

**LOCAL FUND AUDIT, BHUBANESWAR, ODISHA**

CATEGORY : Municipality/Municipal Corporation,General

Audit Report No : 252290/AR/2016-2017-BHUBANESWAR

**PARA: 1 TITLE SHEET**

1	Name of the Institution :	<b>Jatni Municipality</b>
2	Year of Accounts under Audit :	<b>2015-2016</b>
3	Name of the Local Authority during the year of A/Cs :	SRI ASHUTOSH SAMAL,OAS I,E.O 1.4.2015 TO 2.6.2015 SMT LALITA KAPOOR, E.O 2.6.2015 TO 31.3.2016
	Name of the Local Authority at the time of Audit :	SMT LALITA KAPOOR, E.O
4	Duration of Audit :	29-11-2016 To 20-02-2017 (Mandays Consumed :- 50)
5	Name of the Auditors :	JYOTI RANJAN JENA - Lead Auditor(29-11-2016 to 20-02-2017) MADHUCHHANDA SAHOO - Auditor(29-11-2016 to 20-02-2017)
6	Name of the Reviewing Officer :	PARSURAM BEHERA(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	20-04-2017
8	Entry Conference Date :	11-11-2016
9	Exit Conference Date :	12-04-2017
10	Name of the District Audit Officer :	Smt Arundhati Jena
11	Date of approval of report by District Audit Officer :	20-04-2017

**PARA: 2 PHYSICAL VERIFICATION**

S/no	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	Misc receipt book U.S 157	29.11.2016	60	60	49	Nil
2	Octri transit receipt book	29.11.2016	180	180	55	Nil,As octri was abolished since long these receipt books may be destroyed as per rule
3	octri receipt book	29.11.2016	80	80	58	Nil,As octri was abolished since long these receipt books may be destroyed as per rule
4	User Receipt Book Rs.10.00	29.11.2016	210	210	71	Nil
5	User Receipt Book Rs.50.00	29.11.2016	130	130	85	Nil
6	User Receipt Book Rs.20.00	29.11.2016	270	270	69	Nil
7	User Receipt Book Rs.30.00	29.11.2016	170	170	62	Nil
8	Seizer book U.S 311	29.11.2016	9	9	45	Nil
9	Receipt Book under section 307	29.11.2016	1461	1461	37	Nil
10	Seizure Book U.S 309	29.11.2016	44	44	18	Nil
11	Holding tax receipt books	29.11.2016	11	11	79	Nil
12	ServicePostage Stamps	29.11.2016	24.00	24.00	13	Nil
13	Licence on Cart,Carriage	29.11.2016	10	10	81	Nil
14	Miscellaneous Receipt Books	29.11.2016	66	66	21	Nil
15	Measurement Books	29.11.2016	Nil	Nil	60	Nil
16	Cash in hand	29.11.2016	28151.00	28151.00	176 ,Subsidiary cash book	Nil
17	PA cash book cash in hand	29.11.16	135.00	135.00		NIL

**Comments**

As per OM Rule, the retention of cash balance in hand prescribed limit is Rs. 10000.00 provided that if the head quarter is situated at a place with no Treasury or Sub-Treasury, then money can be held to a maximum of Rs.20000.00. But on verifying & Checking of the Cash book, it is found that cash amounting to Rs28151.00 is kept in hand as hard cash contravening the rule. The above mentioned practice may be avoided in future.

In response to POM page no.104, the Municipal Authority replied that "Out of Rs. 28151.00 (cash in hand), (1) a sum of Rs.4651.00 deposited Bank account on the next date. (2) A sum of Rs. 16000.00 towards Harischandra Sahayata Fund has been disbursed to the concern persons (3) Councillors Sitting Allowances of Rs. 1500.00 disbursed and balance amount of Rs. 6000.00 (HSY Fund) & Permanent advance of Rs.135.00 cash in hand with the Cashier.



**PARA: 3 LIST OF VERIFIED RECORDS**

**A : List Of Verified Records/Register**

Sino	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	Stock account of Receipt Forms	Rule 196	Form L
5	Tax collector's daily collection register	Rule 192	Form K
6	Demand and Collection Register	Rule 178	Form B
7	Stock Register of Stationery	Rule 172	Form No. XLIV
8	Stock account of Tickets used for daily collection of Market fees	Rule 171	Form No. XLIII
9	Stamp Account	Rule 172	Form No. XLIV
10	Daily Collection Register	Rule 171	Form No. XL
11	Miscellaneous Receipts	Rule 157	Form No. XXXIV
12	Stock account of License Number Plates	Rule 155	Form No. XXXII
13	License for Carriages, Carts, Horses Other and animals	Rule 154	Form No. XXX
14	Cash Book of the municipality	Rule 125	Form No. XIV
15	Voucher of Recoupment of Permanent Advance Account	Rule 110	Form No. XIII
16	Permanent Advance Account	Rule 108	Form No. XII
17	Periodical Increment Certificate	Rule 99	Form No. XI
18	Salary Bills	Rule 97	Form No. IX
19	Register of Bills	Rule 96	Form No. VII
20	Challan	Rule 87	Form No. VI
21	Subsidiary Cash Book	Rule 128 A	Form No. V-A
22	Cashier's Cash Book	Rule 81	Form No. V
23	Abstract of the Budget Estimate	Rule 74	Form No. I-A
24	Budget Estimate	Rule 74	Form No. I

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

Sino	List Records/Register	Rules	Form No
1	Warrant register	Rule 202	Form R
2	Register of Estimates & Allotments	Rule 332	Form W-I
3	Register of Distrainted property & sales	Rule 204	Form S
4	Contract Agreement Form	Rule 341	Form W-III
5	Nominal Muster Roll (NMR)	Rule 340	Form W-II
6	Contract Certificate	Rule 343	Form W-IV
7	Miscellaneous Supply Bill	Rule 343	Form W-V
8	Form of inventory & Notice	Rule 203	Form Q
9	Distraint Warrant Register	Rule 202	Form P
10	Notice of demand for tax u/s-161 of OM Act	Rule 202	Form O
11	Progress statement of collection of taxes	Rule 200	Form N
12	Tax collector's Ledger	Rule 198	Form M
13	Register of writes off of demands	Rule 190	Form J
14	Tax Receipt Form	Rule 188	Form I
15	Arrear Demand Register	Rule 187	Form H
16	Mutation Register	Rule 184	Form G
17	Register of Petitions	Rule 183	Form F
18	Form of appeal petition	Rule 183	Form E
19	Tax Ledger (personal A/C of Tax Payers)	Rule 178	Form B(I)
20	Assessment List	Rule 177	Form A
21	Register of Grants	Rule 80	Form No. XLII
22	Register of Interest Bearing Securities	Rule 147	Form No. XLI
23	Ledger of Lessees	Rule 170	Form No. XXXVIII

24	Arrear List	Rule 170	Form No. XXXIX
25	Jamabandi Register	Rule 170	Form No. XXXVII
26	Register of Rents for which there is fixed demand	Rule 163	Form No. XXXVI
27	Register of Lands	Rule 160	Form No. XXXV
28	License Register for Drivers and Owners of Carriages plying for hire	Rule 156	Form No. XXXIII
29	Application for License for Carriage, Cart, Horses and Other animals	Rule 152	Form No. XXXI
30	Register of the Tax on Carriages, Carts, Horses and Other animals	Rule 151	Form No. XXIX
31	Appropriation Register of Loan Funds	Rule 150	Form No. XXVIII
32	Loan Register	Rule 149	Form No. XXVII
33	Establishment Audit Register	Rule 146	Form No. XXV
34	Register of Investments	Rule 148	Form No. XXVI
35	Annual Account of Receipts and Expenditure	Rule 145	Form No. XXIV
36	Register of Quarterly & Annual account of Expenditure	Rule 144	Form No. XXIII
37	Register of Quarterly & Annual account of Receipt	Rule 144	Form No. XXII
38	Register of outstanding deposits	Rule 143	Form No. XXI
39	Deposit Ledger	Rule 142	Form No. XX
40	Register of Outstanding Advances	Rule 140	Form No. XIX
41	Advance Ledger	Rule 136	Form No. XVIII
42	Register of adjustments	Rule 132	Form No. XVII
43	Abstract Register of Expenditure	Rule 129	Form No. XVI
44	Abstract Register of Receipts	Rule 129	Form No. XV
45	Subsidiary account of special taxes	Rule 79	Form No.-IV

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

S/no	List Records/Register	Rules	Form No
1	Absentee Statement	Rule 97	Form No. X
2	Order Book	Rule 96	Form No. VIII
3	Schedule for the Budget Estimate	Rule 77	Form No. III

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

S/no	List Records/Register	Rules	Form No
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**Comments**

**3.1 Maintenance of records and registers**

Scrutiny of records revealed that 48 numbers of records and registers have 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 / d at their level and agreed to maintain the same at the earliest.

Among these records, there are some most important registers like –

- a. Outstanding advance ledger,
- b. Warrant register,
- c. Distress warrant register,
- d. Arrears demand register,
- e. Register of lands,
- f. Annual accounts of receipt & expenditure,
- g. Registers of outstanding deposits etc.
- h. Reconciliation register

Non maintenance of these records may result in loss of municipal fund in future. So these records may please be maintained at the earliest to avoid any loss in future.

Accountant in charge of accounts section, Tax Daroga, Head Asst., Cashier are the persons responsible for non-maintenance of these records. The Executive Officer and the Chairperson are the key persons vested with overall responsibility of supervision and periodic inspection of these records.

### **3.2 Maintenance of register of Fixed Assets**

As per Rule 71(1) of Odisha Municipal (Accounts) Rules-2012, the NAC/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:—

- a. Register of Land (Form ACNT-32)
- b. Register of Immovable Properties (Form ACNT – 30)
- c. Register of Movable Properties (Form ACNT – 31)
- d. 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 the Municipality. This shall capture the usage and depreciation details of the asset.

**PARA: 4 FINANCIAL POSITION**

Jatni Municipality - 2015-2016

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	ALL CASH BOOK	01-04-2015	1234998 28.66	15675444 6.00	28025427 4.66	10506268 0.29	31-03-2016	1751915 94.37	31-03-2016	1751915 94.37	0.00	Accountant:174843916.37 Subsidiary:267643.00 PA :135.00 OAP :79900.00 ----- TOTAL C.B :175191594.37
	<b>GRAND TOTAL</b>		<b>1234998 28.66</b>	<b>15675444 6.00</b>	<b>28025427 4.66</b>	<b>10506268 0.29</b>		<b>1751915 94.37</b>		<b>1751915 94.37</b>	<b>0.00</b>	

**Comments**

**Para-4.1- Details of Closing balance.**

SINO.	DESCRIPTION	AS PER AUDIT	AS PER CASH BOOK	REMARKS
1	In Shape of cash	347678.00	347678.00	Subsidiary:267643.00 PA : 135.00 OAP : 79900.00 TOTAL :347678.00
2	In Treasury	21805846.00	21805846.00	Accountant cash book
3	In Bank	148013259.37	148013259.37	Accountant cash book
4	In FDR	5024811.00	5024811.00	Accountant cash book
5.	TOTAL	175191594.37	175191594.37	ALL CASH BOOKS

**Para-4.2- Difference between the audit closing balance & the Cash Book closing Balance - Nil**

**Para-4.3—Lack of coherence between estimated receipt & actual receipt**

As per Rule 156 of Odisha Budget Manual, the estimation of fixed revenue should be based upon the actual demand including arrear and the probabilities of their realization during the year. Odisha Budget Manual read with section-108(a) of the Odisha Municipal Act, 1950 stipulates that the estimate of income & expenditure should be reasonable & proper. Further, the said rule of the Odisha Budget Manual stipulates that the Budget estimates of the revenue & receipts should be based

on the existing rates of taxes, duties and fees etc., and no increase or reduction in such case and no proposals for abandonment of revenue which have not been sanctioned by Government should be proposed in the estimates.

On verification of the Budget estimates prepared by the Municipal Council, it is noticed that the same is not realistic. Receipt has been deviated (decreased) to 25.13% and expenditure to 50.72 % as per the information depicted in the table below.

Receipt			Expenditure		
As per Budget(in Rs.)	Actual(in Rs.)	%of variation	As per Budget(in Rs.)	Actual(in Rs.)	%of variation
209395200.00	156754446.00	25.13%	213222000.00	105062680.29	50.72%

As such, it is clear from the deviation shown in the above mentioned table that the Municipality has not taken appropriate & effective steps as per the rules quoted above while preparing the Budget estimates. Hence, proper care should be taken in preparation of same.

**Para-4.3.1-Presentation & sanction of Budget**

According to section 104 to 110 of OM Act 1950 & Rule 74 to 80 of OM Rules, 1953, the budget & the estimate of Jatni Municipal Council for the year 2015-16 has been submitted to H&UD Deptt. with council resolution dtd 13.04.2015 through the Collector, Khurda, to the Govt. in H&UD Deptt. for approval. The Budget estimate of the Municipality has been approved by the Govt. In H&UD Deptt. vide Letter No.-14873/dtd. 10.6.2015.

**Para-4.3.2-Sinking Fund-**

In contravention to Section 111 of OM Act,1950, & Rule 20(d) of O.L.F.A Rules,1951, the municipality has not maintained a sinking fund for clear off the liability.

**Para-4.3.3-Parking of Municipal Fund in ineligible Banks-** As instructed in the Letter No.-23301/F, dt.11.07.2013, 17 numbers of Public Sector Banks, 4 numbers of Private Sectors Banks and the Odisha Co-operative Bank are eligible to handle the business and the deposits of StatePublic Sector Undertakings and state level Autonomous Societies. The Municipality has been operating its Bank transactions in the Banks as prescribed by the Govt.

**Para-4.4- Non-maintenance of Flexi Accounts for parking of funds of centrally sponsored schemes.**

As per letter no.- 35425/F,dtd.12.10.2012, all Departments were asked to instruct the implementing agencies which are authorized to keep the Central share & State share or only Central share of the centrally sponsored plan schemes in bank accounts, to keep them in flexi accounts so that higher interest accruals from the scheme funds can be ploughed back to expand the coverage of the scheme without affecting fund flow for the scheme.

Centrally sponsored plan schemes implemented in this Municipality are 13th Finance Commission & IHSDP. The funds received under these two schemes are kept in the savings bank accounts since their implementation. Funds under 13th FC is kept in SB A/C No.31311363858, SBI, Jatni and funds under IHSDP is kept in SB A/C No. 909010032765431, Axis Bank, Jatni. As such, the above mentioned circular in force is deviated and the Municipality is deprived of gaining higher interest. Hence, the local authority is advised to keep the above mentioned funds in Flexi Accounts & compliance reported to audit.

**Para 4.5**

(i)As per Rule-84 of OM Rules 1953,the Executive officer shall once at least in every week examine the cashier cash book together with the pass book so as to satisfy himself that all money received without delay already been submitted to the treasury without delay. But it was seen that the practice has not been followed by the Executive Officer.

(ii)Analysis of closing balance at the end of every month even at the closure of the financial year never been done during the period covered under audit,hence to have proper watch on unspent balance and their subsequent utilization.



(iii) A consolidated cash book was not maintained for the financial position of the ULB to ascertain financial position at a glance.

**Para 4.6**

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(iii) A consolidated cash book was not maintained for the financial position of the ULB to ascertain financial position at a glance.

Prescribed separate fund, the Municipality shall maintain separate records and the following shall be observed :

(i) All books of accounts shall be maintained for each fund;

(ii) Separate bank accounts shall be maintained for each fund, and remittance shall be made to the relevant funds bank Account. In case any receipt or payment is recorded in another funds Bank Account, it shall be treated as an inter-fund transfer and accounted accordingly.

However, scrutiny of cash books/bank books of Jatni municipality revealed that scheme-wise cash books/bank books were not maintained during the period of audit, i.e., 2010-11 to 2015-16 in absence specific cash books, audit could not ascertain scheme-wise receipt, expenditure and closing balance of respective schemes.

**© NON-preparation of financial statements;**

As per the rule 100 of Odisha Municipal (Accounting Rules) 2012 the Executive officer shall cause to prepare the financial statements for the preceding year in respect of the Accounts of the Municipality in the Formats provided in Annexure-1 A and the Accountant shall be responsible for the preparation of Financial statements consisting of balance sheet, Income and Expenditure Statement, statements of cash flows, Receipts and payments on cash basis, Notes to Accounts, and other Financial Performance Indicators.

Audit found that no such statements were prepared by Eo during the year 15-16 for which the rule was not only violated but also true and fair picture of the financial transaction at a glance could not be ensured.

**Para-4.7 Liquid Assets & Liabilities**

Position of liquid Assets & Liabilities in respect of Jatni Municipality is furnished as below-

Liabilities	Value(inRs.)	Assets	Value(inRs.)
Unspent balances of Grants	169241924.50	Cash in hand/in Treasury/in Bank Accounts/in Post Office	175191594.00
Loans refundable	00	Advances recoverable	21420385.00
Unremitted Govt. dues(VAT,L.Cess,Royalty,IT etc)	1386988.00	Outstanding Taxes, rents & rates etc. recoverable	7293775.0000
Refundable deposits(SD/EMD)	1949980.00	Loans recoverable	
Unpaid salary & wages	2887165.00		
Unpaid Bills	48428116.95		

Contributions payable(CPF/EPF)	968182.00		
EMI of Bank Loan(of the Employees)			
Total	224862356.45		203905754.00
Liabilities over assets	20956602.45		
Grand Total	203905754.00		

Financial condition of the Municipality is not sound as the liabilities are more than assests. The Municipal Council should take effective & sincere steps to increase income from the internal source.

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

Jatni Municipality - 2015-2016

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	ALL BANKS ,TREASURY		01-04-2015	171042159.11	31-03-2016	169819105.37	1223053.74	
	<b>GRAND TOTAL</b>			<b>171042159.11</b>		<b>169819105.37</b>	<b>1223053.74</b>	

**Reconciliation**

Details of Bank Balance as per Pass Book as on 31.03.2016				
SI NO	Scheme Name	A/c No	Bank Name	Closing Balance as on 31.03.2016
1	PL a/C	8448	Sub-Treasury,Jatni	21,805,846.00
2	Current Account	1196180418	SBI,Jatni	1,358,597.00
3	IHSDP	100143020	PNB,Jatni	469,199.92
4	SSM	100130178	PNB,Jatni	128,058.00
5	Shoping Complex	10009122	PNB,Jatni	27,156.00
6	CRN/NFCR	100066855	PNB,Jatni	44,986.00
7	BSY	100058874	PNB,Jatni	-
8	SD	100080606	PNB,Jatni	988,311.92
9	MLA/MP LAD	2210000100065661	PNB,Jatni	442,553.00
10	PRR	100104207	PNB,Jatni	58,654.00
11	Water Bodies	2210000100185831	PNB,Jatni	2,158,119.00
12	LFS Pension	30467623680	SBI,Jatni	19,711.00
13	Non-LFS Pension	1196196734	SBI,Jatni	608,230.51
14	13TH FC	31311363858	SBI,Jatni	32,542,727.00
15	RDW	30539757523	SBI,Jatni	12,526,040.00
16	SJSRY	11196222961	SBI,Jatni	11,482.88
17	NRV	11196183179	SBI,Jatni	460,266.00
18	CC ROAD	32946068070	SBI,Jatni	3,348,546.00
19	STL	1002762	ANDHRA BANK	58,910.00
20	SINKING FUND	1009613	ANDHRA BANK	249,188.00
21	TFC	1009609	ANDHRA BANK	1,230,667.00
22	MTH	1878315584	CBI ,Jatni	13,909.00
23	IHSDP	909010032765431	AXIS BANK	22,050.00
24	HSY	913010056548752	AXIS BANK	209,413.00
25	MISC	718010100000727	AXIS BANK	528,709.14

26	NSDP	1196180112	SBI,Jatni	-
27	IHSDP	46630100000412	BoB,Jatni	7,326,645.00
28	Devolution Fund	46630100000693	BoB,Jatni	18,549,763.00
29	ROB	24581450000029	Hdfc,Jatni	10,999,442.07
30	OAP	1985010000038	ICICI,Jatni	20,592,733.19
31	Motor Vehicle	14262191017059	Obc,Jatni	119,728.00
32	Motor Vehicle	1112104000023001	Idbi,Jatni	31,749.00
33	Kalyan Mandap	1985010000069	ICICI,Jatni	5,737,789.00
34	Own Fund	914020013314709	AXIS BANK	27,448.48
35	RD Grant	2210000100191434	PNB,Jatni	803.00
36	Octroi	46630100002760	BoB,Jatni	2,065,539.00
37	Road & Beidges	3673101005276	canara, Bank	4,227,743.00
38	TDS	914020030039461	AXIS BANK	1,085,372.00
39	Sbm	31850110013823	Uco,Bank	10,571,288.00
40	Oulm	31850110014448	Uco,Bank	2,911,872.00
41	MV TAX	50100139114509	Hdfc,Jatni	1,870,000.00
42	MV TAX	35661248328	SBI,Jatni	3,750,000.00
43	Incetive Grant	3673101005250	canara, Bank	1,774,000.00
44	EPF	50100133301100	Hdfc,Jatni	88,914.00
			Total	171,042,159.11

Balance as per PL account and Pass book as on 31.3.2016 Rs.21805846.00

**(1) Non-reconciliation of Bank pass book.**

As per Rule 128 of Odisha Municipal Rules 1953 the cash book shall be balanced at the close of every month and signed by the Exucutive on token of the correctness of every entry made therein . The balance brought out shall be stated both in words and figures and shall be agreed the balance shown in the pass book of the municipality. Further as per rule 6 (6) of the odisha Municipal Accounting Rules, 2012 the actual balance periodically and at least once at the end of every month. Where books of accounts are maintained manually, the cash book and bank book may be maintained in the same register , with separate columns for cash and each bank account. Scrutiny of relevant records revealed that EO, Jatni Municipality never followed above rules during the period covered under audit. The Municipality Jatni had furnished as 43nos.of bank accounts with the closing balance of RS.149236313.11 as on 31.03.2016 . Whereas closing balance of Accountant cash book was Rs.148013259.37 as on 31.03.2016. Thus there was discrepancy of Rs.1223053.74 between bank account figures of cash book and pass book. Out of which audit worked out the reconciliation as follows

Reconciliation of bank balance as per cash book and pass book

Balance as per cash book as on 31.3.2016	:148013259.37
Deduct amount debited form bank but not	
Accounted for in cash book (para 14.13 )	: 89154.00
Add cheque issued but en cashed after 31.3.16	:1207496.00
Balance as per Cash book	:149131601.37
Add amount un reconciled	:104711.74
Bank balance as per pass book	:149236313.11

Details of cheque en cashed after 31.3.2016

Ch no/Date	Amount	Date of encashment	Bank
000014/30.3.16	56130.00	6.4.16	BOB 2760
592781/30.3.16	1151366.00	6.4.16	Canara 5250

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Total	1207496.00		
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In spite of objection memo the local authority failed to produced the Bank Reconciliation Statement. So till production of the same Rs.104711.74 is kept under objection

PARA: 6 **STOCK POSITION**

Jatni Municipality - 2015-2016

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Laptop	0	2	2	0.00	0	SRP 189 VOI.II
2	Steel Almirah	20	1		21.00	21	Out of 21 nos of almirahs 20 nos are good condition and one was condemned.As per statement submitted by the local authority during exit conference.
3	Vehicle	15	0	0	15.00	15	Details of vehicle not mentioned.Out of 15 vehicle 10 are in running condition rest 5 are condemned.As per statement submitted by the local authority during exit conference.
4	Computer	8	0	0	8.00	8	As per statement submitted by the local authority during exit conference.
5	Printer	6	0	0	6.00	6	As per statement submitted by the local authority during exit conference.
6	Scanner	2	0	0	2.00	2	As per statement submitted by the local authority during exit conference.
7	xerox machine	2	0	0	2.00	0	One in use other incondemned conition.As per statement submitted by the local authority during exit conference.

**Comments**

The stock position of the Municipality produced at the time of exit conference.

Para- 6.1-As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Govt.Offices in form O.G.F.R. 6 showing the number received, the number disposed of(by transfer,sale,loss etc.) and the balance in hand for each of article. But the dead stock register was not made available to audit in spite of issue of objection memo. The same need be maintained & shown to the next audit.

As per Rule 269 of O.G.F.R., a physical verification of all stores should be made at least once in every year by the Head of Office or such other as may be specially authorized by him. But stores are not being verified by the Municipal authority deviating the above mentioned rule. Hence, the local authority is advised to take effective steps for conducting physical verification of all stores & compliance reported to Audit.

Para-6.2- **Stock position of durable items(OSP-13)**

Objection memo was issued to produce the present stock position of the durable items like computers, printers, scanners, Xerox machines, Vehicles, Building materials, Steel almirah & other costly machineries.During exit conference the position was produced which shows that some items are not in usable condition.So the local authority is advised to dispose of these materials by action sale observing all formalities as per OM rules & OGFR.

**PARA: 7 INVESTMENT**

Jatni Municipality - 2015-2016

S/no	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2015	3379643.00	0.00	3379643.00	1645168.00	31-03-2016	5024811.00	31-03-2016	5024811.00	0.00	
	<b>GRAND TOTAL</b>	<b>3379643.00</b>	<b>0.00</b>	<b>3379643.00</b>	<b>1645168.00</b>		<b>5024811.00</b>		<b>5024811.00</b>	<b>0.00</b>	

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

**Para-7.1-Details of closing balance of investments in respect of Jatni Municipality for the year 2015-16**

Sl. No.	FDR No.	Name of the Bank	Date of investment	Amount of investment	Rate of interest	Date of maturity	Matured value
1	1196357557	SBI, Jatni	17.05.2015	1614311.00	8.00%	17.5.2022	2810555.00
2	11935004000415	Nilachal Gramya Bank, Jatni	31.3.2016	3410500.00	9.5%		
Total				5024811.00			

**7.2 Less amount received then maturity value:**

As per the FDR no.1196357557 the maturity value was 1708757.00 and value date was 17.5.2015 but on checking of the FDR it was noticed that Rs.1614311.00 was reinvested on 17.5.2015 as per maturity value .So it was clear that Rs.94446.00 was less paid by the bank towards maturity value.POM Page no.107 issued in this regard was not returned till closure of audit.So it was clear that the local authority has not taken any step after less receipt of maturity value .So Rs.94446.00 was treated as loss of municipal fund.

**7.3 Non reflection of TDRs in Cash book**

The following TDRs are invested but not reflected in the Accountant cash book so also in the previous audit report. So these TDRs of Oriental Bank of commerce needs to be reflected in the cash book at the earliest .As POM no.108 issued in this regard was not returned by the local authority till compliance of the same Rs.35573.00 is kept under objection.

TDR No /Date	Initial Deposit	Current Status	Date of maturity	Maturity value
16073031001057 Dt.23.3.13	2500.00	3284.00	27.1.18	
16073031001040 Dt.23.3.13	5500.00	7194.00	27.1.18	
16073031001071	9600.00	12614.00	27.1.18	

Dt.23.3.13				
16073031001064	9500.00	12481.00	27.1.18	
Dt.23.3.13				
Total	27100.00	35573.00		

**Responsible Person for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs.)
1	Sri Ashutosh Samal	Ex-Executive Officer	Now Tahasildar Bhubaneswar Tahasil office,Bhubaneswar	47223.00
2	Sri Ranjan Kumar Pradhan	In charge Accountant	Jatani Municipal Council At.Jatni Dist.Khurda	47223.00



PARA: 8 **ADVANCE**

Jatni Municipality - 2015-2016

S/no	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference (In Rs:)	Remarks
1	01-04-2015	ACCOUNTANT CASH BOOK	21348384.85	102000.00	21450384.85	30000.00	31-03-2016	21420384.85	31-03-2016	21420384.85	0.00	
	<b>GRAND TOTAL</b>		<b>21348384.85</b>	<b>102000.00</b>	<b>21450384.85</b>	<b>30000.00</b>		<b>21420384.85</b>		<b>21420384.85</b>	<b>0.00</b>	

**Comments :**

**Advance treated as final expenditure in the cash book**

As per Rule-37 of Orissa Treasury Code-vol-1, advance given to official/firm/contractors/accredited agencies are not final expenditures and they should be written in red ink in the right hand side of the inner column of the cash book and should be noted in "Register of Advance" which should be periodically reviewed. This provision has been highlight by the H&UD department vide letter No. Audit(U)74/28808/HUD dtd.25.11.2009.

Security of cashbooks/bank books of Jatni Municipality for the year 2015-16 revealed that the advance made to various employees and others for various purpose was treated as final payment and booked as expenditure in the cash books. In contravention of the above rule, the details of the advance paid was not noted in red ink in the inner of column the cashbooks. Thus ,many advances remained unadjusted for prolonged period due to lapses in non-following of the aforesaid rules.

**Yearwise break up of outstanding advances**

Year	Amount
Upto 2010-11	14147277.85
2011-12	2887000.00
2012-13	2648760.00
2013-14	575350.00
2014-15	1089997.00
2015-16	72000.00
<b>Total</b>	<b>21420384.85</b>

**Para-8.1- Details of outstanding advances for the financial year 2015-16**

Sl. No.	Name of the advance holder with designation	Voucher No./Dt	Amount of advance outstanding	Purpose	Name of the sanctioning Authority
01.	Jaya Krushna Das,DLR	199/22.6.2015	10000.00	For treatment	Smt Lalita Kapoor,-EO
02.	Ramesh Ch. Das,OTC	640/3.11.2015	22000.00	Ration card	Smt Lalita Kapoor,-EO
03.	S.K.Pradhan,Advocate	321/6.8.2015	40000.00	Court matter	Smt Lalita Kapoor,-EO
		TOTAL	72000.00		

As per Rule 136 to 140 of Odisha Municipal Rules, 1953 an "Advance ledger is to be maintained in each ULB recording person wise separate accounts of such advances. Advance shall be regularly & promptly adjusted & any unspent balance of an advance shall be immediately refunded. The different accounts in the advance ledger shall be balanced quarterly and signed by the Executive Officer & thus an 'Outstanding Advance Ledger' is to be maintained on quarterly basis.

But no Advance ledger (Form No.-XVIII, Rule-136) & Outstanding Advance ledger (Form No.-XIX, Rule-140) are being maintained by the Municipal authority deviating the above mentioned "Rules" which is highly irregular. Hence, the same need be maintained & shown to next audit. All the advances paid have been booked as final expenditure & the above figure has been worked out basing on the facts & figures reflected in the Accountant Cash Book. Suitable steps may be taken towards recoupment of the outstanding advance amount & compliance reported to audit.

**PARA No.8.2 Advance outstanding for more than one year**

on verification of the advance position in respect of Jatni Municipality, it is noticed that advance amounting to Rs.1089997.00 was paid during the year 2014-15. Out of the same no advance has been adjusted during the year 2015-16 leaving a balance amount of Rs.1089997.00 unadjusted till the end of the financial year 2015-16

**STATEMENT SHOWING THE DETAILS OF ADVANCE OUTSTANDING IN RESPECT OF JATNI MUNICIPALITY AS ON 31.03.2016 FOR MORE THAN ONE YEAR i.e. RELATING TO THE YEAR 2014-15.**

Sl. No.	Voucher no./Dt	Amount	To whom paid	Purpose
1	283/14.8.14	3000.00	Ajay Ku. Sahoo, Jr. Asst.	Observation of Independence Day' 2014
2	333/28.8.14	20000.00	Ajay Ku. Sahoo, Jr. Asst.	Observation LSG Day' 2014
3	405/24.9.14	2000.00	Dharmendra Satapathy, Sanitary Supervisor	Purchase of sanitary material
4	811/14.1.15	7000.00	Ajay Ku. Sahoo, Jr. Asst.	Legal expenses
5	815/15.1.15	15000.00	Suresh Naik, sweeper	Treatment of son
6	5/9.4.14	35000.00	Ramesh Das, OTC	Pay advance
7	79/9.5.14	50000.00	Chakradhar Brahma, OTC	Pay advance
8	80/9.5.14	50000.00	Bijay Padhi, OTC	Pay advance
9	24/9.5.14	40000.00	Bhagirathi Mangaraj, OTC	Pay advance
10	25/9.5.14	60000.00	Ranjan Pradhan, OTC	Pay advance
11	26/9.5.14	30000.00	Amulya Pradhan	Pay advance
12	27/9.5.14	15500.00	Suresh Naik, sweeper	Pay advance
13	28/9.5.14	50000.00	Rajkishore Sahoo	Pay advance
14	29/9.5.14	14000.00	Nirmal Mohanty, OTC	Pay advance
15	30/9.5.14	36000.00	Nirmal Mohanty, OTC	Pay advance
16	31/9.5.14	50000.00	Bijay Barik	Pay advance
17	149/19.6.14	12497.00	Pranati Mallik	Pay advance
18	495/24.10.14	20000.00	Rekha Die	Pay advance
19	895/13.2.15	100000.00	Subash Subudhi	Retirement benefit
20	1020/10.3.15	50000.00	Satyabadi Srichandan	Pay advance
21	308/25.8.14	30000.00	Sushila Naik	Pay advance
22	309/25.8.14	20000.00	Subash Sahoo	Pay advance
23	310/25.8.14	50000.00	Gouranga Pratap	Pay advance
24	311/25.8.14	30000.00	Bikram Sundaray	Pay advance
25	312/25.8.14	50000.00	Sarat Sahoo	Pay advance
26	313/25.8.14	20000.00	J.K. Sahoo	Gratuity
27	315/25.8.14	20000.00	Sanju Naik	Pension Arrear
28	316/25.8.14	20000.00	Laxman Sahoo	Pay advance
29	317/25.8.14	20000.00	Prafulla Jagdev	Pay advance
30	318/25.8.14	20000.00	Khiron Mallik	Pension
31	319/25.8.14	10000.00	Karunakar Mohanty	Pension
32	320/25.8.14	40000.00	Krushna Ku. Paikray	Unutilised leave salary
33	321/25.8.14	20000.00	Sahadev Swain	Unutilised leave salary
34	324/25.8.14	30000.00	Akshay Mangaraj	Pay advance

35	325/25.8.14	30000.00	ManjuNaik	Pay advance
36	326/25.8.14	20000.00	Surendra Sethi	Pay advance
Total		1089997.00		

**Para-8.3SURCHARGEABLE ADVANCE EXCEEDING ONE YEAR**

It is seen from the above mentioned table that advance amounting Rs.1089997.00 which was paid during the financial year 2014-15 & still remains outstanding during the financial year 2015-16.As required under Govt. Order No. 2221/F,XIV-AUD-II/2009,BBSR;Dtd. 8th March 2002, any advance paid and remained outstanding for more than one year is to be treated as unsecured advance and a loss to the auditee institution and need to be recovered from the officer who granted the same and the payees squarely vide DLFA Order No.15179/DLFA/dt. 28.09.2013.Further, in the above said circular, it is mentioned that in case the detailed information regarding the advance holder & the amount of advance paid is not provided by the auditee institution, the officer/personnel responsible for payment of the advance for the relevant periods should be recommended for surcharge action for the total amount of advance outstanding & will be initiated against them accordingly. It would be seen from the figure furnished below that an amount of Rs. 1089997.00, in respect of Jatni Municipality, paid as advance during the year 2014-15is treated as a loss to the institution and suggested for recovery from the persons responsible i.e the advance holder as per para 8.2 and the sanctioning authority Sri Ashutosh Samal,Ex E.O equally.

**Responsible Person for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs.)
1	Sri Ajaya Kumar Sahoo	Jr Assistant	Jatni Municipal Council,Jatni, Dist.Khurda	15000.00
2	Dharmendra Satpathy	Sanitary Supervisor	Jatni Municipal council	1000.00
3	Raj Kishore Sahoo	-	Jatni Municipality	25000.00
4	Ramesh Das	OTC	Jatni Municipal council	17500.00
5	Chakradhar Bramha	OTC	Jatni Municipal council	25000.00
6	Bijay Padhi	OTC	Jatni Municipality	25000.00
7	Bhagirathi Mangaraj	OTC	Jatni Municipality	20000.00
8	Rzanjan Pradhan	OTC	Jatni Municipality	30000.00
9	Amulya Pradhan	-	Jatni Municipality	15000.00
10	Suresh Naik	Sweeper	Jatni Municipality	15250.00
11	Bijay Barik	-	Jatni Municipality	25000.00
12	Nirmal Mohanty	OTC	Jatni Municipality	25000.00
13	Pranati Mallick	-	Jatni Municipality	6248.00
14	Rekha Dei	-	Jatni Municipality	10000.00
15	Subash Subudhi	-	Jatni Municipality	50000.00
16	Satyabadi Srichandan	TC	Jatni Municipality	25000.00
17	Sushila Naik	-	Jatni Municipality	15000.00
18	Subash Sahoo	-	Jatni Municipality	10000.00
19	Gourang Pratap	-	Jatni Municipality	25000.00
20	Bikram Sundaray	-	Jatni Municipality	15000.00
21	Sarat Sahoo	-	Sarat Sahoo	25000.00
22	J.K Sahoo	-	Jatni Municipality	10000.00
23	Sanju Naik	-	Jatni Municipality	10000.00
24	Laxman Sahoo	-	Jatni Municipality	10000.00
25	Prafulla Jagadev	-	Jatni Municipality	10000.00
26	Khirod Mallick	-	Jatni Municipality	10000.00
27	Karunakar Mohanty	-	Jatni Municipality	5000.00
28	Krushna Ku paikray	-	Jatni Municipality	20000.00
29	Sahadev Sahoo	-	Jatni Municipality	10000.00
30	Akshaya Mangaraj	-	Jatni Municipality	15000.00
31	Manju Naik	-	Jatni Municipality	15000.00
32	Surendra Sethi	-	Jatni Municipality	10000.00
33	Sri Ashutosh Samal	Ex-Executive Officer	Now Tahasildar Bhubaneswar Tahasil office,Bhubaneswar	544999.00



PARA: 9 GRANTS

Jatni Municipality - 2015-2016

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2015	137497463.50	131243969.00	268741432.50	99499508.00	31-03-2016	169241924.50	
	<b>GRAND TOTAL</b>	<b>137497463.50</b>	<b>131243969.00</b>	<b>268741432.50</b>	<b>99499508.00</b>		<b>169241924.50</b>	

Comments :

SI No	Name of the scheme	O.B as on 01.04.2015	Received during the year 2015-16	Total available fund	Expenditure during 2015-16	C.B as on 31.03.2016
1	Road Dev.Grant.	9866211.00	2727000.00	12593211.00		12593211.00
2	Road Maintanance(N)	964848.00		964848.00		964848.00
3	Road & Bridges(Hard Case)	7630524.00		7630524.00		7630524.00
4	Road & Bridges(General)	6602757.00	3032000.00	9634757.00	2236195.00	7398562.00
5	SJSRY	-2783696.50		-2783696.50		-2783696.50
6	MPLAD/MLALAD	231226.00		231226.00		231226.00
7	Non-Residential Building	1998000.00	600000.00	2598000.00	1437815.00	1160185.00
8	Boundary Wall	500000.00		500000.00		500000.00
9	Public Toilet	306000.00		306000.00		306000.00
10	Accounts Reforms	80000.00		80000.00		80000.00
11	Census Operation	780160.00		780160.00	218000.00	562160.00
12	Entry Tax	46000.00		46000.00		46000.00
13	Octroi Compensation	19392680.00	36756000.00	56148680.00	53553860.00	2594820.00
14	Incentive	3958545.00		3958545.00		3958545.00
15	OAP/ODP/MBPY	1632595.00	16577700.00	18210295.00	12100900.00	6109395.00
16	EIUS	9214.00		9214.00		9214.00
17	Shop room toTSC	-100735.00		-100735.00		-100735.00
18	10th FC	2553405.00		2553405.00		2553405.00

19	Election	799805.00		799805.00		799805.00
20	JAMBABA	131000.00		131000.00		131000.00
21	Untied Fund	-5500.00		-5500.00		-5500.00
22	BSY	9397.00		9397.00		9397.00
23	Construction of Bus Stop	107634.00		107634.00		107634.00
24	FCR/NFCR/SRC	152108.00		152108.00		152108.00
25	NSDP	-723098.00		-723098.00		-723098.00
26	11 th FC	10420.00		10420.00		10420.00
27	Mushroom Training	41000.00		41000.00		41000.00
28	VAMBAY	1000.00		1000.00		1000.00
29	IHSDP	27213492.00		27213492.00	15905773.00	11307719.00
30	UBS	411000.00		411000.00		411000.00
31	Dev. Of Park & Greenery	7290000.00		7290000.00		7290000.00
32	Local Festival Grant	350000.00		350000.00		350000.00
33	Matching Contribution	104000.00		104000.00		104000.00
34	Water Bodies	3650000.00	1000000.00	4650000.00	319859.00	4330141.00
35	Various Dev. Grant	812000.00		812000.00		812000.00
36	MV Tax	6299329.00	3740000.00	10039329.00		10039329.00
37	Street Light Maint.	-297274.00		-297274.00		-297274.00
38	Slum house Survey	23085.00		23085.00		23085.00
39	13th FC(Incl. SWM)	24564656.00		24564656.00	11670175.00	12894481.00
40	Devolution of fund	4726271.00	15390000.00	20116271.00	321458.00	19794813.00
41	Devolution of fund of Capital Nature	4299166.00	0.00	4299166.00		4299166.00
42	OULM	0.00	2877000.00	2877000.00		2877000.00
43	Construction of CC Road	3386699.00		3386699.00	952868.00	2433831.00
44	Incentive for Urban Services	149000.00		149000.00		149000.00
45	Harichandra Sahayat Yojana	31000.00	394000.00	425000.00	224000.00	201000.00
46	Capacity Dev.(Salary of Cont.Mis	278540.00		278540.00		278540.00
47	Manual Scavenger Grant	15000.00		15000.00		15000.00
48	ARREAR PENSION	0.00	5131000.00	5131000.00		5131000.00

49	Non-Lfs Pension	0.00	1000000.00	1000000.00		1000000.00
50	14th FC	0.00	16429000.00	16429000.00		16429000.00
51	Honararium	0.00	75000.00	75000.00	74055.00	945.00
52	Capital Assest	0.00	1920000.00	1920000.00		1920000.00
53	Maintanance of capital Assest	0.00	915000.00	915000.00		915000.00
54	performance grant	0.00	1774000.00	1774000.00		1774000.00
55	ROB	0.00	9929931.00	9929931.00		9929931.00
56	SBM	0.00	10976338.00	10976338.00	484550.00	10491788.00
	<b>Total</b>	<b>137497463.50</b>	<b>131243969.00</b>	<b>268741432.50</b>	<b>99499508.00</b>	<b>169241924.50</b>

**Para-9.2- YEAR WISE BREAK UP OF UNSPENT GRANT-**

The Grant register is maintained in haphazard manner. The Local authority was failed to produce the year wise and scheme wise breakup of outstanding grants as on 31.3.2016 in spite of issue of POM However, basing on the records & registers available and previous audit report year wise break up of unspent grant is worked out and the same is furnished below-

Year wise break up of unspent Grant:

Grant for the year	Amount
Upto 2013-14	62485597.50
2014-15	22526043.00
<b>2015-16</b>	<b>84230284.00</b>
<b>Total</b>	<b>169241924.50</b>

**Para-9.3- COMMENTS ON UNSPENT GRANTS\_**

As per Rule-171 of the Odisha General Financial Rule(OGFR, Volume-I) and instructions contained in the sanction orders, scheme funds are to be utilized in the year of receipt. Un-utilised fund, if any, may either be refunded to the Govt. or utilized in the subsequent year with prior approval of the Government. But Govt. grants amounting to Rs. 169241924.50 has been remained unspent till 31.03.2016. Hence, it is suggested to take necessary steps for obtaining fresh sanction from the competent authority & early utilization or refund the same to proper quarter and compliance reported.

As per Rule 171(5)(i) of the O.G.F.R, the grantee institution should maintain a Register in Form No.(O.G.F.R. 30-A) of the permanent and semi-permanent assets acquired wholly or substantially out of the Government Grants. The register should be maintained by the grantee institutions separately in respect of each sanctioning authority and a copy thereof furnished to the sanctioning authority annually. But the same is not being followed by the Municipal Authority deviating the above mentioned Rule in force. Hence, the local authority is advised to maintain separate register in respect of each sanctioning authority & compliance reported to audit.

**PARA no.9.4 Expenditure incurred out of previous year grants.**

**During the year under audit expenditure was incurred out of previous year grants without obtaining fresh sanction from the sanctioning authority. So till obtaining ex post facto approval from competant authority Rs.23284690.00 is kept under objection.**



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<b>Head of account</b>	<b>Expenditure incurred</b>
<b>R &amp; B</b>	<b>Rs.2236195.00</b>
<b>NRB</b>	<b>Rs.1437815.00</b>
<b>Cencus</b>	<b>Rs.2180000.00</b>
<b>O.C</b>	<b>Rs.19392680.00</b>
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<b>Total</b>	<b>Rs.23284690.00</b>

**PARA: 10 UTILISATION CERTIFICATE**

Jatni Municipality - 2015-2016

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2015	279285605.00	99499508.00	378785113.00	43140691.00	31-03-2016	335644422.00	
	<b>GRAND TOTAL</b>	<b>279285605.00</b>	<b>99499508.00</b>	<b>378785113.00</b>	<b>43140691.00</b>		<b>335644422.00</b>	

**Comments :**

**DETAILS OF UC SUBMITTED DURING THE YEAR 2015-16**

SI no	Name of the Scheme	Year of Grant	Amount	Details of submission	To whom submitted
1	Devolution fund	14-15	1630457.00	3544/1.8.2015	AFA-Under Secretary ,H & UD De
2	Constn. Of C.C Roads	14-15	1973587.00	3544/1.8.2015	AFA-Under Secretary ,H & UD De
3	13 th FCA	14-15	3183263.00	3544/1.8.2015	AFA-Under Secretary ,H & UD De
4	13 th FCA	14-15	1369947.00	3544/1.8.2015	AFA-Under Secretary ,H & UD De
5	Compensation in lieu of Octroi	14-15	18140000.00	3544/1.8.2015	AFA-Under Secretary ,H & UD De
6	C.C.Road	15-16	953227.00	5347/4.12.2015	AFA-Under Secretary ,H & UD De
7	13 th FCA	15-16	1921278.00	5347/4.12.2015	AFA-Under Secretary ,H & UD De
8	Compensation in lieu of octroi	15-16	12635000.00	5347/4.12.2015	AFA-Under Secretary ,H & UD De
9	Main. (R & B)	15-16	1333932.00	5347/4.12.2015	AFA-Under Secretary ,H & UD De
10		<b>TOTAL</b>	<b>43140691.00</b>		

Year wise break up of pending UCs.

SI No.	Grants relating to the year	Amount
1	Upto 2012-13	175395930.00
2	2013-14	45037244.00
3	2014-15	32555177.00
4	2015-16	82656071.00
<b>Total</b>		<b>335644422.00</b>

**Comments:-**

As per Rule 170 &171 of OGFR Volume-I, grants received should be utilized within the same Financial Year in which it was received and UCs should be submitted by 30th June of the subsequent year to the Funding Authority as well as to the Principal Accountant General(A&E),Odisha. But the above rule is not being followed by the Municipal Authority. Hence, the position of the pending UC is very alarming. However, the Executive Officer of the Municipality is requested to take special drive to clear up the pending UCs & compliance reported.

**PARA: 11 MISAPPROPRIATION & DEFALCATION**

<b>11.1 -</b>
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**Less/non credit of collected amount in DCR-pom pg-48**

On checking of the following Miscellaneous receipts w.r.t DCR it was seen that less amount was taken to DCR as well as cashier's cash book than the actual collected amount. The details of which were furnished below.

Book no	MR no/dt	Amount collected	Amount taken to DCR	Amount less/not taken to DCR	Name of Tax collector	DCR pg no-
10(U/S388(30))	978/2015-16	1000.00	100.00	900.00	Rohinikanta Mardaraj	4
22	2109/23.5.16	1200.00	200.00	1000.00	Do	6
8(U/S388(30))	727/26.1.16	200.00	-	200.00	Do	
<b>TOTAL</b>		<b>2400.00</b>	<b>300.00</b>	<b>2100.00</b>	<b>Do</b>	

The pom issued in this regard was not returned till close of audit.

However, during verification of special report, Less credit of Rs.2100.00 was recovered from Sri Rohinikanta Mardaraj, T.C vide MR no-4144 dtd.27.3.17 and taken to cashier's cash book page no-266 on 27.3.17 and credited to PLA/C no-8448 on 28.3.17. Hence the para dropped.

**11.2 - Less amount shown in DCR due to totalling mistake----pom pg-49**

i) On checking of the receipts U/S 388(10)(monthly user collection) w.r.t DCR it was seen that total sum of Rs.2000.00 was collected through MR no-2139 to 2148 (@200.00/each) of book no-22, but due to totalling mistake it was shown as Rs.1000.00 in the connected DCR on dt.30.6.16 resulting less credit of Rs.1000.00

ii) Similarly a total sum of Rs.2100.00 was collected vide following MRs of Book no-8 towards monthly user collection but due to totalling mistake it was shown as Rs.2000.00 in the connected DCR on dt.15.3.16 resulting less credit of Rs.100.00

MR no/dt	Amount collected
759	300.00
760	200.00
761	200.00
762	200.00
763	200.00
764	200.00
765	200.00
766	200.00
767	200.00
768	200.00
<b>TOTAL</b>	<b>2100.00</b>

The pom issued in this regard was not returned till close of audit.

However during verification of special report, less amount shown in DCR of Rs.1100.00(1000.00+100.00) has been recovered from Sri R.K Mardaraj, T.C vide M.R No-4144 dtd.27.3.17 and taken to cashier's cash book page no-266 dtd 27.3.17. The same was credited to PL A/C no-8448 on dtd.28.3.17. Hence para dropped.

11.3 -

**Less credit of collected amount towards User fee U/S 388(10) in DCR-pom pg-11-14)&(50-54)**

On checking of the receipts U/S 388(10) i.e user fee w.r.t connected DCRs it was found that less amount was taken to connected DCRs than the actual collections. The details of which are furnished below.

Book No	MR No	@ each receipt	Actual Amount collected	Amount taken to DCR	Less/not credited	Name of the Tax collector	Dt of credit in DCR/DCR page
72	7182-7200	10/-	190/-	180/-	10/-	N.K Palei	38
97	9604-9614	10/	110/-	100/-	10/-	-Do-	55
122	12103-12108	10/	60/-	50/-	10/-	Do	91
730	72940-72978	20/-	780/-	600/-	180/-	Do	14.09.15
736	73517-73536	20/	400/-	380/-	20/-	Do	23.9.15
753&755	75287-75300	20/	400/-	380/-	20/-	Do	3.11.15
759	75898-75900& 75901-75920	20/-	460/-	440/-	20/-	Do	19.11.15
769	76804-76823	20/-	400/-	360/-	40/-	Do	11.12.15
771&773	77081-77100&77201-77 206	20/-	520/-	500/-	20/-	Do	28.12.15
777&782	77692-77700 & 78101-78111	20/-	400/-	380/-	20/-	Do	14.1.16
782&788	78185-78200 &78701-78721	20/-	740/-	540/-	200/-	Do	25.1.16
800	79938-79980	20/-	920/-	900/-	20/-	Do	22.2.16
804	80315-80377	20/-	1260/-	1240/-	20/-	Do	8.3.16
824	82317-82345	20/-	580/-	460/-	20/-	Do	18.4.16
831	83039-83083	20/-	900/-	880/-	20/-	Do	16.5.16
910	90756-90775	20/-	400/-	380/-	20/-	Do	15.11.16
436	43511-43515	30/-	150/-	120/-	30/-	Do	11.8.15
451	45003-45033	30/	930/-	900/-	30/-	Do	26.9.15
466	46570-46588	30/	570/-	540/-	30/-	Do	16.11.15
483	48257-48259	30/	90/-	60/-	30/-	Do	5.1.15
513	51228-51300	30/	2190/-	2160/-	30/-	Do	8.3.16
518	51763-51783	30/	630/-	600/-	30/-	Do	11.3.16
524	52331-52392	30/	1860/-	1830/-	30/	Do	23.3.16
531&535	53090-53100 &53401-53436	30/	1410/-	1380/-	30/-	Do	16.4.16
535&537	53483-53500 &53601-53604	30/	660/-	630/-	30/-	Do	22.4.16
578	57736-57753	30/	540/-	510/-	30/	Do	8.8.16
476	47533-47544	30/	360/-	240/-	120/-	Do	5.12.15
505	50427-50470	30/	1320/-	1290/-	30/-	Do	22.5.16
23	2266-2296	50/-	1550/-	1500/-	50/-	Do	25.7.16
27	2678-2685	50/-	400/-	240/-	160/-	Do	8.8.16
<b>TOTAL</b>			<b>22950/-</b>	<b>21640/-</b>	<b>1310/-</b>		
538	53720-53774	@30/-	1650.00	1620.00	30.00	Sri.R.K Mardaraj	25.4.16
539	53890-53900	@30/-	330.00	300.00	30.00	Do	3.5.16
485	48401-48405	@30/-	150.00	0.00	150.00	Do	-
565	56451-56489	@30/-	1170.00	750.00	420.00	Do	8.7.16
568	56746-56775	@30/-	900.00	0.00	900.00	Do	-
571	57018-57019	@30/-	60.00	0.00	60.00	Do	-
605	60401-60408	@30/-	240.00	160.00	80.00	Do	8.11.16
610	60985-60995	@30/-	330.00	300.00	30.00	Do	28.11.16
779	77859-77879	@20/-	420.00	410.00	10.00	Do	12.1.16
792	79136-79160	@20/	500.00	400.00	100.00	Do	2.2.16
798	79777-79800	@20/	480.00	440.00	40.00	Do	20.2.16
847	84646-84683	@20/	760.00	740.00	20.00	Do	13.6.16
856	85597-85600	@20/	80.00	40.00	40.00	Do	29.6.16
129	12843-12845	@10/-	30.00	20.00	10.00	Do	28.4.16
129	12849-12855	@10/-	70.00	60.00	10.00	Do	10.5.16
<b>Total</b>					<b>1930.00</b>		

843	84253-84274	@20/-	440.00	420.00	20.00	Bijaya Ku Guru	2.6.16
843	84294-83000	@20/	140.00	120.00	20.00	DO	4.6.16
846	84573-84600	@20/	560.00	540.00	20.00	DO	8.6.16
864	86343-86356	@20/	280.00	260.00	20.00	DO	10.7.16
878	87738-87764	@20/	500.00	540.00	40.00	DO	22.8.16
515	51440-51448	@30/-	270.00	240.00	30.00	DO	11.3.16
523	52252-52261	@30/	300.00	270.00	30.00	DO	22.3.16
542	54141-54142	@30/	60.00	0.00	60.00	DO	-
553	55277-55285	@30/	270.00	240.00	30.00	DO	20.6.16
560	55590-55600	@30/	330.00	270.00	60.00	DO	7.7.16
569	56810-56822	@30/	390.00	340.00	50.00	DO	12.7.16
569	56840-56845	@30/	180.00	150.00	30.00	DO	15.7.16
591	59018	@30/	30.00	0.00	30.00	DO	-
599	59862-59867	@30/	180.00	150.00	30.00	DO	2.11.16
6	596-600	@50/-	250.00	200.00	50.00	DO	7.5.16
9	836-890	@50/	250.00	200.00	50.00	DO	17.5.16
21	20100	@50/	50.00	0.00	50.00	DO	-
135	13442-13462	@10/-	210.00	0.00	210.00	DO	-
<b>TOTAL</b>					<b>830.00</b>		
478	47758-47785	@30/-	840.00	810.00	30.00	Surath Bhuyan	24.12.15
723	72264-72273	@20-	200.00	180.00	20.00	Do	12.9.15
723	72280-72290	@20/-	220.00	200.00	20.00	DO	14.9.15
<b>TOTAL</b>					<b>70.00</b>		
429	42860-42881	@30/-	660.00	630.00	30.00	Satyabadi Srichandan	5.8.15
499	49811-49834	@30/	720.00	690.00	30.00	Do	16.2.16
527	52690-52694	@30/	150.00	120.00	30.00	Do	3.5.16
574	57355-57376	@30/	630.00	360.00	270.00	Do	17.8.16
587	58612-58635	@30/	720.00	420.00	300.00	Do	12.9.16
833	83278-83295	@20/-	360.00	320.00	40.00	Do	11.5.16
848	84731-84800	@20/-	1400.00	1040.00	360.00	Do	13.6.16
114	11322-11333	@10/-	120.00	100.00	20.00	Do	1.2.16
126	12570-12579	@10/	100.00	90.00	10.00	Do	31.3.16
150	14959-14969	@10/	110.00	100.00	10.00	Do	19.8.16
<b>ToTAL</b>					<b>1100.00</b>		
419	41847-41887	@30/-	1230.00	1200.00	30.00	D.D Badajena	25.8.15
419	41891-41900		300.00	0.00	300.00	do	-
442	44145-44200	@30/-	1680.00	0.00	1680.00	do	-
74	7311-7400	@10/-	900.00	0.00	900.00	do	-
<b>TOTAL</b>					<b>2910.00</b>		
<b>GRAND TOTAL</b>					<b>8150.00</b>		

On issue of POM Rs.70.00 was recovered from Sri Suratha bhuyan,Ex-TC vide M.R no-3863/1.3.17 and Rs.1100.00 was recovered from Sri Satyabadi Srichandan TC vide M.R no-3869/3.3.17 and credited to municipal fund.

The rest objected amount of Rs.6980.00(8150-1170) was recovered from the persons concerned at the time of verification of special report and credited to Municipal fund.The details of which are given below.

Name of person	Amount recovered	MR no/dt	Cashiers cash book page No	Dt of credit into PL A/C
Sri N.K Palei,ATC	1310.00	4154/28.3.17	267	29.3..17
Sri R.K Mardaraj,TC	1930.00	4144/27.3.17	266	28.3.17
Sri Bijaya Ku Guru,peon	830.00	4150/28.3.17	267	29.3.17

Sri Dambarudhara Jena	2910.00	4155/28.3.17	267	29.3.17
	6980.00			

Hence the objection dropped.

**11.4 -**

**Less credit due totalling mistake-pom pg- 15**

i) On checking of the user fee collection receipts w.r.t DCR of sri N.K Palei,TC it was noticed that less amount was exhibited in DCR than the actual collection of user fees due to totalling mistakes. The details of which are furnished below.

Dt of credit in DCr	DCR page no-	Actual amount collected	Amount shown in DcR	Less shown	Person Responsible
6.4.16		720/-	620/-	100/-	N.K palei,TC
		890/-	860/-	30/-	
<b>TOTAL</b>		<b>1610/-</b>	<b>1480/-</b>	<b>130/-</b>	

The pom issued in this regard was not returned till close of audit.

However at the time of verification of special report Rs.130.00was recovered from Sri N.K Palei ,TC vide MR no-4145 dtd.28.3.17 and credited in to PLA/C no-8448 on dtd. 29.3.17. Hence the para dropped.

**11.5 -**

**Less credit due totalling mistake-pom pg- 15,54**

i on checking of the MRs w.r.t DCR of Sri R.K Mardaraj in respect of user fee collecion it was noticed that amount is less credited in DCR due to totallng mistake on the following date .

Dt of credit in DCr	MR no	Actual amount collected	Amount shown in DcR	Less shown	Person Responsible
6.4.16	3831 (@50/-)	50.00	50.00	-	R.K Mardaraj
	52921-52932 (@30/-)	360.00	360.00	-	
	81716-81739 (@20/-)	480.00	480.00	-	
<b>TOTAL</b>		<b>890.00</b>	<b>830.00</b>	<b>60.00</b>	
25.6.16	1590-1593 (@50/-)	200.00	200.00	-	R.K Mardaraj
	56201-56227 (@30/-)	810.00	810.00	-	
	85558-85570 (@20/-)	260.00	260.00	-	
<b>TOTAL</b>		<b>1270.00</b>	<b>1210.00</b>	<b>60.00</b>	

Neither Local authority complied nor returned the pom issued on the above score till close of audit.

However ,during verification of special report Rs.120.00 was recovered from Sri R.K Mardaraj vide MR no-4144/27.3.17 and taken to cashiers cash book'page no-266 on dtd.27.3.17. The same was credited into PL A/c on dtd. 29.3.17. Hence the objection dropped.

**11.6 -**

**User fee receipt books though issued , collected amount not taken toDCR.—pom pg-55**

On checking of the stock register of user fee collection receipt books it was noticed that following books though issued to following persons , the collection amount not taken to DCR

Dt. Of issue/stock register pg	Name of the person to whom issued	Receipt book no	@each receipt	Amount
26.9.15	D.D Badajena	82	10/-	1000.00
25.5.15	D.D Badajena	645	20/-	2000.00
22.7.15	D.D Badajena	426	30/-	3000.00
21.11.15	D.D Badajena	474	30/-	3000.00
8.3.16	D.D Badajena	517	30/-	3000.00
<b>TOTAL</b>				<b>12000.00</b>
pg-119	R.K Mardaraj	433( receipt no -43281to 43300)	30/-	<b>600.</b>
				<b>.00</b>
<b>GRAND TOTAL</b>				<b>12600.00</b>

The Local authority neither complied nor returned the POM issued on the above score till close of audit.

However, during verification of special report Rs.12000.00 was recovered from Sri D.D Badajena,ATC vide MR no-4155/28.3.17 and taken to cashier's cash book page no-267 on dtd.28.3.17.The said amount was was credited in to PL account on dtd.29.3.17. Hence the objection dropped.

Further ,Rs.600.00 was taken into DCR Of sri R.K Mardaraj,TCand cashiers cash book on dt.9.1.17 . The same was credited into municipal fund.Hence the objection dropped.

**11.7 -**

**Amount collected towards User fee not taken to DCR.(POM pg-63)**

On checking of the stock register of user fee receipt books U/s 388(10) B w.r.t DCRs it was noticed that following receipt books though issued to following tax collectors but the collections made there of not taken to concerned DCRs or cashiers cash book.

Sl No	Dt of issue	Book No/	Nos. of MRS	@each receipt	Total Amount	Person to whom issued	Ref. stock register pg no-
	6.4.15	596	100	@20/-	2000/-	Sri DD badajena	
	<b>TOTAL</b>				<b>2000/-</b>		
	23.11.15	763	100	@20/	2000/-	SP Mishra	(p-81)
	<b>TOTAL</b>				<b>2000/-</b>		
		778(77728-77800)	73	@20/	1460/-	Sri R.K Mardaraj	Page-82
	(30.7.16)	874	100	@20/-	2000/-	R.K Mardaraj	85
		485(48406-48500)	95	@30/-	2850/-	RKMardaraj	121
	(7.10.16)	165	100	@10/-	1000/-	R.K Mardaraj	20
	1.2.16	498	100	@30/-	3000/-	R.K Mardaraj	121
	<b>TOTAL</b>				<b>10310/-</b>		
	(29.2.16)	806	100	@20/	2000/-	N.K palei	
	<b>TOTAL</b>				<b>2000/-</b>		
	<b>GRAND TOTAL</b>				<b>16310/-</b>		

The Local authority neither complied nor returned the POM till the close of audit.

However the following recoveries was made during verification of special report.

Name of The TC	Amount recovered	MR no&dt	Cashier's cash book Page no	Dt. of credit in PL A/C
D.D Badajena	2000.00	4155/28.3.17	267	29.3.17
N.K Palei	2000.00	4154/28.3.17	267	29.3.17
<b>TOTAL</b>	<b>4000.00</b>			

Further it was seen that a total sum of Rs. 12330.00 has been taken into DCR of the concerned TC and taken into cashier cash book on different date. The said amount has also been credited in to PL account No. 8448 on the next date of received by cashier. The details are given below.

Sl. No.	Name of the TC	Amount	DCR page No. & dt.	Date of credit in cashier cash book
ii)	Sri S.P Mishra, TC	2000.00	121/21.05.16	21
iii)	Sri R.K Mardaraj, TC	1460.00	27 to 28 /28.05.16 to 06.06.16	29.05.16 to 07.06.16
	-do-	2020.00	41 to 43/17.08.16 to 28.08.16	18.08.16 to 26.08.16
	-do-	2850.00	26 to 28/25.05.16 to 02.06.16	26.05.16 to 03.06.16
	-do-	1000.00	66 to 77/16.12.16 to 04.02.17	17.12.16 to 05.02.17
	-do-	3000.00	7 to 8/05.02.16 to 11.02.16	06.02.16 to 12.02.16
	<b>Total</b>	<b>12330.00</b>		

Hence the para dropped.

**11.8 -**

**Collected amount not taken to DCR-pom pg-56**

The amount collected through following MRs towards hoarding was not taken to DCR as well as cashier's cash book

Book no	MR no/dt	Amount
69	6899/14.9.15	5760.00
69	6900/15.9.15	2000.00
<b>TOTAL</b>		<b>7760.00</b>

In response to the pom issued on the above score Rs.7760.00 was recovered from Sri Sushanta Ku sahoo ,Jr.Asst vide MR no 3819 dt-17.2.17 and credited to Cashiers cash book for the year 2016-17 at page-237. Hence the para dropped.

**11.9 -**

**Collected amount not taken to Cashier cash book.:-pom pg-57**

On checking of the MRs w.r.t DCR it was noticed that a total sum of Rs.7100.00 collected vide following receipts of book no-99 was not taken to cashiers cash book.

MR no/dt	Amount
9850/26.12.15	200.00
9851/26.12.15	500.00
9852/28.12.15	200.00
9853/31.12.15	600.00
9854/4.1.16	750.00
9855/4.1.16	750.00
9856/4.1.16	500.00
9857/4.1.16	500.00
9858/4.1.16	1000.00
9859/4.1.16	150.00
9860/4.1.16	150.00
<b>TOTAL</b>	<b>7100.00</b>

In response to the pom issued on the above score Rs.7100.00 was recovered from Sri Sushanta Ku sahoo Jr.Asst vide MR no 3820 dt17.2.17 and credited in cashiers cash book vide page-237. Hence the para dropped.



**11.10 -**
**Less amount taken to cashiers cash book :- pom pg-11,57**

i) On checking of the receipts U/S 295 w.r.t DCR of Sri N. Sundaray, TC it was noticed that a total sum of Rs.12468.00 was collected vide MR no-9301-9331 of book no-94 and the same was received by the then Cashier, but Rs.12418.00 was credited in cashiers cash book vide pg-110 on dt.29.8.15 resulting less credit of Rs.50.00.

Hence the same need be recovered from Sri Sabyasachi Baral, Cashier and compliance reported to audit.

ii) Similarly, On checking of DCR of Sri S.P srichandan it was noticed that the user fee receipts less taken to cashiers cash book on the following date.

MR no	Dt of credit in DcR/DCR pg no	Actual amount collected	Amount taken to cashiers cash book	Less taken	Cashiers cash book
46354-46342(@30/-),74729 -74738(20/-)8885-8863(@1 0/-)	92	560.00	510.00	50.00	149
467,756,93	18.11.15	580.00	500.00	80.00	
<b>TOTAL</b>				<b>130.00</b>	

The total sum of Rs.180.00 was recovered from Sri Sabya sachi Baral ,Ex-cashier vide MR no-3860 &3861 dt.1.3.17& credited in cashiers cash book at page-246..Hence the para dropped.

**11.11 -**
**Less amount shown in DCR due to totalling mistakes . pom pg-58**

on checking of the MRs w.r.t DCR of Sri S.P Mishra ,TC in respect of user fee collecion it was noticed that amount is less credited in DCR due to totalling mistake on the following date .

Dt of credit in DCR	Book no	MR no	Actual amount collected	Amount shown in DcR	Less shown
19.10.15	87(@10/-)	8651-8700	500.00	500.00	-
	731(@20/-)	73066-73100	700.00	700.00	-
	454(@30/-)	45369-45400	960.00	960.00	-
	737(@20/-)	73601-73642	840.00	840.00	-
	459(@30/-)	45801-45900	3000.00	3000.00	-
<b>TOTAL</b>			<b>6000.00</b>	<b>5000.00</b>	<b>1000.00</b>

The local authority neither complied nor returned the pom till the close of audit.

However, during during spot verification of special report , Rs.1000.00 was recovered from Sri S. P Mishra TC vide MR no.4143 dtd.27.3.17 and taken into cashier's cash book page no-266 on dtd.27.3.17. The said amount has been credited in PL account no-8448 on dtd.28.3.17. Hence the objection dropped

**11.12 -**

**Less/non credit of collected amount to DCR:-pom pg-99**

On checking of the Receipt U/s 314 Slaughter house w.r.t DCR of R.K Mardaraj TC it was noticed that following amount was not credited in DCR as well as cashier's cash book

Book no	MR no/dt	Actual Amount collected	Amunt shown in DCR	Less shown	DCR pg-
181	18084/3.4.16	20	5	15	17
	18085/3.4.16	20	10	10	17
	18086/10.4.16	100	20	80	17
	18088/10.4.16	30	5	25	17
	18089/10.4.16	50	5	45	17
	18090/10.4.16	100	10	90	17
	18091/10.4.16	10	5	5	17
	18092/10.4.16	40	20	20	17
	18093/10.4.16	20	10	10	17
	18094/17.4.16	50	5	45	17
	18095/17.4.16	20	5	15	17
	18096/17.4.16	10	5	5	17
	18097/17.4.16	20	10	10	17
	18098/17.4.16	100	5	95	17
	18099/17.4.16	15	10	5	17
179	17861/1.11.15	5	-	5	-
	17862/1.11.15	100	-	100	-
		30	-	30	-
	<b>TOTAL</b>	<b>740</b>	<b>130</b>	<b>610</b>	

The local authority did not complied nor returned the pom issued on the above score till close of audit.

Rs.610.00 was recovered from Sri. R.K Mardaraj,TC vide MR no-4144 dtd.27.3.17 at the time of verification of special report .The same was taken into cashier's cash book page no-266 on dtd.27.3.17 & credited in to PL Account No-8448 on dtd.28.3.17 .Hence the objection dropped.

**11.13 -**

**less/non credit of collected amount to DCR:-pom pg-100**

On checking of the Receipt U/s 307 utha shop w.r.t DCR of D.K mohanty,TC it was noticed that following amount was /not credited to DCR.

Book no	MR no/dt	Actual Amount collected	Amunt shown in DCR	Less shown	DCR pg-
512	51196/3.7.16	10	5	5	4
513	5152	60	5	55	6
514	51392	10	5	5	7
517	51690	10	5	5	10
517	51692	10	5	5	11
518	51775	150	50	100	13
519	51819	10	5	5	14
519	51871	10	5	5	15
522	52119	10	5	5	18
522	52179	10	5	5	19
522	52181	10	0	10	-
522	52197	10	5	5	19
527	52652/20.8.16	10	5	5	
527	52653/20.8.16	10	5	5	
531	53057/18.9.16	3	-	3	
	53058/18.9.16	3	-	3	
	53059/18.9.16	10	-	10	
	53060/18.9.16	10	-	10	

	53061/18.9.16	5	-	5	
	53062/18.9.16	5	-	5	
	53063/18.9.16	5	-	5	
	53064/18.9.16	10	-	10	
	53065/18.9.16	5	-	5	
	<b>53066/18.9.16</b>	<b>5</b>	-	<b>5</b>	
<b>TOTAL</b>		<b>391</b>	<b>110</b>	<b>281</b>	

The local authority did not complied nor returned the pom issued on the above score till close of audit.

During verification of Special report Rs. 281.00 has been realized from Sri D.K. Mohanty, T.C vide MR No. 4156 dtd. 28.03.2017, and taken into cashier cash book page No. 267 on dtd. 28.03.2017. The said amount has been credited in to PL account No. 8448 on dtd. 29.03.2017. Hence the objection may be dropped.

**11.14 -**

**Less credit of collected amount to DCR:-pom pg- 11,101**

On checking of the service tax collection receipts w.r.t DCR it was noticed that following amount was less credited to DCR.

H

Book no	MR no/dt	Actual Amount collected	Amunt shown in DCR
7	656/11.2.16	304.00	204.00
11	1038/2.5.16	326.00	316.00
11	1071/8.11.16	292.00	202.00
	<b>TOTAL</b>		

The local authority did not complied nor returned the pom issued on the above score till close of audit.

However,during verification of special report Rs. 200.00 has been realized from Sri B.B Mishra, T.C vide MR No. 4147 dtd. 27.03.2017, and taken into cashier cash book page No. 266 on dtd. 27.03.2017 and credited in to PL account No. 8448 on dtd. 28.03.2017. Hence the objection dropped.

**11.15 -**

**.Non credit of collected amount in cashiers cash book.:-pom pg-101**

On checking of the service tax collection receipts w.r.t DCR & cashiers cash book it was noticed that following collected amount though taken to DCR but not credited in to Cashiers cash book as well as bank.

1071/8.11.16=202.00

1072 /8.11.16 =410.00

1073/8.11.16 =765.00

TOTAL 1377.00

The local authority did not complied nor returned the pom issued on the above score till close of audit.

However during verification of special report Rs. 1377.00 has been realized from Sri B.B Mishra, T.C vide MR No. 4147 dtd. 27.03.2017, and taken into cashier cash book page No. 266 on dtd. 27.03.2017. The said amount has been credited in to PL account No. 8448 on dtd. 28.03.2017. Hence the objection dropped.

**11.16 -**

**Non credit of collected amount in DcR as well as cashier's cash book.(pom pg-131)**

On checking of Mrs w.r.t DCR & cashiers cash book it was noticed that following amount was not taken to DCR as well as cashier's cash book

MR no/dt	Amount	Name of the Tax Collector
1057-1059 ( book no-11)	915.00	B.B mishra
1060-1064	1408.00	
1065-1067	965.00	
1068-1070	1346.00	
1074-1076	714.00	
1077-1080	1203	
1081-1086	1472	
1087-1091	1188	
1092-1096	1565	
1097-1100	1673.00	
<b>TOTAL</b>	<b>12449.00</b>	
2501-2521	9204.00	Pradeep ku Jena,LI
<b>TOTAL</b>	<b>9204.00</b>	
<b>GRAND TOTAL</b>	<b>21653.00</b>	

On verification of special report with relevant records it is found that, the total sum of Rs. 21653.00 has been taken into DCR of the concerned TC and taken in to cashier cash book on different date. The said amount has also been credited in to PL account No. 8448 on the next date of received by cashier. The details are as follows.

Name of T.C	Amount	Taken in to DCR page No. and date	Date of credit in cashier cash book
B.B Mishra, T.C	915.00	197/27.012.16	28.12.16
-do-	1408.00	211/12.01.17	13.01.17
-do-	965.00	213/16.01.17	17.01.17
-do-	1346.00	214/17.01.17	18.01.17
-do-	714.00	216/19.01.17	20.01.17
-do-	1203.00	219/24.01.17	25.01.17
-do-	1472.00	222/28.01.17	29.01.17
-do-	1188.00	224/31.01.17	01.02.17
-do-	1565.00	229/07.02.17	08.02.17
-do-	1673.00	229/07.02.17	08.02.17
P.K.Jena, L.I	9204.00	223/30.01.17	31.01.17
<b>Total</b>	<b>21653.00</b>		

Hence the objection dropped.

**11.17 -**

**Collected amount not taken to DCR:-pom pg-101**

On checking of the receipts u/S 154 (cart & carriages) w.r.t DCR of B.N Bhattacharya,TC it was noticed that following amount was neither taken to DCR nor to cashiers cash book.

Book no	MR no/dt	Each receipt @	Actual Amount collected
80	7991 to 8000	10/-	100.00

Rs.100.00 was recovered from B.N Bhattacharya,TC vide MR no 3886/8.3.17and taken into cashier cash book page No. 252 on dtd. 08.03.2017. The said amount has been credited in to PL account No. 8448 on dtd. 9.03.2017. Hence the objection dropped.

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

**PARA: 13 AUDIT OF RECEIPTS**

**13.1 -**

**DEMAND COLLECTION BALANCE POSITION OF TAXES FOR 2015-16**

	DEMAND			COLLECTION			BALANCE		
	Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
HOLDING TAX	2588087	1393029	3981116	245409	768405	1013814	2342678	624624	2967302
LIGHT TAX	2633771	1434317	4068088	246945	781439	1028384	2386826	652878	3039704
WATER TAX	751354	370185	1121539	80379	206325	286704	670975	163860	834835
<b>TOTAL</b>	<b>5973212</b>	<b>3197531</b>	<b>9170743</b>	<b>572733</b>	<b>1756169</b>	<b>2328902</b>	<b>5400479</b>	<b>1441362</b>	<b>6841841</b>

**Reconciliation of DCB figure**

Deion	Holding Tax	Light Tax	Water Tax	Total
Collection as per Accountant cash book	932813.00	945470.00	259571.00	2137854.00
Less collection 2014-15	38080.00	38198.00	12685.00	88963.00
Add collection 2015-16	75601.00	76894.00	25201.00	177696.00
<b>TOTAL</b>	<b>970334.00</b>	<b>984166.00</b>	<b>272087.00</b>	<b>2226587.00</b>
Add rebate allowed in current year collection	43480.00	44218.00	14617.00	102315.00
Position as per DCB	1013814.00	1028384.00	286704.00	2328902.00

**Percentage of collection of holding tax in respect of Jatni Municipality for the year 2015-16**

Nameof the tax	Total demand	Total collection including rebate	%of collection with that of demand
HoldingTax	3981116.00	1013814.00	25.46
Light Tax	4068088.00	1028384.00	25.27
Water Tax	1121539.00	286704.00	25.56

From the fact depicted in the above table, it is revealed that the percentage of collection towards holding tax is very low and it reflects that the Municipal authority have a poor sincerity towards the same.

Hence, the local authority is advised to take sincere& special drive to collect the dues & enhance the revenue of the Municipality

**Year-wise break-up of outstanding Tax**

Year-wise break-up of outstanding Tax is not available in the previous Audit Report. Further, the same could not be produced by the local authority in spite of issue of objection memo.However, basing on the DCB position for the year 2015-16, the year-wise break-up of outstanding tax is furnished as below-

Up to 2014-15 Rs.5400479.00  
2015-16 Rs.1441362.00

Total . Rs.6841841.00

**Limitation of recovery of 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 commenced, as the case may be, in respect of such sum. On issue of objection, the local authority could not produce the Distraint Warrant Register(Rule-202, Form-P) & the Warrant Register(Rule-202,Form-R). As such, the position of the same could not be ascertained.

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 cause to be served 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 provision 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 competent jurisdiction. Further it was found that though the system 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 information furnished to audit it was seen that, the Municipality had failed to take appropriate action under various sections of the Orissa Municipal Act, 1950. As a result, arrears to the tune of Rs.6841841.00 remained uncollected from years together .

Steps may be taken to collect above stated outstanding dues at the earliest.

**13.2 - MOBILE TOWER**

**DCB position mobile tower license fees for the year 2015-16**

The Demand, collection & balance in respect of license fees of mobile towers installed in the Municipality is furnished below.

Sl No	Name of service provider	Current Demand		
		(Renewal fees)	Additional Charges	TOTAL
1	Bharati Airtel Limited khatano-143 Mouza-Ramchandrapur	1000	7500	8500
2	Bharati Airtel khatano-824 Mouza-Kudiary Limited	1000	7500	8500
3	Bharati Airtel Limited khatano-153 Mouza-Bachherapatna	1000	7500	8500
4	Bharati Airtel Limited khatano-150 Mouza-Town Khasmal	1000	7500	8500
5	VIOM Networks limited khatano-18 Mouza-Town Khasmal	1000	7500	8500
6	VIOM Networks limited khatano-116/11 Mouza-Sandhapur	1000	7500	8500
7	VIOM Networks limited khatano-18/11 Mouza-Ramchandrapur	1000	7500	8500
8	VIOM Networks limited khatano-184 Mouza-Ramchandrapur	1000	7500	8500
9	VIOM Networks limited khatano-899/11 Mouza-Kudiary	1000	7500	8500
10	VIOM Networks limited khatano-184/243 Mouza-Ramchandrapur	1000	7500	8500

11	Vodafone Spectacle Ltd khatano-193/243 Mouza-Jatni Town Khasmal	10007500	8500
12	Vodafone Spectacle Ltd khatano-7,21 Mouza-Badanuagaon	10007500	8500
13	Vodafone Spectacle Ltd khatano-184/240 Mouza-Ramchandrapur	10007500	8500
14	Idea Cellular Infratel khatano-210/05 Mouza-Ramchandrapur	10007500	8500
15	Reliance Telecom Limited khatano-227 Mouza-Town Khasmal	10007500	8500
16	Reliance Telecom khatano-165 Mouza-Ramchandrapur	10007500	8500
17	Reliance Telecom khatano-70 Mouza-Kudiary	10007500	8500
18	Reliance Telecom khatano-101 Mouza-Baduaagaon	10007500	8500
19	Reliance Telecom khatano-225 Mouza-Sandhapaur	10007500	8500
20	Reliance Telecom khatano-1608 Mouza-Kudiary	10007500	8500
21	GTH Infrastructure limited Khata no-53 Mouza-Kudiary	10007500	8500
22	Dishnet Wireless Khata no-130,Mouza Godadharmasagar	10007500	8500
23	Dishnet Wireless Khata no-1436/1285,Mouza Kudiary	10007500	8500
<b>TOTAL</b>		<b>23000172500</b>	<b>195500</b>

The DCB register of Mobile tower license fees was maintained up to-2014-15. In spite of issue of pom no-143, the DCB position of mobile tower license,DCB register for 2015-16 along with connected files & records was not furnished to audit.. The details of new mobile tower installed during 2015-16 was not furnished, Further it was noticed from the DCB figure given in last A.R was not tallied with The DCB position as mentioned in DCB register of Mplty.As per last A.R there are 18 mobile towers activated in the municipal area,whereas as per the DCB register for 2014-15 , there were 23 nos of mobile tower installed in Municipal area .As the DCB register was not maintained for 2015-16 & DCB position was not furnished by the Local authority ,the current demand for 2015-16 as given in above table is taken as same demand as mentioned in DCB register 2014-15 . Further,the arrear demand was already suggested for recovery in the last year A.R.

However,on verification of Miscellaneous collection register of cash section it was noticed that during the year 2015-16 a total sum of Rs.151500.00 was collected towards tower license fees . The details of which are furnished below.

Idea cellular=MR no-7238/6.5.15=1000.00 (Demand for 2014-15 as mentioned in DCB register for 2014-15)

Idea cellular=MR no- 7799/30.3.15 =7500.00 (Demand for 2014-15 as mentioned in DCB register for 2014-15)

Reliance Jeo- MR no-9633/7.10.15=65000.00

Ascend Telcom-MR no-9692/2.11.15=75000.00

Ascend Telcom-MR no-279/26.12.15 =10500.00

From the above position it was cleared that Reliance jeo& Ascend Telcom were newly installed during 2015-16.

Hence the ,DCB position of mobile tower license fees for 2015-16, connected records, register along with connected file may be produced at the exit conference for verification, till then the current demand of Rs.195500.00 is kept under objection,failing which the same may be suggested for recovery.

During exit conference the local authority stated that the reminder demand notice will be send to defulter mobile company which in no way helpful to settle the para. So Rs.195500.00is treated as loss of municipal fund hence suggested for recovery.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs.)
1	Sri Ajaya Kumar Sahoo	Jr Assistant	Jatini Municipal Council,Jatni, Dist.Khurda	19550.00
2	Smt Lalita Kapoor	Executive Officer	Jatini Municipal Council,Jatni, Dist.Khurda	97750.00
3	Sri Pradeep Kumar Jena	Jr Assistant	Jatni Municipality,Jatni	19550.00
4	Sri Susanta Kumar Sahoo	Jr Assistant	Jatni Municipality.Jatni	58650.00

**13.3 -**

**Non realization of Shop room rent under section 295**

**DEMAND COLLECTION BALANCE POSITION OF SHOP RENT FOR 2015-16**

	DEMAND			COLLECTION			BALANCE		
	Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
SHOP RENT	265404.00	500643	766047	74903.00	434710.00	509613	190501.00	65933.00	256434.00

Serial No	Shop No	Name of the Lease	Arrear Balance	Current Balance	Total Balance
1	3	Prahallad Behera	5559.00	1548.00	7107.00
2	4	Manguli Pradhan	7205.00	1548.00	8753.00
3	5	Manguli Pradhan	7205.00	1548.00	8753.00
4	57	Atish kumar Dash	0.00	1040.00	1040.00
5	80	Alladin Sahoo	0.00	1560.00	1560.00
6	93	Bibhu prasad Padhi	0.00	2080.00	2080.00
7	97	Pawan kumar Tiwariwalla	0.00	1596.00	1596.00
8	98	Sanjeeb kumar Parida	0.00	1084.00	1084.00
9	100	Anil kumar Ray	3760.00	4584.00	8344.00
10	101	Laxmikanta Satapathy	7896.00	0.00	7896.00
11	102	Ullash chandra Jena	1910.00	0.00	1910.00
12	104	Trinath Kar	861.00	0.00	861.00



13	111	Satyabadi Pradhan	15060.00	4584.00	19644.00
14	112	Laxmidhar Das	0.00	382.00	382.00
15	113	Debaraj Champati	48979.00	4584.00	53563.00
16	114	Manjulata Pahadasingh	0.00	4168.00	4168.00
17	115	Biuswanath Sathua	0.00	1146.00	1146.00
18	116	Trupti Mohanty	11842.00	4584.00	16426.00
19	118	Khetrabasi Sahoo	32195.00	4584.00	36779.00
20	119	Balarama Samantaray	8168.00	4584.00	12752.00
21	122	Isack Khan	0.00	4202.00	4202.00
22	125	Sudarsan Jena	0.00	1435.00	1435.00
23	126	B.Durga prasad Ray Samanta	2396.00	6384.00	8780.00
24	136	Siba sankara Panigrahi	0.00	222.00	222.00
25	137	Aqwaita sundar Ray	1633.00	888.00	2521.00
26	141	Ananta Behera	0.00	388.00	388.00
27	142	Trinath Behera	4930.00	0.00	4930.00
28	143	Basnidhara Sethi	11110.00	0.00	11110.00
29	147	S. Anjana Kumari	0.00	130.00	130.00
30	152	Jagabandhu Jena	13277.00		13277.00
31	TH/2	B. Rabindra kumar Ray	3157.00	3996.00	7153.00
32	TH/4	Bikram keshari Routray	0.00	1332.00	1332.00
33	BS/5	Shantilata Mohanty	3358.00	1752.00	5110.00
		Total	190501.00	65933.00	256434.00

As stated above Rs.256434.00 was pending for realisation from the lease holder of shop room of the council.As per agreement the lease holder has to pay the rent within 7th of each month failing which council may teke necessary steps as per clauses of the agreement.But no such action has been taken by the council.So the non realisation of rent is treated as loss of municipal fund.As arrear amount has already suggested as recovery current outstanding dues of Rs.65933.00 is suggested for recovery.

The compliance submitted during exit conference was incomplete in nature hence not sufficient to settle the para.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Smt Lalita Kapoor	Executive Officer	Jatini Municipal Council,Jatni, Dist.Khurda	32967.00
2	Sri Susanta Kumar Sahoo	Jr Assistant	Jatni Municipality.Jatni	32966.00

**13.4 -**

Non Collection / Less collection of Road Cutting Charges( pom page no-85)

- a) L.No. 1932/19.8.15 M.R No. 897/4.8.15- Rs 1000000(Idea Cellular)
- b) L.No. 1670/25.7.15 M.R No 8964/30.7.15- Rs 100000(Vodaphone)
- c) L. No. 1764/4.7.15 Reliance Jio
- d) L.No. 889/19.4.16 Reliance Jio
- e) L.No .1764/4.7.16 Reliance Jio

A) Idea Cellular Limited was granted NOC for laying OFC from Kudiary to Block end i.e. Pipili to Khurda Road which was around 5000mtrs and paid Rs 1000000/- towards cutting charges @ 200/ mtr detailed as per (a)

B) Vodaphone South limited was granted NOC for laying OFC at both side of road from Sitaram Chhaka to Vodaphone(500m) as detailed as per (b)

It was high time to note here that the Sitaram Chawk come within the area Kudiary to Block. So the Road cutting charges for 1000m (i.e 500x2) @ 200/- should be Rs 200000/- . But Rs 100000/- realized from the farm. So Rs 100000/- need to be recovered from Vodaphone South Limited.

C) On checking of file no 295/VIII/302/2015 it was noticed that on 16.1.2015 Sri Bhikhyakari Sahoo, Surveyor has intimated the E.O. JMC that Reliance was laying OFC cable in the main road and already excavated for 500m length. He also intimated that the company has planned to lay cable from NISER chawk to Kudiary which was around 4.900 K.M without obtaining NOC from Municipality.

Vide L.NO 65/ 16.1.2015 the Jio Infocom was instructed to submit detailed route chart of cable laying, and stop trenching till license fees are deposited at JMC. But the order sheet reads differently as per note sheet it was approved to issue bill of Rs 490000/- and lodge FIR against the Form to IIC , Jatni vide letter no Nil dated 30<sup>th</sup> July 15, intimated to the E.O JMC, the Reliance Jio Infocom Ltd is not executing any activities pertaining to OFC laying within Jatni Municipality( Sudhir Pradhan, State contractor)

This letter was missing following information.

1. Letter No
2. Address of the Authorized signatory.
3. Official Correspondence address

This letter was put up on 3.2.2015for order but no order of the authority found in the order sheet (page-2)

No enquiry regarding execution of work was verified as no such entry found in the file.

Explanation to the surveyor was not called for submitting false report on the basis of jio reply.

But all at a sudden vide note sheet page no -3 and L.No 889/19.4.16 the reliance Jio Infocom limited was instructed to deposit Rs 490000/- for road trenching from Kudiary to NISER gate which comes to 4900 meters @ 100/ mtr.

So this letter clearly implies that laying of OFC for the said length was executed. Further vide L.No 1764/4.7.16 1<sup>st</sup> reminder issued for the said purpose.

It is high time to note here that the consequence in the file clearly establish the execution of road trenching. But demand notice of lower amount issued.

The demand of trenching as per audit should be 4900x200/mtr = 980000/- as per the rate collected from Idea Cellular for the same area along with the penalty as applicable..

POM page no. 85 issued in this score was not returned by the local authority till date.

So Rs 1080000.00 (100000+980000) as stated above needs to be realised from the firms and compliance reported to audit.

During exit conference the local authority accepted to initiate legal action to recover Rs.100000.00 from Vodafone company.

regarding Reliance Jio it was stated that As per council resolution trenching fees was Rs 100.00/meter for earthen road & Rs.200/Meter for BT/Concrete road as the company trenched earthen road demand notice @100/m was issued. But the road was main road and for the same Idea has paid Rs.200/m .So the replay does not help to settle the para fully. As demand notice for Rs.490000.00 was issued that amount is kept under objection till realisation from the company. But as less demand notice issued Rs.590000.00 was treated as loss of Municipal fund hence suggested for recovery.

**Responsible Person for this paragraph**

S/no	Name	Designation	Address	Amount(In Rs:)
1	Smt Lalita Kapoor	Executive Officer	Jatini Municipal Council, Jatni, Dist. Khurda	172500.00
2	Sri Ashutosh Samal	Ex-Executive Officer	Now Tahasildar Bhubaneswar Tahasil office, Bhubaneswar	122500.00
3	Sri Ajaya Kumar Sahoo	Jr Assistant	Jatini Municipal Council, Jatni, Dist. Khurda	122500.00
4	Sri Susanta Kumar Sahoo	Jr Assistant	Jatni Municipality, Jatni	172500.00

**13.5 -**

**Non Collection of Trenching Fees( pom page-86)**

On checking of file no VIII -276 for 2013/2014 of License section it was revealed that Gupta Power Infrastructure Limited was laying underground cable from Jatni gate to IOCL Dept Jatni on behalf of CESU Odisha.

As per 1659/ 11.11.14 Rs 213000 was charged on the firm towards trenching fee.

Gupta Power vide its letter no 167/2014-15 Dt 15.11.14 communicated that as per Lno 30888(4) dt 19.11.2013 issued by Chief Operation Officer, CESU requested for waiver of trenching fee as the objective of above line has been envisaged for general public utilization of Jatni area apart from IOCL. As per note sheet page no-8 E.O, on 28.11.14. ordered to put the matter in the Council. POM page no issued in this regards not returned till date. So Rs.231000.00 was treated as loss of municipal fund, hence needs recovery from the firm.

During exit conference the local authority stated that the matter was pending at council level, but fails to produce any resolution in this effect. So the para stands good on its own merit.

**Responsible Person for this paragraph**

S/no	Name	Designation	Address	Amount(In Rs:)
1	Sri Ashutosh Samal	Ex-Executive Officer	Now Tahasildar Bhubaneswar Tahasil office, Bhubaneswar	115500.00
2	Sri Ajaya Kumar Sahoo	Jr Assistant	Jatini Municipal Council, Jatni, Dist. Khurda	57750.00
3	Sri Susanta Kumar Sahoo	Jr Assistant	Jatni Municipality, Jatni	57750.00

**13.6 -**

**Non revision of rate of license fees.( pom page-60)**

On test verification of allotment file of shop room No-A 81 it was noticed that as per initial agreement the shop was given as lease for one year on 5.6.1984 @175 /month which was to be renewed every year (as per clause-8 of the agreement). The last agreement was executed on 27.9.2010. @394/month which was subsequently renewed with a hike of 10% in license fees for 2011-12 & 20% during 2012-13. i.e Rs.520/month. As revealed from the collection register & DCB the rate of license fees collected during 2015-16 was as at par with the year 2012-13. Hence the following clarification may be produced before audit for verification.

As per previous practice the minimum 10% hike in the license fees was in practice upto 2012-13. But, during the last three year i.e 2013-14, 2014-15, 2015-16 there was no increase in rate of license fees and no renewal of shop lease was executed.

As per clause -8 of agreement renewal of the license fees is to be made every year before the expiry of lease period. So prior to renewal, the Municipal authority has to fixed the criteria for the renewal of license fees. It was the duty of concerned dealing assistant to put up the file with proposal for hike in the license fees and extension of lease for approval of council through the EO. Thus it may be categorically clarified to audit, whether proposal for increase in license fees for 2013-14, 2014-15, 2015-16 has been put before the council or not. If a proposal was ed in the council agenda, the same along with council resolution may be produced before audit, if not so, the reason there of may be stated to audit, It may also be stated why renewal of lease not executed.

As POM was not returned audit concluded that due to non enhance ment of shop rent (30%) the council has sustained a loss of Rs.150193.00 @ 10% for each year i.e 2013-14, 2015-15, 2015-16. It was need of the time to take necessary steps for reassessment of shop rent on ex post facto basis as renewal of agreement was not done so as to recoupmnt of the loss.

**Responsible Person for this paragraph**

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ashutosh Samal	Ex-Executive Officer	Now Tahasildar Bhubaneswar Tahasil office, Bhubaneswar	75097.00
2	Sri Susanta Kumar Sahoo	Jr Assistant	Jatni Municipality, Jatni	75096.00

**13.7 -**

**Non- realization of holding tax/service charges from Railway (pom page-68)**

It is learnt from the last Audit Report(120606/AR/2015-2016, BBSR), that & quot. Vide letter no.-4(7)PF/1/Dtd.25.08.1997 of Govt. of India in the Ministry of Finance(Department of Co-ordination & Planning), the building of East Coast Railway, Khordha Road Division have been included in the Jatni Municipality area by UD Department w.e.f. 01.07.1975 & accordingly service charges have been charged. But, on verification of the holding tax collection receipts & other receipts, it is noticed that no such collection towards holding/service charges was realized from the Railway. Hence, the records/registers pertaining to the demand, collection & balance of Railway holding tax/service tax may be produced and reasons of non-collection of the same may be clarified to audit.

On issue of pom in this regard, the local authority neither complied nor returned the pom.

As such, the Municipality has sustained a loss towards the revenue to the tune of Rs Rs.4365941.00..00 till the end of the financial year 2015-16 as below including current demand of Rs. 273662.00 that have been fixed on the Railways on the basis of the valuation data sheet prepared by the Valuation Organization of Housing & Urban Development Department, Govt. of Odisha.

Details of assessment of service tax on Railway holding is as follow

Amount up to 2014- 15	Rs.. 4092279.00
Service charges due for the year 2015-16	Rs. 273662.00
<b>Total</b>	<b>Rs. Rs.4365941.00</b>

Hence, the Municipal Authority is advised to take appropriate & early steps for finalization of the same & compliance reported to audit. Further, steps need be taken to produced all the records & registers pertaining to the Demand, Collection and Balance on the Railway holding

tax/service charges to the next audit. Till then Rs.4365941.00 is kept under objection.

**13.8 -**

**Non revision of rate chart for assessment of Holding Tax**

As per Section 146 of Odisha Municipal Act, 1950, new valuation & assessment list should be prepared once in every five years. Further Holding Tax is determined on the basis of annual value of the property calculated on the basis of the construction cost of the building and a reasonable ground rent for the land on which the building is situated.

As per Section 143-A of the Odisha Municipal Act, 1950, the Executive Officer of the ULB concerned shall, until the appointment of a Valuation Officer thereof, exercise the powers and performs the duties of the Valuation Officer in respect of the Municipality.

On verification of the records/registers/files relating to valuation & assessment of Holding Tax, it is noticed that the last assessment of Holding Tax was conducted by the Valuation Officer of H&UD Department during the year 2004-05 and the same was implemented during the year 2005-06. As such, next assessment was due during the year 2010-11(i.e. five years interval). But the same has not been exercised till date violating the Act enforced for which the Municipality has sustained a great loss.

The local authority did not complied to the pom page no-143 issued on this score.

Hence, it is construed that the Municipal Authority have not taken sincere & effective steps for revision of rate chart for assessment of Holding Tax for which the revenue of the Municipality is facing hinderances.

However, the local authority is advised to take sincere & early steps for revision of rate chart for assessment of Holding Tax & compliance reported to audit

**13.9 -**

**Less Collection of User Charges during 2015-16**

This ULB is collecting User Charges from the Vehicles entering in to the ULB area under section 388 (10) (B) of O.M Act 1950 & G.O No.29014/HUD dated 25.10.2011.

During Checking following short coming are noticed

- 1.The vehicle No. are not recorded in the counter foils of used receipts
- 2.The date of collections were not recorded in the body of the counter foils
- 3.The supervising officer has not verified the counter foils
- 4.Higher authority like E.O, Head Asst has not verified the DCRs or counter foils of receipts during the period under audit.
- 5.Collections were not deposited on the same day of collection very often

During 2015-16 Rs.1207520.00 was collected under user charges which was Rs.725700.00 less then previous years collection of Rs.1933220.00

Further following clarifications were called for by issuing POM page no.32-33

- 1.No of collection centre working during 2014-15,2015-16
- 2.Duration of collection at those centre
- 3.Name & Degn. of the Supervising Officers in-charge of verification
- 4.Name and Degn. of staffs engaged for collections

5.Verification report of the higher authority (if Any ) during the year

6.Reason of less collection during this year then previous year.

The POM issued in this regard was not returned by the local authority.

So it was clear that due to fault in management of user collection Rs.725700.00 was less collected, which was treated as loss of municipal fund.

During exit conference the local authority submitted that collection of user fees in 2014-15 is high because the goods vehicle were avoiding Gangapada toll gate on BBSR-Khurda NH for which the goods vehicles are diverted through the Jatni. As the gate withdrawn since April 2015 the frequency of goods vehicles decreased remarkably.

Secondly on the eve of Nabakalabara of Lord Jagannath at Puri the playing of vehicles are high during the year 2014-15

Due to the expansion of state high way between Jatni the playing of goods vehicle during 2015-16 was low. Due to above reasons there was difference in collection of 2014-15 & 2015-16.

The month wise collection was listed below.

MONTH	Collection During	
	2014-15	2015-16
April	172330.00	142260.00
May	178880.00	172830.00
June	156110.00	140010.00
July	143790.00	128730.00
August	136780.00	83970.00
September	166750.00	76390.00
October	133420.00	78080.00
November	183300.00	66330.00
December	195240.00	58010.00
January	153820.00	70890.00
February	150830.00	88970.00
March	161970.00	101050.00
Total	1933220.00	1207520.00

There are 4 nos of collection center with timing of collection 6 A.M to 6 P.M and 13 persons are engaged at the collection center.

Without details of collection center wise and analysis of collection made during this year the replay of local authority does not helps to settle the para. So the para stands good on its merit.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Smt Lalita Kapoor	Executive Officer	Jatini Municipal Council,Jatni, Dist.Khurda	302375.00
2	Sri Ashutosh Samal	Ex-Executive Officer	Now Tahasildar Bhubaneswar Tahasil office,Bhubaneswar	60475.00
3	Sri Ajaya Kumar Sahoo	Jr Assistant	Jatini Municipal Council,Jatni, Dist.Khurda	54427.00
4	Sri Susanta Kumar Sahoo	Jr Assistant	Jatni Municipality,Jatni	253995.00
5	Sri Pradeep Kumar Jena	Jr Assistant	Jatni Municipality,Jatni	54428.00

**13.10 -**

**Non credit of BD/Chs in Bank as well as Accountant Cash book:- POM page no.146-148**

On checking of BD/ch. Receipt register it was noticed that a total sum of Rs.315200.00 was received in shape of BD /Cheque. But on verification it was found that the same was neither credited in bank nor reflected in accountant cash book . The details of which are furnished below.

BD /Ch no /date	Amount
552364/1.3.16	2000
552355/29.3.16	4000
632397/29.2.16	4000
552351/29.2.16	2000
552360/1.3.16	4000
632438/29.2.16	4000
632448/29.2.16	8000
632439/29.2.16	4000
632449/29.2.16	8000
632440/29.2.16	4000
632450/29.2.16	8000
632441/29.2.16	4000
632447/29.2.16	8000
632436/29.2.16	4000
632384/29.2.16	8000
632396/29.2.16	4000
632403/29.2.16	4000
632386/29.2.16	8000
632402/29.2.16	4000
632388/29.2.16	8000
632387/29.2.16	8000
632389/29.2.16	8000
632457/29.2.16	8000
632401/29.2.16	4000
632456/29.2.16	8000
632400/29.2.16	4000
632399/29.2.16	4000
632385/29.2.16	8000
632443/29.2.16	4000
632453/29.2.16	8000
932437/29.2.16	4000
632452/29.2.16	8000
632444/29.2.16	4000
632455/29.2.16	8000
632446/29.2.16	4000
632454/29.2.16	8000
632445/29.2.16	4000
632398/29.2.16	4000
945585/29.2.16	4000
945582/29.2.16	8000

014591/29.2.16	4000
014586/29.2.16	8000
014592/29.2.16	4000
014585/29.2.16	8000
014590/29.2.16	4000
014584/29.2.16	8000
014594/29.2.16	9600
014593/29.2.16	9600
014581/29.2.16	8000
014587/29.2.16	4000
014582/29.2.16	8000
014588/29.2.16	4000
014583/29.2.16	8000
014589/29.2.16	4000
<b>TOTAL</b>	<b>315200</b>

The reason non accounting for of the aforesaid amount in the municipal fund may be explained to audit. The original POM issued in this regard was not returned. hence the same need be accounted for in Accountant cash book & compliance reported to audit till then Rs.315200.00 is kept under objection During exit conference the local authority produced the deposit chalan of AC no.80606 of PNB showing these amount credited during April 2016. till verification of the same by next audit Rs.315200.00 is kept under objection.

**13.11 -**

**Amount credited in Bank account having no corresponding receipt in Accountant cash book( pom page-130-131)**

On checking of bank pass books/scroll w.r.t accountant deposits w.r.t cash book it was noticed a total sum of Rs.429680.00 credited in different banks against which no corresponding entries were shown in Accountant cash book for which source of such receipt can not be ascertained.

A/C No/ Bank	Cheque no/dt	Amount
Current A/C-80418	8.1.16	11000
	8.1.16	50000
	11.1.16	11000
	2.3.16	21614
	22.3.16	21614
Axis bank-709	14.9.15	12414
Axis bank-727	10.6.15	10587
	19.6.15	5000
	19.6.15	5000
	19.6.15	5000
	8.1.16	197061
	21.1.16	18900
	21.1.16	35000



	25.1.16	6450
	8.3.16	19040
TOTAL		429680

The documents relating to above credit may be produced to audit.

The local authority neither complied nor returned the pom issued on the above score. During exit conference the relevent entries were verified so the para was dropped.

**13.12 -**

**Non-charging of user fees for the service rendered for door to door collection of solid waste resulted in loss of Revenue: Rs 1024200.00 pom pg-145-146**

Housing and urban Development (HUDD) communicated (December 2008) all Urban Local Bodies (ULBs) to take necessary steps for door to door collection of solid waste in every ward of the ULBs in phased manner starting from January 2009. Again in Gazette Notification of July 2012, HUD made it mandatory for the ULBs to stick to charging user fee as service providers. Further, one notification was communicated by the HUUD in February 2013 to all the ULBs and instructed that user charges from Rs. 10 to 20 for NACs, Rs. 10 to 30 for Municipalities and Rs.20 to 40 for Municipal Corporations per household per month could be recommended by ULB for from door to door. Since Jatni is a Municipality, the minimum user fee shall be Rs.10 per hose hold per month.

Scrutiny of records in Jatni Municipality, Audit noticed that as per 2011 census, the Municipality was 8535 household in 17 wards having population of around 43000 that were Comes under municipal solid waste and collection of garbage. However, it was revealed that due to non collection of user charges @ Rs-10 per house hold per month the council has sustained a loss of Rs. 1024200.00 (8535 x10x12) during 2015-16.

During exit conference it was complied that as door to door collection of waste was not in implemented user fees was not collected.

**PARA: 14 AUDIT OF EXPENDITURE**

**14.1 -**

Excess payment made towards labour payment to Seven Star Security and maintenance.

Vr.No.338/16.08.2015 Rs.670449.00

On checking of the above paid voucher it was noticed that Rs.670449.00 was paid M/s. Seven Star Security and Maintenance Services towards Sanitation work for July-2015.

The details of bill was as follow(Bill No.920/31.07.2015)

Sweeper 2703 Mandays @200/-	=540600.00
Driver 130 Mandays @240/-	= 31200.00
POL of Tractor/Tipper	= 55968.00
	-----
	= 627768.00
Add Labour Cess	6278.00

	-----	
	= 634046.00	
Add O.H.Charges 15%	(+)	= 94165.00
Deduct 54.674% less as per agreement	=	51483.00
	-----	
	= 676728.00	
Add contingency		6767.00
Add EPF		77821.00
	-----	
	= 761315.00	
Deduction		
EPF	77821.00	
Cess	6267.00	
Contingency	6767.00	
	-----	
	90866.00	(-)= 90866.00
	-----	
	=670449.00	
As per initial agreement the labour rate was Rs.150/day ,190/day for Sweeper & Driver respectively subsequently due to enhancement of labour rate by the Govt. and basing on the application of the party the rate was enhanced.		
But due to wrong implementation of Govt. order the municipalities sustained a loss of Rs.116144.00		
As per Gazettee notification No.1112/24.07.2015.		
"the state Government do hereby revise the minimum rates of wages payable to the unskilled ,semi skilled,skilled ,highly skilled categories of employees employed in 88 employment as mentioned in the scheduled to this notification in the whole state to Rs.200.00 ,Rs.220.00 ,Rs.240.00 and Rs.260.00 per day respectively with effect from the date of publication of this notification in the odisha gazette"		
So as per above notification the revised labour rates are applicable from 24.07.2015.But in its bills no 920/31.07.2015 the Seven Star firm has claimed its due implementing the revision of Labour rate from 1.7.2015 which was not admissible as per audit and excess payment made to the firm as follows.		
Total Sweeper mandays as per bill	2703	
Deduct revised labour rate mandays from 24.07.2015	628	
	-----	
So excess payment made by	2075	
Total Driver Mandays claimed as per bill	=130	
Admissible Driver mandays with revised rate	= 30	

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Inadmissible revised rate mandays =100

So total excess payment (2075 +100)x 50.00/day =108750.00

Add excess OH paid on this amount of 108750.00= 7394.00

(108750x15% =16312.00 -----

Deducted 54.624= 8918.69 116144.00

-----

7394.00

So Rs.116144.00 paid in excess may be recovered from the firm.

In response to POM page no.44-47 issued in this score the local authority agreed to recover the same from the firm.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Smt Lalita Kapoor	Executive Officer	Jatini Municipal Council,Jatni, Dist.Khurda	38715.00
2	Smt Manorama Das	Ex JA,Sanitation incharge	Jatani Municipal Council At.Jatni Dist.Khurda	38715.00
3	Sri Ranjan Kumar Pradhan	In charge Accountant	Jatani Municipal Council At.Jatni Dist.Khurda	38714.00

**14.2 -**

On checking of electric bill for street light consumer No.12106934 it was noticed that bill was charged on basis of fixed unit i.e. @36557.00 unit /per month up to April -2015 .But suddenly during May-2015 it was increased to 39880.80 Units /month . So there was a increase of 3323.80 unit i.e. Rs.18613.00/month + other charges.

Clarification on following points was called for vide POM Page no.10

1. Calculation sheet on work basis the average consumption was arrival till may-2015.
2. Calculation sheet of additional consumption of 3323.80.
3. Whether any Joint physical verification by CESU & Municipality was conducted during 2015-16? if yes detailed there of if no details of last JPV conducted.

The local authority replied CESU was intimated to clarify the fact.

So till clarification and assessment of actual consumption on the basis of watt /hrs Rs.186130.00 (18613.00 x 10 month) kept under objection.

**14.3 -**

Vide memo No.-18 /20.01.2017 the company's price list of 1 x 400 watt BOTNF-14 flood light was called for but till date the same was not received .So following clarification may be produce before audit.

As per deion in the supply bill invoice No.81/11.09.2015 challan No.234/27.08.2015 Vr.No.499/21.09.2015 item No.-1.

Supply erection and commissioning of 1 x 400 watt BGTNF-14 Flood light with 4 set and 4 Nos. 400 watt SV lamp 10 Mtr 5x4x3, G.I.Pole round decorative arm suitable for fitting of semi high mast system in all respect (Bajaj)

17 set 86000/unit 1462000/- (-) 73100	1388900.00
Add vat 13.5%	187501.50
	-----
	1576401.50

The above item was received at p.no.248 of electrical stock register.

From the above deion it was clear that 1 set flood light consist of following item.

- 1)Electrical Items(Vat 13.5%)
- 2)10 mt G.I.polls with decorative arm.(vat 5%)
- 3)Civil work for erection.
- 4)Commissioning.

So it was a works contract and should be executed through tender process.

The 17 Sets of flood light details installation and commissioning were not available in the stock register.The same may be produced to audit for verification.Further it may be clarified why tender process was not flotted for the said purpose.

In response to POM page no -71 issued in this regard the local authority replied that as per previous practice quotation was call.So due to non adapotion of tender process as stated above the municipality has sustained a loss of Rs. 22950 towards extra cost in shape of VAT as follows

Approximate cost of eraction @ 10000/unit =170000.00 x 13.5 % vat =22950.00

**14.4 -**

From the purchase file it was noticed that vide It.No.3009/28.12.2015 the firm M/s. Tech Mech,Orissa,Bhubaneswar was intimated to exchange of CFL Choke & CFL bulbs as follows as these

materials are damaged and fused within warranty period.

- 1.C.F.L.Choke (2 x 36) -96 Nos.
2. C.F.L.Choke (1 x 36) -65 Nos.

But the above materials were not received from the firm. So it may be clarified to audit why cost of above materials may not be recovered from the firm.

CFL Bulb 2 x 36 Watt	96x 163.44 = 15690.24
CFL Bulb 1 x 36 Watt	65x 258.78 = 16820.76
	-----
	32511.00

The POM page no. 73 issued in this regard is not returned till closer of audit.

**Responsible Person for this paragraph**

Sln0	Name	Designation	Adress	Amount(In Rs:)
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1	Smt Lalita Kapoor	Executive Officer	Jatini Municipal Council, Jatni, Dist. Khurda	16256.00
2	Sri Ranjan Kumar Pradhan	In charge Accountant	Jatani Municipal Council At. Jatni Dist. Khurda	16255.00

**14.5 -**

As per Housing and Urban Development Department instruction issued vide Letter No. 5006/ HUD. Bhubaneswar dtd.02.03.2010 & No.14436/ HUD, Bhubaneswar dtd.16.06.2011, there should be tender/quotations for the whole of a financial year for purchase of electrical items after assessing the annual requirement. After finalization of tender, the purchase order should be placed on the ed firm limiting to the requirement for a particular month only. Again, the Department in its letter No.25799/ HUD, Bhubaneswar dtd.12.09.2012 instructed to observe the following procedure strictly while procuring electrical goods for ULBS.

1. Wide publicity of Tender call notice
2. Transparency in tender process
3. Observe all codal provisions prescribed in the OPWD code and OGFR
4. Requirement based purchase
5. Due weight age to the quality & technology
6. Availability of post-sale services etc.

In case of violation of these guidelines, the officer concerned would be held responsible for act of violation of these guidelines, the officer concerned would be held responsible for act of commission and omission.

Scrutiny of purchase file of electrical spare parts showed that as per tender call notice 252 dated 12.02.2014 the M/s TECH MECH, Orissa, Bhubaneswar being the L-1 bidder for 69 numbers electrical items out of 74 items. After negotiation on 22.02.2014 m/s TECH MECH, Orissa the contract was accepted for supply of the electrical items(74 items) which Was valid for one year( i.e up to 21.02.2015) from the date of opening of tender ( i.e 22.02.2014).

Scrutiny of purchase voucher showed that supply order for the electrical items were placed to M/s TECH MECH, Orissa after completion of tender period without calling for fresh tender and the rates of these items were neither quoted by the firm nor the quotation was called for these items by the municipality.

Further it was observed that the materials purchased arbitrarily by the municipality without making any assessment of requirement as annual indent was not prepared by the municipality before going for procurement. The municipality had gone ahead for procurement of electrical goods limiting to the requirement for a particular month only in violation of the Government order.

Hence, expenditure made in the purchase of electrical materials worth Rs 3399458.00 during 2015-16 vide vr no.499/21.9.2015 in violation of purchase guideline was not only irregular but also inadmissible and the purchase were made by extending undue favour to the suppliers

In reply to POM page no.34-35, Executive officer stated that due to delay in tender process and as per requirement the Municipal Council had made resolution to procure electrical goods from M/s TECH MECH as per approved rate for the year 2014-15. Which does not helps to settle the para . Ex Post facto approval of H & UD deptt, may be obtained to regularize the purchase .Till that Rs 3399458.00 is kept under objection.

**14.6 -**

Non Deduction of Income Tax

As per section 194 (C) of Income Tax in case of registered firm TDS @2% of the total payment to be deducted at source. M/S Seven Star Security & Maintenance Services Agency was entrusted sanitation work of the municipal council during the year and paid Rs.2392754.00 during the year 2015-16 as detailed below. But IT @ 2% of the payment amount amounting to Rs.47855.00 was not deducted at source as required.

Vr No./date of payment	Amount
19/16.4.2015	515624.00
88/18.5.2015	532191.00
136/30.5.2015	231985.00
298/23.7.2015	298931.00
306/30.7.2015	137574.00
338/16.8.2015	676449.00
<b>TOTAL</b>	<b>2392754.00</b>

In response of POM page No.41- 42 issued the local authority produced the IT return copy of the firm .Till verification of the same Rs.47855.00 is kept under objection

**14.7 -**

**NON PRODUCTION OF LOG BOOKS**

M/S Seven Star Security & Maintenance Services Agency was paid Rs.248710.00 towards fuel charges of vehicles engaged under sanitation works as detailed below

Month	Amount
March 2015	60434.00
April 2015	60632.00
May 2015	41976.00
June 2015	29700.00
July 2015	55968.00
<b>TOTAL</b>	<b>Rs.248710.00</b>

The log books of vehicles used were not produced to audit for verification.

In response of POM page No.43 issued the local authority replied that the log books are handed over by the firm with the bill the same will be traced out and produced to next audit .Till production of the same Rs.248710.00 is kept under objection

**14.8 -**

**Inadmissible /Excess payment made towards 6<sup>th</sup> pay arrear under House Rent head.**

As per Finance Deptt.Resolution No.54080/F dated 16.12.2008 read with O.M.No.5004/HUD dated 28.02.2009 the benefit of revised scale of pay 2008(ORSP 2008)have been extended to the employees working in different ULBs w.e.f. 01.01.2006 provided the respective ULBs are able to meet the additional financial burden from their own sources.

ORSP 2008 the house rent allowance payable on the revised pay was applicable from 1.12.2008 though the pay was revised from 1.1.2006 as per Finance Deptt.OM.No.-55376/26.12.2008

As a result of allowing house rent allowance on the revised pay from 1.1.2006 excess payment was made as follows.

Name and Designation of the Employees	Arrear HRA due upto 11/2008	Deduction made as per previous drawn	Excess payment made	Reference of Acq. Roll Pg-	Details of payment Amount Vr. No/dt
Sri Sanatan Naik,Sweeper	25187	9470	15717	14	50000.00 44/22.04.2015(Part payment)
Smt.Lalita Kapoor,C.O.	54950	18482	36468	59	175475.00 417/29.08.2015
Smt.Indumati Devi,Attendant	25784	5964	19820	84	3657.00 941/4.1.2016
Sri Bibhuti Bhusan Panda,Retd.ME.	57394	13017	44377	106	50000.00 947/4.1.2016
Sri Bharati Bhusan Mishra	26074	10021	16053	108	5660.00 950/4.1.2016
			132435		

Pom pg no-74,75 issued in this regard was not returned by the Local Authority, hence amount noted against each may be recovered & compliance reported to audit. During exit conference the local authority agreed to recover the excess payment made from the claims of the employee.

**Responsible Person for this paragraph**

S/no	Name	Designation	Address	Amount(In Rs:)
1	Smt Lalita Kapoor	Executive Officer	Jatini Municipal Council,Jatni, Dist.Khurda	66218.00
2	Sri Ajaya Kumar Sahoo	Jr Assistant	Jatini Municipal Council,Jatni, Dist.Khurda	66217.00

14.9 -

**: Statement showing Sanctioned strength and men-in-position**

Sl.No.	Name of the post	Sanction Strength (Order No./date)	Men-in-Position as on 31.3.16	Reason for Shortfall or excess (if any)	Since when Vacant/excess
<b>Regular</b>					
1	Head Asst.	1 39738/29.12.1979	1		
2	Sr.Asst.	5 39738/29.12.1979	1	Govt.not posted	Since 2006
3	Jr.Asst.	9 39738/29.12.1979	9	Govt.not posted	
4	CO	1 14567/16.05.1997	1	Govt.not posted	
5	Asst.Engineer	1 993/12.01.1994	1	Govt.not posted	
6	Jr.Engineer	1 27562/17.07.1991	1	Govt.not posted	
7	Light Inspector	1 11425/03.3.1993	0	Govt.not posted	Since 2008
8	M.O.	1 20873/1.6.1989	0	Govt.not posted	Since 2008
9	Pharmacist	1 20873/1.06.1989	1	Govt.not posted	
10	Surveyor	1 17145/11.07.1974	1	Govt.not posted	
11	Amin	1	0	Govt.not posted	Since 2012
12	OTC	29 40066/29.12.78	12	Govt.not posted	Since 2009
13	ATC	30 3075/04.02.1980	19	Govt.not posted	Since 2010

14	Work Sarkar	2	37593/25.11.1980	0	After retirement	Since 2011
15	Treasury Sarkar	1	17145/11.07.1974	0	After retirement	Since 2014
16	Holding Tax Sarkar	3	20873/1.6.1989	3	After retirement	
17	ANM	1	20873/1.6.1989	0	After retirement	Since 2012
18	License Supervisor	1	28620/4.8.1993	0	After retirement	Since 2012
19	Driver	3	20873/1.6.1989	2	After retirement	Since 2012
20	Sanitary Zamadar	1	20873/1.6.1989	0	After retirement	Since 2012
21	Night Watcher	2	20873/1.6.1989	1	After retirement	Since 2015
22	Peon	7	20873/1.6.1989	6	After retirement	Since 2015
23	Cycle Seizer	1	2079/4.2.1980	1	After retirement	
24	Light Checker	1	18311/26.05.1993	1	After retirement	
25	Attendant	2	20873/1.6.1989	0	After retirement	Since 2016
26	Sweeper	40	6420/06.02.1982	26	After retirement	Since 2010
			29148/17.10.2012			
27	Masson	1	20873/1.6.1989	1	After retirement	
28	MIS	1		1		
29	Pump Driver	1	29148/17.10.2012	1	After retirement	
30	DEABAS	1		1		
31	UCDN CO	3		3		
<b>Total</b>						

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Others	Name of the post against which engaged	Order No./date	Men-in-Position as on 31.3.16	Reason of engagement	Amount spent during 4/2011 to 3/2016	
<b>DLR/CLR</b>						
1	Orderly to CP	1	1			
2	Light Checker	2	2			
3	Collection Staff	2	2			
4	Driver	1	1			
5	Care Taker Town Hall /Bus Stand	6	6			
		25870/27.09.2008				
<b>CONTRACTUAL BY CR</b>						
1	Computer Asst.	1	CR-No.5(Kha)-2009	1		
<b>MANDAYS BY CR</b>						
1	Mandays	5		5		

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14.10 -

**Excess amount drawn than the bill amount:-pom page no-102**

On checking of Vr. No-490/16.9.15 with reference to bill register it was noticed that Rs.520776.00 was paid to the Executant towards C C Road dide Ch no-386360 Dt.16.9.15 from SBI A/c no-32946068070 .But as per pass book Rs.593900.00 was debited from the above account on 16.9.15 against the said cheque no-386360.

So it may be clarified to audit why excess debit of Rs.73,124.00 may not be treated as loss of Municipal fund.

The local authority neither complied nor retruned the Pom issued on the above score.

Hence Rs.73124.00 needs recovery & following officials held responsible.

The amount was credited to Ac no.914020030039461 of AXIS bank .Verified the same during exit conference ,hence the para is dropped.



**14.11 -**

**Excess payment made towards Salary (pom page no-148)**

On checking of the acquittance roll for the month of Jan -2016 & feb-2016 it was noticed that a total sum of Rs.1140.00 was paid in excess towards salary of RC establishment than the actual .The details of which are furnished below.

Month	Gross salary Shown in acq, roll	Gross salary as per audit	Deduction	Net amount Paid	Net amount due for payment	Excess paid
Jan -16	156767.00	156167.00	63012.00	93725.00	93155.00	570.00
Feb-16	156767.00	156167.00	63012.00	93725.00	93155.00	570.00
<b>TOTAL</b>	<b>313474.00</b>	<b>312334.00</b>	<b>126024.00</b>	<b>187450.00</b>	<b>186310.00</b>	<b>1140.00</b>

The local Authority neither complied nor returned the PoM issued on the above score.

Hence the same need be recovered and compliance reported to audit.The following officials are held responsible.

During exit conference local authority agreed to effect recovery from person responsible.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Smt Lalita Kapoor	Executive Officer	Jatini Municipal Council,Jatni, Dist.Khurda	570.00
2	Braja Kishore Swain	OTC	Jatni municipal Council Jatni Khurda	570.00

**14.12 -**

**Production of pay bill/vouchers in respect of arrear payment. :(-pom page no-148-149)**

On scrutiny it was noticed that a total sum of Rs.2586319.00 was paid towards 6<sup>th</sup> pay arrear & pension arrear. The pay bill/vouchers alongwith connected files relating to the aforesaid payment may be produced for scrutiny in audit. The details of which are furnished below.

Vr. No/dt	Amount paid	Name of payee	Purpose.
64/29.4.15	100000.00	Bijaya Ku Mohapatra	6 <sup>th</sup> pay arrear
69/6.5.15	30000.00	Charan Naik Sweeper	6 <sup>th</sup> pay arrear
146/1.6.15	25000.00	Ramesh ch. Das Sr. Asst	6 <sup>th</sup> pay arrear
176/12.6.15	20000.00	Sarat ch, Sahoo,Sr.Asst.	5th pay arrear
177/12.6.15	20000.00	Raj Kishore Mohapatra	Gratuity
180/12.6.15	5000.00	Laxmidhar Naik ,Sweeper	6 <sup>th</sup> pay arrear
239/2.7.15	10000.00	Raj Kishore Mohapatra	Gratuity
242/2.7.15	10000.00	Subash ch. swain	Gratuity
277/13.7.15	29764.00	Sukanti Mishra,W/o late laxmidhar Mishra	5th pay arrear
417/29.8.15	175475.00	Smt. Lalita kapoor,E.O	6 <sup>th</sup> pay arrear
554/9.10.15	1490000.00	77 nos of pension holders @20000/- each	6 <sup>th</sup> pay arrear
944/4.1.16	570000.00	57 nos of Retd. Employees @10000.00 each	Pension arrear
1017/22.1.16	87700.00	7 nos of employees	Wages & 6 <sup>th</sup> pay arrear

1200/19.3.16	13380.00	Name not mentioned in cash book	Revised pension arrear
TOTAL	2586319.00		

In response to the POM issued in this regard neither aforesaid records was produced nor the original objection memo returned. The local authority failed to produce any document i.e claims, bills etc during exit conference and returned the POM with replay that necessary bill & sanctioned order will be produced. Under this circumstances the expenditure cannot be admissible as per audit hence needs recovery.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Smt Lalita Kapoor	Executive Officer	Jatini Municipal Council, Jatni, Dist. Khurda	2431319.00
2	Sri Ashutosh Samal	Ex-Executive Officer	Now Tahasildar Bhubaneswar Tahasil office, Bhubaneswar	155000.00

**14.13 -**

**Amount debited from the bank accounts having no corresponding entries in the accountant cash book. pom pg-126,129,130**

On checking of the bank withdrawals w.r.t cash book it was noticed that a total sum of Rs298805..00 debited from different bank against which any expenditure was not shown in accountant cash book. The details of debit are furnished below.

A/C No/ Bank	Cheque no/dt	Amount
<b>Current A/C-80418</b>	779523/30.9.15	5600
	779481/29.9.15	2750
	779526/1.10.15	3340
	953815/28.3.16	46320
<b>Bank Of Baroda -412</b>	5/14.1.16	20000
<b>Axis bank-727</b>	2.6.15	11144
TOTAL		89154

In spite of issue of POM the aforesaid documents was not produced to audit. During exit conference the local authority failed to produce any document in support of the debited amounts. So aforesaid amount is treated as loss hence needs recovery.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Smt Lalita Kapoor	Executive Officer	Jatini Municipal Council, Jatni, Dist. Khurda	36082.00
2	Sri Pravat Kumar Barick	In charge Accountant	Jatni Municipality Jatni Khurda	5845.00
3	Sri Ranjan Kumar Pradhan	In charge Accountant	Jatani Municipal Council At. Jatni Dist. Khurda	5572.00
4	Sri Ashutosh Samal	Ex-Executive Officer	Now Tahasildar Bhubaneswar Tahasil office, Bhubaneswar	5572.00

5	Sri Hari Bahadur Bist	Jr Assistant ,Accountant I	Jatni Municipality ,Jatni	36083.00
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**14.14 -**

Inadmissible payment made towards E-tender uploading

On checking of paid vouchers it was noticed that Rs.13860.00 was paid to Aero e-solution towards uploading of tender as follows

Vr No./Date	Amount	Purpose
897/30.12.15	4620.00	Uploading of e-tender
899/30.12.15	5940.00	Opening of e-tender
900/30.12.15	3300.00	Opening of e-tender
Total	13860.00	

As per H&UD letter no.30154/8.10.13 para no.5 MIS officer posted in the ULB are strictly instructed to monitor the usage of all the modules of e-municipality, e-dispatch, and e-procurement along with other e-governance initiatives immediately in coordination with the Executive Officer.

So it was duty of the MIS officer todo the above work.

In response to the POM page no.78-79 issued in this regard the local authority replied that as the MIS officer was new the work was conducted by private firm. As the MIS officer posted having Qualification of BTech/MCA the replay does not helps to settle the para. Hence the para stands good on its own merit.

**Responsible Person for this paragraph**

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Smt Lalita Kapoor	Executive Officer	Jatini Municipal Council,Jatni, Dist.Khurda	13860.00

**14.15 -**

Irregular payment to work charged employees in 6 th pay out of Octroi compensation grant

As per sanction order of the compensation and assignment to local bodies the grant should be charged towards

A).Payment of salary to employees employed in regular basis

B).The OC grant shall not be utilized for payment of enhanced salary of 6 th pay commission to staffs

C).The outstanding energy charges if any should be cleared on prority basis

D).Letter no 2891/HUD dated 16.10.2012 para no.4 stipulated that the remuneration paid to work charged employees should be borne by ULB from its own sources

But in contravention of above order payment has been made to different work charged employees by this ULB during 2015-16 as follows

Deion	Amount paid during 2015-16
Work charged RC	2867216.00
Work charged (DNR)	393600.00
Work charged, General Establishment	726724.00
TOTAL	3987540.00

POM page no.76-77 issued in this regard was not returned till closure of audit. So Rs.3987540.00 is kept under objection till approval of same from granting authority.

**14.16 -**

**Non-utilisation of fund amounting to Rs-28.77 lakh odisha urban livelihood Mission (OULM) pom pg-145**

In order to reduce poverty and vulnerability of the Urban poor house-holds in 78 Non-NULM ULBs by Government of odisha has launched Odisha Urban livelihood Mission (OULM) for a period of five years i.e from 2015 to 2019 vide Notification No.11249/HUD dated 25<sup>th</sup> April 2015. As per para 8.6 of OULM guideline the the financial assistance available to urban poor in setting up individual and group enterprises would be in the form of Interest Subsidy on the bank loans. Interest Subsidy, over and above 7% rate of interest would be available on a bank loan for setting up of individual or group enterprises. The difference interest subsidy would be given only in case of timely repayment of loans. Suitable certification from banks would be obtained in this regard.

Scrutiny of records it was seen that an amount of Rs27,67,000/- and Rs1,10,000/- were sanctioned by Government of Odisha, H&UD Department for 2015-16 vide letter No.18976 dated 24 february 2016 respectively. Para 7 of the Urban Local Body concerned in respect of each component of the programme executed under the scheme. Para 9 of the said order stipulated that the said amount shall be furnished to the Member Secretary, SUDA, Bhubaneswar under intimation to H&UD Department by 28 April 2016. The amount was kept at UCO Bank bearing Account No.31850110014448 in which interest of Rs.34872/- was received .Non utilization of sanctioned amount resulted in failure of achievement of goals set under the scheme.Till utilization the total amount Rs.2877000.00 is kept under objection.

14.17 -

**Unauthorised payment of medical allowance-**

On Scrutiny of pay acquittance roll of Employees of JMC w.r.t cash book it was noticed that employees were allowed medical allowance @100/month. As such a total sum of Rs,194200.00 was paid to employees of JmC towards medical allowance during 2015-16. The Govt. order no-14965/H&UD/27.5.08 clarifies that the employees of an ULB are not entitled to get medical allowance . During exit conference the local authority returned the POM pageno.143-144 with remarks that as per council approval medical allowance has been paid to the employees. There was provision for medical reimbursement (RCM) but payment of medical allowance was irregular as per audit hence needs recovery.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Smt Lalita Kapoor	Executive Officer	Jatini Municipal Council,Jatni, Dist.Khurda	161800.00
2	Sri Ashutosh Samal	Ex-Executive Officer	Now Tahasildar Bhubaneswar Tahasil office,Bhubaneswar	32400.00

14.18 -

**. Irregular payment of wages to DLR/NMRs- POM page no.144-145**

As per provision contained in Section-73(1) of the Orissa Municipal Act, 1950, every municipality, with the previous sanction of the state Government, may determine the number of employees required to be employed by it.

LR. NO. 20133/HUD Dt. 28.09.2004:- Address to All Executive Officers of the ULBs and Memo to all Dist. Magistrate & collectors under the subject "BAN ON ENGAGEMENT OF WORK CHARGED/NMRS, DLR & CLRS IN ULBS" clearly mentioned that Finance Department vide his LR. NO. 46707/F Dt. 1.11.73 & Lr. No. 17815/F. Dt. 12.04.1993 imposed ban on such engagement and it will be done only with the written sanction of Finance Department. Therefore, Govt. in H & U.D. Deptt. have been pleased to disallow further engagement of DLRs/CLRs in ULBs. This means that beyond 44 days the councils have no power to continue any person in service appointed as NMR/DLR etc. even by way of making an artificial break of service of the one day in between.

Govt. in H & UD Department vide his Lr. No.20413/HUD DT. 5.10.2004 has ordered to disengage of NMR/ DLRs engaged after 19.5.1997

Also letter no-12204/H&UD dt. 19.4.2000 denotes in case of emergency, the municipal council may make provision for temporary employment of DLR for a period not exceeding 44 days. This means that beyond 44 days the councils have no power to continue any person in service appointed as NMR/DLR etc. even by way of making an artificial break of service of the one day in between

On checking of the paid vouchers (Engagement of Nominal Muster Roll), Accountant Cash Book it reveals that 12nos DLRs were engaged and Rs.668500.00 was paid towards their wages during 2015-16 as detailed below.

Name of Estt.	Amount paid during the year 2015-16
DLR DNR	78320.00
DLR General	210660.00
DLR Collection	227520.00
DLR PWD	152000.00

Necessary Govt. approval for the engagement of DLRs, dates of appointment, details of engagement and monthly performance along with connected file may be produced for scrutiny in audit.

During exit conference the local authority complied that after retirement of good no of staffs, as per requirement and council approval to manage the day to day official work the DLR engagements are made.

With out approval of Govt. these engagements are not admissible as per audit hence suggested for recovery.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ashutosh Samal	Ex-Executive Officer	Now Tahasildar Bhubaneswar Tahasil office,Bhubaneswar	111420.00
2	Smt Lalita Kapoor	Executive Officer	Jatini Municipal Council,Jatni, Dist.Khurda	557080.00

**PARA: 15 AUDIT ON WORKS**

**15.1 -**

Position of work case records verified during audit.

Particulars	No of work case records	Amount involved	Remarks
Total work case records due for verification	90	22833754.00	
Work case records verified by audit	90	22833754.00	
Balance works case records that could not be verified by audit.	0	00	

**15.2 -**

	POM no.88-89
Name of the work	Repair of Road & Drain from Suri Mishra House to Abua Mohanty
Head of Account	Road & Bridge 2013-14
Estimated Cost	141000/-
Vr. No	328/10.8.15 Rs 140605/-
M.B No	188 P No- 1to 13

JE/AE/EO	S.Puhan/D.K.Mohanta/L.Kapoor
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On checking of this case record it was noticed that no foundation work for culvert was excavated as per item no 1 ( P.no 3-4 of MB. )

But sand filled in the culvert bed

1 x 3.5m x 0.75 x 0.10= 0.26 cum @ 222.16 = 58.00

C.C (1:4:8)

Culvert 1 x 3.5m x 0.75 x 0.10=0.26 cum @ 3078.31 = 800.00

R.C.C(1:1.5:3)

Culvert Slab 1 x 3.5m x 0.75 x 0.15 = 0.39 cum @ 5677.22 = 2214.00

M.S Rod for slab

8 mm 17.5m @ 0.39 per/m = 6.82 Kg

10mm 17.25 @ 0.60 per/ m = 10.35 Kg

Total - 17.17 Kg @ 64.83/ Kg = 1113.00

The execution of culvert can not be admitted due to following reasons

1. There was no earth work for F&P
2. There was no concrete work for culvert wall
3. There was no centering & shuttering for the slab casted

So Rs 4185/- (58+800+2214+1113) paid towards execution of culvert was not admissible audit, hence needs recovery.

In response to P.Om issued the local authority replied the no extra earth work and concrete work has done for the culvert as it is 0.3m width only. But the slab casted was of 0.75 m width so also the sand filling and c.c (1.4.8) so the replay does not helps to settle the para .The para stands good on its own merit.

The compliance submitted during exit conference was not based on the points of objections raised by audit so the para stands good.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Smt Lalita Kapoor	Executive Officer	Jatini Municipal Council, Jatni, Dist. Khurda	1395.00
2	Smt Suchismita Puhan	Ex JE	Now at. Berhampur Municipal Corporation, Berhampur ,Ganjam	1395.00
3	Sri Dushmantha Kumar Mohanta	Municipal Engineer	Jatni Municipality Jatni, Khurda	1395.00

**15.3 -**

POM no.90-91	
Name of the work	Const of C.C Road with Drain from Don Jim House to Dhanuchand Agrawalla house in W. No- 6
Head of Account	Spl C.C Road
Estimated Cost	5 98000/-
Vr. No	490/16.9.15
M.B No	182 p.no 152to 165
JE/AE/EO	S.Puhan/D.K.Mohanta/L.Kapoor

On checking of this case record it was found that excess payment made due to allowing excess rate towards earth work.

Item no 1 p. no 152

Earth work excavation in hard soil with initial lead & lift all complete

72.79 @ 113.78/ cum Rs 8282.00

But as per actual the same arrived as follows

Men & Women Mulia 43 nos 150/day	Rs 6450.00
10% on charges	Rs 645.00
T & P 2%	<u>Rs 129.00</u>
	Rs 7224.00
Add 20 %	<u>1444.80</u>
	8668.80
Add Cess	<u>86.68</u>
	8755.49/100
	Or 87.55/ cum

Amount admissible 72.79cum @ 87.53 = 6373.00

Excess payment made here (8282- 6373) = 1909.00

In response to POM issued the local authority agreed to recover the amount.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Smt Lalita Kapoor	Executive Officer	Jatini Municipal Council,Jatni, Dist.Khurda	636.00
2	Sri Dusmanta Kumar Mohanta	Municipal Engineer	Jatni Municipality Jatni,Khurda	636.00
3	Smt Suchismita Puhan	Ex JE	Now at.Berhampur Municipal Corporation, Berhampur ,Ganjam	637.00

**15.4 -**

	POMno.92-93
Name of the work	Const of Tube well, C.C Road & Drain at R.C Pur slum under IHSDP scheme (ph-II) Road & Drain from Ghatuary Sir house to Braja Kandi house at Bhoi Sai
Head of Account	Spl C.C Road
Estimated Cost	998744/-
Vr. No	629/19.10.15
M.B No	191 p. 24 to 38
JE/AE/EO	S.Puhan/D.K.Mohanta/L.Kapoor

checking of this record W.R.T MB and connected record it was noticed that excess length and breath of slab casted over the drain as follows.

E.W Excavation in all kind of soil

126.60m x 0.70 m x 0.90m

2. Sand filling in F&P – 126.60mx 0.70m x 0.10m
3. C.C( 1:4:8) with 4 cm size metal – 126.60m x 0.70m x 0.10m
4. RCC( 1:1.5: 3) with 20mm size

Slab 200 x 0.60x 0.75x 0.10= 9.49 cum

Drain 126.60 x 0.15 x 0.60

It is high time to note here that after laying over slab the drain height comes above the road base.

So the slab width should be 0.70m. Further as the slab laid over the drain after pre casting there should be expansion gap of minimum 1 cm.

So the slab measurement as per audit comes as

211 slabs So 210 gaps i.e 210cm or 2.1 m or 3 slabs

(211-3) slab 208 x0.60 x0.70x 0.10 = 8.736 cum

Excess quantity (9.49-8.73) 0.76cum @ 5677.22 = 4315.00

Excess consumption of M.S Rod for this slab

**8 mm-** 208 x4 nos x 0.70 m = 58240 m or as per audit)

211 x40nos x 0.75m = 633m or as per payment

50.6 x 0.39 = 19.73 Kg

**10mm-** 208 x 5 x0.60 = 624m (Audit)

211 x5x 0.60 = 633 m (payment)

9m x 0.62 = 5.58 qtl

Total excess payment ( 19.73+5.58) 68.14/kg = 1725.00

In response to POM issued the local authority agreed to recover the amount.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Smt Lalita Kapoor	Executive Officer	Jatni Municipal Council,Jatni, Dist.Khurda	575.00
2	Smt Suchismita Puhan	Ex JE	Now at.Berhampur Municipal Corporation, Berhampur ,Ganjam	575.00
3	Sri Dushmantha Kumar Mohanta	Municipal Engineer	Jatni Municipality Jatni,Khurda	575.00

**15.5 -**

	POM no.96
Name of The Work	Repair of Compound Wall of Jatni Municipality Campus
Estimated Cost	274000/-
H.A	Own Fund



Vr No	622/14.10.15 Rs 233101/-
M.B No	191 p no- 17 to 23
JE/AE/EO	S.Puhan/D.K.Mohanta/L.Kapoor

On checking of this case record W.r.t connected records it was noticed that L.S masonry for boundary work executed after dismantling of existing stone masonry as follows.

1. L.S masonry in C.M (1:4) in S.S 90.15 cum @ 2764.29 = 249200.00
  2. Dismantling stone masonry 40.21 cum @ 509.64 = 20492.00
  3. Carriage of dismantling items by mechanical means
- 75% of dismantling 36.06 cum @ 125.24 = 4512.00

So from the above it was clear that (40.21-36.06) 4.15 cum of laterite stone reused in this work as 36.06 cum was transported out of the work site.

So cost of 4.15 cum stone 4.15 (528+124) = Rs 2706.00 needs recovery.

In response to POM issued the local authority agreed to recover the amount.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Smt Lalita Kapoor	Executive Officer	Jatini Municipal Council,Jatni, Dist.Khurda	902.00
2	Smt Suchismita Puhan	Ex JE	Now at.Berhampur Municipal Corporation, Berhampur ,Ganjam	902.00
3	Sri Dusmanta Kumar Mohanta	Municipal Engineer	Jatni Municipality Jatni,Khurda	902.00

**15.6 -**

	POM no.97-98
Name of the work	Repair of Drain from Raja bazaar to Bibekananda house wno 4
Head of Account	R& B 2013-14
Estimated Cost	133964/-
Vr. No	326/ 1.8.15 Rs 133054.00
M.B No	188 pno 34-46
JE/AE/EO	S.Puhan/D.K.Mohanta/L.Kapoor

As per item no 1 page 34 of the MB no 188 dismantling of stone masonry in cement mortar under 3m height including stacking the useful materials for reuse & removing the debris within 50 mt lead.

1621 cum @ 509.64/ cum =RS 8261.00

Vide item no 7 p no 39 of Mb no 188

Carriage of excavated materials by mechanical means

8.5 % of dismantling 13.77 cum.

From the above it was clear that out of 16.21 cum dismantled stone masonry 13.77 cum was carried as debris so (16.21-13.77) 2.44 cum material are reusable stone which needs to be sold or reused, But the same not done here.

So cost of 2.44 cum of L. Stone @ 528.00 Rs 1288.00 was treated as loss of municipal fund hence needs recovery.

In response to POM issued the local authority agreed to recover the amount.

**Responsible Person for this paragraph**

Sln0	Name	Designation	Adress	Amount(In Rs:)
1	Smt Lalita Kapoor	Executive Officer	Jatini Municipal Council, Jatni, Dist. Khurda	429.00
2	Smt Suchismita Puhan	Ex JE	Now at. Berhampur Municipal Corporation, Berhampur, Ganjam	430.00
3	Sri Dusmanta Kumar Mohanta	Municipal Engineer	Jatni Municipality Jatni, Khurda	429.00

**15.7 -**

	POM no.87
Name of The Work	Repair of Road & Drain from Prakash Tahal House to Sudarsan Jena House in W. No. 15
Estimated Cost	141000.00
C,R No	245/2015
Vr No	325/29.7.15 Rs 119805
M.B No	188 Pg no- 47to 60
JE/AE/EO	S.Puhan/D.K.Mohanta/L.Kapoor

On checking of this case record W.R.T M.B it was noticed that repair drain & Road was executed in this work. Vide item no 1. M.B Page 49. Dismantling of stone masonry in cement mortar under 3m height including stacking the useful material for reuse & removing the debris within 50mt lead 11.34 cum @ 271.49= 3078.00

But vide item no (8) MB Page no 54 carriage of excavated earth by mechanical means 5 km away from the site.

50 % of dismantling material = 2.76 cum @ 124 = 34224.

So it was clear that as 50% of dismantling material was 2.76cum that as 50% dismantling material was 2.76 cum so dismantled quantity must be 5.52 cum.

So excess payment made towards dismantling was (11.34-5.52)X 271.49 = Rs.1580.00 needs recovery.

In response to POM issued the local authority agreed to recover the amount.

**Responsible Person for this paragraph**

Sln0	Name	Designation	Adress	Amount(In Rs:)
1	Smt Lalita Kapoor	Executive Officer	Jatini Municipal Council, Jatni, Dist. Khurda	526.00
2	Smt Suchismita Puhan	Ex JE	Now at. Berhampur Municipal Corporation, Berhampur, Ganjam	527.00
3	Sri Dusmanta Kumar Mohanta	Municipal Engineer	Jatni Municipality Jatni, Khurda	527.00

**15.8 -**

	POM No.94-95
Name of The Work	Repair of Road & Drain from sandhapur main road to vill ward no-9
Estimated Cost	119773/-
H.A	Road & Bridge 2013-14
Vr No	329/10.8.15
M.B No	182 p no-138-151

On checking of case record it was found that excess of F & P for the Guard wall executed as follows.

1. E. W excavation in F&P

G.W 1 x 13.10 x 0.60 x 0.60m = 4.72

1 x 23.15 x 0.60 x 0.60m = 8.33 cum

2. Filling in F& P sand

1 x 13.10 x 0.60 x 0.15m = 1.18 cum

1 x 23.15 x 0.60 x 0.15m = 2.08 cum

3. C.C (1:4:8) F& P

1 x 13.10 x 0.60 x 0.10m = 0.79

1x 23.15 x 0.60 x 0.m = 1.39

4. R.C.C (1:1.5:3) with 12m chips

G.W Bed 1 x 13.10 x 0.60 x 0.10m = 0.79

1 x 23.15 x 0.60 x 0.10m = 1.39m

Wall 1 x 13.10 x 0.15 x 0.60m = 1.18

1 x 23.15 x 0.15x 0.75m = 2.60

From the above it was clear that Guard Wall was executed for 36.25 m with 0.15 m breath x 0.60m height . So it was fruitless to prepare a F& P bed of 0.6 M for the Guard Wall. 0.25m base was sufficient for 0.15m width G.W.

So excess F&P work done as detailed below was not admissible as per audit, hence needs recovery.

1. E.W in hard soil F&P

36.25 x (0.60-0.25) x 0.60 = [7.61 @ 94.71/cum](#) = 703.00

2. S.F in F& P

36.25 x (0.60-0.25) x 0.10 = [1.26@94.7222.161/cum](#)=282.00

3. C.C (1:4:8)

36.25 x (0.60-0.25) x 0.10 = 1.26@ 3078.31 / cum = 3906.00

4. R.C.C (1:1.5:3)

36.25 x (0.60-0.25) x 0.10 = 1.26@ 5677 / cum = 7153.00

Total Rs.12044.00

In Reponse to the POM issued the local authority replied that This road runs in between the paddy field.The road height is 0.75m & 0.60 min both side.So the guard wall has been provided & the base width is genuine.

The Audit has not questioned the execution of guard wall it has asked about excess execution of guards wall base.The replay of local authority does not helps to settle the para.

During exit conference the local authority replied that as per soil condition the base work has been executed to provide strength to guard wall.But as excavation of guard wall was executed in hard soil and no extra sand filling was done the compliance does not helps to settle the para.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Smt Lalita Kapoor	Executive Officer	Jatini Municipal Council,Jatni, Dist.Khurda	4014.00
2	Smt Suchismita Puhan	Ex JE	Now at.Berhampur Municipal Corporation, Berhampur ,Ganjam	4015.00
3	Sri Dusmanta Kumar Mohanta	Municipal Engineer	Jatni Municipality Jatni,Khurda	4015.00

**15.9 -**

POM NO.109-110

Name of The Work	Repair of Office Room and Spl Repair to Jatni Mplty Office Building
Estimated Cost	1690000
H.A	Road & Bridge 2013-14
Vr No	1038/13.1.14, 901/ 19.5.15
M.B No	182 pno 14-45, 92- 133
E.O	A. Samal

(A) On checking of case record it was noticed that, in response to Tender Call notice No 1952/17.6.13 online 3 nos of tenders have been participated on online mode. But the L1 bidder Sri Pramod Ku Baliarsingh who quoted 3% less has not submitted any document in hard copy. So his tender paper was rejected and L2 bidder Sri Bijaya Ku Jena with quoted rate as per estimate was awarded the work. The authority had not even opted for negotiation of rate as per L1 with the L2 tenderer. So due to not opting for negotiation the municipality has sustained a loss of 3% amount Rs 50776.00 ( 1686920-1636144) on allotment and Rs 43670.00(1455660x 3% ) as per payment amount.

(B). Further as per estimate vide item no 16 finishing wall surface with Acrylic wall putty quantity as per item No.9 & 10 i.e 780 sqm @ 99.54 = 79632.00 i.e over the 12 mm thick CP on the inside walls.

But work executed as follows

Vide item no ( 9 ) 16 mm thick CP (99.60 + 99.60) = 199.20

Vide item no (10) 12 mm thick Cp 75.92 = 75.92

Vide item no (11) 12 mm thick CP (242.83) +87.66) = 330.49

605.61sqm

So the total CP work was 605.61 sqm . But as per item No (15) finishing wall surface of walls with acrylic wall putty was executed in excess i.e 835.97 sqm which was much higher than CP quantity. So excess payment made here (835.97-605.61)x 99.54 = 22930.00

The replay of the local authority in response to POM issued was not convincing to settle the para and needs further verification.

During exit conference the local authority replied that as L1 tenderer has not submitted the hard copies L2 bidder was awarded the work.The compliance was verified with tender opening register and found correct.So item (a) was dropped. But in absence of details of wall putty executed over and above the plastering work item (B) stands good.

**Responsible Person for this paragraph**

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Smt Suchismita Puhan	Ex JE	Now at.Berhampur Municipal Corporation, Berhampur ,Ganjam	7644.00
2	Sri Dusmanta Kumar Mohanta	Municipal Engineer	Jatni Municipality Jatni,Khurda	7643.00
3	Sri Ashutosh Samal	Ex-Executive Officer	Now Tahasildar Bhubaneswar Tahasil office,Bhubaneswar	7643.00

**15.10 -**

	POM no.115-116
Name of The Work	Const / Dev of Road & Drain from Rabi Mohanty house to Antaryami Das House in Ward no-23
Vr No	208/6.5.13
M.B No	180 Pg 1 to 11
M.E	S.K Mohapatra
J.E	P.K sahuo

On Checking of this case record it was noticed that no project report was attached with the estimate. As per estimate 137 m road to be upgraded to C.C Road status with drain on one side. There was no deion of existing road in the estimate.

But the execution was totally different than the estimate. No drain was constructed.

Base concrete i.e C.C (1:4:8) was executed for area of 432.50 sqm with thickness of 0.10 i.e 43.25 cum

But C.C (1:2:4) the wearing was on much more area than the base concrete i.e 564.6 sqm with a thickness 0.10 i.e 56.46 cum

So excess execution of (56.46-43.25) 13.21 cum @ 3602.70 = 47592.00 can not be admissible as per audit

The replay was not convincing as nothing was clarified about the execution of excess wearing coat then base concrete.so the para stands good.

**Responsible Person for this paragraph**

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Pratap Kumar Sahoo	Ex JE	Now at.Bhubaneswar Municipal Corporation	23796.00
2	Sri Saroj Kumar Mohapatra	Ex ME Incharge EO	Now at.Bhubaneswar Municipal Corporation	23796.00

**15.11 -**

	POM no.113-114
Name of The Work	Const of C.C Road at Rangani sahi near vil pond in wno 21

Vr No	2464/6.7.13
M.B No	174 Pg No 87 to 99
M.E	S.K Mohapatra
J.E	P.K sahuo

On checking of this case record W.r.t M.B and connected road it was noticed L.S masonry work executed without estimated provision and without base work as detailed below.

Vide item no 1 pg 87 E.W excavation in hard soil for F&P

roads base  $1 \times 47 \times 3.65 \times 0.30 = 51.47 \text{ cum}$

R.Wall –  $2 \times 6.15 \times 0.75 \times 0.60 = 5.54 \text{ cum}$

Sand filling & C.C (1:4:8) executed on the R. Wall for 0.10 & 0.10m respectively.

Vide item no 6 M.B page no 92

L.S stone masonry in C.M (1:4) in foundation for retaining wall including all

$2 \times 6.15 \times 0.55 \times 0.60 = 4.06 \text{ m}$

$1 \times 6.15 \times 0.22 \times 0.40 = 0.54 \text{ m}$

$1 \times 132 \times 4.50 \times 0.20 = 10.80 \text{ m}$

So from the above discussed measurement it was clear that for  $12 \text{ m} \times 4.5 \times 0.20$

There was neither base work nor provision in the estimate.

So execution  $10.80 \text{ cum}$  L.S masonry as above costing  $28470.00 @ 2636.16/\text{cum}$

Not admissible as per audit hence treated as loss to municipal fund

The replay was not convincing as nothing was clarified about base work for the wall.so the para stands good.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Saroj Kumar Mohapatra	Ex ME Incharge EO	Now at.Bhubaneswar Municipal Corporation	14370.00
2	Sri Pratap Kumar Sahoo	Ex JE	Now at.Bhubaneswar Municipal Corporation	14370.00

**15.12 -**

	POM no.117-118
Name of The Work	Const of C.C Road from electrical Div Office to JMC Chhaka in Ward no -8
Vr No	192/2.5.13
M.B No	17682 p no-198 to 108
J.E	P.K Sahoo
M.E	S.K. Mohapatra

On checking of case record it was noticed that inadmissible / excess execution made as follows.

1. E. W in hard soil.

Width of road -  $2 \times 90 \times 1.00 \times 0.15 = 27$  cum

2. S.F in F&P

$2 \times 90 \text{m} \times 1.00 \text{m} \times 0.05 \text{m} = 9.00$  cum

3. C.C (1:3:6) with 4 cm size H G Metal

$2 \times 90 \times 1 \times 0.10 \text{m} = 18$  cum

4. C.C (1:1.5:3) with size HG chips

Widening pc -  $1 \times 39.50 \times 2.00 \times 0.15 = 11.85$

Old road top -  $1 \times 39.50 \times 3.70 \times 0.10 = 14.62$

From the above it is clear that out of  $2 \times 90 \times 1$  m road proposed for widening and base concrete executed only 39.50 m widen was topped with wearing cost.

So the rest road base execution was unfruitful loss of municipal fund calculated as follows.

Sl no	Item	As per Bill	AS per Audit	Difference
1	E.W excavation	27 cum	$2 \times 39.50 \times 1 \times 0.15 = 11.85$	$(27 - 11.85) \times 196.96 = 2984.00$
2	S.F in F& P	9 cum	$2 \times 39.50 \times 0.50 = 3.95$	$(9 - 3.95) \times 219.13 = 1107.00$
3	C.C (1:3:6)	18 cum	$2 \times 39.50 \times 1 \times 0.10 = 7.90$	$(18 - 7.90) \times 3512.25 = 35479$
				Total 39570.00

The replay of the local authority was not convincing as nothing was clarified about execution of excess road base. so the para stands good.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Pratap Kumar Sahoo	Ex JE	Now at.Bhubaneswar Municipal Corporation	19785.00
2	Sri Saroj Kumar Mohapatra	Ex ME Incharge EO	Now at.Bhubaneswar Municipal Corporation	19785.00

**15.13 -**

**Non- Imposition Of penalty for delay in completion of work. pom pg-139-140**

As per note(v) of rule(4) below Appendix-VII of OPWD code ,specific provisions are to be made in th contract for imposition of penlty in the event of failure to complete the work within stipulated time.

As per clause (4) of the agreement " time is essence of Municipality to claim damages at the rate 2% for every month of dely. But in following cases no penalty was imposed though in completion of work.

**Case-1**

**Name of work- Special repair to town hall of Jatni Municipality council**

Agreement value -1986468.00 Agreement date -17.10 .15

Time for completion as per agreement, 1 month from date of agreement

Actual completion date 10.1.2016 as per MB no-206 p-20

Delay in execution 2 month

Penalty to be imposed  $1977653 \times 2\% \times 2 = 79106.00$

During exit conference the local authority replied that as this was arepair nature of work and town hall was 50 ft height time for completion was given 3 months as per work order .Accepted the compliance and this sun para is dropped.

**Case no-2**

**Name of work- Construction of CCRoad & drain at Kudiary Bhoisahi underIHSDP scheme p-II**

Ag.19/15 dt.8.7.15 vr.no-736/23.11.15

Date of agreement 18.4.15

Date of completion as per agreement 17.9.15

Delay in execution

Penalty to be imposed .996266 x 2%x2 =39850.00

**Case no-3**

**Name of work- Repair of drain from RI office to Bachhara Masani in W. no-12**

Date of agreement 18.4.15

Date of Completion as per agreement=17.5.15

EOT applied for 2 month on 10.7.15

Date of completion after EOT 10.9.15

Actual date of completion-20.11.15

Delay in execution 2 month

Penalty to be imposed 119733 x 2% x2=4789.00

POM issued on the above score was not returned .

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Smt Suchismita Puhan	Ex JE	Now at.Berhampur Municipal Corporation, Berhampur ,Ganjam	14881.00
2	Sri Dusmanta Kumar Mohanta	Municipal Engineer	Jatni Municipality Jatni,Khurda	14879.00
3	Smt Lalita Kapoor	Executive Officer	Jatini Municipal Council,Jatni, Dist.Khurda	14879.00

**15.14 -**

**Excess payment due to non deduction of less tender value :-pom pg-141-142**

On checking of the following case record it was noticed that excess payment made due to non deduction of less tender value from the work bill.

**Case 1.**

**N.w- Construction of drain from PWD road to Badanuagaon Municipality Road balance work word no-10**

Vr. No-628/19.10.15 E.C=141600.00

Agreement no-66/15/4.9.15 Agreement value=120374.00

Quoted value 14.99% less

Bill amount rs.141494.00



Payment made Rs.125470.00 after deduction.

As per audit gross amount 120284.00

Excess payment made 21210.00(141494-120284)

**Case 2**

**Name of work** –Repair of road & drain from Bhima Rao house towards sh.s Agrawalla house w. no-8

Vr . no-497/21.9.15 E.C =141600.00

Agreement value 134144.00(4.99% less)

Bill amount =140930.00,

Actual due =Rs.133897.00

Excess Payment made4 Rs.7033.00

**Case -3**

**Name of Work**- Repair of Road & drain from Lily apa house to Muna panda house

Vr no-328/10.8.15 E.C Rs.141000.00

Agreement value =Rs.139659.00

Bill amount = 140604.00

Amount to be realized =139197.00

Excess payment made Rs.1407.00

Local authority agreed to recover the amount.

**Responsible Person for this paragraph**

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Smt Lalita Kapoor	Executive Officer	Jatini Municipal Council,Jatni, Dist.Khurda	7412.00
2	Smt Suchismita Puhan	Ex JE	Now at.Berhampur Municipal Corporation, Berhampur ,Ganjam	7413.00
3	Sri Dushmana Kumar Mohanta	Municipal Engineer	Jatni Municipality Jatni,Khurda	7413.00
4	Sri Pravat Kumar Barick	In charge Accountant	Jatni Municipality Jatni Khurda	7412.00

**15.15 -**

Name of the work	Constn of CC road with drain fromDhadi Dalaei house to Mangala temple Bhoi Sahi W.No.23
Estimated Cost	364000.00
Head of Accounts	Spl.C.C.Roads
Vr.no/Date	317/1.8.2015
MB No	188 page 61-76
JE/AE/EO	S.Puhan/D.K.Mohanta/L.Kapoor

On checking of this case record with connected records it was noticed that as per estimate provision for 60 m road with drain at both side was made. Basing on that estimate tender was floated and agreement executed with the L-1 tenderer on 22.7.13/2.8.13 but the work was executed

after nearly about 2 years with complete deviation as follows.

Drain at 2 sides of road of 99.25 mtr length C.C Road of 332 mtr length

Moorum sub base for 57 m

On comparison of estimate and execution it was noticed that as per estimate vide item no-7 supplying all material and labour for laying sub base with moorum in layers not exceeding 100mm thick and compaction with PRR.Vide item no-8 of the estimate CC work M-20 grade with all 1x60x3.5x.15=31.50 cm.So it was clear that as per estimate there was provision for the moorum set back for the CC road.But as per execution the road construction as follows:S/F on road bed

32X4.8X0.10M

C.C(14.8) with 40 mm meter

32x4.8x0.10

M20 grade with 20mm & down grades c/b chift

$1 \times 30 \text{m} \times 4.8 \times 0.12 \times 0.10 = 17.28$

$1 \times 2 \text{m} \times 4.8 \times 0.12 = 1.15$

18.43cm

Moorum sub base

$1 \times 57 \times 3 \times 0.10 = 17.10$  [cum@418.52/cum=7156.69](#)

So from the above it is clear that the moorum sub base was executed without any further work on it i.e metallic/C.C etc in violation of estimate and agreement hence is not admissible as per audit.

(B) calculation mistake result in excess payment

M.B No-P67-68

R.C.C work of M20 Grade

Road.  $1 \times 30 \text{m} \times 4.8 \times 0.12 + 0.10 \text{m} = 17.28 \text{cum}$

But actual total comes as  $1 \times 30 \times 4.8 \times 0.12 + 0.10 = 15.84 \text{cum}$

Excess quantity shown  $1.44 \text{cum} (17.28 - 15.84) @ 4274.27 = 6155.00$  not admissible as per audit.

In response to POM page no.38-40 issued the local authority agreed to recover the amount.

**Responsible Person for this paragraph**

SIno	Name	Designation	Adress	Amount(In Rs:)
1	Smt Lalita Kapoor	Executive Officer	Jatini Municipal Council, Jatni, Dist.Khurda	4437.00
2	Smt Suchismita Puhan	Ex JE	Now at.Berhampur Municipal Corporation, Berhampur ,Ganjam	4437.00
3	Sri Dusmanta Kumar Mohanta	Municipal Engineer	Jatni Municipality Jatni,Khurda	4437.00

**15.16 -**

Name of the work	Constn of CC road from Bhimpur Upper Basta R.D road to community centre via Chakradhar Basu house WNo.10
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Vr.no/Date	762/25.9.2013
MB No	175 page 22 to 36
JE/AE/EO	Pratap Ku Sahoo/Saroj kumar Mohapatra/A.Samal

On checking of this case record with connected records it was noticed that

Unfruitful expenditure towards drain work executed as follows

Item no-1 page-22

Excavation of hard soil for f&t

Drain:-  $1 \times 14.00 \times 0.50 \times 0.15 = 1.05$

$1 \times 94.30 \times 0.70 \times 0.15 = 9.90$

[10.39@72.96=758.00](#)

Item no-4 page27-28

P.C.C work M-20 grade

Drain:  $1 \times 14.00 \times 0.50 \times 0.10 = 0.70$

$1 \times 94.30 \times 0.70 \times 0.10 = 6.60$

[7.30CUM@4274.27=31202.00](#)

Item No-5 p 29-30

C.C(1.4.8) with 4 cm size HG metal

$1 \times 14 \times 0.50 \times 0.10 = 0.70 \text{ cum}$

$1 \times 94.30 \times 0.75 \times 0.10 = 7.07 \text{ cum}$

[7.72 cum@2960.09/-=23000](#)

Vide item no-6 page no-30

Risil center & shutter

Drain:  $1 \times 14.00 \times 0.15 = 2.10 \text{ sqm}$

$1 \times 94.30 \times 0.15 = 14.14$

[16.27@76.05=1235.00](#)

From the measurement it was clear that the excavated portion for drain work was filled fully by C.C(1.4.8)& M20 so where is the drain .there was no drain indeed so the total expenditure was fruitless and Rs.56195/- needs recovery.

In response to POM page no.111-112 issued in this score the local authority replied that the drain work has been done for the base portion of the damaged drain. The replay is not acceptable due to following reason

1. The concrete work c.c (1.4.8) & M 20 casted was more then the excavation E.w in F & P.
2. There is no need of C & s for the work.

So the para stands good on its own merit.

During exit conference the local authority replied that as per side condition the work was executed which does not helps to settle the para.

**Responsible Person for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ashutosh Samal	Ex-Executive Officer	Now Tahasildar Bhubaneswar Tahasil office,Bhubaneswar	18731.00
2	Sri Pratap Kumar Sahoo	Ex JE	Now at.Bhubaneswar Municipal Corporation	18732.00
3	Sri Saroj Kumar Mohapatra	Ex ME Incharge EO	Now at.Bhubaneswar Municipal Corporation	18732.00

**15.17 -**

**Construction of CCRoad & drain at kudiary Bhoisahi under IHSDP scheme ph-II, Govinda Behera house to kailash Naik house.**

Vr. No-737/dt.23.11.15 E.c=Rs.996600.00

As per estimate ,there was no provision of laying of 100 mm pvc pipe, So also in the agreement .No revised estimate was prepared for the work but as per item no-6 laying of 100 mm PVC pipe 300 km @ 622.31/k.m =Rs.186693.00 .

So addition of a new item without provision in the estimate amounting to 19% of estimate cost in the 1<sup>st</sup> running bill was not admissible as per audit.

The reason there of may be clarified to audit.

Further excess expenditure was incurred due to allowing higher rate as follows.

CC (1.4.8)with 4 cm size HG hand broken metal inclusive of all as per payment =67.24 cum @ 3225.50 =216882.00

As per audit =67.24 cum @3078.15 =206973.00

Difference =9909.00.

POM page no .134-135 issued in this score was not returned by the Local authority till close of audit. So the para holds good.

During exit conference the local authority replied that as there was acute shortage of water the authority has instructed for laying of pipe line.As deviation was around 19 % of the estimated cost revised estimate and re-tender was necessary.So compliance not acceptable hence the para stands good.

**Responsible Person for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Smt Lalita Kapoor	Executive Officer	Jatini Municipal Council,Jatni, Dist.Khurda	65534.00
2	Smt Suchismita Puhan	Ex JE	Now at.Berhampur Municipal Corporation, Berhampur ,Ganjam	65534.00
3	Sri Dusmanta Kumar Mohanta	Municipal Engineer	Jatni Municipality Jatni,Khurda	65534.00

**15.18 -**

**Name of the work- Construction of Road & drain from Jogendra Pattnaik house to back side of Sridhar Das house of Bikash nagar**

,ward no-10

**Vr. No-1033/25.1.16 E.C =1.79 lakh Agreement value=152168.00( Ag no-62/15 dt.26.8.15)**

On checking of the case record it was noticed that in response to tender call notice no-1365/25.6.15 5 nos of tenderers were participated and the work was executed to L1 tenderer which was 14.99% less of tender value .Accordingly agreement was made and work order issued to executant of the work with work value of Rs.152168.00 i.e 14.99% less. But payment was made amounting to Rs.174508.00 which exceeds of Rs.22340.00 of agreement value. So it may be intimated that why such amount may not be treated as excess payment.

POM page no .135 issued in this score was not returned by the Local authority till close of audit. So the para holds good.

During exit conference the local authority replied that as per public demand extra work executed to complete the road,till approval of the council the amount is kept under objection.

15.19 -

**1. Repair of Road & drain from lingaraj sundaray house to Gaji mangaraj house w no-22**

**Vr ,no-777/2.12.15 E.c=141000.00**

On checking of this case record it was noticed that in response to tender call notice No-436/20.2.15 one bidder has participated and quoted rate 14.99% less. As this is a single tender the file was endorsed to ILW for permission vide L.No-633/19.3.15

Correspondence from ILW was not found in the case record but as per note sheet ILW refused and advised for fresh tender.After the retender the work was awarded as per estimated cost. But in absence of refusal by ILW retendering sustained a loss of Rs.20959.00(139822x14.99%)

POM page no .136 issued in this score was not returned by the Local authority till close of audit. So the para holds good.

During exit conference the local authority produced the letter of ILW so the para is dropped.

15.20 -

**Excess payment made due to allowing excess rate for concrete work-**

On checking of following case records it was noticed that excess rate towards execution of concrete as follows.

As per estimate /agreement/bill etc.C.c(1.4.8) with 4 cm size HG hand broken metal including all cost ,conveyance, etc.

Rate per cum=3225.50

But as per analysis of rate produced before audit vide item no-13 rate of above item per cum was 3078.31/cum .So due to allowing excess rate in the estimate the municipal council has sustained a loss ofRs.147.19/cum.

Case 1.

N.W= Costruction of tubewell C.C Roads & drain at Kudiary Bhoisahi under IHSDP scheme PH-II

Vr no-1082/20.2.16 bill amount 998448.00

C.c(1.4.8) with HG HB metal executed [56.75@147.19=8309.00](#)

Case-2

N.W= Costruction of tubewell C.C Roads & drain at Kumbhar khata & Godadharmasagar slum under IHSDP scheme(Ph-I)

Vr. No-494/21.9.15=Rs.992777.00

C.c(1.4.8) with HG HB metal executed 78.65@147.19=11576.00

POM page no .137-138 issued in this score was not returned by the Local authority till close of audit. So the para holds good.

During exit conference the POM was returned and local authority agreed to effect recovery.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs.)
1	Smt Lalita Kapoor	Executive Officer	Jatini Municipal Council,Jatni, Dist.Khurda	6628.00
2	Smt Suchismita Puhan	Ex JE	Now at.Berhampur Municipal Corporation, Berhampur ,Ganjam	6629.00
3	Sri Dusmanta Kumar Mohanta	Municipal Engineer	Jatni Municipality Jatni,Khurda	6628.00

**15.21 -**

**Name of the Work: Construction of Slab for different works of Jatni Municipality.**

Estimated.Cost.Rs. 216300/- Agreement.Value.Rs. 183877.00

Vr No.-1061/05.02.2016 M.B. 208 Page1 to 9

JE/ME/EO : S.Puhan/D.K.Mohanta/L.kapoor

On checking of this case record w.r.t. MB

It was noticed that slabs were casted as follows

155 X 0.90 X 0.60 X 0.10M= 8.37 Cu

160 X 0.90 X 0.60 X 0.10M= 8.64 Cu

But excess utilization of M.S. rod detected as follows:

As Per MB Page no.2

8mm 155 X 4.8 X 0.90= 669.60m

160 X 4.8 X 0.90= 691.20m

@ .39kg =530.71 kg or 5.31 qtls

10mm 155 X 7.2 X 0.60= 669.60m

160 X 7.2 X 0.60= 691.20m

1360.80 m @ .62/kg =8.44 qtls

As the thickness of Slab was 0.10m the rod spacing should be 5" X 5". So for length & breadth required numbers of M.S. rod was

.60/0.125 = 4.8 or 5no X .60 = 3.00m

.90/0.125 = 7.2 or 7no X .90 = 6.30m

So M.S. rod allowed as per audit

8mm 155 X 3.0 X 0.9m= 418.50

160 X 3.0 X 0.9m= 432.00

850.50m @ 0.39kg/m = 331.69 or 3.32

10mm 155 X 6.3 X 0.6m= 585.90

160 X 6.3 X 0.6m= 604.80

1190.7m X 0.62kg/m = 738.21 or 7.38

Excess consumption of rod 1.99+1.06 (5.31-3.32) + (8.44-7.38)

i.e. 3.05 @ 6482.59= 19772.00 not admissible as per Audit..Hence needs recovery.

POM page no .132-133 issued in this score was not returned by the Local authority till close of audit. So the para holds good.

During exit conference the local authority replied that steel measurement has been taken as per the actual utilized in slab which does not helps to settle the para.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Smt Lalita Kapoor	Executive Officer	Jatini Municipal Council,Jatni, Dist.Khurda	6590.00
2	Smt Suchismita Puhan	Ex JE	Now at.Berhampur Municipal Corporation, Berhampur ,Ganjam	6591.00
3	Sri Dusmanta Kumar Mohanta	Municipal Engineer	Jatni Municipality Jatni,Khurda	6591.00

**15.22 -**

**Deficiencies noticed in audit of works case records**

During checking of works case records following deficiencies are noticed which needs to be rectified at the earliest

1. Lead statement, Quarry chart, Bar chart etc were not attached with the estimate.
2. Analysis of rates of items provided in the estimate were not attached with the estimate
3. Project report was not a part of the record to assess the present status of the work and proposed improvement/execution to be made over it.
- 4.Measurement Book issue register, Approved annual action plan of last three years, Estimate sanction register, Assets register, Property register, Work order issue register, Council resolution, Tour programme & tour diary of JE & ME were also required for verification.
- 5.Agreement Value not recorded on the body of the bill resulting excess payment in some cases
- 6.Completion certificate was not attached in the case record
7. Completed projects were not handed over to the user community.
8. Three stage photography before, during & after completion of work was not followed.

9. Project pillar does contains detailed specification of work i.e length of road, drain , quantity of materials to be used with specification etc.

10.Deviation statement not prepared as per OPWD code.

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

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

**17.1 -**

Information on physical & financial achievement relating to different schemes such as CC Road, TFC, MPLAD, MLALAD, SJSRY, Road Development etc. were asked through **POM page no.120** for necessary check & verification. But the local authority returned the POM without any comments . So Financial achievement has been furnished below physical achievement could not furnished due to above reason.

**details of target & achievement of different schemes in respect of Jatni Municipality for the year 2015-16**

Nameof the schemes	Financial achievement						Physical achievement				
	O.B. as on 01.04.2015	Funds received during the year 2015-16.	Totalfund available	Expenditure during the year 2015-16.	Unspent balance as on 31.03.2016.	Percentage of expenditure to that of available fund	No. of spill over projects from previous years	No. of projects planned for the year 2015-16 as per Annual Action Plan.	Total	No. of projects completed during the year 2015-16.	No. of spill ov project to the next year.
1	2	3	4	5	6	7	8	9	10	11	12
CCRoad	3386699.00	0.00	3386699.00	952868.00	2433831.00	28.13					
14th FC	0.00	16429000.00	16429000.00	0.00	16429000.00	0		7	7	0	7
RDGrant	9866211.00	2727000.00	12593211.00	0.00	12593211.00	0		9	9	3	6
IHSDP	27213492.00	0.00	27213492.00	15905773.00	11307719.00	58.00					

It is seen from the above mentioned table that development works have carried out only in the schemes CC Road, 14th FC(R& B), RD Grant & IHSDP only. Further the achievement in financial as well as in physical is very poor. As a result a huge amount of grant remained unutilized till the end of the year under audit.

Hence, effective steps need be taken to obtain fresh sanction from the Govt. in order to utilize the balance amount of the grant or refund the same to proper quarter.

The physical achievement submitted during exit conference was incorporated in the para which was seems to be incomplete in nature.The local authority may taken necessary steps to acheive target within stipulated time frame.

**17.2 -**



**SJSRY**

As seen from the previous Audit Report, the available fund position in respect of SJSRY scheme as on 01.04.15 was negative balance i.e.(-) Rs.2085446.50.No grant has been received during the year 2015-16. The scheme was closed during 2014-15.

**17.3 -**

**-MPLAD**

As seen from the previous Audit Report, the available fund position in respect of MPLAD scheme as on 01.04.15 was Rs.231226.00. No grant has been received against the scheme during the year 2015-16. Similarly, no project has been taken up by the Municipality under MPLAD scheme during the year 2015-16

**PARA: 18 MISCELLANEOUS**

**18.1 -**

**Production of receipt books :-pom page- 62,68**

i) On checking of stock register of receipt books it was noticed that the Miscellaneous receipt book no-18 &19 were issued to Rohinikanta Mardaraj,TC on dt.8.4.16 .Inspite of issue of POM, the above receipt books were not produced for verification.

ii) The receipt books U/S 314 & 307 issued to the following officials along with the DCRs were not produced to audit in spite of issue of pom on the above score.

Name of receipt books	Book no	Dt of issue	Ref. stock register pg	
(U/S 314) Slaughter House	184	30.6.16	p-5	D.K Mohanty
Do	185	8.7.16	p-5	D.K Mohanty
Do	182	8.4.16	p-5	R.K Mardaraj
U/S 307	502	25.4.16	26	R.K Mardraj
Do	529	3.9.16	26	do
Do	535	12.9.16	26	do
Do	547	9.11.16	26	DD Badajena
Do	550	22.11.16	26	R.K Mardraj

Do	515	8.7.16	26	B.K Guru
----	-----	--------	----	----------

The pom issued on the above score was not returned till close of audit.

The same need be produced to next audit & compliance reported to audit.

**18.2 -**

**Non production of records;pom page no-6,69,102**

The following records ,registers & particulars were not produced to audit inspite of issue of pom on this score.

1.DCB of hoarding,,service tax,tower license fees,trading license fess U/S 290,town hall along with connected records & registers.

2. The details of reassessed holding taxes in the following format along with connected files.

Holding No	Existing taxes	Reassessed taxes	Difference	Details of collection
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**3.. Details of break –up of holdings:-**

The details of break –up of holding in the following format may be produced to audit for verification.

Total no of Holdings	Residential holdings	Commercial holdings	If commercial	
			On rent for residential	On rent for commercial

4.The records& files relating to assessment of new holdings may be produced to audit for verification.

5.The demand, collection & balance position regarding collection of ground rent & holding tax from CESCO along with connected file .

6.The records/file relating to auction sale/lease of Municipal sairats .

In response to the issued pom no reply was furnished by the Local Authority.The pom issued on the above score was not returned by the local authority till close of audit.

The aforesaid records may be produced to next audit for verification & compliance reported.

**18.3 -**

**Non production of records registers relating to OAP disbursement;- pom pg-148-150**

1.On checking of the OAP subsidiary cash book it was noticed that a total sum of Rs.1027700.00 was disbursed during April 2015 i.e on dt .15.4.15,16.4.15 and 17.4.15. The related acquittance roll along with the date wise abstract of expenditure were not produced to audit in spite of issue of POM on this score.

2.The date wise abstract of expenditure of relating to SoAP/NOAP/ODP disbursed by Sri Bharati Bhushan Mishra ,Tc were not produced in

spite of issue of POM on this score..

Dt of disbursement	Amount
15.5.15	134900.00
16.5.15	171100.00
11.6.15	52500.00
12.6.15	165500.00
13.8.15	103600.00
14.8.15	113100.00
18.8.15	18300.00
15.12.15	111700.00
15.3.16	115400.00
<b>TOTAL</b>	<b>986100.00</b>

3.The following SOAP/NOAP/ODP acquittance roll along with the date wise abstract of disbursement of expenditure were not produced in spite of issue of POM on this score.

Dt of disbursement	Amount	Name of disbursing the person
13.8.15	104700.00	Sri Sachinanda saho
14.8.15	66600.00	Sri Pradipta Jena
15.9.15	29700.00	do
15.12.15	124700.00	K.K Mohapatra
15.1.16	189100.00	Haribhadur Bista
15.2.16	112400.00	do
15.3.16	125400.00	do
<b>TOTAL</b>	<b>752600.00</b>	

4. The acquittance roll alongwith date wise the abstract of Expenditure relating to SOAP/NOAP/ODP disbursed by Smt.Jayabharati Pattnaik,TC on the following dates were not produced in spite of issue of pom on this score.

Dt of disbursement	Amount
15.5.15	101600.00
16.5.15	116500.00
11.6.15	55400.00
12.6.15	95900.00
15.7.15	146300.00
16.7.15	88600.00
13.8.15	81100.00
14.8.15	71100.00
15.9.15	117000.00
16.9.15	79800.00
15.10.15	108000.00
16.10.15	81700.00
<b>TOTAL</b>	<b>1143000.00</b>

The original POM issued in this regard was not returned till close of audit.

The aforesaid records/particulars need be produced to next audit for verification, till then a total sum of Rs.3909400.00(1027700+986100+752600+1143000) is kept under objection

**18.4 -**

Production of records relating to previous year's held under objection:-

As per para 18.1 of A.R No-120606/2015-16 PoM page no-19 to 22 was issued calling for records kept s held under objection vide A. R

no-4716/2014-15 in response the local authority produced work case records amounting to Rs4756847.00 as detailed below which was verified by the audit.

Vr no /dt	Amount
4/2.4.13	131199
11(A/3.4.13)	95120
40/6.4.13	43043
41/6.4.13	46239
146/1.5.13	25680
147/1.5.13	22900
176/8.5.13	13169
188/2.5.13	33753
192/2.5.13	428330
206/6.5.13	845153
208/6.5.13	283208
338/6.6.13	45408
344/11.6.13	462632
464/6.7.13	206621
553/12.7.13	78048
762/25.9.13	87743
763/25.9.13	774450
829/21.10.13	121700
1038/17.1.14	725553
1040/13.1.14	240133
1163/5.2.14	46765
<b>TOTAL</b>	<b>4756847</b>

**18.5 -**

Audit paragraphs pending for settlement:-

The position of audit para settlement was called for vide pom page no-122 which was not returned by the local authority. However basing on the information provided in the last A.R .The details furnished below.

Sl no	Audit report No with year of Account	Paragraphs pending for settlement relating to misappropriation of cash & loss of stock & store		Paragraphs pending for settlement other than misappropriation of cash & loss of stock & store		ToTAL	
		No of Paragraphs	Amount	No of Paragraphs	Amount	No of Paragraphs	Amount
1	47160/AR/2014-15 BBSR	15	3805977.00	26	43875723.00	41	47681700.00
2	120606/AR/2015-16	3	22921.00	18	8241540.00	21	8264461.00

<b>18.6 -</b>
Grievance redressal System
The grievance register was called for vide pom page no-122&123 in response local authority admitted that no grievance register was maintained in this ULB.Hence the local authority is advised to maintain the same & produced to next audit.

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

<b>19.1 -</b>																																																								
<b>-Non remittance of Government dues like Royalty, VAT, Labour Cess etc.</b>																																																								
Rule-6of Odisha Treasury code Volume-I read with Rule-4 of Odisha General Financial Rules stipulates that all money received/ realised onbehalf of Government should be deposited in full by the competent authority within three days of receipt of the same. Retention of Governmentmoney/revenue outside the Govt. account is highly irregular and not permissible.In violation to the above instruction the following Govt. dues such as Royalty, VAT, Labour Cess etc.realised from differentwork bills are yet tobeposited. An abstract position collection & deposits of royalty,VAT,labour cess etc. during the year 2015-16 is furnished below																																																								
<table border="1"> <thead> <tr> <th>Particulars</th> <th>Royalty</th> <th>VAT</th> <th>L.Cess</th> <th>Prof.Tax</th> <th>Income Tax</th> <th>Service tax</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>Dues outstanding as on 1.4.2015</td> <td></td> <td></td> <td>261388</td> <td></td> <td></td> <td>16035</td> <td>789307</td> </tr> <tr> <td></td> <td>417384</td> <td></td> <td></td> <td>94500</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Amount Collected during 2015-16</td> <td>316640</td> <td>1135291</td> <td>229218</td> <td>96350</td> <td>228337</td> <td>-</td> <td>2005836</td> </tr> <tr> <td>Total</td> <td>734024</td> <td>1135291</td> <td>490606</td> <td>190850</td> <td>228337</td> <td>16035</td> <td>2795143</td> </tr> <tr> <td>Amount remitted during 2015-16</td> <td>229785</td> <td>907652</td> <td>40563</td> <td>15975</td> <td>198145</td> <td></td> <td>1392120</td> </tr> <tr> <td>Balance to be remitted as on 31.3.2016</td> <td>504239</td> <td>227639</td> <td>450043</td> <td>174875</td> <td>30192</td> <td>16035</td> <td>1403023</td> </tr> </tbody> </table>	Particulars	Royalty	VAT	L.Cess	Prof.Tax	Income Tax	Service tax	Total	Dues outstanding as on 1.4.2015			261388			16035	789307		417384			94500				Amount Collected during 2015-16	316640	1135291	229218	96350	228337	-	2005836	Total	734024	1135291	490606	190850	228337	16035	2795143	Amount remitted during 2015-16	229785	907652	40563	15975	198145		1392120	Balance to be remitted as on 31.3.2016	504239	227639	450043	174875	30192	16035	1403023
Particulars	Royalty	VAT	L.Cess	Prof.Tax	Income Tax	Service tax	Total																																																	
Dues outstanding as on 1.4.2015			261388			16035	789307																																																	
	417384			94500																																																				
Amount Collected during 2015-16	316640	1135291	229218	96350	228337	-	2005836																																																	
Total	734024	1135291	490606	190850	228337	16035	2795143																																																	
Amount remitted during 2015-16	229785	907652	40563	15975	198145		1392120																																																	
Balance to be remitted as on 31.3.2016	504239	227639	450043	174875	30192	16035	1403023																																																	

On issue of POM page no.121 the local authority agreed to deposit the same at the earliest. Till deposit Rs.1403023.00 is kept under objection.

<b>19.2 -</b>
<b>LOAN POSITION</b>
As per Rule 149 of the Odisha Municipal Rules, 1953 a Loan Register is to be maintained (Form No.-XXVII). Further, Rule 150 of the Odisha Municipal Rules, 1953 envisages that the loan amount shall not be appropriated even temporarily to any object other than that for which the loan was raised.
The loan position & the Loan Register of the Municipality could not be made available to audit in spite of issue of objection memo for necessary verification & check. Further, the same was also not produced to the previous audit as revealed from the previous Audit Report. As such, the position of loan in respect of Jatni Municipality could not be ascertained. Hence, the local authority is advised to take appropriate & early steps to maintain the Loan Register & produce the same to the next audit.
<b>19.3 -</b>

**DEPOSIT & REFUND OF SD/EMD**

As per Rule 141 of the Odisha Municipal Rules, 1953 a "Deposit Ledger"(Form No. XX)and as per Rule 143 of the Odisha Municipal Rules, 1953 at the close of every quarter a list of outstanding deposits (Form No.-XXI) are to be maintained. But the same is not being followed by the local authority deviating the above mentioned Rules in spite of repeated objection & suggestions by audit. As such, the position of outstanding deposits as on 01.04.2015 could not be ascertained. However, the outstanding deposits as on 01.04.2015 is worked out basing on the balance amount to be refunded as per previous Audit Report for the year 2015-16.Hence, the local authority is once again advised to maintain the Deposit Ledger & Outstanding Deposits in the prescribed Forms for transparency of the transactions.

Name of the deposit	Outstanding as on 01.4.15	Deposits collected during the Year 2015-16	TOTAL	Refunded during the Year 2015-16	Balance amount to be refunded as on 31.3.15	Remarks
SD/EMD	113665.00	2920203.00	3033868.00	1083888.00	1949980.00	

**19.4 -**

**Position of CPF/EPF of the Municipal employees in respect of Jatni Municipality for the year 2015-16**

As per Rule 436 of the Odisha Municipal Rules, 1953 every council shall maintain & administer a provident

As per Rule 442 of the Odisha Municipal Rules, 1953 a provident fund ledger in Form no. P.F.5 is to be kept in the Municipal Office. But the same is not maintained by the local authority. As such, the position of CPF/EPF could not be ascertained. However, the outstanding CPF/EPF amounts as on 01.04.2015 is worked out basing on the outstanding amount as per previous Audit Report for the year 2014-15

As per Rule 445 of the Odisha Municipal Rules, 1953 the amount deducted from the pay bills as provident fund deductions and the contributions paid by the council and other sums relating to the provident fund shall be lodged in the Govt. Treasury and a separate Cash Book shall be maintained. The whole or any portion of such deductions, contributions and other sums relating to the provident fund may be withdrawn from the treasury at such intervals as may be necessary for investment in interest bearing securities or deposits. But separate Cash Book for this purpose has not been maintained by the local authority deviating the Rule in force. Hence, the local authority is advised to maintain Provident Fund Ledger, Abstract Register ,CPF Cash Book and produce the same to the next audit.

**Details of Deduction and Deposits towards CPF & EPF of the employees**

Particulars	Position of CPF account	Position of EPF account
O.B as on 1.4.2015	302801.00	547700.00
Amount deducted from the salary during 2015-16	882252.00	334891.00
Total	1185053.00	882591.00
Amount deposited during 2015-16	1099462.00	00
Balance to be deposited as on 31.3.2016	85591.00	882591.00

**PARA: 20 RESULT OF AUDIT**

**20.1 -**

Details of spot recovery effected during audit & exit conference.

Para no	Amount recovered
11.1	2100.00

11.2	1100.00
11.3	8150.00
11.4	130.00
11.5	120.00
11.6	12000.00
11.7	4000.00
11.8	7760.00
11.9	7100.00
11.10	180.00
11.11	1000.00
11.12	610.00
11.13	281.00
11.14	200.00
11.15	1377.00
11.16	21653.00
11.17	100.00
<b>TOTAL</b>	<b>67861.00</b>

General Remarks:-

The maintenance of accounts records ,registers of this municipal council is in picarious condition as per comments given in the foregoing paragraphs.Special attention of H&UD deptt and DUDA Khorda is required at the earliest for betterment of its status.

**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	104711.74	0.00	0.00	0.00	
2	7.1	94446.00	130019.00	94446.00	0.00	0.00	
3	8.1	1089997.00	1089997.00	1089997.00	0.00	0.00	
4	9.1	0.00	23284690.00	0.00	0.00	0.00	
5	13.2	195500.00	195500.00	195500.00	0.00	0.00	
6	13.3	65933.00	65933.00	65933.00	0.00	0.00	
7	13.4	590000.00	1080000.00	590000.00	0.00	0.00	
8	13.5	231000.00	231000.00	231000.00	0.00	0.00	
9	13.6	150193.00	150193.00	150193.00	0.00	0.00	
10	13.7	0.00	4365941.00	0.00	0.00	0.00	
11	13.9	725700.00	725700.00	725700.00	0.00	0.00	
12	13.10	0.00	315200.00	0.00	0.00	0.00	
13	13.12	1024200.00	1024200.00	0.00	0.00	0.00	
14	14.1	116144.00	116144.00	116144.00	0.00	0.00	
15	14.2	0.00	186130.00	0.00	0.00	0.00	
16	14.3	22950.00	22950.00	0.00	0.00	0.00	
17	14.4	32511.00	32511.00	32511.00	0.00	0.00	
18	14.5	0.00	3399458.00	0.00	0.00	0.00	
19	14.6	0.00	47855.00	0.00	0.00	0.00	
20	14.7	0.00	248710.00	0.00	0.00	0.00	
21	14.8	132435.00	132435.00	132435.00	0.00	0.00	
22	14.11	1140.00	1140.00	1140.00	0.00	0.00	
23	14.12	2586319.00	2586319.00	2586319.00	0.00	0.00	
24	14.13	89154.00	89154.00	89154.00	0.00	0.00	
25	14.14	13860.00	13860.00	13860.00	0.00	0.00	
26	14.15	0.00	3987540.00	0.00	0.00	0.00	
27	14.16	0.00	2877000.00	0.00	0.00	0.00	
28	14.17	194200.00	194200.00	194200.00	0.00	0.00	
29	14.18	668500.00	668500.00	668500.00	0.00	0.00	
30	15.2	4185.00	4185.00	4185.00	0.00	0.00	
31	15.3	1909.00	1909.00	1909.00	0.00	0.00	
32	15.4	1725.00	1725.00	1725.00	0.00	0.00	
33	15.5	2706.00	2706.00	2706.00	0.00	0.00	
34	15.6	1288.00	1288.00	1288.00	0.00	0.00	
35	15.7	1580.00	1580.00	1580.00	0.00	0.00	

36	15.8	12044.00	12044.00	12044.00	0.00	0.00
37	15.9	22930.00	22930.00	22930.00	0.00	0.00
38	15.10	47592.00	47592.00	47592.00	0.00	0.00
39	15.11	28740.00	28740.00	28740.00	0.00	0.00
40	15.12	39570.00	39570.00	39570.00	0.00	0.00
41	15.13	44639.00	44639.00	44639.00	0.00	0.00
42	15.14	29650.00	29650.00	29650.00	0.00	0.00
43	15.15	13311.00	13311.00	13311.00	0.00	0.00
44	15.16	56195.00	56195.00	56195.00	0.00	0.00
45	15.17	196602.00	196602.00	196602.00	0.00	0.00
46	15.18	0.00	22340.00	0.00	0.00	0.00
47	15.20	19885.00	19885.00	19885.00	0.00	0.00
48	15.21	19772.00	19772.00	19772.00	0.00	0.00
49	18.3	0.00	3909400.00	0.00	0.00	0.00
50	19.1	0.00	1403023.00	0.00	0.00	0.00
<b>Total</b>		<b>8568505.00</b>	<b>53246076.74</b>	<b>7521355.00</b>	<b>0.00</b>	<b>0.00</b>

**Audit Certificate**

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

**Spot Recovery**

SI No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	pom page-131		2017-01-30	9204	Sri Pradeep ku Jena,JA
2	pom page-56 &57	3819 &3820	2017-02-17	14860	Sri Sushanta Ku Sahoo,Jr.Asst
3	pom pg-57	3861	2017-03-01	180	Sri Sabyasahi Baral Ex-cashier
4	pom page-101	3886	2017-03-08	100	Sri B.N Bhattacharya,ex-TC
5	pom page-131		0000-00-00	12449	Sri Bharati bhushan Mishra,TC
<b>Total</b>				<b>36793</b>	