

LOCAL FUND AUDIT, BHUBANESWAR, ODISHA

CATEGORY : Municipality/Municipal Corporation

 Audit Report No :
585956/AR/2020-2021-BHUBANESWAR

PARA: 1 TITLE SHEET

1	Name of the Institution :	Jatni Municipality
2	Year of Accounts under Audit :	2019-2020
3	Name of the Local Authority during the year of A/Cs :	SRI TAPAN KUMAR MOHAPATRA, E.O FROM 01.04.2019 TO 31.03.2020
	Name of the Local Authority at the time of Audit :	SRI DILLIP KUMAR MOHANTY, E.O
4	Duration of Audit :	04-11-2020 To 09-02-2021 (Mandays Consumed :- 50.5)
5	Name of the Auditors :	PRAKASH CHANDRA PRADHAN - Lead Auditor(04-11-2020 to 09-02-2021) Nilsekhar Deo Mundari - Auditor(04-11-2020 to 09-02-2021)
6	Name of the Reviewing Officer :	SANJUKTA MOHAPATRA(Additional District Audit Officer)
7	Date of submission of report by Reviewing officer :	04-03-2021
8	Entry Conference Date :	16-10-2020
9	Exit Conference Date :	08-06-2021
10	Name of the Audit Officer :	BIJAYALAXMI SATPATHY
11	Date of approval of report by District Audit Officer :	16-06-2021

Para1.1 :- Demographic information:-

Name Of The Institution	Area In sq Km	No of Ward	Population of the Institution					Female Population	Male Population
			S.C	S.T	Minority	General	Total		
Jatni Municipality	16	23	7889	881	0	47155	55925	27335	28590

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	User Receipt Books of	04.11.2020	130	130	SRP-13	Agreed with the book

	Rs.10.00					balance.
2	5.Receipt books under section 307	04.11.2020	1208	1208	SRP-21	Agreed with the book balance.
3	User Receipt Books of Rs.50.00	04.11.2020	180	180	SRP-16	Agreed with the book balance.
4	User Receipt Books of Rs.30.00	04.11.2020	160	160	SRP-06	Agreed with the book balance.
5	Land Rights Receipt Books	04.11.2020	8	8	SRP-34	Agreed with the book balance.
6	User Receipt Books of Rs.20.00	04.11.2020	40	40	SRP-09	Agreed with the book balance.
7	Service Postage Stamps	04.11.2020	Worth of Rs.942.00	Worth of Rs.942.00	SRP-19	Agreed with the book balance.
8	Miscellaneous Receipt Books	04.11.2020	53 Nos.	53 Nos.	SRP-27	Agreed with the book balance.
9	Measurement Books	04.11.2020	Nil	Nil	SRP-179	Agreed with the book balance.
10	Cash in hand	04.11.2020	4600.00	4600.00	Cashier cash book Page No-92 and Subsidiary Page No-100	Agreed with the book balance.
11	Holding Tax Receipt Books	04.11.2020	75	75	SRP-29	Agreed with the book balance.

Comments

As required under Rule- 20 Of Odisha Local Fund Audit Rules, 1951, the Physical verification of hard cash, Unused Receipt Books, Unused Measurement Books and service Postage Stamp has been conducted on the date of commencement of Audit i.e on 04.11.2020 before transaction and the result there of is furnished in the above table.

PARA: 3 LIST OF VERIFIED RECORDS

A : List Of Verified Records/Register			
S/no	List Records/Register	Rules	Form No
1	Measurement Book	Rule 365	Form W-VIII
2	Register of Works	Rule 345	Form W-VI
3	Stock & Store Register of Municipality	Rule 346	Form W-VII
4	Miscellaneous Supply Bill	Rule 343	Form W-V
5	Contract Certificate	Rule 343	Form W-IV
6	Contract Agreement Form	Rule 341	Form W-III
7	Nominal Muster Roll (NMR)	Rule 340	Form W-II
8	Register of Estimates & Allotments	Rule 332	Form W-I
9	Tax collector's Ledger	Rule 198	Form M
10	Stock account of Receipt Forms	Rule 196	Form L
11	Tax collector's daily collection register	Rule 192	Form K
12	Demand and Collection Register	Rule 178	Form B
13	Stock Register of Stationery	Rule 172	Form No. XLIV
14	Stamp Account	Rule 172	Form No. XLIV
15	Stock account of Tickets used for daily collection of Market fees	Rule 171	Form No. XLIII
16	Daily Collection Register	Rule 171	Form No. XL
17	Miscellaneous Receipts	Rule 157	Form No. XXXIV
18	Register of Investments	Rule 148	Form No. XXVI
19	Cash Book of the municipality	Rule 125	Form No. XIV
20	Periodical Increment Certificate	Rule 99	Form No. XI
21	Absentee Statement	Rule 97	Form No. X
22	Salary Bills	Rule 97	Form No. IX
23	Register of Bills	Rule 96	Form No. VII
24	Challan	Rule 87	Form No. VI
25	Subsidiary Cash Book	Rule 128 A	Form No. V-A
26	Cashier's Cash Book	Rule 81	Form No. V
27	Schedule for the Budget Estimate	Rule 77	Form No. III
28	Abstract of the Budget Estimate	Rule 74	Form No. I-A
29	Budget Estimate	Rule 74	Form No. I

B : List of Records/Registers not Produced to Audit

Sno	List Records/Register	Rules	Form No
1	Annual Account of Receipts and Expenditure	Rule 145	Form No. XXIV
2	Register of Quarterly & Annual account of Expenditure	Rule 144	Form No. XXIII
3	Abstract Register of Expenditure	Rule 129	Form No. XVI
4	Abstract Register of Receipts	Rule 129	Form No. XV
5	Voucher of Recoupment of Permanent Advance Account	Rule 110	Form No. XIII
6	Permanent Advance Account	Rule 108	Form No. XII
7	Order Book	Rule 96	Form No. VIII
8	Subsidiary account of special taxes	Rule 79	Form No.-IV

C : List of Records/Registers not Maintained

Sno	List Records/Register	Rules	Form No
1	Register of Distrainted property & sales	Rule 204	Form S
2	Warrant register	Rule 202	Form R
3	Form of inventory & Notice	Rule 203	Form Q
4	Distraint Warrant Register	Rule 202	Form P
5	Notice of demand for tax u/s-161 of OM Act	Rule 202	Form O
6	Progress statement of collection of taxes	Rule 200	Form N
7	Register of writes off of demands	Rule 190	Form J
8	Tax Receipt Form	Rule 188	Form I
9	Arrear Demand Register	Rule 187	Form H
10	Mutation Register	Rule 184	Form G
11	Register of Petitions	Rule 183	Form F
12	Form of appeal petition	Rule 183	Form E
13	Tax Ledger (personal A/C of Tax Payers)	Rule 178	Form B(I)
14	Assessment List	Rule 177	Form A
15	Register of Grants	Rule 80	Form No. XLII
16	Register of Interest Bearing Securities	Rule 147	Form No. XLI
17	Arrear List	Rule 170	Form No. XXXIX
18	Ledger of Lessees	Rule 170	Form No. XXXVIII
19	Jamabandi Register	Rule 170	Form No. XXXVII

20	Register of Rents for which there is fixed demand	Rule 163	Form No. XXXVI
21	Register of Lands	Rule 160	Form No. XXXV
22	License Register for Drivers and Owners of Carriages plying for hire	Rule 156	Form No. XXXIII
23	Stock account of License Number Plates	Rule 155	Form No. XXXII
24	Application for License for Carriage, Cart, Horses and Other animals	Rule 152	Form No. XXXI
25	License for Carriages, Carts, Horses Other and animals	Rule 154	Form No. XXX
26	Register of the Tax on Carriages, Carts, Horses and Other animals	Rule 151	Form No. XXIX
27	Appropriation Register of Loan Funds	Rule 150	Form No. XXVIII
28	Loan Register	Rule 149	Form No. XXVII
29	Establishment Audit Register	Rule 146	Form No. XXV
30	Register of Quarterly & Annual account of Receipt	Rule 144	Form No. XXII
31	Register of outstanding deposits	Rule 143	Form No. XXI
32	Deposit Ledger	Rule 142	Form No. XX
33	Register of Outstanding Advances	Rule 140	Form No. XIX
34	Advance Ledger	Rule 136	Form No. XVIII
35	Register of adjustments	Rule 132	Form No. XVII
D : List of Records/Registers not Required			
SIno	List Records/Register	Rules	Form No

Comments
Para 3.1:- Maintenance of records and registers:

Scrutiny of records revealed that 08 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

1. Outstanding advance Ledger,
2. Warrant register
3. Distress warrant register

4. Arrear Demand Register
5. Register of Lands
6. Annual accounts of Receipt & Expenditure
7. Register of Outstanding deposits etc.
8. 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.

Para 3.2:- Maintenance of register of Fixed Assets:-

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

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

Scrutiny of records revealed that the Municipality has not maintained the asset registers as prescribed above. Despite provisions in the rules, the Local authority 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 - 2019-2020

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference(In Rs:)	Remarks
1	ACCO UNTANT CASH BOOK	01-04-2019	198478080.00	275950127.00	474428207.00	174859150.00	31-03-2020	299569057.00	31-03-2020	299569057.00	0.00	
	GRAND TOTAL		198478080.00	275950127.00	474428207.00	174859150.00		299569057.00		299569057.00	0.00	

Comments
Para 4.1 Details of Closing balance as on 31.03.2020 as per Cash book:-

The details of closing balance of Jatni Municipality as on 31.03.2020 as per cash book is furnished below.

SI.No	Particulars	Amount
1	CASH	0.00
2	TREASURY	175443045.00
3	TDR	2114311.00
4	BANK	122011701.00
	TOTAL	299569057.00

Para 4.2 Liquid Assets & Liabilities:-

The position of asset and Liability of this Municipality for the Year 2019-20 is given below basing upon the facts and figures arrived by Audit as well as information furnished by Local Authority.

Liabilities	Value(Rs.)	Assets	Value(Rs.)
Unspent balance of grants	285691383.50	Closing balance in all cash books as on 31.03.2020	299569057.00

Loan refundable	0.00	Advance recoverable	25094044.85
Unremitted Govt. dues (Royalty, VAT, L. Cess, IT etc)	1724355.00	Outstanding Taxes, Rents and Rates etc recoverable	13810407.00
Refundable deposits(SD & EMD)	3344980.00	Investment	
Unpaid salary and wages	0.00		
Unpaid bills(energy)	3885000.00		
Contributions payable(CPF/EPF)	177815.00		
Total	294823533.50	Total	338473508.85
Assets over liabilities	43649975.35	Liabilities over assets	
Grand Total	338473508.85	Grand Total	338473508.85

From the above matrix of Assets and Liabilities, it was seen that the assets of this Municipality is excess over liabilities to a tune of Rs.43649975.35 which speaks that the financial position of this Municipality is Sound. However, the local authority is advised to take adequate steps for better collection of taxes, rent and fees, early realization of outstanding advances so as to enhance financial status of the Municipality. Further the assessment and collection of taxes need to be regulated in accordance with Rule-175 to 206 of O.M.Rules-1953. The council is suggested to take effective steps for revaluation of holding, light and water taxes as required under section 145 of OM Act 1950. Apart from that no wasteful expenditure shall be incurred by the council without prior approval of the Govt. as per section 117(A) of said OM Act.

Para 4.3 ANNUAL BUDGET:-

Under Rule-104 OM Rules, 1953 at least two months before the close of year, the Chairperson shall present before the Municipality a complete account of its probable receipts and expenditure for the following financial year together with that of the actual of the current year and Under Rule -107 OM Rule 1953, after expiry of 14 days (since presentation before the municipality), the Municipality shall sanction the estimate and submit forthwith to the State Government for its approval as provides in under Rule-109 of the said rule.

But on scrutiny of the Budget Estimate the followings are noticed:

1) The preliminary Budget Estimate for the Year 2019-20 has been approved by the Council vide resolution No 6(c) dated 24.06.2019 and it was published for public inviting suggestion or recommendation for a period of 14 days .The Approval of Final Budget Estimate by the Council on dated 22.07.2019 has been made and finally it was sent to the PD, DUDA, Khordha vide office Letter No 3774 dated 17.08.19 for onward transmission to Govt. in H & UD Department and PD, DUDA, Khordha sent the same to Director of Municipal Administration and Ex-Officio Addl. Secretary to Govt., H & UD Department vide DUDA, Khordha Letter No 3773 dated 17.08.19 . But the said budget could not be approved by Govt in H &UD deptt. and no suitable steps has been taken by the Municipality to receive the approved Budget as per section-109 OM Rule 1953.

Para 4.4 Preparation of Unrealistic Budget Estimates:-

As per section-56 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 and expenditure should be reasonable and proper. Further, as per section-56 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 and expenditure should be reasonable and proper.

Further, the said rule of the Odisha Budget Manual stipulates that the Budget estimates of revenue and receipts should be based on the existing rates of taxes, duties and fees, etc., and no increase or reduction in such rates and no proposals for abandonment of revenue which have not been sanctioned by Government should be proposed in the estimates.

Further, Rule 78 of the Odisha Municipal Rules, 1953 states that in preparing the budget, provision shall be made for a minimum closing balance. The amount shall not ordinarily be less than one-sixth of the aggregate on account of establishment and fixed monthly charges for the whole year.

But on scrutiny of the Budget estimate for the year 2019-20, it is seen that there is a variation in receipt and expenditure as details below.

Receipt			Expenditure		
As per Budget	Actual	Percentage of Variation	As per Budget	Actual	Percentage of Variation
234457478.80	275950127.00	17.70	234457478.80	174859150.00	25.42

From the above figure, it is noticed that the preparation of budget is not realistic as the difference in between actual and Budget provision varies from 17.70 to 25.42 %.

There is no revised Budget has been made by this Municipality to regularize the same and got approval from Govt in H&UD Deptt. Therefore the local authority is suggested to prepare realistic Budget hence forth.

Para 4.5 Non Creation Of Sinking Fund:-

As per Section 111 of O.M. Act, 1950, read with Rule 20(d) of O.L.F.A. Rules, 1951, a provision should have been made for creation of Sinking Fund which is to be utilized for redemption of huge outstanding Loan . But the Municipality has not maintained a sinking fund for clear up the liability.

Para 4.6 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 4.7 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 14th Finance Commission & IHSDP. The funds received under these two schemes are kept in the savings bank accounts since their implementation. Funds under 14th 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 4.8 Non implementation of double entry Accrual Base Accounting system (DEABAS) as per Odisha

Municipal Accounts Rule 2012 (OMAR) :-

As per H & UD Department Letter No. 24970/HUD BBSR dt. 7.8.13. Double Entry Accrual Based Accounting System (DEABAS) as per Odisha Municipal (Accounts) Rules 2012 shall be effective in all the Municipality/NAC with effect from 01.10.2013. But from verification of accounts it was found that DEABAS has not been implemented in full fledged manner during the year under audit. Attention is drawn as per Rule 67 of Odisha Municipal (Accounts) Rules 2012, Cheque signing authorities and the Executive Officer should ensure maintenance of all records and registers as per requirement under DEABAS before signing and issue of cheques. It has been categorically instructed that any payment / issue of cheques without resorting to DEABAS w.e.f 1.10.2013 shall attract disciplinary action against the erring officials concerned. It has also been directed in the said letter that non implementation of the DEABAS in accordance to Odisha Municipal Accounts Rules, 2012 as stated above shall also attract with holding of grants- in- aids by Govt. to the defaulting ULBs. So the local authority is once again advised to maintain the all the important records and registers in prescribed forms as per OMAR, 2012.

Para 4.9 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 seen that BDs/Cheques received are recorded in the BD register but no receipts are issued against them. It is difficult on the part of audit to ascertain the deposit of all cheques or BDs into concerned bank accounts. Hence, the local authority is suggested to issue miscellaneous MRs against cheques / BDs received from funding agencies and compliance reported.

Para 4.10 Creation of depreciation fund /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 4.11 Improper maintenance of cash book:-

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

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

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

(iv) All books of accounts shall be maintained for each fund.

(v) 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, on scrutiny of cash books/bank books of Jatni Municipality, it was seen that scheme-wise cash books/bank books were not maintained during the period of audit, i.e., 2010-11 to 2019-20 in absence specific cash books ,audit could not ascertain scheme-wise receipt, expenditure and closing balance of respective schemes.

Para 4.12 Details of Receipt and Expenditure :

Para 4.12(a) Receipt Statement:

RECEIPT FOR THE YEAR		2018-19	2019-20
SL. NO	HEAD OF ACCOUNT	AMOUNT	AMOUNT
1	Holding Tax(A)	618539.00	957543.00
2	Holding Tax(C)	1618316.00	1051986.00
3	Light(A)	620552.00	356954.00
4	Light(C)	1679108.00	1002895.00
5	Water(A)	300479.00	155864.00
6	Water©	619479.00	515595.00
7	Service Tax	1351893.00	1101012.00
8	Mutation	15200.00	0.00
9	User Charges	1019925.00	628740.00
10	Fee U/S 295	172309.00	167357.00
11	Fee U/S 290	572550.00	1225930.00
12	Paper Cost	100800.00	195639.00
13	Fee U/S 307	64690.00	195041.00
14	Hoarding	189490.00	277575.00
15	Dumping yard	0.00	1250100.00
16	Cesspool	77500.00	43500.00
17	Marriage Certificate	6500.00	12000.00
18	Town Hall	918424.00	1032490.00
19	Road Cutting	236832.00	376133.00
20	Hydrolic Loader	0.00	19960.00
21	House security	0.00	25000.00
22	Municipality House Rent	0.00	119690.00
23	EMD	617980.00	185654.00
24	Slaughter House	14155.00	8035.00
25	Water Tanker	79750.00	36400.00
26	BID amount	0.00	7639.00
27	RTI	76.00	0.00
28	Dev. Charges(NOC)	0.00	5195690.00
29	Audit Recovery	72138.00	32306.00
30	Hiring Charges	2200.00	0.00
31	APS	131325.00	0.00
32	Rebate	212310.00	243285.00
33	EPF OF PERSONELS UNDER MANDAYS	0.00	1948008.00
34	ESI OF PERSONELS UNDER MANDAYS	0.00	3111682.00
35	Misc.	200.00	0.00

36	GST	490632.00	71722.00
37	IT	685484.00	983109.00
38	Royalty	961100.00	550293.00
39	SD	2114584.00	1437687.00
40	Cess	621547.00	404064.00
41	Interest	4217061.00	4357864.00
42	Urban Poor welfare fund	0.00	4331000.00
43	OAP Refund	1279200.00	2777174.00
	TOTAL	21682328.00	36392616.00
	GRANTS		
1	14th FC	27108000.00	36972000.00
2	Maintenance of Capital Asset	431000.00	884000.00
3	Creation of Capital Asset	1856000.00	1846000.00
4	M.V Tax	4838000.00	5414000.00
5	Sitting Allowance	36900.00	
6	Devolution Fund	14957000.00	15219000.00
7	Octroi Compensation	49277000.00	54676000.00
8	Pension Arrear	23544000.00	25886000.00
9	Rebate	1000000.00	243285.00
10	Election	324300.00	0.00
11	SBM	33036000.00	11268150.00
12	FANI	0.00	28830030.00
13	Harischandra	60000.00	0.00
14	Covid-19	0.00	3500000.00
15	UNNATI	0.00	4000000.00
16	NULM	690960.00	1395360.00
17	Maintenance of Roads & Bridges	0.00	2249000.00
18	Non-residential Building(NRB)	0.00	356000.00
19	Solid Waste Management(SWM)	0.00	22100000.00
20	IGNWP	1683000.00	3813600.00
21	NFBS	300000.00	0.00
22	IGNOAP	4589100.00	2594700.00
23	IGNDP	183600.00	227700.00
24	MBPY	15099721.00	18022686.00
25	Biju Yuvabahini	856750.00	60000.00
	TOTAL	179871331.00	239557511.00
	GRANT TOTAL	201553659.00	275950127.00

Para 4.12(b) Expenditure Statement:

EXPENDITURE FOR THE YEAR		2018-19	2019-20
SL. NO	HEAD OF ACCOUNT	Amount	Amount
1	Artist Pension	52800.00	0.00
2	Election	312500.00	293500.00
3	NFBS	300000.00	0.00
4	LSG Day(OWN)	350000.00	120000.00
5	Covid-19	0.00	150000.00
6	NULM	620000.00	0.00
7	CP/ VCP Allowance	19664.00	0.00
8	Telephone Charges	75202.00	68391.00
9	Pension Arrear	19318343.00	12365573.00
10	Hiring Charges	228370.00	216000.00
11	EMD	2510421.00	452847.00
12	OAP	17978500.00	35801600.00
13	Printing & Stationery	1030143.00	143854.00
14	FANI	0.00	25897884.00
15	UNNATI	0.00	733057.00
16	Salary	41304638.00	42856685.00
17	NPS	0.00	557076.00
18	Biju Yuvabahn	610400.00	135000.00
19	Misc. own fund	1100109.00	1436076.00
20	Repair & Maintence	928927.00	1717502.00
21	Electricity	13469061.00	0.00
22	SBM	7123009.00	2901422.00
23	Work Bill Own fund	10769006.00	4430275.00
24	M.V tax	6941806.00	4050826.00
25	Devolution	17756763.00	10508511.00
26	NRB	320332.00	0.00
27	Solid waste management(SWM)	0.00	2839452.00
28	Park & Greenery	1474068.00	1664653.00
29	PEETHA	800000.00	0.00
30	Road & Bridges	6363505.00	1279201.00
31	IHSDP	1690417.00	0.00
32	Insurance	130000.00	160764.00
33	EPF	0.00	920307.00
34	CPF	0.00	609574.00

35	SD	1732393.00	452847.00
36	RD	0.00	552900.00
37	LIC	0.00	748016.00
38	PT	0.00	24475.00
39	Advertisement	277088.00	211982.00
40	Festival Advance	1480729.00	1220000.00
41	14th FC	28890099.00	16863272.00
42	Water Bodies	288232.00	0.00
43	Electric Purchase	198615.00	0.00
44	Housing Loan	0.00	464120.00
45	Maintenance of Capital Asset	434610.00	0.00
46	GST	490632.00	71722.00
47	IT	685484.00	983109.00
48	ROYALTY	961100.00	550293.00
49	CESS	621547.00	404064.00
50	Bank Charges	1777.00	2320.00
	TOTAL	189640290.00	174859150.00

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

Jatni Municipality - 417849

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	HDFC,Jatni	50100228123620	31-03-2020	1096891.00	31-03-2020	0.00	1096891.00	IGNWP
2	HDFC,Jatni	50100228124293	31-03-2020	10752.00	31-03-2020	0.00	10752.00	NFBS
3	HDFC,Jatni	50100228123748	31-03-2020	2846634.00	31-03-2020	0.00	2846634.00	IGNOAP
4	HDFC,Jatni	50100228124254	31-03-2020	20110649.00	31-03-2020	0.00	20110649.00	MBPY
5	HDFC,Jatni	50100228123790	31-03-2020	131912.00	31-03-2020	0.00	131912.00	IGNDP
6	OBC, Jatni	142621910	31-03-2020	1736729.00	31-03-2020	0.00	1736729.00	NULM

		31543						
7	OBC, Jatni	142621910 31550	31-03-2020	1135475.00	31-03-2020	0.00	1135475.00	Metering of Water
8	Bank of Baroda	466301000 04529	31-03-2020	130910.00	31-03-2020	0.00	130910.00	Biju yuvavahini
9	Axis Bank, Jatni	918010040 968154	31-03-2020	10073.00	31-03-2020	0.00	10073.00	Kalakar pension
10	P & Sindh	124710000 01500	31-03-2020	2385986.90	31-03-2020	0.00	2385986.90	Park & Greenery
11	OBC, Jatni	142621910 31567	31-03-2020	2180134.00	31-03-2020	0.00	2180134.00	Creation of capital asset
12	ICICI, Jatni	198501000 321	31-03-2020	17122.18	31-03-2020	0.00	17122.18	
13	ICICI, Jatni	198501000 337	31-03-2020	3809011.00	31-03-2020	0.00	3809011.00	
14	Bank of Baroda	466301000 03617	31-03-2020	721303.00	31-03-2020	0.00	721303.00	NRB
15	Bank of Baroda	705302447 5	31-03-2020	0.00	31-03-2020	0.00	0.00	
16	Axis Bank, Jatni	915010062 114194	31-03-2020	745348.00	31-03-2020	0.00	745348.00	Maint. of Capital asset
17	HDFC, Jatni	501001653 98050	31-03-2020	1224382.00	31-03-2020	0.00	1224382.00	Pension arrear
18	Axis Bank, Jatni	916010052 920380	31-03-2020	29324611.0 0	31-03-2020	0.00	29324611.0 0	SBM
19	Axis Bank, Jatni	915010062 1141 41	31-03-2020	369757.00	31-03-2020	0.00	369757.00	Park & Greenery 9
20	Axis Bank, Jatni	915010062 1141 09	31-03-2020	64221.00	31-03-2020	0.00	64221.00	Honm/DA/S A
21	HDFC, Jatni	501001333 01100	31-03-2020	3854015.00	31-03-2020	0.00	3854015.00	EPF
22	CANARA Bank	367310100 5250	31-03-2020	152194.00	31-03-2020	0.00	152194.00	Inctive Grant
23	SBI, Jatni	356612483 28	31-03-2020	273347.00	31-03-2020	0.00	273347.00	MV TAX
24	UCO Bank	318501100 1444 8	31-03-2020	0.00	31-03-2020	0.00	0.00	Oulm
25	HDFC, Jatni	501001391 14509	31-03-2020	409923.00	31-03-2020	0.00	409923.00	MV TAX
26	Axis Bank, Jatni	914020030 0394 61	31-03-2020	726833.00	31-03-2020	0.00	726833.00	TDS
27	UCO Bank	318501100 1382 3	31-03-2020	0.00	31-03-2020	0.00	0.00	SBM
28	CANARA Bank	367310100 5276	31-03-2020	9749818.00	31-03-2020	0.00	9749818.00	Road & Bridges
29	BOB, Jatni	466301000 0276 0	31-03-2020	345373.00	31-03-2020	0.00	345373.00	Octroi

30	PNB,Jatni	221000010 0191 434	31-03-2020	20104.00	31-03-2020	0.00	20104.00	RD Grant
31	Axis Bank, Jatni	914020013 3147 09	31-03-2020	27448.48	31-03-2020	0.00	27448.48	Own Fund
32	ICICI,Jatni	198501000 069	31-03-2020	6728723.00	31-03-2020	0.00	6728723.00	Kalyan Mandap
33	IDBI, Jatni	111210400 0023 001	31-03-2020	34354.00	31-03-2020	0.00	34354.00	Motor Vehicle
34	ICICI,Jatni	198501000 038	31-03-2020	995810.19	31-03-2020	0.00	995810.19	OAP
35	OBC, Jatni	142621910 1705 9	31-03-2020	62004.00	31-03-2020	0.00	62004.00	Motor Vehicle
36	HDFC,Jatni	245814500 00029	31-03-2020	1402861.48	31-03-2020	0.00	1402861.48	ROB
37	BOB. Jatni	466301000 0069 3	31-03-2020	11935325.2 5	31-03-2020	0.00	11935325.2 5	Devolution Fund
38	SBI,Jatni	119618011 2	31-03-2020	0.00	31-03-2020	0.00	0.00	NSDP
39	BOB. Jatni	466301000 0041 2	31-03-2020	672470.50	31-03-2020	0.00	672470.50	IHSDP
40	Axis Bank, Jatni	718010100 0007 27	31-03-2020	978449.14	31-03-2020	0.00	978449.14	MISC.
41	Axis Bank, Jatni	913010056 5487 52	31-03-2020	75623.00	31-03-2020	0.00	75623.00	HSY
42	Axis Bank, Jatni	909010032 7654 31	31-03-2020	25522.00	31-03-2020	0.00	25522.00	IHSDP
43	CBI, Jatni	187831558 4	31-03-2020	16390.00	31-03-2020	0.00	16390.00	MTH
44	ANDHRA BANK	080110011 0096 09	31-03-2020	1422110.00	31-03-2020	0.00	1422110.00	TFC
45	ANDHRA BANK	080110011 0096 13	31-03-2020	31262.00	31-03-2020	0.00	31262.00	SINKING FUND
46	ANDHRA BANK	080110011 0027 62	31-03-2020	1558.00	31-03-2020	0.00	1558.00	STL
47	SBI,Jatni	329460680 70	31-03-2020	3898155.00	31-03-2020	0.00	3898155.00	CC ROAD
48	All Bank	0	31-03-2020	0.00	31-03-2020	122011701. 00	-12201170 1.00	
49	SBI,Jatni	111961831 79	31-03-2020	535940.29	31-03-2020	0.00	535940.29	NRV
50	SBI,Jatni	111962229 61	31-03-2020	13403.88	31-03-2020	0.00	13403.88	SJSRY
51	SBI,Jatni	305397575 23	31-03-2020	137130.00	31-03-2020	0.00	137130.00	RDW
52	SBI,Jatni	313113638 58	31-03-2020	1774584.00	31-03-2020	0.00	1774584.00	13TH FC
53	SBI,Jatni	111961967 34	31-03-2020	1849345.51	31-03-2020	0.00	1849345.51	"Non-LFS Pension"
54	SBI,Jatni	304676236	31-03-2020	23014.00	31-03-2020	0.00	23014.00	LFS

		80						Pension
55	PNB,Jatni	221000010 0185 831	31-03-2020	400066.56	31-03-2020	0.00	400066.56	Water Bodies
56	PNB,Jatni	221000010 0104 207	31-03-2020	67842.00	31-03-2020	0.00	67842.00	PRR
57	PNB,Jatni	221000010 0065 661	31-03-2020	512503.00	31-03-2020	0.00	512503.00	MLA/MP LAD
58	PNB,Jatni	221000010 0080 606	31-03-2020	3426025.82	31-03-2020	0.00	3426025.82	SD
59	PNB,Jatni	221000010 0066855	31-03-2020	52033.00	31-03-2020	0.00	52033.00	CRN/NFCR
60	PNB,Jatni	221000010 0143020	31-03-2020	85549.04	31-03-2020	0.00	85549.04	IHSDP
61	SBI,Jatni	119618041 8	31-03-2020	27084372.2 6	31-03-2020	0.00	27084372.2 6	Current Account 1
62	Axis Bank, Jatni	918010040 969997	31-03-2020	2935.00	31-03-2020	0.00	2935.00	
63	Axis Bank, Jatni	918010041 956257	31-03-2020	4331000.00	31-03-2020	0.00	4331000.00	Urban Poor Welfare
64	PNB,Jatni	221000010 0130178	31-03-2020	148115.00	31-03-2020	0.00	148115.00	SSM
	GRAND TOTAL			152335433.48		122011701.00	30323732.48	

Reconciliation	
Para 5.1 Position of PL Account as on 31.03.2020:-	
Closing balance as per PL A/C No-8448 as on 31.03.2020	175443045.00
Closing balance as per Treasury pass book as 31.03.2020	175443045.00
Difference	Nil.
Para 5.2 Non production of reconciliation of Bank pass books operated in the Municipality:-	
<p>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.</p> <p>During the course of audit , it was found that the local authority had not followed the above rules and prepared the reconciliation statement accordingly.</p> <p>Further on scrutiny, it was seen that sixty three numbers of bank accounts are being operated by the Jatni</p>	

Municipality during the year 2019-20 producing closing balance Rs.**152335433.48** as on 31.03.2020.

Whereas the closing balance of bank figure in Accountant Cash book was Rs.**122011701.00** as on 31.03.2020. Thus the discrepancy between the bank account figure of cash book and pass book was

Rs.30323732.48. Out of this discrepancy ,Audit on its own effort worked out the reconciliation which is furnished below.

Bank Balance as per cash book as on 31.03.2020				122011701.00
Add cheque issued during the year 2019-20, but not encashed by 31.03.20				(+) 25747.00
Vr.No/Date	Cheque No./Date	Amount	Particulars	
661/20.1.20	474250/20.01.20	5787.00	SD released to Satya Ranjan Behera, executant	
662/20.1.20	474251/20.01.20	19960.00	SD released to Gaurang Baliarsingh, executant	
	Total	25747.00		
Add unreconciled amount				(+) 30297985.48
Bank Balance as per pass book as on 31.03.2020				152335433.48

Audit objection memo(AOSP-101) was issued to the local authority towards production of reconciliation statement of above unreconciled amount Rs.30297985.48. In response to the audit objection memo, the local authority assured to reconcile the said amount by taking necessary steps and produce the same to the next audit. Till its production , the amount of Rs. 30297985.48 is kept under objection.

PARA: 6 **STOCK POSITION**

Jatni Municipality - 417849

Sno	Material/Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Laptop	2	0	0	2.00	2	SRP-2
2	Computer	15	0	0	15.00	15	SRP-15
3	Scanner	4	0	0	4.00	4	SRP-4
4	Printer	1	0	0	1.00	1	SRP-7
5	A.C	6	0	0	6.00	6	SRP-6
6	Office Table	0	1	0	1.00	1	SRP-24
7	Steel Chair	0	4	0	4.00	4	SRP-24
8	Steel Rack	0	3	0	3.00	3	SRP-24
9	Steel Almirah	0	7	0	7.00	7	SRP-25
10	Metal Table	0	4	0	4.00	4	SRP-25
11	CC Camera	0	16	0	16.00	16	SRP-81
12	MS Rack	0	3	0	3.00	3	SRP-91

Comments

Para 6.1 Non conduct of Physical verification:-

As per Rule 111 of O.G.F.R., physical verification of all stores should be made at least once in every year by the Head of Office concerned or such other as may be specially authorized by him.

Further, as per Rule 269 of O.G.F.R., subject to any special rules or order made by Government in this behalf, every cashier, store-keeper and other subordinate who is entrusted with the custody of cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority and to execute bond setting forth the conditions under which government will hold the security and may ultimately refund or appropriate it.

But no such physical verification of Stores has been conducted during the year under audit.

So, the local authority is suggested to conduct the physical verification of stock and store in regular interval as pointed out by Audit as per codal provision with maintenance of prescribed register.

Para 6.2 Non-maintenance of Dead stock register:-

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article.

As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded.

As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. All discrepancies noticed must be proper investigated and brought to account immediately so that the inventory may represent the true account.

While maintaining the dead stock register, the above points are to be adhered.

Audit objection memo(AOSP-39-40) was issued to the local authority for production of Dead Stock register of the

major items like Computer, Printer, Fax Machine , Xerox machine , Steel almirah, A.C, Wooden table, Wooden chair, Table fans, Ceiling fans, Fog machine, Cess Poll, Generator, Water tanker etc . maintained as per the above conditions for checking.

In response to the audit objection memo, the local authority produced the permanent stock register of the major items. But on scrutiny, it was seen that the said register is not maintained as per the rules mentioned above. However , the local authority assured to maintain the dead stock register of major items as per the above rules and produce the same to the next audit.

PARA: 7 INVESTMENT

Jatni Municipality - 417849

S/no	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2019	2114311.00	0.00	2114311.00	0.00	31-03-2020	2114311.00	31-03-2020	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 :							
Para 7.1 Details of Investments in respect of Jatni Municipality for the year 2019-20:-							
The details of investments in respect of Jatni Municipality for the year 2019-20 is given below.							
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, Jatni	17.05.15	1614311.00	8.00	17.05.22	2810555.00
2.	06	WATCO	23.11.16	500000.00			
			Total	2114311.00			

Para 7.2 TDRs invested ,but not reflected in the Accountant cash book:-

During the course of audit, it is seen that four nos. of TDRs were invested and already matured, but not encashed on a matured date and taken to accountant cash book as detailed below.

TDR No	Name of Bank	Date of Deposit	Amount of Deposit	Period	Rate of Interest	Maturity date	Maturity value
1607303100 1057	OBC, Jatni	27.01.17	3284.00	One year	7%	27.01.18	3520.00
1607303100 1040	OBC, Jatni	27.01.17	7197.00	One year	7%	27.01.18	7714.00
1607303100 1071	OBC, Jatni	27.01.17	12614.00	One year	7%	27.01.18	13520.00
1607303100 1064	OBC, Jatni	27.01.17	12481.00	One year	7%	27.01.18	13378.00

The same objection was raised by the previous audit. The local authority was remained silent about this. Audit objection memo(AOSP-74-75) was issued to the local authority to clarify the reason of not encashing the said TDRs and reflecting the same in the Accountant cash book.

In response to it, the local authority assured to take appropriate steps in this regard and produce the same with regularization to the next audit.

Para 7.3 Investment in WATCO(Water Corporation Of Odisha):-

On scrutiny of the WATCO file available to Audit it was 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 Jatni municipality council. However the recent value of the above mentioned Investment could not be made available to audit. Hence the local authority is suggested 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 - 2019-2020

S/no	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2019	ACCOUNT CASH BOOK	234940 44.85	172000 0.00	252140 44.85	120000 .00	31-03-2020	250940 44.85	31-03-2020	250940 44.85	0.00	
	GRAND TOTAL		234940 44.85	172000 0.00	252140 44.85	120000 .00		250940 44.85		250940 44.85	0.00	

Comments :

Para 8.1 Year wise break up of outstanding Advance as on 31.03.2020:-

The year wise break-up of outstanding advance as on 31.03.2020 is furnished below.

Year	Amount
Upto 2013-14	19669037.85
2013-14	575350.00
2014-15	1089997.00
2015-16	50000.00
2016-17	284300.00
2017-18	76800.00
2018-19	1748560.00
2019-20	1600000.00
Total	25094044.85

Para 8.2 DETAILS OF ADVANCE PAID DURING 2019-20, BUT THE SAME NOT ADJUSTED TILL 31.03.20, i.e Advance outstanding for Less than one year:-

The details of advance paid during 2019-20, but the same not adjusted till 31.03.2020 are furnished below.

SI.NO	Name of the Advance holder	Vr No/Date	Amount	Purpose	Name of the sanctioning authority
1	Tapan Kumar Mo hapatra,Ex-E.O	05/02.05.19	250000	To meet the expenditure for Cyclonic Storm `FANI`	Tapan Kumar Mo hapatra,Ex-E.O
2	Karan Agrawal, Grocery supplier	07/02.05.19	150000	Supply of Grocery item for Cyclonic storm `FANI`	Tapan Kumar Mo hapatra,Ex-E.O
3	Tapan Kumar Mo hapatra,Ex-E.O	11/10.05.19	200000	To meet the expenditure for Cyclonic Storm `FANI`	Tapan Kumar Mo hapatra,Ex-E.O
4	Tapan Kumar Mo hapatra,Ex-E.O	31(A)/22.05.19	400000	Paid to daily labour engaged for post cyclone cleaning in all wards of JMC	Tapan Kumar Mo hapatra,Ex-E.O
5	Tapan Kumar Mo hapatra,Ex-E.O	57/07.06.19	120000	To meet the exp. Towards training prog. Under SWM	Tapan Kumar Mo hapatra,Ex-E.O
6	Tapan Kumar Mo hapatra,Ex-E.O	88/18.06,19	200000	Paid to daily labour engaged for post cyclone cleaning in all wards of JMC	Tapan Kumar Mo hapatra,Ex-E.O
7	Tapan Kumar Mo hapatra,Ex-E.O	107/24.06.19	50000	Training for implementation of SWM	Tapan Kumar Mo hapatra,Ex-E.O
8	Sabyasachi Baral, Jr.Asst	281/11.09.19	80000	To meet the exp. For Ganesh Idol immersion	Tapan Kumar Mo hapatra,Ex-E.O
9	Haribahadur Bista, Jr. Asst.	883/26.03.20	50000	To meet the exp. During emergency arises to Covid-19	Tapan Kumar Mo hapatra,Ex-E.O
10	Haribahadur Bista, Jr. Asst.	902/31.03.20	100000	To meet the exp. During emergency arised to Covid-19	Tapan Kumar Mo hapatra,Ex-E.O
		TOTAL	1600000		

Para 8.3 Non Maintenance of Outstanding advance ledger:-

As per Rule 136 to 140 of Odisha Municipal Rules, 1953 an 'Advance ledger' is to be maintained in each ULB recording person wise separate accounts of such advances. Advances shall be regularly and promptly adjusted

and 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 it was found that this Municipality has not maintained o Advance ledger (Form No.-XVIII,Rule-136) & Outstanding Advance ledger(Form No.-XIX,Rule-140) since long in spite of repeated objections raised in last and previous Audit reports.

Therefore the local authority is suggested to maintain the above mandatory records as per above rules and compliance reported to Audit.

Para 8.4 SUGGESTION TO THE LOCAL AUTHORITY :-

As per rule 83 (1) of Odisha Municipal (Accounts) Rule, 2012, following procedure shall be followed to regulate the advance.

- i)No advance shall be given if previous advance for the same work/supply is outstanding.
- ii)A second advance for any work shall not be granted until the first advance has been accounted for,
- iii)Money shall not be advanced unless there is reason to believe that the work for which money is required will be completed and paid for within the same financial year,
- iv)Officer granting advance shall be held responsible for any over payment, which may occur in consequence,
- v)The advance granted for once purpose shall not be diverted to other purposes,
- vi)Advance shall be regularly and promptly adjusted,
- vii)Any unspent balance of an advance shall be immediately refunded and
- viii)Payment of advances shall not be exhibited as final expenditure in the cash book.

So the local authority is advised to follow the above instructions scrupulously.

Para 8.5 DETAILS OF ADVANCE PAID DURING 2018-19, BUT THE SAME NOT ADJUSTED TILL 31.03.20, i.e. Advance outstanding more than one year:-

In pursuance of G.O. no. 2221/F, Dt. 08-03-2002 read with letter no. 15179/DLFA, 28-09-13 of Director, Local Fund audit, Odisha, advances remaining outstanding for more than one year is to be treated as loss to the Govt. fund . Such unadjusted advances are to be suggested for recovery through surcharge proceedings as per the said G.O. by fixing up responsibility on the sanctioning authority who has sanctioned the advance but failed to adjust the same and the advance payee jointly. Further, in case where the auditee organization does not disclose the information with regard to outstanding advances with supporting vouchers before audit the officials and personnel in position of the relevant periods are also to be surcharged for total amount of outstanding advances. Subsequently the Govt. in Finance Deptt. in their Circular No. 114/ F. Dt. 5.1.2004 have clearly instructed that advance against Govt. transaction cash book of P.S., ULBs and other organization is also come under surcharge proceedings.

The advance remaining unadjusted more than one year is treated as loss to the institution and surchargable.

It would be seen from the year-wise break up outstanding advances dealt in para- 8.1 of this report, Rs. 1748560.00 paid as advance during the year 2018-19 remained outstanding as on 31.03.2020. As such Rs.1748560.00 is surchargeable during the year under audit. The details of such unadjusted advance are given below.

SURCHARGEABLE ADVANCES:-

Sl.No	Name of the advance holder	Vr No/Date	Amount	Purpose	Name of the sanctioning authority	Remarks
1	Satrybrata Tripathy, driver	27/13.04.18	30000	MV Tax of Office Vehicle	Smt. Lalita Kapoor, Ex-E.O	
2	Satrybrata Tripathy, driver	28/16.04.18	100000	MV Tax of Office Vehicle	Smt. Lalita Kapoor, Ex-E.O	
3	Rajesh Kumar Bhol, Jr. Asst.	221/30.05.18	47560	Mega Soucha Bharat Camp	Smt. Lalita Kapoor, Ex-E.O	
4	Rajesh Kumar Bhol, Jr. Asst.	477/15.09.18	115000	ODF declaration	Smt. Lalita Kapoor, Ex-E.O	
5	Rajesh Kumar Bhol, Jr. Asst.	530(A)/28.09.18	150000	ODF declaration	Smt. Lalita Kapoor, Ex-E.O	
6	Rajesh Kumar Bhol, Jr. Asst.	536/04.10.18	120000	ODF declaration	Smt. Lalita Kapoor, Ex-E.O	
7	Rajesh Kumar Bhol, Jr. Asst.	648/06.11.18	36000	Aahar Unnati Lead Street Light	Smt. Lalita Kapoor, Ex-E.O	
8	Ramesh Ch. Das, OTC	414/27.08.18	350000	LSG day observation	Smt. Lalita Kapoor, Ex-E.O	
9	Ramesh Ch. Das, OTC	836/14.01.19	400000	Pitha Programme	Biswajit Mishra, Ex-E.O	
10	Ramesh Ch. Das, OTC	984/20.02.19	400000	Pitha Programme	Tapan Kumar Mohapatra, Ex-E.O	
		TOTAL	1748560.00			

So the details of the amount Rs. **1748560.00** suggested recovery from the advance holders and the sanctioning authority are furnished below.

Person(s) Responsible for this loss

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Biswajit Mishra	EX-EXECUTIVE	Administrative	200000

		OFFICER	Officer,SUDA,BBSR DIST-KHORDHA	
2	Smt. Lalita Kapoor	EX-EXECUTIVE OFFICER	Sambalpur Municipal Corporation DIST- SAMBALPUR	474280
3	Sri Rajesh Kumar Bhol	JUNIOR ASSISTANT	IN THE OFFICE OF E.O, JATNI MUNICIPALITY DIST- KHORDHA	234280
4	Sri Ramesh Chandra Das	OTC	IN THE OFFICE OF E.O, JATNI MUNICIPALITY DIST- KHORDHA	575000
5	Sri Satyabrata Tripathy	Driver	IN THE OFFICE OF E.O, JATNI MUNICIPALITY DIST- KHORDHA	65000
6	Sri Tapan Kumar Mohapatra	EX-EXECUTIVE OFFICER	IN THE OFFICE OF TAHASILDAR, JATNI DIST-KHORDHA	200000

PARA: 9 GRANTS

Jatni Municipality - 2019-2020

Sno	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	01-04-2019	209457683. 50	239557511. 00	449015194. 50	163323811. 00	31-03-2020	285691383. 50	
	GRAND TOTAL	209457683. 50	239557511. 00	449015194. 50	163323811. 00		285691383. 50	

Comments :																				
<p>Para 9.1 Details of headwise receipt and expenditure of Grants:-</p> <p>The details of head wise grants received and utilized in respect of Jatni Municipality for the year 2019-20 are furnished below.</p> <p>DETAILS OF RECEIPT AND EXPENDITURE OF GRANTS FOR THE YEAR 2019-20:-</p> <table border="1"> <thead> <tr> <th>SI.No</th> <th>Name of the Scheme</th> <th>Grant outstanding as on 01.04.19</th> <th>Receipt during 2019-20</th> <th>Total</th> <th>Exp. During 2019-20</th> <th>Unspent grant as on 31.03.2020</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>							SI.No	Name of the Scheme	Grant outstanding as on 01.04.19	Receipt during 2019-20	Total	Exp. During 2019-20	Unspent grant as on 31.03.2020							
SI.No	Name of the Scheme	Grant outstanding as on 01.04.19	Receipt during 2019-20	Total	Exp. During 2019-20	Unspent grant as on 31.03.2020														

1	Road Dev. Grant	1147787.00	0.00	1147787.00	552900.00	594887.00
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)	6199686.00	2249000.00	8448686.00	1279201.00	7169485.00
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	17165828.00	54676000.00	71841828.00	42856685.00	28985143.00
13	Incentive	3958545.00	0.00	3958545.00	0.00	3958545.00
14	OAP/ODP/MB PY	13574196.00	24658686.00	38232882.00	35801600.00	2431282.00
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	1323134.00	356000.00	1679134.00	0.00	1679134.00
19	Election	650805.00	243285.00	894090.00	293500.00	600590.00
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	Const. of Bus stop	107634.00	0.00	107634.00	0.00	107634.00
24	FCR/NFCR/S RC	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	-429381.00	0.00	-429381.00	0.00	-429381.00
30	UBS	411000.00	0.00	411000.00	0.00	411000.00

31	Dev. Park and Greenery	5316499.00	0.00	5316499.00	1664653.00	3651846.00
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	Water Bodies	2257375.00	0.00	2257375.00	0.00	2257375.00
35	Various Dev. Grants	812000.00	0.00	812000.00	131109.00	680891.00
36	MV Tax	9431768.00	5414000.00	14845768.00	4050826.00	10794942.00
37	Street light Maintenance	-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.(Inc. SWM)	12246659.00	0.00	12246659.00	0.00	12246659.00
40	Devolution fund	39152989.00	15219000.00	54371989.00	10508511.00	43863478.00
41	Dev. Of fund fof Capital Nature	4299166.00	0.00	4299166.00	4299166.00	0.00
42	NULM	-5840.00	1395360.00	1389520.00	0.00	1389520.00
43	cont. of CC Road	2433831.00	0.00	2433831.00	0.00	2433831.00
44	Incentive for Urban Services	149000.00	0.00	149000.00	0.00	149000.00
45	Harish Chandra Sahayata Yojana	53000.00	0.00	53000.00	0.00	53000.00
46	Peetha	200000.00	0.00	200000.00	0.00	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	22506850.00	25886000.00	48392850.00	12365573.00	36027277.00
50	Non-LFS pension	1000000.00	0.00	1000000.00	0.00	1000000.00
51	14th F.C	12085332.00	36972000.00	49057332.00	16863272.00	32194060.00
52	Honorarium	87781.00	0.00	87781.00	0.00	87781.00
53	Capital Asset	7594000.00	1846000.00	9440000.00	0.00	9440000.00
54	Maintenance of capital	2732390.00	884000.00	3616390.00	0.00	3616390.00

	assets					
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	FANI	0.00	28830030.00	28830030.00	25897884.00	2932146.00
58	SWM	0.00	22100000.00	22100000.00	2839452.00	19260548.00
59	Covid-19	0.00	3500000.00	3500000.00	150000.00	3350000.00
60	UNNATI	0.00	4000000.00	4000000.00	733057.00	3266943.00
61	SBM	32823242.00	11268150.00	44091392.00	2901422.00	41189970.00
62	Biju Yuva Bahini	246170.00	60000.00	306170.00	135000.00	171170.00
63	NFBS	0.00	0.00	0.00	0.00	0.00
	TOTAL	209457683.50	239557511.00	449015194.50	163323811.00	285691383.50

Para 9.2 Year wise Break up of Outstanding Grants:-

The Grant register of the Municipality has been maintained haphazardly. The Local authority was failed to produce the year wise and scheme wise breakup of outstanding grants as on 31.3.2020 . However, basing on the facts and figure from the records & registers available and previous audit report, the year wise break up of unspent grant is worked out and the same is furnished below.

Year	Amount
Up to 2015-16	69429942.50
2015-16	8856693.00
2016-17	30651171.00
2017-18	63018040.00
2018-19	18611719.00
2019-20	95123818.00
TOTAL	285691383.50

Para 9.3 Diversion of Fund:-

No diversion of fund has been made during the year under audit.

Para 9.4 Low spending efficiency in spending of grants:-

i) As per the Rule 171 of the Odisha General Financial Rules (OGFR) (Volume I) and instructions contained in the sanction orders, scheme funds were to be utilized in the year of receipt. Un-utilized fund, if any, may either be refunded to the Government or utilized in subsequent year with prior approval of the Government.

ii) As per Rule 171 (1) (a) of O.G.F.R., before any grants-in-aid is sanctioned by any Department of Government in favour of any private individual or local body or institution for specific purposes the Administrative department

should well in advance, take steps to provide funds.

iii) As per Rule 171 (2) of O.G.F.R., unless it is otherwise ordered by Government, the grant will be spent upon the object within a reasonable time, if no time limit has been fixed by the sanctioning authority.

But from the above table it is clear that Govt. Grants amounting to Rs.**285691383.50** is pending for utilization as on 31.03.2020 and also it would be seen that the percentage of utilization of grants to that of amount available during the year 2019-20 comes to 36.37 % (**163323811.00/ 449015194.50**) x 100

= 36.40 which reveals low spending efficiency in execution of different schemes and also defeats the very purpose of the Legislature for which these have been sanctioned. This non-utilization also leads to price escalation of the projects/schemes for which they have been sanctioned.

The local authority is suggested to utilize the grants at the earliest observing all modalities and fulfilling all stipulations of sanctioning authority.

Para 9.5 Utilization of previous years Outstanding Grants without obtaining fresh sanction:-

Rule 171(3)(1) of OGFR Vol-I, provides that the grants sanctioned shall be spent within a year from the date of sanction. The unspent balance of the previous year's grant has either to be surrendered to Govt., or it has to be taken into accounts in subsequent year's grant with prior approval of the sanctioning authority. On going through the previous year audit report, it was noticed that on Ist. April '2019, a huge amount of unspent balances of Rs **209457683.50** was lying with this Municipality under various schemes for years together. Fresh grants were also released without verifying the unspent position of earlier grants. Out of the above previous year's Grants of Rs. **209457683.50**, an amount of Rs.**18890118.00** as worked out basing upon the entries made in the cash book and work case records has been spent during the year under audit without obtaining prior approval of the Competent Authorities.

Therefore the local authority is suggested to follow the above rule scrupulously in future.

PARA: 10 UTILISATION CERTIFICATE

Jatni Municipality - 2019-2020

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2019	650617905.00	163323811.00	813941716.00	0.00	31-03-2020	813941716.00	
	GRAND TOTAL	650617905.00	163323811.00	813941716.00	0.00		813941716.00	

Comments :
Para 10.1 Year wise Break-up of pending Utilization Certificates:-

Basing upon the last and previous Audit report the year wise break-up of pending Utilization Certificates as on 31.03.2020 is furnished below.

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
2019-20	163323811.00
Total	813941716.00

Para 10.2 Non Submission of U.C In due time:-

As per Rule 170, 171 and 173 of OGFR Vol-I grants received should be utilized within the same financial year in which it was received and UCs should be submitted by 1st June of the subsequent year to the funding agency as well as by 30th June of the subsequent year to Principal Accountant General (A&E) Odisha. The F.D L No 029539 dated 20.10.2014 gives emphasis upon submission of UCs to proper quarter by 30th June of the succeeding year. As timely submission of UC is relative to receipt of subsequent Grants from GOI and cut is imposed on the grant amount accordingly on its non-submission/delay in submission. During the course of audit , it was noticed that no u.c has been submitted during the year 2019-20.

Hence timely non-submission and huge pendency of submission of utilization certificate is a detrimental factor. Non-submission of U.C to a tune of Rs **81,39,41,716.00** as on 31.03.2020 defeats the very purpose of Govt. policy & planning and speaks about the improper management of manpower in Municipality level during 2019-20 & lack of supervision of local authority.

So the local authority is suggested to clear up the pendency of submission of UC by taking necessary steps as soon as possible.

PARA: 11 MISAPPROPRIATION & DEFALCATION
11.1 - Amount collected through Misc. receipts/receipt, but not taken to DCR/Cashier`s cash book/Accountant cash book:-(AOSP-44-45)

On checking of the counter foils of Misc. receipt books and other receipt book, it was noticed that an amount of Rs.5860.00 collected through different receipts as detailed below are not shown receipt in the DCR/Cashier`s cash book /Accountant cash book during the year under audit. As a result the Municipality sustained a loss of Rs.5860.00 which is inadmissible in audit and needs recovery from the persons concerned.

Sl.No	Receipt No	Amount not shown receipt	Name of the Tax collector
1	92101 to 92200(user fee of Rs.30/-)	100 x 30 = Rs.3000.00	Sri Naresh Kumar Mohanty
2	38825 to 38900((user fee of Rs.10/-)	76 x 10 = Rs.760.00	-do-
3	134201 to 134300(user fee of Rs.20/-)	20 x 100 = Rs.2000.00	-do-
4	31299 to 31300(user fee of Rs.50/-)	02 x 50 = Rs.100.00	-do-
	Total	5860.00	

Audit objection memo(AOSP-44-45) was issued to the Local authority on this score. In response to this, the local authority recovered the aforesaid amount of Rs.5860.00 at the instant of audit from Sri Naresh Kumar Mohanty, DLR vide MR No.-4490 dtd.21.01.21 and was taken to the Cashier's Cash Book on the same date at page no.153 and deposited in the Federal Bank , Jatni A/C No-20010100047476 on dated 22.01.2021 which was verified by audit and found to be in order. Hence the Para is dropped.

11.2 - Less amount shown receipt in the Cashier's Cash Book as well as less taken to Municipality Fund by making totaling error in DCR:-(AOSP-46)

On checking of the totaling of the DCR(s), it was seen that a total sum of Rs.1170.00, as detailed below has been shown less receipt in subsidiary cash book as well as Municipality Fund due to making totaling error in DCR.As a result the Municipality sustained a loss of Rs.1170.00 which is inadmissible in audit and needs recovery from the persons concerned.

Sl.No	Name of the Tax Collector	DCR Page No./Date	Wrong totalling in DCR(Rs.)	Totaling in DCR as per Audit(Rs.)	Less shown in DCR(Rs.)	Purpose	Compliance by the Local authority
1	Bijaya Kumar Barik	98/17.06.20	2340.00	3340.00	1000.00	User fee	The aforesaid amount was recovered from the concerned person at the instant of audit vide M R.NO-8406/08.02.21 and taken to the Cashier's Cash book on the same date at page no. 153 and deposited in the Federal Bank , Jatni

							A/C No-2001 0100047476 on dated 09.02.21 which was verified and found to be in order. Hence the Para was dropped.
2	Bijaya Kumar Barik	109/21.08.1 9	1400.00	1500.00	100.00	User fee	The aforesaid amount was recovered from the concerned person at the instant of audit vide M R.NO-8407/ 08.02.21 and taken to the Cashier's Cash book on the same date at page no. 153 and deposited in the Federal Bank , Jatni A/C No-2001 0100047476 on dated 09.02.21 which was verified and found to be in order. Hence the Para was dropped.

3	Bijaya Kumar Guru	25.06.20	325.00	335.00	10.00	U/S - 307	<p>The aforesaid amount was recovered from the concerned person at the instant of audit vide M R.NO-8411/08.02.21 and taken to the Cashier's Cash book on the same date at page no. 153 and deposited in the Federal Bank , Jatni A/C No-2001 0100047476 on dated 09.02.21 which was verified and found to be in order. Hence the Para was dropped.</p>
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4	Jayakrushna Das	149/06.08.19	100.00	150.00	50.00	U/S - 307	The aforesaid amount was recovered from the concerned person at the instant of audit vide M R.NO-8408/08.02.21 and taken to the Cashier's Cash book on the same date at page no. 153 and deposited in the Federal Bank , Jatni A/C No-2001 0100047476 on dated 09.02.21 which was verified and found to be in order. Hence the Para was dropped.
5	Jayakrushna	159/19.02.2	110.00	120.00	10.00	U/S - 307	The

	Das	0					aforesaid amount was recovered from the concerned person at the instant of audit vide M R.NO-8409/08.02.21 and taken to the Cashier's Cash book on the same date at page no. 153 and deposited in the Federal Bank , Jatni A/C No-2001 0100047476 on dated 09.02.21 which was verified and found to be in order. Hence the Para was dropped.
		Total	4275.00	5445.00	1170.00		

11.3 - Amount collected through Misc. receipt , but taken less to DCR:-(AOSP-47)

On checking of the counter foil of Misc. receipt book w.r.t DCR, it was seen that a sum Rs.30.00 less taken to DCR as detailed below resulting a loss of Rs. 30.00 to Municipality fund which needs recovery.

MR No/Date	Amount collected through MR.(Rs.)	Amounted taken to DCR(Rs.)	Less amount taken to DCR(Rs.)	DCR Page No.	Name of the Tax collector
660/06.08.19	180.00	150.00	30.00	06	Bharatbhusan Mishra
Total	180.00	150.00	30.00		

Audit objection memo(AOSP-47) was issued to the Local authority on this score. In response to this, the local authority recovered the aforesaid amount of Rs.30.00 at the instant of audit from Sri Bharat Bhusan Mishra , Tax collector vide MR No.-8412 dtd.08.02.21 and was taken to the Cashier's Cash Book on the same date at page no.153 and deposited in the Federal Bank , Jatni A/C No-20010100047476 on dated 09.02.21 which was verified by audit and found to be in order. Hence the Para is dropped.

11.4 - Amount collected amount accounted for in DCR, but not deposited in Municipal fund:-(AOSP-48)

On checking of the counter foil of Misc. receipt book w.r.t DCR , cashier's cash book and pass book, it was seen that a sum Rs.230.00 accounted for in DCR but not deposited in Municipality Fund as detailed below resulting a loss of Rs.230.00 to Municipality fund which needs recovery.

MR No/Date	Amount collected & taken to DCR(Rs.)	Amount not deposited Municipality fund (Rs.)	Loss(Rs.)	DCR Page No.	Name of the Tax collector
18992 to 19000/27.01.2020	90.00	90.00	90.00	06	Manmohan Rout
19051 to 19064/31.03.2020	140.00	140.00	140.00	08	
Total	230.00	230.00	230.00		

Audit objection memo(AOSP-48) was issued to the Local authority on this score. In response to this, the local authority recovered the aforesaid amount of Rs.230.00 at the instant of audit from Sri Manmohan Rout, Tax collector vide MR No.-8410 dtd.08.02.21 and was taken to the Cashier's Cash Book on the same date at page no.153 and deposited in the Federal Bank , Jatni A/C No-20010100047476 on dated 09.02.21 which was verified by audit and found to be in order. Hence the Para is dropped.

11.5 - Amount collected through Misc. receipts/receipt, but not taken to DCR/Cashier's cash book/Accountant cash book:-(AOSP-91)

On checking of the counter foils of Misc. receipt books and other receipt book, it was noticed that an amount of Rs.6200.00 collected through different receipts as detailed below are not shown receipt in the DCR/Cashier's cash book /Accountant cash book during the year under audit. As a result the Municipality sustained a loss of Rs.6200.00 which is inadmissible in audit and needs recovery from the persons concerned.

Sl.No	Receipt No	Amount not shown receipt	Name of the Tax collector
1	89910-90000(user fee of Rs.30/-)	91 x 30 = Rs.2730.00	Sri Bijaya Kumar Guru

2	35191 to 35200 ((user fee of Rs.10/-)	10x 10 = Rs.100.00	-do-
3	128890 to 128900(user fee of Rs.20/-)	11 x 20 = Rs.220.00	-do-
4	28101 to 28112 & 28149 to 28200(user fee of Rs.50/-)	63 x 50 = Rs.3150.00	-do-
	Total	6200.00	

Audit objection memo(AOSP-91) was issued to the Local authority on this score. In response to this, the local authority recovered the aforesaid amount of Rs.6200.00 at the instant of audit from Sri Bijaya Kumar Guru, Tax collector vide MR No.-8405 dtd.08.02.21 and was taken to the Cashier's Cash Book on the same date at page no.153 and deposited in the Federal Bank , Jatni A/C No-20010100047476 on dated 09.02.21 which was verified by audit and found to be in order. Hence the Para is dropped.

11.6 - Amount collected through Misc. receipts/receipt, but not taken to DCR/Cashier's cash book/Accountant cash book:-(AOSP-93)

On checking of the counter foils of Misc. receipt books and other receipt book, it is was noticed that an amount of Rs.7160.00 collected through different receipts as detailed below are not shown receipt in the DCR/Cashier's cash book /Accountant cash book during the year under audit. As a result the Municipality sustained a loss of Rs.7160.00 which is inadmissible in audit and needs recovery from the persons concerned.

Sl.No	Receipt No	Amount not shown receipt	Name of the Tax collector
1	91025 to 91100 & 92201 to 92248(user fee of Rs.30/-)	124 x 30 = Rs.3720.00	Jayakrushna Das
2	38715 to 38800 & 39201 to 39245(user fee of Rs.10/-)	131x 10 = Rs.1310.00	-do-
3	131062 to 131100(user fee of Rs.20/-)	39 x 20 = Rs.780.00	-do-
4	29897 to 29900 & 30401 to 30423(user fee of Rs.50/-)	27 x 50 = Rs.1350.00	-do-
	Total	7160.00	

Audit objection memo(AOSP-93) was issued to the Local authority on this score. In response to this, the local authority recovered the aforesaid amount of Rs.7160.00 at the instant of audit from Sri Jayakrushna Das, Tax collector vide MR No.-4499 dtd.08.02.21 and was taken to the Cashier's Cash Book on the same date at page no.153 and deposited in the Federal Bank , Jatni A/C No-20010100047476 on dated 09.02.21 which was verified by audit and found to be in order. Hence the Para is dropped.

11.7 - Amount collected through Misc. receipts/receipt, but not taken to DCR/Cashier's cash book/Accountant cash book:-(AOSP-95)

On checking of the counter foils of Misc. receipt books and other receipt book, it was noticed that an amount of Rs.5300.00 collected through different receipts as detailed below are not shown receipt in the DCR/Cashier's cash book /Accountant cash book during the year under audit. As a result the Municipality sustained a loss of Rs.5300.00 which is inadmissible in audit and needs recovery from the persons concerned.

Sl.No	Receipt No	Amount not shown receipt	Name of the Tax collector
1	92441 to 92500 (user fee of Rs.30/-)	60 x 30 = Rs.1800	Nirmala Chandra Moharana
2	30631 to 30700(user fee of Rs.50/-)	70 x 50 = Rs.3500.00	-do-
	Total	5300.00	

Audit objection memo(AOSP-95) was issued to the Local authority on this score. In response to this, the local authority recovered the aforesaid amount of Rs.5300.00 at the instant of audit from Sri Nirmala Chandra Moharana, Tax collector vide MR No.-4500 dtd.08.02.21 and was taken to the Cashier's Cash Book on the same date at page no.153 and deposited in the Federal Bank , Jatni A/C No-20010100047476 on dated 09.02.21 which was verified by audit and found to be in order. Hence the Para is dropped.

11.8 - Amount collected through Misc. receipts/receipt, but not taken to DCR/Cashier's cash book/Accountant cash book:-(AOSP-96)

On checking of the counter foils of Misc. receipt books and other receipt book, it was noticed that an amount of Rs.3000.00 collected through different receipts as detailed below are not shown receipt in the DCR/Cashier's cash book /Accountant cash book during the year under audit. As a result the Municipality sustained a loss of Rs.3000.00 which is inadmissible in audit and needs recovery from the persons concerned.

Sl.No	Receipt No	Amount not shown receipt	Name of the Tax collector
1	93101 to 93200 (user fee of Rs.30/-)	100 x 30 = Rs.3000.00	Santosh Das
	Total	3000.00	

Audit objection memo(AOSP-96) was issued to the Local authority on this score. In response to this, the local authority recovered the aforesaid amount of Rs.3000.00 at the instant of audit from Sri Santosh Das, Tax collector vide MR No.-8401 dtd.08.02.21 and was taken to the Cashier's Cash Book on the same date at page no.153 and deposited in the Federal Bank , Jatni A/C No-20010100047476 on dated 09.02.21 which was verified by audit and found to be in order. Hence the Para is dropped.

11.9 - Collected amount accounted for in DCR, but not deposited in Municipal fund:-(AOSP-97)

On checking of the counter foil of Misc. receipt book w.r.t DCR , cashier's cash book and pass book, it was seen that a sum Rs.650.00 accounted for in DCR but not deposited in Municipality Fund as detailed below resulting a loss of Rs.650.00 to Municipality fund which needs recovery.

MR No/Date	Amount collected & taken to DCR(Rs.)	Amount not deposited Municipality fund (Rs.)	Loss(Rs.)	DCR Page No.	Name of the Tax collector
30898 to 30900	150	150	150.00	06	Santosh Das
31161 to 31170	500.00	500.00	500.00	09	
Total	650.00	650.00	650.00		

Audit objection memo(AOSP-97) was issued to the Local authority on this score. In response to this, the local authority recovered the aforesaid amount of Rs.650.00 at the instant of audit from Sri Santosh Das, Tax collector vide MR No.-8402 dtd.08.02.21 and was taken to the Cashier's Cash Book on the same date at page no.153 and deposited in the Federal Bank , Jatni A/C No-20010100047476 on dated 09.02.21 which was verified by audit and found to be in order. Hence the Para is dropped.

11.10 - Excess Expenditure in disbursement of OAP:-(AOSP-98)

On scrutiny of the OAP Acquittance register w.r.t Accountant cash book, it was seen that a total sum of Rs.5,200.00 has been exhibited as excess payment than the actual disbursement in acquittance register as detailed below.

Sl.No	Ward No	Scheme	Date of Disbursement	Disbursement as Cash book	Disbursement as per Acq.Reg.	Excess payment	Name of the disbursing officer
1	02	ODP	27.03.20	1540000.00	1537200.00	2800.00	Siba Prasad Mishra, ATC
2	01-05	All	15.02.20	415000.00	412600.00	2400.00	Siba Prasad Mishra, ATC
			Total	1955000	1949800	5200.00	

The excess payment of Rs.5,200.00 needs recovery from the person concerned.

Audit objection memo(AOSP-98) was issued to the Local authority on this score. In response to this, the local authority recovered the aforesaid amount of Rs.5200.00 at the instant of audit from Sri Siba Prasad Mishra, ATC vide MR No.-8403 dtd.08.02.21 and was taken to the Cashier's Cash Book on the same date at page no.153 and deposited in the Federal Bank , Jatni A/C No-20010100047476 on dated 09.02.21 which was verified by audit and found to be in order. Hence the Para is dropped.

11.11 - Temporary misappropriation of council fund due of late deposit :-(AOSP-33)

It was found that the Tax collectors who are in charge of collection Holding tax and other receipts are not depositing the collected amount duly in the office and retaining the same with them for longer days even more than one month in certain cases. This violates the General Financial Rules .

Audit objection memo-AOSP-33 was issued to the Local Authority on this score and suggested to make the system rules-bound so as not to allow such financial irregularity any further.

In response to this, the local authority to take appropriate steps in this regard and avoid this type of financial

irregularity.

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

12.1 - Loss of Stock & store -

Verified the Stock registers produced to audit and found no loss of stock and store is found during the course of audit.

PARA: 13 **AUDIT OF RECEIPTS**

13.1 - DCB Position of different Taxes for the year 2019-20:-

As per Rule-50(1) of Odisha Municipal Accounting Rules , 2012 , Demand , Collection and Balance Register of Holding Tax is to be maintained in Form No-ACNT-20.

Audit objection memo(AOSP-64) was issued to the local authority towards production of the DCB register duly maintained as per above mentioned rules along with DCB position of holding tax for the year 2019-20. In response to this , the local authority replied that long since the DCB register has not been maintained in Form NO-ACNT-20 and produced the DCB register being maintained years together . The local authority also produced the DCB position for the year 2019-20 which was verified with the abstract position mentioned in the DCB register at page no. 146 produced by the local authority and the evidence to this is uploaded in this report.

The demand , collection and balance position of different taxes for the year 2019-20 is furnished below.

DEMAND , COLLECTION AND BALANCE POSITION OF TAXES FOR 2019-20:-									
Nature of Tax	Demand			Collection			Balance		
	Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
Holding Tax	4311887	2296293	6608180	585308	1474395	2059703	3726579	821898	4548477
Lighting Tax	5414969	2374504	7789473	610832	1566159	2176991	4804137	808345	5612482
Water Tax	1572258	1784904	3357162	382393	966249	1348642	1189865	818655	2008520
Service Tax	1520532	973675	2494207	274093	579186	853279	1246439	394489	1640928
Total	12819646	7429376	20249022	1852626	4585989	6438615	10967020	2843387	13810407

% OF COLLECTION OF TAXES IN RESPECT OF JATNI MUNICIPALITY FOR 2019-20:

Nature of Tax	Total Demand	Total Collection	% of Collection
Holding Tax	6608180	2059703	31.17
Lighting Tax	7789473	2176991	27.95
Water Tax	3357162	1348642	40.17
Service Tax	2494207	853279	34.21
TOTAL	20249022	6438615	31.80

From the above table , it is ascertained that the percentage of collection towards Holding Tax and Light Tax is very low and it reflects that the Municipality authority has 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 Municipality and compliance reported.

13.2 - Assessment of New Holding Tax during 2019-20:-

The last assessment of taxes was held in the year, 2005-06 on the basis of valuation conducted during 2004-05 under provision of Sec 143 of OM Act, 1950 . The collection of Holding Tax , Water Tax and ight Tax during the period under audit has been made at the same rate as was fixed earlier in 2005-06. The details of present status of Holding Tax as provided by the local authority as per audit objection memo(AOSP-82) is given below.

No. of Holding as on 01.04.2019	6380 nos.
No. of Holdings as on 31.03.2020	6408 nos,
No. of New holdings during the period under audit	28 nos.

The rate of the Taxes : -

Holding Tax	4 %
Water Tax	2 %
Light Tax	4 %
Service Tax	3 %

Though there is provision for revision of valuation and assessment of Taxes every five years under Sec. 146 of OM Act, 1950, the Council has not taken any step in this regard. Hence it is suggested that the Municipal Council should take steps by moving the Govt. in H & UD Deptt. for valuation and assessment of the Holdings soon under provisions of OM Act, 1950 or else the Council would fail to maximize the revenues from its internal sources.

13.3 - Production of DCB register along with DCB position of taxes for 2019-20:-

As per Rule-50(1) of Odisha Municipal Accounting Rules , 2012 , Demand , Collection and Balance Register of Holding Tax is to be maintained in Form No-ACNT-20.

Again DCB not only exhibits the annual revenue receipt in terms of its own source but also plays a vital role on calculating the revenue assets and liability of the Urban Body. Taking this fact in consideration, the local authority should give more focus on preparation DCB of holding tax in order to have the basic idea to assess the collection for giving ample option to undertake the action plan accordingly.

Audit objection memo(AOSP-64) was issued to the local authority towards production of the DCB register duly maintained as per above mentioned rules along with DCB position of holding tax for the year 2019-20. In response to this , the local authority replied that long since the DCB register has not been maintained in Form NO-ACNT-20 and produced the DCB register being maintained years together and also assured to maintain the DCB register of holding tax in Form No-ACNT-20 henceforth and produce the same to the next audit.

Again the local authority produced the DCB position of taxes for the year 2019-20 which is furnished at Para 13.1 of this Audit Report.

13.4 - Year wise break up of outstanding taxes:-

In spite of repeated objections raised in the last and previous reports, the registers of arrear demand of taxes have not been maintained properly. The same objection was raised this time too vide Audit objection memo no. 18dt.21.01.2021 and page no. 65. It was replied by local authority that the year wise break up of outstanding taxes has not been worked out since long and it is difficult to work out the same during the year 2019-20. However the local authority assured to take necessary steps for working out the year wise break up of required outstanding taxes and produce the same to the next audit.

So the year wise break-up of outstanding position of Holding Tax, Water Tax, and Light Tax could not be furnished in this report.

Due to non-availability of year wise break up of outstanding taxes, the time barred dues could not be worked out.

However basing on the information available in the previous audit report and DCB position for the year 2019-20 the year wise breakup of outstanding taxes is furnished below.

Year wise break up of Outstanding Taxes:

Year	Amount
Upto 2018-19	10967020.00
2019-20	2843387.00
Total	13810407.00

13.5 - Failure to collect total tax amounting to Rs10967020.00 as on 31st March 2020:-(AOSP-89-90)

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 provisions under Section 161(1), 162,163,164,165 and 166, if the municipality fails to realize the arrear tax by distress and sale, according to Section 169 the Municipality may at any time apply to the District Collector for the recovery of the whole or any part of any arrear as an arrear of Land Revenue. Again as per Section 170 of the Act, the Municipality instead of proceeding by distress and sale or in case of failure to realize the whole or any part of any tax, the municipality may sue the person liable to pay the same in any court of competent jurisdiction. Further it was found that though the system of penalty was there, yet there was no dictation of breach of tax rule as per Rule 553 of the OM rules 1953.

It was noticed that the DCB register produced by the local authority is not maintained in Form No-ACNT-20..However on scrutiny of the same DCB register of individual holdings and files it was seen that, the Municipality has failed to take appropriate action under various sections of the Orissa Municipal Act, 1950. Again from the data available in the last Audit Report No-503857/AR/2019-20-Bhubaneswar & the DCB figure produced by the local authority, it was ascertained that arrears to the tune of **Rs10967020.00** are remaining uncollected from years together as detailed below.

Year	Demand			Collection			Balance		
	Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
2019-20	12819646	7429376	20249022	1852626	4585989	6438615	10967020	2843387	13810407

No action was taken by the EO, Municipality as stipulated under various section of OM Act 1950 and OM Rule 1953 as stated above. Whether any action was initiated by the E.O, Jatni Municipality Council against defaulters may also please be stated to audit with documentary evidence.

Audit objection memo(AOSP-89-90) was issued to the local authority on this score. In response to this, the local authority replied that in spite of several notices issued to the defaulters , the aforesaid pending arrear dues has not been collected. Again the local authority assured to collect the pending arrear dues from the defaulters by taking drastic steps. The reply does not help to settle the objection. Till collection of aforesaid arrear dues, the amount of Rs. 10967020.00 is kept under objection.

13.6 - Less Collection of House Rent:-

U/S 295 SHOP ROOMS ALLOTIS OF JATANI MUNICIPALITY for the period 2019-20										
SI.No.	Name of the Owner	Shop No.	Area Name	Arrear Amount (in Rs)	Current Amount (in Rs.)	Total	Collecti on amount (Arrear) (in Rs.)	Collecti on Amount (Current) (in Rs.)	Total Co llection	Balance
1	Sri Sanjeeb Kumar Parida	98	JMC CHHAK	0	4584	4584	0	4584	4584	0
2	Smt. Sandhya Rani Mohapatra	99	JMC CHHAK	0	4584	4584	0	4584	4584	0

3	Sri Anil Kumar Ray	100	JMC CHHAK	3996	4584	8580	3996	3204	7200	1380
4	Smt. Tikan Sahoo	106	HARIBHAIN A CHHAK	0	4584	4584	0	4584	4584	0
5	Sri Harmohan Chottray	107	HARIBHAIN A CHHAK	1910	4584	6494	1910	4584	6494	0
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	25896	4584	30480	0	0	0	30480
10	Sri Laxmidhar Das	112	HARIBHAIN A CHHAK	0	4584	4584	0	4584	4584	0
11	Sri Debaraj Champati	113	HARIBHAIN A CHHAK	67315	4584	71899	0	0	0	71899
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	30078	4584	34662	0	0	0	34662
15	Sri Sunil Kumar Mohanty	117	THANA CHHAK	0	4584	4584	0	3820	3820	764
16	Sri Kshetrabasi Sahoo	118	THANA CHHAK	50531	4584	55115	0	0	0	55115
17	Sri Balaram Samantaray	119	THANA CHHAK	26504	4584	31088	0	0	0	31088
18	Sri Hara	120	THANA	0	4584	4584	0	4584	4584	0

	prasad Nayak		CHHAK							
19	Jhahara Begum	121	THANA CHHAK	0	4584	4584	0	0	0	4584
20	Isack Khan	122	THANA CHHAK	3056	4584	7640	0	0	0	7640
21	B.Sirniba s Rao	123	THANA CHHAK	0	4584	4584	0	4584	4584	0
22	G.Amma jee	124	THANA CHHAK	0	3444	3444	0	3444	3444	0
23	Sri Sudarsa n Jena	125	THANA CHHAK	0	3444	3444	0	3444	3444	0
24	B.Durga Prasad Ray Samant	126	THANA CHHAK	6432	6384	12816	4000	0	4000	8816
25	Sri Debasis Mohanty	127	THANA CHHAK	0	3444	3444	0	3444	3444	0
26	Sri Banamal i 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 Sankar Panigrah i	136	SADAR R	0	888	888	0	666	666	222
29	Sri Adweita Sundar Ray	137	SADAR R PATEL MARG	0	888	888	0	740	740	148
30	Sri Ra Kishore Mohapat ra	138	SADAR R PATEL MARG	0	888	888	0	888	888	0
31	D. L. Nar asingha m	139	SADAR R PATEL MARG	0	888	888	0	888	888	0
32	Sri Ajay Kumar Mohanty	140	SADAR R PATEL MARG	0	888	888	0	888	888	0
33	Sri Ananta Behera	141	SADAR R PATEL	0	888	888	0	518	518	370

			MARG							
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 Pattanai k	TH/1	TOWN HALL	0	3996	3996	0	3996	3996	0
38	B.Raningra Kumar Ray	TH/2	TOWN HALL	7140	3996	11136	7140	3996	11136	0
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	0	3996	3996	0	3996	3996	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	2997	2997	999
43	Sri Sudarsan Swain	TH/7	TOWN HALL	0	3996	3996	0	2997	2997	999
44	Smt. Tanu Behera	BS/1	NEW BUS STAND	0	1752	1752	0	1752	1752	0
45	Sri Khirod Kumar Sahoo	BS/2	NEW BUS STAND	0	1752	1752	0	1752	1752	0
46	Sri Samarendra Sahoo	BS/3	NEW BUS STAND	0	1752	1752	0	1752	1752	0
47	Smt. Pramlata Bihari	BS/4	NEW BUS STAND	0	1752	1752	0	1752	1752	0
48	Smt.	BS/5	NEW	1314	1752	3066	1314	438	1752	1314

	Santilata Mohanty		BUS STAND							
49	Smt. Sitarani Sahoo	BS/6	NEW BUS STAND	0	1752	1752	0	1752	1752	0
50	Sri Surya Kanta Behera	BS/7	NEW BUS STAND	22628	1752	24380	0	0	0	24380
51	Smt. Parimita Mishra	BS/8	NEW BUS STAND	13959	1752	15711	0	0	0	15711
52	Mukunda Madhab Jena	RS/1	HATA BAZAR	0	1452	1452	0	1452	1452	0
53	Jogendra Jena	RS/2	HATA BAZAR	0	1452	1452	0	1089	1089	363
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	260759	177588	438347	18360	129053	147413	290934

U/S 295 SHOP ROOMS (SELF FINANCING) ALLOTIS OF JATANI MUNICIPALITY for the period 2019-20

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 Sunda	SF/4	HATA BAZAR	792	1596	2388	792	798	798	2388	0

	ray										
5	B.Venk et 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. Malesw ari	SF/7	HATA BAZAR	0	1596	1596	0	798	798	1596	0
8	Parsura m 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	Sudhak ar 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:-			792	19152	19944	792	9576	9576	19944	0

From the above table , it was seen that shop rent amounting to Rs. 290934.00(Arr.-242399.00 + Current-48535.00) has not been collected from the lease holder. No action has been initiated against the non-payers by the Rent section or the E.O. So it was clearly established that due to negligence of of Shop rent collector , DA(in-charge of) Revenue section and Executive Officer, the said amount is not collected. So the outstanding shop rent of Rs.290934.00 is treated as loss to Municipality fund out of which the arrear amount of Rs. 242399.00 was suggested for recovery in the previous audit report. Hence in case of non-collection of Rs. Rs.48535.00 from the lease holders , the officers assigned with the works are held responsible and suggested for recovery as detailed below.

Responsible Person for this paragraph

SIno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Tapan Kumar Mohapatra	EX-EXECUTIVE OFFICER	IN THE OFFICICE OF TAHASILDAR, JATNI DIST- KHORDHA	16179
2	Sri Trilochan Samantaray	JUNIOR ASSISTANT	At-Po-Mendhasal P.S- Chandaka Dist- Khordha	16178
3	Sri Niranjan Sundaray	OTC	At-Mahatabnagar, Kudiary P.O-Jatni Dist- Khordha	16178

13.7 - Non realization of Holding Tax or Service charges from railway:-(AOSP-77)

It is learnt from the last Audit Report(503857/AR/2019-2020,BBSR) that 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 audit objection memo(AOSP-77) was issued to the Local authority for production of the records/registers pertaining to the demand, collection & balance of Railway holding tax/service tax and reasons of non-collection of the same. In response to the audit objection memo, the local authority neither produced the Assessment register nor replied anything . So the demand on the Railway land is taken on the basis of Audit report for the year 2018-19.

As such the Municipality has sustained a loss towards the revenue to the tune of Rs. 5460590.00 till the end of financial year 2019-20 as below including the current demand of Rs. 363117.00 that has 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 upto 2018-19	Rs.5460590.00
Service charges due for the year 2019-20	363117.00
Total	5823707.00

Hence the Municipality is advised to take appropriate steps for finalization of the same and compliance reported to audit. Further steps need be taken to produce all the records and registers pertaining to the Demand, Collection and Balance on the Railway holding tax/service charges to the next audit. Till then the amount of Rs. 363117.00 (pertaining to the year 2019-20) is kept under objection.

13.8 - Less collection towards Holding Tax in respect of Konark Institute of Science & Technology:-(AOSP-78-79)

On scrutiny of the file No. XX(III) /A/41/2011-12/13 pertaining to assessment of holding tax of Konark Institute of Science & Technology, it is noticed that 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 has been done till date which sustains a loss to the tune of an amount Rs.1420566/- towards holding tax collection of Jatni Municipality, the details of which are furnished 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 2019-20 Holding Tax 13% of ARV		1963626
Holding Tax Collected during 2019-20		543060(MR No-29324/30.04.19)

	Balance	1420566.00
On issued of audit objection memo on this score, the local authority assured to take appropriate steps towards collection of the aforesaid revised demand amount. Till then Rs.1420566.00 is kept under objection.		

13.9 - Less collection towards Holding Tax in respect of Centurion Institute of Science & Technology.-(AOSP-80-81)

On scrutiny of the file No. .XX(III) /A/40/2011-12/13 pertaining to assessment of holding tax of Centurion Institute of Science & Technology, it is noticed 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 sustains a loss to the tune of an amount Rs. 1834538/-- towards holding tax collection of Jatni Municipality, the details of which are furnished 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 2019-20 Holding Tax 13% of ARV		2370593.00
Holding Tax Collected during 2019-20		536055.00(MR No-31097/24.06.2020)
	Balance	1834538.00

On issued of audit objection memo on this score, the local authority assured to take necessary steps towards collection of the aforesaid revised demand amount. Till then Rs.1834538.00 is kept under objection.

13.10 - Nonproduction of information regarding deposit of installation and renewal fee of Telecom Tower.-(72-73)

As per notification No 6875-Gen. (TEL)-06/2007 dated 16.08.2007 vide annexure A- clause-3 . The fee structure (non refundable) of Municipalities for permission to erect and operate TIT is the License fee was Rs 10000.00 per tower and the annual renewal fee Rs 1000.00 per year. As per clause -7. in case the service provider fail to apply for renewal of license in time. Penalty @Rs 100/ per month shall be levied in addition to renewal fee. Further as per H &UD department notification no- 35742 dated 17.12.2013 and Letter No HUD-DIR-POLICY-16/2014(PT)-28334 dated 31.12.2014 as required under para-10 of regulation i.e " fee for granting permission the following installation charge for each Telecommunication infrastructure tower(TIT) to be deposited for every new application after approval. in case the service provider fails to apply for renewal of license in time, penalty at the rate of Rs 10,000/- per month of delay shall be levied in addition to the renewal fees. All Municipal Corporation Rs 1,00,000 (for each TIT) All Municipalities Rs 75,000(for each TIT) Notified Area Council Rs 50,000 (for each TIT) As required under para-3 of the regulation for renewal of license on TIT at the interval of three year a license fee @ 10% of installation fee charged by the ULB shall be deposited by the TIT firm/agency.

As per Letter No. 19334/ HUD, dt 21.07.18 of Govt. of Odisha Housing & Urban Development Department, Govt rescind" Special Regulation for installation of Telecom Towers in Urban arrears of Odisha, 2013". Govt has fixed installation and renewal fees of Telecom Tower Rs. 10000.00 per tower per annum.

During the course of audit it was seen that the demand , collection and balance position in respect of license fees of mobile towers was neither produced to the audit for the year 2017-18 nor to the audit for the year 2018-19 in spite of issue of audit objection memos to the local authority.

On issue audit objection memo (AOSP-72-73) to the local authority towards production of detailed information regarding deposit of installation and renewal fee of Telecom Tower, the same could not be produced to the current audit. The same may be produced to the next audit.

The local authority replied that no telecom tower was installed during the year 2019-20 . The answer of the Local authority is not convincing. The local authority may verify the number of towers installed with the Municipality area and collect the necessary renewal license fees to the next audit failing which the tower position as per audit report 2016-17 will be taken as final and the amount of renewal license fees will be calculated on that basis.

PARA: 14 AUDIT OF EXPENDITURE

14.1 - STAFF POSITION OF JATNI MUNICIPALITY:-

The staff position of the Municipality during the period 2019-20 is given below.

SL NO	Category of post	Total Sanctioned Srength	Men in position	Total Vacant Post
1	Executive Officer	0	1	0
2	Head Assistant	1	0	1
3	Sr Assistant	5	1	4
4	Jr Assistant	9	8	1
5	Municipal Engineer	1	1	0
6	Assistant Engineer	1	1	0
7	Jr Engineer	1	1	0
8	Light Inspector	1	0	1
9	M.O	1	0	1
10	Pharmacist	1	1	
11	Amin	1	0	1
12	OTC	29	4	25
13	ATC	30	8	22
14	Holding Tax Sarkar	3	1	2
15	Work Sarkar	2	0	2
16	Treasury Sarkar	1	0	1
17	ANM	1	0	1
18	License Supervisor	1	0	1
19	Driver	3	3	0
20	Sanitary Zamadar	1	0	1
21	Night Watcher	2	1	1

22	Peon	7	6	1
23	Cycle Scissor	1	1	0
24	Light Checker	1	1	0
25	Attendant	2	0	2
26	Sweeper	40	19	21
27	Massion	1	1	0
28	Pump Driver	1	1	0

Except few, almost all the posts in this Municipality are in position. Due to maximum staff strength existing in this Municipality, utmost achievement in implementation of all the programmes is awaited. So the local authority is requested to utilize the existing staff for better implementation of the programmes.

14.2 - Expenditure made towards cost of advertisement:-(AOSP-49-52)

i) As per Advertisement Policy of Odisha '1998 (Orissa Gazette No. 1708 Dt. 23.12.1998) vide Item No.6 it is clearly mention that " All commercial, classified and display advertisements by State Government Agencies, Undertakings, Corporations, Boards etc. will be routed through the Information and Public Relations Department to eligible news papers / periodicals in the approved list. The budget provision of the Undertakings will be communicated to the Information and Public Relations Department at the beginning of the year for keeping an effective watch on release of advertisements. Such budget provision must be communicated with the first advertisement of the year if not communicated earlier. I & P.R. Deptt. shall communicate approved rate in respect of each newspaper/periodical to all such advertisers in order to enable them to make payment directly to the news papers under intimation to I. & P.R. Department."

ii) As per Section 17(A) of Orissa Municipal Act-1950 " Unless provision has been made in that behalf in the Municipal budget as approved by the state Govt. no expenditure shall be incurred by the Council without prior approval of the Director" From the above it is clear that all the advertisement of all government departments/ under takings, corporations and boards etc. have to be routed through I & PR Department.

On scrutiny of paid vouchers w.r.t Accountant cash book, it was noticed a total sum of Rs.1,64,176.00 has been paid towards cost of advertisement, the details of which are furnished below.

Sl.No	Vr.No/Date	Amount	To whom paid	Purpose
01	179/09.08.19	12650.00	Summa Real Media Pvt. Ltd Pramaya	Cost of Advertisement
02	180/09.08.19	15750.00	Samaj	-do-
03	283/16.09.19	5000.00	Pragatibati Publication , Pvt. Ltd	-do-
04	289/17.09.19	5000.00	Pragatibati Publication , Pvt. Ltd	-do-
05	302/24.09.19	5000.00	Eastern Media Ltd(Sambad)	-do-
06	303/24.09.19	3000.00	East Publication (Sanmarg)	-do-

07	368/04.10.19	1000.00	Odisha Express	-do-
08	369/04.10.19	1000.00	Sambad Kalika	-do-
09	370/04.10.19	3000.00	Surya Prava	-do-
10	371/04.10.19	3000.00	New Age Media & Publication Pvt. Ltd.	-do-
11	372/04.10.19	5000.00	Orissa Post	-do-
12	373/04.10.19	5000.00	Dharitri Oriya daily	-do-
13	374/04.10.19	5000.00	Ashirbad Prakashan Pvt. Ltd	-do-
14	375/04.10.19	5000.00	Kalinga Media & Entertainment Pvt. Ltd	-do-
15	411/30.10.19	4935.00	The Samaj	-do-
16	412/30.10.19	5250.00	Eastern Media Ltd.	-do-
17	414/30.10.19	4935.00	The Samaj	-do-
18	415/30.10.19	5000.00	Summa Real Media Pvt. Ltd	-do-
19	416/31.10.19	3000.00	Kalinga Mail	-do-
20	459/07.11.19	5000.00	Dharitri News paper	-do-
21	460/07.11.19	5000.00	Pragatibati Publication , Pvt. Ltd	-do-
22	461/08.11.19	5000.00	Orissa Post	-do-
23	472/08.11.19	10000.00	Pragatibati Publication , Pvt. Ltd	-do-
24	548/12.12.19	7056.00	Pragatibati Publication , Pvt. Ltd	-do-
25	570/20.12.19	10000.00	Pragatibati Publication , Pvt. Ltd	-do-
26	578/27.12.19	3000.00	Baristha Nagari Manch	-do-
27	580/27.12.19	3000.00	OBSGP, Bipin Bihari Pathagar	-do-
28	663/20.01.20	6000.00	Pragatibati Publication , Pvt. Ltd	-do-
29	718/03.02.20	9450.00	The Samaj	-do-
30	794/27.02.20	3150.00	Eastern Media Ltd.	-do-
	Total	1,64,176.00		

Audit objection memo-AOSP-49-52 was issued to the local authority to produce the following documents in support of the above payment for checking.

1. Budgetary provision
2. Approval from the higher authority
3. Paper cutting of the advertisement etc.
4. Related documents in the above connection.

In response to the audit objection memo, local authority assure that the advertisement policy of Govt. will be

followed and noted for future guidance .Again also the local authority assured that Ex-facto approval will be obtained and produced the same to the next audit. Till its production , the amount of Rs.164176.00 is kept under objection.

14.3 - Less Deduction of Professional Tax:-(AOSP-66-70)

As per Notification No 31801-CTA-43/2010/F, Dated 21-07-2010, the rate of professional tax may be deducted as per the given table.

1. Salary & wage earners

Annual salary or wages	Rates of Tax
1. Do not exceed Rs.160000.00	Nil
1. Exceed Rs.160000.00 but do not exceed Rs.300000.00	Rs.125.00 per month
1. . Exceeds Rs.300000.00	Rs.200.00 per month and Rs.300.00 in the 12 th month

On scrutiny of the Pay Acquittance Roll of the staffs, it is seen that professional tax are less deducted from the pay bill of the following staffs as their annual salary exceeds Rs 160000.00 and Rs. 300000.00 by calculating the same as per the monthly salary, as detailed below.

A.Pay particular for the year 2019-20:

SI No	Name of the employee	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Total
1	Hari Bahadur Bista, Jr. Asst	26398	26398	31160	31160	31160	31160	31160	27153	31160	31160	31160	32508	361737
2	Sabyasachi Baral, Jr. Asst	24868	24868	29384	29384	29384	29384	29384	29384	29384	29384	29384	30655	344847
3	Pradipt Ku. Jena, Jr. Ass t	24868	24868	29384	29384	29384	29384	29384	29384	29384	29384	29384	30655	344847
4	Pravat Ranjan Barik, Jr. Asst	24868	24868	29384	29384	29384	29384	29384	29384	29384	29384	29384	30655	344847

5	Puspajali K huntia , Jr. Asst.	9574	22691	26797	26797	26005	26005	26005	26797	26797	26797	26797	29107	300169
6	Rajlaxmi Kar, Jr. Asst.	23389	23389	27606	27606	27606	27606	27606	27606	26822	26822	26822	28796	321676
7	Ramesh Ch. Das, OTC	32943	31943	36157	36157	36157	36157	36157	36157	36157	39069	39069	40754	436877
8	Manguli Parida, ATC	27075	27075	30899	30899	30899	30899	30899	30899	30899	30899	30899	32229	364470
9	Bhara ti Bhu san Mishra, ATC	30897	30897	35251	35251	35251	35251	35251	35251	35251	35251	35251	36746	415799
10	Sarajini Mohapatra, Peon	30439	30439	34793	34793	34793	34793	34793	34793	34793	34793	34793	36288	410303
11	Pranati Mallik, ATC	28953	28953	32804	32804	32804	32804	32804	32804	33700	33700	33700	35150	390980
12	Siva Prasad Mishra, ATC	23446	23446	26947	26947	26947	26947	26947	26947	26824	26824	26824	27979	317025
13	Bijaya Ku. Barik, M.W	24872	24872	28372	28372	28372	28372	28372	28372	28372	28372	28372	29593	334685
14	Dharmendra Satpathy, OTC	28796	28796	29492	29492	29492	29492	29492	29492	29492	29492	29492	30652	353672
15	Santosh Ku. Behera,	30251	30251	34185	37209	37209	37209	37209	37209	38329	38329	38329	39979	435698

	HTS													
16	Jaya nti Sat pathy, OTC	31878	31878	36092	36092	36092	36092	36092	36092	36092	40124	40124	41859	43850 7
17	Niranj an Su ndara y, OTC	31878	31878	36092	36092	36092	36092	36092	36092	36092	40124	40124	41859	44253 9
18	Satya brata Tripat hy, driver	25605	25605	28643	28643	28643	28643	29505	29505	29505	29505	29505	30775	34408 2
19	Chitta ranjan Moha patra, driver	24809	24809	28131	28131	28131	28131	28131	28131	25622	28131	28131	29251	32953 9
20	Banka nidhi Pradh an, Pump driver	23308	23308	25972	25972	25972	25972	25972	25972	23676	25972	25972	26997	30506 5
21	Kedar nath Jena, Peon	27075	27075	30899	30899	30899	30899	30899	30899	30899	31795	31795	33165	36719 8
22	Jhare ndra Naik, swee per	28865	28865	32772	32772	32772	32772	32772	32772	32772	32772	32772	34182	38686 0

B.Details of P.T less deducted:-

SI.No	Name of the Employee	Annual Salary	P.T due	P.T deducted from the monthly salary	Less P.T deducted
1	Hari Bahadur Bista, Jr. Asst	361737	2500	1500	1000
2	Sabyasachi Baral, Jr. Asst	344847	2500	1500	1000
3	Pradipt Ku. Jena, Jr.Asst	344847	2500	1500	1000

4	Pravat Ranjan Barik, Jr. Asst	344847	2500	1500	1000
5	Puspanjali Khuntia, Jr. Asst.	300169	2500	1500	1000
6	Rajlaxmi Kar, Jr. Asst.	321676	2500	1500	1000
7	Ramesh Ch. Das, OTC	436877	2500	1725	775
8	Manguli Parida, ATC	364470	2500	1725	775
9	Bharati Bhusan Mishra, ATC	415799	2500	1725	775
10	Sarojini Mohapatra, Peon	410303	2500	1725	775
11	Pranati Mallick, ATC	390980	2500	1725	775
12	Siva Prasad Mishra, ATC	317025	2500	1500	1000
13	Bijaya Ku. Barik, M.W	334685	2500	1500	1000
14	Dharmendra Satpathy, OTC	353672	2500	1500	1000
15	Santosh Ku. Behera, HTS	435698	2500	1725	775
16	Jayanti Satpathy, OTC	438507	2500	1725	775
17	Niranjan Sundaray, OTC	442539	2500	1725	775
18	Satyabrata Tripathy, driver	344082	2500	1500	1000
19	Chittaranjan Mohapatra, driver	329539	2500	1500	1000
20	Bankanidhi Pradhan, Pump driver	305065	2500	1500	1000
21	Kedarnath Jena, Peon	367198	2500	1825	675
22	Jharendra Naik, sweeper	386860	2500	1825	675
		TOTAL	55000	35450	19550

As a result loss to a tune of Rs. 19,550.00 has been occurred to Govt. fund which is not admitted in audit and suggested for recovery from the persons concerned.

Audit objection memo-(AOSP-66-70) was issued to the local authority on this score. In response to this , the local authority recovered the amount of Rs.16325.00 out of Rs.19,550.00 at the instant of audit from the concerned persons mentioned vide table-C below except the persons mentioned at serial no.1,8,16 & 22 of table –B from their salary for the month of Jan-2021 and adding the same to the PT head vide paid Voucher no.-843/05.02.2020 of Accountant cash book and at page numbers 62, 63, 64, 65 and 67 of General pay

acquittance roll which was verified by audit and found to be in order.

C.Details of recoveries made by local authority:-

SI.No	Name of the Employee	Audit recovery made	Vide Vr.NO/Date	Acquittance page no.	Remarks
1	Sabyasachi Baral, Jr. Asst	1000	843/05.02.2020	62	From the salary for the month Jan-2021
2	Pradipt Ku. Jena, Jr.Asst	1000	843/05.02.2020	62	From the salary for the month Jan-2021
3	Pravat Ranjan Barik, Jr. Asst	1000	843/05.02.2020	62	From the salary for the month Jan-2021
4	Puspanjali Khuntia, Jr. Asst.	1000	843/05.02.2020	62	From the salary for the month Jan-2021
5	Rajlaxmi Kar, Jr. Asst.	1000	843/05.02.2020	62	From the salary for the month Jan-2021
6	Ramesh Ch. Das, OTC	775	843/05.02.2020	62	From the salary for the month Jan-2021
7	Bharati Bhusan Mishra, ATC	775	843/05.02.2020	62	From the salary for the month Jan-2021
8	Sarojini Mohapatra, Peon	775	843/05.02.2020	63	From the salary for the month Jan-2021
9	Pranati Mallick, ATC	775	843/05.02.2020	63	From the salary for the month Jan-2021
10	Siva Prasad Mishra, ATC	1000	843/05.02.2020	63	From the salary for the month Jan-2021
11	Bijaya Ku. Barik, M.W	1000	843/05.02.2020	63	From the salary for the month Jan-2021
12	Dharmendra Satpathy,OTC	1000	843/05.02.2020	63	From the salary for the month Jan-2021
13	Santosh Ku. Behera, HTS	775	843/05.02.2020	64	From the salary for the month Jan-2021
14	Niranjan Sundaray, OTC	775	843/05.02.2020	64	From the salary for the month

					Jan-2021
15	Satyabrata Tripathy, driver	1000	843/05.02.2020	65	From the salary for the month Jan-2021
16	Chittaranjan Mohapatra, driver	1000	843/05.02.2020	65	From the salary for the month Jan-2021
17	Bankanidhi Pradhan, Pump driver	1000	843/05.02.2020	65	From the salary for the month Jan-2021
18	Kedarnath Jena, Peon	675	843/05.02.2020	67	From the salary for the month Jan-2021
		16325.00			

However till recovery of rest amount of Rs.3225.00 from the concerned persons and deposit of the recovered amount Rs.16325.00 in the proper quarter of Govt. , the amount of Rs.19550.00(3225.00 + 16325.00) is kept under objection.

PARA: 15 AUDIT ON WORKS
15.1 - Excess payment made towards due to non- deduction of GST:-(AOSP-06-07)

Name of the work:	Impr. Of road from Indira community hall to Pampu Pokhori in Ward No-22
CR No.	PIR(0)-203/18-19
Estimated cost:	Rs. 300000.00
Head of A/C:	14 TH FC
Name of the J.E:	Sri Dusmanta Kumar Mahanta
Name of M.E:	Smt. Anuradha Pradhan
Name of E.O:	Sri Tapan Kumar Mohapatra
Name of the Contractor:	Sri Pramod Kumar Baliarsingh
Bill of type:	1 st & final = Rs.254397.00
Vr.No/Date:	873/21.03.20
MB NO/Page:	247/01-05

As per letter no. 29890/FIN-CTI-TAX-0043/2017 Dated 18.09.2017 of Commissioner of Commercial Tax, Govt. of Odisha and Memo No.30797/FIN-CTI-TAX-0045-2017 Dated 25.09.2017, TDS towards GST 2%(CGST 1% + SGST 1%) is to be deducted from the works contractors whose agreement value exceeds Rs. 250000.00.

This was in force with effect from 01.10.2018. But it is seen that in the following cases, no TDS towards GST 2%(CGST 1% + SGST 1%) has been deducted from the work bill of the Contractor though the contract amount exceeds Rs. 250000.00 due to which Govt. sustained loss to the amount of Rs. 5088.00 which is furnished below.

Vr.No/Date	Gross Bill amount	GST DUE(2%)	GST deducted	Loss occurred
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873/21.03.20	254397.00	5088.00	0.00	5088.00
Total	254397.00	5088.00	0.00	5088.00

The loss to the tune of Rs. 5088.00 is inadmissible in audit and needs recovery from the persons concerned. Audit objection memo(AOSP-06-07) was issued to the Local authority on this score. In response to this, the local authority recovered the aforesaid amount of Rs.5088.00 at the instant of audit from the contractor, Sri Pramod Kumar Baliarsingh vide MR No.-8436 dtd.16.03.21 and was taken to the Cashier's Cash Book on the same date and deposited in the Federal Bank , Jatni A/C No-20010100047476 on dated 17.03.2021 which was verified and found to be in order. Hence the amount of Rs. 5088.00 is kept under objection till deposit and filing of the same in proper quarter of Govt.

15.2 - Excess payment than the agreement made to the Contractor:-(AOSP-08-09)

On checking of the bills of the following works files with reference to the sanctioned estimate, Tender process and agreement documents, it was seen that excess amount of Rs.904.00 as detailed below has been billed than the agreement cost and paid to the Executants which needs recovery.

Sl No	Works details	Gross Expenditure	Agreement Value	Excess payment made	Compliance by the Local authority
1	Name of work: Installation of Borewell & sanitary fittings for community Toilet near Majana Pokhori in Ward No-21 CR.No: PIT(W)-33/18-19 Estimated Cost: Rs.199000.00 Head of A/C: SBM grant Name of the J.E: Sri Dusmanta Kumar Mahanta Name of M.E: Smt. Anuradha Pradhan Name of E.O: Sri Tapan Kumar Mohapatra Name of the Contractor: Sri Chittaranjan Mallick Bill of type: 1 st & final	199385.00	199000.00	385.00	The aforesaid amount was recovered from the concerned contractor at the instant of audit vide MR.NO-844 1/16.03.21 and taken to the Cashier's Cash book on the same date and deposited in the Federal Bank , Jatni A/C No-200 10100047476 on dated 17.03.2021 which was verified and found to be in order. Hence the Para was dropped.

	Vr.No/Date:667/2 1.01.20				
	MB/Page No:235/177-187				
2	Name of work:Renovation of Cremation Ground in Ward No-23	482888.00	482369.00	519.00	The aforesaid amount was recovered from the concerned contractor at the instant of audit vide MR.NO-844 2/16.03.21 and taken to the Cashier's Cash book on the same date and deposited in the Federal Bank , Jatni A/C No-200 10100047476 on dated 17.03.2021 which was verified and found to be in order. Hence the Para was dropped.
	CR.No: PIG-23/16-17				
	Estimated Cost:Rs.500000.00				
	Head of A/C:14 TH FC				
	Name of the J.E: Sri Dusmanta Kumar Mahanta				
	Name of M.E: Smt. Anuradha Pradhan				
	Name of E.O: Sri Tapan Kumar Mohapatra				
	Name of the Contractor: Sri Suendra Kumar Behera				
	Bill of type:1 st & final				
	Vr.No/Date:727/0 4.02.20				
	MB/Page No:245/01-06				
	Total	682273.00	681369.00	904.00	

15.3 - Excess payment made towards Cleaning of diff. drains:-(AOSP-11-12)

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Name of the work:	Cleaning of diff. drains in Ward No.23
CR No.	PIG05/19/2019-20
Estimated cost:	Rs.52100.00
Head of A/C:	14 TH FC
Name of the J.E:	Sri Dusmanta Kumar Mahanta
Name of M.E:	Smt. Anuradha Pradhan
Name of E.O:	Sri Tapan Kumar Mohapatra
Name of the Contractor:	Sri Surendra Behera
Bill of type:	1 st & final = Rs.52100.00
Vr.No/Date:	534/09.12.19
MB NO/Page:	231/120-123

On scrutiny of the work case record w.r.t connected MB and paid vouchers, it was noticed Earth work in slushy soil 135 cum as executed as slushy soil cannot be transported instantly. It has to be dumped with initial lead and lift. There added the same has to be transported but 70% of the excavated materials.

So here excavated earth to be transported = $135 \times 70\% = 94.50$ cum

But here 135 cum excavated earth got transported which is not admissible in audit.

The Excess quantity of Excavated earth transported = $135.00 - 94.50 = 40.50$ cum

The excess payment made = $40.50 \text{ cum} @ \text{Rs.}149.67 = \text{Rs.} 6062.00$

The excess payment of Rs. 6062.00 is inadmissible in audit and needs recovery from the persons concerned. Audit objection memo(AOSP-06-07) was issued to the Local authority on this score. In response to this, the local authority recovered the aforesaid amount of Rs.6062.00 at the instant of audit from the contractor, Sri Surendra Behera vide MR No.-8448 dtd.16.03.21 and was taken to the Cashier's Cash Book on the same date and deposited in the Federal Bank , Jatni A/C No-20010100047476 on dated 17.03.2021 which was verified and found to be in order. Hence the Para is dropped.

15.4 - Excess payment made towards Transportation of Excavated Earth by Mechanical Means:-(AOSP-13-26)

1)Admissible rate As per SR.2014(PRE GST)	
Transportation charges up to 5 Km	= Rs.156.00
Deduct 2/3 for Loading	= $2/3 \times 79.00 = \text{Rs.}52.66$
Admissible rate	= $156.00 - 52.66 = \text{Rs.}103.34$
2)Admissible rate As per SR.2014(POST GST)	
Transportation charges up to 5 Km	= Rs.149.67
Deduct 2/3 for Loading	= $2/3 \times 79.00 = \text{Rs.}52.66$
Total rate	= $149.67 - 52.66 = \text{Rs.}97.01$
Add GST(12%)+cm(1%)	= Rs.12.61

Admissible rate

$$= 97.01 + 12.61 = \text{Rs.}109.62$$

On checking of the various work case records of different schemes w.r.t MBs , paid vouchers and connected records , it was noticed that a total sum of Rs.44,102.00 has been paid in excess towards transportation of excavated earth by mechanical means up to 5 kms in the work bills, the details of which are furnished below.

SI No	Works details	Rate as per Work Bill (in Rs.)	Rate admwossible as per Audit(In Rs.)	Excess rate paid (in Rs.)	Quantity of Excavated earth transported(in cum)	Excess payment made(in Rs.)	Compliance by Local Authority
1	<p>Name of work:Const. Of balance drain from Mallick fast food to Sanjay Das house Via Babuli Mohapatra house in Ward No-14</p> <p>CR.No: PID(0)-36/17-18</p> <p>Estimated Cost:Rs.600000.00</p> <p>Head of A/C:14TH FC</p> <p>Name of the J.E: Sri Dusmanta Kumar Mahanta</p> <p>Name of M.E: Smt. Anuradha Pradhan</p> <p>Name of E.O: Sri Tapan Kumar Mohapatra</p> <p>Name of the Contractor: Sri Pramod</p>	149.67	109.62	40.05	96.42	3862.00	<p>The aforesaid amount was recovered from the concerned contractor at the instant of audit vide M R.NO-8436/16.03.21 and taken to the Cashier's Cash book on the same date and deposited in the Federal Bank , Jatni A/C No-20010100047476 on dated 17.03.2021 which was verified and found to be in order. Hence the Para was dropped.</p>

	<p>Kumar Baliarsingh</p> <p>Bill of type:2nd & final=Rs.2,70,470.00</p> <p>Vr.No/Date:91/20.06.19</p> <p>MB/Page No:236/40-42</p>						
2	<p>Name of work:Const. Of Drain from Gaji Mangaraj house to Linga Sundaray house in Ward No-22</p> <p>CR.No: PID(0)-58/18-19</p> <p>Estimated Cost:Rs.150000.00</p> <p>Head of A/C:14TH FC</p> <p>Name of the J.E: Sri Dusmanta Kumar Mahanta Name of M.E: Smt. Anuradha Pradhan</p> <p>Name of E.O: Sri Tapan Kumar Mohapatra</p> <p>Name of the Contractor:</p>	149.67	109.62	40.05	15.00	600.00	<p>The aforesaid amount was recovered from the concerned contractor at the instant of audit vide M R.NO-8436/16.03.21 and taken to the Cashier's Cash book on the same date and deposited in the Federal Bank , Jatni A/C No-2001 0100047476 on dated 17.03.2021 which was verified and found to be in order. Hence the Para was dropped.</p>

	<p>Sri Pramod Kumar Baliarsingh</p> <p>Bill of type:1st & final=Rs.148939.00</p> <p>Vr.No/Date:821/11.03.20</p> <p>MB/Page No:247/10-15</p>						
3	<p>Name of work:Const. Of Road from Back side of Mangala Temple to Dhadu Behera house in Ward No-05</p> <p>CR.No: PIR(0)-214/17-18</p> <p>Estimated Cost:Rs.200000.00</p> <p>Head of A/C:UNNATI</p> <p>Name of the J.E: Sri Sudhakar Dash</p> <p>Name of M.E: Smt. Anuradha Pradhan</p>	149.67	109.62	40.05	38.99	1562.00	<p>The aforesaid amount was recovered from the concerned contractor at the instant of audit vide M R.NO-8448/16.03.21=Rs .1502/- , 8449/16.03.21= Rs.60/- and taken to the Cashier's Cash book on the same date and deposited in the Federal Bank , Jatni A/C No-2001 0100047476 on dated 17.03.2021 which was verified and found to be in order. Hence the Para was</p>

	<p>Name of E.O: Sri Tapan Kumar Mohapatra</p> <p>Name of the Contractor: Sri Surendra Behera</p> <p>Bill of type:1st & final=Rs.175204.00</p> <p>Vr.No/Date:841/16.03.20</p> <p>MB/Page No :221/112-119</p>						dropped.
4	<p>Name of work:Const. Of Road and drain from PWD road to Sarat Panda house in Ward No-14</p> <p>CR.No: PIR(R)-05/18-19</p> <p>Estimated Cost:Rs.199000.00</p> <p>Head of A/C:14TH FC</p> <p>Name of</p>	156.00	103.34	52.66	20.00	1053.00	The aforesaid amount was recovered from the concerned contractor at the instant of audit vide M R.NO-8436/16.03.21 and taken to the Cashier's Cash book on the same date and deposited in the Federal Bank , Jatni

	<p>J.E:Sri Dusmanta Kumar Mahanta</p> <p>Name of M.E: Smt. Anuradha Pradhan</p> <p>Name of E.O: Sri Tapan Kumar Mohapatra</p> <p>Name of the Contractor: Sri Pramod Kumar Baliarsingh</p> <p>Bill of type:1st & fin al=Rs.19850 4.00</p> <p>Vr.No/Date:9 8/20.06.19</p> <p>MB/Page No:236/58-5 9</p>						<p>A/C No-2001 0100047476 on dated 17.03.2021 which was verified and found to be in order. Hence the Para was dropped.</p>
5	<p>Name of work:Imp. Of drain near Hara Mohanty house back and front side to railway Main drain in Ward No-03</p>	149.67	109.62	40.05	74.08	2967.00	<p>The aforesaid amount was recovered from the concerned contractor at the instant of audit vide M R.NO-8438/ 16.03.21 and taken to</p>

	<p>CR.No: PID(0)-43/18-19</p> <p>Estimated Cost:Rs.600000.00</p> <p>Head of A/C:14TH FC</p> <p>Name of the J.E: Sri Sudhakar Dash</p> <p>Name of M.E: Smt. Anuradha Pradhan</p> <p>Name of E.O: Sri Tapan Kumar Mohapatra</p> <p>Name of the Contractor: Sri Satrughna Majhi</p> <p>Bill of type:1st & final=Rs.297260.00</p> <p>Vr.No/Date:848/16.03.20</p> <p>MB/Page No :222/118-133</p>						<p>the Cashier's Cash book on the same date and deposited in the Federal Bank , Jatni A/C No-20010100047476 on dated 17.03.2021 which was verified and found to be in order. Hence the Para was dropped.</p>
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6	<p>Name of work:Const. Of drain near Nilu Baliarsingh to Pitabas Mohanty via Purusottam Agarwalla house in Ward No-08</p> <p>CR.No: PID(0)-37/17-18</p> <p>Estimated Cost:Rs.524000.00</p> <p>Head of A/C:14TH FC</p> <p>Name of the J.E: Sri Sudhakar Dash</p> <p>Name of M.E: Smt. Anuradha Pradhan</p> <p>Name of E.O: Sri Tapan Kumar Mohapatra</p> <p>Name of the Contractor: Sri pradip ku baral</p> <p>Bill of type:1st & final=Rs.507360.00</p> <p>Vr.No/Date:59/10.06.19</p> <p>MB/Page No :222/104-112</p>	149.67	109.62	40.05	73.86	2958.00	<p>The aforesaid amount was recovered from the concerned contractor at the instant of audit vide M R.NO-8440/16.03.21 and taken to the Cashier's Cash book on the same date and deposited in the Federal Bank , Jatni A/C No-20010100047476 on dated 17.03.2021 which was verified and found to be in order. Hence the Para was dropped.</p>
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7	<p>Name of work:Const. Of drain from Deba Barik house to Pintu Padhi house at Balichak sahi in Ward No-06</p> <p>CR.No: PID(0)-67/18-19</p> <p>Estimated Cost:Rs.400000.00</p> <p>Head of A/C:14TH FC</p> <p>Name of the J.E: Sri Sudhakar Dash</p> <p>Name of M.E: Smt. Anuradha Pradhan</p> <p>Name of E.O: Sri Tapan Kumar Mohapatra</p> <p>Name of the Contractor: Sri Bibhudatta Pradhan</p> <p>Bill of type: 1st & R/A =Rs.231012.00</p> <p>Vr.No/Date:426/31.10.19</p> <p>MB/Page No :224/174-180</p>	149.67	109.62	40.05	30.50	1222.00	<p>The aforesaid amount was recovered from the concerned contractor at the instant of audit vide M R.NO-8443/16.03.21 and taken to the Cashier's Cash book on the same date and deposited in the Federal Bank , Jatni A/C No-20010100047476 on dated 17.03.2021 which was verified and found to be in order. Hence the Para was dropped.</p>
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8	<p>Name of work:Const. Of CC road from Computer center to Mohapatra house in Ward No-09</p> <p>CR.No: PIG(0)-164/18-19</p> <p>Estimated Cost:Rs.100000.00</p> <p>Head of A/C:14TH FC</p> <p>Name of the J.E: Sri Sudhakar Dash</p> <p>Name of M.E: Smt. Anuradha Pradhan</p> <p>Name of E.O: Sri Tapan Kumar Mohapatra</p> <p>Name of the Contractor: Sri Bijaya Kumar Sethi</p> <p>Bill of type:1st & final =Rs.99</p>	149.67	109.62	40.05	28.12	1126.00	<p>The aforesaid amount was recovered from the concerned Contractor at the instant of audit vide M R.NO-8435/16.03.21 and taken to the Cashier's Cash book on the same date and deposited in the Federal Bank , Jatni A/C No-20010100047476 on dated 17.03.2021 which was verified and found to be in order. Hence the Para was dropped.</p>

	856.00						
	Vr.No/Date:6 2/10.06.196						
	MB/Page No:226/66-6 8						
9	<p>Name of work:Const. Of CC road from Bus stand to Barik house in Ward No-09</p> <p>CR.No: PIG(0)-164/18-19</p> <p>Estimated Cost:Rs.100000.00</p> <p>Head of A/C:14TH FC</p> <p>Name of the J.E: Sri Sudhakar Dash</p> <p>Name of M.E: Smt. Anuradha Pradhan</p> <p>Name of</p>	149.67	109.62	40.05	16.87	676.00	<p>The aforesaid amount was recovered from the concerned contractor at the instant of audit vide M R.NO-8435/16.03.21 and taken to the Cashier's Cash book on the same date and deposited in the Federal Bank , Jatni A/C No-2001 0100047476 on dated 17.03.2021 which was verified and found to be in order. Hence the Para was</p>

	<p>E.O: Sri Tapan Kumar Mohapatra</p> <p>Name of the Contractor: Sri Bijaya Kumar Sethi</p> <p>Bill of type:1st & final =Rs.64 740.00</p> <p>Vr.No/Date:6 1/10.06.19</p> <p>MB/Page No:226/48-5 0</p>						dropped.
10	<p>Name of work: Imp. Of road and drain from Laxmidhar Das house to Patharach akada road in Ward No-23</p> <p>CR.No: PIR(O)-202/18-1 9</p> <p>Estimated Cost:Rs.5000 00.00</p> <p>Head of</p>	156.00	103.34	52.66	19.53	1028.00	The aforesaid amount was recovered from the concerned contractor at the instant of audit vide M R.NO-8445/ 16.03.21 and taken to the Cashier's Cash book on the same date and deposited in the Federal Bank , Jatni

	<p>A/C:14TH FC</p> <p>Name of J.E: Sri Dusmanta Kumar Mahanta</p> <p>Name of M.E: Smt. Anuradha Pradhan</p> <p>Name of E.O: Sri Tapan Kumar Mohapatra</p> <p>Name of the Contractor: Sri Bijaya Kumar Jena</p> <p>Bill of type:1st & fin al=Rs.49434 7.00</p> <p>Vr.No/Date:5 86/30.12.19</p> <p>MB/Page No:239/61-6 9</p>						<p>A/C No-2001 0100047476 on dated 17.03.2021 which was verified and found to be in order. Hence the Para was dropped.</p>
11	<p>Name of work: Imp. Of road & Parking place in front of Church</p>	195.00	109.62	85.38	42.00	3586.00	<p>The aforesaid amount was recovered from the concerned</p>

<p>in Ward No-12</p> <p>CR.No: ---/19-20</p> <p>Estimated Cost:Rs.199000.00</p> <p>Head of A/C:FANI</p> <p>Name of J.E:Sri Dusmanta Kumar Mahanta</p> <p>Name of M.E: Smt. Anuradha Pradhan</p> <p>Name of E.O: Sri Tapan Kumar Mohapatra</p> <p>Name of the Contractor: Sri Ramakrushna Pattnaik</p> <p>Bill of type:1st & final=Rs.198714.00</p> <p>Vr.No/Date:786/26.02.20</p> <p>MB/Page No:236/93-97</p>	<p>contractor at the instant of audit vide M R.NO-8437/16.03.21 and taken to the Cashier's Cash book on the same date and deposited in the Federal Bank , Jatni A/C No-20010100047476 on dated 17.03.2021 which was verified and found to be in order. Hence the Para was dropped.</p>
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12	<p>Name of work: Imp. Of road & Parking place in front of JMFC court from WC to end LHS in Ward No-12</p> <p>CR.No: PIR(O)-1/20/19-20</p> <p>Estimated Cost:Rs.199000.00</p> <p>Head of A/C:FANI</p> <p>Name of J.E: Sri Dusmanta Kumar Mahanta</p> <p>Name of M.E: Smt. Anuradha Pradhan</p> <p>Name of E.O: Sri Tapan Kumar Mohapatra</p> <p>Name of the Contractor: Sri Bhabani Sankar Beura</p> <p>Bill of type:1st & final=Rs.198859.00</p> <p>Vr.No/Date:775/26.02.20</p> <p>MB/Page</p>	195.00	109.62	85.38	32.00	2732.00	<p>The aforesaid amount was recovered from the concerned contractor at the instant of audit vide M R.NO-8444/16.03.21 and taken to the Cashier's Cash book on the same date and deposited in the Federal Bank , Jatni A/C No-20010100047476 on dated 17.03.2021 which was verified and found to be in order. Hence the Para was dropped.</p>
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	No:236/89-9 2						
13	<p>Name of work:Const. Of drain from Dhiru Pattajoshi house to Ullash Sahu house in Ward No-02</p> <p>CR.No: PI(D O-1)/17-18</p> <p>Estimated Cost:Rs.400000.00</p> <p>Head of A/C:4TH SFC</p> <p>Name of the J.E: Sri Sudhakar Dash</p> <p>Name of M.E: Smt. Anuradha Pradhan</p> <p>Name of E.O: Sri Tapan Kumar Mohapatra</p> <p>Name of the Contractor: Sri Satrughna Majhi</p> <p>Bill of type:1st & final =Rs.400000.00</p> <p>Vr.No/Date:637/18.01.20</p> <p>MB/Page No</p>	156.00	103.34	52.66	30.30	1596.00	<p>The aforesaid amount was recovered from the concerned contractor at the instant of audit vide M R.NO-8438/16.03.21 and taken to the Cashier's Cash book on the same date and deposited in the Federal Bank , Jatni A/C No-20010100047476 on dated 17.03.2021 which was verified and found to be in order. Hence the Para was dropped.</p>

	:212/165-17 5						
14	<p>Name of work: Impr.of road from Padhibabu house to Jenababu house in Ward No-09</p> <p>CR.No: PIG-163/18-19</p> <p>Estimated Cost:Rs.100000.00</p> <p>Head of A/C:14TH FC</p> <p>Name of the J.E: Sri Sudhakar Dash</p> <p>Name of M.E: Smt. Anuradha Pradhan</p> <p>Name of E.O: Sri Tapan Kumar Mohapatra</p> <p>Name of the Contractor: Sri Bijaya Kumar Sethi</p> <p>Bill of type:1st &</p>	149.67	109.62	40.05	16.06	642.00	<p>The aforesaid amount was recovered from the concerned contractor at the instant of audit vide M R.NO-8435/16.03.21 and taken to the Cashier's Cash book on the same date and deposited in the Federal Bank , Jatni A/C No-20010100047476 on dated 17.03.2021 which was verified and found to be in order. Hence the Para was dropped.</p>

	<p>final =Rs.86 298.00</p> <p>Vr.No/Date:3 2(A)/10.06.1 9</p> <p>MB/Page No:216/51-5 7</p>						
15	<p>Name of work: Repair of drain from Sabat Bhaina house to Mohanty Colony in Ward No-05</p> <p>CR.No: PID(R)02/17/14-15</p> <p>Estimated Cost:Rs.300000.00</p> <p>Head of A/C: 13th FC(R & B)/14-15</p> <p>Name of the J.E: Sri Sudhakar Dash</p> <p>Name of M.E: Smt. Anuradha Pradhan</p> <p>Name of E.O: Sri Tapan Kumar Mohapatra</p> <p>Name of the Contractor: Sri Satrughna Majhi</p>	156.00	103.34	52.66	18.21	959.00	<p>The aforesaid amount was recovered from the concerned contractor at the instant of audit vide M R.NO-8438/16.03.21 and taken to the Cashier's Cash book on the same date and deposited in the Federal Bank , Jatni A/C No-20010100047476 on dated 17.03.2021 which was verified and found to be in order. Hence the Para was dropped.</p>

	<p>Bill of type:1st & final =Rs.297686.00</p> <p>Vr.No/Date:83/18.06.19</p> <p>MB/Page No :216/173-180 & 180-192</p>						
16	<p>Name of work: Const. Of Main drain from Surendra Sahu house to Durgamarket Main drain Rly. in Ward No-03</p> <p>CR.No: P.I(D .O.03)/15-16</p> <p>Estimated Cost:Rs.400000.00</p> <p>Head of A/C:14TH FC(Basic grant-15-16)</p> <p>Name of the J.E: Sri Sudhakar Dash</p> <p>Name of M.E: Smt. Anuradha Pradhan</p> <p>Name of E.O: Sri Tapan Kumar Mohapatra</p> <p>Name of the Contractor:</p>	156.00	103.34	52.66	41.61	2191.00	<p>The aforesaid amount was recovered from the concerned contractor at the instant of audit vide M R.NO-8439/16.03.21 and taken to the Cashier's Cash book on the same date and deposited in the Federal Bank , Jatni A/C No-20010100047476 on dated 17.03.2021 which was verified and found to be in order. Hence the Para was dropped.</p>

	<p>Sri Hara Mohan Routray</p> <p>Bill of type:1st & final =Rs.40 0000.00</p> <p>Vr.No/Date:3 76/04.10.19</p> <p>MB/Page No :213/172-18 2</p>						
17	<p>Name of work: Const. Of drain from PWD road to S.Rath house in Ward No-08</p> <p>CR.No: PID(0)/65/18/18- 19</p> <p>Estimated C ost:Rs.4000 00.00</p> <p>Head of A/C:14TH FC</p> <p>Name of the J.E: Sri Sudhakar Dash</p> <p>Name of M.E: Smt. Anuradha Pradhan</p> <p>Name of E.O: Sri Tapan Kumar Mohapatra</p> <p>Name of the Contractor: Sri Bijaya</p>	149.67	109.62	40.05	75.28	3015.00	<p>The aforesaid amount was recovered from the concerned contractor at the instant of audit vide M R.NO-8435/ 16.03.21 and taken to the Cashier's Cash book on the same date and deposited in the Federal Bank , Jatni A/C No-2001 0100047476 on dated 17.03.2021 which was verified and found to be in order. Hence the Para was dropped.</p>

	<p>Kumar Sethi</p> <p>Bill of type:1st & final =Rs.379554.00</p> <p>Vr.No/Date:60/10.06.19</p> <p>MB/Page No:240/23-36</p>						
18	<p>Name of work: Imp. Of road from Jena house to B.Jagadwas h house in Ward No-19</p> <p>CR.No: PIR(O)-173/18/18-19</p> <p>Estimated Cost:Rs.700000.00</p> <p>Head of A/C:FANI</p> <p>Name of J.E:Sri Dusmanta Kumar Mahanta</p> <p>Name of M.E: Smt. Anuradha Pradhan</p> <p>Name of E.O: Sri Tapan Kumar Mohapatra</p> <p>Name of the Contractor: Sri Biswajit</p>	149.67	109.62	40.05	95.00	3805.00	<p>The aforesaid amount was recovered from the concerned contractor at the instant of audit vide M R.NO-8447/16.03.21 and taken to the Cashier's Cash book on the same date and deposited in the Federal Bank , Jatni A/C No-20010100047476 on dated 17.03.2021 which was verified and found to be in order. Hence the Para was dropped.</p>

	<p>Baliarsingh</p> <p>Bill of type:1st & final=Rs.594779.00</p> <p>Vr.No/Date:52/04.06.19</p> <p>MB/Page No:231/88-93</p>						
19	<p>Name of work: Imp. Of road & Parking place in front of JMFC court from Field to Main gate in Ward No-12</p> <p>CR.No: PIR(R)-02/20/19-20</p> <p>Estimated Cost:Rs.199000.00</p> <p>Head of A/C:FANI</p> <p>Name of J.E: Sri Dusmanta Kumar Mahanta</p> <p>Name of M.E: Smt. Anuradha Pradhan</p> <p>Name of E.O: Sri Tapan Kumar Mohapatra</p> <p>Name of the</p>	195	109.62	85.38	46.80	3996.00	<p>The aforesaid amount was recovered from the concerned contractor at the instant of audit vide M R.NO-8446/16.03.21 and taken to the Cashier's Cash book on the same date and deposited in the Federal Bank , Jatni A/C No-20010100047476 on dated 17.03.2021 which was verified and found to be in order. Hence the Para was dropped.</p>

	<p>Contractor: Sri Ramesh Chandra Behera</p> <p>Bill of type:1st & fin al=Rs.19887 2.00</p> <p>Vr.No/Date:7 80/26.02.20</p> <p>MB/Page No:236/81-8 4</p>						
20	<p>Name of work: Const. Of drain from Church end to Main gate in Ward No-12</p> <p>CR.No: PID(0)/2/21/19-2 0</p> <p>Estimated C ost:Rs.1990 00.00</p> <p>Head of A/C:FANI</p> <p>Name of J.E: Sri Dusmanta Kumar Mahanta</p> <p>Name of M.E: Smt. Anuradha Pradhan</p> <p>Name of E.O: Sri Tapan Kumar Mohapatra</p>	195	109.62	85.38	33.00	2818.00	<p>The aforesaid amount was recovered from the concerned contractor at the instant of audit vide M R.NO-8437/ 16.03.21 and taken to the Cashier's Cash book on the same date and deposited in the Federal Bank , Jatni A/C No-2001 0100047476 on dated 17.03.2021 which was verified and found to be in order. Hence the Para was dropped.</p>

	<p>Name of the Contractor: Sri Ramakrushna Pattnaik final =Rs.198850.00</p> <p>Vr.No/Date:7 87/26.02.20</p> <p>MB/Page No :236/99-103</p>						
21	<p>Name of work: Impr. Of road & Parking place in front of JMFC court from Main gate to WC LHS in Ward No-12</p> <p>CR.No: -----</p> <p>Estimated Cost:Rs.199000.00</p> <p>Head of A/C:FANI</p> <p>Name of J.E:Sri Dusmanta Kumar Mahanta</p> <p>Name of M.E: Smt. Anuradha Pradhan</p> <p>Name of E.O: Sri Tapan Kumar Mohapatra</p> <p>Name of the Contractor: Sri Ramakrushna Pattnaik final</p>	195	109.62	85.38	20.00	1708.00	<p>The aforesaid amount was recovered from the concerned contractor at the instant of audit vide M R.NO-8437/16.03.21 and taken to the Cashier's Cash book on the same date and deposited in the Federal Bank , Jatni A/C No-20010100047476 on dated 17.03.2021 which was verified and found to be in order. Hence the Para was dropped.</p>

	=Rs.199174.00 Vr.No/Date:788/26.02.20 MB/Page No:236/85-88						
					Total	44102.00	

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

16.1 -

No comments.

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

17.1 -

Physical and Financial Targets and Achievements:

The physical and financial achievement in respect of different schemes implemented in this Municipality during the year 2019-20 is furnished below.

Financial achievement:-

Sl. No	Name of scheme	OB as on 01.04.2019	Funds received during the year 2019-20	Total Fund available	Expenditure during the year 2019-20	Unspent Balance as on 31.03.2020	Percentage of expenditure to that of available fund
1	14TH FC	12085332.00	36972000.00	49057332	16863272.00	32194060	34.37
2	UNNATI	0.00	4000000.00	4000000	733057.00	3266943	18.33
3	FANI	0.00	28830030.00	28830030	25897884.00	2932146	89.83
4	SBM	32823242.0	11268150.0	44091392	2901422.00	41189970	6.58

		0	0				
5	SWM	0.00	22100000.0 0	22100000	2839452.00	19260548	12.85

Physical achievement:-

Sl. No	Name of scheme	No. of spil over project from previous year(18-19)	No. of projects planned for the current year as per annual action(19-20)	Total	No. of projects completed during the year 2019-20	No. of spil over projects to the next year20-21
1	14TH FC	18	20	38	34	4
2	UNNATI	5	19	24	4	20
3	FANI	0	9	9	9	0
4	SBM	16	0	16	9	7
5	SWM	0	1	1	1	0

From the above table of target and achievement , it is very clear that the achievement in the scheme like SBM is not upto the mark. Hence the local authority is suggested to take appropriate steps to expedite the achievement for betterment of urban people.

Comments on execution of UNNATI :-

It is an Urban transformation initiative which was launched by the CM of Odisha on 3rd Aug. 2017 with a view to ensure convergence of all the Schemes and Programmes implemented in the Urban Areas of Odisha to fill the critical gap in the infrastructure as well as in funding.

It has been introduced to ensure that the benefits of the schemes reached the people in the urban areas in speedy and sustainable manner.

Its main objective is to provide the 100 percent coverage of street light, water supply , roads and other social infrastructure (water bodies, vending zone, parks, community centres, Kalyani Mandaps, Town halls , Crematorium/Burial grounds etc.

PARA: 18 **MISCELLANEOUS**

18.1 - Checking of records not produced to Previous audit

Nil

18.2 - Grievance Redressal System -

The details of grievances received and disposed of Jatni Municipality during the year under audit are given below.

PARTICULARS BASED ON COMPLAINT/GRIEVANCE REGISTER	No. of the complaints.
Complaints pending for disposal at the beginning of the year (as on 01.04.2019)	53
Complaints received during the year 2019-20	89
Total	142
Complaints disposed off during the year 2019-20	120
Complaints pending for disposal at the end of the year (31.03.2020)	22

It would be seen from above table that the percentage of disposal of grievances is 84.51 %, which cannot be said to be satisfactory. Therefore, the local Authority is suggested to take prompt action to dispose the grievances by giving suitable justice to the needy and innocents as per scheme guideline and codal provision.

18.3 - Details of incumbency of Jatni Municipality:-

Details of incumbency list of different posts existed in the Municipality. during the year under audit are furnished below.

SI No	Name of the Employee	Name of Post	Period of Incumbent	GPF A/c No	Phone No	Station to which transferred		
1	Tapan Mohapatra(OAS)	EO	2019-20	110033016156	9853239784	Jatni Tahasil		
2	Sri Chandrasekhar Parida.	Sr Asst	2019-20	3673101006605	9658759390			
3	Susanta Ku Sahoo	Jr Asst	2019-20		7008104183	Nayagarah Municipality		
4	Pradipta Kumar Jena	Jr Asst	2019-20		7873588238			
5	Hari bahadur Bista	Jr Asst	2019-20		Expired			
6	Pravat	Jr Asst	2019-20		824931063			

	Ranjan Barik				9			
7	Puspanjali Khutntia	Jr Asst	2019-20		8249003697			
8	Rajlaxmi Kar	Jr Asst	2019-20		9556641938			
9	Trilochan Samantara y	Jr Asst	2019-20		8249505724			
10	Akhaya Kumar Mishra	Jr Asst	2019-20		9776780889			
11	Rajesh Kumar Bhol	Jr Asst	2019-20		9658785862			
12	Sabyasachi Boral	Jr Asst	2019-20		9853888855			
13	Smt Annuradha Pradhan	AEE	2019-20		9438634173			
14	Sri Dushmanta Kumar Mahanta	AE	2019-20		9437132303	RWSS		
15	Sri Sudhakar Das	AE	2019-20		9437218227	Nimpapara Municipality		
16	Smt Jayanti Satpathy	OTC	2019-20		9692058870			
17	Sri Niranjan Sundaray	OTC	2019-20		9237969170			
14	Ramesh Chandra Das	OTC	2019-20		9937770665			
15	Sri Dharmendra Satpathy	OTC	2019-20		7205189338			
17	Sri Manguli Parida	ATC	2019-20					
18	Sri Bharati Bhusan Mishra	ATC	2019-20		8018749629			
19	Smt Pranati Mallick	ATC	2019-20					
20	Smt	ATC	2019-20					

	Laxmipriya Sundaray							
21	Rabindra Kumar Pradhan	ATC	2019-20					
22	Siba Prasad Mohapatra	ATC	2019-20					
23	Santosh Kumar Das	ATC	2019-20					
24	Suraj Ghadei	ATC	2019-20					
25	Sri Santosh Kumar Behera	OTC	2019-20					
26	Sri Satyabrata Tripathy	DRIVER	2019-20					
27	Sri Chitarnjan Mohapatra	DRIVER	2019-20					
28	Sri Bijay Kumar Barik	ATC	2019-20					
29	Sri Kedar nath Jena	PEON	2019-20					
30	Smt Sarojin Mohapatra	PEON	2019-20					
31	Sri Siba Prasad Mishra	PEON	2019-20					
32	Smt Manorama Katayat	PEON	2019-20					
33	Sri Shyamsunder Sahoo	PEON	2019-20					
34	Sri Rohinkanta Mardaraj	CYCLE SCIZOR	2019-20					
35	Laxman Moharana	LIGHT CHECKER	2019-20					
36	Bharat Naik	SWEEPER	2019-20					
37	Sanatan	SWEEPER	2019-20					

	Naik							
39	Smt Tuni Naik	SWEEPER	2019-20					
40	Bideshi Naik	SWEEPER	2019-20					
41	Dinaband hu naik	SWEEPER	2019-20					
42	Prasanna Naik	SWEEPER	2019-20					
43	Ramesh Naik(B)	SWEEPER	2019-20					
44	Ramesh Naik(A)	SWEEPER	2019-20					
45	Bina Ghadei	SWEEPER	2019-20					
46	Krushna Naik(B)	SWEEPER	2019-20					
47	Kedar Naik	SWEEPER	2019-20					
48	Pradeep Naik	SWEEPER	2019-20					
49	Suresh Naik	SWEEPER	2019-20					
50	Kamala Naik	SWEEPER	2019-20					
51	Bijay Naik	SWEEPER	2019-20					
52	Sridhar Naik	SWEEPER	2019-20					
53	Pramod Behera	SWEEPER	2019-20					
54	Sri Purna Chandra parida	MASSION	2019-20					
55	Sri Banka nidhi Pradhan	PUMP DRIVER	2019-20					

Information regarding persons who are to be surcharged

Name	Designation	Last Known Place of posting	GPF/PRAN	Address	Mobile No	email id
Smt Lalita Kapoor	Executive Officer	Banapur NAC		Sambalpur Municipal Corporation	8144868981	sambalpurm.hud@nic.in
Sri Biswajit Mishra	Executive Officer	Tahasil Jatni		Administrative Officer, SUDA, BBSR	7978620824	sudaodisha1990@gmail.com

Sri Tapan Mohapatra	Executive Officer	Chakapada Block, Kandhamali, Phulbani.	110033016156 .00	Tahasildar, Jatni	9853239784	tahasildar.jatni@gmail.com
Sri Satyabrata Tripathy	Driver	cpf	367310100641 4.00	Jagannathpur, Bachhera	7008832334	satyagyan401@gmail.com
Rajesh Kumar Bhol	Jr Assistant			Liv-423, Phase-4, Dumduma H.B.Colony	9658785862	rajeshkumarcvrca@gmail.com
Ramesh Chandra Das	OTC	cpf	367310100641 2.00	Plot No-106, Nuasahi, Mangal Mandira, Lane, Rasulgarh	9937770665	rameshchandra357@gmail.com
Trilochan Samantaray	Jr Assistant			At/Po-Mendhasal, P.S-Chandaka, Dist-Khordha.	8249505724	samantaray trilochan121@gmail.com
Niranjan Sundaray	OTC	cpf	367310100641 3.00	At-Mahatabnagar, Kudiary, P/O-Jatni, Dist-Khordha.	9237969170	niranjanraisunderai@gmail.com

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

19.1 - Deposit of Govt. dues

The position of Govt. Revenue under Royalty, Vat/GST, Labour Cess, IT & P.T etc. for the year 2019-20 is furnished below.

Govt. dues	Royalty	VAT/GST	L.Cess	PT	IT	Service Tax	TOTAL
Amount outstanding for deposit as on 01.04.19	504239	227639	450043	417542	30192	16035	1645690
Amount collected during the year 2019-20	550293.00	71722.00	404064.00	119175.00	983109.00	0	2128363
TOTAL	1054532	299361	854107	536717	1013301	16035	3774053
Amount remitted during the year 2019-20	550293.00	71722.00	404064.00	24475.00	983109.00	0	2033663

Balance to be deposited as on 31.03.2020	504239	227639	450043	512242	30192	16035	1740390
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On checking of the paid vouchers w.r.t Accountant cash book, the position has been arrived. It would be seen from above table that a sum of Rs.1724355.00(1740390.00 - 16035.00) has not been deposited towards Royalty, Vat/GST , Labour Cess ,IT & P.T etc. as on 31.03.2020. It is irregular and objectionable.

The local authority is suggested to deposit the above dues to the proper quarter of Govt. as early as possible .

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 for checking. 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 register sp-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 the local authority deviating the above mentioned Rules in spite of repeated objection & suggestions by audit. As such, the position of outstanding deposits as on dt 31.03.2020 could not be ascertained. However, the outstanding deposits as on 31.03.2020 is worked out basing on the balance amount to be refunded as per previous Audit Report for the year 2018-19.

The position of Deposits (SD/EMD) for the year 2019-20 is given below.

Name of the Deposit	Opening balance as on 01.04.2019	Deposits received during the year 2019-20	Total	Deposits refunded during the year 2019-20	Balance of deposits as on 31.03.2020
SD/EMD	2627333	1623341	4250674	905694	3344980

Hence, the local authority is once again advised to maintain the Deposit Ledger & Outstanding Deposits in the prescribed Forms for transparency of the transactions.

19.4 - Position of CPF/EPF:-

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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 this Municipality. As such, the position of CPF/EPF could not be ascertained. However, the position of CPF/EPF amounts as is worked out basing on the outstanding amount as per previous Audit Report , pay acquittance roll and connected records available to audit for the year 2019-20.

The position of CPF/EPF for the year 2019-20 is furnished below.

Particulars	Position of CPF Account	Position of EPF Account	Position of NPS Account
Opening balance as 01.04.2019	340710	3509135	657329
Amount deducted from salary during 2019-20	609574.00	1554838	557076.00
Total	950284	5063973	1214405
Amount deposited during 2019-20	609574.00	920307.00	557076.00
Balance to be deposited as on 31.03.2020	340710	4143666	657329

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.

PARA: 20 RESULT OF AUDIT AND CONCLUSION

20.1 - Remarks On Maintenance of Account:-

As a result of this Audit a total sum of Rs.46869135.48 is kept under objection out of which Rs.1800320.00 is suggested for recovery, Rs.1797095.00 is surchargeable and amount of Rs.107281.00 is recovered at the instant of audit.

Persistent Irregularities :-

- 1) The cashier cash book along with concerned bank pass books have not been checked at least once a week by the Executive officer as required under Rule OM Rules of 1953.
- 2) The entries of the both receipts and payments have not been checked with initial by the Executive officer.
- 3) No sincere steps have been taken to get the annual budget approved by the Govt. timely before going for expenditure during the year.
- 4) Steps have not been taken to recoup the long standing advances, clear up of the pending U.Cs of Govt. Grants and to spend the grants timely for the purpose for which the same have been sanctioned.

- 5) Steps have not been taken for maintaining the Loan register showing the details of loan account.
- 6) As per Rule 111 of OGFR, Physical Verification of all stores should be made at least once in every year by the Local Authority. But this has not done by the Executive Officer of this Municipality.

IMPROPER MAINTENANCE OF RECORDS AND REGISTERS :-

- 1) The registers on DCB of taxes, rates and fees have not been maintained properly as a result of which the year wise break up of Holding Taxes could not be ascertained.
- 2) The Deposit Ledger has not been made up-to-date by incorporating balance amount of deposits.
- 3) In Grants register, the grants along with the respective projects have not been mentioned due to which it was difficult on the part of audit to screen out the exact number of projects executed against the grants accurately.

Remarks:-

In view of the objection raised in foregoing paragraphs, the state of maintenance of accounts can not be said to be satisfactory. It needs further improvement.

As a result of this Audit transactions involving a sum of Rs 46869135.48 are held under objection which include an amount of Rs 1800320.00 suggested for recovery. Besides, a sum of Rs 107281 was recovered at the instance of audit. The details are furnished in the following tables.

Result Of Audit

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	5.1	0.00	30297985.48	0.00	0.00	0.00	
2	8.1	1748560.00	1748560.00	1748560.00	0.00	0.00	
3	13.5	0.00	10967020.00	0.00	0.00	0.00	
4	13.6	48535.00	48535.00	48535.00	0.00	0.00	
5	13.7	0.00	363117.00	0.00	0.00	0.00	
6	13.8	0.00	1420566.00	0.00	0.00	0.00	
7	13.9	0.00	1834538.00	0.00	0.00	0.00	
8	14.2	0.00	164176.00	0.00	0.00	0.00	
9	14.3	3225.00	19550.00	0.00	0.00	0.00	
10	15.1	0.00	5088.00	0.00	0.00	0.00	
Total		1800320.00	46869135.48	1797095.00	0.00	0.00	

Spot Recovery

SI No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	14.3-AOSP-69	VR NO-843-ACQ. PAGE NO-65	2020-02-05	1000	Sri Chittaranjan Mohapatra, Driver
2	14.3-AOSP-69	VR NO-843-ACQ. PAGE NO-65	2020-02-05	1000	Sri Bankanidhi Pradhan, Pump Driver
3	14.3-AOSP-69	VR NO-843-ACQ. PAGE NO-67	2020-02-05	675	Sri Kedarnath Jena, Peon
4	14.3-AOSP-69	VR NO-843-ACQ. PAGE NO-64	2020-02-05	775	Sri Niranan Sundaray, OTC
5	14.3-AOSP-69	VR NO-843-ACQ. PAGE NO-65	2020-02-05	1000	Sri Satyabrata Tripathy, Driver
6	14.3-AOSP-69	VR NO-843-ACQ. PAGE NO-64	2020-02-05	775	Sri Santosh Kumar Behera, HTS
7	14.3-AOSP-69	VR NO-843-ACQ. PAGE NO-63	2020-02-05	1000	Sri Dharmendra Satpathy, OTC
8	14.3-AOSP-69	VR NO-843-ACQ. PAGE NO-63	2020-02-05	1000	Sri Bijaya Kumar Barik, M.W
9	14.3-AOSP-69	VR NO-843-ACQ. PAGE NO-63	2020-02-05	1000	Sri Siva Prasad Mishra, ATC
10	14.3-AOSP-69	VR NO-843-ACQ. PAGE NO-63	2020-05-05	775	Smt. Pranati Mallick, ATC
11	14.3-AOSP-69	VR NO-843-ACQ. PAGE NO-63	2020-02-05	775	Smt. Sarojini Mohapatra, Peon
12	14.3-AOSP-69	VR NO-843-ACQ. PAGE NO-62	2020-02-05	775	Sri Bharati Bhusan Mishra, ATC
13	14.3-AOSP-68	VR NO-843-ACQ. PAGE NO-62	2020-02-05	1000	Smt. Puspanjali Khuntia, Jr. Asst.
14	14.3-AOSP-68	VR NO-843-ACQ. PAGE NO-62	2020-02-05	1000	Smt. Rajlaxmi Kar, Jr.Asst.
15	14.3-AOSP-68	VR NO-843-ACQ. PAGE NO-62	2020-02-05	775	Sri Ramesh Chandra Das, OTC
16	14.3-AOSP-68	VR NO-843-ACQ. PAGE NO-62	2020-02-05	1000	Sri Pravat Ranjan Barik, Jr. Asst.
17	14.3-AOSP-68	VR NO-843-ACQ. PAGE NO-62	2020-02-05	1000	Sri Pradipt Kumar Jena, Jr. Asst.
18	11.10-AOSP-98	8403	2021-02-08	5200	Sri Siba Prasad Mishra, ATC
19	14.3-AOSP-68	VR NO-843-ACQ. PAGE NO-62	2020-02-05	1000	Sri Sabyasachi Baral, Jr.Asst
20	11.9-AOSP-97	8402	2021-02-08	650	Sri Santosh Das, Tax collector
21	11.8-AOSP-96	8401	2021-02-08	3000	Sri Santosh Das, Tax collector

22	11.7-AOSP-95	4500	2021-02-08	5300	Sri Nirmala Chandra Moharana, Tax collector
23	11.6-AOSP-93	4499	2021-02-08	7160	Sri Jayakrushna Das, Tax collector
24	11.5-AOSP-91	8405	2021-02-08	6200	Sri Bijaya Kumar Guru, Tax collector
25	11.4-AOSP-48	8410	2021-02-08	230	Sri Manmohan Rout, Tax collector
26	11.3-AOSP-47	8412	2021-02-08	30	Sri Bharat Bhusan Mishra, Tax collector
27	11.2-AOSP-46	8408 & 8409	2021-02-08	60	Jayakrushna Das, Tax collector
28	11.2-AOSP-46	8406,8407	2021-02-08	1100	Sri Bijaya Kumar Barik, Tax collector
29	11.1-AOSP-44	4490	2021-01-21	5860	Sri Naresh Kumar Mohanty, Tax collector
30	15.4-AOSP-24-25	8437	2021-03-16	2818	Sri Ramakrushna Pattnaik, Contractor
31	15.4-AOSP-25	8437	2021-03-16	1708	Sri Ramakrushna Pattnaik, Contractor
32	15.4-AOSP-22	8439	2021-03-16	2191	Sri Hara Mohan Routray, Contractor
33	15.4-AOSP-23	8435	2021-03-16	3015	Sri Bijaya Kumar Sethi, Contractor
34	15.4-AOSP-23-24	8447	2021-03-16	3805	Sri Biswajit Baliarsingh, Contractor
35	15.4-AOSP-24	8446	2021-03-16	3996	Sri Ramesh Chandra Behera , Contractor
36	15.4-AOSP-21-22	8438	2021-03-16	959	Sri Satrughna Majhi, Contractor
37	15.4-AOSP-21	8435	2021-03-16	642	Sri Bijaya Kumar Sethi, Contractor
38	15.4-AOSP-20-21	8438	2021-03-16	1596	Sri Satrughna Majhi, Contractor
39	15.4-AOSP-20	8444	2021-03-16	2732	Sri Bhabani Sankar Beura, Contractor
40	15.4-AOSP-19-20	8437	2021-03-16	3586	Sri Ramakrushna

					Pattnaik, Contractor
41	15.4-AOSP-19	8445	2021-03-16	1028	Sri Bijaya Kumar Jena, Contractor
42	15.4-AOSP-18-19	8435	2021-03-16	676	Sri Bijaya Kumar Sethi, Contractor
43	15.4-AOSP-18	8435	2021-03-16	1126	Sri Bijaya Kumar Sethi, Contractor
44	15.4-AOSP-17	8443	2021-03-16	1222	Sri Bibhudatta Pradhan, Contractor
45	15.4-AOSP-16-17	8440	2021-03-16	2958	Sri Pradip ku baral, Contractor
46	15.4-AOSP-16	8438	2021-03-16	2967	Sri Satrughna Majhi, Contractor
47	15.4-AOSP-15-16	8436	2021-03-16	1053	Sri Pramod Kumar Baliarsingh, Contractor
48	15.4--AOSP-15	8448 & 8449	2021-03-16	1562	Sri Surendra Behera, Contractor
49	15.4-AOSP-14-15	8436	2021-03-16	600	Sri Pramod Kumar Baliarsingh, Contractor
50	15.4-AOSP-14	8436	2021-03-16	3862	Sri Pramod Kumar Baliarsingh, Contractor
51	15.3-AOSP-11-12	8448	2021-03-16	6062	Sri Surendra Behera, Contractor
52	15.1-AOSP-06-07	8436	2021-03-16	5088	Sri Pramod Kumar Baliarsingh, Contractor
53	15.2-AOSP-08-09	8441	2021-03-16	385	Sri Chittaranjan Mallick, Contractor
54	15.2-AOSP-09	8442	2021-03-16	519	Sri Surendra Kumar Behera, Contractor
55	11.2	8411	2021-02-08	10	Bijay Kumar Guru
Total				107281	

Audit Certificate

Cetrified that the accounts of **Jatni Municipality** for the financial year **2019-2020** have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .