

**LOCAL FUND AUDIT, BHUBANESWAR, ODISHA**

CATEGORY : Municipality/Municipal Corporation,General

Audit Report No : 33583/AR/2013-2014-KHURDA

**PARA: 1 TITLE SHEET**

1	Name of the Institution :	<b>Jatni Municipality</b>
2	Year of Accounts under Audit :	<b>2012-2013</b>
3	Name of the Local Authority during the year of A/Cs :	Sri Rabindra Kumar Mishra Dt 01-04-12 to 31-08-2012 Sri Saroj Kumar Mohapatra Dt 01-09-2012 to 31-03-2013
	Name of the Local Authority at the time of Audit :	Sri Asutosh Samal, O.A.S.(1) J.B.
4	Duration of Audit :	24-01-2014 To 30-04-2014 (Mandays Consumed :- 39)
5	Name of the Auditors :	TRILOCHAN PRADHAN - Lead Auditor(24-01-2014 to 30-04-2014) BASANT KUMAR MOHANTY - Lead Auditor(24-01-2014 to 30-04-2014)
6	Name of the Reviewing Officer :	KALI CHARAN PATTANAIAK(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	29-06-2014
8	Entry Conference Date :	16-01-2014
9	Exit Conference Date :	
10	Name of the District Audit Officer :	BANITA SETHI
11	Date of approval of report by District Audit Officer :	07-07-2014

**PARA: 2 PHYSICAL VERIFICATION**

S/no	Name	Value	Remarks
1	User Fee	Rs 30/-	NIL Page 60 of Main Stock Register
2	Seizure Book u/s-311		NIL Page 45 of Main Stock Register
3	Seizure Book u/s-186		44 IESS Page 30 of L.I. Stock Register The Reason for less has been delt vide Para No 2 pf A.R. No 6178/AR/2012-12 PURI
4	Milk Trade Token		NIL Page 11 of L.I. Stock Register
5	User Fee	Rs 30/-	NIL Page 107 of L.I. Stock Register
6	Dog Token		NIL Page 12 of L.I. Stock Register
7	SERVICE POSTAGE STAMP		NIL Page 30
8	Hand Cart Token		NIL Page 10 of L.I. Stock Register
9	Tin Token of cycle rikshaw		NIL Page 8 of L.I. Stock Register
10	U/S 307		NIL Page 36 of Main Stock Register
11	U/S 307		NIL Page 22 of L.I. Stock Register
12	Tin Token Cycle		NIL Page 7of L.I. Stock Register
13	Trolley Rickshaw Token		NIL Page 9 of L.I. Stock Register
14	Slaughter House u/s-157		NIL Page 5 of L.I. Stock Register
15	Slaughter House u/s-157		NIL Page 49 of Main Stock Register
16	User Fee	Rs20/-	NIL Page 62 of L.I. Stock Register
17	User Fee	Rs20/-	NIL Page 66of Main Stock Register
18	Misc Receipt Books		NIL Page 15 of Main Stock Register
19	User Fee	Rs10/-	NIL Page 7 of L.I. Stock Register
20	Licence of Cart and Carriage		NIL Page 4 of L.I. Stock Register
21	User Fee	Rs10/-	NIL Page 70 of Main Stock Register
22	Holding tax		NIL Page 75 of Main Stock Register
23	Licence of Cart and Carriage		NIL Page 13 of Main Stock Register
24	Parking Fee u/s-309	Rs10/-	NIL Page 51 of Main Stock Register
25	Users fee	Rs5/-	NIL Page 150 of L.I. Stock Register
26	Parking Fee u/s-309	Rs5/-	NIL Page 51 of Main Stock Register
27	Date of Physical Verification	24-01-2014Recorded AtConcerned Stock Registers & Cash Book.	
28	Liquid Cash	Before Transaction	NIL Page 224 of subsidiary cash book for 2013-14

**Comments**

It is seen that huge cash in hand is kept by the Municipality. The E.O. is advised to deposit the cash in hand immediately & compliance reported.

Sl No	Particulars	Physical Balance	Book Balance	Diff	SR Page No
1	Parking Fee u/s-309 Rs 5.00	25 nos	25 nos	NIL	51(Main stock)
2	User Fee Rs 5.00	15 nos	15 nos	NIL	150 (L.I.Stock)
3	Holding Tax	22 nos	22 nos	NIL	75(Main stock)
4	Parking Fee u/s-309 Rs10.00	218 nos	218nos	NIL	51(Main stock)
5	Licence of Cart & Carriage	80 nos	80 nos	NIL	13(Main stock)
6	Licence of Cart & Carriage	5 nos	5 nos	NIL	4( L.I.Stock)
7	User Fee Rs 10.00	400 nos	400 nos	NIL	70 (Main stock) ( L.I.Stock)
8	User Fee Rs 10.00	17 nos	17 nos	NIL	7 ( L.I.Stock)
9	Misc Receipt Books	68 nos	68 nos	NIL	15 (Main stock)
10	User Fee Rs 20.00	110 nos	110 nos	NIL	66 (Main stock)
11	User Fee Rs 20.00	19 nos	19 nos	NIL	62 ( L.I.Stock)

12	Slaughter House U/S 157	70 nos	70 nos	NIL	49 (Main stock)
13	Slaughter House U/S 157	6 nos	6 nos	NIL	5( L.I.Stock)
14	U/S 307	1780 nos	1780 nos	NIL	36 (Main stock)
15	U/S 307	9 nos	9 nos	NIL	22( L.I.Stock)
16	Tin Token Cycle	1121 nos	1121 nos	NIL	7 ( L.I.Stock)
17	Trolley Rickshaw Token	36 nos	36 nos	NIL	9( L.I.Stock)
18	Liquid Cash (Before Transaction)	Rs 17491.00	Rs 17491.00	NIL	Page-224 Subsidiary Cash book 13-14
19	Tin Token of Cycle Rickshaw	44 nos	44 nos	NIL	8 ( L.I.Stock)
20	User Fee Rs 30.00	170 nos	170 nos	NIL	60 (Main stock)
21	User Fee Rs 30.00	22 nos	22 nos	NIL	107 ( L.I.Stock)
23	Seizure Book u/s 311	9 nos	9 nos	NIL	45 (Main stock)
24	Seizure Book u/s 186	NIL	44 nos	44	30( L.I.Stock) the less has been delt vide para no 2 of AR No 6178/Ar/2012-13 PURI
25	Service Postage Stamp	Rs 196.00	Rs 196.00	NIL	30
26	Hand Cart Token	16 nos	16 nos	NIL	10 ( L.I.Stock)
27	Milk Trade Token	41 nos	41 nos	NIL	11 ( L.I.Stock)
28	Dog Token	41 nos	41 nos	NIL	12 ( L.I.Stock)

**PARA: 3 LIST OF VERIFIED RECORDS**

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

Sino	List Records/Register
1	Paid Vouchers from
2	Postal/Bank Passbook No./Venue etc. to be mention
3	Cashier
4	Subsidiary Cash Book
5	Treasury Chalan
6	Register of Bills
7	Salary Bills
8	Permanent Advance Account
9	Cash Book of the ULB
10	Abstract Register of Receipts
11	Deposit ledger
12	Register of Quarterly & Annual account of Receipts
13	Stock account of License Number Plates
14	Miscellaneous Receipt forms
15	Daily Collection Register
16	Stock account of Tickets used for daily Collection of Market fees
17	Stamp Account
18	Stock Register of Stationeries
19	Assessment List
20	Demand and Collection Register
21	Tax Collectors
22	Stock account of Receipt forms

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

Sino	List Records/Register
1	Nominal Muster Roll (Rule-340)
2	Contract Agreement form for Works (Rule-341)
3	Contract Certificate (Rule-343)
4	Register of Estimate and Allotment (Rule-332)
5	Register of Distraigned property & sales
6	Abstract of the Budget Estimate
7	Educational Budget Estimate
8	Schedule for the Budget Estimate
9	Subsidiary Account of Special Taxes
10	Order Book
11	Absentee Statement
12	Periodical Increment Certificates
13	Abstract Register of Expenditure
14	Register of Adjustment
15	Advance Ledger
16	Register of Outstanding Advance
17	Register of Outstanding Deposits
18	Register of Quarterly & Annual account of Expenditures
19	Establishment Audit Register
20	Annual Account of Receipts and Expenditure
21	Form of Inventory and Notice
22	Warrant Register
23	Register of Investments
24	Loan Register
25	Appropriation Register of Loan Funds
26	Register of Tax on Carts and Carriages and Animals
27	License for Carriages , Carts and Animals
28	Application for License for Carriages, Carts and Animals
29	License register for Drivers, and Owners of Carriages plying for hire
30	Register of lands
31	Register of Rents and Fixed Demand
32	Jamabandi Register
33	Ledger of lessees
34	Arrear list
35	Register of Interest bearing Securities
36	Register of Grants

37	Profession Tax Demand and Collection Register
38	Education Tax Demand & Collection Register
39	Appeal Petition
40	Arrear Demand Register
41	Mutation Register
42	Register of Petition form
43	Receipt form
44	Register of Writes Off form
45	Tax Collectors
46	Progress Statement
47	Notice Demand
48	Distrain Warrant

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

SIno	List Records/Register
1	Voucher of Recoupment of Permanent Advance Account

**Comments**

**PARA: 4 FINANCIAL POSITION**

Jatni Municipality - 2012-2013

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	ALL	01-04-2012	4454878 5.53	89357126. 00	13390591 1.53	58311438. 00	31-03-2013	7559447 3.53	02-05-2014	7559447 3.53	0.00	The closing balance of the accountant cash book was not derived.
	<b>GRAND TOTAL</b>		<b>4454878 5.53</b>	<b>89357126. 00</b>	<b>13390591 1.53</b>	<b>58311438. 00</b>		<b>7559447 3.53</b>		<b>7559447 3.53</b>	<b>0.00</b>	

**Comments**

**Financial Position:**

Opening Balance as on 01.04.2012	44548785.53
Receipt during the Year under Audit	89357126.00
Total	133905911.53
Expenditure during the Year under Audit	58311438.00
Closing Balance as per Audit as on 31.03.2013	75594473.53

**Details of Closing Balance :- ( As per Audit)**

a) In Shape of Cash	Rs 300110.00
i) Subsidiary Cash Book- Rs 300080.00	
ii) P.A. Cash Book Rs 30.00	
b) In P.L. Account/Sub Treasury Jatani	Rs 449761.00
c) In Banks (22 Accounts)	RS 60551067.53
d) In F.D.R.	Rs 14293535.00
<b>TOTAL</b>	<b>Rs 75594473.53</b>

**COMMENTS:**

It was seen from the Cash Books and Bank Pass Books that, one Pass Book has been transacted for different Schemes and vice-versa -versa. No Bank Account Ledger has been maintained by this Municipality .Bank wise Closing Balance has not also been maintained in the Closing Balance of the Cash Book. Despite issue of objection memo the Local Authority also failed to produce the Pass Book wise closing balance the Cash Books. The Local Authority also failed to produce the closing balance each day and on the closing date of the financial year i.e. as on 31-03-2013. Due to these reasons it is not possible on the part of audit to furnish the Closing Balance in the Cash Book with that of the Pass Book. Hence accountwise bank balance as on 31-03-2013 has been furnished in Para-5 of the A.R.

The Cash Books of this Municipality have been maintained half-hazard in the following manner deviating the Govt. instructions and Odisha Municipal

(Accounts) Rule 2012 which need be rectified and steps may be taken to relinquish the practice henceforth.

1. Head wise details of receipt and expenditure are not mentioned in the Cash Book for which it is not possible to ascertain the actual amount of grant receipt and incurred. Due this reason it is not also possible to work out the encroachment of Govt. grants.
2. Detail description is not mentioned against each payment.
3. Reference in support of the payment is not mentioned.
4. Bank reconciliations are not done at all between Cash Book and Pass Book which makes the accounts clumsy & in explicit.
5. Bank A/C. Nos. has not been mentioned in the Closing Balance of the Cash book.
6. The entries in respect of receipt in most instance and expenditure in some instances are overlooked.
7. Most of Grants by fund Transfer are not taken to the accountant Cash book.

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

Jatni Municipality - 2012-2013

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 Bank & P.L.Account	As detailed below	31-03-2013	49867309.00	31-03-2013	0.00	49867309.00	Closing Balance in accountant cash book is not mentioned as on 31-03-2013
	<b>GRAND TOTAL</b>			<b>49867309.00</b>		<b>0.00</b>	<b>49867309.00</b>	

**Reconciliation**

Details of Closing Balance as per Bank Pass Books & Cash Book

In spite of issue of Objection Memo the local authority could not work out the Details of Closing Balance as per Bank Pass Books in Cash Book as on 31-03-2103. The local authority also could workout the closing balance as on 31-03-2103. However from the available passbooks the actual closing balance as on 31-03-2013 is given below. Suitable action may be made for early production of the same with bank Reconciliation Statement. The E.O. is advised to give the details of C.B.on the body of the cash book every day.

**Bank Balance as on 31-03-2013**

SI No	Head of Account	Name of Bank	Account Number	Amount as on 31-03-2013
1	P.L. Account	Sub Treasury Jatani	8448	449761.00
2	Current Account	S.B.I. Jatani	1196180418	752297.00
3	IHSDP	PNB Jatani	100143020	416749.00
4	SSM	-do-	100130178	112794.00
5	Shopping Complex	-do-	100091222	24111.00
6	CRF/NFCR	-do-	100066855	39942.00
7	BSY	-do-	100058874	2860.00
8	SD	-do-	100080606	649657.00
9	MLALAD	-do-	100065661	392934.00
10	PRR	-do-	100104207	52077.00
11	LFS Pension	SBI Jatani	30467623680	115623.00
12	NLFS Pension	-do-	1196196734	1768214.51
13	TFC-13	-do-	31311363858	17310366.00
14	RDW	-do-	30539757523	2058329.00
15	SISRY	-do-	11196222961	695965.88
16	NRY	-do-	11196183179	408966.29
17	STI	AB Jatani	08011001100276	430572.00
18	Sinking Fund	-do-	08011001009613	115082.00
19	TFC-12	-do-	080110011009609	1129835.00
20	MTH	CBI Jatani	1878315584	404037.00
21	IHSDP	Axis Bank Jatani	909010037765431	7082673.00
22	Misc	-do-	718010100000727	3932281.85
23	NSDP (upto 12-03-13)	SBI Jatani	1196180112	515.00
24		IDBI Bhubaneswar	111210400002301	29916.00
25	Kalyan Mandap	ICICI Jatani	198501000069	5001644.00
26	C.C.Road	SBI Jatani	32946068070	0.00
27	Not Mentioned	HDFC Jatani	24581450000029	0.00



28	OAP/ODP/MBPY	ICICI Jatani	198501000038	6490107.00
	<b>TOTAL</b>			<b>49867309.53</b>

Reconciliation

**P.L.Account**

<b>C.B. AS Per Treasury PassBook</b>	Rs 449761.00
<b>C.B. AS Per P.L. Cash Book / Audit</b>	<u>Rs 449761.00</u>
Difference	NIL

**Bank Passbooks**

<b>AS Per Audit</b>	RS 60551067.53
<b>AS Per Pass Book</b>	RS 49417548.53
Difference	Rs 11133519.00

Reasons for Difference

- i) C.B. as per pass book as on 31-03-2013 as per audit Rs 60551067.53
- ii) Add cheque issued but en cashed after 31-03-2013 (+) Rs 1188481.00

**a) CBI Jatani A/C no 1878315584 (MTH)**

Vr No/Dt	Chq No	Amount	Dt of Drawl
1423/30-03-13	71540	60000.00	04-04-13
1355/22-03-13	71537	6250.00	05-04-13
1353,1354/12-03-13	71536	3997.00	13-05-13
<b>TOTAL</b>		<b>70247.00</b>	

**b) ICICI Jatani A/C no 198501000038 (OAP/ODP etc)**

Vr No/Dt	Chq No	Amount	Dt of Drawl
1373/23-03-13	28	10000.00	03-04-13
1374/23-03-13	29	10000.00	03-04-13
1375/23-03-13	30	10000.00	03-04-13
1377/23-03-13	37	10000.00	05-04-13
1379/23-03-13	39	10000.00	03-04-13
1381/23-03-13	41	10000.00	15-04-13
1382/23-03-13	42	10000.00	06-04-13
1383/23-03-13	43	10000.00	25-04-13
<b>Total</b>		<b>80000.00</b>	

**c) SBI Jatani A/C no 11196222961 (SJSRY)**

Vr No/Dt	Chq No	Amount	Dt of Drawl
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1418/26-03-13	38918	20000.00	03-04-13
1419/26-03-13	38915	105000.00	25-06-13
1420/26-03-13	38919	2710.00	03-04-13
<b>Total</b>		<b>127710.00</b>	

**d) SBI Jatani A/C no 1196180418 (Current A/C)**

Vr No/Dt	Chq No	Amount	Dt of Drawl
1151/06-02-13	127115	152908.00	04-04-13
1152/06-02-13	127125	137094.00	29-04-13
1337/18-03-13	127126	72570.00	29-04-13
1336/18-03-13	127127	80727.00	22-04-13
1338/18-03-13	127128	26756.00	05-04-13
1339/18-03-13	127129	117411.00	02-04-13
1340/18-03-13	127130	121834.00	05-04-13
<b>Total</b>		<b>709300.00</b>	

**e) AXIS Bank Jatani A/C no 909010037765431 (Misc)**

Vr No/Dt	Chq No	Amount	Dt of Drawl
1286 to 1290/06-03-13	9989	19864.00	02-04-13
1356/22-03-13	9876	10000.00	06-04-13
1401/25-03-13	9883	25680.00	02-04-13
1402/25-03-13	9884	25680.00	02-04-13
1415/25-03-13	9885	20000.00	04-04-13
1421/25-03-13	9886	20000.00	17-04-13
1423/25-03-13	9887	10000.00	10-04-13
1424/25-03-13	9888	20000.00	09-04-13
1425/25-03-13	9889	50000.00	06-04-13
<b>Total</b>		<b>201224.00</b>	

iii) Deduct Rs 9128000/-because as per accountant (-) Rs 9128000

cash book Vr No 1410 Dt 25-03-2013 an amount

of Rs 9128000.00 shown transferred from P.L A/C

No 8448 to S.B.I A/C No 32946068070 but an

amount of Rs 9127000.00 was credited to the

said S.B.I A/C No 32946068070 on 17-04-2013 which

resulted into short credit of Rs 1000/- (Ref para no )

iv) Deduct Rs 3194000/-because as per accountant cash (-)Rs 3194000

book Vr No 1411 Dt 25-03-2013 an amount of Rs 3194000.00

shown transferred from P.L a/c No 8448 to HDFC A/C No

24581450000029 but the said amount was credited to

HDFC A/C on 01-04-2013.

v) C.B. as per pass book as on 31-03-2013

**RS 49417548.53**

**PARA: 6 STOCK POSITION**

Jatni Municipality - 2012-2013

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
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**Comments**

The Stock position of the Municipality could not be made available to Audit in spite of issue of Objection Memo.

**PARA: 7 INVESTMENT**

Jatni Municipality - 2012-2013

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	01-04-2012	8667005.00	0.00	8667005.00	5626530.00	31-03-2013	14293535.00	31-03-2013	14293535.00	0.00	
	<b>GRAND TOTAL</b>	<b>8667005.00</b>	<b>0.00</b>	<b>8667005.00</b>	<b>5626530.00</b>		<b>14293535.00</b>		<b>14293535.00</b>	<b>0.00</b>	

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

Details of C.B. on Investment

FDR No 11196357557 dt 29-03-10 of S.B.I. Jatani Mature dt 17-05-15,Interest @ 8.5	948380.00
FDR No 057920 dt 22-12-09 of N.G.B. Jatani Mature dt 26-06-13,Interest @9.5	2431363.00
FDR No 32074569360 of S.B.I. Jatani dt 08-12-11 Encashed during 13-14 year.	5478792.00
FDR No 913040017065444 dt 31-03-13 of Axis Bank Jatani Mature dt26-09-13,Interest @7	5435000.00
<b>TOTAL</b>	<b>14293535.00</b>

It is seen that FDR No 057920 dt 22-12-09 of N.G.B. Jatani already Matured on dt 26-06-13 & FDR No 913040017065444 dt 31-03-13 of Axis Bank Jatani already Matured on dt26-09-13.Necessary steps may be taken to reinvest the matured amount and compliance reported. Again as seen from the file that the FDR No 32074569360 of S.B.I. Jatani dt 08-12-11 Encashed during 13-14 year but the local authority could not produced to which account the Amount was Credited . Hence The E. O. is advised to produce the same before next Audit .

PARA: 8 **ADVANCE**

Jatni Municipality - 2012-2013

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	01-04-2012	Accountant's Cash Book	17564277.85	3222600.00	20786877.85	757240.04	31-03-201	20029637.85	31-03-201	0.00	20029637.85	There is no advance figure in Accountant cash book.
<b>GRAND TOTAL</b>			<b>17564277.85</b>	<b>3222600.00</b>	<b>20786877.85</b>	<b>757240.00</b>		<b>20029637.85</b>		<b>0.00</b>	<b>20029637.85</b>	

**Comments :**

**Year Wise Break up of outstanding Advances.**

Prior to 2011-12 Rs 14197277.85

2011-12 Rs 2892000.00

2012-13 Rs 2940360.00

**A) Outstanding advance for the Year under Audit of Jatni Municipality as on 31.03.13**

**(i.e for the year 2012-13)**

Voucher No/ date	Amount	To whom paid	purpose	Remark
08/03.04.12	15000.00	Ramesh Ch Das.OTC	Jalachhatra	
67/28.04.12	20000.00	Ramesh Ch Das.OTC	Contingent	
121/14.05.12	5000.00	Ramesh Ch Behera .DLR	Sister's Marriage	
309/12.07.12	15000.00	Om Sri Jagannath febrication	Repairing of wheel barrow	
436/13.08.12	2000.00	Dambaru dhar Samantaray. Jr Asst	Observation of Independence Day	
485/28.08.12	3920.00	Bishnu Prasad Das. Jr. Asst.	Supply of Soap	
487/28.08.12	14000.00	Satya brata Tripathy, Driver	Purchase of battery and dynamo of Tractor	
683/05.10.12	5000.00	Satrugan Pradhan DLR	Funeral ceremony of his mother	
719/18.10.12	145600.00	Festival advance to General-80000.00 DLR-160000.00	Durgapuja F.A.	Adjusted Rs 94400/- out of 240000/-As per statement
858/29.11.12	3920.00	Bishnu Prasad Das. Jr. Asst.	Supply of Soap	
981/01.01.13	3000.00	Bishnu Prasad Das. Jr. Asst.	Purchase of Excutive dairy and Calender	
1010/11.01.13	30000.00	Bhikshyakari Sahu, Surveyor	For eviction of Hari bhaina Chhack	
1039/22.01.13	120000.00	Sabyasachi Baral	Purchase / hire charges of Eviction materials and labor charge	
1040/24.01.13	2000.00	Dambaru dhar Samantaray. Jr Asst	Observation of Republic Day	
1041/24.01.13	3920.00	Bishnu Prasad Das. Jr. Asst.	Supply of Soap	
1164/06.02.13	5000.00	Nilu Behera , DLR	Father's Treatment	
1403/25.03.13	2000.00	Yudhi stir Sahani , Jr. Asst	Drummer Charges	
Total	395360.00			

Details of Festival Advance paid to Staff-

Sl. No	Name	Amount	Adjusted during 2012-13	Balance	Remark
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General Esst.					
1	Kabitarani Das	10000.00	4000.00	6000.00	
2	Sri Bhikshyakari Sahoo	10000.00	4000.00	6000.00	
3	Mamatamayee Mishra	10000.00	4000.00	6000.00	
4	Sabyasachi Baral	10000.00	4000.00	6000.00	
5	Sri Susant Kumar Sahoo	10000.00	4000.00	6000.00	
6	Sri Bijaya ku Barik	10000.00	4000.00	6000.00	
7	Laxmipriya Sundaray	10000.00	4000.00	6000.00	
8	Siba Prasad Mishra	10000.00	4000.00	6000.00	
DLR			00	00	
1	SriChittaranjanMohapatra.Driver	4000.00	1600.00	2400.00	
2	Sri Aswini Kumar Pattanaik.	4000.00	1600.00	2400.00	
3	Sri Rabindrakumar Pradhan.	4000.00	1600.00	2400.00	
4	Sri Shyam Sundar Sahoo	4000.00	1600.00	2400.00	
5	Smt.Manorama Katayat(DLR)	4000.00	1600.00	2400.00	
6	Sri Ramesh Cha. Behera	4000.00	1600.00	2400.00	
7	Sri Naresh Ch. Mohanty(D.L.R)	4000.00	1600.00	2400.00	
8	Sri BidhuBhusanMishra(D.L.R.)	4000.00	1600.00	2400.00	
9	Sri Suryamohan Das(D.L.R.)	4000.00	1600.00	2400.00	
10	Sri Satrughan Pradhan(D.L.R)	4000.00	1600.00	2400.00	
11	Sri Binod Ghadei	4000.00	1600.00	2400.00	
12	Sri Krushna Naik.	4000.00	1600.00	2400.00	
13	Sri Ramesh Naik&quot;A&quot;.	4000.00	1600.00	2400.00	
14	Sri Ramesh Naik &quot;B&quot;.	4000.00	1600.00	2400.00	
15	Sri Prasan Naik	4000.00	1600.00	2400.00	
16	Sri Braja Naik.	4000.00	1600.00	2400.00	
17	Sri Mohan Naik.	4000.00	1600.00	2400.00	
18	Sri Dinabandhu Naik.	4000.00	1600.00	2400.00	
19	Sri Bidesi Naik.	4000.00	1600.00	2400.00	
20	Sri Sridhar Naik.	4000.00	1600.00	2400.00	
21	Sri Purna Ch.Naik	4000.00	1600.00	2400.00	
22	Smt. Kamala Naik	4000.00	1600.00	2400.00	
23	Sri Bijaya Naik	4000.00	1600.00	2400.00	
24	Sri Suresh Naik.	4000.00	1600.00	2400.00	
25	Sri Pradip Naik.	4000.00	1600.00	2400.00	
26	Sri Kedra Naik.	4000.00	1600.00	2400.00	
27	Gajendra Mangaraj (DEAD)	4000.00	00	4000.00	Dead
28	Sri Siba Prasad Mohapatra.	4000.00	1600.00	2400.00	
29	Smt.Sasimani Patra	4000.00	1600.00	2400.00	
30	Sri Santosh Kumar Dash	4000.00	1600.00	2400.00	
31	Sri Bankanidhi Pradhan	4000.00	1600.00	2400.00	
32	Sri Suraj Ghadei	4000.00	1600.00	2400.00	
33	Sri Pramod Behera	4000.00	1600.00	2400.00	
34	Sri Manmohan Rout(D.L.R)	4000.00	1600.00	2400.00	
35	Akhil Kumar Harichandan	4000.00	1600.00	2400.00	
36	Sri Nirmal Chandra Moharana	4000.00	1600.00	2400.00	
37	Padma Charan Jena	4000.00	1600.00	2400.00	
38	Jayakrishna Das	4000.00	1600.00	2400.00	
39	Nilu Behera	4000.00	1600.00	2400.00	
40	Satya Narayan Jena	4000.00	1600.00	2400.00	
<b>Total</b>		<b>240000.00</b>	<b>94400.00</b>	<b>145600.00</b>	

**B) Advance towards Arr. Pay , Leave salary ,gratuity Etc. during 2012-13**

Vr.No/date	Amount	To whom paid	P u r p o s e	Remarks
42/18.04.12	10000.00	Sarat ku. Sahoo ,Retd Jr Asst	5 <sup>th</sup> Revised pay arr. Part	
44/18.04.12	30000.00	B.P.mishra, Pharmacist	6 <sup>th</sup> pay Arr.	
70/28.04.12	20000.00	Sitakanta Sethy,ATC		
83/30.04.12	30000.00	J.Harichandan	6 <sup>th</sup> pay Arr.	
84/30.04.12	30000.00	Rekha Naik W/O-Rathia Naik	6 <sup>th</sup> pay Arr.	
85/30.04.12	10000.00	R.N. Sandhibigraha,ME	Gratuity arr. Advanced	
131/18.05.12	10000.00	Sarat ku. Sahoo ,Retd Jr Asst	5 <sup>th</sup> Revised pay arr. Part	

194/05.06.12	10000.00	R.N. Sandhibigraha,ME	Leave salary	
212/05.06.12	10000.00	Sarat ku. Sahoo ,Retd Jr Asst	5 <sup>th</sup> Revised pay arr. Part	
222/12.06.12	30000.00	B.B.M.ishra ,ATC	6 <sup>th</sup> pay Arr.	
225/11.06.12	5000.00	Pranati Malik	6 <sup>th</sup> pay Pension Arr.	
251/16.06.12	100000.00	B.P.Mishra,Pharmacist	6 <sup>th</sup> pay Arr.	
259/20.06.12	10000.00	Amulya ku Das ,ATC	6 <sup>th</sup> pay Arr.	
299/07.07.12	50000.00	Helina Singh,ANM	6 <sup>th</sup> pay Arr.	
300/07.07.12	50000.00	Kabindra Ku Mahapatra	6 <sup>th</sup> pay Arr.	
301/07.07.12	40000.00	Dhaneswar Das ,TS	6 <sup>th</sup> pay Arr.	
302/07.07.12	10000.00	Hari Naik, jamadar	6 <sup>th</sup> pay Arr.	
324/16.07.12	10000.00	Sarat ku. Sahoo ,Retd Jr Asst	5 <sup>th</sup> Revised pay arr. Part	
392/02.08.12	10000.00	Sarat ku. Sahoo ,Retd Jr Asst	5 <sup>th</sup> Revised pay arr. Part	
393/02.08.12	50000.00	Sarat ku Dash Jr Asst	6 <sup>th</sup> pay Arr.	
394/02.08.12	50000.00	Saroj Ku Ray,Jr Asst	6 <sup>th</sup> pay Arr.	
395/02.08.12	50000.00	Smt J. Satapathy ,OTC	6 <sup>th</sup> pay Arr.	
396/02.08.12	40000.00	Ranjan Ku Pradhan ,OTC	6 <sup>th</sup> pay Arr.	
397/02.08.12	30000.00	B.P.Das ,jr Asst	6 <sup>th</sup> pay Arr.	
398/02.08.12	20000.00	Babuly Mohanty	6 <sup>th</sup> pay Arr.	
399/02.08.12	30000.00	Bijay Ku Mohapatra	6 <sup>th</sup> pay Arr.	
400/02.08.12	30000.00	Ullash krushna Nayak, TS	6 <sup>th</sup> pay Arr.	
421/02.08.12	10000.00	Sachidananda Panda ,ATC	6 <sup>th</sup> pay Arr.	
462/17.08.12	5000.00	Suresh Ku Naik	6 <sup>th</sup> pay Arr.	
526/31.08.12	40000.00	B.P.Mishra,Pharmacist	6 <sup>th</sup> pay Arr.	
527/31.08.12	30000.00	Pratap ku sahoor ,JE	6 <sup>th</sup> pay Arr.	
528/31.08.12	5000.00	Pranati Mallik	6 <sup>th</sup> pay Arr.	
529/31.08.12	20000.00	Ramesh ch Das ,OTC	6 <sup>th</sup> pay Arr.	
565/11.09.12	10000.00	Sarat ku. Sahoo ,Retd Jr Asst	5 <sup>th</sup> Revised pay arr. Part	
644/03.10.12	10000.00	Sarat ku. Sahoo ,Retd Jr Asst	5 <sup>th</sup> Revised pay arr. Part	
663/03.10.12	20000.00	Sri Gaurang Naik , Sweeper	6 <sup>th</sup> pay Arr.	
664/03.10.12	20000.00	Dambaru dhar Samantaray	6 <sup>th</sup> pay Arr.	
665/03.10.12	20000.00	Smt Sarojini mahapatra	6 <sup>th</sup> pay Arr.	
666/03.10.12	20000.00	Smt Indumati Dei ,Attendant	6 <sup>th</sup> pay Arr.	
667/03.10.12	20000.00	Susila Nayak,Peon	6 <sup>th</sup> pay Arr.	
718/18.10.12	700000.00	70/72 Nos. Of Regular employees	6 <sup>th</sup> pay Arr.	Out of 720000/-Rs10000/- each adjusted during 2012-13 from J.Sahani & N.C. Mohanty
721/18.10.12	30000.00	R.N. Sandhibigraha,ME	Leave salary	
730/19.10.12	10000.00	Laxmidhar Naik Retd sweeper	6 <sup>th</sup> pay Arr.	
749/19.10.12	50000.00	Karunakar Mohanty ,ATC	6 <sup>th</sup> pay Arr.	
762/01.11.12	10000.00	Gajendra Mangaraj , Cons. supervisor	Pay Adv	
787/07.11.12	10000.00	Sarat ku. Sahoo ,Retd Jr Asst	5 <sup>th</sup> Revised pay arr. Part	
797/07.11.12	10000.00	Gaurang Naik Retd Sweeper	6 <sup>th</sup> pay Arr.	
798/07.11.12	20000.00	D.D.Samantaray	6 <sup>th</sup> pay Arr.	
802/07.11.12	20000.00	Hari Nayak ,Jamadar	6 <sup>th</sup> pay Arr.	
804/07.11.12	20000.00	Sukant Nayak , Tax collector	6 <sup>th</sup> pay Arr.	
805/07.11.12	20000.00	G.C.Patra ,OTC	6 <sup>th</sup> pay Arr.	
806/07.11.12	10000.00	Sudarsan Pujari ,Retd OTC	6 <sup>th</sup> pay Arr.	
808/07.11.12	20000.00	Rekha Naik ,W/O –Rathia Naik	6 <sup>th</sup> pay Arr.	
830/16.11.12	20000.00	Rekha Naik ,W/O –Rathia Naik	6 <sup>th</sup> pay Arr.	
856/29.11.12	20000.00	B.P.mishra, Pharmacist	6 <sup>th</sup> pay Arr.	
885/05.12.12	20000.00	Krushna Kumar Paikraya, ATC	6 <sup>th</sup> pay Arr.	
886/05.12.12	10000.00	Sarat ku. Sahoo ,Retd Jr Asst	5 <sup>th</sup> Revised pay arr. Part	
887/05.12.12	20000.00	Sukanta Kumar nayak T.C	6 <sup>th</sup> pay Arr.	
888/05.12.12	20000.00	Manguli Parida ,ATC	6 <sup>th</sup> pay Arr.	
936/18.12.12	50000.00	Sajoj Ku Ray ,Jr Asst	6 <sup>th</sup> pay Arr.	
947/20.12.12	10000.00	R.N. Sandhibigraha,ME	Leave salary	
1013/14.01.13	30000.00	Babuli Mohanty TS	6 <sup>th</sup> pay Arr.	
1014/14.01.13	30000.00	Bijay Ku Barik ,Night Wath man	6 <sup>th</sup> pay Arr.	
1015/14.01.13	30000.00	Jharendra Naik,Sweeper	6 <sup>th</sup> pay Arr.	
1108/05.02.13	20000.00	Sarat ku. Sahoo ,Retd Jr Asst	5 <sup>th</sup> Revised pay arr. Part	
1113/05.02.13	20000.00	B.B.Mishra .ATC	6 <sup>th</sup> pay Arr.	
1115/05.02.13	10000.00	Bijay ku Padhi ,ATc	6 <sup>th</sup> pay Arr.	
1116/05.02.13	10000.00	Bikram Sundaray Ex OTC	6 <sup>th</sup> pay Arr.	
1117/05.02.13	10000.00	Debabrata Misra , OTc	6 <sup>th</sup> pay Arr.	



1118/05.02.13	10000.00	Laxman Ku Sahoo ,OTC	6 <sup>th</sup> pay Arr.	
1119/05.02.13	10000.00	Ramesh ch Malik .OTC	6 <sup>th</sup> pay Arr.	
1120/05.02.13	10000.00	Chakradhar Bramha , OTC	6 <sup>th</sup> pay Arr.	
1121/05.02.13	10000.00	Sachidananda Panda ATC	6 <sup>th</sup> pay Arr.	
1122/05.02.13	10000.00	Gautam Ghadei ATC	6 <sup>th</sup> pay Arr.	
1123/05.02.13	10000.00	Raghunath Swain ,ATC	6 <sup>th</sup> pay Arr.	
1124/05.02.13	10000.00	Ullas Krishna Naik ,ATc	6 <sup>th</sup> pay Arr.	
1125/05.02.13	10000.00	Bhagirathi Mangaraj ,ATC	6 <sup>th</sup> pay Arr.	
1126/05.02.13	10000.00	P.C.Parida , Mason	6 <sup>th</sup> pay Arr.	
1127/05.02.13	10000.00	S. K. Sethy , ATC	6 <sup>th</sup> pay Arr.	
1131/05.02.13	10000.00	Gaurang Naik Sweeper	6 <sup>th</sup> pay Arr.	
1132/05.02.13	30000.00	D.D.Samantaray , OTC	6 <sup>th</sup> pay Arr.	
1250/01.03.13	10000.00	Sarat ku. Sahoo ,Retd Sr Asst	5 <sup>th</sup> Revised pay arr. Part	
1252/01.03.13	10000.00	Amulya ku Das ,ATC	6 <sup>th</sup> pay Arr.	
1277/06.03.13	30000.00	Bairagi Guru ,ATC	6 <sup>th</sup> pay Arr.	
1278/06.03.13	30000.00	Arjun Ku Mahapatra ,ATC	6 <sup>th</sup> pay Arr.	
1279/06.03.13	20000.00	Suresh Naik ,Sweeper	6 <sup>th</sup> pay Arr.	
1309/08.03.13	15000.00	Amulya ku Das ,ATC	6 <sup>th</sup> pay Arr.	
1342/20.03.13	15000.00	Sanatan Naik Sweeper	6 <sup>th</sup> pay Arr.	
1343/20.03.13	10000.00	Dhiren Ku Mohanty ATC	6 <sup>th</sup> pay Arr.	
Total	2545000.00			

It would be seen from the above figure that, the position of outstanding advance is becoming very alarming from year to year. Hence, effective steps may be taken to reduce the huge outstanding advance either by obtaining vouchers or through cash recovery and compliance reported to audit.

**C) OUTSTANDING ADVANCE FOR MORE THAN ONE YEAR.**

On checking the Advance Position of Jatni Municipality for the year 2012-13, it would be seen that advances have been sanctioned in discriminatively to the staffs and suppliers without observing the fiscal control of Govt. and financial status of the Municipality. The details of advances paid during the year 2011-12 but not adjusted till 31.3.13 i.e. advance outstanding for more than one year is furnished below.

From the above statement, it is seen that a total sum of Rs. **354000.00** is still outstanding towards advance paid during 2011-12 till 31.3.13 i.e. for more than one year. The Advance Ledger has not been maintained year wise and person wise hence the advance figure has been arrived from the Accountant Cash Book.

It is a matter of great regret that the position of outstanding advance has been increasing year to year without adjustment of the same which is alarming . As per G.O. No. 2221/F dtd. 08.03.2002, any advance remaining un-adjusted for more than one year is treated as a loss to the auditee organization.

**Outstanding advance for more than one year of Jatni Municipality as on 31.3.13**

**( i.e for the Year2011-12)**

Vr.No/date	Amount	To whom paid	P u r p o s e	Remarks
287/18.08.11	100000.00	P.K.sahoo, J.E.	Completion of Seva kendra	
331//27.08.11	40000.00	B.P.Das, Jr. Asst	LSG Day	
385/28.09.11	5000.00	S.B.Tripathy,ATC	Repr. Of tractor	
454/19.10.11	3000.00	B.Pr.Das,JA	Purch. Of tonner	
456/19.10.11	800.00	B.Pr.Das,JA	Purch. Of fax ink	
522/3.11.11	1200.00	B.Pr.Das,JA	Purch. Of chair	
530/14.11.11	200000.00	Secy.ORIYA	DPR for lowcost Sanitation.	
795/07.01.12	1000.00	B.B.Mishra. ATC	Bamboo Ladder	
822/21.01.12	2000.00	D.D.Samantaray	Repub.Day expr'12	
884/25.02.12	1000.00	J.K.Mishra,	Advca.Cost. Of cons.court Expr.	
Total	<b>354000.00</b>			

**Advance towards pay and pension**

On verification Of audit report of Jatni municipality for the Year 2011-12 it is seen that an Amount of Rs. 25,38,000.00 was given as Advance to different Employees of the Municipality towards 5<sup>th</sup> Pay Arr. ,6<sup>th</sup> Pay Arr. Unutilized leave Salary , Arr. Of family pension .and Arr. Pension etc.

**Advance towards pay and pension during 2011-12**

Vr.No/date	Amount	To whom paid	P u r p o s e	Remarks
25/7.4.11	10000.00	S.K.Sahoo,SA	5th pay arr.	
38/21.4.11	30000.00	L.Kapoor,Ex-CO	6th pay arr.	

39/21.4.11	30000.00	M.Das,JA	6th pay arr.	
40/21.4.11	30000.00	J.K.Sahoo,JA	6th pay arr.	
	20000.00	U.K.Naik,Peon	6th pay arr.	
42/21.04.11	50000.00	A.K.Mangaraj,AT	6th pay arr.	
	20000.00	K.K.Mohanty,AT	6th pay arr.	
	20000.00	D.K.Mohanty,AT	6th pay arr.	
	20000.00	SN Panda,ATC	6th pay arr.	
	30000.00	B.Mangaraj,AT	6th pay arr.	
	20000.00	RM Martha,ATC	6th pay arr.	
43/21.4.11	16000.00	RC Mishra,OTC	Pension arrear.	
44/21.4.11	25000.00	GC Panigrahi,JA	Un-utilized leave salary	
46/21.4.11	60000.00	L.P.Sahoo,	Family pension arrear	
58/29.4.11	50000.00	L.D.Naik,	Un-utilized leave salary	
59/30.4.11	30000.00	N B Das,W.sar	6th pay arr.	
60/30.4.11	30000.00	S.Pujari,OTC	6th pay arr.	
61/30.4.11	20000.00	J.Satapathy,OTC	6th pay arr.	
88/11.5.11	10000.00	SK Sahoo,SA	5th pay arr.	
120/10.6.11	10000.00	SK Sahoo,SA	5th pay arr.	
122(a)/10.6.11	20000.00	MN Nayak,OTC	6th pay arr.	
140/10.6.11	40000.00	AK Mangaraj ATC	Un-utilized leave salary	
179/27.6.11	60000.00	B.Sahoo,W.Sar	Un-utilized leave salary	
180/27.6.11	50000.00	G.Naik,Sweep.	Un-utilized leave salary	
226/20.7.11	50000.00	P.Tripathy	Family pension arrear	
229/20.7.11	10000.00	SK Sahoo,SA	5th pay arr.	
266/29.7.11	60000.00	BC Paikray,Dri	Un-utilized leave salary	
305/19.8.11	10000.00	SK Sahoo,SA	5th pay arr.	
329/25.8.11	20000.00	S.K.Sethy,ATC	6th pay arr.	
330/25.8.11	20000.00	R.Naik,Sweep	6th pay arr.	
	10000.00	S.Naik,Sweep	6th pay arr.	
382/28.9.11	10000.00	SK Sahoo,SA	5th pay arr.	
383/28.9.11	20000.00	SMohapatra,ATC	6th pay arr.	
419/29.9.11	340000.00	(355000/- -15000/-) All per.staffs (Exept L.D. Prusty ,J. Sahani & NC Mohaty @5000/- Each Adjusted During 2012-13)	6th pay arr. @ 5000/- each	
422/29.9.11	65000.00	All per.staffs	6th pay arr. @ 5000/- each	
426/29.9.11	30000 .00	RNS Bigraha,ME	Pension arrear.	
448/13.10.11	30000 .00	B.P.Mishra,Phar	6th pay arr.	
488/22.10.11	10000 .00	K Sahoo,SA	5th pay arr.	
489/22.10.11	10000 .00	Renu Dei	Family pension arrear	
493/22.10.11	10000 .00	RNS Bigraha,ME	Pension arrear.	
498/22.10.11	40000 .00	RCDas,OTC	6th pay arr.	
510/25.10.11	60000 .00	S. Pujari,OTC	Un-utilized leave salary	
559/19.11.11	10000 .00	SK Sahoo,SA	5th pay arr.	
581/24.11.11	50000 .00	MC Karana,OTC	6th pay arr.	
582/24.11.11	50000 .00	B.Sahoo,W.Sar	6th pay arr.	
583/24.11.11	50000 .00	N.Sahoo,JA	Gratuity	
585/24.11.11	50000 .00	BC Paikray,Dri	6th pay arr.	
588/24.11.11	40000 .00	AK Mangaraj ATC	Un-utilized leave salary	
590/24.11.11	20000 .00	J.Mangaraj,Dri	Un-utilized leave salary	
591/24.11.11	20000 .00	KN Jena,Peon	6th pay arr.	
679/14.12.11	10000 .00	SK Sahoo,SA	5th pay arr.	
681/14.12.11	50000 .00	N.K.Sahoo,JA	Gratuity	
682/14.12.11	50000 .00	BC Paikray,Dri	Un-utilized leave salary	
683/14.12.11	40000 .00	B.B.Mishra,ATC	6th pay arr.	
684/14.12.11	20000 .00	SK Sahoo,SA	Un-utilized leave salary	
686/14.12.11	10000 .00	RNS Bigraha,ME	Pension arrear.	
711/17.12.11	30000 .00	N.Sundaray,OTC	6th pay arr.	
785/2.1.12	10000 .00	SK Sahoo,SA	5th pay arr.	
814/13.1.12	30000 .00	A.Mohapatra,ATC	6th pay arr.	
829/30.1.12	70000 .00	M.Das,JA	Un-utilized leave salary	
875/15.2.12	10000 .00	SK Sahoo,SA	5th pay arr.	
945/12.3.12	20000 .00	J.Mangaraj,Dri	Pension arrear.	
952/12.3.12	20000 .00	RNS Bigraha,ME	Pension arrear.	

1023/27.3.12	32000 .00	MC Karana,OTC	6th pay arr.	
1024/27.3.12	30000.00	B.K.Sahoo,Surv.	6th pay arr.	
1025/27.3.12	40000 .00	R.K.Pradhan,OT	6th pay arr.	
1026/27.3.12	10000 .00	S.Naik,Sweep	6th pay arr.	
1048/31.3.12	70000 .00	J.K.Sahoo,JA	Un-utilized leave salary	
1049/31.3.12	70000 .00	PK Jagdev,OTC	Un-utilized leave salary	
1050/31.3.12	60000 .00	BD Swain,OTC	Un-utilized leave salary	
1051/31.3.12	60000 .00	R.Naik,Sweep	Un-utilized leave salary	
	25,38,000.00			

It is seen from the above position that an advance of Rs 2892000.00 was outstanding for the year 2011-12 which was not adjusted during the year under audit. The advance ledger and register of outstanding advances have not been maintained deviating the executive instruction of Govt.. Further in G.O. No.16837/P.R., dtd.20.12.2002 it is clearly instructed that advance outstanding for more than one year should be treated as temporary misappropriation of Govt. fund and warranting initiation of disciplinary action or criminal proceedings.Keeping in view of enormity of outstanding advances, the Govt. in Finance Deptt. in its Circular No.2221/F, dtd.08.03.2002 has issued executive instruction to surcharge the advances remaining outstanding for more than one year treating the entire advances as a loss to the Govt. as well as the auditee institutions. The Govt. in Finance Department in Circular No.114/F, dtd.05.01.2004 has vividly instructed that advances against Govt. transaction Cash Book of Panchayat Samitis, ULBs and other organisation is also come under surcharge proceedings.Again vide Directorate of Local Fund Odisha in their Letter No 15179 dt 23-09-2013 has stated that both the sanctioning authority and the advance holder should be held equally responsible and surcharge action is to be suggested against them accordingly. Hence a sum of **Rs2892000.00** towards outstanding advance which was paid during 2011-12 i.e. for more than one year is treated as a loss to the Govt. and suggested for recovery for which the following officials are considered responsible.

**COMMENTS:** In spite of issue of objection memo vide OSP 71 to 81 it was seen that no prompt action appears to have been taken by the local authority for adjustment of such long outstanding advances. The E..O., is once again advised to take prompt and sincere steps for adjustment of above long outstanding advances either by adjusting the vouchers or by making recovery of cash and compliance reported.

**Responsible Person for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs.)
1	Md. Arif	OAS, Ex -E.O.	Now Tahasildar Tiring, At/Po-Tiring Dist- Mayurbhanj Odisha	521000.00
2	Sri Nilu Mohapatra	OAS, Ex- E.O.	Now Tahasildar Rayagada At/Po/Dist-Rayagada	970000.00
3	Sri Rabindra Ku.Misra	Ex-E.O.	At-Aparnaplaza, Ghatikia Bhubaneswar Dist. Khurdha Odisha	1401000.00

PARA: 9 **GRANTS**

Jatni Municipality - 2012-2013

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	01-04-2012	72497153.50	82731258.00	155228411.50	60921958.00	31-03-2013	94306453.50	
	<b>GRAND TOTAL</b>	<b>72497153.50</b>	<b>82731258.00</b>	<b>155228411.50</b>	<b>60921958.00</b>		<b>94306453.50</b>	

**Comments :**

The details of Head wise grants received & spent during the year 2012-13 is given below.

Sl No	Purpose of Grant	O.B. as on 01-04-12	Grants Received during the year 12-13	Total	Grants Utilised during the year 12-13	C.B. as on 31-03-2013
1	Road Development Grant	180165.00	4128000.00	4308165.00	3418000.00	890165.00
2	Road Maintenance (Normal)	2834027.00	0.00	2834027.00	1869179.00	964848.00
3	Roads & Bridges (Hard Case)	4282638.00	8587000.00	12869638.00	5239114.00	7630524.00
4	Roads & Bridges (General)	1379257.00	0.00	1379257.00	0.00	1379257.00
5	SISRY	705300.50	1272000.00	1977300.50	4211088.00	-2233787.50
6	MP/MLALAD	549962.00	185000.00	734962.00	503736.00	231226.00
7	Non Residential Building	600000.00	342000.00	942000.00	185000.00	757000.00
8	Boundary Wall	500000.00	0.00	500000.00	0.00	500000.00
9	Public Toilet	306000.00	0.00	306000.00	0.00	306000.00
10	Accounts Reform	230000.00	0.00	230000.00	150000.00	80000.00
11	Census Operation (ELECTION)	0.00	1580140.00	1580140.00	785320.00	794820.00
12	Ent Tax	46000.00	0.00	46000.00	0.00	46000.00
13	Octroi Compensation	16823751.00	19747026.00	36570777.00	21029901.00	15540876.00
14	Incentive	4786000.00	0.00	4786000.00	827455.00	3958545.00
15	OAP/ODP/NOAP/MBPY/HIV AIDS	2264085.00	6547000.00	8811085.00	10248100.00	-1437015.00
16	E.I.U.S.	9214.00	0.00	9214.00	0.00	9214.00
17	Shop Room to TSC	-100735.00	0.00	-100735.00	0.00	-100735.00
18	10 <sup>TH</sup> FCA	2986405.00	0.00	2986405.00	433000.00	2553405.00
19	Election	942560.00	0.00	942560.00	62320.00	880240.00
20	JAMBABA	131000.00	0.00	131000.00	0.00	131000.00
21	Untied Fund	-5500.00	0.00	-5500.00	0.00	-5500.00
22	BSY	9397.00	0.00	9397.00	0.00	9397.00
23	Constn of Bus Stop	107634.00	0.00	107634.00	0.00	107634.00
24	FCR/NFCR/SRC	152108.00	0.00	152108.00	0.00	152108.00
25	NSDP	-723098.00	0.00	-723098.00	0.00	-723098.00
26	11 <sup>TH</sup> FCA	10420.00	0.00	10420.00	0.00	10420.00
27	Mosrum Training	41000.00	0.00	41000.00	0.00	41000.00
28	12 <sup>th</sup> FCA	0.00	0.00	0.00	0.00	0.00
29	VAMBAY	1000.00	0.00	1000.00	0.00	1000.00
30	Solid waste management	1415000.00	0.00	1415000.00	0.00	1415000.00
31	IHSDP	14343851.00	5999092.00	20342943.00	1295000.00	19047943.00
32	UBS	411000.00	0.00	411000.00	0.00	411000.00
33	Dev of Park & Greenery	2350000.00	5300000.00	7650000.00	0.00	7650000.00
34	Festival	200000.00	0.00	200000.00	0.00	200000.00
35	Matching contribution	104000.00	0.00	104000.00	0.00	104000.00
36	Water bodies	1650000.00	0.00	1650000.00	0.00	1650000.00
37	Various Development Grants	812000.00	0.00	812000.00	<b>0.00</b>	812000.00
38	Motor vehicle Tax Grants	1543000.00	1929000.00	3472000.00	814671.00	2657329.00
39	Street Light Maintenance	701671.00	1659000.00	2360671.00	2657945.00	-297274.00
40	Slum house Survey	23085.00	0.00	23085.00	0.00	23085.00
41	13 <sup>th</sup> FCA	9894956.00	7019000.00	16913956.00	7042129.00	9871827.00
42	Devolution of Funds	0.00	7659000.00	7659000.00	0.00	7659000.00
43	NFBS	0.00	160000.00	160000.00	150000.00	10000.00
44	Constn of c.c. Roads	0.00	9128000.00	9128000.00	0.00	9128000.00

45	Incentive for Basic Urban Service	0.00	1490000.00	1490000.00	0.00	1490000.00
	TOTAL	72497153.50	82731258.00	155228411.5	60921958.00	94306453.50

**Expenditure out of previous year Grants**

It is revealed that during the audit a sum of Rs12592698.00 detailed below has been spend out of previous year grants.

Sl. No.	Head of Account	Grant received during 2012-13	Expenditure incurred	Excess Expenditure
1	SISRY	1272000.00	4211088.00	-2939088.00
2	Road Maintenance (Normal)	0.00	1869179.00	-1869179.00
3	MP/MLALAD	185000.00	503736.00	-318736.00
4	Accounts Reform	0.00	150000.00	-150000.00
5	Octroi Compensation	19747026.00	21029901.00	-1282875.00
6	Incentive	0.00	827455.00	-827455.00
7	OAP/ODP/NOAP/MBPY/HIV AIDS	6547000.00	10248100.00	-3701100.00
8	10 <sup>TH</sup> FCA	0.00	433000.00	-433000.00
9	Election	0.00	62320.00	-62320.00
10	Street Light Maintenance	1659000.00	2657945.00	-998945.00
	TOTAL	29410026.00	41992724.00	-12582698.00

**Comments if Any:**

The Govt. grants to the tune of Rs94306453.50 have remained un-utilised at the end of the year under audit which is very alarming. Hence necessary steps may be taken for early utilisation of the same by obtaining fresh sanction from the competent authority or refunded the same to proper quarter if not necessary in near future. Sanction order for utilisation of previous year grants during the current year was not produced during Audit. Ex- post facto Approval should be obtained from the competent authority and compliance reported.

**PARA: 10 UTILISATION CERTIFICATE**

Jatni Municipality - 2012-2013

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	01-04-2012	141043215.90	82731258.00	223774473.90	19762505.00	31-03-2013	204011968.90	
	<b>GRAND TOTAL</b>	<b>141043215.90</b>	<b>0.00</b>	<b>223774473.90</b>	<b>19762505.00</b>		<b>204011968.90</b>	

**Comments :**
Details of U.C. submitted during Audit:
Details of Utilisation Certificates of Jatani Municipality . for the year 2012-13.

Name of the Grant	Year of Grant	Amount of UC submitted	Letter No. Date	To Whom Sent
Octroi Compensation	2012-13	4415985.00	2479/17-09-12	F.A. Cum Joint Secretary H. & U.D. Deptt, Govt of Odisha
13 <sup>th</sup> FCA	2010-11	1247177.00	2668/07-09-12	-do-
-do-	2012-13	736641.00	-do-	-do-
Road Development Grant	2011-12	736641.00	488/22-03-12	-do-
Octroi Compensation	2012-13	4415985.00	1525/21-02-13	-do-
NRB (12 <sup>th</sup> FCA)	2008-09	210750.00	-do-	-do-
Maint of Roads & Bridges	2011-12	830000.00	-do-	-do-
13 <sup>th</sup> FCA	2010-11	1266226.00	-do-	-do-
R.D. Grant	2011-12	643332.00	-do-	-do-
Protection & Conservation of Water bodies	2009-10	136000.00	-do-	-do-
-do-	-do-	64000.00	-do-	-do-
MV	2011-12	700000.00	595/31-03-13	-do-
MV	2011-12	300000.00	-do-	-do-
Protection & Conservation of Water bodies	2009-10	484000.00	2263/27-08-2012	-do-
MV	2011-12	1255768.00	2256/27-08-12	-do-
13 <sup>th</sup> FCA	2010-11 & 2011-12	400000.00	2258/27-08-2012	-do-
-do-	2010-11 & 2011-12	820000.00	-do-	-do-
Roads & Bridges	2010-11	1100000.00	-do-	-do-
<b>Total</b>		<b>19762505.00</b>		

**Comments:**

It is seen that a tune of Rs. 204011968.90 is pending for submission of U.C. which is very alarming. Hence effective steps may be taken for submission of U.Cs. to the proper quarter and compliance reported. As per Rule -173 of OGFR Volume 1 read with F.D. Letter No 8437/F dated 06-03-2012 which states that the Utilisation Certificate should be furnished only after incurring of actual expenditure by the E.O. . To ascertain such actual expenditure the Voucher No ,Date of Expenditure were not mentioned in the Utilisation Certificate. Further it was seen that no U.C. Register has maintained since inception. Hence necessary steps may be taken to reflect the voucher number ,date of expenditure and maintain the up to date U.C. register hence forth and compliance reported to audit.

**PARA: 11 MISAPPROPRIATION & DEFALCATION**

**11.1 - Less Totaling of cashiers cash book-OSP-19**

On checking of the totaling of the Cashiers Cash book it was seen that a sum of **Rs 540.00** Was less credited to the Municipal fund due to less in totaling which needs recovery.

Cashiers cash book page no/date	Actual totaling	Totaling as per Cashiers cash book	Less	Responsible person
217/10-01-2013	11575.00	11475.00	100.00	Bishnu Prasad Mishra cashier
215/13-01-14	35383.00	34943.00	440.00	-do-
Total			540.00	

On issue of objection memo Rs 540.00 was recovered vide M.R. No 4531/46 dt12.05.14

**11.2 - Less /Non Credit from DCR to Cashiers cash book.. OSP 20 to 29**

On tracing from the following D.C.R. with reference to Cashiers cash book it was seen that an amount of Rs **185889.00** was not credited to the Cashiers cash book and misappropriated which needs recovery.

Name of the OTC	Date	Amount as per D.C.R.	Amount taken to Cashiers Cash book	Less taken	Persons responsible	Remark
Santosh Kumar Behera	25-08-13	21039.00	0.00	21039.00	Bishnu Prasad Mishra Cashier	Cash Taken to Cashiers cash book on 17-02-14
-do-	11-12-13	4485.00	0.00	4485.00	Bishnu Prasad Mishra Cashier	Cash Taken to Cashiers cash book on 18-02-14
-do-	25-01-14	7040.00	0.00	7040.00	Bishnu Prasad Mishra Cashier	Cash
Ramesh Chandra Mallick	21-01-13	616.00	610.00	6.00	Saroj Kumar Ray	Cash
Ramesh Chandra Mallick	25-03-13	6692.00	0.00	6692.00	Bishnu Prasad Mishra Cashier	Cheque
-do-	30-03-13	1794.00	0.00	1794.00	Bishnu Prasad Mishra Cashier	CHQ No 691603 Dt 30-03-13 Rs 1794/-
Braja Kishore Swain	07-11-13	10206.00	0.00	10206.00	Braja Kishore Swain	Cash Taken to DCR on 09-02-2014
-do-	16-01-14	285.00	0.00	285.00	Bishnu Prasad Mishra Cashier	Cash
-do-	31-01-14	851.00	0.00	851.00	Bishnu Prasad Mishra Cashier	Do
-do-	18-03-14	11546.00	0.00	11546.00	Bishnu Prasad Mishra Cashier	Do
Jayanti Satapathy	21-03-13	7725.00	1785.00	5940.00	Bishnu Prasad Mishra Cashier	Cash
Dhaneswar Dash	18-02-13	18207.00	0.00	18207.00	Bishnu Prasad Mishra Cashier	Cash Taken to Cashiers cash book on 24-04-14
Dhaneswar Dash	22-03-13	3312.00	0.00	3312.00	Dhaneswar Dash	Cheque
-do-	04-11-13	1450.00	1350.00	100.00	Bishnu Prasad Mishra Cashier	Cash
-do-	02-12-13	3550.00	0.00	3550.00	Bishnu Prasad Mishra	Cash Taken to

					Cashier	Cashiers cash book on17-02-14
-do-	20-12-13	7761.00	0.00	7761.00	Bishnu Prasad Mishra Cashier	-do- Taken to Cashiers cash book on18-02-14
-do-	26-12-13	17980.00	0.00	17980.00	Bishnu Prasad Mishra Cashier	-do- Taken to Cashiers cash book on19-02-14
-do-	20-01-14	7712.00	0.00	7712.00	Bishnu Prasad Mishra Cashier	-do- Taken to Cashiers cash book on20-02-14
Sukant Naik	08-01-14	1120.00	0.00	1120.00	Bishnu Prasad Mishra Cashier	Cash
-do-	20-01-14	4504.00	0.00	4504.00	Bishnu Prasad Mishra Cashier	Cash
-do-	27-01-14	7056.00	0.00	7056.00	Bishnu Prasad Mishra Cashier	Cash
Gourang Pratap	30-11-2013	2693.00	2693.00	0.00	Bishnu Prasad Mishra Cashier	Cash  -1134.00 Excess taken
-do-	04-12-2013	5728.00	0.00	5728.00	-do-	Cash
-do-	03-01-2014	12773.00	6680.00	6093.00	-do-	Cash
-do-	08-01-2014	7000.00	0.00	7000.00	-do-	Cash
B.N Bhattacharya	23-11-2013	140.00	80.00	60.00	B.N Bhattacharya	Cash Recovered vide M.R.No 4521 dt 8-5-14
S.N.Panda	27-12-13	100.00	0.00	100.00	Bishnu Prasad Mishra Cashier	Cash
-do-	03-01-14	341.00	112.00	229.00	-do-	-do-
Bharati Bhusan Mishra	19-08-13	518.00	0.00	518.00	-do-	-do-
-do-	26-12-13	566.00	562.00	4.00	-do-	-do-
-do-	13-01-14	3143.00	0.00	3143.00	-do-	-do-
-do-	31-01-14	808.00	0.00	808.00	-do-	-do-
-do-	03-02-14	1785.00	0.00	1785.00	Bharati Bhusan Mishra	1785.00 taken to cashiers cash book on 30.05.14
Subash Ch Subudhi	18-12-13	2583.00	0.00	2583.00	Bishnu Prasad Mishra Cashier	-do-
Niranjan Samantaray	07-08-13	10150.00	0.00	10150.00	-do-	-do- Taken to Cashiers cash book on24-04-14
-do-	17-12-13	3057.00	0.00	3057.00	-do-	-do Taken to Cashiers cash book on26-04-14
-do-	06-01-14	11665.00	0.00	11665.00	-do-	-do- Taken to Cashiers cash book on20-04-14
-do-	13-01-14	7510.00	0.00	7510.00	-do-	-do- Taken to Cashiers cash book on26-04-14
-do-	20-01-14	8443.00	0.00	8443.00	-do-	-do- Taken to Cashiers cash book on26-04-14
-do-	29-01-14	8580.00	0.00	8580.00	-do-	-do- Taken to Cashiers cash book on26-04-14
Chakradhar Brahma	18-01-13	528.00	328.00	200.00	-do-	-do-
-do-	31-05-13	762.00	761.00	1.00	-do-	-do-
-do-	13-06-13	376.00	0.00	376.00	-do-	-do-
Susant Kumar Sahu L.I.	13-01-14	12542.00	0.00	12542.00	-do-	-do- Taken to Cashiers cash book on26-04-14



Nirmal Ch Mohanty	12-11-13	8170.00	0.00	8170.00	-do-	DD No 022268 ,639668, 268336
-do-	16-11-13	3500.00	0.00	3500.00	-do-	DD No 545786 052998
-do-	02-12-13	2000.00	0.00	2000.00	-do-	DD No 0028697
-do-	05-12-13	7425.00	0.00	7425.00	-do-	DD No 009615
-do-	06-12-13	2900.00	0.00	2900.00	-do-	DD No 089324
Debabrata Mishra	17-07-13	1340.00	0.00	1340.00	-do-	Cash
-do-	06-11-13	1960.00	810.00	1150.00	-do-	-do-
Debabrata Mishra	09-12-13	4710.00	0.00	4710.00	-do-	-do- Taken to Cashiers cash book on28-04-14
-do-	23-12-13	6070.00	0.00	6070.00	-do-	-do- Taken to Cashiers cash book on28-04-14
-do-	06-01-14	5460.00	0.00	5460.00	-do-	Cash
Dambarudhar Badaiena	30-09-13	380.00	0.00	380.00	-do-	-do-
Bhagirathi Mangaraj ATC	17-07-13	1450.00	0.00	1450.00	-do-	-do-
-do-	04-09-13	2800.00	0.00	2800.00	-do-	-do-
-do-	11-09-13	7750.00	0.00	7750.00	-do-	-do-
-do-	02-12-13	4640.00	0.00	4640.00	-do-	-do-
-do-	16-12-13	6880.00	0.00	6880.00	-do-	-do-
-do-	30-12-13	7020.00	0.00	7020.00	-do-	-do-
-do-	13-01-14	8220.00	0.00	8220.00	-do-	-do-
-do-	20-01-14	2300.00	0.00	2300.00	-do-	-do-
Dhiren Kumar Mohanty	31-07-13	230.00	0.00	230.00	Dhiren Kumar Mohanty	-do- cash not handed over to cashier
-do-	13-01-14	360.00	300.00	60.00	Bishnu Prasad Mishra Cashier	Cash
-do-	31-03-12	320.00	0.00	320.00	Dhiren Kumar Mohanty	-do- cash not handed over to cashier
Raghunath Swain	21-10-13	2140.00	1190.00	950.00	Bishnu Prasad Mishra Cashier	Cash
-do-	02-12-13	2050.00	0.00	2050.00	-do-	-do-
Jayakrushna Das	29-08-13	18490.00	0.00	18490.00	-do-	-do-
-do-	30-09-13	750.00	0.00	750.00	-do-	-do-
-do-	07-10-13	1270.00	0.00	1270.00	-do-	-do-
-do-	29-10-13	350.00	150.00	200.00	-do-	-do-
-do-	30-12-13	1450.00	750.00	700.00	-do-	-do-
-do-	13-01-14	2500.00	0.00	2500.00	-do-	-do-
-do-	22-01-14	440.00	0.00	440.00	-do-	-do-
Sachidananda Panda	29-06-13	1560.00	140.00	1420.00	-do-	-do-
Narendra Ku Palei	30-12-13	290.00	0.00	290.00	-do-	-do-
-do-	31-12-13	82.00	0.00	82.00	-do-	-do-
K.K.Mohapatra	28-06-13	22848.00	0.00	22848.00	-do-	-do-
-do-	26-12-13	2559.00	0.00	2559.00	-do-	-do-
-do-	10-01-14	1693.00	0.00	1693.00	-do-	-do-
-do-	20-01-14	4011.00	0.00	4011.00	-do-	-do-
-do-	21-01-14	8247.00	0.00	8247.00	-do-	-do-
-do-	24-01-14	3292.00	0.00	3292.00	-do-	-do-

<b>Total</b>	<b>406629.00</b>	<b>18301.00</b>	<b>388328.00</b>	
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Out of Rs 388328.00 a sum of Rs 1134.00 was excess taken on 30-11-2013 from the D.C.R. of Gaurang Pratap O.T.C. thus an amount of Rs **387194.00** was not credited to the Cashiers cash book.

**ABSTRACT**

**BD/CHQ AMOUNT NOT TAKEN**

Name of the OTC	Date	Amount as per D.C.R.	Amount taken to Cashiers Cash book	Less taken	Persons responsible	Remark
Ramesh Chandra Mallick	25-03-13	6692.00	0.00	6692.000	Bishnu Prasad Mishra Cashier	Cheque
-do-	30-03-13	1794.00	0.00	1794.00	Bishnu Prasad Mishra Cashier	CHQ No 691603 Dt 30-03-13 Rs 1794/-
Dhaneswar Dash	22-03-13	3312.00	0.00	3312.00	Dhaneswar Dash	Cheque
Nirmal Ch Mohanty	12-11-13	8170.00	0.00	8170.00	Bishnu Prasad Mishra Cashier	DD No 022268 ,639668, 268336
-do-	16-11-13	3500.00	0.00	3500.00	-do-	DD No 545786 052998
-do-	02-12-13	2000.00	0.00	2000.00	-do-	DD No 0028697
-do-	05-12-13	7425.00	0.00	7425.00	-do-	DD No 009615
-do-	06-12-13	2900.00	0.00	2900.00	-do-	DD No 089324
<b>Total</b>		<b>35793.00</b>	<b>0.00</b>	<b>35793.00</b>		

**CASH RECOVERED**

Name of the OTC	Date	Amount as per D.C.R.	Amount taken to Cashiers Cash book	Less taken	Persons responsible	Remark
Santosh Kumar Behera	25-08-13	21039.00	0.00	21039.00	Bishnu Prasad Mishra Cashier	Cash Taken to Cashiers cash book on 17-02-14
-do-	11-12-13	4485.00	0.00	4485.00	Bishnu Prasad Mishra Cashier	Cash Taken to Cashiers cash book on 18-02-14
Braja Kishore Swain	07-11-13	10206.00	0.00	10206.00	Braja Kishore Swain	Cash Taken to DCR on 09-02-2014
Dhaneswar Dash	18-02-13	18207.00	0.00	18207.00	Bishnu Prasad Mishra Cashier	Cash Taken to Cashiers cash book on 24-04-14
-do-	02-12-13	3550.00	0.00	3550.00	Bishnu Prasad Mishra Cashier	Cash Taken to Cashiers cash book on 17-02-14
-do-	20-12-13	7761.00	0.00	7761.00	Bishnu Prasad Mishra Cashier	-do- Taken to Cashiers cash book on 18-02-14
-do-	26-12-13	17980.00	0.00	17980.00	Bishnu Prasad Mishra Cashier	-do- Taken to Cashiers cash book on 19-02-14
-do-	20-01-14	7712.00	0.00	7712.00	Bishnu Prasad Mishra Cashier	-do- Taken to Cashiers cash book on 20-02-14
B.N Bhattacharya	23-11-2013	140.00	80.00	60.00	B.N Bhattacharya	Cash Recovered vide M.R.No 4521 dt 8-5-14
Niranjan Samantaray	07-08-13	10150.00	0.00	10150.00	Bishnu Prasad Mishra	-do- Taken to

					Cashier	Cashiers cash book on24-04-14
-do-	17-12-13	3057.00	0.00	3057.00	-do-	-do Taken to Cashiers cash book on26-04-14
-do-	06-01-14	11665.00	0.00	11665.00	-do-	-do- Taken to Cashiers cash book on20-04-14
-do-	13-01-14	7510.00	0.00	7510.00	-do-	-do- Taken to Cashiers cash book on26-04-14
-do-	20-01-14	8443.00	0.00	8443.00	-do-	-do- Taken to Cashiers cash book on26-04-14
-do-	29-01-14	8580.00	0.00	8580.00	-do-	-do- Taken to Cashiers cash book on26-04-14
Susant Kumar Sahu L.I.	13-01-14	12542.00	0.00	12542.00	-do-	-do- Taken to Cashiers cash book on26-04-14
Debabrata Mishra	09-12-13	4710.00	0.00	4710.00	-do-	-do- Taken to Cashiers cash book on28-04-14
-do-	23-12-13	6070.00	0.00	6070.00	-do-	-do- Taken to Cashiers cash book on28-04-14
Bharati Bhusan Mishra	03-02-14	1785.00	0.00	1785.00	Bharati Bhusan Mishra	1785.00 taken to cashiers cash book on 30.05.14
Total		165592.00	80.00	165512.00		

**Balance CASH to be recovered**

Total amount not taken	387194.0
Deduct BD Amount not taken	-35793.00
Deduct cash recovered amount	-165512.00
<b>Balance Cash to be recovered</b>	<b>185889.00</b>

On issue of objection memo the E.O. replied that Rs163727.00 was recovered as mentioned above and the balance amount of Rs 187674.00 will be recovered from the persons concerned, out of which Rs 1785.00 was taken to cashiers cash book on 30.05.14 .The BD amount Rs 35793.00 is kept under objection and the balance amount of Rs 185899.00 is suggested for recovery from the following persons.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Saroj Kumar Ray	Ex Cashier	At-Kudiari P.O-Jatani Dist-Khurdha	6.00
2	Sri Bishnu Prasad Mishra	Cashier	Pharmasist Jatani Municipality AT/PO-Jatani Dist-Khurdha ODISHA	185653.00
3	Sri Dhiren Kumar Mohanty	ATC	C/O-E.O. Jatani Municipality AT/P.O-Jatani Dist-Khurdha Odisha	230.00

**11.3 - Less taken from M.R. to D.C.R. OSP 30 to 55**

On tracing from the following M.R. with reference to D.C.R. book it was seen that an amount of Rs **7084.00** was not credited to D.C.R and misappropriated which needs recovery.

MR No / MR Book No	Date	Collection Amount	Amount taken DCR	Less taken to DCR	Person Responsible
2476/25	17-04-12	3.00	2.00	1.00	<b>Surya Mohan Das DLR</b>
2477/25	17-04-12	3.00	2.00	1.00	-do-
2480/25	17-04-12	3.00	2.00	1.00	-do-
2484/25	17-04-12	3.00	2.00	1.00	-do-
3324/34	2-05-13	3.00	2.00	1.00	-do-
3861/39	10-05-13	3.00	2.00	1.00	-do-
7914/80	17-07-13	3.00	2.00	1.00	<b>Sachidananda Panda OTC</b>
7963/80	19-07-13	3.00	2.00	1.00	-do-
7977/80	18-07-13	3.00	2.00	1.00	-do-
8111/82	20-07-13	3.00	2.00	1.00	-do-
8112/82	20-07-13	3.00	2.00	1.00	-do-
8143/82	21-07-13	3.00	2.00	1.00	-do-
8147 to 8149/82	21-07-13	9.00	6.00	3.00	-do-
8151/82	21-07-13	3.00	2.00	1.00	-do-
8307/84	22-07-13	3.00	2.00	1.00	-do-
8314/84	22-07-13	3.00	2.00	1.00	-do-
8315/84	22-07-13	3.00	2.00	1.00	-do-
8324 to 8327/84	22-07-13	8.00	0.00	8.00	-do-
8337/84	22-07-13	3.00	2.00	1.00	-do-
8343/84	22-07-13	3.00	0.00	3.00	-do-
8357 to 8400/84	24-07-13	92.00	0.00	92.00	-do-
8601 to 8640/87	25-07-13	86.00	80.00	6.00	-do-
8641 to 8700/87	26-07-13	124.00	118.00	6.00	-do-
8801 to 8850/89	26-07-13	109.00	100.00	9.00	-do-
8912/90	29-07-13	3.00	2.00	1.00	-do-
8927/90	30-07-13	3.00	2.00	1.00	-do-
8957/90	30-07-13	3.00	2.00	1.00	-do-
8958/90	30-07-13	3.00	2.00	1.00	-do-
8985/90	31-07-13	3.00	2.00	1.00	-do-
8986/90	31-07-13	3.00	2.00	1.00	-do-
9204/93	01-06-13	3.00	2.00	1.00	-do-
9206/93	01-06-13	3.00	2.00	1.00	-do-
9207/93	01-06-13	3.00	2.00	1.00	-do-
9222/93	03-08-13	3.00	2.00	1.00	-do-
9250/93	03-08-13	3.00	2.00	1.00	-do-
9251/93	03-08-13	3.00	2.00	1.00	-do-
9256/93	03-08-13	3.00	2.00	1.00	-do-
9257/93	03-08-13	3.00	2.00	1.00	-do-
9275/93	03-08-13	3.00	2.00	1.00	-do-
9618/97	05-08-13	3.00	2.00	1.00	-do-
9630/97	05-08-13	3.00	2.00	1.00	-do-
9649/97	10-08-13	3.00	2.00	1.00	-do-
9652/97	10-08-13	3.00	2.00	1.00	-do-
9656/97	10-08-13	3.00	2.00	1.00	-do-
9657/97	10-08-13	3.00	2.00	1.00	-do-
9661/97	10-08-13	3.00	2.00	1.00	-do-
9664/97	10-08-13	3.00	2.00	1.00	-do-
9709/98	07-08-13	3.00	2.00	1.00	-do-
9714/98	07-08-13	3.00	2.00	1.00	-do-
9717/98	07-08-13	3.00	2.00	1.00	-do-
9718/98	07-08-13	3.00	2.00	1.00	-do-
9751/98	08-08-13	3.00	2.00	1.00	-do-
9753/98	08-08-13	3.00	2.00	1.00	-do-
9756/98	08-08-13	3.00	2.00	1.00	-do-
9903/100	08-08-13	3.00	2.00	1.00	-do-
9904/100	08-08-13	3.00	2.00	1.00	-do-
9905/100	08-08-13	3.00	2.00	1.00	-do-
9908/100	08-08-13	3.00	2.00	1.00	-do-

9941/100	08-08-13	3.00	2.00	1.00	-do-
9942/100	08-08-13	3.00	2.00	1.00	-do-
9944/100	08-08-13	3.00	2.00	1.00	-do-
9945/100	08-08-13	3.00	2.00	1.00	-do-
9951/100	08-08-13	3.00	2.00	1.00	-do-
9990/100	17-08-13	3.00	2.00	1.00	-do-
9993/100	17-08-13	3.00	2.00	1.00	-do-
9994/100	17-08-13	3.00	2.00	1.00	-do-
9997/100	17-08-13	3.00	2.00	1.00	-do-
9998/100	17-08-13	3.00	2.00	1.00	-do-
9999/100	17-08-13	3.00	2.00	1.00	-do-
10114/102	17-08-13	3.00	2.00	1.00	-do-
10129/102	17-08-13	3.00	2.00	1.00	-do-
10130/102	17-08-13	3.00	2.00	1.00	-do-
10133/102	17-08-13	3.00	2.00	1.00	-do-
10134/102	17-08-13	3.00	2.00	1.00	-do-
10137/102	17-08-13	3.00	2.00	1.00	-do-
10139/102	17-08-13	3.00	2.00	1.00	-do-
10140/102	17-08-13	3.00	2.00	1.00	-do-
10179/102	17-08-13	3.00	2.00	1.00	-do-
10184/102	17-08-13	3.00	2.00	1.00	-do-
10185/102	17-08-13	3.00	2.00	1.00	-do-
10188/102	17-08-13	3.00	2.00	1.00	-do-
10189/102	17-08-13	3.00	2.00	1.00	-do-
10197/102	17-08-13	3.00	2.00	1.00	-do-
10402/105	18-08-13	5.00	2.00	3.00	-do-
10403/105	19-08-13	3.00	2.00	1.00	-do-
10405/105	19-08-13	3.00	2.00	1.00	-do-
10408/105	19-08-13	3.00	2.00	1.00	-do-
10409/105	19-08-13	3.00	2.00	1.00	-do-
10412/105	19-08-13	3.00	2.00	1.00	-do-
10413/105	19-08-13	3.00	2.00	1.00	-do-
10449/105	19-08-13	3.00	2.00	1.00	-do-
10452/105	19-08-13	3.00	2.00	1.00	-do-
10456/105	19-08-13	3.00	2.00	1.00	-do-
10459/105	19-08-13	3.00	2.00	1.00	-do-
10461/105	19-08-13	3.00	2.00	1.00	-do-
10462/105	19-08-13	3.00	2.00	1.00	-do-
10485/105	19-08-13	3.00	2.00	1.00	-do-
10701/108	20-09-13	3.00	2.00	1.00	-do-
10744/108	20-09-13	3.00	2.00	1.00	-do-
10745/108	20-09-13	3.00	2.00	1.00	-do-
10751/108	20-09-13	3.00	2.00	1.00	-do-
10752/108	20-09-13	3.00	2.00	1.00	-do-
10755/108	20-09-13	3.00	2.00	1.00	-do-
10756/108	20-09-13	3.00	2.00	1.00	-do-
10759/108	20-09-13	3.00	2.00	1.00	-do-
10794/108	20-09-13	3.00	2.00	1.00	-do-
10797/108	20-09-13	3.00	2.00	1.00	-do-
11001/111	23-09-13	3.00	2.00	1.00	-do-
11007/111	23-09-13	3.00	2.00	1.00	-do-
11008/111	23-09-13	3.00	2.00	1.00	-do-
11011/111	23-09-13	3.00	2.00	1.00	-do-
11012/111	23-09-13	3.00	2.00	1.00	-do-
11045/111	23-09-13	3.00	2.00	1.00	-do-
11047/111	23-09-13	3.00	2.00	1.00	-do-
11084/111	23-09-13	3.00	2.00	1.00	-do-
11085/111	23-09-13	3.00	2.00	1.00	-do-
11014/111	23-09-13	3.00	2.00	1.00	-do-
11032/111	23-09-13	3.00	2.00	1.00	-do-
11040/111	23-09-13	3.00	2.00	1.00	-do-
11041/111	23-09-13	3.00	2.00	1.00	-do-
11044/111	23-09-13	3.00	2.00	1.00	-do-
11052/111	23-09-13	3.00	2.00	1.00	-do-
11078/111	23-09-13	3.00	2.00	1.00	-do-

11087/111	23-09-13	3.00	2.00	1.00	-do-
11207/113	25-08-13	3.00	2.00	1.00	-do-
11214/113	25-08-13	3.00	2.00	1.00	-do-
11215/113	25-08-13	3.00	2.00	1.00	-do-
11221/113	25-08-13	3.00	2.00	1.00	-do-
11218/113	25-08-13	3.00	2.00	1.00	-do-
11253/113	25-08-13	3.00	2.00	1.00	-do-
11257/113	25-08-13	3.00	2.00	1.00	-do-
11260/113	25-08-13	3.00	2.00	1.00	-do-
11263/113	25-08-13	3.00	2.00	1.00	-do-
11265/113	25-08-13	3.00	2.00	1.00	-do-
11267/113	25-08-13	3.00	2.00	1.00	-do-
11590/116	30-08-13	3.00	0.00	3.00	-do-
11501/116	30-08-13	3.00	2.00	1.00	-do-
11501/116	30-08-13	3.00	2.00	1.00	-do-
11505/116	30-08-13	3.00	2.00	1.00	-do-
11588/116	30-08-13	3.00	2.00	1.00	-do-
11508/116	30-08-13	3.00	2.00	1.00	-do-
11509/116	30-08-13	3.00	2.00	1.00	-do-
11513/116	30-08-13	3.00	2.00	1.00	-do-
11514/116	30-08-13	3.00	2.00	1.00	-do-
11516/116	30-08-13	3.00	2.00	1.00	-do-
11540/116	30-08-13	3.00	2.00	1.00	-do-
11550/116	30-08-13	3.00	2.00	1.00	-do-
11553/116	30-08-13	3.00	2.00	1.00	-do-
11557/116	30-08-13	3.00	2.00	1.00	-do-
11558/116	30-08-13	3.00	2.00	1.00	-do-
11563/116	30-08-13	3.00	2.00	1.00	-do-
11564/116	30-08-13	3.00	2.00	1.00	-do-
11808,	01-09-13	4.00	0.00	4.00	-do-
11899/119					
11806/119	01-09-13	3.00	2.00	1.00	-do-
11813/119	01-09-13	3.00	2.00	1.00	-do-
11817/119	01-09-13	3.00	2.00	1.00	-do-
11844/119	01-09-13	3.00	2.00	1.00	-do-
11859/119	01-09-13	3.00	2.00	1.00	-do-
11860/119	01-09-13	3.00	2.00	1.00	-do-
11861/119	01-09-13	3.00	2.00	1.00	-do-
11869/119	01-09-13	3.00	2.00	1.00	-do-
11895/119	01-09-13	3.00	2.00	1.00	-do-
11810/119	01-09-13	3.00	2.00	1.00	-do-
11814/119	01-09-13	3.00	2.00	1.00	-do-
11818/119	01-09-13	3.00	2.00	1.00	-do-
11845/119	01-09-13	3.00	2.00	1.00	-do-
11863/119	01-09-13	3.00	2.00	1.00	-do-
11866/119	01-09-13	3.00	2.00	1.00	-do-
11867/119	01-09-13	3.00	2.00	1.00	-do-
11893/119	01-09-13	3.00	2.00	1.00	-do-
11896/119	01-09-13	3.00	2.00	1.00	-do-
12178/122	09-09-13	5.00	2.00	3.00	-do-
12180/122	09-09-13	10.00	2.00	8.00	-do-
12101/122	09-09-13	3.00	2.00	1.00	-do-
121051/122	09-09-13	3.00	2.00	1.00	-do-
12108/122	09-09-13	3.00	2.00	1.00	-do-
12109/122	09-09-13	3.00	2.00	1.00	-do-
12112/122	09-09-13	3.00	2.00	1.00	-do-
12113/122	09-09-13	3.00	2.00	1.00	-do-
12115/122	09-09-13	3.00	2.00	1.00	-do-
12465/125	11-09-13	5.00	0.00	5.00	-do-
12477/125	11-09-13	5.00	2.00	3.00	-do-
12489/125	11-09-13	5.00	0.00	5.00	-do-
12490/125	11-09-13	5.00	2.00	3.00	-do-
12492/125	11-09-13	5.00	2.00	3.00	-do-
12496/125	11-09-13	3.00	2.00	1.00	-do-

12530/126	11-09-13	5.00	2.00	3.00	-do-
12544/126	11-09-13	5.00	2.00	3.00	-do-
12546/126	11-09-13	5.00	2.00	3.00	-do-
12634/127	13-09-13	3.00	2.00	1.00	-do-
12683/127	13-09-13	5.00	2.00	3.00	-do-
12687/127	13-09-13	5.00	2.00	3.00	-do-
13038/131	14-09-13	5.00	2.00	3.00	-do-
13057/131	14-09-13	3.00	2.00	1.00	-do-
13093/131	14-09-13	10.00	5.00	5.00	-do-
13095 to 13100/131	14-09-13	26.00	0.00	26.00	-do-
13148/132	15-09-13	5.00	2.00	3.00	-do-
13719/138	26-09-13	3.00	2.00	1.00	-do-
13722/138	26-09-13	3.00	2.00	1.00	-do-
13723/138	26-09-13	3.00	2.00	1.00	-do-
13726/138	26-09-13	3.00	2.00	1.00	-do-
13727/138	26-09-13	3.00	2.00	1.00	-do-
13729/138	26-09-13	3.00	2.00	1.00	-do-
13731/138	26-09-13	3.00	2.00	1.00	-do-
13740/138	26-09-13	3.00	2.00	1.00	-do-
13759/138	26-09-13	3.00	2.00	1.00	-do-
13785/138	26-09-13	3.00	2.00	1.00	-do-
14021/141	29-09-13	3.00	2.00	1.00	-do-
14022/141	29-09-13	3.00	2.00	1.00	-do-
14024/141	29-09-13	3.00	2.00	1.00	-do-
14027/141	29-09-13	3.00	2.00	1.00	-do-
14028/141	29-09-13	3.00	2.00	1.00	-do-
14030/141	29-09-13	3.00	2.00	1.00	-do-
14032/141	29-09-13	3.00	2.00	1.00	-do-
14033/141	29-09-13	3.00	2.00	1.00	-do-
14075/141	29-09-13	3.00	2.00	1.00	-do-
14105/142	01-10-13	3.00	2.00	1.00	-do-
14106/142	01-10-13	3.00	2.00	1.00	-do-
14109/142	01-10-13	3.00	2.00	1.00	-do-
14110/142	01-10-13	3.00	2.00	1.00	-do-
14114/142	01-10-13	3.00	2.00	1.00	-do-
14115/142	01-10-13	3.00	2.00	1.00	-do-
14130/142	01-10-13	3.00	2.00	1.00	-do-
14131/142	01-10-13	3.00	2.00	1.00	-do-
14132/142	01-10-13	3.00	2.00	1.00	-do-
14133/142	01-10-13	3.00	2.00	1.00	-do-
14152/142	01-10-13	3.00	2.00	1.00	-do-
14158/142	01-10-13	3.00	2.00	1.00	-do-
14159/142	01-10-13	3.00	2.00	1.00	-do-
14161/142	01-10-13	3.00	2.00	1.00	-do-
14163/142	01-10-13	3.00	2.00	1.00	-do-
14164/142	01-10-13	3.00	2.00	1.00	-do-
14190/142	01-10-13	3.00	2.00	1.00	-do-
14194/142	01-10-13	3.00	2.00	1.00	-do-
14198/142	01-10-13	3.00	2.00	1.00	-do-
14200/142	01-10-13	3.00	2.00	1.00	-do-
14199/142	01-10-13	3.00	2.00	1.00	-do-
14326/144	01-10-13	3.00	2.00	1.00	-do-
14327/144	01-10-13	3.00	2.00	1.00	-do-
14331/144	01-10-13	3.00	2.00	1.00	-do-
14332/144	01-10-13	3.00	2.00	1.00	-do-
14333/144	01-10-13	3.00	2.00	1.00	-do-
14335/144	01-10-13	3.00	2.00	1.00	-do-
14336/144	01-10-13	3.00	2.00	1.00	-do-
14338/144	01-10-13	3.00	2.00	1.00	-do-
14340/144	01-10-13	3.00	2.00	1.00	-do-
14369/144	01-10-13	3.00	2.00	1.00	-do-
14374/144	01-10-13	3.00	2.00	1.00	-do-
14375/144	01-10-13	3.00	2.00	1.00	-do-
14376/144	01-10-13	3.00	2.00	1.00	-do-
14378/144	01-10-13	3.00	2.00	1.00	-do-

14380/144	01-10-13	3.00	2.00	1.00	-do-
14381/144	01-10-13	3.00	2.00	1.00	-do-
14711/118	08-10-13	3.00	2.00	1.00	-do-
14747/118	08-10-13	3.00	2.00	1.00	-do-
15028/151	11-10-13	2.00	0.00	2.00	-do-
15037/151	11-10-13	3.00	2.00	1.00	-do-
15074/151	11-10-13	3.00	2.00	1.00	-do-
15187/152	28-10-13	3.00	2.00	1.00	-do-
15193/152	28-10-13	3.00	2.00	1.00	-do-
15196/152	28-10-13	3.00	2.00	1.00	-do-
15198/152	28-10-13	3.00	2.00	1.00	-do-
15199/152	28-10-13	3.00	2.00	1.00	-do-
15535/156	30-10-13	3.00	2.00	1.00	-do-
15536/156	30-10-13	3.00	2.00	1.00	-do-
15537/156	30-10-13	3.00	2.00	1.00	-do-
15544/156	30-10-13	3.00	2.00	1.00	-do-
15545/156	30-10-13	3.00	2.00	1.00	-do-
15866/159	01-11-13	3.00	2.00	1.00	-do-
15881/159	01-11-13	3.00	2.00	1.00	-do-
15899/159	01-11-13	2.00	0.00	2.00	-do-
16044/161	01-11-13	3.00	2.00	1.00	-do-
16097/161	01-11-13	3.00	2.00	1.00	-do-
16152/162	06-11-13	3.00	2.00	1.00	-do-
16153/162	06-11-13	3.00	2.00	1.00	-do-
16155/162	06-11-13	3.00	2.00	1.00	-do-
16159/162	06-11-13	3.00	2.00	1.00	-do-
16162/162	06-11-13	3.00	2.00	1.00	-do-
16163/162	06-11-13	3.00	2.00	1.00	-do-
16164/162	06-11-13	3.00	2.00	1.00	-do-
16180/162	06-11-13	3.00	2.00	1.00	-do-
16482/165	17-11-13	3.00	2.00	1.00	-do-
16483/165	17-11-13	3.00	2.00	1.00	-do-
16548/166	12-11-13	3.00	2.00	1.00	-do-
16891/169	15-11-13	3.00	2.00	1.00	-do-
16892/169	15-11-13	3.00	2.00	1.00	-do-
16893/169	15-11-13	3.00	2.00	1.00	-do-
17047/171	19-11-13	3.00	2.00	1.00	-do-
17052/171	19-11-13	3.00	2.00	1.00	-do-
17074/171	19-11-13	3.00	2.00	1.00	-do-
17076/171	19-11-13	3.00	2.00	1.00	-do-
170078 to 17100	19-11-13	50.00	0.00	50.00	-do-
17143/172	21-11-13	3.00	2.00	1.00	-do-
17149/172	21-11-13	3.00	2.00	1.00	-do-
17191/172	21-11-13	3.00	2.00	1.00	-do-
17337/174	24-11-13	3.00	2.00	1.00	-do-
17339/174	24-11-13	3.00	2.00	1.00	-do-
17340/174	24-11-13	3.00	2.00	1.00	-do-
17396/174	24-11-13	3.00	2.00	1.00	-do-
17533/176	25-11-13	3.00	2.00	1.00	-do-
17539/176	25-11-13	3.00	2.00	1.00	-do-
17559/176	25-11-13	3.00	2.00	1.00	-do-
17580/176	25-11-13	3.00	2.00	1.00	-do-
17582/176	25-11-13	3.00	2.00	1.00	-do-
17583/176	25-11-13	3.00	2.00	1.00	-do-
17584/176	25-11-13	3.00	2.00	1.00	-do-
17586/176	25-11-13	3.00	2.00	1.00	-do-
17720/178	27-11-13	3.00	2.00	1.00	-do-
17744/178	27-11-13	3.00	2.00	1.00	-do-
17825/179	30-11-13	3.00	2.00	1.00	-do-
17886/179	30-11-13	3.00	2.00	1.00	-do-
17888/179	30-11-13	3.00	2.00	1.00	-do-
18214/183	05-12-13	3.00	2.00	1.00	-do-
18218/183	05-12-13	3.00	2.00	1.00	-do-
18219/183	05-12-13	3.00	0.00	3.00	-do-
18296/183	05-12-13	3.00	2.00	1.00	-do-



18299/183	05-12-13	3.00	2.00	1.00	-do-
18463/185	06-12-13	3.00	2.00	1.00	-do-
18464/185	06-12-13	3.00	2.00	1.00	-do-
18467/185	06-12-13	3.00	2.00	1.00	-do-
18515/186	07-12-13	10.00	2.00	8.00	-do-
18544/186	07-12-13	3.00	2.00	1.00	-do-
19679/197	07-12-13	3.00	2.00	1.00	-do-
19701/198	12-12-13	3.00	2.00	1.00	-do-
19702/198	12-12-13	3.00	2.00	1.00	-do-
19705/198	12-12-13	3.00	2.00	1.00	-do-
19707/198	12-12-13	3.00	2.00	1.00	-do-
19708/198	12-12-13	3.00	2.00	1.00	-do-
19710/198	12-12-13	3.00	2.00	1.00	-do-
19712/198	12-12-13	3.00	2.00	1.00	-do-
20105/202	03-01-14	3.00	2.00	1.00	-do-
20106/202	03-01-14	3.00	2.00	1.00	-do-
20107/202	03-01-14	3.00	2.00	1.00	-do-
20108/202	03-01-14	3.00	2.00	1.00	-do-
20120/202	03-01-14	3.00	2.00	1.00	-do-
20311/204	11-01-14	3.00	2.00	1.00	-do-
20324/204	11-01-14	5.00	2.00	3.00	-do-
20466/205	14-01-14	3.00	2.00	1.00	-do-
20474/205	14-01-14	5.00	2.00	3.00	-do-
20491/205	14-01-14	3.00	0.00	3.00	-do-
20608/207	15-01-14	3.00	2.00	1.00	-do-
20612/207	15-01-14	3.00	2.00	1.00	-do-
20614/207	15-01-14	3.00	2.00	1.00	-do-
20615/207	15-01-14	3.00	2.00	1.00	-do-
20842/209	15-01-14	3.00	2.00	1.00	-do-
20845/209	15-01-14	3.00	2.00	1.00	-do-
20846/209	15-01-14	3.00	2.00	1.00	-do-
20847/209	15-01-14	3.00	2.00	1.00	-do-
20861/209	15-01-14	3.00	2.00	1.00	-do-
6870 to 6871/69	03-12-13	663.00	0.00	663.00	Braja Kishore Swain Taken to DCR on 25-01-14
6872 to 6873/69	7-12-13	1414.00	0.00	1414.00	Braja Kishore Swain Taken to DCR on 28-01-14
6874/69	10-12-13	2499.00	0.00	2499.00	Braja Kishore Swain Recovered vide MR No 4528 dt 12-05-14
6875 to 6881/69	18-12-13	851.00	0.00	851.00	Braja Kishore Swain Taken to DCR on 01-02-14
6882 to 6885/69	18-12-13	452.00	0.00	452.00	Braja Kishore Swain Taken to DCR on 01-02-14
6886 to 6900/69	24-12-13	2239.00	0.00	2239.00	Braja Kishore Swain Taken to DCR on 01-03-14
7301 to 7307/74	24-12-13	1585.00	0.00	1585.00	Braja Kishore Swain Taken to DCR on 03-03-14
7308 to 7333/74	30-12-13	3184.00	0.00	3184.00	Braja Kishore Swain Taken to DCR on 11-03-14
7336 to 7340/74	03-01-14	586.00	0.00	586.00	Braja Kishore Swain Taken to DCR on 14-03-14
7334 , 7335 & 7341 to 7356/74	21-01-14	11546.00	0.00	11546.00	Braja Kishore Swain Taken to DCR on 18-03-14
17224/173	20-11-13	50.00	10.00	40.00	Dhiren Kumar Mohanty.
7488/75	-	4.00	0.00	4.00	B.N.Bhattacharya
9874 to 9900/99 and 9901 to 9900/100	-	330.00	320.00	10.00	B.N.Bhattacharya
9/1	-	8.00	0.00	8.00	Recovered vide MR No 4456 dt 30-04-14 For Rs 22.00
					B.N.Bhattacharya
8988/90	-	27.00	0.00	27.00	Bharati Bhusan Mishra

2630/27	-	72.00	32.00	40.00	Realized vide MR No 4733/09.06.14
1723/18	-	134.00	67.00	67.00	Subash Ch Subudhi Recovered vide MR No 4458 dt 30-04-14 For Rs 67.00
2716/28	03-01-14	57.00	31.00	26.00	Janardan Harichandan Recovered vide MR No 4486 dt 15-05-14 For Rs 26.00
6761/68	28-04-13	300.00	200.00	100.00	Susanta Kumar Sahu L.I.
6845/69	19-06-13	400.00	200.00	200.00	Recovered vide MR No 4452 dt 30-04-14 For Rs300.00
37416 to 37450/375	23-04-13	1050.00	1020.00	30.00	Nirmal Ch Mohanty.
4351 to 4400	-----	1000.00	0.00	1000.00	(30x35=1050)  (20x50=1000.00) Recovered vide MR No 4496 dt 05-05-14 For Rs 1030.00
18600/186,	11-01-14	630.00	610.00	20.00	Debabrata Mishra
19101 to 19120 /192					Recovered vide MR No4533 dt 10-05-14 For Rs 110.00
14299/143, 14301 to 14312/144	146-06-13	280.00	260.00	20.00	
38409 to 38429/385	28-05-13	210.00	200.00	10.00	
38430 to 38446/385	29-05-13	170.00	160.00	10.00	
38447 to 38464/385	30-05-13	170.00	160.00	10.00	
42148 to 42167/422	03-07-13	200.00	180.00	20.00	
42699 to 42700/427 & 43201 to 43210/433	10-07-13	120.00	100.00	20.00	
4385/44	-	30.00	0.00	30.00	Dambarudhar Badajena ATC
11285 TO 11288/113	25-11-13	120.00	90.00	30.00	-do-
41620 to 41633/417	20-07-13	140.00	130.00	10.00	-do-
39571 to 39600/396	04-05-13	900.00	750.00	150.00	Bhagirathi Mangaraj .
13101 to 13126/132	07-06-13	520.00	440.00	80.00	-do-
27927 to 27975/280	30-09-13	980.00	780.00	200.00	-do-
34751 to 34800/348	20-11-13	1000.00	0.00	1000.00	-do-
2524 to 2580/26	25-11-13	1140.00	840.00	300.00	-do-
4764 to 4800/48	17-01-14	740.00	660.00	80.00	-do-
49948 to 49977/500	05-12-13	300.00	0.00	300.00	-do-
79978 to 49966/500	06-12-13	190.00	160.00	30.00	-do-
52131 to 52141/522	09-01-14	110.00	100.00	10.00	-do-
631 TO 650/7	30-01-13	400.00	380.00	20.00	Dhiren Kumar Mohanty ATC
6919 to 6929/70	11-04-13	220.00	200.00	20.00	-do-
6945 to 6958/70	16-04-13	280.00	260.00	20.00	-do-
12865 to 12895/129	07-06-13	620.00	600.00	20.00	-do-
17546 to 17560/176	18-07-13	300.00	200.00	100.00	-do-
19207 to 19214/193	26-07-13	160.00	140.00	20.00	-do-
19225 to 19237/193	29-07-13	260.00	220.00	40.00	-do-
24830 to 24842/249	04-09-13	260.00	240.00	20.00	-do-
27269 to 27275/273	06-10-13	140.00	120.00	20.00	-do-
33979 to 33992/340	27-11-13	280.00	240.00	40.00	-do-
36880 to 36887/369	10-12-13	160.00	140.00	20.00	-do-
1612 to 1623/17	08-01-14	240.00	220.00	20.00	-do-
1634 to 1652/17	13-01-14	380.00	360.00	20.00	-do-
43411/435	---	10.00	0.00	10.00	-do-
43444 to 43456/435	12-11-13	130.00	120.00	10.00	-do-
43457/435	12-11-13	20.00	0.00	20.00	-do-
6991 to 7000/70	09-08-13	300.00	0.00	300.00	Raghnath Swain ATC
10731 to 10740/108	16-09-13	300.00	150.00	150.00	-do-

20251 to 20267/203	24-07-13	340.00	320.00	20.00	-do-
37913/380	09-05-13	10.00	0.00	10.00	-do-
37965 to 37966/380	13-06-13	20.00	10.00	10.00	-do-
42270 to 42276/423	207-07-13	70.00	60.00	10.00	-do-
50480 to 50482/505	25-12-13	30.00	20.00	10.00	-do-
5349 to 5370 /54	20-4-13	440.00	400.00	40.00	Jayakrushna Das
46454 to 46493/465	7-09-13	400.00	340.00	60.00	Recovered vide MR No 4532 dt 12-05-14 For Rs 100.00
36947 to 37000/370	dt 30-03-13	1620.00	1590.00	30.00	Suratha Bhuyan
30489/381	---	30.00	0.00	30.00	-do-
38066 to 38878/381	dt 8-4-13	390.00	330.00	60.00	-do-
38332/384	--	30.00	0.00	30.00	-do-
38953 to 38966/390	dt 23-4-13	420.00	390.00	30.00	-do-
38967/390	--	30.00	0.00	30.00	-do-
	39144/392	30.00	0.00	30.00	-do-
422 to 448/5	15-05-13	810.00	780.00	30.00	-do-
1549 to 1559/16	20-05-13	330.00	300.00	30.00	-do-
5430 to 5462/55 dt	26-03-13	660.00	640.00	20.00	-do-
6358,6359/64	6-4-13	40.00	0.00	40.00	-do-
6360 to 6376/64	6-4-13	340.00	320.00	20.00	-do-
6377 to 6398/64	7-4-43	440.00	400.00	40.00	-do-
6607 to 6618/67	11-04-13	240.00	180.00	60.00	-do-
6629/67	13-04-13	20.00	0.00	20.00	-do-
7333/74	--	20.00	0.00	20.00	-do-
7339/74	--	20.00	0.00	20.00	-do-
7366 to 7400 /74	28-04-13	700.00	680.00	20.00	-do-
7704 to 7729/78	30-04-13	520.00	500.00	20.00	-do-
12905 to 12973/130	8-6-13	1380.00	1360.00	20.00	-do-
32367 to 32373/324	19-13-13	70.00	60.00	10.00	-do-
32394 to 32395/324	24-13-13	20.00	10.00	10.00	-do-
34688 to 34693/347	21-04-13	60.00	50.00	10.00	-do-
34698 to 34700/347	25-04-13	30.00	20.00	10.00	-do-
39626 to 39649/397	08-06-13	240.00	230.00	10.00	-do-
38808 to 38820/389	22-04-13	390.00	330.00	60.00	Gautam Ghadei
77959 to 77980/780	25-02-13	440.00	400.00	40.00	-do-
78311 to 78327/784	27-02-13	340.00	300.00	40.00	-do-
79771 to 79800/798	2-3-13	600.00	0.00	600.00	-do-
2226 to 2275/23	20-03-13	1000.00	700.00	300.00	-do-
30870 to 30881/309	19-02-13	360.00	300.00	60.00	Sachidananda Panda
32564 to 32569 /326	16-03-13	180.00	150.00	30.00	-do-
35547 to 35557/356	15-03-13	330.00	300.00	30.00	-do-
74640 to 74651/747	30-03-13	240.00	220.00	20.00	-do-
74652 to 74678/747	2-4-13	540.00	440.00	100.00	-do-
32922 to 32962/330	18-03-13	410.00	400.00	10.00	-do-
33985 & 33986/340	----	20.00	0.00	20.00	-do-
33987 to 33900/340	23-03-13	140.00	130.00	10.00	-do-
18901 to 18911/190	08-01-14	330.00	300.00	30.00	Siba Prasad Mishra Recovered vide MR No 4457dt 30-04-14 For Rs 30.00
6762 to 6773/68	07-08-13	360.00	330.00	30.00	Suratha Bhuyan
8930 to 8952/90	01-09-13	690.00	660.00	30.00	-do-
10278 to 10292/103	21-09-13	450.00	420.00	30.00	-do-
12437 to 12442/125	15-10-13	180.00	150.00	30.00	-do-
13787 to 13800/138	10-11-13	420.00	390.00	30.00	-do-
18117 to 18132/182	10-01-14	480.00	450.00	30.00	-do-
19214 to 19234/193	22-01-14	630.00	600.00	30.00	-do-
18113 to 18165/182	09-07-13	1060.00	1040.00	20.00	-do-
21628 to 21678/217	16-08-13	1020.00	1000.00	20.00	-do-

23828 to 23873/239	23-08-13	920.00	900.00	20.00	-do-
28530 to 28581/286	16-09-13	1040.00	1020.00	20.00	-do-
28582 to 28588/266	17-09-13	140.00	120.00	20.00	-do-
27539 to 27563/276	19-09-13	500.00	480.00	20.00	-do-
27564 to 27590/276	20-09-13	540.00	520.00	20.00	-do-
27772 to 27797/278	25-09-13	520.00	500.00	20.00	-do-
28158 to 28200/282	30-09-13	860.00	820.00	40.00	-do-
29036 to 29041/291	02-10-13	120.00	100.00	20.00	-do-
29042 to 29092/291	03-10-13	1020.00	1000.00	20.00	-do-
29919 to 29960/300	15-10-13	840.00	820.00	20.00	-do-
30425 to 30459/305	18-10-13	700.00	680.00	20.00	-do-
30460 to 30496/305	19-10-13	740.00	720.00	20.00	-do-
31201 to 31218/313	21-10-13	360.00	160.00	200.00	-do-
31243 to 31290/313	28-10-13	960.00	940.00	20.00	-do-
31526 to 31564/316	30-10-13	780.00	760.00	20.00	-do-
32729 to 32771/328	11-11-13	860.00	840.00	20.00	-do-
34022 to 34063/341	13-11-13	840.00	820.00	20.00	-do-
39273 to 39300/393	23-12-13	560.00	540.00	20.00	-do-
329 to 389/4	24-12-13	1220.00	1200.00	20.00	-do-
1110 to 1167/12	26-12-13	1160.00	1140.00	20.00	-do-
2145 to 2195/22	06-01-14	1020.00	1000.00	20.00	-do-
2212 to 2257/23	08-01-14	920.00	900.00	20.00	-do-
4055 to 4095/41	11-01-14	820.00	800.00	20.00	-do-
4130 to 4137/42	17-01-14	160.00	140.00	20.00	-do-
5512 to 5556/56	21-01-14	900.00	880.00	20.00	-do-
44713 to 44717/148	13-08-13	50.00	40.00	10.00	-do-
44736 to 44740/148	22-08-13	50.00	40.00	10.00	-do-
44452 to 44454/455	20-09-13	30.00	20.00	10.00	-do-
50872 to 50874/509	11-01-14	30.00	20.00	10.00	-do-
850 to 860/9	04-01-14	220.00	200.00	20.00	Narendra Kumar Palei.
19523 /196	27-12-13	10.00	2.00	8.00	Recovered vide MR No 4488 dt 05-05-14 For Rs 50.00
20212/203	09-01-14	10.00	2.00	8.00	
20213/203	09-01-14	5.00	2.00	3.00	
20774/208	19-01-14	5.00	2.00	3.00	
12734/128	02-09-13	10.00	2.00	8.00	Sahadev Swain
786/8	23-03-13	2.00	0.00	2.00	
2796/28	18-04-13	10.00	2.00	8.00	-do-
2797/28	18-04-13	10.00	2.00	8.00	-do-
2798/28	18-04-13	5.00	2.00	3.00	-do-
2800/28	18-04-13	5.00	2.00	3.00	-do-
3101/32	24-04-13	10.00	5.00	5.00	-do-
4101/45	10-05-13	10.00	5.00	5.00	-do-
5202/53	28-05-13	5.00	0.00	5.00	-do-
5814/59	13-06-13	5.00	2.00	3.00	-do-
5815/59	13-16-13	10.00	2.00	8.00	-do-
6151/62	25-06-13	90.00	2.00	88.00	-do-
6902/70	06-07-13	10.00	5.00	5.00	-do-
6986/70	09-07-13	12.00	0.00	12.00	-do-
7537/76	18-07-13	5.00	2.00	3.00	-do-
8002/81	26-07-13	10.00	5.00	5.00	-do-
9379/94	09-08-13	5.00	2.00	3.00	-do-
9380/94	09-08-13	5.00	2.00	3.00	-do-
10201/103	21-08-13	70.00	0.00	70.00	-do-
10202/103	21-08-13	5.00	0.00	5.00	-do-
10996 to 11000/110	02-09-13	10.00	0.00	10.00	-do-
11301/114	03-09-13	10.00	5.00	5.00	-do-
TOTAL		82074.00	48236.00	33838.00	

**ABSERACT**

Name	Collected amount	As per DCR	Less	Amount Recovered	Balance to be
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					recovered
Surya Mohan Das DLR	18.00	12.00	6.00	0.00	6.00
Sachidananda Panda OTC	1561.00	959.00	602.00	0.00	602.00
Braja Kishore Swain	25019.00	0.00	25019.00	25019.00	0.00
Dhiren Kumar Mohanty.	50.00	10.00	40.00	0.00	40.00
B.N.Bhattacharya	342.00	320.00	22.00	22.00	0.00
Bharati bhusan Mishra	99.00	32.00	67.00	67.00	0.00 Realized vide MR No 4733/09.06.14
Subash Ch Subudhi	134.00	67.00	67.00	67.00	0.00
Janardan Harichandan	57.00	31.00	26.00	26.00	0.00
Susant Sahu	700.00	400.00	300.00	300.00	0.00
Nirmal Ch Mohanty	2050.00	1020.00	1030.00	1030.00	0.00
Debabrata Mishra	1780.00	1670.00	110.00	110.00	0.00
Dambarudhar Badajena ATC	290.00	220.00	70.00	0.00	70.00
Bhagirathi Mangaraj .	5880.00	3730.00	2150.00	0.00	2150.00
Dhiren Kumar Mohanty.	3860.00	3440.00	420.00	0.00	420.00
Raghunath Swain	1070.00	560.00	510.00	0.00	510.00
Jayakrushna Das	840.00	740.00	100.00	100.00	0.00
Suratha Bhuyan	8490.00	7840.00	650.00	0.00	650.00
Gautam Ghadei	2770.00	1730.00	1040.00	0.00	1040.00
Sachidananda Panda OTC	3630.00	3350.00	280.00	00	280.00
Siba Prasad Mishra	330.00	300.00	30.00	30.00	0.00
Suratha Bhuyan	23950.00	22960.00	990.00	0.00	990.00
Narendra Ku Palei	260.00	210.00	50.00	50.00	0.00
Sahadev Swain	304.00	45.00	259.00	0.00	259.00
<b>TOTAL</b>	<b>83484.00</b>	<b>49646.00</b>	<b>33838.00</b>	<b>26821.00</b>	<b>7017.00</b>

On issue of objection memo the E.O. replied that a sum of Rs 26754.00 was recovered and the balance amount of Rs 7084.00 will be recovered from the persons concerned , out of which Rs 67.00 realised vide MR 4733/09.06.14 . Hence an amount of Rs 7017.00 is suggested for recovery from the following officials.

**Responsible Person for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Sahadev Swain	ATC	C/O-E.O. Jatani Municipality AT/P.O-Jatani Dist-Khurdha Odisha	259.00
2	Sri Gautam Ghadei	Ex -ATC	AT-Bachhara P.O-Jatani Dist-Khurdha Odisha	1040.00
3	Sri Bhagirathi Mangaraj	ATC	C/O-E.O. Jatani Municipality AT/P.O-Jatani Dist-Khurdha Odisha	2150.00
4	Sri Raghunath Swain	ATC	C/O-E.O. Jatani Municipality AT/P.O-Jatani Dist-Khurdha Odisha	510.00
5	Sri Suratha Bhuyan	ATC	C/O-E.O. Jatani Municipality AT/P.O-Jatani Dist-Khurdha Odisha	1640.00
6	Sri Suryamohan Das	DLR	C/O-E.O. Jatani Municipality AT/P.O-Jatani Dist-Khurdha Odisha	6.00
7	Sri Sachidananda Panda	OTC	C/O-E.O. Jatani Municipality AT/P.O-Jatani Dist-Khurdha Odisha	882.00
8	Sri Dhiren Kumar Mohanty	ATC	C/O-E.O. Jatani Municipality AT/P.O-Jatani Dist-Khurdha Odisha	460.00
9	Sri Dambarudhara Behera	ATC	C/O-E.O. Jatani Municipality AT/P.O-Jatani Dist-Khurdha Odisha	70.00

**11.4 - Less in Totaling of the D.C.R. OSP 56 to 58**

On checking of the totaling of the following D.C.R. it was seen that a sum of Rs 1285/- was less credited to the Municipal fund due to less in totaling which was misappropriated and suggested for recovery.

Name of the D.C.R. holder	D.C.R. Page No/Date	Actual amount as per Totaling	Amount shown as per D.C.R.	Less in Totaling	Person Responsible
Braja Kishore Swain	81/02-01-14	1272.00	1270.00	2.00	Braja Kishore Swain
N.C.Moharana OTC	29-06-13	2995.00	2985.00	10.00	N.C.Moharana OTC Recovered Rs 60.00 vide MR No 4459 dt 30-04-14
N.C.Moharana OTC	15-07-13	5970.00	5920.00	50.00	
Surya mohan Das	31/11-03-13 & 32/12-03-13	520.00	490.00	30.00	Surya mohan Das Recovered Rs 30.00 vide MR No 4485 dt 05-05-14
-do-	43/10&11-04-13	274.00	238.00	36.00	-do- Recovered Rs 36.00 vide MR No 4454 dt 30-04-14
Sachidananda Panda	73/23-07-13	51.00	42.00	9.00	Sachidananda Panda
-do-	89/23-08-13	130.00	104.00	26.00	-do-
-do-	90/26-08-13	152.00	150.00	2.00	-do-
-do-	95&96/04-09-13	232.00	150.00	82.00	-do-
-do-	96&97/06-09-13	150.00	140.00	10.00	-do-
-do-	101&102/12-09-13	192.00	183.00	9.00	-do-
-do-	103/13-09-2013	316.00	310.00	6.00	-do-
-do-	109/13-09-13	208.00	200.00	8.00	-do-
-do-	110 to 112/ 21-09-13	544.00	510.00	34.00	-do-
-do-	113/23-09-13	143.00	140.00	3.00	-do-
-do-	114/24-09-13	103.00	100.00	3.00	-do-
-do-	3/10-10-13	102.00	100.00	2.00	-do-
-do-	8/22-10-13	101.00	100.00	1.00	-do-
-do-	15/5-11-13	102.00	100.00	2.00	-do-
-do-	24/18-11-13	105.00	100.00	5.00	-do-
-do-	30/25-11-13	130.00	120.00	10.00	-do-
-do-	35/2-12-13	218.00	200.00	18.00	-do-
-do-	37/3-12-13	105.00	100.00	5.00	-do-
-do-	38/4-12-13	131.00	130.00	1.00	-do-
-do-	44/18-12-13	105.00	104.00	1.00	-do-
-do-	45/20-12-13	142.00	124.00	18.00	-do-
-do-	50/27-12-13	125.00	110.00	15.00	-do-
-do-	53/29-12-13	144.00	141.00	3.00	-do-
-do-	68/24-01-14	215.00	209.00	6.00	-do-
Bharati Bhusan Mishra	63,64/22-03-13	1102.00	1002.00	100.00	Bharati Bhusan Mishra Realized vide MR 4716/30.05.14
-do-	61/25-05-13	2427.00	2407.00	20.00	
Susant Kumar Sahu L.I.	85 to 89/19-08-13	15757.00	15157.00	600.00	Susant Kumar Sahu L.I. Recovered vide M.R. No 4453 dt 30-04-2014 for Rs 620/-
-do-	6/13-01-14	12562.00	12542.00	20.00	
Suratha Bhuyan	37/28-10-13	1190.00	1110.00	80.00	Suratha Bhuyan
-do-	62/17-01-14	360.00	350.00	10.00	-do-
Narendra Ku Palei.	8/03-10-13	305.00	296.00	9.00	Narendra Ku Palei Recovered Rs 33.00 vide MR No 4487 dt 05-05-14 & Rs 9.00 vide MR No 4489 dt 05-05-14
-do-	9/07-10-13	241.00	237.00	4.00	
-do-	14/25-10-13	138.00	126.00	12.00	
-do-	17/08-11-13	233.00	231.00	2.00	
-do-	20/19-11-13	83.00	80.00	3.00	
-do-	27/13-13-13	122.00	120.00	2.00	
-do-	21/31-12-13	112.00	102.00	10.00	
Sahadev Swain	77/26-07-13	142.00	140.00	2.00	Sahadev Swain

-do-	94/16-08-13	309.00	305.00	4.00	-do-
Total		50060.00	48775.00	1285.00	

On issue of objection memo the E.O. replied that a sum of Rs Rs 788.00 was recovered and the balance amount of 1285-788=Rs 497.00 will be recovered from the persons concerned, out of which Rs 120.00 realised vide MR 4716/30.05.14 . Hence an amount of Rs 377.00 is suggested for recovery from the following officials.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Braja Kishore Swain	ATC	C/O-E.O. Jatani Municipality AT/P.O-Jatani Dist-Khurdha Odisha	2.00
2	Sri Sachidananda Panda	ATC	C/O-E.O. Jatani Municipality AT/P.O-Jatani Dist-Khurdha Odisha	279.00
3	Sri Suratha Bhuyan	ATC	C/O-E.O. Jatani Municipality AT/P.O-Jatani Dist-Khurdha Odisha	90.00
4	Sri Sahadev Swain	ATC	C/O-E.O. Jatani Municipality AT/P.O-Jatani Dist-Khurdha Odisha	6.00

**11.5 - M.R. amount not taken to Cashiers Cash Book OSP 59 to 62**

On checking of the M.R. used by the cashier it was seen that the following amount were not taken to the Cashiers Cash Book which leads to misappropriation . The details of which are given below.

SI No/MR book no	Date	Amount as per MR	Amount taken as per cashiers cash book.	Less taken	Person responsible	Remark
6719/88	11-01-13	400.00	0.00	400.00	Bishnu Prasad Mishra Cashier	Cash
343/4	17-05-13	500.00	0.00	500.00	B.P.Mjshra Cashier	Cash
484/5	23-06-13	500.00	0.00	500.00	-do-	-do-
732/8	9-7-13	850.00	800.00	50.00	B.P.Mjshra Cashier	Cash
750/8	16-07-13	9000.00	0.00	9000.00	B.P.Mjshra Cashier	Cash
1202/13	20-07-13	300.00	0.00	300.00	B.P.Mjshra Cashier	Cash
1244/13	30-08-13	500.00	0.00	500.00	B.P.Mjshra Cashier	Cash
1245/13	30-08-13	500.00	0.00	500.00	B.P.Mjshra Cashier	Cash
1253/13	07-09-13	9000.00	0.00	9000.00	B.P.Mjshra Cashier	Cash
1254/13	07-09-13	500.00	0.00	500.00	B.P.Mjshra Cashier	Cash
1282/13	19-10-13	9000.00	500.00	8500.00	B.P.Mjshra Cashier	Cash
1871/19	26-11-13	4000.00	0.00	4000.00	B.P.Mjshra Cashier	BD No 488840 dt 21-03-13
2847/29	16-01-14	1000.00	0.00	1000.00	B.P.Mjshra Cashier	Cash
2884/29	28-01-14	84702.00	0.00	84702.00	B.P.Mjshra Cashier	Cash
<b>TOTAL</b>		<b>120752.00</b>	<b>1300.00</b>	<b>119452.00</b>		

**BD/CHQ AMOUNT**

SI No/MR book no	Date	BD Amount as per MR	Amount taken as per cashiers cash book.	Less taken	Person responsible	Remark
1871/19	26-11-13	4000.00	0.00	4000.00	B.P.Mjshra Cashier	BD No 488840 dt 21-03-13

On issue of objection memo the E.O. admitted to recover the misappropriated amount. However the E.O. is advised to recover the misappropriated cash amount for Rs **115452.00 (119452.00-4000.00)** from the following officials. Again the E.O. is advised to take the B.D. amount to the cash book and compliance reported. Till then a sum of Rs **4000.00** is held under objection.

**Responsible Person for this paragraph**

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Bishnu Prasad Mishra	Cashier	C/O-E.O. Jatani Municipality AT/P.O-Jatani Dist-Khurda Odisha	115452.00

**11.6 - Amount not taken to Cashiers cash book OSP 106,107**

On checking of Town hall booking register it was seen that a sum of Rs 78.00 was not taken to cashiers cash book, which needs recovery.

Town hall booking register Page No	From whom Received	MR No as written in Town hall booking register	Amount	Amount taken as per cashiers cash book	Less amount taken
23	P.Swain	5789/21-7-12	264.00	240.00	24.00
24	S.Jena	5993/23-7-13	294.00	240.00	54.00
<b>TOTAL</b>			<b>558.00</b>	<b>480.00</b>	<b>78.00</b>

On issue of objection memo the E.O admitted to recover the misappropriated amount. However the E.O. is advised to recover the misappropriated cash amount for Rs **78.00** from the following officials.

**Responsible Person for this paragraph**

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Saroj Kumar Ray	Ex Cashier	AT-Kudiari P.O-Jatani Dist-Khurda Odisha	24.00
2	Sri Bishnu Prasad Mishra	Cashier	C/O-E.O. Jatani Municipality AT/P.O-Jatani Dist-Khurda Odisha	54.00

**11.7 - M.R. Book not taken to DCR OSP 119**

On checking of the User MR book stock register it was seen that the following MR books issued. But the collected amount were not still credited to the Municipal Fund .This may be clarified to audit.

Dt of issue	To whom Issued	User MR book No containing 100 receipts	Rate	Amount
22-03-13	S.N.Panda	348	10.00	1000.00
11-01-13	Dhiren Ku Mohanty	793	20.00	2000.00
10-01-14	Jayakrushna Das	50	20.00	2000.00
21-01-14	Jayakrushna Das	63	20.00	2000.00
11-02-13	Gautam Ghadei	331	30.00	3000.00
25-02-12	N.C.Mohanty	2	5.00	500.00
25-02-12	B.K.Mangaraj	3	5.00	500.00
17-07-12	S.N.Panda	9	5.00	500.00
<b>TOTAL</b>				<b>11500.00</b>

On issue of objection memo the E.O admitted to recover the misappropriated amount by intimating the persons concerned. However the E.O. is advised to recover the misappropriated cash amount for Rs 11500.00 from the following officials.



**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Gautam Ghadei	Ex -ATC	AT-Bachara P.O-Jatani Dist-Khurdha Odisha	3000.00
2	Sri Nirmal Ch Mohanty	OTC	C/O-E.O. Jatani Municipality AT/P.O-Jatani Dist-Khurdha Odisha	500.00
3	Sri Bhagirathi Mangaraj	ATC	C/O-E.O. Jatani Municipality AT/P.O-Jatani Dist-Khurdha Odisha	500.00
4	Sri Jayakrushna Das	NMR	C/O-E.O. Jatani Municipality AT/P.O-Jatani Dist-Khurdha Odisha	4000.00
5	Sri Sachidananda Panda	ATC	C/O-E.O. Jatani Municipality AT/P.O-Jatani Dist-Khurdha Odisha	1500.00
6	Sri Dhiren Kumar Mohanty	ATC	C/O-E.O. Jatani Municipality AT/P.O-Jatani Dist-Khurdha Odisha	2000.00

**11.8 - NON CREDIT OF COLLECTED AMUONT OF RECEIPT BOOK - OSP 119**

On checking of stock register it was seen that MR Book No 24 issued on 02-12-13 to Sri Bishnu Prasad Mishra ex cashier. But he did not taken the collected amount to the Municipal fund. The details are given below.

**Details of receipt of MR Book No 24.**

MR.No	Date	Amount
2301	05.12.13	2250.00
2302	05.12.13	500.00
2303	05.12.13	500.00
2304	05.12.13	1400.00
2305	05.12.13	2100.00
2306	06.12.13	2100.00
2307	06.12.13	9000.00
2308	06.12.13	500.00
2309	06.12.13	500.00
2310	06.12.13	500.00
2311	07.12.13	700.00
2312	07.12.13	700.00
2313	07.12.13	32.00
2314	09.12.13	500.00
2315	09.12.13	1400.00
2316	09.12.13	9000.00
2317	09.12.13	500.00
2318	09.12.13	1000.00
2319	10.12.13	1200.00
2320	10.12.13	500.00
2321	10.12.13	300.00

2322	10.12.13	500.00
2323	10.12.13	9000.00
2324	10.12.13	9000.00
2325	10.12.13	1500.00
2326	11.12.13	500.00
2327	13.12.13	500.00
2328	13.12.13	300.00
2329	17.12.13	300.00
2330	17.12.13	500.00
2331	17.12.13	500.00
2332	18.12.13	750.00
2333	18.12.13	9000.00
2334	18.12.13	120.00
2335	18.12.13	180.00
2336	18.12.13	108.00
2337	18.12.13	120.00
2338	18.12.13	138.00
2339	18.12.13	216.00
2340	18.12.13	276.00
2341	18.12.13	210.00
2342	18.12.13	156.00
2343	18.12.13	258.00
2344	18.12.13	162.00
2345	18.12.13	198.00
2346	18.12.13	288.00
2347	18.12.13	120.00
2348	18.12.13	180.00
2349	19.12.13	1000.00
2350	19.12.13	500.00
2351	19.12.13	750.00
2352	20.12.13	900.00
2353	21.12.13	9000.00
2354	23.12.13	750.00
2355	23.12.13	2250.00
2356	23.12.13	500.00
2357	23.12.13	500.00
2358	24.12.13	500.00
2359	24.12.13	2100.00
2360	24.12.13	500.00
2361	24.12.13	500.00
2362	26.12.13	500.00
2363	26.12.13	1200.00
2364	26.12.13	500.00

2365	26.12.13	500.00
2366	26.12.13	1200.00
2367	26.12.13	700.00
2368	26.12.13	500.00
2369	27.12.13	500.00
2370	27.12.13	500.00
2371	27.12.13	500.00
2372	27.12.13	500.00
2373	27.12.13	9000.00
2374	28.12.13	500.00
2375	28.12.13	1500.00
2376	28.12.13	500.00
2377	28.12.13	500.00
2378	28.12.13	500.00
2379	28.12.13	1200.00
2380	30.12.13	500.00
2381	30.12.13	1400.00
2382	31.12.13	300.00
2383	31.12.13	500.00
2384	31.12.13	500.00
2385	31.12.13	500.00
2386	31.12.13	1400.00
2387	01.01.14	500.00
2388	01.01.14	9000.00
2389	01.01.14	500.00
2390	01.01.14	500.00
2391	02.01.14	500.00
2392	02.01.14	500.00
2393	02.01.14	750.00
2394	02.01.14	500.00
2395	02.01.14	300.00
2396	02.01.14	500.00
2397	04.01.14	500.00
2398	04.01.14	500.00
2399	04.01.14	1400.00
2400	04.01.14	500.00
Total		132362.00

On issue of objection memo a sum of **Rs 132362.00** was recovered from Sri Bishnu Prasad Mishra ex cashier vide M.R. No 4433 dt 24-04-2014 out of Rs 237006.00

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

<b>12.1 - Stock and store</b>
No comments

**PARA: 13 AUDIT OF RECEIPTS**

<b>13.1 - Audit of receipts</b>
Besides the collection from Holding, Light and water taxes from different holdings the Municipality is also collecting taxes under section 290 from different traders, Under section 307 towards footpath rent, slaughter houses, taxes from telephone towers, hoarding fees and taxes from carts and carriages. The internal sources of income are rent from shopping complex, user fees, lease from tank and ponds and kanjia huda etc.
The assessment of holding taxes of the municipality was done since long U/S 143 of OM Act 1950 in consultation with Govt. in H & UD Department. and no further interim assessment has been done. Hence, the E.O. is advised to take suitable action for revision of taxes and rent so as to increase the financial position of the Municipality and compliance reported.

<b>13.2 - Money receipt wanting (OSP-62)</b>
On checking of M.R Book No 13 it was seen that M.R. No 1279 is not found in the M.R. Book .Both the original as well as duplicate were torn up .Moreover no amount were taken to cashiers cash book till 24-01-2014 .Again no page certificate was given on the body of the M.R. Book. The E.O. was asked to produce the duplicate M.R. before audit for checking . The E.O. replied that the Cashier is advised to produce the duplicate M.R. to Audit but he could not produce the M.R. for checking. However the E.O. is advised to produce the M.R. & credit the amount to the Municipal fund & compliance reported.

<b>13.3 - Money Receipt Book Wanting-(OSP-62)</b>
On checking of the Miscellaneous Stock register it was seen that on dt 02-12-2013 Miscellaneous M.R. Book No 24 was issued to Sri Bishnu Prasad Mishra Cashier. But Till 24-01-2014 no amount was taken to cashiers cash book. Moreover the M.R. Book No 24 was also not produced to audit . After issue of objection memo the local Authority produced the MR. Book No.24 to Audit. On scrutiny of the MR Book No-24 it is seen that the entire amount collected in the MR Book was no taken to the Municipal fund. Which leads to misappropriation .Details dealt in Para 11-8 of this A/R.

<b>13.4 - Tampering of the Money Receipt-(OSP-63)</b>
On scrutiny of the cycle token it was seen that M.R. Book No 99 & 100 containing 100 money receipts each are tampered from Rs 50.00 to Rs 10.00 .The E.O. was asked to certify each M.R. towards the genuineness of collection of Rs a10/- each. On issue of Objection Memo the E.O. replied that each M.R. is for Rs 10/-rupees Ten only. Thus the E.O. is advised to take steps not to tempering the receipt books in future falling which action may be taken against the faulty officials.

**13.5 - Non realization of holding tax from Railway Holdings(OSP-86,87)**

On checking of the file relating to realization of Holding tax from Railway Holdings it was observed from the last audit report that & quot; vide letter no. 4(7)PF/1/39, dtd. 25.08.1997 of Govt. of India in the Ministry of Finance (Deptt. of Co-ordination & Planning), the buildings of East Coast Railway, Khorda Road Division have been included in Jatni Municipal area by U.D. Department with effect from dtd. 01.07.1975 and accordingly service charges have been charges from the date onwards. But, it was noticed from the records of the Municipality that no such charges were being realized from the Railway Authority till date in spite of several suggestions and objections raised in last and previous audit Para. & quot; It is also observed that no collection from Railway Holdings have been made during the year under audit.

Thus, as per the previous Audit report the revenue of the Municipality is not realized towards Railway holdings to the tune of Rs. 35,44,955.00 till date as detailed given below, including current demand of Rs. 3,64,427.00 for the year 2012-13 as per new valuation.

Amount due up to the end of 2011-12	Rs. 31,80,528.00
Service charges due for 2012-13	Rs. 3,64,427.00
<b>T o t a l</b>	<b>Rs .35,44,955.00</b>
<b>YEAR WISE BREAKUPOUTSTANDING TAXES:</b>	
1990-91	14545.00
1991-92	21666.00
1992-93	21666.00
1993-94	21666.00
1994-95	24164.00
1995-96	24164.00
1996-97	24164.00
1997-98	24164.00
1998-99	23860.00
1999-00	71580.00
2000-01	71580.00
2001-02	71580.00
2002-03	71580.00
2003-04	71580.00
2004-05	71580.00
2005-06	364427.00
2006-07	364427.00
2007-08	364427.00
2008-09	364427.00
2009-10	364427.00
2010-11	364427.00
2011-12	364427.00
2012-13	364427.00
<b>TOTAL</b>	<b>Rs35,44,955.00</b>

But as per the concerned file produced the local Authority during Exit conference the amount of holding tax outstanding as per revision during 2005-06 is shown as detailed below.

Balance as on	Tax imposed per year	Valuation made	Remark
1992-93	57877.00	Old	Service tax @ 1%
1993-94	21666.00	Old	
1994-95	23860.00	Revised valuation	Service tax @3%
1995-96	23860.00		
1996-97	23860.00		
1997-98	23860.00		
1998-99	23860.00		
1999-00	71581.00	Revised valuation	
2000-01	71581.00		
2001-02	71581.00		
2002-03	71581.00		
2003-04	71581.00		
2004-05	71581.00		
2005-06	273662.00	Revised valuation	

2006-07	273662.00		
2007-08	273662.00		
2008-09	273662.00		
2009-10	273662.00		
2010-11	273662.00		
2011-12	273662.00		
2012-13	273662.00		
	2817625.00		

But The Local Authority could not produced the calculation sheet to Audit. Thus, the local authority was requested to take effective steps for finalisation of the same and necessary steps may be taken to realize the tax and fact intimated to audit. Till then Rs.35,44,955.00 is held under objection.

**13.6 - Non collection of ground rent & holding tax from CESCO-(OSP-87,88)**

The file bearing No. XXIII-1/2001 relating to collection of ground rent from CESCO towards electrical installations like electric poles, substations, grids etc. within the Municipality area May be produced To Audit. However, it was noticed from the last audit report that the matter is under Sub-Judice and pending in the court of law due to non payment of retainer fees. Further, it was noticed that a sum of Rs. 7768440/- was shown as an outstanding demand against CESCO Authority as on date 31.3.12. The current demand for the year 2012-13 is at least to the tune of Rs. 3,37,740/- i.e. taken as the same demand for 2011-12 in absence of required records and registers. Thus, total demand amounting to Rs.81,06,180/- is due for collection from CESCO. The E.O. is requested to furnish the progress of the suit to Audit .In reply to the objection memo the E.O. furnished that suitable steps will be taken for imposition of ground rent from CESU. Thus, the local authority was requested to take effective steps for finalisation of the same and necessary steps may be taken to realize the tax and fact intimated to audit. Till then Rs. 3,37,740/- is held under objection.

**13.7 - Less Collection of Hording Fees from Pvt. Firms-(OSP-88)**

It is ascertained that on privatization of hoarding fees under Sec 388(1) , e for 2012-13 M/S Anu Advertisers was allowed @ Rs 2,55,000/-and agreement was executed on dt 10.11.12 by the E.O Sri Saroj ku Mahapatra and the validity period ends on 10.11.2013 instead of 31.3.13. and out of the hoarding fee as per agreement only Rs 80000/- is collected vide M.R. No.7746 Dated 08.11.12 leaving a balance of Rs 175000.00 . Latter the Agreement was canceled vide JMC Letter No-1631/04.05.13 which is after passing of 6 months.

When the tender was made for a financial year which ends on 31<sup>st</sup> March, why the agreement was made for a grace period of 4- 6 months i.e 10.11.13 Lastly, why the tender process was not completed prior to 1<sup>st</sup> April of the year and what steps have been taken by the Authority to realize the Amount and what steps has been taken for Less Collection of Hording Fees from Pvt. Firms was asked by Audit. In response to audit objection Memo the E.O. returned the memo without any reply. Thus an amount Of Rs 175000.00 is a loss to the Municipality and the same is suggested for recovery from the following officials responsible.

**Responsible Person for this paragraph**

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Susanta Kumar Sahoo	L.I.	c/o-E.E. Jatni Municipality AT/PO- Jatni Dist- Khurdha Odisha	87500.00
2	Sri Saroj Kumar Mohapatra	Ex-E.O.	Now M.E. BMC, Bhubaneswar Dist.Khurdha. Odosha	87500.00

**13.8 - LICENSE FEE U/S - 295 (SHOP RENT)(OSP-88,89)**

The Demand, Collection and Balance position of Shop rent U/S 295 was ascertained from the records available to audit and is furnished below. During checking of the said account it was noticed that the market rent has not yet been revised and collection are being made as per old rate which needs immediate revision.

Particular	Amount in Rs.	Total
Demand (Arrear as on 01.04.12)	2,41,733.00	8,62,531.00
Current for 2012-13	6,20,798.00	
Collection(Arrear)	87,345.00	6,05,058.00
(Current)	5,17,713.00	
Add adjustment(50% for self construction) (Arr)	1,268.00	9,877.00
(current)	8,609.00	
Total collection		6,14,935.00
Balance (Arrear as on 31.3.13)	1,53,120.00	247596.00
(Current as on 31.3.13)	94,476.00	

**13.9 - Irregularities in lease accounts.(OSP-89,90)**

On checking of the Auction sale file it was revealed at page - 66/N and last A.R. that, there are 12 nos tanks and 2 nos of Kanjiahudas in the possession of of Municipality. These Sairats also leased out since long.As such, auction was taken up vide notification No. 1011/26.04.12 and 1798/24.07.12 for all the 12 nos of tanks and 2 nos of kanjiahudas totaling to 14 nos whereas only 4 nos of tanks and one Kanjia hoda were auctioned off.

**Properties Auctioned-**

Sl.No.	Name of the Sairats	Date of Auction	Amount (Rs)for 2012-13
1	Sandhapur Gram pokhari	30.04.12	650.00
2	Bachhera Patana khali pokhari	28.07.12	1600.00
3	Nuagaon Piuchuli pokhari	28.07.12	1400.00
4	Kudiary Gandhagadia	28.07.12	750.00
5	Kudiary Kanjiahuda	28.07.12	550.00

The E.O. is asked to furnish the reason for non auction of rest 8nos of tanks and 1 nos of kanjiahudas of Municipality properties.

**Properties not Auctioned**

Sl.No.	Name of the Sairats	Offset price for 2012-13
1	Mill Pokhari	1660.00
2	Goda Dharmasagar Pokhari	1200.00
3	Nilakantheswar pokhari	730.00
4	Hada Gadia	1700.00
5	Patharakata Chua	530.00
6	Dukhimaa Chua	860.00
7	Bachhera Nua pokhari	820.00
8	Hatabajar pokhari	10000.00
9	Ramachandrapur Kanjia huda	650.00
	Total	18150.00

On issue of Objection Memo the E.O. replied that in future steps will be taken for auction of all the Sairats .Thus the local Authority is advised to take steps for auction of all the Sairats for better income of the Municipality .

**13.10 - M.R. Book not taken to DCR(OSP-119)**

On checking of the MR book stock register it was seen that on dt 27-04-2012 (Page No- 29) MR Book No 14 was issued to Sukant Kumar Nayak OTC .But it was seen that as per DCR it was taken from SI No1301 to 1345.The rest MR not taken to DCR. The E.O. is asked to clarified the matter to audit.On issue of Objection Memo the E.O. replied that F.I.R. has been lodged vide letter No.2087/14.08.12 of this office . Hence the E.O. is advised to produce the closure report of the police station and take appropriate action regarding this.

<b>13.11 - D.C.B.Position—OSP-5</b>									
The Demand, Collection and Balance position of Taxes for the year 2012-13 could not be furnished due to non-production of D.C.B. Register. However the local Authority produced a statement of D.C.B. position as follows.									
Nature of Tax	Demand			Collection			Balance		
	Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
Holding Tax	1964948	1304535	3269483	392586	913784	1306370	1572362	390751	1963113
Lighting Tax including Rly dept.	2274360	1326236	3600596	379437	922750	1302187	1894923	403486	2298409
Water tax.	613351	339510	952861	119801	207386	327187	493550	132124	625674
Grand total	4852659	2970281	7822940	891824	2043920	2935744	3960835	926361	4887196
Hence the local Authority is once again requested to produce the updated D.C.B. resister to next audit for checking and compliance reported.									

**PARA: 14 AUDIT OF EXPENDITURE**

<b>14.1 - Excess Payment in voucher:- (OSP-64,65 )</b>					
On verification of vouchers it is found that an amount of Rs7129.00. has been paid in excess which is a loss to ULB .					
Voucher No. Date	Amount piad	Particular	Actual due	Excess pay ment	Person responsible
615/24.09.12	52306.00 (vide SBI AC-31311363858 checqe No.13746)	Paid to Sri Bibhudatta Pradhan towards 2 <sup>nd</sup> /F bill of Special repair & Mantainnace of Road and Drain At Parija lane . Out of gross bill 52306.00 after deduction of ( SD. 1047.00, Royalty. 2286.00, ST.2094.00,EGB.975.00,Cess.524.00) Rs 6926.00 net 45380.00should be paid .	45380.00	6926.00	Accountant
339/24.07.12	11770.00	Paid to Sri Harmohan Rautaray towards devlopment of road from retang coloney main road backside of central school.Gross 13220.00 (Deduction SD-661.00,IT-264.00,ST-528.00)	11767.00	3.00	Deposited vide MR no.4535 Dt-12.05.14 Rs 3/-
1087/04.02.13	2800.00	Paid to Chittaranjan Mahapatra Driver towards Welding charge , Voucher kept for Rs 2600.00	2600.00	200.00	Deposited vide MR no.4534 Dt-12.05.14 Rs 200/-
Total				7129.00	203.00

On issue of Objection Memo out of the said amount Rs 203.00 was recovered and E.O. Replied that it will be recovered from the excutant . hence the objection holds good and Thus the excess payment of Rs6926.00 is a loss to the municipality and suggested for recovery from the officials responsible.

**Responsible Person for this paragraph**

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Saroj Kumar Mohapatra	Ex-E.O.	Now M.E. BMC, Bhubaneswar Dist.Khurdha. Odosha	3463.00



2	Sri Sarat Kumar Dash	Accountant, Sr Asst.	C/O-E.O. Jatni, Municipality At/Po-Jatni Dist Khurdha Odisha	3463.00
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**14.2 - Un fruitful expenditure(OSP-65 )**

On verification it is found that an amount Of Rs 40980.00 was paid vide Vr .No. 1334/18.03.13 towards purchase of Biometric Reader & ID card with accessories, but till date these equipments are not in use. Hence it was asked towards justification of idle expenditure by Audit .On issue of Objection Memo the E.O. replied that It will be implemented hence forth. Thus The E.O. is advised to use the Biometric Reader to maintain transparency in the attendance of the Staff.

**14.3 - Excess payment of salary. (OSP-90 to 93 )**

On scrutiny of pay acquaintance roll of municipality staff with reference to pay Fixation file (V-187) of 2012, it is seen that a total sum of Rs.26274/- was excess paid to the Staff for the period Jan-2013 and Feb-2013 (Excess payment for the Period 04/12 to 12/12 is included in previous Audit Report) as per list enclosed due to allowing higher rate of Grade pay than the rate fixed by government in 6<sup>th</sup> .R.S.P. -2008(54080/F dtd. 16.12.08) and also finally approved by the D.A.O.(LFA) Puri,BBSR vide order No. 664/9.2.11, 1623/4.4.11, 4921/23.8.11, 1166/1.3.12, 1920/5.4.12 and 5713/27.8.12. due to payment in the enhanced grade pay excess payment was also made to the staff towards D.A. and HRA. Suitable action may be made for recovery of the excess payment by revising the sanction orders at an early date and fact shown to audit.

Sl.No.	Name of the staff	Gr.pay due	Gr.pay allowed	Excess Paid	Year/Period	Total Excess Grade pay	Excess DA paid Jan-Feb 2013	Excess HRA paid	Gr.Total
1	Nanda, Ki. Barik,peon	1400	1650	250	Jan-Feb 2013	500	360	50	910
2	M.M.Panda,Peon	1300	1400	100	Jan-Feb 2013	200	144	20	364
3	B.C.Behera,Peon	1300	1400	100	Jan-Feb 2013	200	144	20	364
4	J.Sahani,JA	1900	2000	100	Jan-Feb 2013	200	144	20	364
5	D.Dash,HTS	1650	1900	250	Jan-Feb 2013	500	360	50	910
6	Ullash Ku.Nayak,Peon	1300	1650	350	Jan-Feb 2013	700	504	70	1274
7	B.Pr.Mishra,Pharmacit	2400	2800	400	Jan-Feb 2013	800	576	80	1456
8	Krushna Naik, Sweeper	1300	1400	100	Jan-Feb 2013	200	144	20	364
9	Raj K.Sahoo N.Watch	1300	1400	100	Jan-Feb 2013	200	144	20	364
10	Indumati Dei,Attend	1300	1400	100	Jan-Feb 2013	200	144	20	364
11	B.K.Sahoo,Surveyor	2400	2800	400	Jan-Feb 2013	800	576	80	1456
12	G.C.Pratap,OTC	1900	2000	100	Jan-Feb 2013	200	144	20	364
13	S.Mahapatra,Peon	1300	1650	350	Jan-Feb 2013	700	504	70	1274
14	S.N.Sahoo,OTC	1900	2000	100	Jan-Feb 2013	200	144	20	364
15	K.K.Mohapatra,OTC	1900	2000	100	Jan-Feb 2013	200	144	20	364
16	L.K.Ssahoo,OTC	1900	2000	100	Jan-Feb 2013	200	144	20	364
17	C.D.Brahma,OTC	1900	2000	100	Jan-Feb 2013	200	144	20	364
18	D.B.Mishra,OTC	1900	2000	100	Jan-Feb 2013	200	144	20	364

19	N.C.Mohanty,OTC	1900	2000	100	Jan-Feb 2013	200	144	20	364
20	J.B.Pattanaik,OTC	1650	1800	150	Jan-Feb 2013	300	216	30	546
21	D.D.Samantaray,OTC	1650	1900	250	Jan-13	250	180	25	455
22	S.K.Sethy,ATC	1300	1650	350	Jan-Feb 2013	700	504	70	1274
23	R.K.Pradhan,OTC	1900	2000	100	Jan-Feb 2013	200	144	20	364
24	D.K.Mohanty,ATC	1300	1400	100	Jan-Feb 2013	200	144	20	364
25	S.Bhuyan,ATC	1300	1650	350	Jan-Feb 2013	700	504	70	1274
26	B.N.Bhattacharya ,ATC	1300	1650	350	Jan-Feb 2013	700	504	70	1274
27	B.B.Mishra,ATC	1300	1650	350	Jan-Feb 2013	700	504	70	1274
28	S.Srichandan,ATC	1300	1400	100	Jan-Feb 2013	200	144	20	364
29	D.D.Badajena,ATC	1300	1400	100	Jan-Feb 2013	200	144	20	364
30	B.Mangaraj,ATC	1300	1400	100	Jan-Feb 2013	200	144	20	364
31	G.Ghadei,ATC	1300	1650	350	Jan-Feb 2013	700	504	70	1274
32	B.K.Mahapatra,ATC	1300	1400	100	Jan-Feb 2013	200	144	20	364
33	K.K.Paikray,ATC	1300	1650	350	Jan-Feb 2013	700	504	70	1274
34	S.Swain,ATC	1300	1650	350	Jan-Feb 2013	700	504	70	1274
35	B.K.Padhy,ATC	1300	1650	350	Jan-Feb 2013	700	504	70	1274
36	S.N.Panda,ATC	1400	1650	250	Jan-Feb 2013	500	360	25	885
<b>Total</b>						14450	10404	1420	26274

On issue of Audit objection statement vide page OSP-90 to 93 the local authority replied that & quote steps are being taken for realisation of the excess payment from the salary bill of concerned staffs for the month of May-2014.It is ascertained that, the local authority has admitted to effect recovery from their salary. Hence, the objection holds good.The concerned officials are considered responsible for the excess payment.

**14.4 - Irregular payment of wages to DLR/NMRs(OSP-93 to 94 )**

On checking of the acquaintance roll of DLRs/NMRs with reference to cash book, it was noticed that, a total sum Rs. **197197/-** as detailed below was spent towards wages of DLRs/NMRs during the year under audit. As per H & UD department Order No. 129/2000-36051 dtd. 15.12.2000 read with Order No. 16880/H&UD,dtd. 15.09.1999, it is instructed to disengage the DLRs/NMRs engaged after dt. 19.05.1997 and to regularize the DLRs/NMRs engaged before dt. 19.5.1997 with a consolidated pay and to regularize their service in LFS cadre. It may be considered by the council to engage in respective post according to their qualification on completion of 10 years of services against sanction posts. Further, G.O.No. 17499/H&UD dt. 10.5.98 clarifies that prior sanction of Government is required for appointment of class-III & class-IV staff of ULBs. Also Letter no. 12204/HUD dt. 19.4.2000 denotes that in case of emergency, the Municipal council may make provision for temporary employment of DLR for a period not exceeding 44 days.

Date of Payment	General Estt.		Collection Estt.		RC Esst.		DNR Estt.		Medical Estt.		PW Estt.		T.H.Esst..	
	Vr. No.	Amount	Vr. No.	Amount	Vr. No.	Amount	Vr. No.	Amount	Vr. No.	Amount	Vr. No.	Amount	Vr. No.	Amount
19.04.12	45	13994	46	6521	47	29909	48	2196	49	3012	50	11176	53	11130
18.05.12	138	13494	134	6521	135	28846	136	2196	137	3012	133	11176	142	11130
05.06.12	205	13307	206	6521	207	27074	209	2196	208	3012	210	11176	196	11130
16.07.12	325	18598	326	9337	327	40579	329	3252	328	5124	330	17776	310	17566
02.08.12	385	18598	386	9337	388	46361	387	3252	389	5124	390	17776	419	17566
30.08.12	506	5723	506	3200	506	18772	506	1200	506	2400	506	7500	507	7200
11.09.12	551	18598	552	9337	554	47801	553	3252	555	5124	556	17776	591	17566
03.10.12	672	18598	673	9337	677	47100	674	3252	675	5124	676	17776	679	17566

07.11.12	781	19888	782	10237	783	50276	785	3552	784	5724	786	19576	813	19366
05.12.12	879	17488	880	9037	882	41038	881	2652	883	4924	884	17576	894	16966
01.01.13	973	12284	974	9037**	**		975	2652**	**		976	6606	977	16966
05.02.13	1102	12284	1103	9037**	**		1104	2652**	**		1105	6606	1161	16966
01.03.13	1245	12784	1246	9037**	**		1247	2652**	**		1248	6606	1253	16079
<b>Total</b>		<b>195638</b>		<b>106496</b>		<b>377756</b>		<b>34956</b>		<b>42580</b>		<b>169102</b>		<b>197197</b>

In response to the audit objection statement at page 93,94 the local authority replied that & quote necessary steps are being taken for obtaining approval from the proper quarter.

Thus, on the strength of the Govt. orders above, the following records/registers i.e. Sanction order from Govt., appointment file showing their dates of appointment and details of engagement and monthly performance were not be available to audit for check. Hence, the total payment of Rs. 1123725/- is kept under objection.

**14.5 - Excess Paid in salary(OSP-104to 105)**

On checking of Pension Arrear of Miss Manorama Das Ex. Jr Asst for the month of July 2012 it was seen that a sum of Rs 5795/- was excess paid as detailed below which needs recovery.

Vr No 572 dt 11-09-12 Paid Rs 12998.00

Vr No 651 dt 3-10-12 Paid Rs 15795.00

Total Rs 28793.00

Sanctioned Amount Rs 22998.00

Excess Paid **Rs 5795.00**

In response to the audit objection statement at page 104 to 105 the E.O. replied that action will be taken fo recovery of the amount suggested.Hence, the objection holds good. Steps need be taken to recover the inadmissible payment of Pension Arrear from the staff and compliance reported. The following officials are considered to be responsible

**14.6 - Excess Paid in salary(OSP-105to 106)**

On checking of Pension Arrear of Meghanad Naik Rtd OTC it was seen that a sum of Rs 6115/- was excess paid as detailed below which needs recovery.

Vr No 576 dt 11-09-12 Paid Rs 16115.00

Vr No 653 dt 3-10-12 Paid Rs 26115.00

Total Rs 42230.00

Sanctioned Amount Rs36115.00

Excess Paid **Rs 6115.00**

In response to the audit objection statement at page 105 to 106 the E.O. replied that action will be taken fo recovery as suggested.Hence, the objection holds good. Steps need be taken to recover the inadmissible payment of Pension Arrear from the staff and compliance reported. The following officials are considered to be responsible.

**14.7 - Payment to State information commission(OSP- 106)**

**Payment to State information commission**

Vr No 1215 dt 12-03-13 Rs 8850.00

Vr No 1216 dt 12-03-13 Rs7175.00

**Total Rs 16025.00**

On checking of the above vouchers it was seen that a sum of Rs 16025/- was paid to State Information Commission BBSR towards penalty amount from the salary of Sachindra nath Sahu for Rs 8850.00 and from the salary of Ramesh Chandra Mishra for Rs 7175.00 .The E.O. was asked to produced the details of deduction of salary or recovery from the persons to audit for checking .In response to the audit objection statement at page 106 the E.O. replied that it will be produced to audit at the time of Exit summit but could not be able to produce during Exit conference . Hence the E.O. is advised that produce all the documents before next Audit and report compliance . Till then the amount Rs16025.00 is kept under objection.

**14.8 - Non production Of Vouchers(OSP- 111 to 115)**

During Scrutiny The following Vouchers are not made available for checking . Thus the genuineness of the payment could not be ascertained.

Voucher No. Date	Amount	Particulars	Remark
74/28.04.12	10000.00	Paid to Laxmipriya Sahoo W/O-Muralidhar Sahoo towards Arr.	
164 to168/25.05.12	50000.00	Paid to 5 Nos Of NFBS Beneficiaris	
215/05.06.12	214070.00	Paid to Post master Jatni Towards PF Subscription	
216/05.06.12	174940.00	Paid to LIC of india Khurdha ,Lic Premium	
217/05.06.12	159570.00	Paid to AG Odisha Towards GIS Subscripion.	
219/05.06.12	484320.00	Paid to OSCB, BBSR towards Bank loan Instalment	
220/05.06.12	102233.00	Paid to Allhabad Bank, Khurda towards Bank loan Instalment	
405/02.08.12	71538.00	Paid to Post master Jatni Towards PF Subscription	
406/02.08.12	57576.00	Paid to LIC of india Khurdha , TowardsLic Premium	
408/02.08.12	120755.00	Paid to Allhabad Bank, Khurda towards Bank loan Instalment	
409/02.08.12	152200.00	Paid to OSCB, BBSR towards Bank loan Instalment	
557/11.09.12	76332.00	Paid to Post master Jatni Towards PF Subscription	
559/11.09.12	60889.00	Paid to LIC of india Khurdha , Towards Lic Premium	
561/11.09.12	159120.00	Paid to OSCB, BBSR towards Bank loan Instalment	
562/11.09.12	80000.00	Paid To Andhra Bank Towards Sinking Fund	
579/11.09.12	4000.00	Paid to Sri Bharat Ch Paikray Towards Pension Arr	
582/11.09.12	10000.00	Paid to Basudeb Swain towards ULS	
584/11.09.12	10000.00	Paid to Jayabharati Pattnaik toWards Suspension Allownce	
662/03.10.12	10000.00	Paid to Jayabharati Pattnaik toWards Suspension Allownce	
795/07.11.12	25000.00	Paid to Rabinarayan Sandhibigraha towards Pension Arr.	
796/07.11.12	10000.00	Paid to Jayabharati Pattnaik toWards Suspension Allownce	
809/07.11.12	191197.00	Paid to LIC of india Khurdha , Towards Lic Premium	
810/07.11.12	224929.00	Paid to Post master Jatni Towards PF Subscription	
830/16.11.12	20000.00	Rekha Naik ,W/O -Rathia Naik towards 6 <sup>th</sup> pay Arr.	
856/29.11.12	20000.00	Paid to B.P.Mishra towards 6 <sup>th</sup> Arr.	
886/05.12.12	10000.00	Paid to Sarat Ch Sahoo towards 5 <sup>th</sup> Arr.	
889/05.12.12	75545.00	Paid to Post master Jatni Towards PF Subscription	
890/05.12.12	63432.00	Paid to LIC of india Khurdha , Towards Lic Premium	
1049/28.01.13	1641.00	Paid to Sahoo Tracter and Auto Towards Repair of tractor	
1076/31.01.13	70000.00	Paid to Dambarudhar Samantaray Towards ULS	
1108/05.02.13	20000.00	Sarat ku. Sahoo ,Retd Jr Asst5 <sup>th</sup> Revised pay arr. Part	
1109/05.02.13	10000.00	Paid to Laxmidhar Prusty ULS	
1110/05.02.13	20000.00	Paid to J.Mangaraj towards Pension Arr.	
1113/05.02.13	20000.00	Paid to Bharati Bhusan Mishra Towards 6 <sup>th</sup> Pay Arr	
1114/05.02.13	10000.00	Paid to Sri Hari Nayak towards ULS	

1115/05.02.13	10000.00	Bijay ku Padhi ,Atc towads 6 <sup>th</sup> pay Arr	
1116/05.02.13	10000.00	Bikram Sundaray Ex OTC towads 6 <sup>th</sup> pay Arr	
1117/05.02.13	10000.00	Debabrata Misra , OTC towads 6 <sup>th</sup> pay Arr	
1118/05.02.13	10000.00	Laxman Ku Sahoo ,OTC towads 6 <sup>th</sup> pay Arr	
1119/05.02.13	10000.00	Ramesh ch Malik .OTC towads 6 <sup>th</sup> pay Arr	
1120/05.02.13	10000.00	Chakradhar Bramha , OTC towads 6 <sup>th</sup> pay Arr	
1121/05.02.13	10000.00	Sachidananda Panda ATC towads 6 <sup>th</sup> pay Arr	
1122/05.02.13	10000.00	Gautam Ghadei ATC towads 6 <sup>th</sup> pay Arr	
1123/05.02.13	10000.00	Raghunath Swain ,ATC towads 6 <sup>th</sup> pay Arr	
1124/05.02.13	10000.00	Ullas Krishna Naik ,ATc towads 6 <sup>th</sup> pay Arr	
1125/05.02.13	10000.00	Bhagirathi Mangaraj ,ATC towads 6 <sup>th</sup> pay Arr	
1126/05.02.13	10000.00	P.C.Parida , Mason towads 6 <sup>th</sup> pay Arr	
1127/05.02.13	10000.00	S. K. Sethy , ATC towads 6 <sup>th</sup> pay Arr	
1129/05.02.13	10000.00	Rabinarayan Sandhibigraha towards Pension Arr.	
1130/05.02.13	10000.00	Jayavarati Pattnaik Jr Asst. Suspension Allowance	
1131/05.02.13	10000.00	Gaurang Naik Sweeper towads 6 <sup>th</sup> pay Arr	
1132/05.02.13	30000.00	D.D.Samantaray , OTC towads 6 <sup>th</sup> pay Arr	
1135/05.02.13	20692.00	Paid to Sri Rushi mohan Martha towards Pension Arr.	
1137/05.02.13	30353.00	Paid to Sri Nilakanta Sahoo towards Pension Arr.	
1138/05.02.13	10000.00	Paid to Smt. Satyabhama Dei towards Pension Arr.	
1141/05.02.13	10000.00	Paid to Sri Tuni Naik towards Pension Arr.	
1143/05.02.13	21950.00	Paid to Sri Raj kishore Sahoo Peon towards Suspension Allowance	
1144/05.02.13	22745.00	Paid to Sri Subas Chandra Swain towards Gratuity	
1151/06.02.13	152908.00	Paid to Post master Jatni Towards PF Subscription	
1152/06.02.13	137094.00	Paid to LIC of india Khurdha , Towards Lic Premium	
1154/06.02.13	178667.00	Paid to Allhabad Bank, Khurda towards Bank loan Instalment	
1155/06.02.13	40000.00	Paid to Andhra Bank, Jatni towards Sinking Fund.	
1156/06.02.13	901165.00	Paid to O. S.C. Bank, BBSR towards Bank loan Instalment	
1158/06.02.13	52912.00	Paid to adminstrator Centran Pension Fund H&UD Deep towards Pension Contribution	
1201/08.02.13	25000.00	Paid to Sri Bharat Naik Sweeper towards 6 <sup>th</sup> Pay Arr.	
1336/18.03.13	72570.00	Paid to Post master Jatni Towards PF Subscription	
1337/18.03.13	80727.00	Paid to LIC of india Khurdha , Towards Lic Premium	
1338/18.03.13	26756.00	Paid to Allhabad Bank, Khurda towards Bank loan Instalment	
1339/18.03.13	117411.00	Paid to Central Coop Bank, Jatni towards towards Bank loan Instalment	
1340/18.03.13	121834.00	Paid to O. S.C. Bank, BBSR towards Bank loan Instalment	
Total	5012071.00		

In response to the audit objection statement at page 111 to 115 the E.O. replied that it will be produced during exit conference, out of which the above vouchers also could not be produced during exit conference . Thus the E.O. is advised to produce the vouchers to next Audit for verification and till then the amount Rs 5012071.00 is held under objection.

**PARA: 15 AUDIT ON WORKS**

**15.1 - Irregularities found in Works case records(OSP-82)**

- 1) During course of checking of works case records with reference to M.Bs, tender file, etc. the following irregularities and omissions were noticed which are detailed below:-
- a) All work case records have not been serially numbered according to each financial year.
  - b) Materials statements were not attached to the case records to ascertain the actual quantity of materials used in the work and its royalty due for deduction.

- c) Analysis of rate was not attached in the case record.
- d) In most of the case records, date of commencement and date of completion was not furnished.
- e) Almost all the case records were deviated from the original estimate. Also, revised estimates were not made in case of amount exceeding estimated cost.
- f) Contractor's license was not attached in some of the case record.
- g) Site inspection report was not furnished in the case record.
- h) Measurement books have been used haphazardly.
- i) Neither EPF has been deducted from the work bills nor have EPF certificates from contractor been attached in the work case records.
- j) In some instances Govt. guide lines have been deviated and no display board and photo copy of the project is attached in the case record.
- k) In some cases head of account from which the project has been executed is not mentioned in the case record

The Executive Officer is advised to take prompt and sincere action for regularization of the above omissions and compliance reported.

**15.2 - Excess Payment (OSP-82,83)**

**Excess Payment (OSP-82,83)**

Name of the Work	<b>Renovation of Sandhapur Tank in W.No-09</b>
C.R. No.	IX-TW-19/2012
Estimated cost	200000.00
Vr.333/17.07.12	Rs.2,00,000.00 - M.B.-169-P-19 to 33
Executant	Pramod Ku Baliarsingh.
Jr. Eng.	P.K. Sahoo

As per finalization of tender Sri Baliarsingh quoted (-) 8.1% of the Estimated cost , as such out of work bill 2,00,000.00 an amount of Rs 1,83,800.00 is due to him ,but vide Vr. No.333/17.07. 12 Rs 184000.00 has been paid . Thus an amount of Rs 200.00 was paid in excess which needs recovery.

In response to audit objection statement at page 82,83 the local authority has replied that recovered vide MR. No.4538/12.05.14 hence the objection is drooped .

**15.3 - (OSP-83)**

Name of the Work	<b>Construction of road from Nilakantheswar Temple to Pichhuli Tank In W.N.10</b>
C.R. No.	IX-R(O)-60/2012-13
Estimated cost	1,00,000.00
Vr.1012/14.01.13	Rs 98,239.00
Executant	Sri Kartik Behera .
Jr. Eng.	Sri P.K.Sahoo , D/M-30.11.12

Scrutiny of this case record reveals that One Sri Padma Ch S atapathy filed a suit against The E.O. Jatni Municipality vide C.S. No.70/2013 before Honorable Court of The Civil Judge ( Junior Division), Bhubaneswar , regarding construction of Road over his own private land i.e. on plot No.228 of Khata No.72 and plot. No.224 / 225 of Khata No.86 Of Badanugaon Mauza.

E.O. was asked to furnished wheather the J.E. has visited the site before preparation of plan Estimate , and reason of construction of road on a private land to Audit. On issue of objection memo the E.O. replied that the road in question was used by the public years long and as per the resolution of the council. After getting the court order necessary decision will be taken. Thus the E.O. is advised produce all the documents regarding the suit and the final order during next audit & compliance reported .Till then the expenditure of Rs 98,239.00 held under objection.

**15.4 - Non production of Works Case records: -(OSP-10 to 18,115 to 117)**

Following Works case records along with Measurement Books could not be made available to Audit and as well as at the time of Exit conference .

Voucher No. Date	Amount	Work	Executant
59/21.04.12	630090.00	Const. Of Boundary wall adjacent to Municipal office Building near Govt Girls high school	Damodar Pradhan
339/24.07.12	13220.00	Devlopment of road from Retanng colony main road back side of central school Ward-1	Harmohan Rautaray
466/21.8.2012	58287.00	Exvation and clining of drains in different wards .	Pratap Kumar Sahoo,JE
467/21.8.2012	11419.00	Const. of Sety Tank soakpit and water supply for Kalyani Mandap Hata Bazar W.No.-13	Pratap Kumar Sahoo,JE
982/02.01.13	5459.00	Special Repair culvert & cc road Near DC Pattnaik House in WN. 4	Bhikari charan Behera
1388/23.03.13	49950.00	Repair of road from Jata Behera house to Muku Bhaina house in W.N.-21	Gautam Pattnaik
956/31.12.12	126000.00	Const. of dwelling unit	Ganesh ch Mangaraj
983/02.01.13	17018.00	Development of road & drain from Ramesh Mangaraj house to PWD Kudiary WN-22	Sadasib Barik
Total	911443.00		

**Hence the E.O. is advised to produce the above works case Records during next audit & compliance reported .Till then the expenditure of Rs 911443.00 is held under objection.**

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

**16.1 -**

Audit on Units/Department (if any ) NOT APPLICABLE

**PARA: 17 AUDIT ON SCHEMES / PROGRAMMES**
**17.1 - Audit on Schemes/Programmes:**

No records in support of the schemes could be made available to audit nor the objection memo returned by the local authority in spite of issue of audit objection page no 9 .

**PARA: 18 MISCELLANEOUS**
**18.1 - Work bills paid after 5 years –( OSP -66,67)**

On verification it is found that the following work Bills have been paid to Sri Pratap Kumar Sahu , J.E. after a long period i.e. more than 5 years. The E.O. was asked to furnish the reason to Audit regarding the extra ordinary delay.

Voucher /Date	Amount	Name of the work	MB/Date	J.E./ executant
466/21.08.12	58287/-	Excavation & cleaning of drain in different word.	150/102-135 28.02.07	Pratap Kumar Sahoo
467/21.08.12	11419/-	Const. of septic tank, soak pit & water supply	15.04.07	Pratap Kumar Sahoo
Total	69706/-			

On issue of objection memo the E.O replied that Actually work has been done in proper time but bill produced in late for adjustment of advance. Hence the E.O. is advised to take immediate steps to conduct an inquiry by the competent Authority of such late payment and compliance reported to next audit. Till then, the payment of Rs. 69706/-is kept under objection.

**18.2 - Expenditures towards preparation of Welcome gate for NEW YEAR. ( OSP -67)**

On verification it is found that an amount of Rs. 24500.00 vide Vr. No.1173 / 08.02.13 was paid to Maa Durga Suppliers towards erection of 7 Nos of Welcome Gates for Happy New Year-2013. The file ,quotation,sanction of authority for the above expenditure may be shown to Audit. The E.O. was asked by Audit for which benefit of the Municipality such a huge amount was spent on preparation of gates.

On issue of objection memo the E.O replied that expenditure has been incurred as per council resolution. The reply is not convincing. Hence, the objection holds good. Steps need be taken to recover the amount of Rs. 24500/- which is a loss to the municipality and suggested for recovery from the officials responsible.

**Responsible Person for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Saroj Kumar Mohapatra	Ex-E.O.	Now M.E. BMC, Bhubaneswar Dist.Khurdha. Odosha	24500.00



**18.3 - DEPOSIT IN BANKS( OSP -67,68)**

On verification of Accountant cash book it is found that following amount was withdrawn from PL Account No. 8448 on 26.03.13 and shown deposited in different Account which was not deposited on the same date . The E.O. was asked to furnish the reason of delay, less deposit and the interest loss for 21 days of 91,28,000.00 why shall not be recoverable from the authority .

Voucher no /Date	Amount Withdrawn from PL Account	Shown deposited in bank A/C	Balance in the pass book as on 31.03.13	Date of Actual deposit	Amount	Remark
1410/25.03.13	9128000.00	SBI A/C-32946068070	Nil	17.04.13	9127000.00	Less 1000.00
1411/25.03.13	3194000.00	HDFC A/C-2458145000029	Nil	01.04.13	3194700.05	Excess 0.05

Thus an interest loss of 9128000/- for 21 days @4% is Rs 21006.00 (9128000.00X4/100 X 21/365) and less credit of 1000.00 becomes 21006.00 which is a loss to Municipality .

On issue of objection memo the E.O.replied that necessary steps will be taken and intimated to S.B.I. Jatni for taking appropriate steps. The reply is not convincing. Hence, the objection holds good. Steps need be taken to recover the amount of Rs. 22006/- which is a loss to the municipality and suggested for recovery from the officials responsible.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Saroj Kumar Mohapatra	Ex-E.O.	Now M.E. BMC, Bhubaneswar Dist.Khurdha. Odosha	11003.00
2	Sri Sarat Kumar Dash	Accountant, Sr Asst.	C/O-E.O. Jatni, Municipality At/Po-Jatni Dist Khurdha Odisha	11003.00

**18.4 - Deduction of bank charges ( OSP -68)**

On scrutiny of the NHSDP bank pass book bearing SB A/c No. 11196180112 of SBI Jatni , it is seen that a total sum of Rs.3550/-Was Deducted from the bank balance on different dates towards bank charges (such as AC keeping fee@ 550/- per annum and Minimum balance charges@ Rs. 1000/-per qtr.) as detailed below Due to which the bank balance of Rs. 4065/- as on 01.04.12 to Rs.515/- as on 31.3.13 because of non transaction and keeping Minimum Balance which is a loss to the Municipality. The E.O. was asked why the fund was not transferred to any other Account to avoid such bank charges and the loss will not be suggested for Recovery from the officials responsible.

Date	Charges	Amount (in Rs.)
30.06.12	Minimum balance charges	1000.00
30.09.12	Minimum balance charges	1000.00
31.12.12	Minimum balance charges	1000.00
12.03.13	A/c keeping fees	550.00
Total		3550.00

In response to audit objection memo the E.O replied that necessary steps will be taken and intimated to S.B.I. Jatni for taking appropriate steps .The reply is not convincing. Hence, the objection holds good. Steps need be taken to recover the amount of Rs. 3550/- which is a loss to the municipality and suggested for recovery from the officials responsible.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Sarat Kumar Dash	Accountant, Sr Asst.	C/O-E.O. Jatni, Municipality At/Po-Jatni Dist Khurdha Odisha	1775.00
2	Sri Saroj Kumar Mohapatra	Ex-E.O.	Now M.E. BMC, Bhubaneswar Dist.Khurdha. Odosha	1775.00

**18.5 - Details of OAP Payment Wanting( OSP -68 to 70)**

Details of OAP Disbursement certificate, Acquittance Roll , sanction order of 1<sup>st</sup> payment beneficiaries along with details accounts of deposit of undisbursed amount could not be made available to Audit and also to Exit conferende for checking.

Details of expenditure during 2012-13 is given below.

Voucher /No.Date	Amount	Particulars	Balance/diposited	date
25/12.04.12	170000.00	NOAP		
26/12.04.12	314400.00	MBPY/SOAP		Ssm/Pnb-30178-ac
27/12.04.12	73800.00	ODP	19200.00	23.04.12
114/14.05.12	1400.00	ODP		
115/14.05.12	5000.00	NOAP		
116/14.05.12	7800.00	SOAP/MBPY		
117/14.05.12	112800.00	ODP		
118/14.05.12	483300.00	SOAP/MBPY		
119/14.05.12	262500.00	NOAP	78300.00	29.05.12
233/13.06.12	112800.00	ODP		
234/13.06.12	262500.00	NOAP		
235/13.06.12	483300.00	SOAP	162300.00	02.07.12
drawn	-300.00			
303/12.07.12	112800.00	ODP		
304/12.07.12	483300.00	SOAP/MBPY		
305/12.07.12	262500.00	NOAP	122800.00	30.07.12
437/13.08.12	262500.00	NOAP		
438/13.08.12	112800.00	ODP		
439/13.08.12	483300.00	SOAP/MBPY	4400.00	28.08.12
588/13.09.12	262500.00	NOAP		
589/13.09.12	483300.00	SOAP/MBPY		Icici/0038
590/13.09.12	112800.00	ODP	108500.00	27.09.12
699/11.10.12	112800.00	ODP		
700/11.10.12	483300.00	SOAP/MBPY		
701/11.10.12	262500.00	NOAP	9900.00	30.10.12
825/14.11.12	113400.00	ODP		
826/14.11.12	483300.00	SOAP/MBPY		
827/14.11.12	281400.00	NOAP	49400.00	24.11.12
923/14.12.12	469000.00	NOAP + Winter		
924/14.12.12	805500.00	SOAP/MBPY+ Winter		
925/14.12.12	189000.00	ODP + Winter	100.00	28.12.12
1007/11.01.13	281400.00	NOAP		
1008/11.01.13	483300.00	SOAP/MBPY		
1009/11.01.13	113400.00	ODP		
1010/11.01.13	54000.00	Winter Allowances 270	27900.00	28.01.13
1196/08.02.13	113400.00	ODP		
1197/08.02.13	268500.00	NOAP		
1198/08.02.13	21500.00	IGNOAP		
1199/08.02.13	477300.00	MBPY		
1200/08.02.13	10000.00	MBPY		
1319/13.03.13	477300.00	MBPY		
1320/13.03.13	268500.00	IGNOAP		
1321/13.03.13	113400.00	ODP		
1322-A/13.03.13	156600.00	ARR.OAP		
1322-B/13.03.13	21500.00	IGNOAP 80YRS. ABOVE	94500.00	30.03.13 Ssm
				pnb30178
<b>Total</b>	<b>10925400.00</b>		<b>677300.00</b>	
<b>Total Paid</b>		<b>10248100.00</b>		

In response to audit objection memo the E.O replied that it will be produced during exit conference .Hence the E.O. is Advised to produce the said documents during next Audit for checking next audit & compliance reported .Till then the expenditure of Rs. 1,02,48,100.00 is held under objection.

**18.6 - Less /Non Deduction of House Rent( OSP -95 to 101)**

**DCB Position of Quarter Licence Free for 2012-13**

The DCB position of the Quarter Licence Free for the year 2012-13 is given here under

Sl. No.	Name of the Occupant	Period of Occupation	Other particulars	Rate of Rent	Amount Due	Amount Realised	Balance amount to be Realised
1.	Not Occupied					0.00	0.00
2.	Not Occupied					0.00	0.00
3	Jayakrushna Sahu	1.4.2012 to 12-10-12	Retired on 31-03-2012	Rs. 200/- P.M for 4-months @ five times of standard Rate i.e. Rs.4000/- for 2 months & 12 days	Rs 10348.00	0.00	10348.00
3	Bishnu Prasad Mishra	12-10-12 to 31-03-13	Continuing in this Municipality.	Rs 200.00 P.M.	Rs 3229.00 i.e. (Rs.200x4 Mohths & 19 days +1506X1 month 19 days HRA)	800.00	2429.00
4.	Not Occupied					0.00	0.00
5.	Braja Kishore Swain ATC	1.4.2012 to 31.3.2013	On Leave allotted since 4/2009	Rs.200/- P.M for 12 months	Rs.2400.00	0.00	2400.00
6.	C.Bahadur	1.6.2012 to 31.3.2013	Occupied since 14-02-2006 Died on 14-02-06	Rs. 2000/- P.M	Rs.2000/-for 12 months = 24000.00	0.00	24000.00
<b>TOTAL</b>					<b>39977.00</b>	<b>800</b>	<b>39177</b>

**Unauthorised Occupation of Govt. Quarter by Jayakrushna Sahu**

It is revealed from the scrutiny of Quarter allotment file of the Municipality Staff Quarter No.3 was made allotted to Jayakrushna Sahu, of this Municipality vide note sheet Page No.52 of allotment file. It is seen in the present audit that Sri Jayakrushna Sahu, was retired on 31-03-2012- As per OSC rule and employee can retain the quarter maximum up to 4 months after retire .Occupation of the Govt. Quarter beyond 4 month after retirement in liable for recovery of house rent at panel rate.

Under such circumstances the attention of the Local Authority as well as the Higher Administrative Authorities is drawn herewith to take immediate and tangible action for early recovery of the dues as suggested by the audit .

**Recovery of Govt. Quarter licence fee**

As per detailed mention in the D.C.B. position of quarter license free given above, it is seen that an amount of Rs.2429.00, 2400.00, are pending for recovery from Sri Sri Bishnu Prasad Mishra, Braja Kishore Swain ATC respectively. Total of which comes to Rs 4829.00. Steps need be taken for early recovery of above dues and reported to Audit.

**Quarter by Late C.Bahadur, Ex-Watchman**

It is disclosed from the quarter allotment file note sheet No.52 the quarter No.6 was occupied by late C.Bahadur , Ex-Watchman since 14-02-2006 It is seen in the present audit that the family members of late Bahadur is still occupying the Govt. Quarter although he was expired.. Steps need be taken for early recovery of above dues of Rs 24000.00 and necessary steps may be taken to vacate the Govt Quarter as per Rule 107 of O.S.C.

**Sweeper Quarters**

Sl. No.	Name of the Occupant	Period of Occupation	Other particulars	Rate of Rent	Amount Due	Amount Realised	Balance amount to be Realised
1.	Jogi Naik	1-04-12 to 31-03-13	Expired on 24-01-2010 & occupied by his family member	@ Rs 1400/- P.M.	16800.00	0.00	16800.00
2.	Bharat Naik	1-04-12 to 31-03-13	Rented to Manguli Parida & exp on April 2014. H.R. @	Rs 70/- P.M.	11448.00	0.00	11448.00

			884/- P.M. paid excess				
5	Rathia Naik	1.4.2012 to 31-03-13	Retired on 31-03-12 Expired on 31-04-12 & occupied by his family member	@ Rs 1400/- P.M.	16800.00	0.00	16800.00
6	Rama Naik	1.4.2012 to 31-03-13	Expired on 1-11-2005 & occupied by his family member	@ Rs 1400/- P.M.	16800.00	0.00	16800.00
7	Laxman Naik	1.4.2012 to 31-03-13	Expired on 02-10-10 & occupied by his family member	@ Rs 1400/- P.M.	16800.00	0.00	16800.00
8	Deba Naik	1.4.2012 to 31.3.2013	In Service	Rs.70/-P.M for 12 months	840.00	0.00	840.00
13	Sarat Naik	1.4.2012 to 31.3.2013	In Service Hra given @ Rs 715/-P.M.	Rs.70/-P.M for 12 months	9420.00	0.00	9420.00
14	Musa Naik	1.4.2012 to 31.3.2013	In Service Renetd to Laxman Naik Exp on 09-09-13	@ Rs 1400/- P.M.	16800.00	0.00	16800.00
15	Suresh Naik	1.4.2012 to 31.3.2013	In Service	Rs.70/-P.M for 12 months	840.00	0.00	840.00
16	Krushna Naik	1.4.2012 to 31.3.2013	In Service	Rs.70/-P.M for 12 months	840.00	0.00	840.00
<b>TOTAL</b>					<b>107388.00</b>	<b>0.00</b>	<b>107388.00</b>

In response to audit objection memo the E.O replied that steps/action will be taken for realisation of Quarter /house rent. Thus immediate steps may be taken to recover the amount of Rs 146565.00 from the persons maintained against each and vacate the quarters of the retired & expired employees as per Rule 107 of O.S.C.

**18.7 - Details of Sanction order, Leave in credit, Service Book wanting( OSP - 101)**

On checking of the accountant cash book it was seen that the following amount was given towards Un utilized leave salary. The E. O. was asked to produce the Sanction order, Leave in credit, Service Book to ascertain the genuineness of such payment to audit for checking.

**ULS of Laxmidhar Prusty Acq Page 87**

Voucher No/Date	Amount
29/28-04-12	80000.00
71/11-09-12	20000.00
650/3-10-12	20000.00
732/19-10-12	10000.00
788/7-11-2	10000.00
106/204-04-12	20000.00
1218/15-02-14	51360.00
Dushera Adv	10000.00
<b>Total</b>	<b>221360</b>

**ULS of Rusi Mohan Martha**

Voucher No/Date	Amount
80/23-04-12	60000.00
1136/1-2-13	30000.00
96/20-04-13	20000.00
Audit Recovery	4999.00
<b>Total</b>	<b>114999.00</b>

**ULS of Sachidananda Panda OTC**

Voucher No/Date	Amount
82/28-04-12	70000.00
1145/1-1-13	20000.00
103/20-04-13	10000.00
-/1-5-13	20000.00
Audit Recovery	5736.00
521/6-7-13	34004.00
<b>Total</b>	<b>159740.00</b>

**ULS of Prafula Kumar Jagadev**

Voucher No/Date	Amount
-/31-03-12	70000.00
660/30-10-12	10000.00
797/7-11-12	10000.00
1028/5-2-13	10000.00
95/20-4-13	10000.00
<b>Total</b>	<b>110000.00</b>

**ULS of Basudev Swain**

Voucher No/Date	Amount
-/11-1-12	10000.00
-/31-3-12	60000.00
659/3-10-12	11460.00
793/7-11-12	10000.00
92/20-4-12	10000.00
Audit Recovery	4824.00
-/11-7-13	25176.00
<b>Total</b>	<b>131460</b>

In response to audit objection memo the E.O replied that details will be produced at the time of exit conference. Hence the E. O. was advised to produce the Sanction order, Leave in credit, Service Book to ascertain the genuineness of such payment to next audit for checking & compliance reported. Till then the expenditure of Rs. 737559.00 is held under objection.

**18.8 - Irregular Refund of Obsequies Amount( OSP - 106)**

**Para: 18.8.1**

**Irregular Refund of Obsequies Amount( OSP - 106)**

On checking of the accountant cash book it was seen that a sum of Rs 5000/- was pad to Bairagi Guru ATC towards Obsequies' . The E. O. was asked to produce the details of sanction order, GIS passbook etc to audit for checking.

**Para: 18.8.2 ( OSP – 118)**

**GIS PASS BOOK WANTING –**

GIS pass book ,Sanction order and Concerned file regarding refund of GIS amount to following Retired Employes of Municipality may be produced before audit for checking .

Voucher No/Date	Amount	Name of the Employe	Designation
331/16.07.12	1080.00	Sri Laxmidhar Prusty	Retd .Sr. Asst
( Rs.3960.00)	1080.00	Miss Manorama Das	Retd .Jr. Asst
	600.00	Sri Sachidananda Panda	Retd.OTC
	600.00	Sri Basudev Swain	Retd.ATC
	600.00	Sri Hata Kishore Behera	Retd.OTC
	1255/01.03.13	1080.00	Sri Jaya Krishna Sahoo
1310/08.03.13 (Rs38700.00)	7500.00	Smt. Helina Singh	Retd. ANM
	600.00	Sri Janardan Harichandan	Retd.Tax collector

	7500.00	Susila Nayak	Retd.Peon
	600.00	Sri Rushi Mohan Martha	Retd.ATC
	7500.00	Sri Hari Nayak	Retd.Jamadar
	7500.00	Sri Bidhan Nayak	Retd.Sweeper
	7500.00	Sri Dambaru Dhar Samantaray	Retd.OTC
G.Total	43740.00		

In response to audit objection memo the E.O replied that it will be produced during exit conference.Hence the E. O. was advised to produce the details of sanction order, GIS passbook etc to ascertain the genuineness of such payment to next audit for checking & compliance reported. Till then the expenditure of Rs. 48740.00 is held under objection.

**18.9 - Details of Road Cutting Wanting:- ( OSP – 120 to 122)**

On checking of the Road cutting file it was seen that the following amount was collected towards road cutting & processing fee. To ascertain the genuineness of such payment the E.O. is requested to produce whether the building is a new one or old one. If it is a new one then the B.D.A. approved plan,Sketch map of the site may be produced to audit for checking. Again if it is a old one then the report from the holding section along with date of first holding assessment & the period passed for declaring it as an old building and electricity ,telephone bill may be produced to audit for checking. As per Letter No 651 dt 05-08-2012 of J.E. P.H.D. Jatani which states that after taking the permission for feasibility of water pressure from P.H. Section the N.O.C. should be issued . So the details of feasibility of water pressure from P.H. Section may be produced to audit for verification. The details of Road cutting Permission given are given below.

Name of the Person	Ward No	Holding No	M.R.No /Date	Amount
Biswanath Mishra	9	52	5163/16-04-12	400.00
Sabitree Dei	9	53	5162/16-04-12	400.00
Kabiraj Samantaray	20	220	5159/12-04-12	400.00
A.Behera	2	99	5152/11-04-12	400.00
Uchhab Sahu	3	150	5194/21-04-12	600.00
Prabhakar Behera	9	46	5195/21-04-12	400.00
Trinath Kar	10	45	5312/28-04-12	400.00
Bhajangobinda Mohanty	9	54	5313/28-04-12	600.00
Dama Sahu	11	15	5314/28-04-12	400.00
Brahmani Dei	8	226	5359/09-05-12	400.00
Charuhasihi Nayak	3	90	5360/09-05-12	600.00
Santi Devi	8	412	5361/09-05-12	1000.00
Biswanath Sahu	9	91	5524/29-05-12	1100.00
Pramilla Kumari Pattanaik	8	123	5543/05-06-12	400.00
A.Dei	9	48	5546/05-06-12	400.00
Ramani Sethy	10	57	5545/05-06-12	400.00
A.Sethy	12	58	5534/02-06-12	1500.00
Secretary RCMS Jatani	10	60	5557/11-06-12	1800.00
Rukuni Mohanty	8	231	5558/11-06-12	700.00
Sukanti Sethuy	12	58	554/02-06-12	1500.00
Abdul Salam	02	94	5907/27-06-12	400.00
Apanna Sahu	9	99	5909/27-06-12	1000.00
Apanna Sahu	Not Mentioned	98	5908/27-06-12	1000.00
Lalita Mohanty	9	26	5965/07-07-12	850.00
Rarnakar Behera	9	435	5924/05-07-12	800.00
Baikuntha Nath Parida	10	125	5968/09-07-12	400.00
Shayam Sundar Tripathy	10	65	5972/10-07-12	900.00
Sarita Satapathy	9	502	5980/20-07-12	250.00
Bansidhar Behera	6	343	Not Mentioned	400.00
Rammohan Prasad	4	304	5978/17-07-12	800.00
Sapan Kumar Chand	9	345	6431/07-07-12	1700.00
Sabita Singh	10	36	6432/07-07-12	300.00
Annapurna Sahu	12	64	Not Mentioned	Not Mentioned
Bhanumati Pattanaik	9	132	6438/03-08-12	200.00
Pradeep Kumar Pattanaik	14	28	6437/03-08-12	200.00
Usharani Patra	10	126	Not Mentioned	Not Mentioned
Suprabha Kumari Rautray	6	53	5436/03-08-12	200.00
Jamil Mahammad	4	419	4496/30-08-12	Not Mentioned

Krushna Ch Panigrahi	13	176	6901/04-09-12	Not Mentioned
Subasini Karan	18	06	6491/27-08-12	900.00
Sankarasan Agrawalla	4	17	Not Mentioned	Not Mentioned
Chhabi Dutta	12	116	6442/27-08-12	300.00
Bijay Kumar Sahu	8	394	6449/27-08-12	800.00
K.Nagendra Kumar	13	196	6494/29-08-12	200.00
Umakanta Satapathy	10	6	6915/13-0912	1000.00
Binapani Mishra	14	36	6933/18-0912	300.00
Manamohan Panigrahi	20	223	6932/18-0912	800.00
Satyabadi Rayaguru	6	348	Not Mentioned	Not Mentioned
Rabindra Moharana	21	359	Not Mentioned	Not Mentioned
Jada Krushnaberi	5	470	Not Mentioned	Not Mentioned
Suresh Kumar Sahu	3	133	Not Mentioned	Not Mentioned
Braja Bandhu Singh	10	66	Not Mentioned	Not Mentioned
Santosh Kumar Dash	8	34	Not Mentioned	Not Mentioned
Banabasi Panda	19	110	Not Mentioned	Not Mentioned
Arjuna Mishra	4	138	Not Mentioned	Not Mentioned
Suresh Kumar Sahu	3	133	Not Mentioned	Not Mentioned

The E.O. is also requested to furnish the details of M.R.No /Date & amount of the persons mentioned above to ascertain the genuineness towards issue of Road cutting N.O.C.On issue of objection memo the E.O. replied that it will be produced at the time of exit conference with proper verification . Hence the E.O. is advised to inquire into the matter compliance reported to Audit .

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

**19.1 - Audit of Loan/Deposits/CPF including Positions:**

The position of deposits has been furnished basing on the figures produced by the Local Authority. Due to improper maintenance of records and registers the same position could not be verified by audit.

**SECURITY DEPOSIT/EMD :**

During the year under audit Rs 849117.00 been received towards Security Deposits out of which Rs.330925.00 has been refunded.

**19.2 - ROYALTY, CESS, VAT ,I.T.& E.P.F.: O.S.P.(117,118)**

As per the figure furnished by the Local Authority the Receipt and Deposits of Royalty, Vat, Cess , I.T.& E.P.F. have been made during the year 2012-13 as detailed below. But proper Register in support of this has not been produced to audit to verify its correctness.

PARTICULARS	RECEIPTS	DEPOSITS	Remark
ROYALTY	568482.00	190667.00	
VAT	774534.00	774534.00	
CESS	224527.00	0.00	Rs 155961/-was wrongly deposited in I.T.Office.
I.T	199052.00	199052.00	
E.P.F.	48498.00	0.00	

It is seen that an amount of Rs. 224527/-was Collected towards labour cess out of which an amount of Rs .1,55,961.00 has been deposited in Income Tax office as detailed below .

Voucher No. Date	Amount	Particular
375/31.07.12	30699.00	Paid to IT Office Khurda Towards Diposit Of Cess from 1.04.12 to 01.06.12

812/07.11.12	63519.00	Paid to IT Office, Khurda Towards Cess 2012-13 Out Of Rs1,00,908.00 including IT
951/28.12.12	61743.00	Paid to IT Office, Khurda Towards Cess 2012-13 01.09.12 to 28.12.12 Out Of Rs1,11,123.00.00 including IT
<b>Total</b>	<b>155961.00</b>	

On issue of objection memo the E.O. replied that necessary steps will be taken for deposit the labour cess. This is wrong and could not fulfill the very Purpose of collection of labour cess. The amount of Rs. 224527.00 collected towards Labour cess should have been deposited in Dist.Labour Office, Khordha/Sub Treasury Jatani in proper head of account of Govt. State Govt Revenue was wrongly deposited in Central Govt. fund. Hence the E.O. is advised to take immediate steps to adjust an amount of Rs 155961/-in consultation with I.T. Deptt. & deposit the cess amount in proper quarter & compliance reported. Till then the irregular deposit of Rs 155961/- is held under objection.

**PARA: 20 RESULT OF AUDIT**

<b>20.1 - Remarks by Auditor:</b>
The general maintenance of accounts records of this Municipality cannot be said to be satisfactory in view of the remarks, observation and comments in the foregoing paras. The B.D.O. is advised to ensure for better maintenance of the accounts henceforth.

**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	.						
2	.						
3	.						
4	.						
5	.						
6	.						
7	.						
8	.						
9	.						
10	.						
11	.						
12	.						
13	.						
14	.						
15	.						
16	.						
17	.						
18	.						
19	.						
20	.						
21	.						
22	.						
23	.						
24	.						
25	.						
26	.						
27	.						
28	.						
29	.						
30	.						



31	.					
32	.					
33	.					
<b>Total</b>		<b>3629044.00</b>	<b>25973101.00</b>	<b>3444295.00</b>	<b>320313.00</b>	<b>0.00</b>

**Audit Certificate**

Certified that the accounts of Jatni Municipality for the financial year 2012-2013 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			0000-00-00	0	
2			0000-00-00	0	
3			0000-00-00	0	
4	11-4/58	4716	2014-05-30	120	Sri Bharati Bhusan Mishra, L.I.
5	11-3/45	4733	2014-06-04	67	Sri Bharati Bhusan Mishra, L.I.
6	11-2/26	Nil	2014-05-30	1785	Sri Bharati Bhusan Mishra, L.I.
7	15-2/83	4538	2014-05-12	200	Sri Pramod Kumar Baliar singh . Contractor
8	14-1/64	4534	2014-05-12	200	Sri Chittaranjan mohanty . Driver
9	14-1/64	4535	2014-05-12	3	Sri Hara Mohan Rautaray, Contractor
10	11-8/62	4433	2014-04-24	132262	Sri Bishnu Prasad Mishra ,Ex Cashier
11	11-4/58	4489	2014-05-05	9	Sri Narendra Kumar Palei ,ATC
12	11-4/58	4487	2014-05-05	33	Sri Narendra Kumar Palei ,ATC
13	11-4/58	4453	2014-04-30	620	Subas Chandra Sahoo ,OTC
14	11-4/56	4454	2014-04-30	36	Sri Surya Mohan Das ,
15	11-4/56	4485	2014-05-05	30	Sri Surya Mohan Das ,
16	11-4/56	4459	2014-04-30	60	Sri Nirmal chandra Mohanty , OTC
17	11-3/45	4533	2014-05-12	110	Sri DebabrataMishra ,OTC
18	11-3/48	4532	2014-05-12	100	Sri Jaya Krishna Das,
19	11-3/54	4488	2014-05-05	50	Sri Narendra Kumar Palei ,ATC
20	11-3/51	4457	2014-04-30	30	Sri Sibaprasad Mishra ,
21	11-3/45	4492	2014-05-05	1030	Sri Nirmal chandra Mohanty , OTC
22	11-3/45	4452	2014-04-30	300	Sri Susanta kumar Sahoo. L.I.
23	11-3/45	4486	2014-05-05	26	SrSriJanardan Harichandan,
24	11-3/44	4458	2014-04-30	67	Sri Subas Chandra Subudhi,OTC
25	11-3/44	4456	2014-04-30	22	Sri B.N.Bhattacharjya .ATC
26	11-3/44	nil	2014-03-18	11546	Sri Braja Kishore Swain .OTC
27	11-3/44	nil	2014-03-14	586	Sri Braja Kishore Swain .OTC
28	11-3/44	nil	2014-03-11	3184	Sri Braja Kishore Swain .OTC
29	11-3/44	nil	2014-03-03	1585	Sri Braja Kishore Swain .OTC
30	11-3/44	nil	2014-03-01	2239	Sri Braja Kishore Swain .OTC
31	11-3/44	nil	2014-02-01	452	Sri Braja Kishore Swain .OTC
32	11-3/43	nil	2014-02-01	851	Sri Braja Kishore Swain

					.OTC
33	11-3/43	4528	2014-05-12	2499	Sri Braja Kishore Swain .OTC
34	11-3/43	nil	2014-01-28	1414	Sri Braja Kishore Swain .OTC
35	11-3/43	nil	2014-01-25	663	Sri Braja Kishore Swain .OTC
36	11-2/26	nil	2014-04-28	6070	Sri Bishnu Prasad Mishra .Ex Cashier
37	11-2/26	nil	2014-04-28	4710	Sri Bishnu Prasad Mishra .Ex Cashier
38	11-2/26	nil	2014-04-26	12542	Sri Bishnu Prasad Mishra .Ex Cashier
39	11-2/25	nil	2014-04-26	8580	Sri Bishnu Prasad Mishra .Ex Cashier
40	11-2/25	nil	2014-04-26	8443	Sri Bishnu Prasad Mishra .Ex Cashier
41	11-2/25	nil	2014-04-26	7510	Sri Bishnu Prasad Mishra .Ex Cashier
42	11-2/25	nil	2014-04-24	11665	Sri Bishnu Prasad Mishra .Ex Cashier
43	11-2/25	nil	2014-04-26	3057	Sri Bishnu Prasad Mishra .Ex Cashier
44	11-2/25	nil	2014-04-24	10150	Sri Bishnu Prasad Mishra .Ex Cashier
45	11-2/24	4521	2014-05-08	60	Sri B.N.Bhattacharjya .ATC
46	11-2/23	nil	2004-02-20	7712	Sri Bishnu Prasad Mishra .Ex Cashier
47	11-2/23	nil	2014-02-19	17980	Sri Bishnu Prasad Mishra .Ex Cashier
48	11-2/22	nil	2014-02-18	7761	Sri Bishnu Prasad Mishra .Ex Cashier
49	11-2/22	nil	2014-02-17	3550	Sri Bishnu Prasad Mishra .Ex Cashier
50	11-2/22	nil	2014-04-24	18207	Sri Bishnu Prasad Mishra .Ex Cashier
51	11-2/21	nil	2014-02-09	10206	Sri Braja Kishore Swain .ATC
52	11-2/20	nil	2014-02-18	4485	Sri Bishnu Prasad Mishra .Ex Cashie
53	11-2/20	nil	2014-02-17	21039	Sri Bishnu Prasad Mishra .Ex Cashier
54	11-1/19	4531	2014-05-12	540	Sri Bishnu Prasad Mishra .Ex Cashier
<b>Total</b>				<b>326446</b>	