

LOCAL FUND AUDIT, BHUBANESWAR, ODISHA

CATEGORY : Municipality/Municipal Corporation,General

Audit Report No : 47160/AR/2014-2015-BHUBANESWAR

PARA: 1 TITLE SHEET

1	Name of the Institution :	Jatni Municipality
2	Year of Accounts under Audit :	2013-2014
3	Name of the Local Authority during the year of A/Cs :	Sri Saroj Ku Mohapatra Ex- E.O 01.4.2013 to 08.8.2013 Sri Ashutosh Samal E.O Dt.14.8.13 to 31.3.2014
	Name of the Local Authority at the time of Audit :	Sri Ashutosh Samal E.O
4	Duration of Audit :	16-05-2014 To 30-07-2014 (Mandays Consumed :- 64)
5	Name of the Auditors :	MADHUCHHANDA SAHOO - Lead Auditor(16-05-2014 to 30-07-2014) SAILEJA JATI - Lead Auditor(16-05-2014 to 30-07-2014) PRAGYAN MOHANTY - Auditor(16-05-2014 to 30-07-2014) NIHARIKA SAMAL - Auditor(25-05-2014 to 30-07-2014)
6	Name of the Reviewing Officer :	DEEPAK KUMAR SAHOO(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	25-08-2014
8	Entry Conference Date :	15-05-2014
9	Exit Conference Date :	27-10-2014
10	Name of the District Audit Officer :	BANITA SETHI
11	Date of approval of report by District Audit Officer :	21-11-2014

PARA: 2 PHYSICAL VERIFICATION

Slno	Name	Value	Remarks
1	Recorded At	Jatni mpty	
2	Date of Physical Verification	16.5.13	
3	Liquid Cash	Befor transaction	Diff- nil
4			

Comments

Sl no	Name of receipt Book	Book balance	Physical Balance	Difference
1	Miscellaneous receipt book	53	53(SR page-15)	nil
2	License on cart and carriage	80	80(SR page-13)	nil
3	Holding tax	95	95(SR page-76)	nil
4	Receipt U/S307	1701	1701(SR page-36)	nil
5	Receipt book U/S 309 @5.00	25	25 (SR page-51)	nil
6	Receipt book U/S 309 @10.00	138	160(SR page-52)	excess 22
7	User book (@30.00)	280	280(SR page-61)	nil
8	User book (@20.00)	160	160(SR page-66)	nil
9	User book (@10.00)	400	400(SR page-70)	nil
10	Miscellaneous receipt book U/S157(slaughter house)	70	70(SR page-49)	nil
11	seizure book U/S 311	9	9(pg-45)	nil
12	Cycle token	89	89(p-7)	nil
13	Cycle rickshaw token	42	421(p-8)	nil
14	Trolly rickshaw	26	29	Excess 3
15	Hand cart token	16	15	1 less
16	Milk trade token	39	39(SR pg--11)	nil
17	Dog token	36	36(SR pg-12)	nil
18	Postage stamp	284.00	284.00(stamp register p- 3)	nil
19	Liquid cash	19606.00	Rs19606.00(19601.00 in sub sidiary cash book at pg-56 and Rs,5.00 in PA cash book at pg-51)	nil

Objection statement (pg-22)has been issued regarding the less of 1 no hand cart token and for recovery of cost of same i.e Rs. 8/- but the local authority neither replied in this regard nor returned the original objection statement.. Hence the objection stands and Rs. 8.00 is suggested for recovery from sri G.C Pratap,Ex-License Inspector and compliance reported to audit. **(RECOVERED Vide MR No.5724 dt. 25-10-2014)**

During physical verification 22 nos of receipt book U/S 309 was found excess than the book balance and 3nos of trolly rickshaw token was found excess than the book balance (the details stated in the above table).The matter may be investigated and the reason of excess/less stock may be clarified to audit. & compliance-reported.

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

Sino	List Records/Register
1	Tax Collectors
2	Stock account of Receipt forms
3	Contract Agreement form for Works (Rule-341)
4	Cashier
5	Subsidiary Cash Book
6	Cash Book of the ULB
7	Salary Bills
8	Register of Investments
9	License for Carriages , Carts and Animals
10	Stock account of License Number Plates
11	Miscellaneous Receipt forms
12	Stamp Account
13	Stock account of Tickets used for daily Collection of Market fees
14	Register of Grants
15	Daily Collection Register
16	Stock Register of Stationeries
17	Postal/Bank Passbook No./Venue etc. to be mention
18	Paid Vouchers from
19	Measurement Book (Rule-365)

B : List of Records/Registers not Produced to Audit

Sino	List Records/Register
1	Warrant Register
2	Register of Writes Off form
3	Progress Statement
4	Notice Demand
5	Register of Distrainted property & sales
6	Register of Estimate and Allotment (Rule-332)
7	Distraint Warrant
8	Nominal Muster Roll (Rule-340)
9	Contract Certificate (Rule-343)
10	Miscellaneous Supply Bill (Rule-343)
11	Register of Works (Rule-345)
12	Subsidiary Account of Special Taxes
13	Treasury Chalan
14	Order Book
15	Register of Bills
16	Voucher of Recoupment of Permanent Advance Account
17	Permanent Advance Account
18	Periodical Increment Certificates
19	Absentee Statement
20	Register of Outstanding Advance
21	Advance Ledger
22	Register of Adjustment
23	Abstract Register of Expenditure
24	Abstract Register of Receipts
25	Deposit ledger
26	Register of Outstanding Deposits
27	Register of Quarterly & Annual account of Receipts
28	Register of Quarterly & Annual account of Expenditures
29	Annual Account of Receipts and Expenditure
30	Establishment Audit Register
31	Schedule for the Budget Estimate
32	Educational Budget Estimate
33	Abstract of the Budget Estimate
34	Loan Register
35	Appropriation Register of Loan Funds
36	License register for Drivers, and Owners of Carriages plying for hire
37	Register of lands
38	Register of Rents and Fixed Demand
39	Register of Interest bearing Securities

40	Assessment List
41	Demand and Collection Register
42	Profession Tax Demand and Collection Register
43	Jamabandi Register
44	Education Tax Demand & Collection Register
45	Appeal Petition
46	Register of Petition form
47	Arrear Demand Register
48	Mutation Register
49	Provident Fund Ledger (Rule-442 & 463)
50	Stock & Store Register(Works) (Rule-346)

C : List of Records/Registers not Maintained	
Sino	List Records/Register

Comments

PARA: 4 FINANCIAL POSITION

Jatni Municipality - 2013-2014

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	All cash book	01-04-2013	7559437 3.53	97478033. 00	17307240 6.53	84260195. 87	31-03-2014	8881221 0.66	31-03-2014	8881221 0.66	0.00	The closing balance as on 31-3-2014 mentioned at Page- 199 of Accountant Cash book during EXIT CONFERENCE.
	GRAND TOTAL		7559437 3.53	97478033. 00	17307240 6.53	84260195. 87		8881221 0.66		8881221 0.66	0.00	

Comments

The closing balance as per previous A.R was Rs.75594473.53 but the present Audit taken the O.B as Rs.75594373.53 as the renewed amount as per original FDR no- 511300167 dt.20.6.13(prior 057920) Nelachal Gramya Bank is Rs2431263.00 but the previous audit has taken it as Rs.2431363.00 which was Rs.100.00 excess than the actual.

Para-4.1 Details of closing balance:(As per Audit)

a) In shape of cash = 128805.00
 i) Subsidiary cash book=Rs.128800.00
 ii) P.A cash book =Rs.5.00
 Total =Rs.128805.00
 b) In PL A/C =3700556.00
 c) In FDR =9237950.00
 d) in bank =75744899.66
 Total(A) = Rs.88812210.66

Para- 4.2 DETAILS OF CLOSING BALANCE (as per Cash books) as on 31-3-2014 :-

1. In shape of cash = 128805.00
 2. In PL A/c =3700556.00
 3. In FDR A/C =9237950.00
 4. In bank A/C = 75744899.66

TOTAL(B) = Rs. 8,88,12,210.66

Para-4.2.1 DIFFERENCE OF FIGURE BETWEEN AUDIT & CASH BOOK (A - B) = NIL

Para-4.2.2 Comments- During Audit it is seen that the expenditure has been made up to dt.29.3.14 and the Accountant cash book has not been maintained by showing Closing balance as on 31-3-2014..In spite of issue of several objection statement and verbal request the closing balance as on 31.3.14 has not been placed by the Local Authority in the Accountant cash book..Though the Local Authority had agreed to produce the books of Account in complete manner in the date of entry conference made on dt. 15.5.13 ,they failed to produce the full fledged records. Further, the following irregularities are noticed during course of Audit.

(REGULARISED during EXIT CONFERENCE)

- 1)No bank Account ledger has been maintained by the Municipality.
- 2) Bank wise closing balance has not also been maintained in the closing balance of cash book.
- 3)The total receipts and expenditure has not been shown at the end of each month.
- 4)Bank reconciliation between cash book and pass book has not been done in cash book,
- 5)The receipt side of cash book has not been signed by the E.O.
- 6)The cash book has been maintained in haphazard manner deviating Govt. instruction.
- 6) In Most paces the detail head of expenditure has not been mentioned.

Para-4.3 The details of receipt and Expenditure figure for the year 2013-14 is appended in the financial statement of ALFA.

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

Jatni Municipality - 2013-2014

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	All pass books/PL A/C		01-03-2013	79445455.66	31-03-2014	79445455.66	0.00	1. PL A/c figure included in this figure. 2. Bankwise closing balance has not mentioned in the Accountant cash book.
	GRAND TOTAL			79445455.66		79445455.66	0.00	

Reconciliation

In spite of issue of objection statement the bank reconciliation statement, bank figure in accountant cash book and closing balance as on 31.3.14 could not be made available to audit.. However from available pass books the actual closing balance as on 31.3.14 is Rs.79445455.66 excluding fixed deposits and investment. The closing balance in Bank including PL Account as per audit is Rs.79445455.66 and the closing balance total of all passbooks & PL A/C as per Cash book is Rs. 7,94,45,455.66 as on 31-3-2014 with no difference amount. The objection statement has been issued (osp-108) to reconcile the difference between the C.B in bank pass book and the C.B in Bank as per cash book, but local Authority failed to comply. The bank account figure of Rs.79445455.66 may be placed passbook wise & Compliance-reported.

Sl no	Head of account	Name of the bank	Account number	Amount as on 31.3.2014
1	P.L Account	Sub treasury ,Jatni	8448	3700556
2	Current account	SBI,Jatni	1196180418	3255570
3	IHSDP	PNB,Jatni	100143020	433551.30
4	SSM	- do-	100130178	118293
5	Shopping complex	- do-	10009122	25085
6	CRF/NFCR	- do-	100066855	41555
7	BSY	- do-	100058874	2976
8	SD	- do-	100080606	628048.30
9	MLALAD	- do-	100065661	408808
10	PRR	- do-	100104207	54181
11	Water bodies	-do-	100185831	2000000
12	LFS Pension	SBI,Jatni	30467623680	59196
13	NLFS pension	-do-	1196196734	134096.51
14	13th FC	-do-	31311363858	20221217
15	RDW	-do-	30539757523	7025779
16	SJSRY	-do-	11196222961	668796.88
17	NRV	-do-	11196183179	425488.29
18	C.C.Road	SBI,JATNI	32946068070	6914097
19	STL	Andhra bank,Jatni	1002762	137855
20	Sinking Fund	-do-	1009613	283089
21	TFC	-do-	1009609	1117844
22	MTH	CBI,Jatni	1878315584	168347
23	IHSDP	Axis bank ,jatni	909010037765431	4281870

24	Not mentioned	Axis bank ,jatni	913010056548752	2446
25	Misc	-do-	727	512420.14
26	NSDP	SBI,Jatni	1196180112	0
27	IHSDP	Bank of Borada	46630100000412	5000000
28	Dev.fund	-do-	46630100000693	4299166
29	Not mentioned	HDFC.Jatni	24581450000029	1194255.05
30	OAP/ODP/MBPY	ICICI Bank	38	8603764.19
31	Motov vehicle	OBC,JATNI	1426219' 017059	2527000
32	Not mentioned	IDBI,Jatni	1112104000023001	30516
33	kalyan mandap	ICICI Bank	198501000069	5169589
			ToTal	79445455.66

PARA: 6 STOCK POSITION

Jatni Municipality - 2013-2014

Sno	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 made available to audit in spite of issue of objection statement for check.

PARA: 7 INVESTMENT

Jatni Municipality - 2013-2014

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	01-04-2013	14293435.00	5879739.00	8413696.00	824254.00	31-03-2014	9237950.00	31-03-2014	9237950.00	0.00	INVESTMENT REGISTER Page-12 .
	GRAND TOTAL	14293435.00	5879739.00	8413696.00	824254.00		9237950.00		9237950.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

Para-7.1 DIFFERENCE AMOUNT IN THE OPENING BALANCE :-

As per last audit report of Jatni municipal council for the year 2012-13 the closing balance of investment is Rs 14293535.00 ,but the present audit has taken Rs 14293435.00.00 , as the renewed amount as per original FDR no511300167 dt20.6..12(prior057920 as per last A.R) is Rs 24,31,263.00 , where as in last audit report it was mentioned as Rs 24,31,363.00 which is Rs 100.00 excess.

Para- 7.2 DETAILS OF CLOSING BALANCE as on 31-3-2014 :-

SI no	FDR no	Date of investment	Name of the bank	Amount invested (C.B.)	Period	Rate of intrest	Dt.of matured	Matured amount
1	11196357557	29.3.10	SBI ,Jatni	948380.00	84M	8.5	17.5.15	1708757.00
2	913040017065444	25.3.14	Axis bank,Jatni	5858307.00	180D.	8.25	21.9.14	6096652.00
3	511300167	26.6.12	Neelachal gramya bank	2431263.00	1year	9.5 %	26.6.13	2670593.00
			Total	9237950.00				

From above table it reveals that the matured date of FDR no 511300167 is 26.6.13 but till date the said FDR has not been renewed.

Objection memo has been issued to produce the up to date position of the FDR no-511300167 to which the local authority did not comply. They are advised to provide up to date investment position of said FDR to the next audit & compliance reported.

Para-7.3 Encashed amount not taken to cash book(osp-80)

During the year under audit the FDR no-3207456930 of SBI jatni dtd 8.12.11 investment amount of Rs.5478792.00 was matured and the interest accrued was Rs.400947.00.The FDR was closed and the matured amount of Rs.5879739.00 was encashed and credited to current account no-11196180418 but the Said encashed amount was not taken to cash book. The objection statement has been issued in this regard but local authority did not reply.Hence the same may be accounted for in cash book and produced to next audit till then the related amount i.e. Rs. 58,79,739.00 is held under objection.

Para-7.4 On checking of the investment position of Jatni municipal council for the year 2013-14, it is seen that FDR no.913040017065444 dt. 30.3.13 of Axis Bank with a investment amount of Rs 5435000.00. This FDR is renewed in the following manner-

FDR no.	Date of investment	Amount invested	Date of maturity	Matured value	Period	Rate of Interest
913040017065444	30.3.13	5435000.00	26.9.13	5622619.00	180 D	7%
Do	Not mentioned	5622619.00	Not mentioned	5749629.00	Not mentioned	Not mentioned
Do	25.9.13	5749629.00	25.3.14	5858307.00	Do	Do
Do	25.3.14	5858307.00	21.9.14	6096652.00	180D	8.25%

Interest accrued from this FDR of Rs. 423307.00 may be credited to the Cashbook and compliance-reported

to next audit.

PARA: 8 ADVANCE

Jatni Municipality - 2013-2014

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	01-03-2013	Accountant cash book	20029637.85	706690.00	20736327.85	386940.00	31-03-2014	20349387.85	31-03-2014	0.00	20349387.85	
	GRAND TOTAL		20029637.85	706690.00	20736327.85	386940.00		20349387.85		0.00	20349387.85	

Comments :

Year wise break up of outstanding advances

Prior to 2011-12 Rs.14147277.85

2011-12 Rs. 2887000.00

2012-13 Rs.2648760.00

2013-14 Rs.666350.00

(A)Outstanding advances for the year under audit.(2013-14)

sl.no	vr.no/dt	Amount	To whom paid	purpose
	143/8.4.13	5000	Naresh ku Mohanty ,DLR	for treatment
	2148/1.5.13	10000	Ramesh ch. Das,OTC	Contingent
	3276/30.5.13	5000	Bharati bhusan Mishra,L.I	Electrification of gandhi park
	4699/8.8.13	60000	Sriopati Ku Saho	Gratuity
	5558/17.7.13	20000	Jaykrishna Das,DLR	Marriage ceremoney
	6671/8.8.13	2000	Ajay ku sahuo,Jr. Asst	observation of independence day
	7711/30.8.13	10000	Ajay ku sahuo,Jr. Asst	observation of Lsg day
	8738/4.9.13	50000	Sri Ramesh ch. Das,OTC	Municipal election
	9753/16.9.13	262410	Sri Ramesh ch. Das,OTC	Municipal election
	10764,/27.9.13	100000	Sri Ramesh ch. Das,OTC	do
	11907/19.11.13	20000	Sri Suresh naik Sweeper	pay advance
	12916/22.11.13	4000	Dharmendra satpathy	sanitary
	13978/19.12.13	3440	Ajay ku sahuo,Jr. Asst	contingent
	14824/17.10.13	12675	Suchismita puhan,J.E	Road repair
	15825/17.10.13	37350	Suchismita puhan,J.E	Road repair
	16826/17.10.13	36975	Suchismita puhan,J.E	Road repair
	171059/22.1.14	10000	Satrugghna Pradhan	Treatment
	181063/25.1.14	2000	Ajay ku sahuo,Jr. Asst	observation of republic day
	191386/27.3.14	10000	Ramesh ch. Das,OTC	Contingent
	201049/20.1.14	5000	Satyabrata Tripathy,Driver	repair of water tanker
	21872/1.11.13	500.00	S.K Sethi.ATC	Purchase of stamp

	total	666350.00	
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Effective steps may be taken to adjust the huge outstanding advances and compliance reported to audit. The advance ledger was not maintained. However the above figures were obtained from accountant cash book. Non maintenance of advance ledger and outstanding advance ledger is highly irregular.

B). Outstanding advances for more than one year

On checking of the advance position it is noticed that following advances were paid during 2012-13 (as reveals from previous A.R for the year 2012-13)but the same was not adjusted during 2013-14

Table (I)

Sl.no	Voucher no date	Amount	To whom paid	Purpose
1	8/3.4.12	15000.00	Ramesh ch. Das, OTC	Jalachhtra
2	67/28.4.12	20000.00	Do	contingent
3	121/14.5.12	5000.00	Ramesh ch . Behera,DIR	Sisters marriage
4	309/12.7.12	15000.00	Om sri Jagannath Fabrication	Repairing of wheel Barrow
5	436/13.8.12	2000.00	Dambarudhar samantaray,Jr.Asst.	Observation of Independence day
6	485/28.12.12	3920.00	Bishnu Prasad Das, Jr.Asst.	Supply of soap
7	487/28.08.12	14000.00	Satyabrata tripathy Driver	Purchase of battery and dynamo of tractor
8	683/5.10.12	5000.00	Satrugna Pradhan,DIR	Funeral ceremony of his mother
9	858/29.11.12	3920.00	Bishnu Prasad Das, Jr.Asst.	Supply of Soap
10	981/1.1.13	3000.00	Bishnu Prasad Das, Jr.Asst.	Purchase of Executive diary and calender
11	1040/24.1.13	2000.00	Dambarudhar samantaray,Jr.Asst	Observation of Republic day
12	1041/24.1.13	3920.00	Bishnu Prasad Das, Jr.Asst.	Supply of soap
13	1164/6.2.13	5000.00	Nilu behera,DLR	Fathers treatment
14	1403/25.3.13	2000.00	Yudhisthir Sahani,Jr.Asst.	Drummer Charges
15	719/18.10.12	4000.00	Gajendra Mangaraj(dead)	Festival Adv.
	Total	103760.00		

Table(II) 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	Sarat ku. Sahoo ,Retd Jr Asst	5 th Revised pay arr. Part	
44/18.04.12	30000	B.P.mishra, Pharmacist	6 th pay Arr.	
70/28.04.12	20000	Sitakanta Sethy,ATC		
83/30.04.12	30000	J.Harichandan	6 th pay Arr.	
84/30.04.12	30000	Rekha Naik W/O-Rathia Naik	6 th pay Arr.	
85/30.04.12	10000	R.N. Sandhibigraha,ME	Gratuity arr. Advanced	
131/18.05.12	10000	Sarat ku. Sahoo ,Retd Jr Asst	5 th Revised pay arr. Part	
194/05.06.12	10000	R.N. Sandhibigraha,ME	Leave salary	
212/05.06.12	10000	Sarat ku. Sahoo ,Retd Jr Asst	5 th Revised pay arr. Part	
222/12.06.12	30000	B.B.M.ishra ,ATC	6 th pay Arr.	
225/11.06.12	5000	Pranati Malik	6 th pay Pension Arr.	
251/16.06.12	100000	B.P.Mishra,Pharmacist	6 th pay Arr.	
259/20.06.12	10000	Amulya ku Das ,ATC	6 th pay Arr.	
299/07.07.12	50000	Helina Singh,ANM	6 th pay Arr.	
300/07.07.12	50000	Kabindra Ku Mahapatra	6 th pay Arr.	
301/07.07.12	40000	Dhaneswar Das ,TS	6 th pay Arr.	
302/07.07.12	10000	Hari Naik, jamadar	6 th pay Arr.	
324/16.07.12	10000	Sarat ku. Sahoo ,Retd Jr Asst	5 th Revised pay arr. Part	
392/02.08.12	10000	Sarat ku. Sahoo ,Retd Jr Asst	5 th Revised pay arr. Part	
393/02.08.12	50000	Sarat ku Dash Jr Asst	6 th pay Arr.	
394/02.08.12	50000	Saroj Ku Ray,Jr Asst	6 th pay Arr.	
395/02.08.12	50000	Smt J. Satapathy ,OTC	6 th pay Arr.	
396/02.08.12	40000	Ranjan Ku Pradhan ,OTC	6 th pay Arr.	
397/02.08.12	30000	B.P.Das ,jr Asst	6 th pay Arr.	
398/02.08.12	20000	Babuly Mohanty	6 th pay Arr.	
399/02.08.12	30000	Bijay Ku Mohapatra	6 th pay Arr.	
400/02.08.12	30000	Ullash krushna Nayak, TS	6 th pay Arr.	
421/02.08.12	10000	Sachidananda Panda ,ATC	6 th pay Arr.	
462/17.08.12	5000	Suresh Ku Naik	6 th pay Arr.	
526/31.08.12	40000	B.P.Mishra,Pharmacist	6 th pay Arr.	
527/31.08.12	30000	Pratap ku saho ,JE	6 th pay Arr.	
528/31.08.12	5000	Pranati Mallik	6 th pay Arr.	

529/31.08.12	20000	Ramesh ch Das ,OTC	6 th pay Arr.	
565/11.09.12	10000	Sarat ku. Sahoo ,Retd Jr Asst	5 th Revised pay arr. Part	
644/03.10.12	10000	Sarat ku. Sahoo ,Retd Jr Asst	5 th Revised pay arr. Part	
663/03.10.12	20000	Sri Gaurang Naik , Sweeper	6 th pay Arr.	
664/03.10.12	20000	Dambaru dhar Samantaray	6 th pay Arr.	
665/03.10.12	20000	Smt Sarojini mahapatra	6 th pay Arr.	
666/03.10.12	20000	Smt Indumati Dei ,Attendant	6 th pay Arr.	
667/03.10.12	20000	Susila Nayak,Peon	6 th pay Arr.	
718/18.10.12	700000	70/72 Nos. Of Regular employees	6 th pay Arr.	Out of 720000/-Rs10000/- each adjusted during 2012-13 from J.Sahani & N.C. Mohanty
721/18.10.12	30000	R.N. Sandhibigraha,ME	Leave salary	
730/19.10.12	10000	Laxmidhar Naik Retd sweeper	6 th pay Arr.	
749/19.10.12	50000	Karunakar Mohanty ,ATC	6 th pay Arr.	
762/01.11.12	10000	Gajendra Mangaraj , Cons. supervisor	Pay Adv	
787/07.11.12	10000	Sarat ku. Sahoo ,Retd Jr Asst	5 th Revised pay arr. Part	
797/07.11.12	10000	Gaurang Naik Retd Sweeper	6 th pay Arr.	
798/07.11.12	20000	D.D.Samantaray	6 th pay Arr.	
802/07.11.12	20000	Hari Nayak ,Jamadar	6 th pay Arr.	
804/07.11.12	20000	Sukant Nayak , Tax collector	6 th pay Arr.	
805/07.11.12	20000	G.C.Patra ,OTC	6 th pay Arr.	
806/07.11.12	10000	Sudarsan Pujari ,Retd OTC	6 th pay Arr.	
808/07.11.12	20000	Rekha Naik ,W/O –Rathia Naik	6 th pay Arr.	
830/16.11.12	20000	Rekha Naik ,W/O –Rathia Naik	6 th pay Arr.	
856/29.11.12	20000	B.P.mishra, Pharmacist	6 th pay Arr.	
885/05.12.12	20000	Krushna Kumar Paikraya, ATC	6 th pay Arr.	
886/05.12.12	10000	Sarat ku. Sahoo ,Retd Jr Asst	5 th Revised pay arr. Part	
887/05.12.12	20000	Sukanta Kumar nayak T.C	6 th pay Arr.	
888/05.12.12	20000	Manguli Parida ,ATC	6 th pay Arr.	
936/18.12.12	50000	Sajoj Ku Ray ,Jr Asst	6 th pay Arr.	
947/20.12.12	10000	R.N. Sandhibigraha,ME	Leave salary	
1013/14.01.13	30000	Babuli Mohanty TS	6 th pay Arr.	
1014/14.01.13	30000	Bijay Ku Barik ,Night Wath man	6 th pay Arr.	
1015/14.01.13	30000	Jharendra Naik,Sweeper	6 th pay Arr.	
1108/05.02.13	20000	Sarat ku. Sahoo ,Retd Jr Asst	5 th Revised pay arr. Part	
1113/05.02.13	20000	B.B.Mishra .ATC	6 th pay Arr.	
1115/05.02.13	10000	Bijay ku Padhi ,ATc	6 th pay Arr.	
1116/05.02.13	10000	Bikram Sundaray Ex OTC	6 th pay Arr.	
1117/05.02.13	10000	Debabrata Misra , OTc	6 th pay Arr.	
1118/05.02.13	10000	Laxman Ku Sahoo ,OTC	6 th pay Arr.	
1119/05.02.13	10000	Ramesh ch Maik .OTC	6 th pay Arr.	
1120/05.02.13	10000	Chakradhar Bramha , OTC	6 th pay Arr.	
1121/05.02.13	10000	Sachidananda Panda ATC	6 th pay Arr.	
1122/05.02.13	10000	Gautam Ghadei ATC	6 th pay Arr.	
1123/05.02.13	10000	Raghunath Swain ,ATC	6 th pay Arr.	
1124/05.02.13	10000	Ullas Krishna Naik ,ATc	6 th pay Arr.	
1125/05.02.13	10000	Bhagirathi Mangaraj ,ATC	6 th pay Arr.	
1126/05.02.13	10000	P.C.Parida , Mason	6 th pay Arr.	
1127/05.02.13	10000	S. K. Sethy , ATC	6 th pay Arr.	
1131/05.02.13	10000	Gaurang Naik Sweeper	6 th pay Arr.	
1132/05.02.13	30000	D.D.Samantaray , OTC	6 th pay Arr.	
1250/01.03.13	10000	Sarat ku. Sahoo ,Retd Sr Asst	5 th Revised pay arr. Part	
1252/01.03.13	10000	Amulya ku Das ,ATC	6 th pay Arr.	
1277/06.03.13	30000	Bairagi Guru ,ATC	6 th pay Arr.	
1278/06.03.13	30000	Arjun Ku Mahapatra ,ATC	6 th pay Arr.	
1279/06.03.13	20000	Suresh Naik ,Sweeper	6 th pay Arr.	
1309/08.03.13	15000	Amulya ku Das ,ATC	6 th pay Arr.	
1342/20.03.13	15000	Sanatan Naik Sweeper	6 th pay Arr.	
1343/20.03.13	10000	Dhiren Ku Mohanty ATC	6 th pay Arr.	
Total	2545000.00			

It is seen from the above table (I&II) that advance of Rs.2648760.00(103760+2545000) which was paid during 2012-13 but still outstanding during 2013-14. In spite of issue of objection statement regarding the adjustment of such huge amount of outstanding advance no prompt action has not been taken by the local authority. Local Authority did not comply regarding the adjustment of such outstanding advances. According to Finance Deptt. Circular no. 2221/ F dtd 08.03.2012 the outstanding advances for more than one year will be treated as the loss to the Govt. as well as Auditee Institution and will be suggested for recovery. Further, according to Directorate of Local Fund Letter no-15179 dt.23.09.13 for the outstanding advances of more than one year both the sanctioning

Authority and the advance holder should be held equally responsible and surcharge action and surcharge action is to be initiated against them accordingly. Further in the above circular it is mentioned that in case the detailed information regarding the advance holder and the amount is not provided by the auditee institution the officers/personnel responsible for payment of the advance for the relevant periods should be recommended for surcharge action for the total amount of advance outstanding. will be initiated against them accordingly. Hence the outstanding advance of Rs.2648760.00 is suggested for recovery from following persons .

Sri Rabindra Ku Mishra, Ex-E.O=Rs.487460.00 (sanctioning Authority)

Sri Saroj Ku Mohapatra, Ex-E.O=Rs.1196420.00 (do)

Advance Holders =Rs.964880.00
Total =Rs.2648760.00

Para 8.1 NON PRODUCTION OF ADVANCE ADJUSTMENT VOUCHER :-

In spite of issue of objection memo, the advance adjustment vouchers, amounting to Rs. 15,000.00

(10000 + 5000) could not be produced to audit. Steps may be taken to produce the same to next-audit., till then Rs. 15000.00

is kept under objection.

*Details :-

Sl. No.	Adv. Adj. Vr. No/dt	Amount	Name of Advancee
1	1249/20.2.14	5000.00	Dharmendra Satpathy.
2	1394/20.3.14	10000.00	Bisnu Prasad Mishra

TOTAL : Rs.15,000.00

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs.)
1	Sri Rabindra Ku Mishra	Ex-E.O	Now at-Aparnaplaza, Ghatikia, Bhubaneswar	487460.00
2	Sri Saroj ku Mohapatra	Ex-E.O	Ex-E.O, Jatni Municipality, now A.E Bhubaneswar Municipal corporation.	1196420.00
3	Bhagirathi Mangaraj, ATC	ATC	Jatni Municipality	5000.00
4	Yudhistir Sahani, Ex. Jr. Asst.	Ex. JA	Jatni Municipality	1000.00
5	Nilu Behera, DLR	DLR	Jatni Municipality	2500.00
6	Satyabrata Tripathy, Driver	Driver	Jatni Municipality	7000.00
7	Satrugna Pradhan, DLR	DLR	Jatni Municipality	2500.00
8	Bishnu Prasad Das, Jr. Asst.	JA	Jatni Municipality	7380.00
9	Ramesh ch. Behera, DLR	DLR	Jatni Municipality	2500.00
10	Dhiren Ku. Mohanty, ATC	ATC	Jatni Municipality	5000.00
11	Sanatan Naik, Sweeper	Sweeper	Jatni Municipality	7500.00
12	Arjun Ku. Mohapatra, ATC	ATC	Jatni Municipality	15000.00
13	Bairagi Guru, ATC	ATC	Jatni Municipality	15000.00
14	pranati Mallick	--	Jatni municipality	5000.00
15	Amulya Ku. Das, ATC	ATC	Jatni Municipality	17500.00
16	Sri B.P Mishra	Ex-Pharmasist	Jatni Municipality	95000.00
17	Sri Sarat ku sahuo	Retd. Jr.Asst.	Jatni Municipality	60000.00
18	RN Sandhi Bigraha, ME	ME	Jatni Municipality	30000.00
19	BB Mishra, ATC	ATC	Jatni Municipality	25000.00

20	Rekha Naik,	Wife of Rathia Naik	Jatni Municipality	35000.00
21	J Harichandan	Ex-L.S	Jatni Municipality	15000.00
22	Sri Sitakanta Sethy.	ATC	Jatni Municipality	15000.00
23	PC Parida, Mason	Mason	Jatni Municipality	5000.00
24	Raghunath Swain, ATC	ATC	Jatni Municipality	5000.00
25	Gautam Ghadei, ATC	ATC	Jatni Municipality	5000.00
26	Chakradhara Brahma, OTC	OTC	Jatni Municipality	5000.00
27	Ramesh ch. mallik, OTC	OTC	Jatni Municipality	5000.00
28	Laxman Ku. saho	--	Jatni Municipality	5000.00
29	Debabrata Mishra, OTC	OTC	Jatni Municipality	5000.00
30	Bikram Sundaray	--	Jatni Municipality	5000.00
31	Bijay Ku. Padhi, ATc	ATC	Jatni Municipality	5000.00
32	Jharendra Naik, Sweeper	Sweeper	Jatni Municipality	15000.00
33	Bijay ku. Barik, Night Watchman	NW	Jatni Municipality	15000.00
34	Manguli Parida, ATC	ATC	Jatni Municipality	10000.00
35	Krushna Ku. Paikaray, ATC	ATC	Jatni Municipality	10000.00
36	Sudarshan Pujari, Retd., OTC	Retd. OTC	Jatni Municipality	5000.00
37	GC Patra, OTC	OTC	Jatni Municipality	10000.00
38	Sukanta Naik, TC	TC	Jatni Municipality	20000.00
39	Gajendra Mangaraj, Cons. Supervision	CS	Jatni Municipality	5000.00
40	karunakar MOhanty, ATC	ATC	ATC	25000.00
41	Laxmidhara Naik, Retd. Sweeper	Retd. Sweeper	Jatni Municipality	5000.00
42	Susila Nayak, Peon	Peon	Jatni Municipality	10000.00
43	Indumati Dei, Attendant	Attendant	Jatni Municipality	10000.00
44	Sarojini MOhapatra,	--	Jatni Municipality	10000.00
45	Dambarudhara Samantaray, Jr. Asst.	JA	Jatni Municipality	37000.00
46	Gouranga Naik, Sweeper	Sweeper	Jatni Municipality	20000.00
47	Ramesh ch. Das, OTC	OTC	Jatni Municipality	27500.00
48	Pratap Ku. Sahoo, JE	JE	Jatni Municipality	15000.00
49	Sachidananda Panda, ATC	ATC	Jatni Municipality	10000.00
50	Suresh Ku. Naik, Sweeper	Sweeper	Jatni Municipality	12500.00
51	Ullash Krushna Nayak, , TS	TS	Jatni Municipality	20000.00
52	Bijay Ku. Mohapatra,	--	Jatni Municipality	15000.00
53	Babuli Mohanty, TS	TS	Jatni Municipality	25000.00
54	BP Das, Jr. Asst.	JA	Jatni Municipality	15000.00
55	Ranjan Ku. Pradhan, OTC	OTC	Jatni Municipality	20000.00
56	Jayanti Satpathy, OTC	OTC	Jatni Municipality	25000.00
57	Saroj Ku. Ray, Jr. Asst.	JA	Jatni Municipality	50000.00
58	Sarat Ku. Das, Jr. Asst.	JA	Jatni Municipality	25000.00
59	Hari Naik, Jama Dar	Jamadar	Jatni Municipality	15000.00
60	Dhaneswar Das, TS	TS	Jatni Municipality	20000.00
61	Kabindra Ku. MOhapatra,	--	Jatni Municipality	25000.00
62	Helina Singh, ANM	ANM	Jatni Municipality	25000.00

PARA: 9 GRANTS

Jatni Municipality - 2013-2014

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	01-03-2013	94306453.50	78929917.00	173236370.50	66523368.00	31-03-2014	106713002.50	
	GRAND TOTAL	94306453.50	78929917.00	173236370.50	66523368.00		106713002.50	

Comments :

The details of Head wise Grant received and spent During the year 2013-14 is given below.

sl.no	Purpose of grant	O.B as on 1.4.13	Grant received	Total	Grants utilised	C.B as on 31.3.14
1	Road Dev. Grant	890165	5725000	6615165	1557024	5058141
2	Road maintenance (normal)	964848	0	964848	0	964848
3	Road & bridges Hard Case	7630524	0	7630524	0	7630524
4	Road & bridges (general)	1379257	2541000	3920257	317500	3602757
5	SJSRY	-2233787.5	663039	-1570748.5	514698	-2085446.5
6	MP/MLALAD	231226	0	231226	0	231226
7	Non residential building	757000	541000	1298000	0	1298000
8	Boundary wall	500000	0	500000	0	500000
9	Public toilet	306000	0	306000	0	306000
10	Accounts reform	80000	0	80000	0	80000
11	census operation	794820	0	794820	14660	780160
12	Entry tax	46000	0	46000	0	46000
13	Octroi compensation	16738376	22801130	39539506	21984000	17555506
14	Incentive	3958545	0	3958545	0	3958545
15	OAP/ODP/NOAP/MBPY/HIV	-2634515	14214418	11579903	14964900	-3384997
16	EIUS	9214	0	9214	0	9214
17	Shop room to Tsc	-100735	0	-100735	0	-100735
18	10th FC	2553405	0	2553405	0	2553405
19	Election	880240	0	880240	80435	799805
20	JAMBABA	131000	0	131000	0	131000
21	Unite d fund	-5500	0	-5500	0	-5500
22	BSY	9397	0	9397	0	9397
23	Const. of Bus stop	107634	0	107634	0	107634
24	FCR/NFCR/SRC	152108	0	152108	0	152108
25	NSDP	-723098	0	-723098	0	-723098
26	11 th FC	10420	0	10420	0	10420
27	mosrum taining	41000	0	41000	0	41000
28	12th fc	0	0	0	0	0
29	VAMBAY	1000	0	1000	0	1000
30	Solid waste management	1415000	743764	2158764	0	2158764

31	IHSDP	19047943	0	19047943	2588791	16459152
32	UBS	411000	0	411000	0	411000
33	Dev.of park & greenery	7650000	0	7650000	360000	7290000
34	Local festival grant	200000	150000	350000	0	350000
35	Matching contribution	104000	0	104000	0	104000
36	Water bodies	1650000	2000000	3650000	0	3650000
37	various dev. Grant	812000	0	812000	0	812000
38	Mvtax GRANT	2657329	2527000	5184329	0	5184329
39	street light maintenance	-297274	0	-297274	0	-297274
40	slum house survey	23085	0	23085	0	23085
41	13th Fc	9871827	12439000	22310827	8860388	13450439
42	Dev.of fund	7659000	0	7659000	1659000	6000000
43	Dev of fund of capital nature	0	4299166	4299166	0	4299166
44	NFBS	10000	240000	250000	560000	-310000
45	const. of CC Road	9128000	6926000	16054000	10057012	5996988
46	Incentive for Urban Service	1490000	2750000	4240000	2750000	1490000
47	Harish ch. Sahayata	0	100000	100000	94000	6000
48	Capacity Dev&prep of Dpr(sal. Of cont acct & Mis)	0.00	254400.00	254400	160960	93440
49	Manual Scavenger Grant	0.00	15000.00	15000	0	15000
	TOTAL	94306453.5	78929917	173236370.5	66523368	106713002.5

The grant register was maintained in halfazard manner by the Municipality. Further inspite of issue of objection statement the Local authority failed to produce the year wise break up of outstanding grant position. Hence the same need be produced to next audit and compliance reported.

Para-9.1 EXCESS GRANT-IN AID UTILISED:-

It is noticed from the above table Sl. No. 15 that a sum of Rs. 7,50,482.00 (14964900 - 14214418) has been excess utilised on the head of A/C OAP/ODP/NOAP/MBPY during the year 2013-14. Which is irregular.

Steps may be taken to recoup the amount of Rs. 7,50,482.00 early by obtaining grants for the purpose and compliance-reported to next-audit till then Rs. 7,50,482.00 is held under objection.

PARA: 10 UTILISATION CERTIFICATE

Jatni Municipality - 2013-2014

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	01-04-2013	204011968.90	78929917.00	282941885.90	39690400.00	31-03-2014	243251485.90	
	GRAND TOTAL	204011968.90	0.00	282941885.90	39690400.00		243251485.90	

Comments :

Para-10.1 Year wise break up of outstanding U.C = Upto 2012-13=176242580.00

During 2013-14=67008905.00

Total=243251485.00

Para-10.2 DETAILS OF U.C SUBMITTED

Sl no	Name of the Grant	Yr of Grant	Amount of U.C submitted	Letter no/Date	To whom submitted
1	13 th FCA,General Area Basic Grant	12-13	2150124.00	5838 Dt.20.6.13	F.A-cum- Joint Secy. To Govt. H&UD Deptt., Govt. Of Odisha
2	DO	DO	1286778.00	DO	DO
3	Maintanance of Roads and Bridges	11-12	631564.00	DO	DO
4	13 th FCA,General Area Basic Grant	10-11	1019355.00	DO	DO
5	DO	DO	2553205.00	DO	DO
6	Roads Devt. Works Grants	12-13	1842222.00	DO	DO
7	DO	DO	720595.00	DO	DO
8	DO	DO	818888.00	DO	DO
9	Const.of C.C Roads	DO	357915.00	DO	DO
10	DO	DO	1766000.00	DO	DO
11	Festival Grant.	DO	125000.00	DO	DO
12	Devolution Funds for High mast & street light(LED)	DO	1659000.00	DO	DO
13	Construction of C.C Road	DO	926085.00	L. no. 10808 dt.27.10.13	DO
14	DO	DO	3451363.00	DO	DO
15	Road Devt. Works	11-12	474620.00	DO	DO
16	Maintanance of Roads and Bridges	DO	297500.00	DO	DO
17	13 th FCA Maintanance of Roads and Bridges	12-13	568442.00	DO	DO
18	Construction of C.C Road	DO	677000.00	Memo no 2852 DO dt.21.2.14	DO
19	DO	DO	182000.00	DO	DO
20	DO	DO	242000.00	DO	DO
21	13 th FCA,General Area Basic Grant	DO	1488355.00	DO	DO
22	DO	DO	370000.00	DO	DO
23	Construction of C.C Road	13-14	929012.00	DO	DO
24	13 th FCA,General Area Basic Grant	12-13	2635740.00	DO	DO
25	Construction of C.C Road	DO	1525637.00	DO	DO
26	Compensation in lieu of octroi	13-14	10992000.00	DO	DO
	TOTAL		39690400.00		

Comments- It is seen that a tune of Rs.243251485.00 is pending for submission of U.C which is very alarming.Hence effective steps may be taken for submission of UC to the proper quarter and compliance reported.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - AMOUNT NOT CREDITED TO THE DCR (OSP 23)

On checking of the M.R bookno. 34 with reference to DCR maintained by sri Nirmal Chandra Mohanty,etc , it is reveled that a sum of Rs700.00 has not been taken to DCR and cashier cashbook collected through the following money receipt-

M.R book no.	M.R no./dt.	Amount	Particular
34	3326/27.2.14	500.00	Licence fees for hoarding board
34	3368/7.3.14	<u>200.00</u>	Licence fees for user charge.
TOTAL		700.00	

In response to the objection memo issued the local authority replied that , action is being taken for realisation for Rs 700.00 from Sri N.C Mohanty .As the amount has not been recovered , the total amount of Rs 700.00 needs recovery from the person responsible for such a loss.

AS THE VIGILANCE DEPTT. HAS SEIZED THE RECORD & REGISTER,THE VERIFICATION OF SAME OBJECTIONS COULD NOT BE COMPLETED.TILL THE PRODUCTION OF SAME RECORD & REGISTERS TO NEXT-AUDIT,THE RELATED AMOUNT OF Rs. 700.00 IS HELD UNDER OBJECTION.

11.2 - AMOUNT NOT TAKEN TO CASHBOOK (OSP-16)

On checking of the miscellaneous receipt book no 45 of Jatani municipal it is seen that an amount of Rs1,60,500.00 has not been taken to cashier cashbook collected through different receipts. The details as below-

Sl no.	M.R No/Date	Amount collected	Purpose	Person Responsible
1	4449/29.4.14	1000.00	Hire ch. Of 2 tank loaded water tank	Sri Bishnu Prasad Mishra, Ex cashier.
2	4450/29.4.14	9000.00	Reservation of town hall	Do
3	4463/30.4.14	150000.00	Withheld amount of Taxes and licence fees taken to cashbook recovered from DCRSof tax collectors.	Do
4	4477/3.5.14	500.00	Hire ch. Of 1 tank loaded water tank	Do
TOTAL		1,60,500.00		

In response to objection memo issued in this connection , the local authority replied that Rs 150000.00 was directly deposited to the Axis Bank A/C no. 14709.00 on 30.3.14. As Sri B.P Mishra was in charge of cashier till 30.3.14 but the same amount has not taken in to cashbook. Credit of the said amount was also verified by the audit. However the said amount is also taken in to accountant cash book at page no 25 dt. 3-4-2014. Hence the balance amount Rs10500.00(160500.00- 150000.00) needs recovery from the person responsible for such a loss.

AS THE VIGILANCE DEPTT. HAS SIEZED THE RECORD & REGISTERS,THE VERIFICATION WORK COULD NOT BE COMPLETED.HENCE,TILL THE PRODUCTION OF SAME RECORD & REGISTERS TO NEXT AUDIT,THE RELATED AMOUNT OF Rs. 10,500.00 IS HELD UNDER OBJECTION.

11.3 - AMOUNT NOT TAKEN TO CASHBOOK (OSP-14,15)

On checking of licence fees U/s 290 and 295 with reference to DCR and cashier's cashbook it is found that a total sum of Rs 80290.00 has been shown received by the cashier on different date (as shown in the DCR), but the amount has not been reflected /taken in the cashier's cashbook. The details are given below-

Sl no.	Name of the Tax collector	M.R book no.	M.R no.(from-to)	Amount shown collected in the DCR	Amount not/less credited in the cashier cashbook	Date of receipt by the cashier as shown in the DCR	DCR page no	Person responsible
1	C.D Brahma	37	3688-3690	296.00	nil	12.3.14	63	B.P Mishra
2	Niranjana Sundaray	35	3460-3482	9367.00	DO	22.2.14	45	DO
3	DO	38	3701-3725	11898.00	DO	4.3.14	48	DO
4	DO	38	3751-3774	13720.00	DO	11.3.14	50	DO
5	DO	38	3775-3800	9398.00	DO	14.3.14	51	DO
6	DO	42	4101-4125	10647.00	DO	18.3.14	52	DO
7	DO	42	4126-4150	10096.00	DO	21.3.14	53	DO
8	DO	42	4151-4169	14868.00	DO	24.3.14	54	DO
			TOTAL	80290.00				

In response to the objection memo issued in this connection , the local authority replied that Rs 79994.00 in respect of Sri Sundaray has already been recovered from sri B.P Mishra vide M.R no 4467 dt. 11.5.14 . Action is being taken for realisation of the rest amount of Rs 296.00(80290.00 - 79994.00)n-eeds recovery from the person responsible for such a loss.

AS THE VIGILANCE DEPTT. HAS TAKEN UP THE RECORD & REGISTERS,THE VERIFICATION WORK

COULD NOT BE COMPLETED.HENCE TILL THE PRODUCTION OF THE SAME RECORDS TO NEXT-AUDIT,THE RELATED

AMOUNT OF RS. 296.00 IS HELD UNDER OBJECTION.

11.4 - AMOUNT NOT TAKEN TO CASHBOOK (OSP-17 Statement page no1 to8)

On checking of the Misc. Receipt books issued to sri B.P Mishra Ex cashier it is revealed that the amount collected through receipt book no.24 and 33 amounting to Rs 2,38,006.00 (book no.24- Rs 1,32,362.00 +bookno. 33 –Rs1,05,644.00)has not been taken to cashbook. Details of amount collected through each receipt is given below-

SLno	M.R book no.	M.R no./Date	Amount collected	Purpose
1	24	2301/5.12.13	2250.00	Re reservation of town hall
2		2302/5.12.13	500.00	Hire ch. Of water tank
3		2303/5.12.13	500.00	DO
4		2304/5.12.13	1400.00	Hire ch. For cleaning cess pool
5		2305/5.12.13	2100.00	DO
6		2306/5.12.13	2100.00	DO
7		2307/6.12.13	9000.00	Reservation of town hall
8		2308/6.12.13	500.00	Hire ch. Of water tank
9		2309/6.12.13	500.00	DO
10		2310/6.12.13	500.00	DO
11		2311/7.12.13	700.00	Hire ch. Of cleaning cess pool
12		2312/7.12.13	700.00	DO
13		2313/7.12.13	32.00	RTI
14		2314/9.12.13	500.00	Hire ch. Of water tank
15		2315/9.12.13	1400.00	Hire ch. Of cess pool
16		2316/9.12.13	9000.00	Res. Of town hall
17		2317/9.12.13	500.00	Hire ch. Of water tank
18		2318/9.12.13	1000.00	Hire ch. Of vechile
19		2319/10.12.13	1200.00	Hire ch. Of cess pool
20		2320/10.12.14	500.00	Hire ch. Of water tank.
21		2321/10.12.14	300.00	DO
22		2322/10.12.14	500.00	DO
23		2323/10.12.14	9000.00	Res.of town hall
24		2324/10.12.14	9000.00	DO

25		2325/10.12.14	1500.00	Hire ch.of water tank
26		2326/10.12.14	500.00	DO
27		2327/13.12.14	500.00	DO
28		2328/13.12.14	300.00	DO
29		2329/13.12.14	300.00	DO
30		2330/17.12.14	500.00	DO
31		2331/17.12.14	500.00	DO
32		2332/18.12.14	750.00	DO
33		2333/18.12.14	9000.00	Res.of town hall
34		2334/18.12.14	120.00	Elect. Ch. Of town hall
35		2335/18.12.14	180.00	DO
36		2336/18.12.14	108.00	DO
37		2337/18.12.14	120.00	DO
38		2338/18.12.14	138.00	DO
39		2339/18.12.14	216.00	DO
40		2340/18.12.14	276.00	DO
41		2341/18.12.14	210.00	DO
42		2342/18.12.14	156.00	DO
43		2343/18.12.14	258.00	DO
44		2344/18.12.14	162.00	DO
45		2345/18.12.14	198.00	DO
46		2346/18.12.14	288.00	DO
47		2347/18.12.14	120.00	DO
48		2348/18.12.14	180.00	DO
49		2349/19.12.14	1000.00	Hire ch. Of water tank
50		2350/19.12.14	500.00	DO
51		2351/19.12.14	750.00	DO
52		2352/20.12.14	900.00	DO
53		2353/21.12.14	9000.00	Res.of town hall
54		2354/23.12.14	750.00	Hire ch. Of water tank
55		2355/23.12.14	2250.00	Res. Of town hall(concession)
56		2356/23.12.14	500.00	Hire ch. Of water tank
57		2357/23.12.14	500.00	DO
58		2358/24.12.14	500.00	DO
59		2359/24.12.14	2100.00	Hire ch.of cess pool
60		2360/24.12.14	500.00	Hire ch. Of water tank
61		2361/24.12.14	500.00	DO
62		2362/26.12.14	500.00	DO
63		2363/26.12.14	1200.00	Hire ch. Of cess pool
64		2364/26.12.14	500.00	Hire ch. Of water tank
65		2365/26.12.14	500.00	DO
66		2366/26.12.14	1200.00	Hire ch. Of cess pool
67		2367/26.12.14	700.00	Do
68		2368/26.12.14	500.00	Hire ch. Of cess pool
69		2369/26.12.14	500.00	DO
70		2370/27.12.14	500.00	DO
71		2371/27.12.14	500.00	DO
72		2372/27.12.14	500.00	DO
73		2373/27.12.14	9000.00	Res.of town hall
74		2374/27.12.14	500.00	Hire ch. Of water tank
75		2375/28.12.14	1500.00	DO
76		2376/28.12.14	500.00	DO
77		2377/28.12.14	500.00	DO
78		2378/28.12.14	500.00	DO
79		2379/28.12.14	500.00	DO
80		2380/30.12.14	500.00	DO
81		2381/30.12.14	1400.00	Hire ch. Of cess pool
82		2382/30.12.14	300.00	Hire ch. Of water tank
83		2383/30.12.14	500.00	DO
84		2384/30.12.14	500.00	DO
85		2385/30.12.14	500.00	DO
86		2386/30.12.14	1400.00	Hire ch. Of cess pool
87		2387/1.1.14	500.00	Hire ch. Of water tank
88		2388/1.1.14	9000.00	Res.of town hall
89		2389/1.1.14	500.00	Hire ch. Of water tank

90		2390/1.1.14	500.00	DO
91		2391/2.1.14	500.00	DO
92		2392/2.1.14	500.00	DO
93		2393/2.1.14	750.00	DO
94		2394/2.1.14	500.00	DO
95		2395/2.1.14	300.00	DO
96		2396/2.1.14	500.00	DO
97		2397/3.1.14	500.00	DO
98		2398/3.1.14	500.00	DO
99		2399/4.1.14	1400.00	DO
100		2400/4.1.14	500.00	DO
		TOTAL	132362.00	
1	33	3201	500.00	Hire ch. Of water tank
2		3202	500.00	DO
3		3203	500.00	DO
4		3204	750.00	DO
5		3205	500.00	DO
6		3206	500.00	DO
7		3207	500.00	DO
8		3208	750.00	DO
9		3209	500.00	DO
10		3210	500.00	DO
11		3211	500.00	DO
12		3212	500.00	DO
13		3213	500.00	DO
14		3214	500.00	DO
15		3215	500.00	Do
16		3216	500.00	DO
17		3217	500.00	DO
18		3218	500.00	DO
19		3219	500.00	DO
20		3220	1500.00	DO
21		3221	500.00	DO
22		3222	500.00	DO
23		3223	500.00	DO
24		3224	150.00	DO
25		3225	258.00	Elect. Ch. Of town hall
26		3226	138.00	DO
27		3227	114.00	DO
28		3228	126.00	DO
29		3229	78.00	DO
30		3230	150.00	DO
31		3231	500.00	Hire ch. Of water tank
32		3232	500.00	DO
33		3233/15.2.14	300.00	DO
34		3234/15.2.14	1000.00	DO
35		3235/15.2.14	500.00	DO
36		3236/17.2.14	500.00	DO
37		3237/17.2.14	1040.00	Cost of tender paper
38		3238/17.2.14	9000.00	Res. Of town hall
39		3239/17.2.14	750.00	Road cutting & processing fees
40		3240/17.2.14	900.00	DO
41		3241/17.2.14	700.00	DO
42		3242/17.2.14	500.00	Hire ch. Of water tank
43		3243/17.2.14	1400.00	Road cutting & processing fees
44		3244/18.2.14	500.00	Hire ch. Of water tank
45		3245/18.2.14	500.00	DO
46		3246/18.2.14	400.00	Road cutting & processing fees
47		3247/19.2.14	13860.00	Rent for Hat Bazar Kalyani mandap
48		3248/19.2.14	1040.00	Cost of tender paper
49		3249/19.2.14	1040.00	DO
50		3250/19.2.14	500.00	Hire ch. Of water tank

51		3251/19.2.14	500.00	DO
52		3252/19.2.14	500.00	DO
53		3253/20.2.14	500.00	DO
54		3254/20.2.14	500.00	DO
55		3255/20.2.14	500.00	DO
56		3256/20.2.14	500.00	DO
57		3257/20.2.14	500.00	DO
58		3258/20.2.14	500.00	DO
59		3259/21.2.14	600.00	Road cutting & processing fees
60		3260/22.2.14	500.00	Hire ch. Of water tank
61		3261/22.2.14	500.00	DO
62		3262/22.2.14	500.00	DO
63		3263/22.2.14	500.00	DO
64		3264/22.2.14	750.00	DO
65		3265/24.2.14	500.00	DO
66		3266/24.2.14	500.00	DO
67		3267/24.2.14	500.00	DO
68		3268/24.2.14	500.00	DO
69		3269/24.2.14	500.00	DO
70		3270/24.2.14	500.00	DO
71		3271/25.2.14	750.00	DO
72		3272/26.2.14	500.00	DO
73		3273/28.2.14	9000.00	Res. Of town hall
74		3274/28.2.14	500.00	Hire ch. Of water tank
75		3275/28.2.14	500.00	DO
76		3276/28.2.14	500.00	DO
77		3277/28.2.14	500.00	DO
78		3278/28.2.14	500.00	DO
79		3279/1.3.14	750.00	DO
80		3280/1.3.14	500.00	DO
81		3281/3.3.14	300.00	DO
82		3282/3.3.14	500.00	DO
83		3283/3.3.14	500.00	DO
84		3284/3.3.14	500.00	DO
85		3285/3.3.14	750.00	DO
86		3286/3.3.14	9000.00	Res. Of town hall
87		3287/3.3.14	150.00	Elect. Ch. Of town hall
88		3288/4.3.14	500.00	Hire ch. Of water tank
89		3289/4.3.14	9000.00	Res. Of town hall
90		3290/4.3.14	1100.00	Road cutting & processing fees
91		3291/4.3.14	4000.00	Res. Of Town hall
92		3292/4.3.14	500.00	Hire ch. Of water tank
93		3293/6.3.14	750.00	DO
94		3294/6.3.14	500.00	DO
95		3295/6.3.14	500.00	Do
96		3296/6.3.14	300.00	Do
97		3297/6.3.14	500.00	DO
98		3298/7.3.14	600.00	Road cutting & processing fees
99		3299/7.3.14	500.00	DO
100		3300/7.3.14	1400	Hire ch. Of cess pool.
		TOTAL	105644.00	
		Bookno.24 total	132362.00	
		Book no.33 total	105644.00	
		G.TOTAL	238006.00	

However out of the above mentioned amount, Rs 2,37,006.00 is recovered from Sri Bishnu Prasad Mishra vide Book no.45,M.R no. 4433/24.4.14, which was deposited in Axis bank A/C no.4709 on 24.4.14. The balance amount of Rs 1000.00 (2,38,006.00- 2,37,006.00) may be recovered from Sri Bishnu Prasad Mishra .

In response to the objection raised, Sri Bishnu Prasad Mishra deposited Rs 800.00 vide Book no.48,M.R no. 4744/7.6.14, and taken to cashier cashbook page no. 63. dt. 7-6-2014 and the balance amount of Rs200.00 will be recovered from Sri Mishra. Hence Rs200.00 needs recovery.

AS THE VIGILANCE DEPTT. HAS TAKEN THE RECORD & REGISTERS,THE VERIFICATION WORK COULD NOT BE COMPLETED.

HENCE,TILL THE PRODUCTION OF CONNECTED RECORD & REGISTERS TO NEXT-AUDIT,THE RELATED AMOUNT i.e.

Rs. 200.00 IS KEPT UNDER OBJECTION.

11.5 - Amount not taken/ less taken to DCR (osp 34,35)

On checking of the user fee receipt book with reference to DCR of the following tax collectors it is seen that the following amounts were not taken to DCR and cashier cashbook -

Sl no	Bookno	M.R no	No of MRs	@ each receipt	Amount to be taken DCR	Amount taken DCR	Less/not credited	Person responsible
1	72	542	54144 to 54048	5@Rs10.00	50.00	40.00	10.00	Sri Suratha Bhuyan
2	77	32	3132 to 3149	18@Rs30.00	540.00	510.00	30.00	DO
3	77	558	55710 to 55717	8@Rs10.00	80.00	70.00	10.00	DO
4	89	171	17079 to 17100	22@Rs20.00	440.00	420.00	20.00	DO
5	91	181	18007 to 18042	36@Rs20.00	720.00	700.00	20.00	DO
6	92	72	7159 to 7168	10@Rs30.00	300.00	270.00	30.00	DO
7	97	206	20597 to 20600	9@Rs20.00	180.00	100.00	80.00	DO
8	99	222	27157 to 22200	44@Rs20.00	880.00	840.00	40.00	DO
						Total	240.00	
9	10	518	51729 to 51747	18@Rs10.00	180.00	150.00	30.00	Sri N.K Palei
10	12	174	17378 to 17391	14@Rs20.00	280.00	240.00	40.00	DO
						Total	70.00	
11	76	541	54060 to 54062	3@Rs10.00	30.00	20.00	10.00	Sri R.N Swain
12	84	561	56013 to 56015	3@Rs10.00	30.00	20.00	10.00	DO
13	84	561	56016 to 56022	7@Rs10.00	70.00	Nil	70.00	DO
14	88	561	56056 to 56085	30@Rs10.00	300.00	Nil	300.00	DO
15	96	575	57784 to 57790	7@Rs10.00	70.00	60.00	10.00	DO
						Total	400.00	
						G.Total	710.00	

The above mentioned amount of Rs 710.00 may be realised from the person responsible for the loss.

In response to the objection memo local authority replied that action is being taken for recovery from the person concerned .As the amount has not been realised from the person , Hence the total amount of Rs 710.00 needs recovered.

RECOVERED Rs. 400.00 vide MR No. 5735 dt. 28-10-2014 FROM SRI R.N.SWAIN & Rs. 70.00 Vide MR No. 5738 dtd. 28-10-2014 FROM N.K. PALAI.AND POSITION INTIMATED IN EXIT-CONFERENCE.

FURTHER, THE VIGILNCE DEPTT. HAS TAKEN THE RECORD & REGISTERS.HENCE,THE VERIFICATION WORK FOR THE OBJECTION-PARA

COULD NOT BE COMPLETED.TILL THE PRODUCTION OF SAME RECORD & REGISTERS TO NEXT AUDIT,THE CONNECTED AMOUNT OF

Rs. 240.00 IS HELD UNDER OBJECTION.

11.6 - AMOUNT NOT TAKEN TO DCR (OSP 40,41)

On checking of the stock register of user fee u/s 388 (10)B with reference to receipt books issued to different tax collectors ,it is found that the following receipt books though issued ,but the amount collected through these receipts were not taken to DCR and cashier cashbook . The details are given below

Sl no.	Dt. Of issue	No. Of M.Rs	Amount	Total amount	Book no.	M.R no	Ref stock book page no.	Person responsible
1	21.1.14	100	Rs10.00	Rs1000.00	538	53701-53800	7	Jayakrushna Das
2	31.1.14	100	Rs10.00	Rs1000.00	547	54601-54700	7	Do
3	7.2.14	100	Rs10.00	Rs1000.00	552	55101-55200	8	Do
4	13.2.14	100	Rs10.00	Rs1000.00	555	55401-55500	8	Do
5	21.1.14	100	Rs20.00	Rs2000.00	63	6201-6300	61	Do
6	10.2.14	100	Rs20.00	Rs2000.00	101	10001-10100	62	Do
7	10.1.14	100	Rs30.00	Rs3000.00	195	19401-19500	106	Do
8	21.1.14	100	Rs30.00	Rs3000.00	2	101-200	107	Do
9	31.1.14	100	Rs30.00	Rs3000.00	15	1401-1500	107	Do
10	10.2.14	100	Rs30.00	Rs3000.00	23	2201-2300	107	Do
11	8.5.14	100	Rs20.00	Rs2000.00	219	21801-21900	66	Dambarudhar Badajena
12	6.3.14	100	Rs10.00	Rs1000.00	567	56601-56700	8	Siba prasad Mishra.
			TOTAL	23000.00				

In response to the objection memo issued in this regard ,the local authority recovered the the amount as follows-

M.Rbook no	M.R NO./Date	Amount	PersonFrom recovered	Dt. of entry in to the cashbook
5	5046/18.7.14	2000.00	Sri D.D Badajena	cashier cashbook p no.96
5	5047/19.7.14	1000.00	sri S.P Mishra	DO pno

Out of the total amount of Rs 23000.00 , Rs 3000.00 recovered from the person noted against each. The balance amount of Rs 20000.00 (23000.00- 3000.00) needs recovery from the person responsible .

AS THE VIGILANCE DEPTT. HAS SEIZED RECORD & REGISTERS,HENCE,THE VERIFICATION OF OBJECTION-PARA COULD NOT BE COMPLETED.TILL THE PRODUCTION OF SAME RECORD & REGISTERS TO NEXT-AUDIT,THE RELATED AMOUNT i.e. Rs. 20,000.00 IS HELD UNDER OBJECTION.

11.7 - AMOUNT NOT TAKEN TO DCR (OSP 36,37,38,39)

On checking of the user fee receipt books with reference to DCR and cashier cashbook it is found that a total sum of Rs 54570.00 has not been shown received by the cashier on different date as shown in the DCR ,but the amount has not been reflected in the cashier's cashbook. The details as follows

Slno	Name of the Tax collector	M.R book no	M.R no(from-to)	Amount shown collected in DCR	Amount credited in the cashbook	Amount not/less credited in	Dt. Of deposit by cashier	DCR page no.	Person responsible
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						cashbook.				
1	Nirmal Ch. Mohanty	37	3358- 3388	6400.00	Nil	6400.00	10.3.14	81	Bishnu prasad Mishra.	
2	B.R Mangaraj	1 65 66 532	36- 100 6416-6500 6501-6565 53158-53180	5330.00	Do	5330.00	22.1.14	100	Do	
3	Do	24 113 114 556 31	2324-2400 11261-11300 11301-11400 55541-55569 3001-3030	6300.00	Do	6300.00	24.2.14	109	Do	
4	Do	36 121 124 563	3519-3570 12061-12100 12301-12365 56217-56230	3800.00	Do	3800.00	7.3.14	112	Do	
5	Do	40 127 563 133 44 134	3901-4000 2618-12700 56237-56268 13201-13300 4301-4322 13301-13318	8000.00	Do	8000.00	10.3.14	114	Do	
6	Do	50	4399-5000 14401-14500	5450.00	Do	5450.00	24.3.14	118	Do	

		145	56937-56955							
			5201-5214							
		570	14701-14740							
		53								
		148								
7	D.B Mishra	30	2995-3000	5870.00	Do	5870.00	3.3.14	1	Do	
			3601-3680							
		37	11565-11600							
			11601-11700							
		116	55326-55379							
		117								
		554								
8	Do	6	591-600	5220.00	Do	5220.00	3.2.14	110&11	Do	
			601-678							
		7	7569-7600							
			7601-7682							
		76	53901-53930							
		77								
		540								
9	Do	7	679-700	3490.00	Do	3490.00	5.2.14	111	DO	
			1701-1736							
		18	7683-7700							
			8501-8555							
		77	53931-53959							
		86								
		540								
10	Surath Bhuyan	8	725-775	4300.00	Do	4300.00	5.2.14	67&68	Do	

			7026-7100							
		71	7701-7754							
			52980-52998							
		78								
		530								
11	Siba Prasad Mishra	559	55801-55820	1230.00	1200.00	30.00	3.3.14	23	Do	
			9094-9100							
		91	9901-9910							
			2471-2490							
		100	66692-55700							
		25								
		557								
12	D.K Mohanty	209	20815-20825	220.00	160.00	60.00	13.5.14	88	Sabya Sachi Baral	
13	J.K Das	527	2651-52661	320.00	Nil	320.00	31.1.14	63	B.P Mishra	
			3274-3276							
		33	18716-18720							
		188								
			TOTAL	55930.00	1360.00	54570.00				

In response to the objection memo issued in this connection , the local authority replied that the misappropriation records in the name of Sri B.P Mishra are **with vigilance**.Hence the objection stands good and total amount of Rs 54570.00 needs recovery from the person responsible for such a loss.

(RECOVERED Rs. 60.00 VIDE MR NO. 5736 dtd. 28-10-2014 FROM SRI SABYASACHI BARAL

AND THE POSITION INFORMED IN THE EXIT-CONFERENCE..

AS THE RECORD & REGISTERS HAVE SIEZED BY THE VIGILANCE DEPTT.,THE VERIFICATION

WORK TO FINALISE THE OBJECTION COULD NOT BE COMPLETED.TILL THE PRODUCTION OF SAME

RECORD & REGISTERS TO NEXT AUDIT, THE ENTIRE AMOUNT OF RS. 54510.00(54670 - 60) IS HELD

UNDER OBJECTION.)

On checking of H.olding tax money receipt books w.r.t. DCR and cashier's cash book of Sri Braja kishor Swain, Tax sarakar of Jatni Municipality for the yr. 2013-14, it was found that a total sum of Rs.37,025.00 had been shown collected through money receipts, but the total collected amount had neither posted in DCR nor taken to cash book.

The details of which is given in the Statement below.

Sl.No.	M.R.Book NO.	M.R.No.	Date	Amount(Rs.)	Remarks
1	2	3	4	5	6
1	88	8709	15.3.14	28.00	
	88	8710	15.3.14	28.00	
		8711	15.3.14	54.00	
		8712	15.3.14	37.00	
		8713	15.3.14	37.00	
		8714	15.3.14	58.00	
		8715	15.3.14	91.00	
		8716	15.3.14	56.00	
		8717	15.3.14	26.00	
		8718	15.3.14	35.00	
		8719	15.3.14	30.00	
		8720	15.3.14	28.00	
		8721	15.3.14	33.00	
		8722	15.3.14	42.00	
		8723	15.3.14	93.00	
		8724	15.3.14	47.00	
		8725	15.3.14	133.00	
		8726	15.3.14	30.00	
		8727	15.3.14	49.00	
		8728	15.3.14	363.00	
		8729	15.3.14	44.00	
		8730	15.3.14	54.00	
		8731	18.3.14	82.00	
		8732	18.3.14	2.00	
		8733	18.3.14	56.00	
		8734	18.3.14	23.00	
		8735	18.3.14	96.00	
		8736	18.3.14	98.00	
		8737	18.3.14	2.00	
		8738	18.3.14	153.00	
		8739	18.3.14	30.00	
		8740	18.3.14	26.00	
		8741	18.3.14	23.00	
		8742	18.3.14	40.00	
		8743	18.3.14	84.00	
		8744	18.3.14	21.00	
		8745	18.3.14	19.00	
		8746	18.3.14	159.00	
		8747	18.3.14	142.00	
		8748	19.3.14	2172.00	
		8749	19.3.14	1544.00	
		8750	19.3.14	161.00	
		8751	19.3.14	30.00	
		8752	19.3.14	84.00	
		8753	19.3.14	26.00	

		8754	19.3.14	150.00	
		8755	19.3.14	51.00	
		8756	19.3.14	35.00	
		8757	19.3.14	35.00	
		8758	19.3.14	82.00	
		8759	19.3.14	79.00	
		8760	19.3.14	44.00	
		8761	21.3.14	240.00	
		8762	22.3.14	322.00	
		8763	22.3.14	758.00	
		8764	22.3.14	640.00	
		8765	22.3.14	415.00	
		8766	22.3.14	312.00	
		8767	24.3.14	63.00	
		8768	24.3.14	75.00	
		8769	24.3.14	14.00	
		8770	24.3.14	44.00	
		8771	24.3.14	35.00	
		8772	24.3.14	33.00	
		8773	24.3.14	47.00	
		8774	24.3.14	37.00	
		8775	24.3.14	12.00	
		8776	24.3.14	33.00	
		8777	24.3.14	9.00	
		8778	24.3.14	19.00	
		8779	24.3.14	21.00	
		8780	24.3.14	12.00	
		8781	24.3.14	7.00	
		8782	24.3.14	12.00	
		8783	24.3.14	12.00	
		8784	24.3.14	21.00	
		8785	24.3.14	19.00	
		8786	24.3.14	19.00	
		8787	24.3.14	12.00	
		8788	24.3.14	9.00	
		8789	24.3.14	9.00	
		8790	24.3.14	7.00	
		8791	24.3.14	7.00	
		8792	24.3.14	75.00	
		8793	24.3.14	9.00	
		8794	24.3.14	84.00	
		8795	24.3.14	14.00	
		8796	24.3.14	18.00	
		8797	24.3.14	40.00	
		8798	24.3.14	2.00	
		8799	24.3.14	7.00	
		8800	24.3.14	33.00	
93		9201	24.3.14	352.00	
		9202	24.3.14	469.00	
		9203	24.3.14	618.00	
		9204	24.3.14	357.00	
		9205	24.3.14	383.00	
		9206	24.3.14	432.00	
		9207	24.3.14	364.00	
		9208	24.3.14	129.00	
		9209	24.3.14	124.00	
		9210	24.3.14	403.00	
		9211	24.3.14	469.00	
		9212	24.3.14	681.00	
		9213	25.3.14	28.00	
		9214	25.3.14	9.00	
		9215	25.3.14	8.00	
		9216	25.3.14	12.00	
		9217	25.3.14	77.00	
		9218	25.3.14	51.00	

		9219	25.3.14	510.00	
		9220	25.3.14	207.00	
		9221	25.3.14	12.00	
		9222	25.3.14	9.00	
		9223	25.3.14	12.00	
		9224	25.3.14	2.00	
		9225	25.3.14	2.00	
		9226	26.3.14	9.00	
		9227	26.3.14	7.00	
		9228	26.3.14	9.00	
		9229	26.3.14	12.00	
		9230	26.3.14	119.00	
		9231	26.3.14	42.00	
		9232	26.3.14	47.00	
		9233	26.3.14	72.00	
		9234	26.3.14	182.00	
		9235	26.3.14	33.00	
		9236	26.3.14	12.00	
		9237	26.3.14	84.00	
		9238	26.3.14	44.00	
		9239	27.3.14	183.00	
		9240	27.3.14	105.00	
		9241	27.3.14	86.00	
		9242	27.3.14	1428.00	
		9243	28.3.14	35.00	
		9244	28.3.14	1143.00	
		9245	28.3.14	75.00	
		9246	28.3.14	51.00	
		9247	28.3.14	14.00	
		9248	29.3.14	154.00	
		9249	29.3.14	306.00	
		9250	29.3.14	2.00	
		9251	29.3.14	204.00	
		9252	29.3.14	61.00	
		9253	29.3.14	560.00	
		9254	29.3.14	56.00	
		9255	29.3.14	322.00	
		9256	31.3.14	432.00	
		9257	31.3.14	496.00	
		9258	31.3.14	140.00	
		9259	31.3.14	94.00	
		9260	31.3.14	48.00	
		9261	31.3.14	48.00	
		9262	31.3.14	322.00	
		9263	31.3.14	48.00	
		9264	31.3.14	3144.00	
		9265	31.3.14	336.00	
		9266	31.3.14	1358.00	
		9267	31.3.14	2286.00	
		9268	31.3.14	9.00	
		9269	31.3.14	224.00	
		9270	31.3.14	644.00	
		9271	31.3.14	12.00	
	104	10366	5.5.14	1428.00	
		10367	8.5.14	328.00	
		10368	8.5.14	165.00	
		10369	9.5.14	220.00	
		10370	9.5.14	166.00	
		10371	9.5.14	75.00	
		10372	15.5.14	200.00	
		10373	15.5.14	401.00	
		10374	15.5.14	883.00	
		10375	17.5.14	924.00	
		10376	20.5.14	85.00	
		10377	20.5.14	78.00	

82	8165 / 4.3.14	49.00	-	49.00	Braja kishor Swain,T.S.	
85	8431 / 7.3.14	7068.00	-	7068.00	Braja kishor Swain,T.S.	
85	8454 / 10.3.14	1428.00	-	1428.00	Braja kishor Swain,T.S.	
85	8462 / 10.3.14	4641.00	-	4641.00	Braja kishor Swain,T.S.	
99	9812 / 24.3.14	128.00	-	128.00	Braja kishor Swain,T.S.	
104	10313 / 29.4.14	32.00	-	32.00	Braja kishor Swain,T.S.	
104	10351 /30.4.14	3246.00	-	3246.00	Braja kishor Swain,T.S.	
104	10352 / 30.4.14	1285.00	-	1285.00	Braja kishor Swain,T.S.	
104	10357 / 30.4.14	1285.00	-	1285.00	Braja kishor Swain,T.S.	
74&82	7396 to 8143 / 11.2.14-22.2.14	3830.00	3827.00	03.00	Braja kishor Swain,T.S.	
G . Total		28684.00	3678.00	23,712.00		

In reply to the audit obj. memo the E.O. replied,'action has been taken for recovery of Rs.23712.00 from Sri B.K.SwainT.S'.But nothing has been shown to audit about the recovery.Hence the para stands.

Hence, this resulted in a loss to the municipal accounts. Thus the above amount of Rs. 23,712.00 is suggested for recovery from Sri Braja Kishor Swain ,Tax Sarakar ,Jatni Municipality.

AS THE VIGILANCE DEPTT. HAS SIEZED THE RECORD & REGISTERS,THE VERIFICATION WORK FOR THE PARA COULD NOT BE COMPLETED.TILL THE PRODUCTION OF SAME RECORD & REGISTERS TO NEXT AUDIT,THE CONNECTED AMOUNT Rs. 23712.00 IS HELD UNDER OBJECTION.

11.10 - Non-credit or less credit of Holding tax collected, to Cashier's cash book.(OSP-44-45)

11
On checking of holding tax money receipts w.r.t. DCR and cashier's cash book of Sri Braja Kishor Swain,tax sarakar it was found that an amount of Rs. 7,479.00 had been received by the cashier on different dates (as shown in the DCR), but the amount had not been reflected in or not credited in cashier's cash book. The details of which is given below.

M.R.Book NO.	M.R.No.(from- to)	Amt. shown collected in DCR(Rs.)	Amt. shown credited in cashier cashbook	Amt. non credited /less credited in cashier's cash book	Dt. Of receipt by the cashier as in the DCR	DCR page no.	Person responsible
1	2	3	4	5	6	7	8
74	7373-7395	6063.00	Nil	6063.00	22.3.14	90	Braja kishor swain,T.S.
85 &88	8403-8708	6611.00	6042.00	569.00	31.3.14	99	Braja kishor swain,T.S.
99]	9841-9764	10,158.00	9311.00	847.00	26.4.14	105	Braja kishor swain,T.S.
	G.Total	22832.00	15353.00	7479.00			

In response to the objection memo issued in this regard no reply was furnished by the local authority. Hence the objection holds good and the above amount of Rs. 7479.00 is suggested for recovery from Sri Braja kishor Swain ,Tax sarakar,Jatni Municipality.

AS THE VIGILANCE DEPTT. HAS SEIZED THE RECORD & REGISTERS,THE VERIFICATION WORK FOR THE PARA COULD NOT BE COMPLETED.HENCE,TILL THE PRODUCTION OF SAME RECORD & REGISTERS TO NEXT AUDIT,THE RELATED AMOUNT OF Rs. 7479.00 IS HELD UNDER OBJECTION.

11.11 - Less credit in the DCR due to mistake in totaling of slaughter house (OSP-65)

11

On checking of DCR totaling of slaughter house a/cs of Sri Dhiren ku.Mohanty,Asst. Tax Collector for the yr. 2013-14 it was found that a sum of Rs. 105.00 was less credited to the municipal account due to totaling mistake in the DCR. The details of which is given below.

DCR page no.	Date	M.R.no. (from -to)	M.R.Book no.	Actual Amt. collected	Total Amt. shown in DCR	Less in totaling	Person responsible	Remarks
1	2	3	4	5	6	7	8	9
8-9	6.3.14	17317 -17342	174	705.00	600.00	105.00	Dhiren ku. Mohanty, ATC	

The E.O .in response to obj. memo replied,'action has been taken for recovery from SriD.K.Mohanty,ATC of Rs.105.00'.But till close of audit in support of recovery no records produced.

Hence , the above amount of Rs. 105.00 is suggested for recovery from Sri Dhiren kumar Mohanty,Asst. tax collector, Jatnli Municipality.

(RECOVERED Vide MR No. 5723 dt. 25-10-2014)

11.12 - Non credit of amount collected under sec.307 from DCR to cashier`s cashbook (OSP 54)

PARA NO.11 Non credit of amount collected under sec.307 from DCR to cashier`s cashbook (OSP 54)

On checking of M.Rs with reference to DCR and cashier cash book for the year 2013-14 pertaining to U/S 307 of Sri S.N Panda, it was found that an amount of Rs 110.00 through shown collected in DCR and also received by the cashier`s cash book. The details of which is furnished below-

M.R book no	M.R no(from-to)	Amount shown in DCR	Amount shown received by the cashier in the DCR	Amount not taken to cashbook	Dt.of receipt by the cashier	DCR page no	Person responsible
242	24148-24200	110.00	110.00	110.00	28.3.14	113	Sri Bishnu Prasad Mishra, Ex

37	287	28601-28655	150.00	153.00	3.00	26.5.14	27
38	287	28656-28700	122.00	137.00	15.00	27.5.14	28
G.total			4956.00	5271.00	315.00		

In this regard audit objection memo was issued, the local authority replied that all the records are with the state vigilance police & action will be taken after vigilance enquiry & this reply is not convincing

Hence, the total amount of Rs. 315.00 is suggested for recovery From person concerned.

RECOVERED VIDE MR No. 5737 dt. 28-10-2014 & POSITION COMPLIED IN EXIT-CONFERENCE->

11.14 - Non credit of collected Holding Tax In cashiers cash book (OSP_5)

1. Non credit of collected Holding Tax.

On checking of Holding Tax money receipts w.r.t. DCR and cashiers cash book for the year 2013-14

It was found that a total sum of Rs.1,29,624/- has been shown received by the cashier on different dates

(As shown in the DCR),But the amount has not been credited to the Municipal Account .The detail of which

Is given below.

Sl.No.	Name of the Tax Sarkar	MR Book Number	MR No.(From-To)	Amount(Rs.)	Date of receipt by the Cashier as shown in the DCR
1	Dhaneswar Das	78	7743-7754	3,066/-	31.01.2014
2	Dhaneswar Das	78	7759-7763	2/- (less)	03.02.2014
3	Dhaneswar Das	81	8087-8093	7,004/-	28.02.2014
4	Dhaneswar Das	81	8094-8100	5709/-	03.03.2014
5	Dhaneswar Das	87	8601-8617	5470/-	06.03.2014
6	Dhaneswar Das	87	8618-8624	6056/-	07.03.2014
7	Dhaneswar Das	87	8646-8656	8392/-	13.03.2014
8	Dhaneswar Das	87	8672-8683	15,843/-	18.03.2014
9	Dhaneswar Das	87	8690-8700	6,850/-	20.03.2014
10	Kabindra Ku.Mohapatra	79	7878-7881	16,777/-	15.02.2014
11	Do	83	8233-8239	2,862/-	06.03.2014
12	Do	83	8240-8245	2,955/-	07.03.2014
13	Do	83	8270-8275	6,516/-	15.03.2014
14	Do	83	8281-8287	7,214/-	25.03.2014
15	Do	83	8288-8292	10,026/-	25.03.2014
16	Do	90	8955-8964	8594/-	05.04.2014
17	Do	90	8976-8997	16,288/-	09.04.2014
			Total	1,29,624/-	

the objection statement issued in this regard fetch no reply.

Hence, this amount of Rs. 1,29,624/- is treated as a loss to the institution and suggested for

Recovery from Sri Bishnu Prasad Mishra, Ex- cashier and compliance may be reported to Audit immediately.

(AS THE CONNECTED RECORD & REGISTERS HAVE SEIZED BY THE VIGILANCE DEPTT.,HENCE,TILL

THE PRODUCTION OF SAME TO THE NEXT-AUDIT,THE RELATED AMOUNT OF Rs. 129624.00 IS KEPT UNDER OBJECTION.)

11.15 - 1.Non-credit/ Less credit of Holding tax collected.(osp-7)

1.Non-credit/ Less credit of Holding tax collected.

On checking of Holding tax money receipts w.r.t DCR and Cashier's cash book

It was found that a total sum of Rs. 80,023.00 has been shown received by the cashier on different dates (as shown in the DCRs , but the amount has not been reflected in the cashier's cash book .The details of which is given below.

Name of the Tax sarakar	M.R book no.	M.R. no.(from- to)	Amt. shown collected in the DCR	Amt. non-credited/less credited in the cashier' cash book	Dt. Of receipt by the cashier as shown in the DCR	DCR page no.	Pe
Sukant ku. Nayak	84	8345-8354	4040.00	4040.00	24.2.14	54	Bis
Sukant ku. Nayak	84	8364-8365	5838.00	5838.00	28.2.14	55	Bis
Sukant ku. Nayak	86	8501-8514	4728.00	4728.00	4.3.14	58	Bis
Sukant ku. Nayak	86	8534-8553	6388.00	6388.00	10.3.14	61	Bis
Sukant ku. Nayak	86	8554-8565	9663.00	9663.00	11.3.14	62	Bis
Sukant ku. Nayak	86	8576-8584	11967.00	11967.00	13.3.14	64	Bis
Sukant ku. Nayak	86	8585-8590	4554.00	4554.00	14.3.14	65	Bis
Sukant ku. Nayak	89	8818-8823	5046.00	5046.00	21.3.14	68	Bis
Sukant ku. Nayak	89	8824-8835	7900.00	7900.00	22.3.14	69	Bis
Sukant ku. Nayak	89	8836-8855	8352.00	8352.00	22.3.14	70	Bis
Sukant ku. Nayak	95	9465-9470	7199.00	7199.00	9.4.14	79	Bis
Jayanti satpathy	65	6454-6455	4348.00	4348.00	7.3.14	76	Bis
G.TOTAL			80,023.00	80,023.00			

The E.O. in reponse to the obj. memo rplied ,action has already taken for realisation of amount from Sri B.P. Mishra,Ex-cashier & the matter has been reported to the Director,H&UD deptt. &spl. audit has been conducted.'This reply is not satisfactory.

Hence, this amount of Rs.80,023.00 is suggested for recovery from the person concerned .

AS THE VIGILANCE DEPTT. HAS SEIZED THE RECORD & REGISTERS,TILL THE PRODUCTION OF SAME RECORD & REGISTERS TO NEXT-AUDIT THE

RELATED AMOUNT OF Rs. 80,023.00 IS HELD UNDER OBJECTION.

11.16 - PARA NO. less credit of holding tax(osp-6)

On checking of holding tax money receipts w.r.t the DCR and cashier's cash book it was found that vde M.R. no 8008 dtd10.02.14, of ,Tax sarakar, Dhaneswar Dash an amt of Rs.182.00 shown collected., but Rs. 132.00 was taken to DCR ,resulting in a less of Rs. 50.00.Through audit obj. memo it was suggested for recovery . In response to the obj. memo the Tax Sarakar ,Sri Dhaneswar Dash deposited Rs. 50.00 vide M.R. no 4775 dtd.18.6.14. which was verified & hence , the obj. dropped.

11.17 - Irregularities found in the OAP/ODPa/cs & maintenance of subsidiary cash book & pension payment register/A.R

(osp-31,67,116to122

Checking of the Accountant cash book reveals drawal of Rs 15174400.00 during the year 2013-14 on different dates as detailed below towards disbursement of OAP /ODP/ etc. and the amount drawn has been accounted for in the subsidiary cashbook. Against the above drawal and credit in the subsidiary cashbook a total sum of Rs 14959500.00 has been shown as expenditure on different on different dates and out of the balance amount of Rs 214900.00 , Rs213100.00 remitted to bank A/C. The details of expenditure and remittance as shown in the subsidiary cashbook has been furnished below alongwith the OAP/ODP position in the same.

A) Details of Drawal in the Accountant Cashbook

00056

Date of cashbook	Vr no.	Cheque no.	Amount
11.4.13	50	00034	268500.00
	51	Do	21500.00
	52	Do	113400.00
	53	Do	477300.00
	54	Do	10000.00
	55	Do	135000.00
25.4.13	120	00035	54900.00
	121	Do	2700.00
14.5.13	213	do	477300.00
	214	Do	10000.00
	215	Do	113400.00
	216	Do	287700.00
	217	Do	21500.00
22.5.13	240	00057	150200.00
	241	Do	44200.00
4.6.13	277	00130	36000.00
	278	Do	96300.00
12.6.13	349	002206	320900.00
	350	Do	609200.00
	351	Do	140700.00
17.6.13	359	32090	307500.00
	359(A)	2210	10300.00
9.7.13	527	Do	9300.00
	528	Do	26400.00
	529	Do	79200.00
12.7.13	546	002211	132000.00
	547	Do	25000.00
	548	Do	297000.00
	549	Do	593700.00
8.8.13	695	02212	132000.00
	696	Do	25000.00
	697	Do	297000.00
	698	Do	551700.00
13.9.13	743	002213	1005700.00
	745	Do	
	746	Do	
10.10.13	809	002214	9900.00
	810	Do	329500.00
	811	Do	13200.00
	812	Do	647700.00
	813	Do	16800.00
	814	Do	130800.00
	815	Do	174000.00
13.11.13	892	002215	834000.00
	893	Do	1465200.00
	894	Do	368800.00
	895	Do	84000.00
11.12.13	-	002216	1092500.00
13.01.14	1035	002226	575000.00
	1036	Do	319600.00
	1037	Do	141900.00

14.02.14	1189	002228	322300.00
	1190	Do	580300.00
	1191	Do	141900.00
14.3.14	1363	002233	322300.00
	1364	Do	580300.00
	1365	Do	141900.00
		Total	15174400.00

B) Details of Receipt and Expenditure as per subsidiary cashbook

Amount received in the subsidiary cash book, Date/Page no.	Date	Head	Amount shown expenditure in subsidiary cash book	Total Expenditure	Page no.
1025700.00/12.4.13/p-11	15.4.13	SOAP	224100.00	384100.00	12
57600.00/25.4.13/P-19		IGNOAP	110400.00		
909900.00/14.5.13/P-34		ODP	38100.00		
194400.00/21.5.13/P-40		MBPY	2000.00		
132300.00/4.6.13/P-51		IGNOAP	9500.00		
1070800.00/12.6.13/P-58	16.4.13	SOAP	185400.00	331900.00	13
317800.00/17.6.13/P-60		IGNOAP	109200.00		
114900.00/11.7.13/P-80		ODP	33300.00		
1047700.00/12.7.13/P-81		MBPY	1500.00		
1005700.00/13.8.13/P-105		IGNOAP	2500.00		
1005700.00/13.9.13/P-128	17.4.13	SOAP	60300.00	119900.00	14
1321900.00/10.10.13/P-147		IGNOAP	40500.00		
2752000.00/15.11.13/P-171		ODP	15600.00		
1092500.00/13.12.13/P-195		IGNOAP	3500.00		
1036500.00/15.1.14/P-218	20.4.13	SOAP	8100.00	28800.00	15
1044500.00/15.2.14/P-242		IGNOAP	17100.00		
1044500.00/15.3.14/P-7		ODP	3600.00		
TOTAL:15174400.00	25.4.13	SOAP	19200.00	36800.00	19
		IGNOAP	10200.00		
		ODP	5900.00		
		MBPY	1500.00		
	29.4.13	SOAP	1200.00	5100.00	22
		IGNOAP	2400.00		
		ODP	1500.00		
		IGNOAP	43200.00	45000.00	22
		ODP	1800.00		
	15.5.13	SOAP	195300.00	360600.00	35
		NOAP	114900.00		
		ODP	41400.00		
		IGNOAP	9000.00		
	16.5.13	SOAP	193700.00	335400.00	36
		NOAP	109500.00		
		ODP	28200.00		
		IGNOAP	4000.00		
	17.5.13	SOAP	78200	142300	37
		NOAP	46200		
		ODP	16900		
		IGNOAP	1000		
	18.5.13	SOAP	13100	44400	38
		NOAP	23100		
		ODP	2400		
		HIV	3300		
		MBPY	2500		
	23.5.13	IGNOAP	25700	25700	42

	24.5.13	IGNOAP	12400	12400	43
	29.5.13	SOAP	12600	26700	47
		NOAP	6900		
		ODP	7200		
	29.5.13	IGNOAP	44500	137200	47
		MBPY	92700		
	30.5.13	MBPY	6200	6200	48
	6.6.13	SOAP	59400	80100	53
		ODP	20700		
	7.6.13	PENSION	43200	43200	54
		BENEFIC			
		IARIES			
	10.6.13	IGNOAP	6200	11600	55
		SOAP	5400		
	17.6.13	SOAP	563600	1004500	60
		NOAP	301200		
		ODP	111200		
		MBPY	7200		
		IGNOAP	21300		
	18.6.13	SOAP	88000	158000	61
		NOAP	36600		
		ODP	22900		
		MBPY	9300		
		IGNOAP	1200		
	19.6.13	SOAP	25800	65100	62
		NOAP	30900		
		ODP	8400		
	20.6.13	SOAP	13800	31700	63
		NOAP	8600		
		ODP	8100		
		MBPY	1200		
	21.6.13	SOAP	34600	84900	64
		NOAP	21900		
		ODP	11800		
		MBPY	4000		
		IGNOAP	12600		
	22.6.13	SOAP	24000	44400	65
		NOAP	15000		
		ODP	5400		
	12.7.13	SOAP	40000	56200	81
		NOAP	6600		
		ODP	9600		
	15.7.13	SOAP	221000	400500	82
		NOAP	116200		
		ODP	46500		
		IGNOAP	11700		
		MBPY	5100		
	16.7.13	SOAP	157500	278300	83
		NOAP	76700		
		ODP	24600		
		IGNOAP	8800		
		MBPY	10700		
	17.7.13	SOAP	9000	10500	84
		NOAP	1500		
	17.7.13	SOAP	142000	262200	84
		NOAP	72400		
		ODP	24800		
		IGNOAP	7700		
		MBPY	13900		
		HIV	1400		
	18.7.13	SOAP	5100	13100	85
		NOAP	3600		
		ODP	2400		

		IGNOAP	1000		
		MBPY	1000		
	20.7.13	SOAP	5500	16000	87
		NOAP	2100		
		ODP	6300		
		MBPY	2100		
	27.7.13	SOAP	3900	6900	93
		NOAP	3000		
	15.8.13	SOAP	126500	228700	107
		NOAP	71800		
		ODP	18400		
		IGNOAP	6500		
		MBPY	5500		
	16.8.13	SOAP	219600	396700	108
		NOAP	113800		
		ODP	45300		
		IGNOAP	11500		
		MBPY	6500		
	20.7.13	SOAP	33500	44900	87
		NOAP	2400		
		ODP	9000		
	17.8.13	SOAP	175800	334400	109
		NOAP	111500		
		ODP	40700		
		HIV	2900		
		IGNOAP	2500		
		MBPY	1000		
	19.8.13	SOAP	17700	41400	110
		NOAP	20400		
		ODP	3300		
	15.9.13	SOAP	242700	433900	129
		NOAP	124800		
		ODP	39600		
		IGNOAP	14000		
		MBPY	12500		
		HIV	300		
	16.9.13	SOAP	273300	484200	130
		NOAP	154800		
		ODP	56100		
	24.9.13	SOAP	30600	60600	135
		NOAP	22500		
		ODP	7500		
	15.10.13	SOAP	375700	716300	149
		NOAP	223500		
		ODP	98700		
		IGNOAP	10000		
		MBPY	7500		
		HIV	900		
	17.10.13	SOAP	270900	472100	150
		NOAP	114900		
		ODP	62700		
		IGNOAP	10000		
		MBPY	7000		
		HIV	6600		
	19.10.13	SOAP	13800	108600	151
		NOAP	21000		
		ODP	6000		
		IGNOAP	66600		
		MBPY	1200		
	21.10.13	SOAP	10200	24400	152
		NOAP	7500		
		ODP	5700		
		IGNOAP	1000		
	15.11.13	SOAP	921200	1648500	171
		NOAP	490900		

		ODP	178100		
		IGNOAP	21000		
		MBPY	37300		
	16.11.13	SOAP	356600	716900	172
		NOAP	241300		
		ODP	97800		
		IGNOAP	5500		
		MBPY	15700		
	18.11.13	SOAP	125800	251300	173
		NOAP	65400		
		ODP	30900		
		IGNOAP	13400		
		MBPY	15800		
	19.11.13	SOAP	38600	111100	174
		NOAP	54000		
		ODP	9100		
		IGNOAP	9400		
	13.12.13	SOAP	114600	199900	195
		NOAP	59500		
		ODP	20300		
		IGNOAP	3500		
		MBPY	2000		
	16.12.13	SOAP	365700	606900	196
		NOAP	150200		
		ODP	74500		
		IGNOAP	7500		
		MBPY	9000		
	17.12.13	SOAP	109200	211300	197
		NOAP	69400		
		ODP	20200		
		IGNOAP	5500		
		MBPY	7000		
	20.12.13	SOAP	14600	68900	200
		NOAP	29100		
		ODP	3900		
		IGNOAP	4000		
		MBPY	17300		
	15.1.14	SOAP	279900	482000	218
		NOAP	127900		
		ODP	55700		
		IGNOAP	12500		
		MBPY	6000		
	16.1.14	SOAP	248400	459400	219
		NOAP	131000		
		ODP	67500		
		IGNOAP	3000		
		MBPY	9500		
	17.1.14	SOAP	40900	95100	220
		NOAP	44000		
		ODP	9200		
		MBPY	1000		
	15.2.14	SOAP	358000	641000	242
		NOAP	161500		
		ODP	72000		
		IGNOAP	19000		
		MBPY	23000		
		HIV	7500		
	17.2.14	SOAP	173100	326300	243
		NOAP	92000		
		ODP	50700		
		IGNOAP	3500		
		MBPY	7000		
	18.2.14	SOAP	39400	76900	244

		NOAP	32100		
		ODP	5400		
	19.2.14	SOAP	300	300	245
	15.3.14	SOAP	397300	724000	7
		NOAP	196400		
		ODP	94500		
		MBPY	19000		
		IGNOAP	15000		
		HIV	1800		
	18.3.14	SOAP	133500	242200	8
		NOAP	69000		
		ODP	28200		
		IGNOAP	4500		
		MBPY	7000		
	19.3.14	SOAP	16200	42300	9
		NOAP	18600		
		ODP	7500		
	31.3.14	SOAP	22600	34200	19
		NOAP	8400		
		ODP	3200		
	19.7.13	SOAP	25400	65100	86
		NOAP	26100		
		ODP	10600		
		IGNOAP	2000		
		MBPY	1000		
		TOTAL	14959500	14959500	

B (i) Position of OAP/ODP A/Cs in the subsidiary cash book-2013-14

OBAs on 1.4.13	Nil
Amount received through drawal	
From accountant cash book	: 15174400.00
TOTAL	: 15174400.00
Pension disbursed:14959500.00	
Balance amt. remitted :213100.00	: 15172600.00
CB of pension fund as on31.3.14	: 1800.00

In support of the expenditure shown in the cash book towards disbursement of pension under different schemes during the , only the yr.2013-14 all the relevant records were enquired through obj.statements In response only the pension disbursement acquittance roll relating to 23 nos. of wards of the municipality was produced to audit. In spite of repeated request neither the sanction orders nor Bill registers was produced . However on verification of the acquittancerolls w.r.t. subsidiary cash book the following omissions & commissions were noticed.

1. The subsidiary cash book maintained in the municipality was found to have not been checked by the Accountant nor signed by the E.O. since sept.,2013
2. In the cash book on different dates only schemewise disbursement shown without reflecting the name of officials entrusted to disburse.
3. The pension disbursement Acq.Rolls only contains the page certificate signed by the E.O. .But in support of disbursement no body has signed. Nither any officials /non officials certified after disbursement of the pension nor datewise disbursement has been arrived at basing upon which the expenditure shown in the cashbook
4. No bill is found to have been prepared in the Acq.Rolls for each month and abstract with the seal and signature of the E.O. nor the date of disbursement have been mentioned in support of the same.
5. The Acq. Roll is silent regarding name or signature of the authorized officials for disbursement.
6. No body has certified to the Thumb impression s of the beneficiaries.
7. In absence of certificate of any officials in the A/R the name of the officials entrusted with the work of disbursement of pension was enquired but no such information could be made available.

In absence of any details in the A/R of 23 nos. of wards relating to disbursement of pension and datewise disbursement , the Acquittance

Rolls were verified in detail and worked out the monthwise and schemewise disbursement of pension amount during the yr.2013-14. On detailed verification of the A/R as produced to it is found that a total sum of Rs.1,16,13,300.00 in toto was disbursed under different scheme during the yr.2013-14 the details of which is furnished below. It would be seen from the above details that against expenditure of Rs.14959500.00 (15174400-(213100+1800)) shown in the subsidiary cash book the acquittance rolls of 23nos. of wards exhibits disbursement of Rs.11613300.00 only leaving a differential balance of Rs.33,46,200.00 .no records could be produced to justify the expenditure beyond the A/R inspite of issue of objection statement .In response to the obj. memo the E.O. replied 'spl. Audit has been conducted by order of Director, municipal admn.,H&UD deptt..Basing on their report vigilance enquiry has been started &all the records relating to OAP/ODP have been submitted to state vigilance police as per their requirement,& spl. Audit report may be referred' & this reply is not convincing. In view of the above facts ,omissions and comissions it is evident that the differential amount of Rs.3346200.00 shown expenditure in subsidiary cash book beyond the actual pension disbursed, has been misappropriated by the cashier, Sri Bishnu Prasad Mishrs. Hence , the amount suggested for recovery from the person concerned ,failing which from the officials responsible.

AS THE CONNECTED RECORD & REGISTERS HAVE BEEN SEIZED BY THE VIGILANCE DEPTT,

THE VERIFICATION WORK HAS NOT BEEN TAKEN-UP TO FINALISE THE OBJECTION.

TILL THE PRODUCTION OF SAME RECORD AND REGISTERS TO NEXT-AUDIT,THE

RELATED AMOUNT Rs. 33,46,200.00 IS HELD UNDER OBJECTION.

C) Statement showing schemewise and monthwise disbursement as worked out by audit from acquittances during the y. 2013-14 of 23 wards of JATNI MUNICIPALITY –OAP/ODP a/cs

Scheme	MBPY SOAP	IGNOAP NOAP	ODP	BED RIDDEN	ABOVE 80YRS MBPY/SOAP	ABOVE 80YRS NOAP	HIV	TOTAL	
Month/yr	1	2	3	4	5	6	7	8	9
4/13	412200	259200	91500	-	5000	14500	-	782400	
5/13	357000	207900	107300	-	101400	51200	900	825700	
6/13	664400	332600	141800	1800	15300	16700	-	1172600	
7/13	459500	225000	111800	41200	11600	16100	1200	866400	
8/13	423200	235200	105000	33400	13500	16000	2400	828700	
9/13	287000	146700	68800	9600	9000	14000	300	535400	
10/13	571900	279000	140300	43000	13000	18000	7500	1072700	
11/13	1126400	587800	273000	134000	21000	28500	-	2170700	
12/13	455600	197900	103900	46900	11000	13000	600	828900	
1/14	441300	213200	113600	46200	10000	15000	-	839300	
2/14	463100	218200	110000	56500	11000	21000	7500	887300	
3/14	401400	195000	123400	51100	12000	18500	1800	803200	
total	6063000	3097700	1490400	463700	233800	242500	22200	11613300	

Para-C(i) Statement showing details of disbursement on the a/cs of OAP/ODP during the yr.2013-14 of Jatni municipality.

Month&yr.	OBas on 1.4.13 as per subsidiary cash book	Amt.drawn for payment as per subsidiary cash book	Dt.of ssubsidi cash book	Pg. no. of subsidi cash book	Amt.disbursed as per subsidi cash book	Amt. remitted to bank	Dt. Of remittance	Amt disbursed as pe a acquittance	Diff. between(c0l.6& 9)
1	2	3	4	5	6	7	8	9	10
	Nil								
04/13		1083300	12.4.13 25.4.13	11&19	951600	119100 12600	30.4.13 30.4.13	782400	169200
05/13		1104300	14.5.13	34&40	1090900	-	10.6.13	825700	265200

			21.5.13						
06/13		1520900	4.6.13	51,58&60	1523500	10800	30.7.13	1172600	350900
			12.6.13						
			17.6.13						
07/13		1162600	11.7.13	80&81	1153700	8900	20.8.13	866400	287300
			12.7.13						
08/13		1005700	13.8.13	105	1001200	4500	-	828700	172500
09/13		1005700	13.9.13	128	978700	-	15.10.13	535400	443300
			23.10.13						
10/13		1321900	10.10.13	147	1321400	27000	25.11.13	1072700	248700
						500			
11/13		2752000	15.11.13	171	2727800	24200	23.12.13	2170700	557100
12/13		1092500	13.12.13	195	1087000	5500	-	828900	258100
01/14		1036500	15.1.14	218	1036500	-	-	839300	197200
02/14		1044500	15.2.14	242	1044500	-	-	887300	157200
03/14		1044500	15.3.14	7(vol-3)	1042700	-	-	803200	239500
Total		15174400			14959500	213100		11613300	3346200

Para-C(i)(i) State ment above showing disbursement of MBPY of 23 nos. Of wards of Jatni municipality during the yr. 2013-14

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	1	2	3"right">	5	6	7	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23			
04/13	2700	5100	7200	33300	41700	17700	21300	15600	25500	39300	21000	12000	9000	15900	18000	9000	6900	20700	12000	18000	29400	14000	16500	412200
05/13	1200	2400	4500	35400	30900	12600	24900	16800	20700	32400	10800	12000	9000	15000	19800	6300	5400	19800	11100	19800	20100	10800	15300	357000
06/13	3300	5200	11100	59100	53500	31200	35400	26700	39200	75500	29100	20600	15000	35600	24100	15000	12200	29500	21900	27800	52500	19100	21800	664400
07/13	3000	2900	8300	43500	44200	32000	27500	22000	32100	42300	17900	11400	10300	23300	20500	7400	1000	20900	16600	17500	21700	85000	15700	459500
08/13	2700	3600	9000	47300	32900	28200	19500	15300	24100	43800	19500	11700	7800	18000	18900	6600	7200	18600	16000	23400	25800	13500	13200	423200
09/13	2100	1500	4500	28000	27400	16800	15000	14100	17700	27900	13200	7500	6600	15000	14100	6300	5700	7200	11700	11100	14100	7500	12000	287000
10/13	6300	5400	18000	56400	58700	34500	33000	31800	33300	44700	24000	19300	11200	24600	20100	6900	10800	26100	15000	24600	33300	12300	21600	571900

0	410	1470	2850	4040	1050	270	610	2490	2610	1700	580	2820	930	4110	0	810	2600	640	600	11680	3220	3520	46370
	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		0	0	0	0	0	0

PARA: 12 LOSS OF STOCK & STORE

12.1 - misutilisation of stock			
On scrutiny of voucher No.200 date 04.05.2013 it is found that Rs37727/- was paid to Sanitary Emporium, Jatni for purchase of following items vide Bill No. 90 dated 04.04.2013			
Sl.no	Name of item	Description	Amount
1	110 PVC pipe	550 ft	31900
2	110 c cut	30 pcs	1950
3	110 t cut	26 pcs	2080
Total cost (including Vat=1797.00)			37727.00
There is no stock entry certificate on the body of the voucher. Objection statement has been issued for production of purchase file, quotation, sanction order of the authority, stock register and utilization to audit for verification of the genuineness of the expenditure. But neither local authority complied nor produced the concerned records and registers before the audit. In absence of stock entry certificate on the body of voucher and the above required records and registers it is concluded that the items purchased was misutilised in other purpose without taking it into stock. Hence the objection holds good and the cost of misutilised item of Rs37727.00 is suggested for recovery. and the following persons are held responsible.			

Responsible Person for this paragraph

Sln	Name	Designation	Adress	Amount(In Rs:)
1	Sri Saroj ku Mohapatra	Ex-E.O	Ex-E.O Jatni Municipality, now A.E Bhubaneswar municipal corporation	18863.00
2	Sri Sarat Ku Dash	Accountant	Accountant Jatni Municipality	18864.00

12.2 - Loss of POL due to mistake in fuel balancing (osp-123)

PARA NO. Loss of POL due to mistake in fuel balancing (osp-123)

On checking of vehicle log book fuel balancing of vehicle OR-02-AT-7713 it was found that 20ltrs. Of diesel was shown less balance, which resulted in loss of POL. The details of which is given below.

Date	C.B. of diesel as per audit	C.B. of diesel as per log book	Difference (less shown)	Amount (@Rs.57.05/ per ltr.)	Remarks
1	2	3	4	5	6
18.7.13	38ltr	29ltr	9ltr	Rs.513.45	
27.12.13	29ltr	18ltr	11ltr	Rs.627.55	
G.Total				Rs.1141.00	

Nothing has been complied in this regard till the close of the audit. Hence the above amount of Rs. 1141.00 is suggested

for recovery from Sri Satyabrata Tripathy, driver of the vehicle.

(RECOVERED VIDE MR No. 5725 dt. 25-10-2014)

PARA: 13 AUDIT OF RECEIPTS

13.1 - LESS COLLECTION TOWARDS TOWN HALL BOOKING (OSP 18,19)

On checking of the misc. Receipt book with reference to Town hall booking register ,it is found that for march 2014, page no 44 is assign in booking register,town ;hall was shown to be booked on 12.3.14 in the name of Sri Bisnu Prasad Mishra, vide M.R no.3912/13.3.14 (sl no 4). But while checking the said M.R ,it is reveld that town hall was booked for 30.5.14 which was entered in booking register for May 2014, page no46,sl no. 8 .Hence it is clear that on 12.3.14 the town hall was booked without giving money receipt to the person who had reserved/booked the town hall and the rent for town hall amounting to Rs9000.00 has not been accounted, which is a loss to the organisation.

No replay was received from the local authority till the close of audit to the objection memo issued in this connection . Hence it cocludes that they have nothing to say in this regard, so Rs9000.00 needs recovery from Sri Bisnu Prasad Mishra Ex cashier who was in charge of town hall booking.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Bishnu Prasad Mishra	Ex-Cashier	Jatni municipal council	9000.00

13.2 - LESS COLLECTION TOWARDS HOARDING CHARGE (OSP_49,50)

On checking of the misc. Receipt book no. 34 ,it is found that a sum of Rs33,550.00 was collected licence fees u/s 388 towards hoarding charge for the year 2013-14 vide D.D no.381873 dt.23.1.14 through M.R no.3324 . While checking the receipt with reference to DCR page no 78, it is found that the hoarding board is of 1342 sqf. .Asper the ratechart of Jatani municipal dt. 18.07.13 ,the licence fees is to be collected @Rs 40.00 per sqf. ,if the hoarding is more than 100 sqf.. Hence the rate of the hoarding comes to Rs 53680.00 (1342 sqf x 40=53680.00) . But against Rs 53680.00, only Rs33,550.00 was shown collected,which is Rs 20130.00 less.

The reason for such less collection of Rs 20130.00 was asked through objection memo, to which the local authority replied that as the hoarding of Idea celular Ltd. has been different kinds of hoarding which are below than 100 sqf. hence the fees has been collected @ Rs 25.00 only per sqf. But the original file could not be verified . Hence total amount of Rs 20130.00 is held under objection till the production of the same , for verification.

13.3 - Details of collection to be produce (OSP24,25)

On achecking of the misc. Receipt books with reference to DCR of Jatni municipal council for the year 2013-14 it is found that a sum of Rs 378962.00 has been collected from Sri Bishnu Prasad Mishra through following two no. Of money receipts

Book no.	M.R no/Date	Amount	Purpose
45	4463/30.4.14	Rs150000.00	Collected from Sri Bishnu Mishra towards withheld

Amount of Taxes&licence

Fees not taken to cashbook

Recovered from DCRs &Tax collectors

45	4467/1.5.14	<u>Rs 228962.00</u>	Do
	Total	Rs 378962.00	

The list of Rs 378962.00 may be produced to audit was asked through objection memo to which the local authority produced the detail list of the collection. Hence the para is dropped.

13.4 - Non credit of collected amount in accountant cash book.(osp-21)

On checking of receipts in Accountant cash book w.r.t cashiers cash book it is found that the collected amount of Rs.30711.00 shown in cashier cash book on dt.12.6.13 and deposited in MTH A/C , but the same was not accounted for in Accountant cash book. The details of collected amount is given below.

Head of receipts	Amount
User fees	15400.00
License fee U/S 307	250.00
License fee U/S 290(a)	5.00
License fee U/S 290©	708.00
License fee U/S 295(c)	198.00
Audit recovery	1000.00
Hire charges of town hall	9000.00
Road cutting	3350.00
Processing fee and other taxes	600.00
Penalty	200.00
Total	30711.00

In spite of issue of objection statement in this regard no compliance was furnished.Hence the said amount need be taken to accountant cash book and reconciled and position shown to next audit .

13.5 - Non deposit of Bank drafts received towards tender paper cost (OSP-27)

On checking of BD register for the year 2013-14 w.r.t Bank pass book and Accountant cash book it is found that , The BDs Were received as detailed below amounting to Rs. 3,82,540.00 and shown deposited in PL A/C and PNB,Jatni as per BD register. But while checking the PL A/c and all bank pass books the said BDs has not been shown deposited in any bank A/C of Jatni Municipality.The said receipts has also not been taken to accountant cash book. In spite of issue of objection statements neither the deposit of said BDs in bank A/C has been shown to audit nor complied by the local authority on this score.Hence the objection holds good and due to non deposit of BDs, the amount is loss to the institution and suggested for recovery.

PARA DROPPED AS PER COMPLIANCE in EXIT CONFERENCE :

Various BDs received neither taken into cash book nor deposited in Bank.				
sl.no	BD no	date	amount	BD reg.Pg no
1	748288	12/02/2013	2100	2
2	748287	12/02/2013	2100	do
3	748303	12/02/2013	630	do
4	748309	12/02/2013	630	do

5	748230	11/02/2013	420	do
6	748231	11/02/2013	420	do
7	748290	12/02/2013	420	do
8	748293	12/02/2013	420	do
9	194254	13/02/2013	420	do
10	194249	13/02/2013	4200	do
11	748318	12/02/2013	2100	do
12	743317	12/02/2013	2100	do
13	748267	12/02/2013	2100	do
14	748271	12/02/2013	2100	do
15	748313	12/02/2013	4200	do
16	748312	12/02/2013	4200	do
17	748305	12/02/2013	4200	do
18	748325	12/02/2013	4200	do
19	748324	12/02/2013	4200	do
20	748221	11/02/2013	4200	do
21	748222	11/02/2013	4200	do
22	748346	12/02/2013	2100	do
23	748347	12/02/2013	2100	do
24	748223	11/02/2013	4200	do
25	748224	11/02/2013	4200	do
26	748275	12/02/2013	4200	do
27	748274	12/02/2013	4200	do
28	748258	11/02/2013	4200	do
29	748306	12/02/2013	4200	do
30	748354	12/02/2013	4200	do
31	748353	12/02/2013	4200	do
32	748259	11/02/2013	4200	do
33	748327	12/02/2013	4200	do
34	748326	12/02/2013	4200	3
35	194255	13/02/2013	4200	do
36	748281	12/02/2013	4200	do
37	748284	12/02/2013	4200	do
38	194250	13/02/2013	4200	do
39	748239	11/02/2013	4200	do
40	748234	11/02/2013	4200	do
41	748269	11/02/2013	4200	do
42	748298	12/02/2013	2100	do
43	748301	12/02/2013	2100	do
44	748238	11/02/2013	4200	do
45	027495	11/02/2013	4200	do

46,027498	11/02/2013	4200	do
47,027497	11/02/2013	2100	do
48,027490	11/02/2013	2100	do
49,027492	11/02/2013	4200	do
50,027488	11/02/2013	4200	do
51 212436	13/02/2013	4200	do
52 212433	12/02/2013	4200	do
53 212434	12/02/2013	4200	do
54 212431	12/02/2013	4200	do
55 212432	13/02/2013	4200	do
56,027791	21/06/2013	5000	7
57,027789	21/06/2013	5000	7
58 334125	22/06/2013	4200	8
59 334138	22/06/2013	4200	do
60 334115	21/06/2013	4200	do
61 334114	21/06/2013	4200	do
62 334045	21/06/2013	2100	do
63 334044	21/06/2013	2100	do
64 334112	21/06/2013	2100	do
65 334074	21/06/2013	2100	do
66 334027	21/06/2013	4200	do
67 334026	21/06/2013	4200	do
68 333995	21/06/2013	4200	do
69 333994	21/06/2013	4200	do
70 334062	21/06/2013	4200	do
71 334061	21/06/2013	4200	do
72 334079	21/06/2013	4200	do
73 334065	21/06/2013	4200	do
74 334067	21/06/2013	4200	do
75 334082	21/06/2013	4200	do
76 334110	21/06/2013	4200	do
77 334021	21/06/2013	4200	do
78 334020	21/06/2013	4200	do
79 334136	22/06/2013	2100	do
80 334127	22/06/2013	2100	do
81 334002	21/06/2013	630	do
82 333999	21/06/2013	630	do
83 334068	21/06/2013	6300	do
84 334086	21/06/2013	6300	do
85 334090	21/06/2013	630	do
86 334091	21/06/2013	630	do

87	334049	21/06/2013	420	do
88	334048	21/06/2013	420	do
89	334102	21/06/2013	4200	do
90	334103	21/06/2013	4200	do
91	333991	21/06/2013	2100	do
92	333998	21/06/2013	2100	do
93	334051	21/06/2013	420	do
94	334056	21/06/2013	420	9
95	027792	21/06/2013	4200	do
96	027790	21/06/2013	4200	do
97	790155	10/08/2013	630	11
98	790154	10/08/2013	630	do
99	790092	07/08/2013	2100	do
100	790093	07/08/2013	2100	do
101	790157	10/08/2013	630	do
102	790156	10/08/2013	630	do
103	790104	08/08/2013	2100	do
104	790103	08/08/2013	2100	do
105	021014	11/08/2013	2100	do
106	790150	10/08/2013	2100	do
107	790151	10/08/2013	2100	do
108	790087	07/08/2013	2100	do
109	790091	07/08/2013	2100	do
110	790122	07/08/2013	2100	do
111	790142	08/08/2013	2100	do
112	790143	10/08/2013	2100	do
113	790193	10/08/2013	630	do
114	790188	10/08/2013	630	do
115	790169	10/08/2013	2100	do
116	790168	10/08/2013	2100	do
117	790134	10/08/2013	2100	do
118	790128	10/08/2013	2100	do
119	790129	10/08/2013	630	do
120	790132	10/08/2013	630	do
121	790186	10/08/2013	4200	do
122	790195	10/08/2013	4200	do
123	790165	10/08/2013	2100	do
124	790164	10/08/2013	2100	do
125	790160	10/08/2013	630	do
126	790161	10/08/2013	630	do
127	790191	10/08/2013	2100	do

128	790189	10/08/2013	2100	do
129	028489	10/08/2013	2100	do
130	028490	10/08/2013	2100	do
131	028500	10/08/2013	630	do
132	028499	10/08/2013	630	do
133	028495	10/08/2013	630	12
134	028496	10/08/2013	630	do
135	028504	10/08/2013	2100	do
136	028503	10/08/2013	2100	do
137	028486	10/08/2013	630	do
138	028485	10/08/2013	630	do
139	072316	08/08/2013	2100	do
		total	382540	

13.6 -)Non reflection of deposit amount in cash book(osp-26,56,75, 103-104

On checking of deposits of bank pass books and PL A/C register it is found that the amount was credited in banks but not reflected in Accountant cash book as detailed below.

Name of bank	A/C no	Date of credit	Amount
Axis bank, Jatni	718010100000727	29.10.13	163500.00
do	do	8.11.13	242600.00
do	do	6.9.13	372760.00
SBI, Jatni	11196196734	1.10.13	100000.00
PNB, Jatni	2210000100080606	248/28.11.13	2100.00
do	do	249/28.11.13	2100.00
do	do	235/28.11.13	630.00
do	do	234/28.11.13	630.00
do	do	230/28.11.13	630.00
do	do	231/28.11.13	630.00
do	do	239/28.11.13	2100.00
do	do	238/28.11.13	2100.00
do	do	245/28.11.13	630.00
do	do	244/28.11.13	630.00
SBI, Jatni	11196196734	21.6.13	1460000.00
icici bank	198501000038	15.5.13	161800.00
do	do	do	40200.00

do	do	do	59400.00
do	do	do	199200.00
do	do	do	311400.00
do	do	23.5.13	478800.00
do	do	do	126600.00
do	do	27.5.13	27000.00
do	do	do	22500.00
do	do	do	568200.00
PL A/C	8448	24.8.13	14700.00
do	do	do	30600.00
do	do	do	9240.00
do	do	do	33600.00
do	do	do	25200.00
do	do	9.11.13	23520.00
do	do	do	18060.00
do	do	do	15120.00
		Total	4516180.00

Due to non reflection of said receipts in cash book, the source of receipt could not be ascertained. In response to objection statement issued in this regard no reply was furnished by the local authority. Hence the said amount needs be accounted for in cash book and the source of above receipts along with the reconciliation shown to next audit, till then Rs. 45,16,180.00 is held under objection.

13.7 - Irregularities in Lease Accounts(osp-109-110)

On checking of the Auction sale file it was reveal that at page -70/c and last AR it was found that there are 12 nos of tanks and 2 nos of kanjiahuda in the possession of Municipality. These Sairats also leased out since long. As such auction was taken up vide notification no-1497/13.6.13 for 10 nos of tank out of exiting 12 nos of tank and 1 no of Kanjiahuda out of 2nos of kanjiahuda. Where as only 02nos of tank and one no of Kanjiahuda were auctioned off.

Properties auctioned

Sl no	Name of sairat	Date of auction	Amount (Rs) 2013-14
1	Gandha gadia pond	17.6.13	800.00
2	Pichuli pokhari	17.6.13	1500.00
3	Kudiary Kanjiahuda	17.6.13	650.00

Properties not auctioned

Sl no	Name of sairat	Amount for 2013-14
1	Mill pokhari	1826.00
2	Godadharmasagar pokhari	1320.00
3	Khali Pokhari	1595.00
4	Hada gadia	1870.00

5	Nilakantheswar pokhari	803.00
6	Patharkata chua	583.00
7	Sandhapur village pond	539.00
8	Dukhina chua	946.00
9	Bachhara nua pokhari	902.00
10	Hata bazaar pokhari	11000.00
11	Rama Chandra pur Kanjiahuda	715.00
	Total	22099.00

Due to non auction ,the municipality has sustained loss of Rs.22099.00. In spite of issue of objection statement the Local authority silent about the non auction of the aforesaid sirat.Thus the local Authority is advised to take steps for auction of all these sairats for better income of municipality and compliance reported.

13.8 - Non realisation of holding tax / service charges from railway (OSP-66 &67)

In spite of issue of objection memo ,required file relating to realisation of hoalding tax / service charges from railway hoaldings could not be made available to audit for verifaction . However, it was observed from the last audit report that and quot. Vide letter no 4(7)PF/1/#(dtd. 25.08.1997 of Govt. Of India in the ministry of Finance (Deptt. Of co-ordition and Planning), the building of East Coast Railway , Khordha Road Division have been included in Jatni Municipal area by U.D Deptt. With effect from dtd. 1.07.1975 and accordingly service charges have been charges from the records of the municipality that no such charges were being realised from the railway Authority till date in spite of several suggestion and obligations. It is also observed that no collection from railway Holdings have been made during the year under audit.

Thus ,the revenue of the municipality is not realised towards Railway holdings to the tune of Rs 3818617.00 till date as detailed below; including current demand of Rs 273662.00 the tax have been fixed on Railway on the basis of valuation data sheet preapred by the valuation origination of H& UD Deptt. Kept in thefile no XXIII(T) 2-35 year 1999-2000 to 2013-14. Assessment for collection of service Tax on Railway holding .

Amount due up to the end of 2012-13	=3544955.00
Service charges due for 2013-14	<u>=273662.00</u>
Total	3818617.00

Thus the local authority was requested to take effective steps for finalisation of the same and necessary steps may be taken to produce all the records and registers pertaining to the demand , collection and balance of railway holding tax / service charges to the next audit till then Rs 3818617.00 is held under objection.

13.9 - Non collection of grant rent and hoalding tax from CESCO (OSP 66,67)

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 municipalty 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 7768440.00 was shown as an outstanding demand against CESCO authority as on 31.3.12. The current demand for the year 2013-14 is at least to the tune of Rs 337740.00 i,e taken as the same demand for 2012-13 in absence of required records and register. Thus ,total demand amounting to Rs8443920.00 (Rs 8106180.00+Rs 337740.00) is due for collection from CESCO. The E.O is requested to furnish connected file etc. in support of the progress of the suit to next-audit . in reply to the objection memo nothing has been complied by the local authority. Hence the total amount

of Rs 8443920.00 is held under objection.

13.10 - Non availability duplicate and triplicate Holding tax M.Rs(OSP-8&66)

Para-13.10.1 Non availability duplicate and triplicate Holding tax M.Rs.

On checking of Holding tax M.R.books w.r.t. DCR it was found that the Holding tax M.R.book bearing no . 103 (containing.R. no. from 10201 -10300) has some M.Rs. which are not in triplicate out of the triplicate those M.Rs are found shown cancelled .These M.R.nos. are as follows :- 10215,10216,10240,10246.The reason of non availability of duplicate and triplicate M.Rs. may be explained to audit immediately & compliance may be reported to audit.

Para-13.10.2 On checking of holding tax M.R. books w.r.t. DCR & other connected records it was found that the holding tax money receipts book bearing no.104(certified by E.O.,Jatni Municipality on the cover of containing M.R.no. from 10301 to10400 in triplicate) issued to Sri BrajakishorSwain,Taxsarakar had some money receipts which were not in triplicate These M.R. nos. are as follows – 10316,10346. The reason of non-availability of triplicate &duplicate M.Rs. was asked to clarify to audit through audit obj. statement, but nothing had been complied by the local authority till the close of the audit . Hence this may be complied to next audit.

13.11 - DCB not produced (osp- 1,2,3,4)

In spite of issue of objection memo ,DCB of all the taxes of Jatani municipal council for the year 2013-14 could not be produce to the audit . Hence the local authority is requested to take necessary steps to produce the same to the next audit.

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Non deduction of service tax osp-51

On scrutiny of the vouchers w.r.t cash book it is found that payment was made to the commando security service for labour charges of sweepers and drivers for sanitation work. But from the bill it is found that the service tax @12.5% has not been deducted. The details of payment is given below.

Sl No	Voucher No/Date	Bill No/date	Amount
1	135/04/2013	100/2.4.13	35100
2	237/04/2013	81/2.4.13	35100
	Total		70200

The audit objection statement has been issued in this regard but local authority failed to comply,hence the objection holds good. and the service tax @12.5% amounting to Rs.8775.00 is suggested for recovery from the Following persons.

Sri Saroj Ku Mohapatra,Ex-E.O=Rs.4388.00

Sri Sarat Ku Dash, Accountant=Rs. 4387.00

14.2 - Excess expenditure booked in cash book -osp -52

On scrutiny of voucher No.410 date 01.07.2013 Rs 450/- was paid to M/S Kay Agency for formatting of computer. where as in the cash book it is booked as Rs 850/-. The authority did not comply in spite of issue of objection memo in this regard. Hence objection holds good and Rs.400.00 is suggested for recovery.

PARA DROPPED AS PER COMPLIANCE in the EXIT-CONFERENCE i.e. a sum of Rs. 400.00 has

been accounted in the receipt side of Accountant Cash Book on dt. 17/7/2013.

14.3 - Irregular payment towards festival advance OSP-52

During audit it is found that the festival advances to the tune of Rs.545000.00 were paid to the employees as reveals from cash book. But the name of employees to whom the festival advance was paid was not mentioned in cash book. The details of the payment is given below.

Sl.No-1- Voucher No.799 date.9 /10/2013 for Rs 125000/-

Sl.No-2 – Voucher No.800 date9. /10/2013 for Rs 345000/-

Sl. No – 3 – Voucher No.801 date.9 /10/2013 for Rs 75000/-

In spite of issue objection statement for production of the employees name sanction order, vouchers and adjustment of advance the same could not be produced to audit hence the same may be produced to next audit till then Rs.5,45,000.00 is kept under objection..

14.4 - Irregular payment towards purchase of Hydraulic tractor trolley.(osp-51)

On scrutiny of voucher it is found that vide voucher No.881 date 1/ 11/2013 for Rs. 252000/- was paid to—Biraja chemicals----- for purchase of 2 nos of Hydraulic tractor trolley. The production of purchase file, quotation, sanction of the authority, stock register has been asked through the objection statement for verification of the genuineness of the expenditure. In spite of issue of objection statement the same could not be produced to audit. the same may be produce to next audit till then Rs. 252000.00 is kept under objection

14.5 -) Wasteful Expenditures towards printing charges of greeting cards.(OSP-77)

On checking of vouchers w.r.t cash book it is found that Rs. 10,880.00 was paid to Santoshi Art press Vide voucher no-1053/20.1.14 towards printing charges of 640.00 nos of greeting cards. Objection statement has been issued regarding the necessity of Printing of such huge

numbers of greeting cards and for production of sanction of authority, stock entry and utilization of same. The local Authority neither produced the same nor complied regarding the genuineness of such expenditure. Hence the said expenditure is treated as unauthorised and wasteful expenditure and inadmissible to audit and the amount of Rs.10880.00 is suggested for recovery. The following persons are held responsible.

PARA DROPPED AS PER PRODUCTION OF COUNCIL RESOLUTION dtd. 30-12-2013 in the EXIT-CONFERENCE :

14.6 - Excess payment towards pension arrear.

Excess payment made towards pension arrear(osp-70,71,72,73)

On checking of pay acquittance of pension holders w.r.t cash book it is noticed that Excess payment was made to the following pension holders towards pension arrear as detailed below.

Name of the pensioner	Period of arrear	Vr. No /date	Pension arrear allowed in prepared bill	pension arrear due	Excess allowed/paid
Gouranga naik, Ex-sweeper	1.7.11 to sept-2013	1231/14.2.14	@ Rs.1131/month for 28month=31668.00	1131/month for 27 month=30537.00	1131.00
Khirod ch. Mallick, Ex-OTC	1.6.10 to Sept-13	1228/14.2.14	@1022/month for 41 month=41902.00	@ 1022/month for 40 month=40880.00	1022.00
Akhaya ku mangaraj Ex-ATC	1.6.11 to sept-13	1232/14.2.14	@1403/month for 29 month=40687.00	@ 1403/month for 28 month=39284.00	1403.00
Raj Ku mohapatra Retd. Asst.	1.4.06 to 31.1.14	1229/14.2.14	@1975/month for 95 month=187625.00	@1975/month for 94month =185650.00	1975.00
		Total	301882.00	296351.00	5531.00

On issue of objection statement in this regard , The Local authority replied that the excess payment will be recovered from person concerned. Hence the objection holds good and the excess Payment of Rs. 5531.00 is suggested for recovery and the following persons are held responsible.

PARA DROPPED AS PER COMPLIANCE in the EXIT CONFERENCE i.e. Executive Officer has issued

officer order No. 1617 dt. 1-11-2014 to effect recovery the excess payment from the pension bill

14.7 - Irregular Payment towards 5th pay & 6th pay arrear(osp-78,61)

On checking of cash book it is noticed that vide vr. No-798/9.10.13 a sum of Rs.9,00,000.00 was paid to 60 nos of employees towards 6th pay arrear. The voucher relating to such payment was not made available to audit. Again in cash book the name of employees to whom such payment was made was not mentioned. In spite of issue of objection statement the local authority neither produced the said voucher, detailed list of payees, LFA sanction order , arrear bill , pay fixation file nor complied. The above said particulars need be produced to next audit. Till then such irregular payment of Rs.900000.00 towards 6th pay arrear is kept under objection.

Further, on checking of cash book it is found that except the above payment towards 6th pay arrear, further payment towards 6th pay and 5th pay arrear to the tune of Rs.1380260.00 was made to employees of Mply as detailed below. In spite of issue of objection memo for production of related pay fixation file, arrear bill, vouchers, LFA sanction order relating to such payment and service books of concerned employees, the same could not be produced to audit. the Local Authority replied that it will be produced at the Exit conference till the production of a sum of Rs.1380260.00 is kept under objection.

Hence the total amount of tis para=900000+1380260=Rs.2280260.00 is kept under objection .

Sl. No.	Vr. No./dt.	Amount	To whom paid
1	78/20.4.13	20000.00	Dambarudhara aSamantaray, Ex. OTC 6th pay arrear

2	79/20.4.13	50000.00	Pratap Ku. Sahoo,JE	6th pay arrear
3	80/20.4.13	18761.00	Subash ch. Swain, Ex. Sr. Asst.	6th pay arrear
4	81/20.4.13	20000.00	Gouranga ch, Pratap, OTC	6th pay arrear
5	82/20.4.13	15000.00	Satyabadi Srichandan, ATC	6th pay arrear
6	83/20.4.13	10000.00	Laxmipriya Sahoo, J.Asst.	6th pay arrear
7	94/20.4.13	10000.00	Chakradhara Brahma, OTC	6th pay arrear
8	97/20.4.13	10000.00	Bijay ku. Padhi, ATC	6th pay arrear
9	98/20.4.13	10000.00	Sahadev Swain, ATC	6th pay arrear
10	99/20.4.13	10000.00	Bhikari ch. Behera, ATC	6th pay arrear
11	107/20.4.13	10000.00	Surat Bhuyan, ATC	6th pay arrear
12	108/20.4.13	10000.00	Pranati Mallik, Peon	6th pay arrear
13	112/20.4.13	10000.00	Deba nayak, Sweeper	6th pay arrear
14	468/6.7.13	10000.00	sarat nayak, Sweeper	6th pay arrear
15	469/6.7.13	20000.00	manmohan Panda, I/C Town Hall	6th pay arrear
16	470/6.7.13	10000.00	Susila Nayak, Ex. Peon	6th pay arrear
17	471/6.7.13	30000.00	Sarat ch. Das, Sr. Asst.	6th pay arrear
18	472/6.7.13	20000.00	ramesh ch. Mallik, retd., OTC	6th pay arrear
19	473/6.7.13	10000.00	jayanti satapathy, OTC	6th pay arrear
20	475/6.7.13	30000.00	Pratap ku. Sahoo, JE	6th pay arrear
21	476/6.7.13	20000.00	DD samanataray, Ex, ATC	6th pay arrear
22	477/6.7.13	20000.00	sarojinee Mohapatra, peon	6th pay arrear
23	478/6.7.13	10000.00	Alekh ch. Parida, Ex. OTC	6th pay arrear
24	486/6.7.13	10000.00	Biranchi Narayan Bhattacharyam Ex. OTC	6th pay arrear
25	489/6.7.13	20000.00	Gouranga ch, Pratap, Ex. OTC	6th pay arrear
26	490/6.7.13	10000.00	Sukanta ku. Nayak, TS	6th pay arrear
27	491/6.7.13	20000.00	Krushna ch. Paikray, ATC	6th pay arrear
28	492/6.7.13	20000.00	dambarudhara badajena, OTC	6th pay arrear
29	493/6.7.13	20000.00	bahagirathi Mangaraj, ATC	6th pay arrear
30	494/6.7.13	10000.00	raghunath Swain, ATC	6th pay arrear
31	495/6.7.13	20000.00	Bhikari ch. Behera, peon	6th pay arrear
32	496/6.7.13	50000.00	Sahadev Swain, ATC	6th pay arrear
33	497/6.7.13	15000.00	Amulya ku. Das, ATC	6th pay arrear
34	498/6.7.13	20000.00	Bidhan Nayak, Sweeper	6th pay arrear
35	499/6.7.13	20000.00	Dukhi Dei,	6th pay arrear
36	501/6.7.13	10000.00	Surat Bhuyan, ATC	6th pay arrear

37	502/6.7.13	10000.00	Surendra ku. Sethi, ATC	6th pay arrear
38	503/6.7.13	10000.00	sachindra nath Panda, Atc	6th pay arrear
39	504/6.7.13	10000.00	Dhiren ku. Mohanty,	6th pay arrear
40	505/6.7.13	20000.00	Helina Singh, ANM	6th pay arrear
41	506/6.7.13	20000.00	Hari nayak, ex. Sweeper	6th pay arrear
42	507/6.7.13	10000.00	Aparti Nayak, Ex Sweeper	6th pay arrear
43	508/6.7.13	10000.00	Deba nayak, Sweeper	6th pay arrear
44	509/6.7.13	10000.00	Jharendra Nayak, Sweeper	6th pay arrear
45	510/6.7.13	15000.00	Gouranga Nayak, Ex. Sweeper	6th pay arrear
46	511/6.7.13	10000.00	charan Nayak, Sweeper	6th pay arrear
47	512/6.7.13	10000.00	Laxmidhara Nayak, Ex. Sweeper	6th pay arrear
48	513/6.7.13	30000.00	Niranjan Sundaray, OTC	6th pay arrear
49	514/6.7.13	10000.00	Akshya ku. Mangaaraj, Ex. ATC	6th pay arrear
50	515/6.7.13	10000.00	naran nayak, Sweeper	6th pay arrear
51	516/6.7.13	10000.00	krushna Nayak, Sweeper	6th pay arrear
52	517/6.7.13	10000.00	Purna ch. Parida, masson	6th pay arrear
53	518/6.7.13	20000.00	renu Dei, wife of Gagan nayak, Sweeper	6th pay arrear
54	519/6.7.13	10000.00	Laxmi Nayak, W/o. S.nayak, Sweeper	6th pay arrear
55	520/6.7.13	20000.00	rekha Dei, w/o. Rathia Nayak, Sweeper	6th pay arrear
56	523/6.7.13	10000.00	Satyabadi Harichandan, ATC	6th pay arrear
57	600/6.7.13	30000.00	Biranchi Narayan Bhattacharya, OTC	6th pay arrear
58	687/18.08.13	30000.00	Bishnu Prasad Das, OTC	6th pay arrear
59	951/2.12.13	10000.00	Laxmidhara Nayak, Ex. Sweeper	6th pay arrear
60	1133/3.2.14	15000.00	Amulya ku. Das, ATC	6th pay arrear
61	1134/3.2.14	15000.00	sashi kala Guru	6th pay arrear
62	1135/3.2.14	15000.00	Surendra ku. Sethi, ATC	6th pay arrear
63	1197/15.2.14	40000.00	Bharat ch. Paikaray, retd. Driver	6th pay arrear
64	1198/15.2.14	20000.00	Sachindananda Panda, retd. OTC	6th pay arrear
65	1199/15.2.14	20251.00	Rushi Mohana matha, retd. ATC	6th pay arrear
66	1200/15.2.14	21248.00	Niladri Bihari das, w.s	6th pay arrear
67	1201/15.2.14	20000.00	Bishnu Prasad Das, Sr. Asst.	6th pay arrear
68	1202/15.2.14	20000.00	Pranati Mallik, Atc	6th pay arrear
69	1203/15.2.14	10000.00	Purna ch. Parida, masson	6th pay arrear
70	1204/15.2.14	20000.00	sashi kala Guru, W/o bairagi Guru	6th pay arrear

71	1205/15.2.14	40000.00	Bijay ku. Barik, S/o. Braja barik (5th pay arr.)
72	1206/15.2.14	50000.00	raghunath Swain, ATC 5th pay arrear
73	1207/15.2.14	40000.00	saroj ku. Ray, ret'd. Asst. 6th pay arrear
74	481/6.7.13	20000.00	Sarat Ku Sahoo Ex-Sr.Asst 5th pay arrear
75	983/20.12.13	50000.00	Sanatan Naik sweeper 6th pay arrear
	Total	1380260.00	

14.8 - Payment towards unutilized leave salary(osp-61)

On checking of the cash book w.r.t pay acquittance roll of staff it is found that the unutilized leave salary was paid to the following retired employees during 2013-14.

Sl no	Vr.no/dt	amount	To whom paid
	192/20.4.13	10000	Sri basudev Swain,Ex-ATC
	295/20.4.13	10000	Sri prafulla Ku Jagadev,OTC
	396/20.4.13	20000	Sri Rashi Mohan Mirtha,Ex-AtC
	4111/20.4.13	10000	Sri Hari Naik,Ex-jamadar
	5474/6.7.13	26000	Sri janardan Harichanran,Ex-LS
	6484/6.7.13	13988	Sri jay krishna Sahoo,Ex-Jr. Asst.
	71210/15.2.14	30000	Ramesh ch. Mallick,Ex-otc
	81212/15.2.14	20864	Smt.Kamala Behera,W/O late UchhabBehera
	91213/15.2.14	23040	Sri Laxman Ku Sahoo,ex-OTC
	101215/15.2.14	40000	Krushna Ku Paikaray,Ex-ATC
	111216/15.2.14	23160	Sahadav Swain,Ex-ATC
	TOTAL	227052	

The service books ,leave in credit of the above persons could not be produced before audit in spite of issue of objection statement. Till the production of same to next-audit,the related amount i.e. Rs.227052.00 is kept under objection.

14.9 - Irregular payment of wages to DLR/NMRs(osp-63)

On checking of the pay acquittance roll of DLR/NMRs w.r.t cash book it was noticed that atotal sum of Rs.3,70,264.00 was spent towards wages to DLR/NMRs during 2013-14.As per H&UD Deptt. Order no-129/2000-36051 dt.15.12.2000 read with order no-16880/H&UD dt.18.9.99,it is instructed to disengage the DLR/NMRs engage after 19.5.97 and to regularize the DLR/NMRs engaged before 19.5.97 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 in respective post.Further G.O no-17499/ H&UD dt.10.5.98 clarifies that prior sanction of Govt. is required for appointment of class-III and class-IV staff of ULBs. Also letter no-12204/H&UD dt. 19.4.200 denotes in case of emergency, the municipal council may make provision for temporary employment of DLR for a period not exceeding 44 days. The detail list of payment is given below.

Gen Estt.		Coll Estt.		DNR Estt.		PW Estt.	
Vr.No /Dt	Amount	Vr.No /Dt	Amount	Vr.No /Dt	Amount	Vr.No /Dt	Amount
30/3.4.13	12784.00	31/3.4.13	9037.00	32/3.4.13	2652.00	33/3.4.13	6606.00
164/1.5.13	12784.00	166/1.5.13	5417.00	167(a)/1.5.13	2652.00	167(B)/1.5.13	6606.00
306/4.6.13	12784.00	307/4.6.13	5417.00	308/4.6.13	2652.00	309/4.6.13	6606.00
427/1.7.13	12784.00	428/1.7.13	8537.00	429/1.7.13	2652.00	430/1.7.13	6606.00
619/1.8.13	12784.00	617/1.8.13	8537.00	618/1.8.13	2652.00	620/1.8.13	6606.00
728/3.9.13	12784.00	726/3.9.13	8537.00	727/3.9.13	2652.00	729/3.9.13	6606.00
788/1.11.13	14384.00	791/1.11.13	9737.00	789/1.11.13	3552.00	790/1.11.13	7006.00
861/1.11.13	14384.00	864/1.11.13	9737.00	862/1.11.13	3552.00	863/1.11.13	4962.00
942/2.12.13	14384.00	943/2.12.13	9737.00	944/2.12.13	3552.00	945/2.12.13	7006.00
1005/1.1.14	12384.00	1006/1.1.14	8237.00	1007/1.1.14	3052.00	1008/1.1.14	6506.00
1011/3.2.14	12384.00	1012/3.2.14	8237.00	1013/3.2.14	3052.00	1014/3.2.14	6506.00
1273/3.3.14	12384.00	1274/3.3.14	8237.00	1275/3.3.14	3052.00	1276/3.3.14	6506.00
Total	157008.00		99404.00		35724.00		78128.00

Grand Total =157008+99404+35724+78128=Rs.370264.00

Thus on the strength of the Govt.order,the objection memo was issued to produce before audit the following records and registers i.e sanction order from Govt. appointment file showing their dates of appointment, details of engagement and monthly performance, but local authority did not produced the same but he replied that the Govt. approval will be produced ,till the production of same to next-audit, total payment of Rs.3,70,264.00 is kept under objection.

14.10 - Irregular payment towards medical allowance and House rent to work charge employees.(oSP-82i)

On checking of the pay acquittance roll of work charge employees of Municipality it is found that during 2013-14 the medical allowance to the tune of Rs.23046.00 and house rent allowance to the tune of Rs.144891.00 were paid to the work charge employees as detailed below. In spite of issue of Objection statement ,the Local authority did not produced the sanction order of authority, Sanction order of H&UD Deptt., Govt. approval and council resolution in support of such payment before audit but they replied that as per council resolution Work charged employees are eligible to get the house rent allowance and medical allowance.But the council resolution was not produced to audit.Further, without the Govt. approval the payment of house rent allowance and medical allowance is unauthorised and inadmissible to audit. Hence the objection holds good and a total sum of Rs.1,67,937.00 is suggested for recovery.

DURING EXIT CONFERENCE NO APPROVAL OF GOVT.IN SUPPORT OF H/R ALLOWANCE

COULD BE PRODUCED.TILL THE SAME MAY BE PRODUCED TO NEXT AUDIT AMOUNT OF RS. 1,44,891.00 IS KEPT UNDER OBJECTION.AS NO CONNECTED RECORD & REGISTERS IN SUPPORT OF PAYMENT OF MEDICAL ALLOWANCE COULD BE PRODUCED, THE ENTIRE AMOUNT OF Rs. 23046.00 AS PAID FOR MEDICAL ALLOWANCE IS SUGGESTED FOR RECOVERY.

Table-1

Payment of medical allowance to work charge employees									
	Gen Estt.		Coll. Estt.		DNR Estt.		Rc Estt.		
Dt.of payment	vr.no	Amount	vr.no	Amount	vr.no	Amount	vr.no	Amount	
4.6.13	301	100	302	400	303	200	305	1700	

1.7.13	423	100	424	400	425	200	426	1600
1.8.13	613	100	614	400	615	200	616	1600
3.9.13	722	100	723	400	724	200	725	1594
1.10.13	784	100	785	400	786	200	787	1600
1.11.13	857	100	858	400	859	200	860	1552
2.12.13	938	100	939	400	940	200	941	1600
1.1.14	1001	100	1002	400	1003	200	1004	1600
3.2.14	1107	100	1108	400	1109	200	1110	1600
3.3.14	1269	100	1270	400	1271	200	1272	1600
Total	Total	1000		4000		2000		16046

Grand Total(table-1)=1000+4000+2000+16046=23046.00

Table-2

Payment of house rent allowance to work charge employees

Dt.Of Payment	Gen Estt.		Coll. Estt.		DNR Estt.		Rc Estt.	
	Vr.no	Amount	vr.no	Amount	vr.no	Amount		Amount
4.6.13	301	625	302	2500	303	1356	305	10465
1.7.13	423	625	424	2500	425	1356	426	9958
1.8.13	613	625	614	2500	615	1356	616	10000
3.9.13	722	625	723	2500	724	1356	725	9960
1.10.13	784	625	785	2500	786	1356	787	10000
1.11.13	857	625	858	2500	859	1356	860	9698
2.12.13	938	625	939	2500	940	1356	941	10000
1.1.14	1001	625	1002	2500	1003	1356	1004	10000
3.2.14	1107	625	1108	2500	1109	1356	1110	10000
3.3.14	1269	625	1270	2500	1271	1356	1272	10000
	ToTAL	6250		25000		13560		100081

Grand Total(table-2)=6250+25000+13560+100081=144891.00

Grand Total (table1+table 2)= 23046+144891=167937.00

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Sarat Ku Dash	Accountant	Accountant, Jatni Municipality	7682.00
2	Sri Saroj ku Mohapatra	Ex-E.O	Ex-E.O Jatni Municipality now A.E bhubaneswar Municipal Corporation	7682.00
3	Asutosh Samal	E.O.	JATNI MPLTY.	7682.00

14.11 - Unauthorised payment towards medical allowance (osp-82ii)

On checking of pay acquittance roll of staff w.r.t cash book it was found that a total sum of Rs.47,516.00 was paid to the employees of municipality towards medical allowance during 2013-14. The Govt. order no-14965/H&UD/27.5.08 clarifies that the employees of an ULB are not entitled to get medical allowance as detailed below. On the strength of Govt. order above, the audit objection statement was issued regarding the production of the Sanction order from Govt., council resolution, concerned file to check the genuineness of said expenditure. But the same could not be produced to audit. The local authority replied that staff of Municipality are paid @100.00 towards medical allowance in place of RCM bill as per council resolution. but the council resolution was not produced to audit, further without Govt. approval the payment of medical allowance is unauthorised, highly irregular and inadmissible to audit.. Thus a total sum of Rs.47516.00 is suggested for recovery.

ALL CONNECTED RECORD & REGISTERS INCLUDING GOVT. APPROVAL

MAY BE PRODUCED TO NEXT-AUDIT, TILL ^THEN THE RELATED AMOUNT

i.e. Rs. 47,516.00 IS HELD UNDER OBJECTION.

month	dt of payment	Gen Estt.		DNR Estt.		coll. Estt.		RC Estt.	
		Vr.no	Amount	Vr.no	Amount	Vr.no	Amount	Vr.no	Amount
13-Mar	3.4.13	16	1200	19	100	17	750	20	1094
13-Apr	1.5.13	150	1200	153	100	151	750	154	1000
13-May	4.6.13	291	1200	294	100	292	650	295	1000
13-Jun	1.7.13	411	1263	414	100	412	650	415	1000
13-Jul	1.8.13	602	1200	605	100	603	650	606	1000
13-Aug	3.9.13	712	1200	715	100	713	650	716	1094
13-Sep	1.10.13	775	1200	778	100	776	650	779	1100
13-Oct	1.11.13	848	1200	851	100	849	650	852	1039
13-Nov	2.12.13	928	1200	931	100	929	650	932	1100
13-Dec	1.1.14	993	1100	997	100	994	750	995	1100
14-Jan	3.2.14	1097	1100	1100	100	1098	750	1101	1100
14-Feb	3.3.14	1259	1100	1262	100	1260	750	1263	1100
		TOTAL	14163		1200		8300		12727

month	dt of payment	medical Estt.		Wef Estt.		P.W Estt.		Light Estt.	
		Vr.no	Amount	Vr.no	Amount	Vr.no	Amount	Vr.no	Amount
13-Mar	3.4.13	21	300	22	100	23	475	18	100
13-Apr	1.5.13	155	300	157	100	156	475	152	100
13-May	4.6.13	296	300	297	100	298	475	293	100
13-Jun	1.7.13	416	300	417	100	418	475	413	100
13-Jul	1.8.13	607	300	608	100	609	475	604	100
13-Aug	3.9.13	717	300	734	26	718	475	714	100
13-Sep	1.10.13	780	300		0	781	475	777	100
13-Oct	1.11.13	853	300		0	854	475	850	100
13-Nov	2.12.13	933	300		0	934	475	930	100
13-Dec	1.1.14	998	300		0	999	475	996	100
14-Jan	3.2.14	1102	300	1103	50	1104	475	1099	100

14-Feb	3.3.14	1264	300	1265	50	1266	475	1261	100
			3600		626		5700		1200

Grand Total=14163+1200+8300+12727+3600+626+5700+1200=Rs.47516.00

14.12 - Payment of 6th pay arrear and unutilised leave salary-(OSP-78)

On checking of cash book w.r.t pay acquittance roll it is found that vide Vr. No-802/9.10.13 Rs.2,55,000.00 was paid to 21 nos of retired employees towards 6th pay arrear and unutilized leave salary . But the name of payees have not been mentioned in cash book. The related voucher, the detailed list of payees, LFA sanction order ,sanction order of authority, arrear bill, pay fixation file, related service books were not made available to audit inspite of issue of objection statement in this regard. The local authority has neither complied nor return the original objection statement. Hence the required particulars need be produced to next audit, till then Rs.2,55,000.00 is kept under objection.

14.13 - Payment of pension arrear osp-100

On checking of cash book w.r.t pension acquittance it is noticed that pension arrear to the tune of Rs. 311895.00 was paid to the following employees . In spite of issue of objection statement for production of the service book of said pensioners, sanction order, and pension file, the same could not be produced to audit for verification. the same may be produced to next audit till then Rs.311895.00 may be kept under objection.

Vr.no/dt	Amount	To whom paid
170/2.5.13	14850.00	Bikram Sundaray, Ex-otc
86/2.4.13	5050.00	Pramila Tripathy, W/O B.C Tripathy, Ex-Atc
171/2.5.13	20000	Manorama Mallick w/o K,B Mallick
454/4.7.13	100060.00	do
910/19.11.13	30000.00	Karunakar Mohanty, ExATC
1214/14.2.14	26994.00	do
443/3.7.13	3724.00	Dambarudhar mohanty
1225/14.2.14	12214.00	Alekh ch parida
1228/14.2.14	21902.00	KC maliuck, Ex-Otc
1231/14.2.14	31668.00	Gourang Naik, Retd Sweeper
1232/14.2.14	20687.00	Akhaya ku mangaraj, Ex-Atc
1130/3.2.14	6700.00	Laxman ku saho Retd. OTC
1129/3.2.14	5670.00	Susila Nayak, Ex peon
1128/3.2.14	3000.00	Shadev swain, Ex-AtC
1/3.2.14	9376.00	Krushna ku tripathy, Ex-ATC
Total	311895.00	

14.14 - Exceeds Expenditure booked in cash book than the actual disbursement to NFBS beneficiary osp-107

On checking of pay acquittance roll of NFBS beneficiary w.r.t cash book it is found that in cash book Rs. 300000.00 was booked as expenditure towards Payment to 28 nos of NFBS beneficiaries vide voucher no-273/29.5.13 where as in the pay acquittance roll of NFBS beneficiary the actual disbursement was made for Rs.280000.00 to 26 nos of beneficiaries through cheque payment vide said voucher leaving two nos of beneficiaries. As per pay acquittance Out of 28 nos of beneficiaries payment was not made to Jaharun bibi and P.Kantama @

10000.00/each. Objection statement was issued regarding the booking of excess expenditure of Rs.20000.00 than the actual but the Local Authority failed to comply. The clarification regarding the same may be intimated to next audit till then Rs.20000.00 is kept under objection.

14.15 -)Non reflection of withdrawal amount in cash book(osp-104)

On checking of withdrawal of SD A/c no-2210000100080606 PNB, Jatni it is seen that Rs. 700.00 was debited from bank on dt.9.11.13. Against said withdrawal any expenditure was not shown in cash book. On issue of objection statement The Local Authority replied that noted for early compliance but no compliance was furnished. ,hence the objection holds good and Rs.700.00 was loss to the institution and thus suggested for recovery.

RECOVERED VIDE MR No. 5734 dtd. 28-10-2014 & POSITION INFORMED IN THE EXIT-CONFERENCE.

14.16 - Non reflection of withdrawal amount in cash book(OSP-105)

On checking of the withdrawals of MTH A/C no-5431CBI.Jatni, it is noticed that Rs.10000.00 was shown debited on dtd.8.7.13 and the said debit was shown against Sri Sukant but in cash book any expenditure was not shown against said withdrawal against Sri Sukant. On issue of objection statement the Local authority replied that noted for early compliance but till close of audit compliance was not furnished. Hence the objection holds and Rs. 10000.00 is suggested for recovery.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Saroj ku Mohapatra	Ex-E.O	Ex-E.O,Jatni municipality now A.E Bhubaneswar municipal corporation.	5000.00
2	Sri Sarat Ku Dash	Accountant	Accountant,Jatni municipality.	5000.00

14.17 - Vehicle log book wanting.(osp-105)

On checking of vouchers w.r.t cash book it is found that the POL was purchased for vehicle no-0D2A4845 vide following voucher, but the concerned vehicle log book was not produced to audit in spite of issue of objection statement.

vr.no/dt	amount
72/31.7.13	7435.00
90/31.8.13	7364.00
1234/17.2.14	11353.00
966/11.12.13	10143.00
Total	36296.00

The concerned vehicle log book need be produced to next audit, till then Rs.36296.00 is kept under objection.

14.18 - voucher wanting osp-68-69

On checking of cash book w.r.t pay acquittance roll it is noticed that the D.A arrear was paid to following staff, but the vouchers ware not made available to audit.the details of which is given below.

vr.no/dt	amount	Estt.
313/4.6.13	36113.00	Gen Estt.
314/4.6.13	20652.00	coll. Estt.
315/4.6.13	2036.00	light Estt.
316/4.6.13	2328.00	dNR Estt.
317/4.6.13	27294.00	RcEstt.
318/4.6.13	11444.00	Med. Estt.
319/4.6.13	16448.00	PW Estt.
320/4.6.13	5972.00	welf. Estt.
321/4.6.13	105186.00	octroi Estt.
322/4.6.13	5625.00	Gen (w.c Estt.)
323/4.6.13	22500.00	Gen (w.C Estt.)
324/4.6.13	12120.00	DnR(w.C Estt.)
325/4.6.13	94080.00	RC Estt.(w.c)
total	361798.00	

In spite of issue of objection statement for production of the said vouchers,the arrear bill,sanction order, the same could not be produced to audit.Rather the local authority replied that sri B.P Mishra Ex-bill Clerk was under suspension and he was not handed over the charges. After handed over of charges records will be produced to audit.The same may be produced to next Audit,till then Rs.361798.00 is kept under objection.

14.19 - payment towards incremental arrear OSP-98,99

During audit it is seen that during 2013-14 the total sum of Rs.281030.00 was paid to different employees towards incremental arrear .Inspite of issue of objection statement the service books of all staff was not produced to audit .Furthr the original objection statement has not been returned by the Local Authority. Hence till the production of all service books the same may be kept under objection.

14.20 - Non production of voucher(osp-99)

In spite of issue of objection statement neither the following vouchers were produced to audit nor the original objection statement with reply returned by the local Authority..Thus the genuineness of expenditure could not be ascertained.Which may be produced to next audit till then total expenditure amounting to Rs.6863663.00 is held under objection. the detailed list of vouchers is given below.

VOUCHERS WANTING				
SL.NO	VOUCHER NO	DATE	AMOUNT	TO WHOM PAID
1	482	06.07.2013	30000.00	Sri Goivnda Ch. Panigrahi, Ex-Jr. Asst.(Gratuity)
2	546	12.07.2013	132000.00	Payment to ODP beneficiary.
3	547	12.07.2013	25000.00	IGNOAP pension holders
4	548	12.07.2013	297000.00	IGNOAP pension holders
5	549	12.07.2013	593700.00	IGNOAP pension holders

6	828	17.10.2013	16883.00	M/s Jatni service satation towards supply of pol.
7	829	21.10.2013	121700.00	Sri pratap Ku.Sahoo, JE 1st/final bill of court of drain.
8	847	29.10.2013	53523.00	to IT officer Khurda for depositis of T.D.S
9	926	29.11.2013	10000.00	Ajay Bhoi, IHSDP benefiicary
10	979	19.12.2013	4590.00	Sanjay kumar Baral for payment of wages to outside electrician
11	980	19.12.2013	4590.00	Sanjay kumar Baral for payment of wages to outside electrician
12	981	19.12.2013	4590.00	Sanjay kumar Baral for payment of wages to outside electrician
13	982	19.12.2013	4590.00	Sanjay kumar Baral for payment of wages to outside electrician
14	990	23.12.2013	826700.00	Commercial tax officer towards depsoits of VAT
15	991	23.12.2013	27054.00	IT officer for deposit of Income tax
16	992	31.12.2013	105000.00	Branch Manager, CBI jatni for disbursemet of loan to Maa jageswari.
17	1027	03.01.2014	456760.00	Payment to 112 nos of sweeper and 5 nos of driver for sanitation work.
18	1029	07.01.2014	34650.00	E.O, J.M.C for purchase of computers.
19	1063	25.01.2014	2000.00	Sri Ajay ku. Sahoo, Jr.Asst. towards advances.
20	1066	25.01.2014	3650.00	Bharati bhushan mishra, A.T.C, li towards erection of electrical erarthing
21	1096	31.01.2014	49390.00	Nigam computers,BBSR for supply of Dell Desktop computer.
22	1116	03.02.2014	48208.00	14 nos. L.F.S pension holders
23	1117	03.02.2014	117599.00	50 nos. of Non L.F.S pension holder.
24	119	05.02.2014	24500.00	Maa Damanei Tent house towards errection of Welcome gate
25	1170	07.02.2014	476400.00	Payment of 112 nos. of sweeper and 5 nos. of Driver for sanitaion work.
26	1173	11.02.2014	20000.00	Secretary, H & U.D Deptt. Cultural Association for publication of advertisement in "Sovenier"
27	1189	14.02.2014	322300.00	TO NOAP beneficiaries
28	1190	14.02.2014	580300.00	MBPY beneficiaries
29	1191	14.02.2014	141900.00	ODP beneficiaries
30	1224	15.02.2014	19506.00	Jaya krishna Sahoo, Ex-Jr.Asst. LFS gratuity
31	1226	15.02.2014	37950.00	Smt.Sanju Naik,Arrear pension
32	1237	17.02.2014	10000.00	Drapadee paschimakabat IHSDP beneficiary
33	1238	18.02.2014	4590.00	Sanjaya Kumar Baral for payment of wages of DLR electrician
34	1239	18.02.2014	4080.00	Sanjaya Kumar Baral for payment of wages of DLR electrician
35	1240	18.02.2014	4050.00	Dambaru dhara Maharana DLF electrician wages
36	1241	18.02.2014	3900.00	Dambaru dhara Maharana DLF electrician wages
37	1244	20.02.2014	800.00	M K Parida, MIS towards repairing of computers
38	1245	20.02.2014	1950.00	Manamohan parida for town hall PA
39	1246	20.02.2014	6300.00	Abani Bhusan rath, sriharivihar, Jatni for refund of reservation charges
40	1247	20.02.2014	1995.00	Bishnu prasad mishra for office PA
41	1247A	20.02.2014	8139.00	Ajay ku. Sahoo, Jr.Asst for purchase of steel almirha
42	1248		6233.00	Niranjan mohaptra news paper agent for supply of newspaper
43	1250	20.02.2014	100000.00	payment to Executive Engineer towards Electricity charges of street light
44	1251	20.02.2014	40000.00	Satnosh Pradhan, IHSDP beneficiary

45	1252	22.02.2014	10000.00	Babula naik,IHSDP, beneficiary
46	1253	22.02.2014	9500.00	Payment to Smt.Manswini Moharana,UCDMCO honorarium
47	1254	22.02.2014	9500.00	Suryamani Padhi,UCDMCO honorarium
48	1255	22.02.2014	9500.00	Narmada Dei,UCDMCO honorarium
49	1256	03.03.2014	20000.00	Nakula Parida, ISHDP beneficiary
50	1258	03.03.2014	3418.00	DTM BBSR towards telephone bill
51	1277	03.03.2014	48208.00	14 nos LFS pension holders
52	1281	03.03.2014	11720.00	Gautam Ghadei,EX AJC towards revivial pension arrear
53	1298	07.03.2014	335600.00	Payment to 112 nos of sweeper and 5 nos of driver for sanitation work.
54	1319	12.03.2014	9986.00	P.K. Baliarsingh, contractor towards refund of EMD
55	1320	12.03.2014	2000.00	P.K. Baliarsingh, contractor towards refund of EMD
56	1321	12.03.2014	2000.00	P.K. Baliarsingh, contractor towards refund of EMD
57	1322	12.03.2014	5000.00	P.K. Baliarsingh, contractor towards refund of EMD
58	1323	12.03.2014	1000.00	P.K. Baliarsingh, contractor towards refund of EMD
59	1324	12.03.2014	1000.00	P.K. Baliarsingh, contractor towards refund of EMD
60	1325	12.03.2014	2500.00	P.K. Baliarsingh, contractor towards refund of EMD
61	1326	12.03.2014	1000.00	P.K. Baliarsingh, contractor towards refund of EMD
62	1327	12.03.2014	2500.00	P.K. Baliarsingh, contractor towards refund of EMD
63	1328	12.03.2014	1000.00	P.K. Baliarsingh, contractor towards refund of EMD
64	1329	12.03.2014	2000.00	Rabindra ku. Routray refund of EMD
65	1344	12.03.2014	8100.00	Sri Harmohan Routray contractor towards refund of EMD
66	1345	12.03.2014	1633.00	Sri Harmohan Routray contractor towards refund of EMD
67	1346	12.03.2014	1633.00	Sri Harmohan Routray contractor towards refund of EMD
68	1347	12.03.2014	10000.00	Sri Harmohan Routray contractor towards refund of EMD
69	1348	12.03.2014	2000.00	Sri Harmohan Routray contractor towards refund of EMD
70	1349	12.03.2014	2000.00	Sri Harmohan Routray contractor towards refund of EMD
71	1350	12.03.2014	10000.00	Sri Harmohan Routray contractor towards refund of EMD fo S.D
72	1351	12.03.2014	2000.00	Sri Harmohan Routray contractor towards refund of EMD
73	1352	12.03.2014	2000.00	Sri Harmohan Routray contractor towards refund of EMD
74	1353	12.03.2014	4990.00	Sri Harmohan Routray contractor towards refund of EMD
75	1354	12.03.2014	998.00	Sri Harmohan Routray contractor towards refund of EMD
76	1355	12.03.2014	2500.00	Sri Harmohan Routray contractor towards refund of EMD fo S.D
77	1356	12.03.2014	1000.00	Sri Harmohan Routray contractor towards refund of EMD
78	1358	12.03.2014	998.00	Sri Harmohan Routray contractor towards refund of EMD
79	1359	12.03.2014	4400.00	Sri Harmohan Routray contractor towards refund of EMD fo S.D
80	1360	12.03.2014	890.00	Sri Harmohan Routray contractor towards refund of EMD
81	1362	12.03.2014	10000.00	Gangadhar Mangaraj IHSDP beneficiary
82	1363	14.03.2014	322300.00	IGNOP beneficiaries
83	1364	14.03.2014	580300.00	MBPY beneficiaries
84	1365	14.03.2014	141900.00	ODP beneficiaries
85	1366	14.03.2014	91656.00	M/S Sanu reprographic

86	1367	15.03.2014	5400.00	Ramanandan Singh HIV beneficiary
87	1368	21.03.2014	5902.00	Pragatibadi, BBSR for publication of advertisement
88	1369	21.03.2014	3000.00	Bennett coleman & CO ltd BBSR for publication of advertisement
89	1370	21.03.2014	3762.00	Easter Media Ltd BBSR for publication of advertisement
90	1371	21.03.2014	2315.00	Eastern Media Pvt.Ltd BBSR for publication of advertisement
91	1372	21.03.2014	4000.00	Ashribad Prakashan(p) ltd for publication of advertisement
92	1373	21.03.2014	4800.00	Manoj ku. Parida, M/S towards for purchase of toner for fax machine
93	1374	21.03.2014	500.00	S.K.SETHI, A.F.C for purchase of stamp
94	1381	26.03.2014	25224.00	To the Income tax officer towards deposits of T.D.S
95	1382	26.03.2014	121259.00	Sales tax officer towards deposits of VAT
96	1383	26.03.2014	4420.00	Sanjaya Kumar Baral for payment of wages of outside electricity
97	1384	26.03.2014	4050.00	Sri Damburudhar Moharana for wages of outside electrician
98	1385	27.03.2014	109000.00	to 109 nos. of enumerates towards honorarium
99	1386	27.03.2014	10000.00	Ramesh ch.Dash, OTC towards advance.
100	1387	28.03.2014	375.00	R.T.O BBSR for Mvtax
101	1388	28.03.2014	375.00	R.T.O BBSR for Mvtax
102	1389	28.03.2014	375.00	R.T.O BBSR for Mvtax
103	1390	28.03.2014	2565.00	R.T.O BBSR for Mvtax
104	1391	28.03.2014	2565.00	R.T.O BBSR for Mvtax
105	1392	28.03.2014	2356.00	R.T.O BBSR for Mvtax
106	1395	28.03.2014	6820.00	R.T.O BBSR for Mvtax
107	1394	28.03.2014	10200.00	B.P. Mishra towards purchase of sanitary equipments
108	1402	29.03.2014	10200.00	Sabyaschi Baral, Jr Asst. for purchase of 18.5 monitor Dell on comb
109	1403	29.03.2014	51400.00	Sri sailendra Ku.Pattnaik , Advocate towards legal charges.
		Total:	6863663.00	

PARA: 15 AUDIT ON WORKS

15.1 - i) Excess Expenditure made towards construction of ccaod osp(-87-90)
<u>Excess Expenditure made towards construction of CC Road</u>
Vr.no-822/11.10.13=Rs. 4,65,534.00
Name of work-Construction of CC Road with drain from Bikash nagar to Nuagaon Road(Right side of Martha Road)ward no-10
Estimated cost=Rs.5,28,000.00
Name of A.E-Sri Saroj Ku Mohapatra,

Name of J.E-Smt. Suchismita Puhan

Name of Executant-Sri Pramod Ku Baliarsingh.

i) Excess Expenditure made towards construction of ccraod

On checking of the voucher w.r.t work bill, work case record, MB and analysis of rate prescribed by the Jatni Municipality it is observed that in item no-8 of said work "Rcc work M-20 grade with 20mm and down grade BHG C/B chips including all cost complete" excess rate allowed than the rate admissible as per analysis of rate prescribed by the Jatni Municipality (item no-25) as detailed below.

Qty of work	Rate allowed	Rate admissible	Excess payment
40.95 cum	(@5425.03/cum)	(@47.02/cum)	
	Rs. 222154.97	Rs.193080.06	29074.91

Hence Excess payment of Rs.29075.00 (rounded) needs for recovery. On issue of objection statement the local Authority replied that noted for early compliance but no compliance was furnished till the close of audit. Hence the objection holds good and Rs.29075.00 is suggested for recovery.

ii) Less deduction of royalty than the actual

On scrutiny of the above work bill it is found that less royalty was deducted than the actual as detailed below

Material statement for deduction of Royalty.

Sl.no	Item of work	Quantity	sand	metal	chips	dust
1	Filling in foundation	8.38 cum	8.38	-	-	-
2	C.C (1:4:8) with 4 cm size Hg broken metal	8.38 cum	4.022	-	-	-
3	C.C (1:1.5:3 with 20mm Hg broken)	25.06cum	11.277	-	22.55	-
4	Rcc M-20	40.95 cum	18.42	-	36.85	-
5	6 mm thick cement plaster	195.08 sqm	1.46	-	-	-
6	Supplying all material&labour for laying sub base with stone dust	51.18 cum	-	-	-	51.18
7	Providing layer & spreading and compacting stone aggregate	25.58 cum	-	30.95	-	8.18
		Total	43.55	38.99	59.40	59.36

Royalty due for deduction

Sand =43.55X19.60=Rs.853.56

Metal=38.99X70.56=Rs.2751.13

Chips=59.40X70.56=Rs.4191.26

Dust=59.36X19.60=Rs.1163.45

Total Rs. 8959.42

Royalty realized from the work bill=Rs.5748.95

Hence the less deduction of royalty of Rs.8959.42-5748.95=3210.47 needs for recovery. In response to the objection statement issued in this regard the local authority replied that noted for early compliance but no compliance was furnished till the close of audit. Hence the objection holds good and Rs. 3210.00 is suggested for recovery.

Total Recovery =Rs. 32,285.00(29075.00 rounded + 3210.00)

Person responsible :-

1.S.Puhan,JE = 8071.00

2.A.Samal,EO =8071.00

3.S.Das,Acct. =8071.00

4.S.Mohapatra,Ex EO =8072.00

TOTAL =Rs.32285.00

PARA DROPPED AS PER COMPLIANCE in the EXIT-CONFERENCE i.e. Actually agreement rate has been

allowed in the work bill and the work agreement is less 0.5% than estimate value. The objection has been raised may be dropped. Further, Rs. 3210.00 towards less collection on Royalty has been recovered vide Voucher No. 548 dt. 12-11-2014.

15.2 - Less deduction towards royalty (P-93-94)

Vr. No-823/1.10.13=Rs.869630.00

Name of the work-Construction of CCRoad from P.N singh House to Gobinda pradhan House at ward no-8

Estimated cost=874000.00

J.E-Smt. Suchismita Puhan

Executants-P.K Baliarsingh.

On scrutiny of the voucher w.r.t work bill, case record, MB and analysis of rate prescribed by the Jatni municipality it is found that the less royalty has been deducted than the actual due.

Material statement for deduction of royalty

Sl no	Item of work	Quantity of work	sand	metal	chips	dust
1	Filling Foundation with sand	13.93 cum	13.93 cum	-	-	-
2	CC(1:4:8) with 4 cm size	13.93 cum	6.68 cum	13.37 cum	-	-
3	C.C(1:1.5:3) with 12mm size	21.05 cum	9.47 cum	-	18.94	-
4	Supplying all material & labour for laying sub base with stone dust	99.12 cum	-	-	-	51.18 cum
5	Providing laying, spreading & compacting ston aggregate	49.55 cum	-	59.95 cum	-	15.85 cum
6	CC work M-20 grade with 20 mm & down grade BHG C/B	99.12	44.60	-	89.20	-
7	6 mm thick cement plaster(1:4)	67.81 sqm	5.08	-	-	-
	total		79.76	73.32	108.14	67.03

%3 p> Royalty due for deduction

Sand =79.76X19.60=1563.29

Metal=73.32X70.56=5173.45

Chips=108.14X70.56=7630.35

Dust=67.03X19.60=1313.78

Rs.15680.87

Royalty realized in bill=12471.00

Less realization=3209.87 or say Rs.3210.00

On issue of objection statement in this regard the local authority replied that this will be complied ..Hence the the objection holds good and less deduction of royalty of Rs. 3210.00 needs for recovery .

Ashutosh Samal,E.O. =1070.00

Suchiruta Puhan, JE =1070.00

Sarat Das,Accountant =1070.0

Total =Rs. 3210..00

PARA DROPPED AS PER THE COMPLIANCE in EXIT-CONFERENCE i.e. RECOVERED VIDE VOUCHER NO. 549 dt. 12-11-2014.

15.3 - Excess payment made towards cost of LS stone masonry.(osp-95-96

Vr. No-1169/5.2.14 =Rs.5,66,682.00

Name of the project-Construction of CC road with drain from Balunkeswar chhack to masjid chhack upto Madhab rao house (lhS) w.no-5

Name of A.E= Sri Saroj Ku Mohapatra

Name of J.E=Sri Pratap ku saho

Name of the Executant= Sri Strughna Majhi.

On checking of voucher w.r.t work bill ,case record M.B and analysis of rate prescribed by the jatni Municipality. It is found that in item no-2, "the dismentalling of stone masonry in cement mortar under 3mt height,stacking the useful material for reuse" of 62.73 cum was done. Whether the stone recovered from dismentalling was taken into the stock or reused in other item of work has not been shown in the MB or case record. If taken into stock the material stock register may be produced before audit is asked through objection memo. But they did not produced the same.In the above CC road work in item (10) 8.82 cum of "L.S masonry in cement mortar (1:4) in foundation and plinth has been done and the rate was allowed including the cost of L.S stone.

The recovered stone from the dismentalling work could have been reused for the above item of work and the cost of L.S masonry which was allowed in the bill may be deducted from the bill. But in the instant case the cost of the stone was not deducted from bill. In spite of issue of objection statement in this regard the Local authority neither replied on the above score nor produced the material stock register for verification.Hence the objection holds good and the cost of 8.82 cum of L.S stone with conveyance @604.00/cum i.e Rs. 8.82X604.00=5327.28 is suggested for recovery.

DROPPED AS PER COMPLIANCE IN EXIT-CONFERENCE i.e. adjusted / recovered vide vr. No. 551 dt. 12-11-2014.

15.4 - Excess payment made beyond the Estimated cost.(osp-97)

Vr. No-186/2.5.13=742645.00

Name of the project=Construction of CC road from PWD road to Ganga Paikray house in ward no-14

Estimated cost=Rs. 8,47,000.00

A.E-- Sri Saroj Ku Mohapatra,E.O -cum- A.E

J.E=Sri Pratap ku saho

Executant=Pramod ku Baliarsingh.

On checking of the voucher w.r.t work bill, case record and M.B it is found that the work has been done for Rs.8,48,991.00 and the estimated cost of the said work was Rs.847000.00 . But the cost of said work was wrongly limited to Rs.847700.00 in stead of Rs.847000.00 by the concerned J.E.As the estimated cost was Rs. 847000.00 and accordingly the administrative approval has been accorded, how the pass for payment was made for Rs.848991.00 above the estimated cost could not be understood by the audit. Hence the Excess payment was made for Rs.1991.00 (8484991.00-847000.00). On issue of Objection statement the local Authority replied that noted for early compliance but no compliance was furnished till the close of audit. Hence the objection holds good and Rs.1991.00 is suggested for recovery. The following persons are held responsible for said excess payment.

PARA DROPPED AS PER COMPLIANCE IN EXIT CONFERENCE i.e. adjusted/recovered vide vr. No. 550 dt.12-11-2014.

15.5 - Excess payment made towards filling of top layer at the proposed vending Zone(osp-101-102

Vr.no-49/10.4.13=Rs.225555.00

Name of the project= Filling of top layer by stone dust at the proposed vending zone.

Estimated cost=Rs. 285600.00

Name of A.E=Sri Saroj Ku Mohapatra.

Name of J.E=Sri Pratap ku saho

Executant=Pradeep ku Baral

On scrutiny of voucher w.r.t work bill, case record, MB ,the photograph of the work executed attached in the case record and the analysis of rate prescribed by the Jatni municipality it is found that the morrum was used for filling of top layer instead of stone dust as reveals from the photograph attached to the Case recored.As the morrum was used for filling how the cost for sub-base with stone was allowed. Hence it reveals that the excess payment was made towards filling as detailed below.

Quantity of work	cost allowed	cost admissible
425.66 cum	@663.35/cum	@418.52/cum
	=282.00 (rounded)	=178147.22

Payment was made for filling after deduction of royalty was of =282489.00-30035.00=Rs.252454.00

Hence the excess payment made =Rs.252454.00-178147.22=Rs.74306.78 . On issue of objection memo the local authority replied that noted for early compliance but till close of audit no compliance was furnished. Hence the objection holds good and Rs.74307.00 is suggested for recovery.

PARA DROPPED AS PER THE COMPLIANCE IN EXIT-CONFERENCE i.e. actually the work has been completed by using of dust.

But,wrong placement of Photograph of another file relating to same site.The objection has been raised may be dropped.

15.6 - Less deduction towards royalty.osp-91-92

Vr.no-439/3.7.13=Rs.812446.00

Name of work-Construction of CCRoad from P.N singh house to Gobinda Pradhan house at ward no-8

J.E- Sri pratap ku saho

Executant=Biranchi narayan Samanta singhar

On scrutiny of voucher w.r.t work bill, case record and MB it is found that in the work bill the royalty has been deducted less than the actual due for deduction as detailed below

Material statement for deduction of royalty

Sl no	Item of work	Quantity of work	sand	metal	chips	dust
1	Providing laying ,spreading compacting,stone aggregate of specific size Gr II & gr -III	GrII=74.74 cum Gr III=74.74 cum Total=149.48 cum	-	180.87 cum	-	50.82 cum
2	C.C(1:1.5:3) with 12mm size	121`.34 cum	54.60 cum	-	109.2	-
		Total	54.60 cum	180.87 cum	109.2 cum	50.82 cum

Royalty due for deduction

Sand=54.60X19.60=1070.16

Metal=180.87X70.56=12762.18

Chips=109.2x70.56=7705.00

Dust=50.82X19.60=996.00

Rs.22533.34

The royalty realized in bill=Rs.14084.00

So less deduction of royalty is of Rs.8449.34 rounded

local authority failed to comply inspite of issue of objection statement in this regard.. Hence the objection holds good and Rs.8449,.00 is suggested for recovery.

Following persons found responsible :-

1. Saroj Kumar Mohapatra,Ex Eo = 2817.00

2. Pratap Ku. Sahoo,JE = 2816.00

3. Sarat Kumar Das,Accountant =2816.00

TOTAL =Rs.8449.00

PARA DROPPED AS PER THE COMPLIANCE IN EXIT CONFERENCE i.e.ADJUSTED/RECOVERED VIDE Vr. No. 552 dt. 12-11-2014.

15.7 - Non production of work case records(osp-81)

Following work case records along with measurement book could not made available to audit inspite of issue of objection statement.

Vr. No/dt	Amount	Work	Executant
4/2.4.1`3	131199	Construction of CC road from RD Road to sri seha Routray house	Haramohan Routray
11(A/3.4.13)	95120	Construction community centre at shreehari Bihar	P.k Sahoo,J.E
38/6.4.13	131352	Repairing Road and drain from the of Allaudin to Harijan Sahoo.	S.k Mohanty
40/6.4.13	43043	Construction of CC road at imambude Arumday in Kudiary Bazar Ward -22	Gautam Patnaik
41/6.4.13	46239	Construction of CC road from Madan Jaisingh House to Dhobu Mohapatra House w-22	do

146/1.5.13	25680	Final bill of IHSDP	P.mangaraj
147/1.5.13	22900	do	P.Sahu
176/8.5.13	13169	Instalation of Dustbin	Dharmendra Satpathy.
188/2.5.13	33753	Construction of CC road from Abtarlingi Bhata house to Dhadi house w-7	P.K Baliarsingh
190/2.5.13	85571	Repair of drain back of Mangala Temple in Ward no-6	Bibhudta Pradhan
192/2.5.13	428330	Constuction of CCroad From Electrical Div office to JMC chhack w.no-8	Haramohan Routray
206/6.5.13	845153	Constuction of CCroad From Siba Pradhan House ti Siva Temple wno-9	Kartika Behera
208/6.5.13	283209	Constuction of road and drain nfrom Rabi mohanty house to Antaryami Das house	G. Patnaik
338/6.6.13	45408	constuction of Road from backj side of Municipal Transformer to Jadumani house w-8	P.K sahu J.E
344/11.6.13	462632	Construction of Ccroad surraounding Dasadola Melan padia w no-22	B.N Samantasinghar
464/6.7.13	206621	Construction of CCRoad at Rangart Sahi near village Pond W no-21	B.N Samanta Singhar
551/12.7.13	737268	Construction of CCRoad L.N temple towards Mangala Temple W. no-7/6	L.N Parida
553/12.7.13	78048	Reconstruction of Drain near Madrasa School W-5	Haramohan Routray
762/25.9.13	87743	Extention of Road from Saraswati Sisu Mandir to Hari tailor	Kirti Ch. House
763/25.9.13	774450	Construction of CCRoad backside of hindi school to Nangalia house in W-8	B.N Samantasinghar
829/21.10.13	121700	Construction of drain coverting slab and repair pothole	P.K sahu J.E
1038/17.1.14	725553	Construction of office Room and S/R to Jatni Municipality office Building	B.K jena Contractor.
1040/13.1.14	240133	Construction of Rcc drain from Raju Babu House mangaraj house w- 5	Haramohan Routray
1041/13.1.14	44001	Construction of cc drain in different road of Jatni municipality	Haramohan Routray
1163/5.2.14	46765	Repair of Road from Bachhara mahatma Gandhi to PWD road	Pradeep Ku Baral.
Total	5695040.00		

In response to the objection memo issued in this regard they did not reply anything. The said case records along with measurement book may be produced to next audit till then the total expenditure of Rs.5695040.00 is kept under objection.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -
Not applicable.

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 - Audit on schemes/Programmes:
No records in support of schemes could be made available to audit in spite of issue of objection memo.

PARA: 18 MISCELLANEOUS

18.1 - Details of payment towards Harish ch. Sahayata wanting.

Details of disbursement of Harish ch Sahayata,sanction order,acquittance, voucher along with connected record and registers could not made available to audit in spite of issue of objection statement in this regard .The details of expenditure are given below.

Vr. no/dt	Amount
985/23.12.13	18000.00
1067/25.1.14	14000.00
1242/18.2.14	28000.00
1301/11.3.14	22000.00
1026/6.1.14	16000.00
Total	98000.00

Hence the details of disbursement ,connected records and registers may be produced to next audit till then Rs.98000.00 is kept under objection.

18.2 - Non production of Quarter allotment file (osp-58)

In spite issue of objection statement the detail list of existing quarter,detail list of employees to whom the quarter was allotted during 2013-14, the quarter allotment files and the registers could not be produced to audit for verification. The same may be produced to next audit.

18.3 - .

No comments

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

19.1 - Non deposit of Labour cess and Royalty(osp-83-84)

On checking of vouchers w.r.t cash book and work bill voucher it is found that a total sum of Rs.209676.00 and Rs.485638.00 are deducted from different work bills towards cess and royalty respectively. But the said deductions has not been deposited to concerned quarter as reveals from cash book On issue of objection statement ithe local authority replied that action will be taken for deposit of royalty and cess in proper quarter.The same need be deposited in proper quarter and shown to next audit.

19.2 - Less deposit of CPF than the actual collected.(osp-85-86)

During checking of pay acquittance roll of staff w.r.t cash book it is found that during 2013-14 a total sum of Rs.822696.00 was deducted from the salary bill of municipality staff towards CPF where as only Rs.683552.00 has been deposited post office, Jatni. On issue of objection statement regarding the less deposit of CPF local authority replied that due to paucity of fund of CPF of staff for the month of dec-2013 to march-2014 has not been deposited and steps are being takewn for early deposit of CPF subscription. Hence the balance amount of Rs.139139.00 need be deposited in proper quarter and shown to next audit..

19.3 - Non deposit of EPF subscription(osp-111)

On checking of work charged and DLR employees of Municipality it is found that during the 2013-14 a total sum of rs.209289.00 and Rs.51,465.00 were deducted from the salary of WC and DLR employees respectively towards EPF. On checking of cash book it is noticed that the same was not been deposited in concerned quarter. The objection memo issued regarding the reason of non deposit of EpF, but local authority did not comply. Hence the EPF subscription amounting to Rs.2,60,754.00 may be deposited to proper quarter and compliance reported to audit.

19.4 - Deposit and refund towards SD/EMD

During audit it is seen that a total sum of Rs.841716.00 has been received towards SD/EMD and Rs.577896.00 has been refunded during the 2013-14. The SD/EMD register has not been maintained by the municipality. Hence the local Authority is advised to maintain the SD/EMD register for transparency of the transaction.

19.5 - Deposit towards royalty, VAT, cess, IT, CPF and EPF

In spite issue of objection statement the deposit ledger has not been produced to audit. The details of outstanding deposits also not produced to audit. However the Audit has worked out following figures regarding receipt and deposits of Royalty, VAT, Cess, IT, CPF and EPF made during the year 2013-14.

Particulars	receipts	Deposits
Royalty	485638.00	-
ST/VAT	970705.00	947959
cess	209676	-
IT	193335.00	194186.00
EPF	260754	-
CPF	822691.00	683552.00

19.6 - Loan position.(osp-3,4)

The loan position and the Loan register of the Municipality could not be made available to audit In spite of issue of objection statement for

check. The same need be produced to next audit and compliance reported.

19.7 - Para-19.7 Irregularity noticed :-

It was noticed from the INVESTMENT REGISTER that EMD pledged amounts have been posted alongwith other investment FDR pages. Which is irregular.

It is required that EMD pledging amounts may be maintained separately henceforth and compliance-reported.

19.8 - Para-19.8 Irregularity found :-

It was noticed that the PL A/C register for the year 2013-14 was not covered by the signature of Sub-Treasury Officer, Jatni. Which is irregular.

Steps may be taken to regularise the objection and compliance-reported.

PARA: 20 RESULT OF AUDIT

Result Of Audit

SI 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	7.1	0.00	5879739.00	0.00	0.00	0.00	
2	8.1	2648760.00	2663760.00	2648760.00	0.00	0.00	
3	9.1	0.00	750482.00	0.00	0.00	0.00	
4	11.1	0.00	700.00	0.00	0.00	0.00	
5	11.2	0.00	10500.00	0.00	0.00	0.00	
6	11.3	0.00	296.00	0.00	0.00	0.00	
7	11.4	0.00	200.00	0.00	0.00	0.00	
8	11.5	0.00	240.00	0.00	0.00	0.00	
9	11.6	0.00	20000.00	0.00	0.00	0.00	
10	11.7	0.00	54510.00	0.00	0.00	0.00	
11	11.8	0.00	37025.00	0.00	0.00	0.00	
12	11.9	0.00	23712.00	0.00	0.00	0.00	
13	11.10	0.00	7479.00	0.00	0.00	0.00	
14	11.12	0.00	110.00	0.00	0.00	0.00	
15	11.14	0.00	129624.00	0.00	0.00	0.00	
16	11.15	0.00	80023.00	0.00	0.00	0.00	
17	11.17	0.00	3346200.00	0.00	0.00	0.00	
18	12.1	37727.00	37727.00	37727.00	0.00	0.00	
19	13.1	9000.00	9000.00	9000.00	0.00	0.00	
20	13.2	0.00	20130.00	0.00	0.00	0.00	
21	13.6	0.00	4516180.00	0.00	0.00	0.00	
22	13.8	0.00	3818617.00	0.00	0.00	0.00	
23	13.9	0.00	8443920.00	0.00	0.00	0.00	
24	14.1	8775.00	8775.00	0.00	0.00	0.00	
25	14.3	0.00	545000.00	0.00	0.00	0.00	
26	14.4	0.00	252000.00	0.00	0.00	0.00	
27	14.7	0.00	2280260.00	0.00	0.00	0.00	
28	14.8	0.00	227052.00	0.00	0.00	0.00	
29	14.9	0.00	370264.00	0.00	0.00	0.00	

30	14.10	23046.00	167937.00	23046.00	0.00	0.00
31	14.11	0.00	47516.00	0.00	0.00	0.00
32	14.12	0.00	255000.00	0.00	0.00	0.00
33	14.13	0.00	311895.00	0.00	0.00	0.00
34	14.14	0.00	20000.00	0.00	0.00	0.00
35	14.16	10000.00	10000.00	10000.00	0.00	0.00
36	14.17	0.00	36296.00	0.00	0.00	0.00
37	14.18	0.00	361798.00	0.00	0.00	0.00
38	14.19	0.00	281030.00	0.00	0.00	0.00
39	14.20	0.00	6863663.00	0.00	0.00	0.00
40	15.7	0.00	5695040.00	0.00	0.00	0.00
41	18.1	0.00	98000.00	0.00	0.00	0.00
Total		2737308.00	47681700.00	2728533.00	0.00	0.00

Audit Certificate

Certified that the accounts of Jatni Municipality for the financial year 2013-2014 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

Spot Recovery

Sl No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	Para- 12.2	5725	2014-10-25	1141	Satyabrat Tripathy
2	Para- 11.11	5723	2014-10-25	105	Dhiren Mohanty
3	Para-2	5724	2014-10-25	8	Licence Inspector
4	OSP-6	48/4775	2014-06-18	50	Dhaneswar Das
5	11.3/OSP 14,15	45/4467	2014-05-01	79994	Sri B.P Mishra
6	11.4/OSP 17	48/4744	2014-06-07	800	Sri B.P Mishra
7	11.2/OSP 16	45/4463	2014-04-30	150000	Sri B.P Mishra
8	11.6/OSP 40,41	5/5046	2014-07-18	2000	Sri D.D Badajena
9	11.6/OSP 40,41	5/5047	2014-07-19	1000	Sri S.P Mishra
Total				235098	