

LOCAL FUND AUDIT, BHUBANESWAR, ODISHA

CATEGORY : Municipality/Municipal Corporation,General	Audit Report No : 503857/AR/2019-2020-BHUBANESWAR
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PARA: 1 TITLE SHEET

1	Name of the Institution :	Jatni Municipality
2	Year of Accounts under Audit :	2018-2019
3	Name of the Local Authority during the year of A/Cs :	1. Smt.Lalita Kapoor, EO 1.4.2018to 26.12.2018 2. Sri Biswajit Mishra, E.O 27.12.2018 to 19.02.2019 3. Sri Tapan Kumar Mahapatra,E.O 20.02.2019 to 31.3.2019
	Name of the Local Authority at the time of Audit :	Sri Tapan Kumar Mahapatra, E.O
4	Duration of Audit :	23-09-2019 To 13-12-2019 (Mandays Consumed :- 50)
5	Name of the Auditors :	BIBHU BHUSAN SAHOO - Lead Auditor(23-09-2019 to 13-12-2019) BANDITA RAJ - Auditor(23-09-2019 to 13-12-2019)
6	Name of the Reviewing Officer :	JYOTI RANJAN JENA(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	03-01-2020
8	Entry Conference Date :	18-09-2019
9	Exit Conference Date :	28-02-2020
10	Name of the District Audit Officer :	BIJAYALAXMI SATPATHY
11	Date of approval of report by District Audit Officer :	12-05-2020

PARA: 2 PHYSICAL VERIFICATION

S/no	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	Miscellaneous Receipt Books	23-09-2019	78nos	78nos	SRP-26	Nil
2	Measurement Books	23-09-2019	Nil	Nil	Nil	Nil
3	ServicePostage Stamps	23-09-2019	850.00	850.00	SRP-17	Nil
4	Cash in hand	23-09-2019	22969.00	22969.00	SRP-124	Nil
5	Holding Tax Received Books	23-09-2019	97 Nos	97 Nos	SRP-29	Nil
6	User Receipt Books Rs.10.00	23-09-2019	170 Nos	170 Nos	SRP-13	Nil
7	5.Receipt Books Under Section 307	23-09-2019	1248nos	1248nos	SRP-21	Nil
8	User Receipt Books of Rs.50.00	23-09-2019	200 Nos	200 Nos	SRP-16	Nil
9	User Receipt Books of Rs.30.00	23-09-2019	180 Nos	180 Nos	SRP-06	Nil
10	User Receipt Books Rs.20.00	23-09-2019	60 Nos	60 Nos	SRP - 09	Nil
11	Land Rights Receipt Books	23-09-2019	08 Nos	08 Nos	SRP-34	Nil

Comments

The physical verification of cash balance & other items were conducted on 23.09.2019 before transaction the days and result thereof furnished above. As required physical verification of cash balance on each month was not conducted by the Head of the Office during the period under audit. The Local Authority may conduct physical verification in each month to avoid any discrepancy between physical balance and book balance.

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

SIno	List Records/Register	Rules	Form No
1	Budget Estimate	Rule 74	Form No. I
2	Abstract of the Budget Estimate	Rule 74	Form No. I-A
3	Cashier's Cash Book	Rule 81	Form No. V
4	Subsidiary Cash Book	Rule 128 A	Form No. V-A
5	Challan	Rule 87	Form No. VI
6	Register of Bills	Rule 96	Form No. VII
7	Salary Bills	Rule 97	Form No. IX
8	Periodical Increment Certificate	Rule 99	Form No. XI
9	Permanent Advance Account	Rule 108	Form No. XII
10	Voucher of Recoupment of Permanent Advance Account	Rule 110	Form No. XIII
11	Cash Book of the municipality	Rule 125	Form No. XIV
12	Register of Investments	Rule 148	Form No. XXVI
13	Stock account of License Number Plates	Rule 155	Form No. XXXII
14	Miscellaneous Receipts	Rule 157	Form No. XXXIV
15	Daily Collection Register	Rule 171	Form No. XL
16	Stock account of Tickets used for daily collection of Market fees	Rule 171	Form No. XLIII
17	Stamp Account	Rule 172	Form No. XLIV
18	Stock Register of Stationery	Rule 172	Form No. XLIV
19	Demand and Collection Register	Rule 178	Form B
20	Tax collector's daily collection register	Rule 192	Form K
21	Stock account of Receipt Forms	Rule 196	Form L
22	Tax collector's Ledger	Rule 198	Form M
23	Register of Works	Rule 345	Form W-VI
24	Stock & Store Register of Municipality	Rule 346	Form W-VII
25	Measurement Book	Rule 365	Form W-VIII

B : List of Records/Registers not Maintained

SIno	List Records/Register	Rules	Form No
1	Schedule for the Budget Estimate	Rule 77	Form No. III
2	Order Book	Rule 96	Form No. VIII
3	Absentee Statement	Rule 97	Form No. X
4	Annual Account of Receipts and Expenditure	Rule 145	Form No. XXIV

C : List of Records/Registers not Produced to Audit

SIno	List Records/Register	Rules	Form No
1	Subsidiary account of special taxes	Rule 79	Form No.-IV
2	Abstract Register of Receipts	Rule 129	Form No. XV
3	Abstract Register of Expenditure	Rule 129	Form No. XVI
4	Register of adjustments	Rule 132	Form No. XVII
5	Advance Ledger	Rule 136	Form No. XVIII
6	Register of Outstanding Advances	Rule 140	Form No. XIX
7	Deposit Ledger	Rule 142	Form No. XX
8	Register of outstanding deposits	Rule 143	Form No. XXI
9	Register of Quarterly & Annual account of Receipt	Rule 144	Form No. XXII

10	Register of Quarterly & Annual account of Expenditure	Rule 144	Form No. XXIII
11	Establishment Audit Register	Rule 146	Form No. XXV
12	Loan Register	Rule 149	Form No. XXVII
13	Appropriation Register of Loan Funds	Rule 150	Form No. XXVIII
14	Register of the Tax on Carriages, Carts, Horses and Other animals	Rule 151	Form No. XXIX
15	License for Carriages, Carts, Horses Other and animals	Rule 154	Form No. XXX
16	Application for License for Carriage, Cart, Horses and Other animals	Rule 152	Form No. XXXI
17	License Register for Drivers and Owners of Carriages plying for hire	Rule 156	Form No. XXXIII
18	Register of Lands	Rule 160	Form No. XXXV
19	Register of Rents for which there is fixed demand	Rule 163	Form No. XXXVI
20	Jamabandi Register	Rule 170	Form No. XXXVII
21	Ledger of Lessees	Rule 170	Form No. XXXVIII
22	Arrear List	Rule 170	Form No. XXXIX
23	Register of Interest Bearing Securities	Rule 147	Form No. XLI
24	Register of Grants	Rule 80	Form No. XLII
25	Assessment List	Rule 177	Form A
26	Tax Ledger (personal A/C of Tax Payers)	Rule 178	Form B(I)
27	Form of appeal petition	Rule 183	Form E
28	Register of Petitions	Rule 183	Form F
29	Mutation Register	Rule 184	Form G
30	Arrear Demand Register	Rule 187	Form H
31	Tax Receipt Form	Rule 188	Form I
32	Register of writes off of demands	Rule 190	Form J
33	Progress statement of collection of taxes	Rule 200	Form N
34	Notice of demand for tax u/s-161 of OM Act	Rule 202	Form O
35	Distrain Warrant Register	Rule 202	Form P
36	Form of inventory & Notice	Rule 203	Form Q
37	Warrant register	Rule 202	Form R
38	Register of Distrained property & sales	Rule 204	Form S
39	Register of Estimates & Allotments	Rule 332	Form W-I
40	Nominal Muster Roll (NMR)	Rule 340	Form W-II
41	Contract Agreement Form	Rule 341	Form W-III
42	Contract Certificate	Rule 343	Form W-IV
43	Miscellaneous Supply Bill	Rule 343	Form W-V

D : List of Records/Registers not Required

S/no	List Records/Register	Rules	Form No
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Comments

3.1:- Maintenance of records and registers

Scrutiny of records revealed that 48 numbers of records and registers have not been maintained by the local authority. In response to the audit objection statement issued in this score, the E.O. admitted that these records were not maintained / d at their level and agreed to maintain the same at the earliest. Among these records, there are some most important registers like –

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

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

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

3.2 Maintenance of register of Fixed Assets

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

- a. Register of Land (Form ACNT-32)
- b. Register of Immovable Properties (Form ACNT – 30)
- c. Register of Movable Properties (Form ACNT – 31)
- d. Register of Public Lighting System (Form ACNT – 36)

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

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

PARA: 4 FINANCIAL POSITION

Jatni Municipality - 2018-2019

Sino	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference(In Rs:)	Remarks
1	Accountant cash book	01-04-2018	18656471 1.00	20155365 9.00	38811837 0.00	18964029 0.00	31-03-2019	19847808 0.00	31-03-2019	19847808 0.00	0.00	
	GRAND TOTAL		18656471 1.00	20155365 9.00	38811837 0.00	18964029 0.00		19847808 0.00		19847808 0.00	0.00	

Comments

Sl No	Description	As per Audit	As per cash book
1	Cash	0.00	0.00
	Treasury	83556800.00	83556800.00
3	FDR	2114311.00	2114311.00
4	Bank	112806969.00	112806969.00
	Total	198478080.00	198478080.00

Para-4.2- Difference between the audit closing balance & the Cash Book closing Balance –nil. Para-4.3—Lack of coherence between estimated receipt & actual receipt

As per Rule 156 of Odisha Budget Manual, the estimation of fixed revenue should be based upon the actual demand including arrear and the probabilities of their realization during the year. Odisha Budget Manual read with section-108(a) of the Odisha Municipal Act, 1950 stipulates that the estimate of income & expenditure should be reasonable & proper. Further, the said rule of the Odisha Budget Manual stipulates that the Budget estimates of the revenue & receipts should be based on the existing rates of taxes, duties and fees etc., and no increase or reduction in such case and no proposals for abandonment of revenue which have not been sanctioned by Government should be proposed in the estimates. On verification of the Budget estimates prepared by the Municipal Council, it is noticed that the same is not realistic. Receipt has been deviated (decreased) to 72.97% and expenditure to 68.66% % as per the information depicted in the table below

Receipt			Expenditure		
As per Budget	Actual	Percentage of Variation	As per Budget	Actual	Percentage
276181148.85	201553659.00	72.97%	276181148.85	189640290.00	68.66

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

Para-4.3.1-Presentation & sanction of Budget

According to section 104 to 110 of OM Act 1950 & Rule 74 to 80 of OM Rules, 1953, the budget & the estimate of Jatni Municipal Council for the year 2018-19 has been submitted to H&UD Deptt. through the Collector, Khurda, to the Govt. in H&UD Deptt. for approval. The Budget estimate of the Municipality has been approved by the Govt. In H&UD Deptt. vide Letter No.-735/dtd. 9.01.18.

Para-4.3.2-Sinking Fund-

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

Para-4.3.3-Parking of Municipal Fund in ineligible Banks-

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

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

As per letter no.- 35425/F,dtd.12.10.2012, all Departments were asked to instruct the implementing agencies which are authorized to keep the Central share & State share or only Central share of the centrally sponsored plan schemes in bank accounts, to keep them in flexi accounts so that higher interest accruals from the scheme funds can be ploughed back to expand the coverage of the scheme without affecting fund flow for the scheme. Centrally sponsored plan schemes implemented in this Municipality are 13th Finance Commission & IHSDP. The funds received under these two schemes are kept in the savings bank accounts since their implementation. Funds under 13th FC is kept in SB A/C No.31311363858, SBI, Jatni and funds under IHSDP is kept in SB A/C No. 909010032765431, Axis Bank, Jatni. As such, the above mentioned circular in force is deviated and the Municipality is deprived of gaining higher interest.

Hence, the local authority is advised to keep the above mentioned funds in Flexi Accounts & compliance reported to audit.

Para 4.5

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

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

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

Para 4.6

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

1. A consolidated cash book was not maintained for the financial position of the ULB to ascertain financial position at a glance. Prescribed separate fund, the Municipality shall maintain separate records and the following shall be observed :

2. All books of accounts shall be maintained for each fund;

3. Separate bank accounts shall be maintained for each fund, and remittance shall be made to the relevant funds bank Account. In case any receipt or payment is recorded in another funds Bank Account, it shall be treated as an inter-fund transfer' and accounted accordingly. However, scrutiny of cash books/bank books of jatni municipality revealed that scheme-wise cash books/bank books were not maintained during the period of audit, i.e., 2010-11 to 2018-19 in absence specific cash books ,audit could not ascertain scheme-wise receipt, expenditure and closing balance of respective schemes

Non-preparation of financial statements;

As per the rule 100 of odisha Municipal (Accounting Rules) 2012 the Executive officer shall cause to prepare the financial statements for the preceding year in respect of the Accounts of the Municipality in the formats provided in Annexure-1 A and the Accountant shall be responsible for the preparation of Financial statements consisting of balance sheet, Income and Expenditure Statement, statements of cash flows, Receipts and payments on cash basis, Notes to Accounts, and other Financial Performance Indicators. Audit found that no such statements were prepared by E.O. during the year 2018-19 for which the rule was not only violated but also true and fair picture of the financial transaction at a glance could not be ensured.

Para-4.7 Liquid Assets & Liabilities

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

Liabilities	Value(Rs.)	Assets	Value(Rs.)
Loans refundable	0.00	Closing balance in all cash books	198478080.00
Unremitted Govt. dues (VAT, Cess, Royalty,IT etc.)	1629655.00	Advances recoverable	23564045.00
Unspent Grant	209457683.50	Outstanding taxes, rents and rates recoverable	18541787.00
Refundable deposits(SD/EMD)	2627333.00	Investment	2114311.00
Unpaid salary & wages	3545624.00		
Unpaid energy bills	9776921.00		
Contributions payable(CPF/EPF)	4507174.00		
Total	231544390.50	Total	242628223.00
Asset over liability	11083832.50		

From the above though the asset position was more than liability the financial position of the municipality could not be said to be satisfactory as the DCB position of the outstanding taxes and outstanding advance at the major contributed of the asset which has less chance for collection.

Non-issue of miscellaneous receipts against cheques or BDs received from different funding agencies.

As per rule -157, of OM Rules 1953 for all receipts including those received in form of cheques or BDs, acknowledgement is to be made by issuing receipts in Form no. XXXIV. Sometimes it is found that BDs/Cheques received are recorded in the BD register but no receipts are issued against them. It is very difficult to ascertain the deposit of all cheques or BDs into concerned bank accounts. Hence, steps should be taken to issue miscellaneous MRs against cheques / BDs received from funding agencies and compliance reported.

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

Jatni Municipality - 2018-2019

Sino	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	Hdfc,Jatni	50100228123620	31-03-2019	1704459.00	31-03-2019	0.00	1704459.00	IGNWP
2	Hdfc,Jatni	50100228124293	31-03-2019	47922.00	31-03-2019	0.00	47922.00	NFBS
3	Hdfc,Jatni	50100228123748	31-03-2019	4639243.00	31-03-2019	0.00	4639243.00	IGNOAP
4	Hdfc,Jatni	50100228124254	31-03-2019	15606590.00	31-03-2019	0.00	15606590.00	MBPY
5	Hdfc,Jatni	50100228123790	31-03-2019	186339.00	31-03-2019	0.00	186339.00	IGNDP
6	Obc,Jatni	14262191031543	31-03-2019	1028184.00	31-03-2019	0.00	1028184.00	NULM
7	Obc,Jatni	14262191031550	31-03-2019	1096588.00	31-03-2019	0.00	1096588.00	Metering of Water
8	Bank of Baroda	46630100004529	31-03-2019	213034.50	31-03-2019	0.00	213034.50	Biju yuvavahini
9	Axis Bank, Jatani	918010040968154	31-03-2019	9727.00	31-03-2019	0.00	9727.00	kalakar pension
10	P & Sindh	1500	31-03-2019	3913982.00	31-03-2019	0.00	3913982.00	Park & Greeneary
11	Obc,Jatni	14262191031567	31-03-2019	2105470.00	31-03-2019	0.00	2105470.00	Creation of capital asset
12	ICICI,Jatni	198501000321	31-03-2019	16535.18	31-03-2019	0.00	16535.18	
13	ICICI,Jatni	198501000337	31-03-2019	4220152.00	31-03-2019	0.00	4220152.00	
14	Bank of Baroda	46630100003617	31-03-2019	352409.00	31-03-2019	0.00	352409.00	NRB
15	Bank of Baroda	7053024475	31-03-2019	0.00	31-03-2019	0.00	0.00	
16	Axis Bank, Jatani	915010062114194	31-03-2019	1351150.00	31-03-2019	0.00	1351150.00	Maint. of Capital asset
17	HDFC,Jatni	50100165398050	31-03-2019	2871903.00	31-03-2019	0.00	2871903.00	Pension arrear
18	Axis Bank, Jatani	916010052920380	31-03-2019	33810971.00	31-03-2019	0.00	33810971.00	SBM
19	Axis Bank, Jatani	915010062114141	31-03-2019	357060.00	31-03-2019	0.00	357060.00	Park & Greenery 9
20	Axis Bank, Jatani	915010062114109	31-03-2019	62015.00	31-03-2019	0.00	62015.00	Honm/DA/SA
21	Hdfc,Jatni	50100133301100	31-03-2019	205298.00	31-03-2019	0.00	205298.00	EPF
22	canara, Bank	3673101005250	31-03-2019	147090.00	31-03-2019	0.00	147090.00	Incentive Grant
23	SBI,Jatni	35661248328	31-03-2019	860081.00	31-03-2019	0.00	860081.00	MV TAX
24	Uco,Bank	31850110014448	31-03-2019	48424.20	31-03-2019	0.00	48424.20	Oulm
25	Hdfc,Jatni	50100139114509	31-03-2019	605699.00	31-03-2019	0.00	605699.00	MV TAX
26	AXIS BANK	914020030039461	31-03-2019	726833.00	31-03-2019	0.00	726833.00	TDS

27	Uco,Bank	31850110013823	31-03-2019	0.00	31-03-2019	0.00	0.00	9 Sbm
28	canara, Bank	3673101005276	31-03-2019	8443922.00	31-03-2019	0.00	8443922.00	Road & Beidges
29	BoB,Jatni	46630100002760	31-03-2019	333992.00	31-03-2019	0.00	333992.00	Octroi
30	PNB,Jatn	2210000100191434	31-03-2019	19438.00	31-03-2019	0.00	19438.00	RD Grant
31	AXIS BANK	914020013314709	31-03-2019	27448.48	31-03-2019	0.00	27448.48	Own Fund
32	ICICI,Jatni	198501000069	31-03-2019	6466171.00	31-03-2019	0.00	6466171.00	Kalyan Mandap
33	Idbi,Jatni	1112104000023001	31-03-2019	34354.00	31-03-2019	0.00	34354.00	Motor Vehicle
34	ICICI,Jatni	198501000038	31-03-2019	10185073.19	31-03-2019	0.00	10185073.19	OAP
35	Obc,Jatni	14262191017059	31-03-2019	58115.00	31-03-2019	0.00	58115.00	Motor Vehicle
36	Hdfc,Jatni	24581450000029	31-03-2019	1402861.48	31-03-2019	0.00	1402861.48	ROB
37	BoB,Jatni	46630100000693	31-03-2019	11478476.25	31-03-2019	0.00	11478476.25	Devolution Fund
38	SBI,Jatni	1196180112	31-03-2019	0.00	31-03-2019	0.00	0.00	NSDP
39	BoB,Jatni	46630100000412	31-03-2019	648680.50	31-03-2019	0.00	648680.50	IHSDP
40	AXIS BANK	718010100000727	31-03-2019	1020444.14	31-03-2019	0.00	1020444.14	MISC
41	AXIS BANK	913010056548752	31-03-2019	73026.00	31-03-2019	0.00	73026.00	HSY
42	AXIS BANK	909010032765431	31-03-2019	24646.00	31-03-2019	0.00	24646.00	IHSDP
43	CBI ,Jatni	1878315584	31-03-2019	15826.00	31-03-2019	0.00	15826.00	MTH
44	ANDHRA BANK	080110011009609	31-03-2019	1376627.00	31-03-2019	0.00	1376627.00	TFC
45	ANDHRA BANK	080110011009613	31-03-2019	278743.00	31-03-2019	0.00	278743.00	SINKING FUND
46	ANDHRA BANK	080110011002762	31-03-2019	13761.00	31-03-2019	0.00	13761.00	STL
47	SBI,Jatni	32946068070	31-03-2019	3779422.00	31-03-2019	0.00	3779422.00	CC ROAD
48	All Bank	00	31-03-2019	0.00	31-03-2019	112806969.00	-112806969.00	
49	SBI,Jatni	11196183179	31-03-2019	519492.29	31-03-2019	0.00	519492.29	NRV
50	SBI,Jatni	11196222961	31-03-2019	12958.88	31-03-2019	0.00	12958.88	SJSRY
51	SBI,Jatni	30539757523	31-03-2019	132669.00	31-03-2019	0.00	132669.00	RDW
52	SBI,Jatni	31311363858	31-03-2019	2740934.50	31-03-2019	0.00	2740934.50	13TH FC
53	SBI,Jatni	1196196734	31-03-2019	1792861.51	31-03-2019	0.00	1792861.51	Non-LFS Pension
54	SBI,Jatni	30467623680	31-03-2019	22248.00	31-03-2019	0.00	22248.00	LFS Pension
55	PNB,Jatni	2210000100185831	31-03-2019	386745.56	31-03-2019	0.00	386745.56	Water Bodies
56	PNB,Jatni	2210000100104207	31-03-2019	65593.00	31-03-2019	0.00	65593.00	PRR
57	PNB,Jatni	2210000100065661	31-03-2019	494909.00	31-03-2019	0.00	494909.00	MLA/MP LAD
58	PNB,Jatni	2210000100080606	31-03-2019	2563385.62	31-03-2019	0.00	2563385.62	SD
59	PNB,Jatni	2210000100058874	31-03-2019	0.00	31-03-2019	0.00	0.00	BSY
60	PNB,Jatni	221000010009122	31-03-2019	0.00	31-03-2019	0.00	0.00	Shoping Complex
61	PNB,Jatni	2210000100066855	31-03-2019	50308.00	31-03-2019	0.00	50308.00	CRN/NFCR

62	PNB,Jatni	2210000100130 178	31-03-2019	143207.00	31-03-2019	0.00	143207.00	SSM
63	PNB,Jatni	2210000100143 020	31-03-2019	89373.84	31-03-2019	0.00	89373.84	IHSDP
64	SBI,Jatni	1196180418	31-03-2019	5714585.50	31-03-2019	0.00	5714585.50	Current Account 1
	GRAND TOTAL			136597457.62		112806969.00	23790488.62	

Reconciliation

5.1

Balance as per P.L. a/c no 8448 as on 31.03.2019 = 83556800.00

Balance as per treasury pass book as on 31.03.19 = 83556800.00

Difference=0.00

5.2:- Non reconciliation of bank pass books

As per Rule 128 of Odisha Municipal Rules 1953 the cash book shall be balanced at the close of every month and signed by the Executive on token of the correctness of every entry made therein. The balance brought out shall be stated both in words and figures and shall be agreed the balance shown in the pass book of the municipality. Further as per rule 6 (6) of the odisha Municipal Accounting Rules, 2012 the actual balance periodically and at least once at the end of every month. Where books of accounts are maintained manually, the cash book and bank book may be maintained in the same register, with separate columns for cash and each bank account. Scrutiny of relevant records revealed that EO, Jatni Municipality never followed above rules during the period covered under audit. The Municipality Jatni had furnished as 65 nos. of bank accounts with the closing balance of Rs. 222,268,568.62 as on 31.03.2019. Whereas closing balance of Accountant cash book was Rs. 112806969.00 as on 31.03.2019. Thus there was discrepancy of Rs. 109461599.62 between bank account figures of cash book and pass book. Out of which audit worked out the reconciliation as follows:

1	Balance as per cashbook as on 31.03.2019	112806969.00
2	Add cheque issued during the year 2018-19 but encashed in the year 2019-20 vide ch. No	71563.00
	Ch. No. /date	Amount
	962794 /30.3.19	3000.00
	962795/30.3.19	10500.00
	962796/30.3.19	5563.00
	474230/30.3.19	52500.00
		71563.00
3	Add un reconciled amount	23718925.62
4	Bank balance as per passbooks as on dt 31.03.2019	136597457.62

In spite of issue of objection memo the local authority failed to produce the bank reconciliation statement. Till production of the unreconciled amount of Rs. 23718925.62 is kept under objection.

PARA: 6 STOCK POSITION

Jatni Municipality - 2018-2019

Sino	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Laptop	2	0	0	2.00	2	
2	Computer	15	0	0	15.00	15	
3	Scanner	4	0	0	4.00	4	
4	Printer	1	0	0	1.00	7	
5	xerox machine	0	0	0	0.00	2	
6	steel almirah	0	0	0	0.00	2	
7	AC	6	0	0	6.00	6	
8	Vehicle	0	0	0	0.00	20	

Comments

Para-6.1

As per Rule 106 of OGFR an inventory of the dead stock should be maintained in all Govt. offices in form OGFR-6 showing the number received, the number disposed of (by transfer, sale, loss etc.) and the balance in hand for each of article. But the dead stock register was not mad available to audit inspite of issue of objection memo. The same need be maintained and shown to the next audit.

As per Rule 269 of OGFR physical verification of all stores should be made at least once in every year by the head of office or such other as may be specially authorised by him. But stores are not being verified by the Municipal Authority deviating the above mentioned Rule. Hence, the local authority is advised to take effective steps for conducting physical verification of all stores and compliance reported to audit.

PARA: 7 INVESTMENT

Jatni Municipality - 2018-2019

Sino	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	01-04-2018	2114311.00	0.00	2114311.00	0.00	31-03-2019	2114311.00	31-03-2019	2114311.00	0.00	
	GRAND TOTAL	2114311.00	0.00	2114311.00	0.00		2114311.00		2114311.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

Details of Investments in respect of Jatani Municipality for the year 2018-19

Sl no	FDR NO	Name of the Bank	Date of Investment	Amount of Investment	Rate of Interest	Date of maturity	Maturity amount
1	1119635755	SBI,Jatani	17.5.15	1614311.00	8	17.5.22	2810555.00
	7						
2	06	WATCO	23.11.16	500000.00			
			Total	2114311.00			

Para-7-2-Non reflection of TDR in cash book

The following TDRs invested but not reflected in the Accountant cash book .

TDR NO	Name of Bank	Date of Deposit	Amount of Deposit	Period	Rate of Interst	Maturity Date	Maturity Value
16073031001057	OBC,Jatani	27.1.17	3284.00	1yr	7%	27.1.18	3520.00
16073031001040	OBC,Jatani	27.1.17	7197.00	1yr	7%	27.1.18	7714.00
16073031001071	OBC,Jatani	27.1.17	12614.00	1yr	7%	27.1.18	13520.00
16073031001064	OBC,Jatani	27.1.17	12481.00	1yr	7%	27.1.18	13378.00

The maturity date of above mentioned TDRs was dt 27.1.18 .But it is noticed that the above mentioned TDRs were not encashed on maturity date. In response to POM the local authority remained silent.The local authority is advised to encashe the TDRs and reflect the same in the Accountant cash book.

Para-7-3-Investment in WATCO(Water Corporation Of Odisha)

On scrutiny of the WATCO file available to Audit it is noticed that as per the decision of the council in its meeting on 31.05.2016, vide resolution no 08-PUC-58/C has resolved to purchase share capital by the Jatani municipal council.By issuing a POM the local Authority was asked about the recent value of the above mentioned Investment. But the local Authority did not reply the POM.The local Authority is requested to watch the market prices of the above mentioned Investment to know about the decrease or increase in the value.

PARA: 8 ADVANCE

Jatni Municipality - 2018-2019

Sino	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2018	All	21785485.00	1778560.00	23564045.00	70000.00	31-03-2019	23494045.00	31-03-2019	23494045.00	0.00	
GRAND TOTAL			21785485.00	1778560.00	23564045.00	70000.00		23494045.00		23494045.00	0.00	

Comments :

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

Scrutiny of cash books/bank books of Jatni Municipality for the year 2018-19 revealed that the advance made to various employees and others for various purpose was treated as final payment and booked as expenditure in the cash books. In contravention of the above rule, the details of the advance paid was not noted in red ink in the inner of column the cashbooks. Thus , many advances remained unadjusted for prolonged period due to lapses in non-following of the aforesaid rules.

Year wise break up of outstanding advances

Year	Amount
Up to 2013-14	19669037.85
2013-14	575350
2014-15	1089997.00
2015-16	50000.00
2016-17	284300.00
2017-18	76800.00
2018-19	1748560.00
Total	23494045.00

As per Rule 136 to140 of Odisha Municipal Rules, 1953 an "Advance ledger is to be maintained in each ULB recording person wise separate accounts of such advances. Advance shlal be regularly & promptly adjusted & any unspent balance of an advance shall be immediately refunded. The different accounts in the advance ledger shall be balanced quarterly and signed by the Executive Officer & thus an 'Outstanding Advance Ledger' is to be maintained on quarterly basis.

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

8.1 Details of outstanding advances for the year 2018-19

sl no	Name of the Advance holder	Vr no/date	Amount of advance outstanding	Purpose	Sanctioning Authority
1	Satyabrata Tripathy	27/13.4.18	30000.00	MV Tax of Office Vehicle	Smt Lalita Kapoor,E.O
2	Satyabrata Tripathy	28/16.4.18	100000.00	MV Tax of Office Vehicle	Smt Lalita Kapoor,E.O
3	Rajesh Kumar Bhol	221/30.5.18	47560.00	Mega Soucha Bharat Camp	Smt Lalita Kapoor,E.O

4	Rajesh Kumar Bhol	477/15.9.18	115000.00	ODF declaration	Smt Lalita Kapoor,E.O
5	Rajesh Kumar Bhol	530(A)/28.9.18	150000.00	ODF declaration	Smt Lalita Kapoor,E.O
6	Rajesh Kumar Bhol	536/4.10.18	120000.00	ODF declaration	Smt Lalita Kapoor,E.O
7	Rajesh Kumar Bhol	648/6.11.18	36000.00	Aahar unnati Lead street light	Smt Lalita Kapoor,E.O
8	Ramesh Ch. Das	414/27.8.18	350000.00	LSG day ubervation	Smt Lalita Kapoor,E.O
9	Ramesh Ch. Das	836/14.1.19	400000.00	Pitha Programme	Biswajit Mishra, E.O
10	Ramesh Ch. Das	984/20.2.19	400000.00	Pitha Programme	Tapan Kumar Mohapatra, E.O
		Total:-	1748560.00		

During Exit conference Sri Satyabrata Tripathy,Driver submitted that he had submitted vouchers against the advance taken by him vide Diary no.2125 /20.12.2019 .The E.O,Jatni may take necessary steps for adjustment of same and compliance reported to audit.In case of non adjustment the officer with whom the vouchers are pending for adjustment will be held responsible for the same (as per DLFA Order No.15179/DLFA/dt. 28.09.2013).

8.2:- Advance outstanding for more than One year

On verification of the year wise break up of outstanding advance position in respect of Jatni Municipality, it is noticed that advance amounting to Rs. 76800.00 relating to the year 2017-18 was outstanding for adjustment at the end of financial year 2018-19. The details of advance outstanding for the year 2017-18 (more than 01 year) is furnished below :

sno	Name of the Advance holder	vr no/date	Amount of Advance outstanding	purpose	Name of the sanctioning Authority
1	Ramesh chandra Das	1015/30.1.18	76800.00	Capacity Building	Smt Lalita Kapoor,E.O
		Total:-	76800.00		

8.3:- Surchargeable advance exceeding One year:-

It is seen from the above mentioned table that advance amounting Rs. 76800.00 which was paid during the financial year 2017-18 & still remains outstanding during the financial year 2018-19. As required under Govt. Order No. 2221/F,XIV-AUD-II/2009,BBSR;Dtd. 8th March 2002, any advance paid and remained outstanding for more than one year is to be treated as unsecured advance and a loss to the auditee institution and need to be recovered from the officer who granted the same and the payees squarely vide DLFA Order No.15179/DLFA/dt. 28.09.2013.Accordingly the responsible persons are

sl no	Name	Amount
1	Sri Ramesh Chandra Das,T.C	38400.00
3	Smt Lalita Kapoor,E.O	38400.00
		76800.00

Person(s) Responsible for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ramesh Chandra Das	Jr. Asst.	Now at Jatani Municipality, Jatani, Dist- Khurda	38400
2	Smt Lalita Kapoor,E.O	C.O	Now at Sambalpur Municipal Corporation, Sambalpur	38400

PARA: 9 GRANTS

Jatni Municipality - 2018-2019

Sino	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2018	183865631.50	179871331.00	363736962.50	154279279.00	31-03-2019	209457683.50	
	GRAND TOTAL	183865631.50	179871331.00	363736962.50	154279279.00		209457683.50	

Comments :

Details of receipt and expenditure of grants for the year 2018-19 is furnished below.

Details of Receipt and Expenditure of Grants for the year 2018-19						
Sl.No	Name of the Scheme	O.B as on 1.4.18	Receipt during the year 2018-19	Total	Expenditure during the year 2018-19	C.B as on 31.3.2019
1	Road Dev. Grant	2880180.00	0.00	2880180.00	1732393.00	1147787.00
2	Road Maintenance	-601469.00	0.00	-601469.00	0.00	-601469.00
3	Road and Bridges (Hard case)	7630524.00	0.00	7630524.00	0.00	7630524.00
4	Road and Bridges (General)	12563191.00	0.00	12563191.00	6363505.00	6199686.00
5	SJSRY	-2783696.50	0.00	-2783696.50	0.00	-2783696.50
6	MP/MLA LAD	231226.00	0.00	231226.00	0.00	231226.00
7	Boundary wall	500000.00	0.00	500000.00	0.00	500000.00
8	Public Toilet	306000.00	0.00	306000.00	0.00	306000.00
9	Account reform	80000.00	0.00	80000.00	0.00	80000.00
10	Gensus Operation	562160.00	0.00	562160.00	0.00	562160.00
11	Entry Tax	46000.00	0.00	46000.00	0.00	46000.00
12	Octri Compensation	9193466.00	49277000.00	58470466.00	41304638.00	17165828.00
13	Incentive	3958545.00	0.00	3958545.00	0.00	3958545.00
14	OAP /ODP/ MBPY	9997095.00	21555601.00	31552696.00	17978500.00	13574196.00
15	EISU	9214.00	0.00	9214.00	0.00	9214.00
16	Shop room to TSC	-100735.00	0.00	-100735.00	0.00	-100735.00
17	10th FC	2553405.00	0.00	2553405.00	0.00	2553405.00
18	Non Residential Building	1643466.00	0.00	1643466.00	320332.00	1323134.00
19	Election	639005.00	324300.00	963305.00	312500.00	650805.00
20	JAMABABA	131000.00	0.00	131000.00	0.00	131000.00
21	Untied Fund	-5500.00	0.00	-5500.00	0.00	-5500.00
22	BSY	9397.00	0.00	9397.00	0.00	9397.00
23	Constaction of Bus Stop	107634.00	0.00	107634.00	0.00	107634.00
24	FCR/NFCR/SRC	152108.00	0.00	152108.00	0.00	152108.00
25	NSDP	-723098.00	0.00	-723098.00	0.00	-723098.00
26	11th F.C.	10420.00	0.00	10420.00	0.00	10420.00
27	Mush room Training	41000.00	0.00	41000.00	0.00	41000.00
28	VAMBAY	1000.00	0.00	1000.00	0.00	1000.00
29	HSDP	1261036.00	0.00	1261036.00	1690417.00	-429381.00
30	UBS	411000.00	0.00	411000.00	0.00	411000.00

31	Dev. Park and Greenery	6790567.00	0.00	6790567.00	1474068.00	5316499.00
32	Local Festival Grant	350000.00	0.00	350000.00	0.00	350000.00
33	Matching contribution	104000.00	0.00	104000.00	0.00	104000.00
34	Wate Bodies	2545607.00	0.00	2545607.00	288232.00	2257375.00
35	Verious Dev. Grants	812000.00	0.00	812000.00	0.00	812000.00
36	MV Tax	11535574.00	4838000.00	16373574.00	6941806.00	9431768.00
37	Street Light Maintainance	-297274.00	0.00	-297274.00	0.00	-297274.00
38	SLUM house Survey	23085.00	0.00	23085.00	0.00	23085.00
39	13th FC. (Incu SWM)	12246659.00	0.00	12246659.00	0.00	12246659.00
40	Devolution fund	41952752.00	14957000.00	56909752.00	17756763.00	39152989.00
41	Dev. Of fund of capital nature	4299166.00	0.00	4299166.00	0.00	4299166.00
42	NULM	-76800.00	690960.00	614160.00	620000.00	-5840.00
43	Constraction of C.C. Road	2433831.00	0.00	2433831.00	0.00	2433831.00
44	Inventive for Urban Services	149000.00	0.00	149000.00	0.00	149000.00
45	Harish Chandra Sahayata Yojana	-7000.00	60000.00	53000.00	0.00	53000.00
46	Peetha	0.00	1000000.00	1000000.00	800000.00	200000.00
47	Capacity Dev. (Salary of con Mis)	278540.00	0.00	278540.00	0.00	278540.00
48	Manual Scaveny of Grant	15000.00	0.00	15000.00	0.00	15000.00
49	Arrear Pension	18281193.00	23544000.00	41825193.00	19318343.00	22506850.00
50	Non ifs Pension	1000000.00	0.00	1000000.00	0.00	1000000.00
51	14th F.C	13867431.00	27108000.00	40975431.00	28890099.00	12085332.00
52	Honararium	70545.00	36900.00	107445.00	19664.00	87781.00
53	Capital Asset	5738000.00	1856000.00	7594000.00	0.00	7594000.00
54	Maintenance of capital assets	2736000.00	431000.00	3167000.00	434610.00	2732390.00
55	Performance grant	1774000.00	0.00	1774000.00	0.00	1774000.00
56	ROB	-370069.00	0.00	-370069.00	0.00	-370069.00
57	SBN	6910251.00	33036000.00	39946251.00	7123009.00	32823242.00
58	Bijy Yuva Bahini	0.00	856570.00	856570.00	610400.00	246170.00
59	NFBS	0.00	300000.00	300000.00	300000.00	0.00
Total:-		183865631.50	179871331.00	363736962.50	154279279.00	209457683.50

Year wise break up of unspent grant

The Grant register is maintained in haphazard manner. The Local authority was failed to produce the year wise and scheme wise breakup of outstanding grants as on 31.3.2019 . However, basing on the records & registers available and previous audit report year wise break up of unspent grant is worked out and the same is furnished below-

Year	Amount in Rs
Up to 2014-15	72454740.50
2015-16	11194064.00
2016-17	31840277.00
2017-18	68376550.00
2018-19	25592052.00
Total	209457683.50

Para-9.3

COMMENTS ON UNSPENT GRANTS

As per Rule-171 of the Odisha General Financial Rule (OGFR, Volume-I) and instructions contained in the sanction orders, scheme funds are to be utilized in the

year of receipt. Un-utilised fund, if any, may either be refunded to the Govt. or utilized in the subsequent year with prior approval of the Government. But Govt. grants amounting to Rs. 209457683.50 has been remained unspent till 31.03.2019. Hence, it is suggested to take necessary steps for obtaining fresh sanction from the competent authority & early utilization or refund the same to proper quarter and compliance reported.

PARA: 10 UTILISATION CERTIFICATE

Jatni Municipality - 2018-2019

Sino	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	01-04-2018	496338626.00	154279279.00	650617905.00	0.00	31-03-2019	650617905.00	
	GRAND TOTAL	496338626.00	154279279.00	650617905.00	0.00		650617905.00	

Comments :

year wise break up of pending UC

Year	Amount
prior to 2013-14	175395930.00
2013-14	43345544.00
2014-15	20047268.00
2015-16	42720241.00
2016-17	74801443.00
2017-18	140028200.00
2018-19	154279279.00
Total	650617905.00

AS per Rule 170 & 171 of OGFR Volume-1.grants received should be utilized with in the same Financial Year in which it was received and UCs should be submitted by 30th June of the subsequent year to the funding Authority as well as to the Principal Accountant General(A&E), odisha. But the above rule is not followed by the Municipal Authority. The executive officer of the Municipality is requested to take special drive to clear up the pending UCs and compliance reported to the Audit,

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - Excess payment towards OAP

On verification of OAP Acquittance with reference to cashier cash book it is seen that in the following amount of Rs.900.00 has been shown in excess expenditure than the actual disbursement in acquittance. It needs to be clarified to audit. The details are given below:-

SL.no	Word No.	Scheme	Date of disbursement	Actual disbursement	Expenditure booked in cash book	Excess	Name of person
1	5	IGNOAP	15.10.18	0.00	300	300	Nirmal Ch. Mohanty
2	4	SOAP	15.9.18	0.00	300	300	Nirmal Ch. Mohanty
3	4	IGNOAP	15.10.18	0.00	300.00	300	Nirmal Ch. Mohanty
Total:-						900	

In response to POM the local authority recovered amount Rs.900.00 from Sri Nirmal Chandra Mohanty vide MR No. 2261 dated 10.12.2019. The same amount was credited in cashier cash book at page no.174.Which was verified during exit conference and found to be in order .So the para is dropped.

11.2 - Non credit of Holding Tax

On verification of the receipt book with reference to DCR, It is seen an amount of Rs.392.00 have been collected vide receipt No. 24895 dt. 29.11.2018 which is not taken to DCR as well as cashier cash book. It needs to be clarified to audit.

In response to POM the local authority recovered amount Rs.392.00 from Sri Jayanti Satapathy, Tax Collector vide MR No. 2213 dated 22.10.2019. The same amount was credited in cashier cash book at page no.140.Which was verified during exit conference and found to be in order .So the para is dropped.

11.3 - Excess expenditure in OAP

On checking of OAP acquittance register with reference to cash book, it is seen that in the following manner an amount of Rs.300.00 have been shown excess expenditure than the actual disbursement in the acquittance register. It needs to be clarified to audit.

Sl. No	Word No.	Scheme	Amount disbursed as per cash book	Amount disbursed as per acquittance	Excess
1	14	SOAP	18000.00	17700.00	300.00

In response to POM the local authority recovered amount Rs.300.00 from Sri Kabindra Kumar Mohapatra, OTC vide MR No. 2225 dated 02.11.2019. The same amount was credited in cashier cash book at page no.148.Which was verified during exit conference and found to be in order .So the para is dropped.

11.4 - Non accounting of user fees

On checking of miscellaneous receipt book with reference to cashier cash book. It is seen that an amount of Rs.500.00 is collected through miscellaneous receipt book vide receipt no. 043 dated 11.02.2019 by Sri Bhikari Ch. Behera which is not taken to cashier cash book or Jatni Municipality fund. It needs to be clarified to audit.

In response to POM the local authority recovered amount Rs.500.00 from Sri Bhikari Charan Behera vide MR No. 2253 dated 05.12.2019. The same amount was credited in cashier cash book at page no.170.Which was verified during exit conference and found to be in order .So the para is dropped.

11.5 - Non accounting of license fees.

On checking of miscellaneous receipt book with reference to cashier cash book. It is seen that an amount of Rs.300.00 is collected vide receipt no. 7937 dated 12.04.2018 by Sri R.K. Madraj which is not accounted for in the Jatni Municipality fund. It needs to be clarified to audit.

In response to POM the local authority recovered amount Rs.300.00 from Sri R.K.Madraj vide MR No. 2254 dated 05.12.2019. The same amount was credited in cashier cash book at page no.170.Which was verified during exit conference and found to be in order .So the para is dropped.

11.6 - Non accounting of Trade license fees

On checking of the miscellaneous receipt book with reference to cashier cash book it is seen that an amount of Rs.1000.00 is collected vide receipt no. 8656 dated 29.10.2018 by Sri R.K. Madraj, Which is not accounted from in the Jatni Municipality fund. It needs to be clarified to audit.

In response to POM the local authority recovered amount Rs.1000.00 from Sri R.K.Madraj vide MR No. 2252 dated 05.12.2019. The same amount was credited in cashier cash book at page no.170.Which was verified during exit conference and found to be in order .So the para is dropped.

11.7 - Excess expenditure on OAP disbursement

On checking of OAP acquittance register with reference the cashier cash book it is seen that an amount of Rs.500.00 have been shown excess expenditure in the cash book than the actual disbursement in OAP acquittance register. The detail is given below.

Sl.No	Word No.	Scheme	Date of disbursement	Due from disbursement	Expenditure in cash book	Excess
1	15	SOAP	15.02.2019	50700.00	51200.00	500.00

In response to POM the local authority recovered amount Rs.500.00 from Sri Trilochan Samantaray, Jr, Asst. vide MR No. 2263 dated 10.12.2019. The same amount was credited in cashier cash book at page no.174.Which was verified during exit conference and found to be in order .So the para is dropped.

11.8 - Non accounting of User fees

On checking of receipt book of daily user collection with reference to cashier cash book it is seen that in the followings manner an amount of Rs.1410.00 have been collected through receipt books, which are not taken into cashier cash book an municipality fund. It needs to be clarified details are given below.

Sl.No	Mr No.	Amount	Person responsible
1	31500 to 31600	1000.00	Sri J.K. Das
2	61001 to 61041	205.00	Sri J.K. Das
3	63793 to 63800	35.00	Sri J.K. Das
4	63401 to 63434	170.00	Sri J.K. Das
	Total:-	1410.00	

In response to POM the local authority recovered amount Rs.1410.00 from Sri Jay Krishna Das, Tax Collector vide MR No. 2249 dated 04.12.2019. The same amount was credited in cashier cash book at page no.169.Which was verified during exit conference and found to be in order .So the para is dropped.

11.9 - Irregular expenditure on OAP disbursement

On checking of OAP disbursement register it is noticed that an amount of Rs.3500.00 have been booked expenditure in the cashier cash book. Whereas the beneficiary are not actually paid in the acquittance register. It needs to be clarified to audit.

Sl.No	Word No.	Date of Disbursement	Name of beneficiary	Amount	Person responsible
1	3	15.3.19	Mamata Begum	500.00	Siba Prasad Mishra, T.S
2	3	16.4.19	M.Sahoo	500.00	Siba Prasad Mishra, T.S
3	4	15.12.19	G.Padma	500.00	Siba Prasad Mishra, T.S
4	3	16.4.19	Upendra Sahoo	500.00	Siba Prasad Mishra, T.S
5	3	15.3.19	Ejaban Bibi	500.00	Siba Prasad Mishra, T.S
6	4	15.3.19	Rajashree Mishra	500.00	Siba Prasad Mishra, T.S
7	4	15.4.19	S.K.Ismile	500.00	Siba Prasad Mishra, T.S
			Total:-	3500.00	

In response to POM the local authority recovered amount Rs.3500.00 from Sri Siba Prasad Mishra, Treasury Sarkar vide MR No. 2285 dated 30.12.2019. The same amount was credited in cashier cash book at page no.185.Which was verified during exit conference and found to be in order .So the para is dropped.

11.10 - Non accounting of user fees

On checking of miscellaneous receipt book with reference to cashier cash book. It is seen that an amount of Rs.300.00 have been collected vide receipt no. (120486 – 120500) by Sri S.M.Das, which is not credited into Jatni Municipality fund. It needs to be clarified to audit.

In response to POM the local authority recovered amount Rs.300.00 from Sri Surjya Mohan Das vide MR No. 2251 dated 05.12.2019. The same amount was credited in cashier cash book at page no.170.Which was verified during exit conference and found to be in order .So the para is dropped.

11.11 - Non credit of User Fees

On checking of user fee receipt book with reference to DCR and subsequently cashier cash book, it is seen that an amount of Rs.300.00 have been collected vide receipt no. (118368 to 118382) by Sri Naresh Mohanty which is not accounted for in the Jatani Municipality fund. It needs to be clarified to audit.

In response to POM the local authority recovered amount Rs.300.00 from Sri Naresh Mohanty vide MR No. 22621 dated 10.12.2019. The same amount was credited in cashier cash book at page no.174.Which was verified during exit conference and found to be in order .So the para is dropped.

11.12 - Non credited of Holding Tax

On scrutiny of holding tax receipt with reference to cashier cash book, it is seen that an amount of Rs.6100.00 have been collected through various receipt book an different date, which are not deposited in the municipality fund. It needs to be clarified to audit.

Sl.No	Mr No./ date	Amount	Person responsible
1	8712/28.8.18	1000.00	Pravat Kumar Barik
2	8796/29.10.18	500.00	Pravat Kumar Barik
3	9391/3.12.18	600.00	Pravat Kumar Barik
4	9392/4.12.18	1000.00	Pravat Kumar Barik
5	9393/4.12.18	500.00	Pravat Kumar Barik
6	9394/4.12.18	300.00	Pravat Kumar Barik
7	9370/3.11.18	2200.00	Pravat Kumar Barik
	Total:-	6100.00	

In response to POM the local authority recovered amount Rs.6100.00 from Sri Pravat Kumar Barik, Sr. Asst vide MR No. 2239 dated 26.11.2019. The same amount was credited in cashier cash book at page no.162.Which was verified during exit conference and found to be in order .So the para is dropped.

11.13 - Irregularity in OAP distribution

On scrutiny of OAP acquittance register with cashier cash book of word No. 21, 22, 23. It is seen that an amount of Rs.1800.00 have been that the actual distribution. It needs to be clarified to audit. The details are given below.

Sl. No	Word No.	Actual distribution of Acquittance	Expenditure shown in cash book	Excess paid
1	21,22,23	102100.00	103900.00	1800.00

In response to POM the local authority recovered amount Rs.1800.00 from Sri Pradipt Kumar Jena, Sr. Asst vide MR No. 2245 dated 27.11.2019. The same amount was credited in cashier cash book at page no.163.Which was verified during exit conference and found to be in order .So the para is dropped.

11.14 - Non-credit of water tanker receipt into Bank.

On scrutiny of miscellaneous receipt book with casher cash book, it is seen that in MR No. 9294/dated 02.11.2018 an amount of Rs.500/- have been collected, which is not credited into bank by casher Mrs. Raja Laxmi Kar. It needs to be clarified.

In response to POM the local authority recovered amount Rs.500.00 from Mrs Raja Laxmi Kar vide MR No. 2257 dated 06.12.2019. The same amount was credited in cashier cash book at page no.171.Which was verified during exit conference and found to be in order .So the para is dropped.

11.15 - Less credit in Bank

On checking of miscellaneous receipt book with reference to cashier cash book it is seen that on dated 27.09.2018 an amount of Rs.12800.00 have been collected through various receipt no. (from MR No. 9019 – 9034), where as on the same date amount Rs.5400/- was credited into Bank (Punjab National Bank and PL Account) by cashier Mrs Raja Laxmi Kar. The rest amount (12800-5400) 7400.00 have not been credited is municipal fund. It needs to be clarified to audit.

In response to POM the local authority recovered amount Rs.7400.00 from Mrs Raja Laxmi Kar vide MR No. 2256 dated 06.12.2019. The same amount was credited in cashier cash book at page no.171.Which was verified during exit conference and found to be in order .So the para is dropped.

11.16 - Non credit of refund money OAP in to Municipality fund

On scrutiny of OAP Cash Book with reference to bank pass book (ICICI Bank A/c No. 198501000038) it is seen that on dated 21.01.2019 in OAP cash book page No. 280 it is written that an amount of Rs.13100.00 have been remitted to bank but actual that amount have not been credited into Municipality fund till 10.12.2019. It needs to be clarified to audit.

In response the audit objection memo the local authority recovered Rs.13100.00 from the Sri Rajalaxmi Kar, Cashier ICICI Bank Khurda, A/c No.198501000038 dated 18.12.2019 . Hence the para is dropped.

11.17 - Irregularity in OAP

On scrutiny of OAP disbursement register with cashier cash book, it was seen that in word No.19, 20 an amount of Rs.2100.00 dated 15.12.2018 shown excess expenditure in cash book than the actual in disbursement register. It needs to be clarified to audit.

In response to POM the local authority recovered amount Rs.2100.00 from Sri Santosh Kumar Behera, Holding Tax Sarkar vide MR No. 2269 dated 16.12.2019. The same amount was credited in cashier cash book at page no.178.Which was verified during exit conference and found to be in order .So the para is dropped.

11.18 - Non-credit of Service Tax

On scrutiny of miscellaneous receipt book with cashier cash book, it is seen that amount of Rs.147.00 have been collected through MR No. 298 dt. 31.1.2019 by Sri Bharati Bhusan Mishra which is not credited into Municipal Fund. It needs to be clarified to audit.

In response to POM the local authority recovered amount Rs.147.00 from Sri Bharati Bhusan Mishra, vide MR No.2956 dated 28.01.2020. The same amount was credited in cashier cash book at page no.202.Which was verified during exit conference and found to be in order .So the para is dropped.

11.19 - Excess payment on Salary bill

On scrutiny of salary bill it is seen that Mamata Mayee Mishra (Ex-Jr. Asst.) relieved on 26.07.2018 vide order No. 1619 dated 8.8.2018. She got the full salary for the said month instead of getting the salary for 26 days. Which leads to the excess payment to the tune of Rs.3032/- for the said period (salary per day X 4) = 758 X 4 = 3032.00. It needs to be clarified to audit.

In response the audit objection memo the local authority recovered Rs.3032.00 from the Smt. Mamamayee Mishra, Ex-Jr. Asst.vide Receipt No 2287 dated 03.01.2020. The same amount was credited in cashier cash book at page no.174.Which was verified during exit conference and found to be in order .So the para is dropped.

PARA: 12 LOSS OF STOCK & STORE

12.1 -

No comments

PARA: 13 AUDIT OF RECEIPTS

13.1 - Demand, Collection & Balance position of Taxes for 2018-19

Demand collection & Balance position of Taxes for 2018-19									
Nature of Tax	Demand			Collection			Balance		
	Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
Holding Tax	4255526	2293216	6548742	618539	1618316	2236855	3636987	674900	4311887
Lighting Tax	5343202	2371427	7714629	620552	1679108	2299660	4722650	692319	5414969
Water Tax	1420403	1782596	3202999	442713	1188028	1630741	977690	594568	1572258
Service Tax	1468371	972137	2440508	300497	619479	919976	1167874	352658	1520532
Total	12487502	7419376	19906878	1982301	5104931	7087232	10505201	2314445	12819646

% of collection of Holding Tax in respect of Jatni Municipality for 2018-19			
Nature of Tax	Total Demand	Total Collection	% of Collection
Holding Tax	6548742	2236855	34.16
Lighting Tax	7714629	2299660	29.81
Water Tax	3202999	1630741	50.91
Service Tax	2440508	919976	37.70
Total	19906878	7087232	35.60

From the above it is revealed that, the percentage of collection towards Holding Tax and Light Tax is very low and it reflects that, the Municipal authority have a poor sincerity towards collection. Hence, the local authority is advised to take sincere effective and special drive to collect the dues and enhance the revenue of the Municipality and compliance reported.

Year-wise break-up of outstanding Tax

The year wise break up of outstanding tax is not available in the office in-spite of objection memo issued (OSP-28). Basing on the last Audit Report for the year 2018-19 the year wise break up of outstanding tax is furnished below:

Upto 2017-18	Rs. 10505201
2018-19	Rs. 2314445.00
Total	Rs. 12819646

Limitation of recovery of dues

As per Section 346 of the Odisha Municipal Act, 1950, no distraint shall be made, no suit shall be instituted and no prosecution shall be commenced in respect of any sum due to a Municipality under this Act, after the expiration of a period of three years from the date on which distraint might first have been commenced, as the case may be, in respect of such sum.

On issue of objection, the local authority could not produce the Distrait Warrant Register (Rule-202, Form-P) & the Warrant Register(Rule-202,Form-R). As such, the position of the same could not be ascertained.

As per section 161 (1) of the Orissa Municipal Act, 1950 if the sum due on account of any tax is not paid within sixty one days from the date on which it became due, the Executive Officer shall cause to be served on the person liable to pay the same a notice in the prescribed form. If still the dues are not collected, the Municipality is armed with section 162 of the act to levy by distress and sale of any movable property belonging to the defaulter wherever found, or of any movable property belonging to any other person which may be found within the holding in respect of which such defaulter is liable to such tax. In spite of all these provision under Section 161 (1), 162,163,164,165 and 166, if the municipality fails to realize the arrear tax by distress and sale, according to Section 169 the Municipality may at any time apply to the District Collector for the recovery of the whole or any part of any arrear as an arrear of Land Revenue. Again as per Section 170 of the Act, the Municipality instead of proceeding by distress and sale or in case of failure to realize the whole or any part of any tax, the municipality may sue the person liable to pay the same in any court competent jurisdiction. Further it was found that though the system penalty was there, yet there was no dictation of breach of tax rule as per Rule 553 of the O.M. rules 1953. On scrutiny of the DCB register of individual holdings and information furnished to audit it was seen that, the Municipality had failed to take appropriate action under various sections of the Orissa Municipal Act, 1950. As a result, arrears to the tune of Rs.12819646 .00

remained uncollected from years together. Steps may be taken to collect above stated outstanding dues at the earliest.

13.2 - Non realization of Holding Tax or Service charges from railway.

It is learnt from the last Audit Report(362504/AR/2017-2018,BBSR), that & quot. Vide letter no.-4(7)PF/1/Dtd.25.08.1997 of Govt. of India in the Ministry of Finance(Department of Co-ordination & Planning), the building of East Coast Railway, Khordha Road Division have been included in the Jatni Municipality area by UD Department w.e.f. 01.07.1975 & accordingly service charges have been charged. But, on verification of the holding tax collection receipts & other receipts, it is noticed that no such collection towards holding/service charges was realized from the Railway. Hence, a POM was issued for production of the records/registers pertaining to the demand, collection & balance of Railway holding tax/service tax and reasons of non-collection of of the same. In response to POM the local authority replied that Khordha Road Railway land comes with in the boundary limit of Jatani Municipal council. The tax has also been assessed. But despite of several correspondence the Railway authority did not pay Municipal dues. But the local authority did not produce the Assessment register. So the demand on the Railway land is taken on the basis of Audit report for the period of 2018-19.

As such, the Municipality has sustained a loss towards the revenue to the tune of Rs Rs.4730824.00.00 till the end of the financial year 2018-19 as below including current demand of Rs. 364883.00 that have been fixed on the Railways on the basis of the valuation data sheet prepared by

the Valuation Organization of Housing & Urban Development Department, Govt. of Odisha.

Details of assessment of service tax on Railway holding is as follows:

Amount up to 2017-18	Rs. 5095707.00
Service charges due for the year 2018-19	Rs. 364883.00
Tota	Rs.5460590.00

Hence, the Municipal Authority is advised to take appropriate & early steps for finalization of the same & compliance reported to audit. Further, steps need be taken to produced all the records & registers pertaining to the Demand, Collection and Balance on the Railway holding tax/service charges to the next audit. Till then Rs. 364883.00 (pertaining to the year 2018-19) is kept under objection.

13.3 - Non revision of rate chart for assessment of Holding Tax

As per Section 146 of Odisha Municipal Act, 1950, new valuation & assessment list should be prepared once in every five years. Further Holding Tax is determined on the basis of annual value of the property calculated on the basis of the construction cost of the building and a reasonable ground rent for the land on which the building is situated. As per Section 143-A of the Odisha Municipal Act, 1950, the Executive Officer of the ULB concerned shall, until the appointment of a Valuation Officer thereof, exercise the powers and performs the duties of the Valuation Officer in respect of the Municipality. On verification of the records/registers/files relating to valuation & assessment of Holding Tax, it is noticed that the last assessment of Holding Tax was conducted by the Valuation Officer of H&UD Department during the year 2004-05 and the same was implemented during the year 2005-06. As such, next assessment was due during the year 2010-11(i.e. five years interval). But the same has not been exercised till date violating the Act enforced for which the Municipality has sustained a great loss.

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

13.4 - DCB of mobile tower

The demand, collection and balance in respect of license fees of mobile towers installed in Municipality during 2017-18 was not produced by the local authority inspite of POM issued vide page no.-15 . Hence, present audit could not furnish the DCB position for the year 2018-19. The same may be produced to next audit.

The Local Authority replied that there was no mobile tower during 2018-19 and there is no record available regarding mobile tower. Hence no collection is made. The answer of the Local Authority is not convincing. The Local Authority may verify the no. of towers installed within the municipality area and collect necessary renewal license fees within exit conference failing which the tower position as per audit report 2016-17 will be taken as final and amount of renewal license fees will be calculated on that basis

13.5 - Less collection towards Holding Tax

Scrutiny of file No.XX(III) /A/41/2011-12/13 it was seen that on assessment of Holding Tax of Konark Institute of Science & Technology. It was seen that the institute is situated in Ward No.-08 bearing revenue Plot No.74,75,76/620,77,81,82,95,83,103 and 104 in Sandhapur Revenue village. The measurement was done on 20th October 2009 in order to determine the Holding Tax. But no revised assessment have been done till date which to the loss of an amount Rs.1420566/- towards holding tax collection of Jatni Municipality.

Details are given below

Plinth Area X cost per square foot	131406 X 1314	172667484
20% of Cost	172667484	34533496
		Total
		207200980
Value after depreciation for 9 year		
Civil cost of the building	207200980 X 8728	180845015
7.5% of	180845015	13563376
2% of cost of land @ 8000000 per area for 9.634 acre		1541440
		ARV
		15104816
Due for 2018-19 Holding Tax 13% of ARV		1963626
Holding Tax Collected during 2018-19		543060
	Balance	1420566.00

On issue of audit objection memo the local authority is not replied the amount Rs.1420566.00 is kept under objection till the exit conference.

13.6 - Less collection towards Holding Tax

Scrutiny of file No.XX(III) /A/40/2011-12/13 it was seen that on assessment of Holding Tax of Centurion Institute of Science & Technology. It was seen that the institute is situated in Ward No.-07 bearing Plot No.136 and 137 of khata No.285 in Remachandrapur Revenue village. The measurement was done on 23th September 2009 in order to determine the Holding Tax. But no revised assessment have been done till date which to the loss of an amount Rs.1834538/- towards holding tax collection of Jatni Municipality.

Details are given below

Plinth Area X cost per square foot	123965 X 1314	162890010.00
20% PH and E I of Cost		32578002.00
		Total
		195468012.00
Value after depreciation		170604480.00
7.5% of 170604480		12795336.00
2% of cost of land @ 8000000 per area for 34 acre		5440000.00
		ARV
		18235336.00
Due for 2018-19 Holding Tax 13% of ARV		2370593.00
Holding Tax Collected during 2018-19		536055.00
	Balance	1834538.00

On issue of audit objection memo the local authority is not replied the amount Rs.1834538.00 is kept under objection till the exit conference.

13.7 - Less Collection of House Rent

U/S 295 SHOP ROOMS ALLOTIS OF JATANI MUNICIPALITY for the period 2018-19

Sl.No.	Name of the Owner	Shop No.	Area Name	Arrear Amount (in Rs)	Current Amount (in Rs.)	Total	Collection amount (Arrear) (in Rs.)	Collection Amount (Current) (in Rs.)	Total Collection	Balance
1	Sri Sanjeeb Kumar Parida	98	JMC CHHAK	0	4584	4584	0	4584	4584	0
2	Smt. Sandhya Rani	99	JMC CHHAK	0	4584	4584	0	4584	4584	0

	Mohapatra									
3	Sri Anil Kumar Ray	100	JMC CHHAK	6012	4584	10596	6012	588	6600	3996
4	Smt. Tikan Sahoo	106	HARIBHAIN A CHHAK	0	4584	4584	0	4584	4584	0
5	Sri Harmohan Chottray	107	HARIBHAIN A CHHAK	0	4584	4584	0	2674	2674	1910
6	Smt. Basanti Rath	108	HARIBHAIN A CHHAK	0	4584	4584	0	4584	4584	0
7	Sri Sanjay Jagadev	109	HARIBHAIN A CHHAK	0	4584	4584	0	4584	4584	0
8	Smt. Laxmipriya Sahoo	110	HARIBHAIN A CHHAK	0	4584	4584	0	4584	4584	0
9	Sri Satyabadi Pradhan	111	HARIBHAIN A CHHAK	21312	4584	25896	0	0	0	25896
10	Sri Laxmidhar Das	112	HARIBHAIN A CHHAK	0	4584	4584	0	4584	4584	0
11	Sri Debaraj Champati	113	HARIBHAIN A CHHAK	62731	4584	67315	0	0	0	67315
12	Smt. Manjulata Pahadasingh	114	THANA CHHAK	0	4584	4584	0	4584	4584	0
13	Sri Biswanath Sathua	115	THANA CHHAK	0	4584	4584	0	4584	4584	0
14	Smt. Truoti Mohanty	116	THANA CHHAK	25494	4584	30078	0	0	0	30078
15	Sri Sunil Kumar Mohanty	117	THANA CHHAK	0	4584	4584	0	4584	4584	0
16	Sri Kshetrabasi Sahoo	118	THANA CHHAK	45947	4584	50531	0	0	0	50531
17	Sri Balaram Samantaray	119	THANA CHHAK	21920	4584	26504	0	0	0	26504
18	Sri Haraprasad Nayak	120	THANA CHHAK	1146	4584	5730	1146	4584	5730	0
19	Jhahara Begum	121	THANA CHHAK	0	4584	4584	0	4584	4584	0
20	Isack Khan	122	THANA CHHAK	3438	4584	8022	3438	1528	4966	3056
21	B.Sirnibas Rao	123	THANA CHHAK	1028	4584	5612	1028	4584	5612	0
22	G.Ammajee	124	THANA CHHAK	0	3444	3444	0	3444	3444	0
23	Sri Sudarsan Jena	125	THANA CHHAK	1944	3444	5388	1944	3444	5388	0
24	B.Durga Prasad Ray Samant	126	THANA CHHAK	8048	6384	14432	8000	0	8000	6432
25	Sri Debasis Mohanty	127	THANA CHHAK	0	3444	3444	0	3444	3444	0
26	Sri Banamali Pradhan	128	THANA CHHAK	0	2412	2412	0	2412	2412	0
27	D.Nani	129	THANA CHHAK	0	2412	2412	0	2412	2412	0
28	Sri Siba	136	SADARR	222	888	1110	222	888	1110	0

	Sankar Panigrahi		PATEL MARG							
29	Sri Adweita Sundar Ray	137	SADARR PATEL MARG	0	888	888	0	888	888	0
30	Sri Ra Kishore Mohapatra	138	SADARR PATEL MARG	0	888	888	0	888	888	0
31	D. L. Narasingham	139	SADARR PATEL MARG	0	888	888	0	888	888	0
32	Sri Ajay Kumar Mohanty	140	SADARR PATEL MARG	0	888	888	0	888	888	0
33	Sri Ananta Behera	141	SADARR PATEL MARG	0	888	888	0	888	888	0
34	Sri Basudev Martha	145	HARIBHAIN A CHHAK	0	4584	4584	0	4584	4584	0
35	Sm.t Parbati Dei	146	HATA BAZAR	0	312	312	0	312	312	0
36	S. Anjana Kumari	147	HATA BAZAR	0	312	312	0	312	312	0
37	Sri Sameer Ranjan Pattanaik	TH/1	TOWN HALL	0	3996	3996	0	3996	3996	0
38	B.Raningra Kumar Ray	TH/2	TOWN HALL	7644	3996	11640	4500	0	4500	7140
39	Smt. Bauayanti Bala Sahoo	TH/3	TOWN HALL	0	3996	3996	0	3996	3996	0
40	Sri Bikram Keshari Routray	TH/4	TOWN HALL	1224	3996	5220	1224	3996	5220	0
41	Smt. Pabitra Routray	TH/5	TOWN HALL	0	3996	3996	0	3996	3996	0
42	Smt. Sarojini Bhuyan	TH/6	TOWN HALL	0	3996	3996	0	3996	3996	0
43	Sri Sudarsan Swain	TH/7	TOWN HALL	0	3996	3996	0	3996	3996	0
44	Smt. Tanu Behera	BS/1	NEW BAS STAND	0	1752	1752	0	1752	1752	0
45	Sri Khirod Kumar Sahoo	BS/2	NEW BAS STAND	0	1752	1752	0	1752	1752	0
46	Sri Samarendra Sahoo	BS/3	NEW BAS STAND	0	1752	1752	0	1752	1752	0
47	Smt. Pramlata Bihari	BS/4	NEW BAS STAND	0	1752	1752	0	1752	1752	0
48	Smt. Santilata Mohanty	BS/5	NEW BAS STAND	1314	1752	3066	1314	438	1752	1314
49	Smt. Sitarani Sahoo	BS/6	NEW BAS STAND	0	1752	1752	0	1752	1752	0
50	Sri Surya Kanta Behera	BS/7	NEW BAS STAND	20876	1752	22628	0	0	0	22628
51	Smt. Parimita Mishra	BS/8	NEW BAS STAND	12207	1752	13959	0	0	0	13959

52	Mukunda Madhab Jena	RS/1	HATA BAZAR	2432	1452	3884	2432	1452	3884	0
53	Jogendra Jena	RS/2	HATA BAZAR	0	1452	1452	0	1452	1452	0
54	G.Aruna	RS/3	HATA BAZAR	0	1452	1452	0	1452	1452	0
55	Gunanidhi Jena	RS/4	HATA BAZAR	0	1452	1452	0	1452	1452	0
56	G.G. Laxmi	RS/5	HATA BAZAR	0	1452	1452	0	1452	1452	0
Total:-				244939	177588	422527	31260	130508	161768	260759

U/S 295 SHOP ROOMS (SELF FINANCING) ALLOTIS OF JATANI MUNICIPALITY for the period 2018-19

Sl.No.	Name of the Owner	Shop No.	Area Name	Arrear Amount (in Rs)	Fixed Rent Amount (in Rs.)	Total	Collection amount (Arrear) (in Rs.)	Collection Amount (Current) (in Rs.)	Adjust Amount	Total Collection	Balance
1	Arjun baliarsingh	SF/1	HATA BAZAR	0	1596	1596	0	798	798	1596	0
2	Gangadhar Sethi	SF/2	HATA BAZAR	0	1596	1596	0	798	798	1596	0
3	Basudev Bastia	SF/3	HATA BAZAR	0	1596	1596	0	798	798	1596	0
4	Rabindra Sundaray	SF/4	HATA BAZAR	1596	1596	3192	798	402	1200	2400	792
5	B.Venket Rao	SF/5	HATA BAZAR	0	1596	1596	0	798	798	1596	0
6	Bishnu Prasad Jena	SF/6	HATA BAZAR	0	1596	1596	0	798	798	1596	0
7	D. Maleswari	SF/7	HATA BAZAR	0	1596	1596	0	798	798	1596	0
8	Parsuram Bastia	SF/8	HATA BAZAR	0	1596	1596	0	798	798	1596	0
9	Pritilata Sen	SF/9	HATA BAZAR	0	1596	1596	0	798	798	1596	0
10	Dharani Dhar Jena	SF/10	HATA BAZAR	0	1596	1596	0	798	798	1596	0
11	Sudhakar Jena	SF/11	HATA BAZAR	0	1596	1596	0	798	798	1596	0
12	Sushree Samita Jena	SF/12	HATA BAZAR	0	1596	1596	0	798	798	1596	0
Total:-				1596	19152	20748	798	9180	9978	19956	792

From the above statements it was clear that shop rent amounting to Rs.261551.00 has not collected from the lease holder.No action initiated against the non-payers by the rent section or the E.O. So it was clearly established that due to negligence of shop rent collector ,DA (In-charge of)Revenue section and Executive officer these amount are not collected.So outstanding shop rent of 261551.00 is treated as loss of municipality fund. In-case of non collection from the lease holder the officers assigned with the works are held responsible.

Person(s) Responsible for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Smt Lalita Kapoor,E.O	C.O	Now at Sambalpur Municipal Corporation, Sambalpur	87184
2	Pravat Kumar Barik	Jr Asst	Jatni Municipality ,Jatni	87183
3	Sri Niranjana Sundaray	OTC	Jatni Municipality,Jatni	87184

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Production of details of EPF/ ESI remitted

As per clause No. 35 of original agreement and clause No.28 new agreement on date 12.07.2018 " the claim in bills regarding Employees state Insurance, provider fund and service Tax etc should be necessarily accompanied with documentary proof pertaining to the concerned bill month. A requisite portion of the bill or whole of the bill amount shall be held up till such proof is furnished, at the discretion of Executive Officer or Office concerned.

Basing on this last Audit vide Para No.14.5 called for production of document in support of remittance of EPF, ESI but the same not produced. So the same may be produced to this audit for verification.

Further during the year under audit the amount of EPF, ESI released to the contractor as follows:-

Month	EPF amount (in Rs.)	ESI amount (In Rs)
July-17	59388	21115
Aug-17	100927	35883
Sep-17	97517	34671
Oct-17	97678	34728
Nov-17	103996	36975
Dec-17	103968	36965
Jan-18	87710	31007
Feb-18	96124	34176
Mar-18	108203	38471
Apr-18	100188	35621
May-18	113469	40343
June-18	108751	38665
Jul-18	105052	37350
Aug-18	113499	40353
Sep-18	113499	40353
Oct-18	113619	40396
Nov-18	137298	48815
Total	1760386	625887

In response to the DAR issued the Local authority submitted during exit conference that the service provider was instructed to deposit the EPF,ESI amount vide L.N.641/27.02.2020.As the above compliance does not helps to settle the para.Rs.2386273.00 is considered to be loss of municipal fund hence needs recovery from the executant failing which the following officer are held responsible.

Person(s) Responsible for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Smt Lalita Kapoor,E.O	C.O	Now at Sambalpur Municipal Corporation, Sambalpur	1909018
2	Sri Tapan Kumar Mohapatra	E.O	Now E.O at Jatni Municipality, Jatni, Dist-Khurda	477255

14.2 - Excess Payment

During exit conference the local authority produced the concern records which was verified and found to be in order.As the objection settled the para is dropped.

14.3 - Less deduction of Professional Tax

In response the audit objection memo the local authority recovered Rs.15025.00 has deducted from the Salaray and pension 07.12.2019 from 19nos employees both vide Vr. No 598 ,599 dated 01.012020. Hence the para is dropped.

14.4 - Excess Payment

During exit conference the local authority produced the concern records which was verified and found to be in order.As the objection settled the para is dropped.

PARA: 15 AUDIT ON WORKS

15.1 - Repair of road & Drains in different wards of the Jatni Municipality for 2016-17

In response to POM the local authority recovered from Sri Sarat Kumar Behera , Executant vide Vr. No. 660 dated 20.01.2020 Rs.14000.00. Further it was complied that due to site problem the work has not completed in time and as per agreement EMD was forfeited. Verified the recovered amount and found the in the cash book .So the para is dropped.

15.2 - Construction of Drain from Sanju Babu House to towards Baya Thakur Ward No.07

On issue of audit objection memo the local authority replied recovered vide voucher No. 659/dt. 20.01.2020. Verified the recovered amount and found the in the cash book .So the para is dropped.

15.3 - Renovation & Beautification of Neheru Park at Kudiary over Plot No.886 Khata No.1670 Ward No.23

During exit conference the quotation call file produced which was verified and found to be in order.So the para is dropped.

15.4 - Improvement of Road from KailashKaneIWal Mill to towards Dhiru Das house in ward No.12

In response to the DAR issued the local authority produced necessary compliance which was verified and found to be in order.So the para is dropped.

15.5 - Construction of Balance Work of SidhaChikisthha Kendra to PrafullaPattanaik House.

CR NO.PIR(O) 150/2018

Executor- Pramod Kumar Baliarsingh.

Voucher No.509/19.09.2018 Rs. 43032/-

JE/AE/EO- D. Mahanta/ A.Pradhan/L. Kapoor.

MB No. 238 P. 21 to 22

Construction of Balance Work of SidhaChikisthha Kendra to PrafullaPattanaik House.

On checking of this case record it was noticed that vide item no. 3.15Cm of earth work in excavation of foundation has been executed.

But surprisingly vide item No. 06 it was shown that carriage of 79.2 Cm of excavated earth has been made.

When 3.15 cm of E.W excavation executed how 79.2 Cm carried out.

So carriage of 76.05 cm E.W cannot be admissible as per Audit so cost these of 76.05 149.67= Rs.11382/- may be recovered and compliance reported to Audit.

In response to the DAR issued the compliance submitted by the local authority was not acceptable so the para stands good.. Hence the amount Rs.11382.00 is suggested for recovery.

Person(s) Responsible for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Dusmant Kumar Mahant	A.E	Now A.E. at Janti Municipality, Jatni, Dist- Khurda	3794
2	Sri Anuradha Pradhan	AEE	Now AEE Jatni Municipality, Jatni, Dist- Khurda	3794
3	Smt Lalita Kapoor,E.O	C.O	Now at Sambalpur Municipal Corporation, Sambalpur	3794

15.6 - Cleaning of different drains in Ward No. 10 & 11

C.R No.PIG 28/2018

Executor-Pramod Kumar Baliarsingh.

Voucher No. 389/18.08.18 Rs. 40852/-

JE- D. Mahanta

AE- A.Pradhan

EO- L. Kapoor.

Cleaning of different drains in Ward No. 10 & 11

On verification of this case record it was found that E.W in slushy soil 128.70 cm executed as slushy soil cannot be transported instantly it has be dumped with initial lead & lith . There added the same has to be transported but 70% of the excavated materials.

So here excavated earth to be transport $128.70 \times 70\% = 90.09$ Cm.

But here 125 cm excavated earth transported which was noradmissible by Audit.

Thus Rs 5225/- (125 - 90.09) X 149.67 may be recovered from the executor.

On issue of audit objection memo the local authority reply is not satisfaction. Hence the amount Rs.5225.00 is suggested for recovery for which following persons are held responsible

Person(s) Responsible for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Dusmant Kumar Mahant	A.E	Now A.E. at Janti Municipality, Jatni, Dist- Khurda	1742
2	Sri Anuradha Pradhan	AEE	Now AEE Jatni Municipality, Jatni, Dist- Khurda	1741
3	Smt Lalita Kapoor,E.O	C.O	Now at Sambalpur Municipal Corporation, Sambalpur	1742

15.7 - Construction of Drain from Kondra House to Aspak House in ward No. 22.

In response the audit objection memo the local authority recovered Rs.2366.00 Sri Pramod Kumar Baliarsingh executants vide Vr No 643 dated 20.1.2020 . Verified the recovered amout and found the in the cash book .So the para is dropped.

15.8 - Construction of Balance Work of culvert of ChadeiTumba Ward No. 21

In response the audit objection memo the local authority recovered Rs.10991.00 Sri Bhikari Charan Behera, executants vide Vr No 645 dated 20.01.2020. Verified

the recovered amount and found the same in the cash book .So the para is dropped.

15.9 - Construction of Drain near Mitusahoo House to towards Sonia House

In response the audit objection memo the local authority recovered Rs.4213.00 from Sri Sashi Bhusan Sethi, executants vide Vr No 646 dated 20.01.2020. Verified the recovered amount and found the same in the cash book .So the para is dropped.

15.10 - Excess payment made towards transportation of Earth

In response the audit objection memo the local authority recovered Rs.7899.00 from Sri Bibhudutta Pradhan, executants vide Vr No 647 dated 20.01.2020. Verified the recovered amount and found the same in the cash book .So the para is dropped.

15.11 - Excess payment made towards transportation of Excavated earth.

In response the audit objection memo the local authority recovered Rs.1219.00 from Sri Bibhudutta Pradhan, executants vide Vr No 648 dated 20.01.2020. Verified the recovered amount and found the same in the cash book .So the para is dropped.

15.12 - Construction of CC Road Farida House to towards Liakhudin Khan AtMundiaSahi near MadinaMaszid

In response the audit objection memo the local authority recovered Rs.801.00 from Sri Bibhudutta Pradhan,executants vide Vr No649 dated 20.01.2020 . Verified the recovered amount and found the same in the cash book .So the para is dropped.

15.13 - Construction of Souchalaya at Durga Market in Jatni Municipality

In response the audit objection memo the local authority recovered Rs.4000.00 from Sri S.Majhi, executants vide Vr No 650 dated 20.01.2020. Verified the recovered amount and found the same in the cash book .So the para is dropped.

15.14 - Construction of road & drain from LiliApa House to RajaniPatra House in Ward No. 02

In response the audit objection memo the local authority recovered Rs.3430.00 from Sri S,Majhi, executants vide Vr No 651 dated 20.01.2020. Verified the recovered amount and found the same in the cash book .So the para is dropped.

15.15 - Construction of four seated community Toilet near Retang Colony HabibMaszid Ward No. 01 for 2018-19

In response the audit objection memo the local authority recovered Rs.33600.00 from Sri Surendra Behera, executants vide Vr No 652 datd 20.01.2020. Verified the recovered amount and found the same in the cash book .So the para is dropped.

15.16 - Repair of Pond Wall near Nilakantheswar Temple in ward No.10 for 2017-18

In response the audit objection memo the local authority recovered Rs.3879.00 from Sri Surendra Behera, executants vide Vr No 653 dated 20.01.2020. Verified the recovered amount and found the same in the cash book .So the para is dropped.

15.17 -

In response the audit objection memo the local authority recovered Rs.1932.00 from Sri Bijay Kumar Sethy, executants vide Vr No 655 dated 20.01.2020 . Verified the recovered amount and found the same in the cash book .So the para is dropped.

15.18 - Construction of parking space near infront of gate right side

In response the audit objection memo the local authority recovered Rs.924.00 from Sri Nihar Ranjan Routray, executants vide Vr No 656 dated 20.01.20020 , Rs.826.00 from Sri Nihar Ranjan Routray, executants vide Vr No 657 dated 20.01.2002 and Rs.924.00 from Sri Sarat Kumar Behera, executants vide Vr No 658 dated 20.01.2002. Verified the recovered amount and found the same in the cash book .So the para is dropped.

15.19 -

In response the audit objection memo the local authority recovered Rs.3160.00 from Sri Satya Ranjan Behera, executants vide Vr No 661 dated 20.01.20020 and Rs.5793.00 from Sri Gouranga Baliarsingh, executants vide Vr No 662 dated 20.01.2002. Verified the recovered amount and found the same in the cash book .So the para is dropped.

15.20 - Installation of 100mm Dia base Tube Well for community centre near hatabazar in Ward No-15

In response the audit objection memo the local authority recovered Rs.3773.00 from Sri Pramod Kumar Baliarsingh, executants vide Vr No 644 dated 20.01.2020. Verified the recovered amount and found the same in the cash book .So the para is dropped.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -

No comments

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 - Scheme Target and Achievement

Information on physical & financial achievement relating to different schemes such as CC Road, TFC, MPLAD, MLALAD, SJSRY, Road Development etc. were asked through POM page no.35 for necessary check & verification. During exit conference the local authority submitted the physical and financial achievement of different schemes which was furnished below

Sl.NO	Name of Grants	Agreement Cost	Expenditure	Balance	Total no. of Works taken up	Completed	On Progress
1	14FC-18-19	181.06	114.07	66.99	58	40	18
2	14FC-18-19	54.48	54.48	0.00	14	12	2
3	R & B -2018-19	28.61	11.09	17.52	9	5	4
4	CAC-2018-19	19.20	0.00	19.20	0	0	0
5	SBM-2018-19	99.64	49.02	50.62	37	17	20
6	NRB-2018-19	9.50	0.00	9.50	1	0	1
	TOTAL	392.49	228.66	163.83	119	74	45

The physical and financial achievements under above schemes are far from satisfactory.

17.2 - SCHEMES OF HOUSING AND SOCIAL UPGRADATION

PARA: 18 MISCELLANEOUS

18.1 - DETAILS POSITION OF INCUMBENT WANTINGPOM80/OSP126

a) Non production of records

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

1. DCB of hoarding, service tax, tower license fees, trading license fess U/S 290,town hall along with connected records & registers.
2. The details of reassessed holding taxes in the following format along with connected files.
3. The records& files relating to assessment of new holdings may be produced to audit for verification.
4. The demand, collection & balance position regarding collection of ground rent & holding tax from CESCO along with connected file

The records/file relating to auction sale/lease of Municipal sairats . In response to the issued pom no reply was furnished by the Local Authority. The issued on the above score was not returned by the localauthority till close of audit. The aforesaid records may be produced to next audit for verification & compliance reported.

18.2 - Non production of grievance register

A POM was issued asking for production of grievance register before audit. But the local authority did not reply the memo. The local authority is advised to maintain the grievance register and produce to the next audit.

18.3 - Staff position of Jatani Municipality

Sanction strength & men-in-position as on dated 31.03.2019

SI No	Category of post	Sanction Strenght	Men In Position	Remarks
1	Asst Executive Officer	1	1	
2	Asst Engineer	2	2	
3	Head Asst	1	0	
4	Sr.Asst	5	1	
5	Jr.Asst	10	11	
6	Medical Officer	1	0	
7	Surveyor	1	0	
8	Pharamacist	1	1	
9	OTC	29	5	
10	Holding Tax-Sarkar	3	1	
11	Work Sarkar	2	0	
12	License Supervisor	1	0	
13	Treasury Sarkar	1	0	
14	ATC	30	8	
15	Peon	8	6	
16	Sweeper	40	21	
17	Night Watcher	2	1	
18	Attendant	2	0	
19	Massion	1	1	
20	Light Checker	1	1	
21	Cycle Siezer	1	1	
22	Saniatary Zamadar	1	0	
23	AMIN	1	0	

24	ANM	1		
25	PUMP Driver	1	1	
26	Driver	3	2	
	Total	150	64	
1	DLR	10	10	
2	Data Entry Operator	1	1	

PARA: 19 AUDIT OF LOAN/DEPOSITS/CPF INCLUDING POSITIONS
19.1 - Non production of grievance register

Rule-6of Odisha Treasury code Volume-I read with Rule-4 of Odisha General Financial Rules stipulates that all money received/ realized. On behalf of Government should be deposited in full by the competent authority within three days of receipt of the same. Retention of Government money/revenue outside the Govt. account is highly irregular and not permissible. In violation to the above instruction the following Govt. dues such as Royalty, VAT, Labour Cess etc.realised from different work bills are yet to be deposited. An abstract position collection & deposits of royalty,VAT,labour cess etc. during the year 2016-17 is furnished below:

Particulars	Royalty	VAT	L.cess	PT	IT	Service tax
Dues out standing	504239.00	227639.00	450043.00	319142.00	30192.00	16035.00
Amount collected during 2018-19	961100.00	490632.00	621547.00	98400.00	685484.00	0.00
Total	1465339.00	718271.00	1071590.00	417542.00	715676.00	16035.00
Amount remitted during 2018-19	961100.00	490632.00	621547.00	0.00	685484.00	0.00
Balance as on 31.03.2019	504239.00	227639.00	450043.00	417542.00	30192.00	16035.00

So the total outstanding balance as on dt 31.03.2019 comes to Rs 1645690.00. The local authority is requested to deposit the same at the earliest

19.2 - Non production of loan register
LOAN POSITION

As per Rule 149 of the Odisha Municipal Rules, 1953 a Loan Register is to be maintained (Form No.-XXVII). Further, Rule 150 of the Odisha Municipal Rules, 1953 envisages that the loan amount shall not be appropriated even temporarily to any object other than that for which the loan was raised.

The loan position & the Loan Register of the Municipality could not be made available to audit in spite of issue of objection memo for necessary verification & check. Further, the same was also not produced to the previous audit as revealed from the previous Audit Report. As such, the position of loan in respect of Jatni Municipality could not be ascertained. Hence, the local authority is advised to take appropriate & early steps to maintain the Loan Register & produce the same to the next audit.

19.3 - Position of Deposits

Non production of deposit registerosp-61 As per Rule 141 of the Odisha Municipal Rules, 1953 a "Deposit Ledger"(Form No. XX)and as per Rule 143 of the Odisha Municipal Rules, 1953 at the close of every quarter a list of outstanding deposits (Form No.-XXI) are to be maintained. But the same is not being followed by thelocal authority deviating the above mentioned Rules in spite of repeated objection & suggestions by audit. As such, the position of outstanding deposits as on dt 31.03.2019 could not be ascertained. However, the outstanding deposits as on 31.03.2019 is worked out basing on the balance amount to be refunded as per previous Audit Report for the year 2018-19.Hence, the local authority is once again advised to maintain the Deposit Ledger & Outstanding Deposits in the prescribed Forms for transparency of the transactions.

Name of the deposit	Outstanding as on 1.04.2018	Deposit during the period 2018-19	Total	Refunded during the year 2018-19	Balance outstanding as on 31.03.2019	Remarks
SD/EMD	3137583.00	2732564.00	5870147.00	3242814.00	2627333.00	

19.4 - Position of CPF/EPF

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

As per Rule 442 of the Odisha Municipal Rules, 1953 a provident fund ledger in Form no. P.F.5 is to be kept in the Municipal Office. But the same is not maintained by the local authority. As such, the position of CPF/EPF could not be ascertained. However, the outstanding CPF/EPF amounts as on 01.04.2018 is worked out basing on the outstanding amount as per previous Audit Report for the year 2017-18.

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

Particulars	Position of CPF account	Position of EPF account	Position of NPS account
O.B. as on 1.4.18	235538.00	2228953.00	550231.00
Amount deducted from the salary during 2018-19	908934.00	1280182.00	922663.00
Total	1144472.00	3509135.00	1472894.00
Amount deposited during 2018-19	803762.00	000	815565.00
Balance to be deposited as on 31.3.19	340710.00	3509135.00	657329.00

PARA: 20 RESULT OF AUDIT AND CONCLUSION

20.1 - Remarks On Maintenance of Account

General Remarks

Maintenance of account of the Municipality needs to be improved as per remark offered in the foregoing paragraph. The Municipality has not adopted the computerized accounting systems till date. Huge Govt. Dues or taxes outstanding for remittance to Govt. Exchequers as on 31.3.2019

20.2 - General Remarks

Recommendation

For strengthening of the financial position and enforcing financial discipline of the urban local bodies may follow the suggestions given below

- 1) Collection of long outstanding taxes and other dues through special drive .
- 2)Enforcement of provision led U/s 161,162,163 & 201 of the Odisha Municipal Act,
- 3)Survey of new holdings by collecting datas from different sources like from electric Deptt. on new electricity connections within the Municipality area
- 4) Assessment of new holdings .
- 5) Revaluation of old assessed cases, if any,
- 6)Utilization of Grants under Public conveyance(which was remain unutilised and the asset may be created.
- 7) Intra district transfer system among the tax collectors of the Municipality may be adopted by Govt.in HUD

8) Old outstanding Advances need to be recouped on pilot basis

9) The local authority is suggested to adhere the budgetary provision so that financial condition of ULB would be improved.

As a result of this Audit transactions involving a sum of Rs 30080143.62 are held under objection which include an amount of Rs 2741231.00 suggested for recovery. Besides, a sum of Rs 144843 was recovered at the instance of audit. The details are furnished in the following tables.

Result Of Audit

SI No	Paragraph No.	Amount suggested for recovery(In Rs:)	Amount kept under objection including amount suggested for recovery (In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	5.1	0.00	23718925.62	0.00	0.00	0.00	
2	8.1	76800.00	76800.00	76800.00	0.00	0.00	
3	13.2	0.00	364883.00	0.00	0.00	0.00	
4	13.5	0.00	1420566.00	0.00	0.00	0.00	
5	13.6	0.00	1834538.00	0.00	0.00	0.00	
6	13.7	261551.00	261551.00	261551.00	0.00	0.00	
7	14.1	2386273.00	2386273.00	2386273.00	0.00	0.00	
8	15.5	11382.00	11382.00	11382.00	0.00	0.00	
9	15.6	5225.00	5225.00	5225.00	0.00	0.00	
Total		2741231.00	30080143.62	2741231.00	0.00	0.00	

Spot Recovery

SI No	Ref to Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1			0000-00-00	0	
2	14.3	598, 599	2020-01-01	15025	All employees
3	15.20	644	2020-01-20	3773	Sri Pramod Kumar Baliarsingh, Executant
4	11.19	Receipt No.2287	2020-01-03	3032	Smt. Mamatamayee Mishra, Ex-Jr Asst
5	15.19	662	2020-01-20	5793	Sri Gouranga Baliarsingh, Executant
6	15.19	661	2020-01-20	3160	Sri Satya Ranjan Behera, Executant
7	15.18	658	2020-01-20	2441	Sri Sarat Kumar Behera, Executant
8	15.18	657	2020-01-20	826	Sri Nihar Ranjan Routray, Executant
9	15.16	653	2020-01-20	3879	Sri Surendra Behera, Executant
10	15.17	655	2020-01-20	1932	Sri Bijay Kuamr Sethy, Executant
11	15.18	656	2020-01-20	924	Sri Nihar Ranjan Routray, Executant
12	15.13	650	2020-01-20	4000	Sri S.Majhi, Executant
13	15.15	652	2020-01-20	33600	Sri Surendra Behera, Executant
14	15.14	651	2020-01-20	3430	Sri S.Majhi, Executant
15	15.12	649	2020-01-20	801	Sri Bibhudutta

					Pradhan,Executant
16	15.11	648	2020-01-20	1219	Sri Bibhudutta Pradhan,Executant
17	15.10	647	2020-01-20	2899	Sri Bibhudutta Pradhan,Executant
18	15.9	646	2020-01-20	4213	Sri Sashi Bhusan Sethi, Executant
19	15.8	645	2020-01-20	10991	Sri Bhikari Charan Behera
20	15.7	643	2020-01-20	2356	Sri Pramod Kumar Baliarsingh,Executant
21	11.17	2269	2019-12-06	2100	Sri Santosh Kumar Behera, H.T
22	11.18	2956	2020-01-28	147	Sri Bharati Bhusan Mishra,Executant
23	11.15	2256	2019-12-06	7400	Mrs. Raja Laxmi Kar
24	11.14	2257	2019-12-06	500	Mrs. Raja Laxmi Kar
25	11.13	2245	2019-11-27	1800	Sri Pradipt Kumar Jena, Sr. Asst
26	11.12	2239	2019-11-26	6100	Sri Pravat Kumar Barik, Sr Asst
27	11.10	2251	2019-12-05	300	Sri Surjya Mohan Das
28	11.11	2262	2019-12-10	300	Sri Naresh Mohanty
29	11.9	2285	2019-12-30	3500	Sri Siba Prasad Mishra, T.S
30	11.8	2249	2019-12-04	1410	Sri Jay Krishna Das, T.C
31	11.7	2263	2019-12-10	500	Sri Tirlochana Samantaray, Jr. Asst
32	11.6	2252	2019-12-05	1000	R.K. Madraj
33	11.5	2254	2019-12-05	300	R.K. Madraj
34	11.4	2253	2019-12-05	500	Sri Bhikari Chandra Behera
35	11.16	ICICI Bank A/c No, 198501000038	2019-12-18	13100	Sri Rajalaxmi Kar, Cashier
36	11.3	2225	2019-11-02	300	Sri Kabindra Kumar Mohapatra, OTC
37	11.2	2213	2019-10-22	392	Sri Jayanti Satapathy, T.C
38	11.1	2261	2019-12-10	900	Sri Nirmal Chandra Mohanty
				Total	144843

Audit Certificate

Certified that the accounts of Jatni Municipality for the financial year 2018-2019 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

Audit Officer
Local Fund Audit,BHUBANESWAR