

LOCAL FUND AUDIT, BHUBANESWAR, ODISHA

CATEGORY : Municipality/Municipal Corporation

 Audit Report No :
649757/AR/2021-2022-BHUBANESWAR

PARA: 1 TITLE SHEET

1	Name of the Institution :	Jatni Municipality
2	Year of Accounts under Audit :	2020-2021
3	Name of the Local Authority during the year of A/Cs :	1. SRI TAPAN KUMAR MOHAPATRA, E.O FROM 01.04.2020 TO 27.09.2020. 2. SRI DILLIP KUMAR MOHANTY, E.O FROM 28.09.20 TO 31.03.2021
	Name of the Local Authority at the time of Audit :	SRI DILLIP KUMAR MOHANTY
4	Duration of Audit :	02-01-2022 To 31-03-2022 (Mandays Consumed :- 49.5)
5	Name of the Auditors :	DASARATHA RAY MOHAPATRA - Lead Auditor(02-01-2022 to 31-03-2022) Bijaya Narayan Satpathy - Auditor(02-01-2022 to 31-03-2022)
6	Name of the Reviewing Officer :	BIDYUT PRAVA RAJ(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	20-04-2022
8	Entry Conference Date :	03-01-2022
9	Exit Conference Date :	10-05-2022
10	Name of the Audit Officer :	BIJAYALAXMI SATPATHY
11	Date of approval of report by District Audit Officer :	13-05-2022

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

Sno	Items	Date Of Physical verification Before / After	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any

		Transaction				
1	User receipt book of Rs.50.00	04.01.2022	174	174	SRP-16	Agreed with the book balance.
2	User receipt books of Rs. 30.00	04.01.2022	139	139	SRP-06	Agreed with the book balance.
3	User receipt books of Rs. 20.00	04.01.2022	30	30	SRP-09	Agreed with the book balance.
4	Land Rights Receipt Books	04.01.2022	08	08	SRP-34	Agreed with the book balance.
5	Service Postage Stamps	04.01.2022	601	601	SRP-19	Agreed with the book balance
6	Miscellaneous Receipt Books	04.01.2022	89	89	SRP-36	Agreed with the book balance.
7	Measurement Books	04.01.2022	22	22	SRP-181	Agreed with the book balance.
8	Holding Tax receipt Books	04.01.2022	56	56	SRP-30	Agreed with the book balance.
9	Cash in the Iron Chest	04.01.2022	380820	44882	Cashier Cash Book Page No-182	Discrepancy of Rs. 335938.00 found which does not agree with the book balance
10	User Receipt Books of Rs. 10.00	04.01.2022	130	130	SRP-13	Agreed with the book balance.
11	Receipt books under Section 307	04.01.2022	1028	1028	SRP-21	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 04.01.2022 before transaction and the result there of is furnished in the above table.

During physical verification of Iron Chest, Cash balance of Rs. 3,80,820.00 found in the iron chest which doesn't agreed with the book balance. The details given below:-

As per cash book	As per iron Chest	Discrepancy
44,882.00	3,80,820.00	3,35,938.00

It is brought to the notice of the local authority vide objection memo No-02/04.01.2022 for pending of huge Cash balance more than stipulated period of 2 days in violation of OM Rules-24. In response to the objection memo the local authority effected the deposit of book balance of Cash Rs. 44882.00 in Bank on the day of physical verification i.e. on 04.01.2022 . The discrepancy of Cash balance Rs. 335938.00 has been accounted for in the Cashier Cash book on Dt. **04.03.2022** at page-**212** and deposited in bank on 05.03.2022 which is verified in audit. The detailed source of collection and deposit of Cash amount Rs. 335938.00 are given in Para-13 of this AR.

As prescribed in the guideline of Odisha Municipality Accounting Manual of Chapter -Adjustment, period end procedure and Reconciliation Vide para -1.6 for daily procedure " Cash available with the Accounts department Shall be physically verified by the Cashier. The value and denominations of the Cash physically verified shall be noted in the Cash book itself. This shall be certified by the Cashier and the Head of the Accounts Department. The Cash balance as physically verified should match with the Closing Cash balance as per the Cash book.

As per the above guideline for daily procedure, the Cash collection shall be deposited with the Bank Care has to be taken that the money is remitted or deposited either on the same day or by the next working day. Further, as per Rule -24 of the OMAR-2012, the collections during a day, received in Cash shall be deposited in the designated Bank Account on the next working day.

In violations of the above rules and guidelines, a huge Cash balance of Rs. 380820.00 was kept in the iron chest for more than the stipulated period of two days which is highly irregular. In response to audit objection memo the local authority replied that the discrepancy of Cash balance Rs. 335938.00 was the collections towards LRC fees kept in the iron chest due to dormant of concerned Jaga Mission Bank Account and waiting for activation. The statement of the local authority is not convinced at all. The view of the local authority is only to avoid the above irregularity done by this Municipality. In order to maintain transparency of the account, the above Cash balance could have been deposited in other bank account of the Municipality at an early date in case dormant of a specific bank Account and transferred the same to the said bank account after activation. The local authority is advised to follow the rules and guidelines and not to commit such mistake henceforth.

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	Stock & Store Register of Municipality	Rule 346	Form W-VII
3	Register of Works	Rule 345	Form W-VI
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	Stock account of Receipt Forms	Rule 196	Form L
10	Tax collector's Ledger	Rule 198	Form M
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	Challan	Rule 87	Form No. VI
24	Subsidiary Cash Book	Rule 128 A	Form No. V-A
25	Cashier's Cash Book	Rule 81	Form No. V
26	Schedule for the Budget Estimate	Rule 77	Form No. III
27	Abstract of the Budget Estimate	Rule 74	Form No. I-A
28	Budget Estimate	Rule 74	Form No. I
B : List of Records/Registers not Produced to Audit			

S/no	List Records/Register	Rules	Form No
1	Register of Petitions	Rule 183	Form F
2	Register of Distrained property & sales	Rule 204	Form S
3	Warrant register	Rule 202	Form R
4	Form of inventory & Notice	Rule 203	Form Q
5	Distraint Warrant Register	Rule 202	Form P
6	Progress statement of collection of taxes	Rule 200	Form N
7	Notice of demand for tax u/s-161 of OM Act	Rule 202	Form O
8	Register of writes off of demands	Rule 190	Form J
9	Arrear Demand Register	Rule 187	Form H
10	Tax Receipt Form	Rule 188	Form I
11	Form of appeal petition	Rule 183	Form E
12	Mutation Register	Rule 184	Form G
13	Assessment List	Rule 177	Form A
14	Tax Ledger (personal A/C of Tax Payers)	Rule 178	Form B(I)
15	Register of Interest Bearing Securities	Rule 147	Form No. XLI
16	Register of Grants	Rule 80	Form No. XLII
17	Ledger of Lessees	Rule 170	Form No. XXXVIII
18	Arrear List	Rule 170	Form No. XXXIX
19	Register of Rents for which there is fixed demand	Rule 163	Form No. XXXVI
20	Jamabandi Register	Rule 170	Form No. XXXVII
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	License for Carriages, Carts, Horses Other and animals	Rule 154	Form No. XXX
25	Application for License for Carriage, Cart, Horses and Other animals	Rule 152	Form No. XXXI
26	Register of the Tax on Carriages, Carts, Horses and Other animals	Rule 151	Form No. XXIX
27	Loan Register	Rule 149	Form No. XXVII
28	Appropriation Register of Loan Funds	Rule 150	Form No. XXVIII
29	Establishment Audit Register	Rule 146	Form No. XXV

30	Register of Quarterly & Annual account of Expenditure	Rule 144	Form No. XXIII
31	Annual Account of Receipts and Expenditure	Rule 145	Form No. XXIV
32	Deposit Ledger	Rule 142	Form No. XX
33	Register of outstanding deposits	Rule 143	Form No. XXI
34	Register of Outstanding Advances	Rule 140	Form No. XIX
35	Register of adjustments	Rule 132	Form No. XVII
36	Advance Ledger	Rule 136	Form No. XVIII

C : List of Records/Registers not Maintained

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

D : List of Records/Registers not Required

S/no	List Records/Register	Rules	Form No
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Comments

Para 3.1:- Maintenance of records and registers:

Scrutiny of records revealed that 36 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 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. Distraint 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.

During Exit conference the local authority has assured to take necessary steps regarding maintenance and

production of records registers to next audit

PARA: 4 FINANCIAL POSITION

Jatni Municipality - 2020-2021

Slno	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	ACCONTANT CASHBOOK	01-04-2020	299569057.00	296488283.17	596057340.17	193471851.70	31-03-2021	402585488.47	31-03-2021	402585488.47	0.00	
	GRAND TOTAL		299569057.00	296488283.17	596057340.17	193471851.70		402585488.47		402585488.47	0.00	

Comments			
Para 4.1 Details of Closing balance as on 31.03.2021 as per Cash book :			
Details of Closing balance of Jatni Municipality as on 31.03.2021 as per Cash book is furnished below.			
SI. No	Particulars	Amount	
1	Cash	0.00	
2	Treasury	271392067.00	
3	TDR	2114311.00	
4	Bank	129079110.47	
	Total	402585488.47	
Para4.2 Liquid Assets & Liabilities:-			
The position of assets and liabilities of this Municipality for the Year 2020-21 is given below basing upon the facts and figures arrived by Audit as well as information furnished by the Local Authority.			
Liabilities	Value (Rs.)	Assets	Value (Rs.)
Unspent balance of grants	389812888.00	Closing Balance of all Cash book as on 31.03.2021	402585488.00

Salary Payble including EPF	1685822.00	Outstanding taxes, rents and rates etc. recoverable	14986442.00
Unremitted Govt. dues (VAT, GST, Royalty, I.T. etc.)	2139404.00	Outstanding Advance	23674044.00
Deposit Refundable	5320414.00		
Contribution Payble	2052652.00		
Total	401011180.00	Total	441245974.00
Assets over liabilities	40234794.00	Liabilities over assets	
Grand Total	441245974.00	Grand Total	441245974.00

In view of 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. 40234794.00 which indicates 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 be regulated in accordance with Rule-175 of 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. Besides, 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 following lapses are noticed:

As per Office order issued vide Note sheet page No-01/17.02.2020, all the section in-charge instructed to give necessary information for presentation of budget estimate for the financial year 2020-21. As the rule above the Preliminary Budget was not presented by the Chairperson for public inviting suggestion or recommendation for period of 14 days. The Budget estimate was found to be finally approved by the council in the Conference hall of JMC vide 3rd session resolution No-01 dated 07.12.2020 and sent to the PD, DUDA, Khorda vide Office Letter No-3739/16.12.20 for onward transmission to Govt. in H & UD Department and PD, DUDA, Khorda sent the same to the Director of Municipal Administration vide DUDA, Khorda Letter No-587/18.12.20. But the said budget could not be approved by the 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
378376000.00	296488283.00	21.64	357786000.00	193471851.00	45.92

From the above figure, it is noticed that the preparation of budget is not realistic since the difference in between actual and Budget provision varies from 21.64to 45.92 %.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 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 15th Finance Commission & IHSDP. The funds received under these two schemes are kept in the savings bank accounts since their implementation. Funds under 15thFC 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 getting 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 OdishaMunicipal Accounts Rule 2012 (OMAR):-AOSP-113

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 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 2020-21 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:

The details of Receipt Statement for the financial year 2020-21 are given below:

RECEIPT FOR THE YEAR		2019-20	2020-21
SL. NO	HEAD OF ACCOUNT	AMOUNT	AMOUNT
1	Holding Tax(A)	957543.00	1234023.00
2	Holding Tax(C)	1051986.00	1871236.00
3	Light(A)	356954.00	1235428.00
4	Light(C)	1002895.00	1893412.00
5	Water(A)	155864.00	617361.00
6	Water©	515595.00	841023.00
7	Service Tax	1101012.00	2307647.00

9	User Charges	628740.00	257873.00
10	Fee U/S 295	167357.00	230051.00
11	Fee U/S 290	1225930.00	1100344.00
12	Paper Cost	195639.00	47000.00
13	Fee U/S 307	195041.00	64205.00
14	Hoarding	277575.00	125855.00
15	Dumping yard	1250100.00	0.00
16	Cesspool	43500.00	0.00
17	Marriage Certificate	12000.00	10500.00
18	Sale of Ration Card and other forms	0.00	242000.00
19	Electricity supply fees	0.00	4608.00
20	Town Hall	1032490.00	0.00
21	Road Cutting	376133.00	0.00
22	Hydrolic Loader	19960.00	0.00
23	House security	25000.00	0.00
24	Municipality House Rent	119690.00	0.00
25	EMD	185654.00	213995.00
26	Slaughter House	8035.00	11540.00
27	Water Tanker	36400.00	1000.00
28	BID amount	7639.00	0.00
30	Dev. Charges(NOC)	5195690.00	105360.00
31	Audit Recovery	32306.00	107281.00
32	Hiring Charges	0.00	600.00
33	Sewerage cleaning charges	0.00	42300.00
34	APS	0.00	341405.00
35	Rebate	243285.00	0.00
36	EPF	1948008.00	2147366.00
37	ESI OF PERSONELS UNDER MANDAYS	3111682.00	0.00
38	Misc.	0.00	642766.48
39	PT	0.00	103345.00
40	GST	71722.00	1329911.00
41	IT	983109.00	63000.00
42	Royalty	550293.00	737172.00
43	SD	1437687.00	2192788.00
44	Cess	404064.00	460948.00
45	ECB	0.00	27137.00
46	LIC	0.00	740140.00
47	GPF	0.00	183839.00

48	CPF	0.00	517704.00
49	NPS	0.00	603258.00
50	Interest	4357864.00	4536935.69
51	Urban Poor welfare fund	4331000.00	461800.00
52	OAP Refund	2777174.00	0.00
	TOTAL	36392616.00	27654157.17
	GRANTS		
1	14th FC	36972000.00	2326344.00
2	15th FC	0.00	96156000.00
3	Maintenance of Capital Asset	884000.00	3612000.00
4	Creation of Capital Asset	1846000.00	795000.00
5	M.V Tax	5414000.00	6066000.00
6	Devolution Fund	15219000.00	27840000.00
7	Octroi Compensation	54676000.00	47468626.00
8	Pension Arrear	25886000.00	0.00
10	Election	243285.00	323000.00
11	SBM	11268150.00	3747200.00
12	FANI	28830030.00	0.00
14	Covid-19	3500000.00	18119086.00
15	UNNATI	4000000.00	14396919.00
16	UWEI	0.00	16520000.00
17	NULM	1395360.00	625680.00
18	Maintenance of Roads & Bridges	2249000.00	2663000.00
19	Non-residential Building(NRB)	356000.00	9489000.00
20	Solid Waste Management(SWM)	22100000.00	0.00
21	IGNWP	3813600.00	530467.00
22	NFBS	0.00	0.00
23	IGNOAP	2594700.00	1797000.00
24	IGNDP	227700.00	205604.00
25	MBPY	18022686.00	16153200.00
26	Biju Yuvabahini	60000.00	0.00
	TOTAL	239557511.00	268834126.00
	GRANT TOTAL	275950127.00	296488283.17

The details of expenditure Statement for the Financial Year 2020-21 are given below:

EXPENDITURE FOR THE YEAR	2019-20	2020-21

SL. NO	HEAD OF ACCOUNT	Amount	Amount
1	LSG Day(OWN)	120000.00	0.00
2	Telephone Charges	68391.00	99221.00
3	Travelling and vehicle expenses	216000.00	2036785.00
4	Sanitation item	0.00	958007.00
5	Training, programme & awareness	0.00	287342.00
6	Discount/Rebate on prompt payment	0.00	187768.00
7	EMD	452847.00	266541.00
8	Printing & Stationery	143854.00	726999.00
9	NPS	557076.00	0.00
10	Biju Yuvabahn	135000.00	0.00
11	Misc. own fund	1436076.00	6424843.00
12	Repair & Maintenance	1717502.00	2081039.00
13	Electricity	0.00	780759.00
14	Work Bill Own fund	4430275.00	2794977.00
15	Insurance	160764.00	0.00
16	EPF	920307.00	5646906.00
17	CPF	609574.00	572636.00
18	NPS	0.00	576938.00
19	GPF	0.00	137839.00
20	SD	452847.00	419713.00
21	APS	0.00	86500.00
22	LIC	748016.00	746957.00
23	PT	24475.00	0.00
24	Advertisement	211982.00	487834.00
25	Festival Advance	1220000.00	0.00
26	Electric Charges-Repair & Maintenance	0.00	1141952.00
27	Housing Loan	464120.00	0.00
28	GST	71722.00	1106202.00
29	IT	983109.00	47000.00
30	ROYALTY	550293.00	737241.00
31	CESS	404064.00	404959.00
32	Bank Charges	2320.00	2272.70
	TOTAL	16100614.00	28759230.70
	GRANTS		
1	14th FC	16863272.00	16506162.00
2	15th FC	0.00	8297784.00

3	Creation of capital Asset	0.00	3983808.00
4	M.V tax	4050826.00	4550605.00
5	Salary	42856685.00	33546175.00
6	Pension Arrear	12365573.00	16213179.00
7	Devolution	10508511.00	8145141.00
8	UWEI	0.00	9384965.00
9	Solid waste management(SWM)	2839452.00	7065410.00
10	SBM	2901422.00	3983851.00
11	UNNATI	733057.00	6992715.00
12	Road & Bridges	1279201.00	1193299.00
13	Covid-19	150000.00	18366135.00
14	IGNOAP/IGNWP/IGNDP/MBPY	35801600.00	24133200.00
15	FANI	25897884.00	386149.00
16	Election	293500.00	314500.00
17	Park & Greenery	1664653.00	939572.00
18	Road Development(RD)	552900.00	709971.00
	TOTAL	158758536.00	164712621.00
	TOTAL	174859150.00	193471851.70

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

Jatni Municipality - 432098

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	501002281 23620	31-03-2021	321924.00	31-03-2021	0.00	321924.00	IGNWP
2	HDFC,Jatni	501002281 24293	31-03-2021	11180.00	31-03-2021	0.00	11180.00	NFBS
3	HDFC,Jatni	501002281 23748	31-03-2021	4639243.00	31-03-2021	0.00	4639243.00	IGNOAP
4	HDFC,Jatni	501002281 24254	31-03-2021	18193419.0 0	31-03-2021	0.00	18193419.0 0	MBPY
5	HDFC,Jatni	501002281	31-03-2021	71400.00	31-03-2021	0.00	71400.00	IGNDP

		23790						
6	OBC, Jatni	142621910 31543	31-03-2021	2431621.00	31-03-2021	0.00	2431621.00	NULM
7	OBC, Jatni	142621910 31550	31-03-2021	1178608.00	31-03-2021	0.00	1178608.00	Metering of Water
8	Bank of Baroda	466301000 4529	31-03-2021	134818.90	31-03-2021	0.00	134818.90	Kalakar Pension
9	Axis Bank, Jatni	918010040 968154	31-03-2021	10384.00	31-03-2021	0.00	10384.00	Kalakar Pension
10	P & Sindh	124710000 15003	31-03-2021	1504783.50	31-03-2021	0.00	1504783.50	Park & Greenery
11	OBC, Jatni	142621910 31567	31-03-2021	2262950.00	31-03-2021	0.00	2262950.00	Creation of capital asset
12	ICICI, Jatni	198501000 321	31-03-2021	17652.18	31-03-2021	0.00	17652.18	
13	ICICI, Jatni	198501000 337	31-03-2021	3208616.00	31-03-2021	0.00	3208616.00	
14	Bank of Baroda	466301000 3617	31-03-2021	742362.00	31-03-2021	0.00	742362.00	NRB
15	Axis Bank, Jatni	915010062 114194	31-03-2021	617586.00	31-03-2021	0.00	617586.00	Maint. of Capital asset
16	HDFC, Jatni	501001653 98050	31-03-2021	799853.00	31-03-2021	0.00	799853.00	Pension arrear
17	Axis Bank, Jatni	916010052 920380	31-03-2021	45193786.0 0	31-03-2021	0.00	45193786.0 0	SBM
18	Axis Bank, Jatni	915010062 114141	31-03-2021	381182.00	31-03-2021	0.00	381182.00	Park & Greenery
19	Axis Bank, Jatni	915010062 114109	31-03-2021	66206.00	31-03-2021	0.00	66206.00	Honm/DA/S A
20	HDFC, Jatni	501001333 1100	31-03-2021	3300855.00	31-03-2021	0.00	3300855.00	EPF
21	CANARA Bank	367310100 5250	31-03-2021	156822.00	31-03-2021	0.00	156822.00	Incentive Grant
22	SBI, Jatni	356612483 28	31-03-2021	280857.00	31-03-2021	0.00	280857.00	MV TAX
23	HDFC, Jatni	501001391 14509	31-03-2021	423124.00	31-03-2021	0.00	423124.00	MV TAX
24	Axis Bank, Jatni	914020030 039461	31-03-2021	726833.00	31-03-2021	0.00	726833.00	TDS
25	CANARA BANK	367310100 5276	31-03-2021	11516817.0 0	31-03-2021	0.00	11516817.0 0	Road & Bridges
26	BOB, Jatni	466301000 02760	31-03-2021	355511.00	31-03-2021	0.00	355511.00	Octroi
27	PNB, Jatni	221000010 01 91434	31-03-2021	20744.00	31-03-2021	0.00	20744.00	RD Grant
28	Axis Bank, Jatni	914020013 314709	31-03-2021	27448.48	31-03-2021	0.00	27448.48	Own Fund

29	ICICI,Jatni	198501000 069	31-03-2021	6970933.00	31-03-2021	0.00	6970933.00	Kalyan Mandap
30	IDBI, Jatni	111210400 00 23001	31-03-2021	35352.00	31-03-2021	0.00	35352.00	Motor Vehicle
31	ICICI,Jatni	198501000 038	31-03-2021	1015162.19	31-03-2021	0.00	1015162.19	OAP
32	OBC, Jatni	142621910 17059	31-03-2021	62463.00	31-03-2021	0.00	62463.00	Motor Vehicle
33	HDFC,Jatni	245814500 00029	31-03-2021	1499391.48	31-03-2021	0.00	1499391.48	ROB
34	BOB. Jatni	466301000 00693	31-03-2021	12290952.2 5	31-03-2021	0.00	12290952.2 5	Devolution Fund
35	BOB. Jatni	466301000 00412	31-03-2021	693546.50	31-03-2022	0.00	693546.50	IHSDP
36	Axis Bank, Jatni	718010100 000727	31-03-2021	1042963.14	31-03-2021	0.00	1042963.14	MISC.
37	Axis Bank, Jatni	913010056 548752	31-03-2021	77959.00	31-03-2021	0.00	77959.00	HSY
38	Axis Bank, Jatni	909010032 765431	31-03-2021	26311.00	31-03-2021	0.00	26311.00	IHSDP
39	CBI, Jatni	187831558 84	31-03-2021	16902.00	31-03-2021	0.00	16902.00	MTH
40	ANDHRA BANK	801100110 09609	31-03-2021	1457950.00	31-03-2021	0.00	1457950.00	TFC
41	ANDHRA BANK	801100110 09613	31-03-2021	295299.00	31-03-2021	0.00	295299.00	SINKING FUND
42	ANDHRA BANK	801100110 02762	31-03-2021	14596.00	31-03-2021	0.00	14596.00	STL
43	SBI,Jatni	329460680 70	31-03-2021	4005261.00	31-03-2021	0.00	4005261.00	CC ROAD
44	SBI,Jatni	111961831 79	31-03-2021	550666.29	31-03-2021	0.00	550666.29	NRY
45	SBI,Jatni	111962229 61	31-03-2021	13771.88	31-03-2021	0.00	13771.88	SJSRY
46	SBI,Jatni	305397575 23	31-03-2021	140898.00	31-03-2021	0.00	140898.00	RDW
47	SBI,Jatni	313113638 58	31-03-2021	1497803.50	31-03-2021	0.00	1497803.50	13TH FC
48	SBI,Jatni	111961967 34	31-03-2021	1900157.51	31-03-2021	0.00	1900157.51	Non-LFS Pension
49	SBI,Jatni	304676236 80	31-03-2021	23646.00	31-03-2021	0.00	23646.00	LFS Pension
50	PNB,Jatni	221000010 018 5831	31-03-2021	412800.56	31-03-2021	0.00	412800.56	Water Bodies
51	All Bank	0	31-03-2021	0.00	31-03-2021	129079110. 47	-12907911 0.47	
52	PNB,Jatni	221000010 0 104207	31-03-2021	70001.00	31-03-2021	0.00	70001.00	PRR
53	PNB,Jatni	221000010	31-03-2021	528928.00	31-03-2021	0.00	528928.00	MLA/MP

		00 65661						LAD
54	PNB,Jatni	221000010 00 80606	31-03-2021	4427568.42	31-03-2021	0.00	4427568.42	SD
55	PNB,Jatni	221000010 66855	31-03-2021	53689.00	31-03-2021	0.00	53689.00	CRN/NFCR
56	PNB,Jatni	221000010 143020	31-03-2021	85549.04	31-03-2021	0.00	85549.04	IHSDP
57	SBI,Jatni	119618041 8	31-03-2021	7531218.72	31-03-2021	0.00	7531218.72	Current Account 1
58	Axis Bank, Jatni	918010040 969997	31-03-2021	3026.00	31-03-2021	0.00	3026.00	
59	Axis Bank, Jatni	918010041 956257	31-03-2021	4465838.69	31-03-2021	0.00	4465838.69	Urban Poor Welfare
60	PNB,Jatni	221000010 130178	31-03-2021	152829.00	31-03-2021	0.00	152829.00	SSM
61	Federal Bank	200102000 01829	31-03-2021	101430.00	31-03-2021	0.00	101430.00	OWM
62	Federal Bank	200101000 47476	31-03-2021	3222352.36	31-03-2021	0.00	3222352.36	OWN
63	HDFC, Jatni	501002778 75186	31-03-2021	909425.00	31-03-2021	0.00	909425.00	
64	PNB,Jatni	10009122	31-03-2021	28993.00	31-03-2021	0.00	28993.00	Shoping Complex
65	HDFC,Jatni	501003328 36902	31-03-2021	1496408.00	31-03-2021	0.00	1496408.00	
66	Federal Bank	200101000 50710	31-03-2021	1718556.00	31-03-2021	0.00	1718556.00	COVID-19
67	CANARA Bank	367310100 8554	31-03-2021	8737186.00	31-03-2021	0.00	8737186.00	UNNATI
68	Axis Bank, Jatni	918010040 962506	31-03-2021	320628.00	31-03-2021	0.00	320628.00	Daily Collection
69	HDFC, Jatni	501003259 63138	31-03-2021	258957.80	31-03-2021	0.00	258957.80	Holding Tax
	GRAND TOTAL			166753955. 39		129079110. 47	37674844.9 2	

Reconciliation	
Para-5.1 Position of PL Account as on 31.03.2021	
Closing balance as per PL A/C No-8448 as on 31.03.2021	271392067.00
Closing balance as per Treasury Pass book as on 31.03.2021	271392067.00
Difference	Nil
Para-5.2 Non production of reconciliation of Bank pass books operated in the Municipality: AOSP-95-98	

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 should be physically verified 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.

During the course of audit , it was found that the local authority had not followed the above rules and prepared the reconciliation statement accordingly.

Further on scrutiny, it was seen that sixty eight numbers of bank accounts are being operated by the Jatni Municipality during the year 2020-21 producing closing balance Rs.166753955.39 as on 31.03.2021. Whereas the closing balance of bank figure in Accountant Cash book was Rs.129079110.47 as on 31.03.2021.

In response to audit objection memo the local authority replied that after preparation of reconciliation statement, the details of bank-wise closing balance as per cash book will be produced to next audit. Thus the discrepancy between the bank account figure of cash book and pass book was Rs.37674844.92 which remain un-reconciled and kept under objection.

During the Exit Conference the local authority has assured to take necessary steps regarding bank reconciliation. Hence the para stands till the reconciliation and the amount is kept under objection.

PARA: 6 STOCK POSITION

Jatni Municipality - 432098

S/no	Material/Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Laptop	02	00	00	2.00	02	SRP-2
2	Computer	15	04	00	19.00	19	SRP-119
3	Scanner	04	00	00	4.00	04	SRP-4
4	Printer	01	07	00	8.00	08	SRP-119
5	A.C	06	00	00	6.00	06	SRP-6
6	Office Table	01	02	0	3.00	03	SRP-94
7	Steel Chair	04	00	00	4.00	04	SRP-24
8	Steel Rack	03	01	00	4.00	04	SRP-94
9	Steel Almirah	07	00	00	7.00	07	SRP-25
10	Metal Table	04	01	00	5.00	05	SRP-25
11	CC Camera	16	00	00	16.00	16	SRP-113
12	MS Rack	03	00	00	3.00	03	SRP-91
13	Aqua Guard	00	01	00	1.00	01	SRP-94
14	DVR DS	00	01	00	1.00	01	SRP-113
15	LED TV	00	01	00	1.00	01	SRP-121

16	LED Projector	00	02	00	2.00	02	SRP-141
17	Cash Counting Machine	00	01	00	1.00	01	SRP-139

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-68) 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. The local authority suggested to maintain the dead stock register of major items as per the above rules and produce the same to the next audit.

During Exit Conference The local authority assured to maintain dead stock register and produced to next audit. The local authority also assured to conduct timely physical verification of stock and store

PARA: 7 INVESTMENT

Jatni Municipality - 432098

Sino	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2020	2114311.00	0.00	2114311.00	0.00	31-03-2021	2114311.00	31-03-2021	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 Investment in respect of Jatni Municipality for the year 2020-21-AOSP-116-117							
The details of Investment in respect of Jatni Municipality for the year 2020-21 are given below:							
SI.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	17.05.22	2810555.00
2	6	WATCO	23.11.16	500000.00			
			Total	2114311			
<p>On scrutiny, it is found that the FDR shown against SI. No-01 amounting Rs. 1614311.00 was invested on 17.05.115 @ 8% interest/p.a., but no certificate has been received from the concerned bank to ensure the present value of investment and interest accrued thereof.</p> <p>The FDR investment at WATCO shown in SI. No-02 was invested with value Rs. 500000.00. It is requested to produce the investment certificate copy bearing date of maturity with its value and rate of interest before audit for scrutiny.</p> <p>The local authority was requested through objection memo to produce the same before audit for scrutiny. In response to objection memo the local authority has neither furnished any compliance nor returned the memo till the closure of audit . Thus, the local authority is advised to keep updated investment position and produce to next audit.</p>							
Para-7.2 TDR invested, but not reflected in the Accountant Cash book:-AOSP-116-117							
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 till date 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	One year	7%	27.01.18	3520.00
1607303100 1040	OBC, Jatni	27.01.17	7197	One year	7%	27.01.18	7714.00
1607303100 1071	OBC, Jatni	27.01.17	12614	One year	7%	27.01.18	13520.00
1607303100 1064	OBC, Jatni	27.01.17	12481	One year	7%	27.01.18	13378.00

The audit objection statement 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 objection memo the local authority has neither furnished any compliance nor returned the memo till the closure of audit . The local authority was failed to produce the updated position of above TDR. The same objection was repeatedly raised by audit for years together . But no attention was put forth by the local authority to resolve the issue. In this regard the local authority is again suggested to take appropriate steps to produce the same with regularization to the next audit.

During Exit conference the local authority assured to settle the Para and Current position of all the investment will be produced in next audit. Steps will be taken for the encashment of TDRS which have already been matured and the investment amount will be reflected in the Closing balance of cash book.

PARA: 8 ADVANCE

Jatni Municipality - 2020-2021

Sno	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 (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding (In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2020	Accountant Cashbook	250940 44.85	362000 0.00	287140 44.85	504000 0.00	31-03-2021	236740 44.85	31-03-2021	236740 44.85	0.00	
	GRAND TOTAL		250940 44.85	362000 0.00	287140 44.85	504000 0.00		236740 44.85		236740 44.85	0.00	

Comments :

Para-8.1 Year wise break up outstanding Advance as on 31.03.2021

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	170000.00
2020-21	10000.00
Total	23674044.85

Para-8.2 Details of Advance paid and adjusted during the financial year 2020-21.

Sl. No	Name of the Person	Advance Paid Vide Vr. No/Date	Amount of advance paid	Advance Adjustme nt V.r No/Dt.	Amount Adjusted	Outstand ing as on 31.03.202 1	Purpose	Name of the Sanct ioning authority	Year to which it relates
1	Tapan Kumar Mohapatra, Ex-E.O	05/02.05.2019	250000.00	537/18.09 .2020	250000.00	0.00	To meet the expenditure for Cyclonic storm FANI	Tapan Kumar Mohapatra, Ex-E.O	19-20
2	Tapan Kumar Mohapatra, Ex-E.O	11/10.05.2019	200000.00	537/18.09 .2020	200000.00	0.00	To meet the expenditure for Cyclonic storm 'FANI'	Tapan Kumar Mohapatra, Ex-E.O	19-20
3	Karan Agrawal, Grocery supplier	07/02.05.19	150000.00	537/18.09 .2020	150000.00	0.00	Supply of Grocery item for cyclonic storm 'FANI'	Tapan Kumar Mohapatra, Ex-E.O	19-20
4	Tapan Kumar Mohapatra, Ex-E.O	31(A)/22.05.19	400000.00	404/12.08 .2020	400000.00	0.00	Paid to daily labour engaged for post cyclone cleaning in all wardsof JMC	Tapan Kumar Mohapatra, Ex-E.O	19-20
5	Tapan Kumar M	57/07.06.19	120000.00		0.00	120000.00	To meet the exp.	Tapan Kumar M	19-20

	ohapatra, Ex-E.O						Towards training prog. Under SWM	ohapatra, Ex-E.O	
6	Tapan Kumar M ohapatra, Ex-E.O	88/18.06. .19	200000.0 0	404/12.08 .2020	200000.0 0	0.00	Paid to daily labour engaged for post cyclone cleaning in all wards of JMC	Tapan Kumar M ohapatra, Ex-E.O	19-20
7	Tapan Kumar M ohapatra, Ex-E.O	107/24.06 .19	50000.00		0.00	50000.00	Training for imple mentation of SWM	Tapan Kumar M ohapatra, Ex-E.O	19-20
8	Sabyasac hi Baral, Jr. Asst.	281/11.09 .19	80000.00	644/21.01 .20	80000.00	0.00	To meet the exp. For Ganesh Idol immersio n	Tapan Kumar M ohapatra, Ex-E.O	19-20
9	Haribaha dur Bista, Jr. Asst.	883/26.03 .20	50000.00	20.06.20	50000.00	0.00	To meet the expen diture during em ergency of COVID-1 9	Tapan Kumar M ohapatra, Ex-E.O	19-20
10	Haribaha dur Bista, Jr. Asst.	902/31.03 .2020	100000.0 0	20.06.20	100000.0 0	0.00	To meet the expen diture during em ergency of COVID-1 9	Tapan Kumar M ohapatra, Ex-E.O	19-20
11	Haribaha dur Bista, Jr. Asst.	06/07.04. 20	200000.0 0	195/20.06 .20	200000.0 0	0.00	To meet the expen diture during em ergency of COVID-1 9	Tapan Kumar M ohapatra, Ex-E.O	20-21
12	Haribaha dur Bista,	14/17.04. 20	100000.0 0	195/20.06 .20	100000.0 0	0.00	To meet the expen	Tapan Kumar M	20-21

	Jr. Asst.						diture during emergency of COVID-19	ohapatra, Ex-E.O	
13	Haribahadur Bista, Jr. Asst.	17/21.04.20	200000.00	195/20.06.20	200000.00	0.00	To meet the expenditure during emergency of COVID-19	Tapan Kumar Mohapatra, Ex-E.O	20-21
14	Haribahadur Bista, Jr. Asst.	350/12.08.2020	10000.00		0.00	10000.00	Purchase of sanitizer, mask and gloves for pension distribution staffs	Tapan Kumar Mohapatra, Ex-E.O	20-21
15	Akshaya Kumar Mishra, Jr. Asst.	27/30.04.20	500000.00	25.09.20	500000.00	0.00	To meet the expenditure during emergency of COVID-19	Tapan Kumar Mohapatra, Ex-E.O	20-21
16	Akshaya Kumar Mishra, Jr. Asst.	50/11.05.20	500000.00	25.09.20	500000.00	0.00	To meet the expenditure during emergency of COVID-19	Tapan Kumar Mohapatra, Ex-E.O	20-21
17	Akshaya Kumar Mishra, Jr. Asst.	293/23.07.20	230000.00	25.09.20	230000.00	0.00	For procurement of preventive material during COVID-19	Tapan Kumar Mohapatra, Ex-E.O	20-21
18	Sabyasachi Baral, Jr. Asst.	48/08.05.20	200000.00	23.09.20	200000.00	0.00	Preparation on TMC during COVID-19	Tapan Kumar Mohapatra, Ex-E.O	20-21
19	Sabyasachi Baral,	113/03.06.20	200000.00	23.09.20	200000.00	0.00	Preparation on TMC	Tapan Kumar M	20-21

	Jr. Asst.						during COVID-19	ohapatra, Ex-E.O	
20	Sabyasachi Baral, Jr. Asst.	143/12.06.20	180000.00	23.09.20	180000.00	0.00	Preparation TMC during COVID-19	Tapan Kumar Mohapatra, Ex-E.O	20-21
21	Sabyasachi Baral, Jr. Asst.	167/24.06.20	180000.00	23.09.20	180000.00	0.00	Preparation TMC during COVID-19	Tapan Kumar Mohapatra, Ex-E.O	20-21
22	Sabyasachi Baral, Jr. Asst.	380/13.08.20	180000.00	23.09.20	180000.00	0.00	Preparation TMC during COVID-19	Tapan Kumar Mohapatra, Ex-E.O	20-21
23	Madan Mohan Catering	88/01.06.20	400000.00	31.03.21	400000.00	0.00	Towards fooding during COVID-19	Tapan Kumar Mohapatra, Ex-E.O	20-21
24	Madan Mohan Catering	119/05.06.20	200000.00	31.03.21	200000.00	0.00	Towards fooding during COVID-19	Tapan Kumar Mohapatra, Ex-E.O	20-21
25	Madan Mohan Catering	156/17.06.20	200000.00	31.03.21	200000.00	0.00	Towards fooding during COVID-19	Tapan Kumar Mohapatra, Ex-E.O	20-21
26	Rajesh Kumar Bhol, Jr. Asst	750/05.01.21	30000.00	825/26.01.21	30000.00	0.00	Towards repair of tractor	Dillip Kumar Mohanty, E.O	20-21
27	Rajesh Kumar Bhol, Jr. Asst	826/28.01.21	20000.00	968/25.03.21	20000.00	0.00	Repair of office tractor trolley	Dillip Kumar Mohanty, E.O	20-21
28	Rajesh Kumar Bhol, Jr. Asst	/11.02.21	30000.00	871/22.02.21	30000.00	0.00	Purchase of fuel for office vehicle	Dillip Kumar Mohanty, E.O	20-21
29	Rajesh Kumar Bhol, Jr. Asst	/26.02.21	30000.00	931/15.03.21	30000.00	0.00	Purchase of fuel for office vehicle	Dillip Kumar Mohanty, E.O	20-21
30	Rajesh Kumar	932/16.03.21	30000.00	932/15.03.21	30000.00	0.00	Purchase of fuel for	Dillip Kumar	20-21

	Bhol, Jr. Asst					office vehicle	Mohanty, E.O	
	Total Advance paid during 2020-21	3620000.00	Total Advance adjusted during 2020-21	5040000.00				

Para-8.3 Details of Advance paid during the year 2020-21, but the same not adjusted till 31.03.2021, i.e. advance outstanding for less than one year.

SI. No	Name of the advance holder	Vr. No/Date	Amount	Purpose	Name of the sanctioning authority	Year to which it relates
1	Haribahadur Bista, Jr. Asst.	350/12.08.2020	10000	Purchase of sanitizer, mask and gloves for pension distribution staffs	Tapan Kumar Mohapatra, Ex-E.O	20-21

Para-8.4 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 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-8.5 Irregularities found in payment and adjustment advance

During checking of advance position with reference to Accountant Cash book and advance register it is found that payment of advances are shown as final expenditure in the Cashbook. Some of the advances have not been reflected in the advance register though the same have been paid and adjusted during the financial year covered under audit.

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

No advance shall be given if previous advance for the same work/supply is outstanding.

A second advance for any work shall not be granted until the first advance has been accounted for,

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,

Officer granting advance shall be held responsible for any over payment, which may occur in consequence,

The advance granted for once purpose shall not be diverted to other purposes,

Advance shall be regularly and promptly adjusted,

Any unspent balance of an advance shall be immediately refunded and

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-8.6 Advance paid during 2019-20, but the same not adjusted till 31.03.2021 i.e. Advance outstanding more than one year

During course of audit it was found that an amount of Rs. 170000.00 as detailed below is remained as outstanding advance for more than one year. No sincere effective steps have been made to adjust such outstanding advance and till date such advance amount is laying unadjusted for more than one year.

Sl. No	Name of the advance holder	Vr. No/Date	Amount	Purpose	Name of the sanctioning authority	Year to which it relates
1	Tapan Kumar Mohapatra, Ex-E.O	57/07.06.19	120000.00	To meet the exp. Towards training prog. Under SWM	Tapan Kumar Mohapatra, Ex-E.O	19-20
2	Tapan Kumar Mohapatra, Ex-E.O	107/24.06.19	50000.00	Training for implementation of SWM	Tapan Kumar Mohapatra, Ex-E.O	19-20
		Total	170000.00			

As per G.O. 2221/F(XIV-AUD-11/02) Dt. 08.03.2002, any advance amount laying unadjusted without valid reason for more than one year should be treated as loss to Govt. and also to P.S. and should be recovered from the person responsible for it.

Further as per G.O. No-15179/DLFA dated 28.09.2013 the Sanctioning Authority as well as the advance holder are equally responsible for unadjustment of advance outstanding for more than one year. Thus the sum of Rs. 170000.00 is suggested for recovery from the following officials.

During Exit Conference the local authority assured to settle the para in next audit.Hence, hence the para standstill on its own merits .

Person(s) Responsible for this loss

SIno	Name	Designation	Adress	Amount(In Rs:)
1	TAPAN KUMAR MOHAPATRA	Executive Officer	TAHASILDAR, JATNI	170000

PARA: 9 GRANTS

Jatni Municipality - 2020-2021

SIno	Grants Outstanding as on (DD MM)	Grants Outstanding (In Rs:)	Grants Received during the Year under	Total(In Rs:)	Grants Spent during the Year under	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
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	YYYY)		Audit(In Rs:)		Audit(In Rs:)			
1	01-04-2020	285691383. 50	268834126. 00	554525509. 50	164712621. 00	31-03-2021	389812888. 50	
	GRAND TOTAL	285691383. 50	268834126. 00	554525509. 50	164712621. 00		389812888. 50	

Comments :

Para-9.1 Head-wise receipt and expenditure of grants.

The details of head-wise grant received and utilized are given below:

STATEMENT SHOWING DETAILS OF GRANT RECEIVED AND UTILIZED DURING THE FINANCIAL YEAR 2020-21					
Name of the Scheme	Grant outstanding as on 01.04.20	Receipt during 2020-21	Total	Exp. During 2020-21	Unspent grant as on 31.03.2021
Road Dev. Grant	594887.00	0.00	594887.00	709971.00	-115084.00
Road Maintenance	-601469.00	2663000.00	2061531.00	1193299.00	868232.00
Road and Bridges(Hard case)	7630524.00	0.00	7630524.00	0.00	7630524.00
Road and Bridges(general)	7169485.00	0.00	7169485.00	0.00	7169485.00
SJSRY	-2783696.50	0.00	-2783696.50	0.00	-2783696.50
MP/MLA LAD	231226.00	0.00	231226.00	0.00	231226.00
Boundary wall	500000.00	0.00	500000.00	0.00	500000.00
Public Toilet	306000.00	0.00	306000.00	0.00	306000.00
Account reform	80000.00	0.00	80000.00	0.00	80000.00
Gensus Operation	562160.00	0.00	562160.00	0.00	562160.00
Entry Tax	46000.00	0.00	46000.00	0.00	46000.00
Octri Compensation	28985143.00	47468626.00	76453769.00	49759354.00	26694415.00
Incentive	3958545.00	0.00	3958545.00	0.00	3958545.00
OAP/ODP/MBPY	2431282.00	18686271.00	21117553.00	24133200.00	-3015647.00
EISU	9214.00	0.00	9214.00	0.00	9214.00
Shop room to TSC	-100735.00	0.00	-100735.00	0.00	-100735.00
10TH FC	2553405.00	0.00	2553405.00	0.00	2553405.00
Non-residential building	1679134.00	9489000.00	11168134.00	0.00	11168134.00
Election	600590.00	323000.00	923590.00	314500.00	609090.00

JAMABABA	131000.00	0.00	131000.00	0.00	131000.00
Untied Fund	-5500.00	0.00	-5500.00	0.00	-5500.00
BSY	9397.00	0.00	9397.00	0.00	9397.00
Const. of Bus stop	107634.00	0.00	107634.00	0.00	107634.00
FCR/NFCR/SRC	152108.00	0.00	152108.00	0.00	152108.00
NSDP	-723098.00	0.00	-723098.00	0.00	-723098.00
11TH F.C	10420.00	0.00	10420.00	0.00	10420.00
Mush room Training	41000.00	0.00	41000.00	0.00	41000.00
VAMBAY	1000.00	0.00	1000.00	0.00	1000.00
HSDP	-429381.00	0.00	-429381.00	0.00	-429381.00
UBS	411000.00	0.00	411000.00	0.00	411000.00
Dev. Park and Greenery	3651846.00	0.00	3651846.00	939572.00	2712274.00
Local Festival Grant	350000.00	0.00	350000.00	0.00	350000.00
Matching contribution	104000.00	0.00	104000.00	0.00	104000.00
Water Bodies	2257375.00	0.00	2257375.00	0.00	2257375.00
Various Dev. Grants	680891.00	0.00	680891.00	0.00	680891.00
MV Tax	10794942.00	6066000.00	16860942.00	4550605.00	12310337.00
Street light Maintenance	-297274.00	0.00	-297274.00	0.00	-297274.00
SLUM house survey	23085.00	0.00	23085.00	0.00	23085.00
13th FC.(Inc. SWM)	12246659.00	0.00	12246659.00	7065410.00	5181249.00
Devolution fund	43863478.00	27840000.00	71703478.00	8145141.00	63558337.00
Dev. Of fund of Capital Nature	0.00	0.00	0.00	0.00	0.00
NULM	1389520.00	625680.00	2015200.00	0.00	2015200.00
cont. of CC Road	2433831.00	0.00	2433831.00	0.00	2433831.00
Incentive for Urban Services	149000.00	0.00	149000.00	0.00	149000.00
Harish Chandra Sahayata Yojana	53000.00	0.00	53000.00	0.00	53000.00
Peetha	200000.00	0.00	200000.00	0.00	200000.00
Capacity Dev. (Salary of con Mis.)	278540.00	0.00	278540.00	0.00	278540.00
Manual Scaveny of Grant	15000.00	0.00	15000.00	0.00	15000.00

Arrear Pension	36027277.00	0.00	36027277.00	0.00	36027277.00
Non-LFS pension	1000000.00	0.00	1000000.00	0.00	1000000.00
14th F.C	32194060.00	2326344.00	34520404.00	16506162.00	18014242.00
15th F.C	0.00	96156000.00	96156000.00	8297784.00	87858216.00
UWEI	0.00	16520000.00	16520000.00	9384965.00	7135035.00
Honararium	87781.00	0.00	87781.00	0.00	87781.00
Capital Asset	9440000.00	795000.00	10235000.00	3983808.00	6251192.00
Maintenance of capital assets	3616390.00	3612000.00	7228390.00	0.00	7228390.00
Performance grant	1774000.00	0.00	1774000.00	0.00	1774000.00
ROB	-370069.00	0.00	-370069.00	0.00	-370069.00
FANI	2932146.00	0.00	2932146.00	386149.00	2545997.00
SWM	19260548.00	0.00	19260548.00	0.00	19260548.00
Covid-19	3350000.00	18119086.00	21469086.00	18366135.00	3102951.00
UNNATI	3266943.00	14396919.00	17663862.00	6992715.00	10671147.00
SBM	41189970.00	3747200.00	44937170.00	3983851.00	40953319.00
Biju Yuva Bahini	171170.00	0.00	171170.00	0.00	171170.00
TOTAL	285691383.50	268834126.00	554525509.50	164712621.00	389812888.50

Para-9.2 Year wise Break up of Outstanding Grants:-

The grant register for the financial year has not been maintained by this Municipality. Besides, there is no clear reflection of grant received and utilized during the financial year 2020-21 in the Cash book. The Local authority was failed to produce the year wise and scheme wise break up of outstanding grants as on 31.03.2021. However, basing on the facts and figure from the records & registers available and previous audit report, the year wise break up of outstanding grant is worked out and given below:-

Year	Amount
Prior to 2016-17	78286635.50
2016-17	30651171.00
2017-18	54693040.00
2018-19	9081119.00
2019-20	65879662.00
2020-21	151221261.00
Total	389812888.50

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) if 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.

In view of the above table it is clear that Govt. Grants amounting to Rs.**389812888.50** is pending for utilization as on 31.03.2021 and also it would be seen that the percentage of utilization of grants to that of amount available during the year 2020-21 comes to 29.70% which reveals low spending efficiency in execution of different schemes and also defeats the very purpose of the grant for which these have been sanctioned. The ultimate motto of the Govt. could not be fulfilled due to low spending of grant.

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 O.G.F.R 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 1st. April '2020, a huge amount of unspent balances of Rs **285691383.50** 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. **285691383.50**, an amount of Rs.**47099756.00** 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 carefully in future.

During Exit Conference the local authority is suggested to utilise all pending grants and produce to next audit.

PARA: 10 UTILISATION CERTIFICATE

Jatni Municipality - 2020-2021

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	01-04-2020	813941716.00	164712621.00	978654337.00	14149889.00	31-03-2021	964504448.00	
	GRAND TOTAL	813941716.00	164712621.00	978654337.00	14149889.00		964504448.00	

Comments :

Para-10.1 Details of U.C. submitted during the financial year 2020-21

The details of U.C. submitted during the financial year 2020-21 are furnished below:

STATEMENT SHOWING DETAILS OF U.C. SUBMITTED DURING THE FINANCIAL YEAR 2020-21

Sl.No	Letter No./Date	To Whom submitted	Amount of U.C submitted	Name of the Scheme	The year to which it relates
1	360/DUDA/06.08.20	Revenue Disaster Management Deptt., Odisha	231207.00	COVID-19 grant for fooding expenditure	2020-21
2	360/DUDA/06.08.20	Revenue Disaster Management Deptt., Odisha	41287.00	COVID-19 grant for Bed sheet pillow cover	2020-21
3	360/DUDA/06.08.20	Revenue Disaster Management Deptt., Odisha	41287.00	COVID-19 grant for Personal hygiene Kit	2020-21
4	360/DUDA/06.08.20	Revenue Disaster Management Deptt., Odisha	118571.00	COVID-19 grant for Cleaning, security and sanitation towards arrangement and function	2020-21
5	377/DUDA/dt.07.08.20	Revenue Disaster Management Deptt., Odisha	95000.00	COVID-19 grant for feeding of stray animal	2020-21
6	377/DUDA/dt.07.08.20	Revenue Disaster Management Deptt., Odisha	90000.00	COVID-19 grant for feeding of stray animal	2020-21
7	377/DUDA/dt.07.08.20	Revenue Disaster Management Deptt., Odisha	176000.00	COVID-19 grant for incentive to the quarantined person	2020-21
8	377/DUDA/dt.07.08.20	Revenue Disaster Management Deptt., Odisha	714000.00	COVID-19 grant for financial assistance to street vendor.	2020-21
9	14/DUDA/dt.17.01.21	FA cum additional secretary to Govt of Odisha	788197.00	FANI grant for derbies cleaning	2019-20
10	1275/SUDA/dt.01.03.21	FA cum additional	230000.00	COVID-19 grant for financial	2020-21

		secretary to Govt of Odisha		assistance COMMUNITY BASED .	
11	1426/SUDA/dt.01 .03.21	FA cum additional secretary to Govt of Odisha	12000.00	COVID-19 grant for Quarantine	2020-21
12	2076/DUDA/dt. 31.03.21	Deputy Secretary to Govt, HUD Department	2180061.00	FANI grant for Repair and restoration.	2019-20
13	2076/DUDA/dt. 31.03.21	Deputy Secretary to Govt, HUD Department	11803.00	FANI grant for debris cleaning	2019-20
14	109/DUDA/dt01.0 3.2021	HUD Deptt Govt of Odisha	8122701.00	SWM grant	2019-20
15	306/DUDA/dt.30. 06.20	HUD Deptt Govt of Odisha	1297775.00	SWM grant	2019-20
Total			14149889.00		

Para-10.2 Year-wise break up Outstanding utilization Certificates:

Basing on the fact and figure given in the last AR and UC submitted during this financial year the year-wise break up of U.C.s are furnished under:

Year	Amount
Prior to 2014-15	218741474.00
2014-15	20047268.00
2015-16	42720241.00
2016-17	74801443.00
2017-18	140028200.00
2018-19	154279279.00
2019-20	151711471.00
2020-21	162175072.00
Total	964504448.00

10.3 Non Submission of U.C 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 30th June of the subsequent year to the funding agency as well as 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 GOI and cut is imposed on the grant amount accordingly on its non-submission/delay in submission. 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. 964504448.00 as on 31.03.2021 very alarming and defeats the very purpose of Govt. policy & planning and speaks about the improper management of manpower in Municipality level during 2020-21 & lack of supervision of local authority. Non-submission of U.C in time contravenes the Rule-59 of P.S.A..P Rules 2002. Thus the local authority is advised to take necessary steps for timely submission of UC.

During Exit Conference the local authority is suggested to clear all the pending U.C.s as soon as possible

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - Amount collected through Money receipt neither taken to DCR nor deposited in Municipality account.(ASOP-37)

During scrutiny of money receipt, it is noticed that an amount of Rs. **1000.00** was collected towards fees for U/S 307 which has neither taken to DCR nor deposited in Municipality fund.

It is asked through objection memo to recovered from the employee who had collected the amount and not deposited in Municipality fund.

Details of collection are given under:-

S/No	Name & designation of the Employee	Mr. No	Amount
1	Jay Krishna Das, DLR	95601-95700/ (100No'sX@Rs. 5.00)	500.00
2		98701-98800 (100No'sX@Rs. 5.00)	500.00
		Total	1000.00

In response to audit objection Memo, the tax collector, Jay Krishna Das, DLR reflected the above recovery amount in DCR vide page No-21 to 24 on dt 25.01.22 and the same was verified in audit.

The recovered amount was taken to Cash book vide page No- 192/Dt. 25.01.2022 and deposited in Federal bank bearing A/C No-20010100047476 on Dt. 29.01.2022 and was produced during exit conference.

Verified the deposit amount. Hence, the para was dropped. The local authority is suggested to charge interest form the person who has illegally retained money outside the the municipal fund.

11.2 - Less amount taken to DCR than the amount actually collected. (AOSP-38-40)

During scrutiny of money receipt, it is noticed that an amount of Rs.**19138.00** was collected towards fees for U/S 307 where as Rs.**18477.00** taken to DCR. As such Rs. **661.00** less taken to DCR **was brought to the notice of the local authority through issue of POM to recover the amount from the persons responsible for such lapses.**

Details of collection are given under:-

S/No	Name & designation of the Employee	DCR	Mr No & Date	Amount Collected	Amount taken in DCR	Less Amount taken in DCR
1	Manmohan Rout, DLR	U/S-307	81061-81090 dt. 04.11.20	580.00	570.00	10.00

		U/S-307	84325-84410 dt. 18.12.20	1320.00	1270.00	50.00
		U/S-307	84401-84458 dt. 23.12.20	655.00	615.00	40.00
		U/S-307	844781-84500 dt. 24.12.20	260.00	220.00	40.00
		U/S-307	85322-85336 dt 04.01.21	600.00	555.00	45.00
		U/S-307	85384-85395 dt. 07.01.21	295.00	275.00	20.00
		U/S-307	85497-85525 dt. 13.01.21	460.00	450.00	10.00
		U/S-307	85526-85556 dt. 15.01.21	580.00	550.00	30.00
		U/S-307	88601-88700 dt. 18.03.21	1080.00	1055.00	25.00
		U/S-307	86174-86200 dt 07.12.20	370.00	360.00	10.00
		U/S-307	87941-87973 dt.03.03.21	475.00	455.00	20.00
		U/S-307	86810-86835 dt. 11.02.21	360.00	300.00	60.00
		U/S-307	86216-86249 dt. 01.01.21	680.00	675.00	5.00
		U/S-307	86622-86654 dt. 05.02.21	460.00	440.00	20.00
		Total		8175.00	7790.00	385.00
2	Santosh Kumar Dash (DLR)	U/S-307	8630-86400 dt. 25.01.21	605.00	550.00	55.00
		U/S-307	86901-86946 dt. 05.02.21	260.00	255.00	5.00
		Total		865.00	805.00	60.00
3	Bharati Bhusan Mishra (ATC)	Page No-20	3920-3928 dt. 04.11.20	4167.00	4067.00	100.00
		Page No-20	3929-3934 dt. 05.11.20	2003.00	1903.00	100.00
		Page No-26	7538-7546 dt. 05.02.21	3928.00	3912.00	16.00
		Total		10098.00	9882.00	216.00
		Grant Total (1+2+3)		19138.00	18477.00	661.00

In response to the audit objection Memo the local authority effected the recovery of Rs. 661.00 at the instance of audit as detailed below:-

Srl.No	Name & designation of Employee	MR.No /Date	Amount Recovered
1.	Manamohan Rout, DLR	11110 /16.02.22	385.00
2.	Santosh Kumar Dash, DLR	11111/16.02.22	60.00
3.	Bharati Bhusan Mishra, ATC	11135/08.04.22	216.00
Total			661.00

Out of the total recovery amount Rs. 661.00, an amount of Rs. 445.00 (385.00+60.00) was taken to cash book on 16.02.22 vide page No- 205 and the same was deposited in Federal Bank A/c-No-20010100047476 on 19.02.2022.

All the information given above are duly verified in audit. Hence, an amount of Rs. 445.00 is dropped out of the total recovery amount Rs. 661.00.

Rs.216.00 has been deposited vide MR No. 11135/8.4.22 from Bharati Bhusana Mishra, ATC .

The recovered amount was taken to Cash book vide page No-25/dt.09.05.2022 and deposited in Federal bank bearing A/C No-20010100047476 on Dt. 10.05.2022 and was produced during exit conference.

Verified the deposit amount. Hence, the para was dropped. The local authority is suggested to charge interest form the person who has illegally retained money outside the the municipal fund.

11.3 - Amount collected through Money receipt neither taken to DCR nor deposited in Municipality account AOSP-41

During scrutiny of money receipt, it is noticed that an amount of Rs. **3102.00** was collected towards fees for Service Tax which has neither taken to DCR nor deposited in Municipality fund.

Details of collection are given under:-

Name & designation of the employee-Bharati Bhusan Mishra, ATC		
S/No	Mr No & Date	Amount
1	7547 dt. 04.02.21	774
2	7548 dt. 04.02.21	714
3	7549 dt. 04.02.21	114
4	7550 dt. 04.02.21	500
5	7551 dt. 04.02.21	500
6	7552 dt. 04.02.21	500
Total		3102.00

In response to audit objection memo the local authority effected the recovery of Rs. 3102.00 at the instance of audit vide M.R. No-11134/ Dt. 08.04.22 from Bharati Bhusan Mishra, ATC which was verified in audit.

The recovered amount was taken to Cash book vide page No- 25/Dt. 9.05.2022 and deposited in Federal bank bearing A/C No-20010100047476 on Dt. 10.05.2022 and was produced during exit conference.

Verified the deposit amount. Hence, the para was dropped. The local authority is suggested to charge interest form the person who has illegally retained money outside the the municipal fund.

11.4 - Amount collected through Money receipt which is taken to DCR but not deposited in Municipality account-AOSP-42

During scrutiny of money receipt, it is noticed that an amount of Rs. **2220.00** was collected towards fees for Service Tax which is taken to DCR but the same not deposited in Municipality fund.

Details of collection are given under:-

Name & designation of the employee-Bharati Bhusan Mishra, ATC				
S/No	Mr No & Date	Amount taken to DCR	Deposited	Recovery
1	8501 dt.22.02.2021	540.00	0.00	540.00
2	8502 dt.22.02.2021	600.00	0.00	600.00
3	8503 dt.23.02.2021	1080.00		1080.00
Total				2220.00

In response to audit objection memo the local authority effected the recovery of Rs. 2220.00 at the instance of audit vide M.R. No-11133/ Dt. 08.04.22 from Bharati Bhusan Mishra, ATC which was verified in audit.

The recovered amount was taken to Cash book vide page No- 25/09.05.2022 and deposited in Federal bank bearing A/C No-20010100047476 on Dt. 10.05.2022 and was produced during exit conference.

Verified the deposit amount. Hence, the para was dropped. The local authority is suggested to charge interest form the person who has illegally retained money outside the the municipal fund.

11.5 - Amount collected through Money receipt neither taken to DCR nor deposited in Municipality account.-AOSP-75

During scrutiny of money receipt, it is noticed that an amount of Rs. **290.00** was collected towards fees for Sevice Tax which has neither taken to DCR nor deposited in Municipality fund.

Details of collection are given under:-

Santosh Kumar Dash (DLR)			
S/No	MRNo & Date	Particulars	Amount
1	134696-134698/dt.01.10.20	03No'sX@Rs.30.00	90.00
2	135214-135223/dt.18.12.20	10No'sX@Rs.20.00	200.00
Total			290.00

In response to audit objection Memo the local authority effected the recovery of Rs. 290.00 at the instance of audit vide M.R. No-11115/Dt. 03.03.2022 from Santosh Kumar Dash, DLR. The recovery amount has been taken to Cash book on 03.03.22 vide page No-211 and deposited the same in Federal Bank bearing A/c No-20010100047476 on 04.03.2022 which are checked in audit.

All the information given above were duly verified in audit. Hence, the para is dropped.

The local authority is suggested to charge interest form the person who has illegally retained money outside the the municipal fund.

11.6 - Less amount taken to DCR than the amount actually collected-AOSP-76

During scrutiny of money receipt, it is noticed that an amount of Rs.**40400.00** was collected towards fees for U/S 307 where as Rs.**40200.00** taken to DCR. As such Rs. **200.00** has less taken to DCR.

Details of collection are given under:-

S/No	Name & designation of the Employee	Head	MR No & Date	Amount Collected	Amount taken in DCR	Less Amount taken in DCR
	Rohini Kanta Mardharaj, DLR	U/S-290	9367-9400/ 15.03.21	34000.00	33900.00	100.00
		U/S-290	9591-9600/ 24.03.21	6400.00	6300.00	100.00
Total				40400.00	40200.00	200.00

In response to audit objection Memo the local authority effected the recovery of Rs. 200.00 at the instance of audit vide M.R. No-11116/Dt. 03.03.2022 from Rohin Kanta Mardaraj, DLR. The recovery amount has been taken to Cash book on 03.03.22 vide page No-211 and deposited the same in Federal Bank bearing A/c No-20010100047476 on 04.03.2022 which are checked in audit.

The above all the information are duly verified in audit .Hence, the para is dropped. The local authority is suggested to charge interest form the person who has illegally retained money outside the the municipal fund.

11.7 - Less amount taken to DCR than the amount actually collected-AOSP-80

During scrutiny of money receipt, it is noticed that an amount of Rs.**13276.00** was collected towards fees for service tax where as Rs.**12860.00** taken to DCR. As such Rs. **416.00**has less taken to DCR.

Details of collections are given under:-

S/No	Name & designation of the Employee	DCR Page No (Service/Holding Tax)	M.R No & Date	Amount Collected	Amount taken in DCR	Less Amount taken in DCR
1.	Dharmendra Satpathy, OTC	57, (Holding Tax)	32656-32666 dt. 11.01.20	13276.00	12860.00	416.00
Total				13276.00	12860.00	416.00

In response to audit objection Memo the local authority effected the recovery of Rs. 416.00 at the instance of audit vide M.R. No-11124/Dt. 05.04.22 from Dharmendra Satpathy, OTC which was verified in audit.

The recovered amount was taken to Cash book vide page No- 02 and deposited in Federal bank bearing A/C No-20010100047476 on Dt. 08.04.2022 and was produced during exit conference. Verified the deposit amount. Hence, the para was dropped. The local authority is suggested to charge interest form the person who has illegally retained money outside the the municipal fund.

11.8 -

11.9 -

11.10 -

11.11 -

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

12.1 - LOSS OF STOCK & STORE

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

PARA: 13 **AUDIT OF RECEIPTS**

13.1 - AUDIT OF RECEIPTS - DCB Position of different Taxes for the year 2020-21:-

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-69) 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 2020-21.In response to this , the local authority produced the abstract position. of different taxes which was uploaded in this report. The local authority failed to produce the holding wise detailed position of DCB. Hence the local authority is advised to prepare a DCB register in proper format as per provision of the Rules.

The demand , collection and balance position of different taxes for the year 2020-21 is furnished below.

STATEMENT SHOWING THE DEMAND/COLLECTION AND BALANCE OF HOLDING TAX/WATER TAX, LIGHTING TAX/SERVICE TAX OF THE JATNI MUNICIPAL COUNCIL FOR THE YEAR 2020-21:-

Nature of Tax	Demand			Collection			Balance		
	Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
Holding Tax	4548477.00	3230631.00	7779108.00	1234023.00	1871236.00	3105259.00	3314454.00	1359395.00	4673849.00
Lighting Tax	5612482.00	3308842.00	8921324.00	1235428.00	1893412.00	3128840.00	4377054.00	1415430.00	5792484.00
Water Tax	2008520.00	2485657.00	4494177.00	926042.00	1381605.00	2307647.00	1082478.00	1104052.00	2186530.00
Service Tax	1640928.00	1440844.00	3081772.00	617361.00	841023.00	1458384.00	1023567.00	599821.00	1623388.00
Total	13810407.00	10465974.00	24276381.00	4012854.00	5987276.00	10000130.00	9797553.00	4478698.00	14276251.00

% OF COLLECTION OF TAXES IN RESPECT OF JATNI MUNICIPALITY FOR 2020-21:-

Nature of Tax	Total Demand	Total Collection	% of Collection
Holding Tax	7779108	3105259	39.91
Lighting Tax	8921324	3128840	35.07
Water Tax	4494177	2307647	51.35
Service Tax	3081772	1458384	47.33
TOTAL	24276381	10000130	41.2

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 - New Assessment of Tax and revaluation of Holdings during the financial year 2020-21-AOSP-69-73

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 Light Tax during the period under audit has been made at the same rate as was fixed earlier in 2005-06. No fresh assessment of taxes was held despite enhancement land value was effective and letter to this effect issued from H & UD Department vide Lr. No-576/12.11.2020. The details of present status of Holding as provided by the local authority as per audit objection memo is given below.

No. of Holding as on 01.04.2020	6408nos.
No. of Holdings as on 31.03.2021	6408 nos,
No. of New holdings during the period under audit	Nil
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.

During Exit conference the Local Authority replied that the matter is under process. The new valuation on the basis of fresh B.M.V will be levied on holdings in accordance with State Valuation Organisation and passing the same in the council.

The local authority is suggested to take effective steps in this regard to achieve a sound financial strength

13.3 - Year wise break up of outstanding taxes:-AOSP-69-73

The registers of arrear demand of taxes have not been maintained properly. This fact was repeatedly brought to the notice of the local authority in last audit as well as previous audit. But no response from the local authority shown in this regard. However an abstract figure of year wise break up has been furnished with reply by the local authority in response to POM No-19.18.02.2022. The break position supplied by local authority is inadmissible to audit due to lack of supporting evidence of register of arrear demand and collection.

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 the DCB position for the year 2020-21 the year wise break up of outstanding taxes is furnished below.

Year	Amount
Upto 2019-20	9797553.00
2020-21	4478698.00
Total	14276251.00

During Exit Conference the Local Authority assured to produce the DCB with year wise break up in next audit.

13.4 - Failure to collect total arrear tax amounting to Rs.9797553.00 as on 31.03.21

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-585956/AR/2020-21-Bhubaneswar** & the DCB figure produced by the local authority, it was ascertained that arrears to the tune of **Rs. 9797553.00** are remaining uncollected from years together as detailed below.

Year	Demand			Collection			Balance		
	Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
2020-21	13810407.00	10465974.00	24276381.00	4012854.00	5987276.00	10000130.00	9797553.00	4478698.00	14276251.00

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-69-73) 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. Certificate case under OPDR act has already been lodged against the defaulter parties. The audit also checked case file of NISER and RAILWAY, two defaulter parties for which detailed information given in Para-13.8 and 13.9. The local authority suggested to collect the arrear dues of taxes from the parties other than the above two parties against to which certified case lodged. Till collection of aforesaid arrear dues, the amount of Rs. **9797553.00 is kept under objection.**

During Exit Conference the Local authority replied that Step has already been taken for the realisation of arrear taxes. Notices are issued and certificate cases are filed against the defaulters.

Hence, the para stands and till the realisation the amount was kept under objection.

13.5 - DCB of Rent, Fees and other income (Under section-295)-AOSP-93

U/S 295 SHOP ROOMS ALLOTIES OF JATANI MUNICIPALITY FOR THE PERIOD 2020-21										
Sl.No.	Name of the Owner	Shop No.	Area Name	Arrear Amount Due (in Rs)	Current Amount due (in Rs.)	Total	Collection amount (Arrear) (in Rs.)	Collection Amount (Current)	Total Collection	Balance
1	Sri Sanjeeb Kumar Parida	98	JMC CHHAK	0.00	10032.00	10032.00	0.00	4000.00	4000.00	6032.00
2	Smt. Sandhya Rani Mohapatra	99	JMC CHHAK	0.00	10032.00	10032.00	0.00	4344.00	4344.00	5688.00
3	Sri Anil Kumar Ray	100	JMC CHHAK	1380.00	10032.00	11412.00	1380.00	4000.00	5380.00	6032.00
4	Smt. Tikan	106	HARIBHAINA	0.00	11748.00	11748.00	0.00	11748.00	11748.00	0.00

	Sahoo		CHHAK								
5	Sri Harmohan Chottray	107	HARIBHAINACHHAK	0.00	11748.00	11748.00	0.00	11748.00	11748.00	0.00	
6	Smt. Basanti Rath	108	HARIBHAINACHHAK	0.00	11748.00	11748.00	0.00	11748.00	11748.00	0.00	
7	Sri Sanjay Jagadev	109	HARIBHAINACHHAK	0.00	11748.00	11748.00	0.00	11748.00	11748.00	0.00	
8	Smt. Laxmipriya Sahoo	110	HARIBHAINACHHAK	0.00	11748.00	11748.00	0.00	11748.00	11748.00	0.00	
9	Sri Satyabadi Pradhan	111	HARIBHAINACHHAK	30480.00	11748.00	42228.00	0.00	0.00	0.00	42228.00	
10	Sri Laxmidhar Das	112	HARIBHAINACHHAK	0.00	11748.00	11748.00	0.00	11748.00	11748.00	0.00	
11	Sri Debaraj Champati	113	HARIBHAINACHHAK	71899.00	11748.00	83647.00	0.00	0.00	0.00	83647.00	
12	Smt. Manjula Pahadasingh	114	THANA CHHAK	0.00	11748.00	11748.00	0.00	11748.00	11748.00	0.00	
13	Sri Biswanath Sathua	115	THANA CHHAK	0.00	11748.00	11748.00	0.00	11748.00	11748.00	0.00	
14	Smt. Truoti Mohanty	116	THANA CHHAK	34662.00	11748.00	46410.00	0.00	0.00	0.00	46410.00	
15	Sri Sunil Kumar Mohanty	117	THANA CHHAK	764.00	11748.00	12512.00	764.00	8811.00	9575.00	2937.00	
16	Sri Kshetrabasi Sahoo	118	THANA CHHAK	55115.00	11748.00	66863.00	0.00	0.00	0.00	66863.00	

17	Sri Balaram Samant a ray	119	THANA CHHAK	31088.00	11748.00	42836.00	0.00	0.00	0.00	42836.00	
18	Sri Hara prasad Nayak	120	THANA CHHAK	0.00	11748.00	11748.00	0.00	0.00	0.00	11748.00	
19	Jhahara Begum	121	THANA CHHAK	4584.00	11748.00	16332.00	2000.00	0.00	2000.00	14332.00	
20	Isack Khan	122	THANA CHHAK	7640.00	4584.00	12224.00			0.00	12224.00	
21	B.Sirnib a s Rao	123	THANA CHHAK	0.00	11748.00	11748.00	0.00	8811.00	8811.00	2937.00	
22	G.Amm a jee	124	THANA CHHAK	0.00	11748.00	11748.00	0.00	3916.00	3916.00	7832.00	
23	Sri Sudarsa n Jena	125	THANA CHHAK	0.00	11748.00	11748.00	0.00	0.00	0.00	11748.00	
24	B.Durga Prasad Ray Samant	126	THANA CHHAK	8816.00	6384.00	15200.00	7500.00	0.00	7500.00	7700.00	
25	Sri Debasis Mohant y	127	THANA CHHAK	0.00	11748.00	11748.00	0.00	0.00	0.00	11748.00	
26	Sri Banama li Pradha n	128	THANA CHHAK	0.00	10032.00	10032.00	0.00	1672.00	1672.00	8360.00	
27	D.Nani	129	THANA CHHAK	0.00	10032.00	10032.00	0.00	3344.00	3344.00	6688.00	
28	Sri Siba Sankar Panigra h i	136	SADAR R	222.00	5052.00	5274.00	222.00	0.00	222.00	5052.00	
29	Sri Adweita Sundar Ray	137	SADAR R PATEL MARG	148.00	5052.00	5200.00	148.00	0.00	148.00	5052.00	
30	Sri Ra Kishore Mohapa t ra	138	SADAR R PATEL MARG	0.00	5052.00	5052.00	0.00	0.00	0.00	5052.00	
31	D. L. Na rasingh am	139	SADAR R PATEL MARG	0.00	5052.00	5052.00	0.00	0.00	0.00	5052.00	

32	Sri Ajay Kumar Mohanty	140	SADAR R PATEL MARG	0.00	5052.00	5052.00	0.00	0.00	0.00	5052.00	
33	Sri Ananta Behera	141	SADAR R PATEL MARG	370.00	5052.00	5422.00	0.00	0.00	0.00	5422.00	
34	Sri Basudev Martha	145	HARIBHAINACHHAK	0.00	11352.00	11352.00	0.00	11352.00	11352.00	0.00	
35	Sm.t Parbati Dei	146	HATA BAZAR	0.00	11352.00	11352.00	0.00	0.00	0.00	11352.00	
36	S.Anjana Kumari	147	HATA BAZAR	0.00	11352.00	11352.00	0.00	0.00	0.00	11352.00	
37	Sri Sameer Ranjan Pattanai k	TH/1	TOWN HALL	0.00	13008.00	13008.00	0.00	0.00	0.00	13008.00	
38	B.Ranindra Kumar Ray	TH/2	TOWN HALL	0.00	13008.00	13008.00	0.00	0.00	0.00	13008.00	
39	Smt. Ba uayanti Bala Sahoo	TH/3	TOWN HALL	0.00	13008.00	13008.00	0.00	0.00	0.00	13008.00	
40	Sri Bikram Keshari Routray	TH/4	TOWN HALL	0.00	13008.00	13008.00	0.00	0.00	0.00	13008.00	
41	Smt. Pabitra Routray	TH/5	TOWN HALL	0.00	13008.00	13008.00	0.00	0.00	0.00	13008.00	
42	Smt. Sarojini Bhuyan	TH/6	TOWN HALL	999.00	13008.00	14007.00	999.00	0.00	999.00	13008.00	
43	Sri Sud arsan Swain	TH/7	TOWN HALL	999.00	13008.00	14007.00	999.00	0.00	999.00	13008.00	
44	Smt. Tanu Behera	BS/1	NEW BUS STAND	0.00	9348.00	9348.00	0.00	9348.00	9348.00	0.00	
45	Sri Khirod Kumar	BS/2	NEW BUS STAND	0.00	9348.00	9348.00	0.00	9348.00	9348.00	0.00	

	Sahoo										
46	Sri Sama rendra Sahoo	BS/3	NEW BUS STAND	0.00	9348.00	9348.00	0.00	9348.00	9348.00	0.00	
47	Smt. Pr amlata Bihari	BS/4	NEW BUS STAND	0.00	9348.00	9348.00	0.00	9348.00	9348.00	0.00	
48	Smt. Santilat a Mohant y	BS/5	NEWBU S STAND	1314.00	9348.00	10662.00	1314.00	8034.00	9348.00	1314.00	
49	Smt. Sitarani Sahoo	BS/6	NEW BUS STAND	0.00	9348.00	9348.00	0.00	9348.00	9348.00	0.00	
50	Sri Surya Kanta Behera	BS/7	NEW BUS STAND	24380.00	9348.00	33728.00	0.00	0.00	0.00	33728.00	
51	Smt. Parimita Mishra	BS/8	NEW BUS STAND	15711.00	9348.00	25059.00	0.00	0.00	0.00	25059.00	
52	Mukund a Madhab Jena	RS/1	HATA BAZAR	0.00	6804.00	6804.00	0.00	0.00	0.00	6804.00	
53	Jogendr a Jena	RS/2	HATA BAZAR	363.00	6804.00	7167.00	363.00	0.00	363.00	6804.00	
54	G.Aruna	RS/3	HATA BAZAR	0.00	6804.00	6804.00	0.00	3969.00	3969.00	2835.00	
55	Gunani dhi Jena	RS/4	HATA BAZAR	0.00	6804.00	6804.00	0.00	0.00	0.00	6804.00	
56	G.G. Laxmi	RS/5	HATA BAZAR	0.00	6804.00	6804.00	0.00	3969.00	3969.00	2835.00	
			TOTAL	290934.00	560316.00	851250.00	15689.00	206946.00	222635.00	628615.00	

U/S 295 SHOP ROOMS (SELF FINANCING) ALLOTIES OF JATANI MUNICIPALITY for the period 2020-21

Sl.No.	Name of the Owner	Shop No.	Area Name	Arrear Amount (in Rs)	Fixed Rent Amount (in Rs.)	Total	Collecti on amount (Arrear) (in Rs.)	Collecti on Amount (Current) (in Rs.)	Adjust Amount	Total C ollectio n	Balanc e
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1	Arjunba liarsingh	SF/1	HATA BAZAR	0.00	7416.00	7416.00	0.00	3708.00	3708.00	7416.00	0.00
2	Gangad har Sethi	SF/2	HATA BAZAR	0.00	7416.00	7416.00	0.00	0.00	0.00	0.00	7416.00
3	Basude v Bastia	SF/3	HATA BAZAR	0.00	7416.00	7416.00	0.00	0.00	0.00	0.00	7416.00
4	Rabindr a Sunda ray	SF/4	HATA BAZAR	0.00	7416.00	7416.00	0.00	0.00	0.00	0.00	7416.00
5	B.Venk et Rao	SF/5	HATA BAZAR	0.00	7416.00	7416.00	0.00	0.00	0.00	0.00	7416.00
6	Bishnu Prasad Jena	SF/6	HATA BAZAR	0.00	7416.00	7416.00	0.00	0.00	0.00	0.00	7416.00
7	D. Male swari	SF/7	HATA BAZAR	0.00	7416.00	7416.00	0.00	0.00	0.00	0.00	7416.00
8	Parsura m Bastia	SF/8	HATA BAZAR	0.00	7416.00	7416.00	0.00	0.00	0.00	0.00	7416.00
9	Pritilata Sen	SF/9	HATA BAZAR	0.00	7416.00	7416.00	0.00	0.00	0.00	0.00	7416.00
10	Dharani Dhar Jena	SF/10	HATA BAZAR	0.00	7416.00	7416.00	0.00	0.00	0.00	0.00	7416.00
11	Sudhak ar Jena	SF/11	HATA BAZAR	0.00	7416.00	7416.00	0.00	0.00	0.00	0.00	7416.00
12	Sushree Samita Jena	SF/12	HATA BAZAR	0.00	7416.00	7416.00	0.00	0.00	0.00	0.00	7416.00
	Total:-			0.00	88992.0	88992.0	0.00	3708.00	3708.00	7416.00	81576.0
					0	0					0

In view of the above table, it is found that the total shop rent amounting to Rs. 81576.00(including 50% of its adjustment value) is outstanding and excluding its adjustment value Rs. 40788.00 from the gross value Rs. 40788.00 has not been collected from the lease holders of self financing shops. Thus, the total amount of Rs. 669403.00 (Rs. 628615.00 + Rs. Rs. 40788.00) has not been collected from the lease holders, out of which arrear rent amounting to Rs. 275245.00 was suggested for recovery in the previous Audit report. The rest shop rent amounting to Rs. 394158.00 (Rs. 669403.00 – Rs. 275245.00) will come under surcharge action during the financial year 2020-21. No action has been initiated against the default lease holders by the rent section or the E.O. So it was clearly established that due to negligence of shop rent collector, DA(in-charge of), Revenue section and Executive Officer, the said amount could not be collected. So the outstanding shop rent of Rs. 669403.00 is treated as loss to the Municipality fund out of which Rs. 394158.00 is suggested for recovery from the officer assigned with the work in case of non-collection of the same from the lease holder as detailed below.

During Exit conference the Local authority replied that Steps will be taken to realise the amount from defaulters. Thus, the objection raised in audit stands on its own merit.

Responsible Person for this paragraph

SIno	Name	Designation	Adress	Amount(In Rs:)
1	SHRI DILLIP KUMAR MOHANTY	Executive Officer	EXECUTIVE OFFICER, BARGARH MUNICIPALITY, BARGARH	131386
2	Sri Niranjan Sundaray	OTC	At-Mahatabnagar. Kudiary, P.O-Jatni, Dist-Khorda	131386
3	Sri Trilochan Samantaray	Junior Assistant	At-PO-Mendhasal, P.S. Chandaka, Dist-Khorda	131386

13.6 - Regarding new assessment / revaluation of holding in respect of Konark Institute of Science and Technology-
Tax collected from commercial holding not adhering to present land value

On scrutiny of the DCB of the commercial holding for the financial year 2020-21 with reference to concerned file it is found that the present valuation of commercial holding has been assessed on the basis of data sheet of Interim Assessment of Jatni Municipal Council for the financial year 2010-11 and which was based on the valuation of 2005-06. The details of valuation and tax levied in respect of holding, Konark Institute of Science Technology (KIST) are furnished below :-

A.. Name of the Commercial holding- Konark Institute of Science and Technology (KIST)

Holding No-361-08.

Total built up area = 12211.49 Sqm or say 131406 Sqft.

a). Cost of total built up area = 131406 Sqft X @ Rs. 350.00/Sqft
= Rs. 45992100.00

The total area of land = 9.634 Acre

Cost of land per acre = Rs. 1000000.00

b). The total cost of land = 9.634 Acre X Rs. 1000000.00/Acre
= 9634000.00

i). Errection charges = 7.5% of total built up area
= 7.5% of Rs. 45992100.00 = Rs. 3449407.00

ii). Land charge = 5% of total land value
= 5% of Rs. 9634000.00 = Rs. 481700.00

Grand total (i + ii) = Rs. 3931107.00

Total annual value of tax = 13% of Rs. 3931107.00

= Rs. 511043.91 or say Rs. 511044.00

Demand was fixed for 2020-21 as per DCB = Rs. 542960.00

Details of DCB position of all taxes for the financial year 2020-21 are furnished below:-

Amount Collected for 2020-21:-

MR No/Date	Amount (In Rs.)
30870/18.11.2020	244377.00
33507/15.03.2021	208377.00
Total	452754.00

Name of the Holding	Demand			collection			Balance			
	KIST	Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
		0.00	542960.00	542960.00	0.00	452754.00	452754.00	0.00	90206.00	90206.00
		0	0	0	0	0	0			

If the new value of land had taken in above assessment structure, the Municipality would have earned more tax revenue which are illustrated as under:-As per of letter of H & UD Department communicated vide Lr. No-576/12.11.2020, the value of land has been fixed at Rs. 4000000.00/Acre for Jatni Municipal Council area as 3rd order locality. In this regard new assessment has not been prepared before collecting taxes from commercial holdings.

a). Cost of total built up area= Rs. 45992100.00

Cost of land per acre = Rs. 4000000.00

b). The total cost of land = 9.634 Acre X Rs. 4000000.00/Acre

= Rs. 38536000.00

i). Errection charges = 7.5% of total built up area

= 7.5% of Rs. 45992100.00 = Rs. 3449407.00

ii). Land charge = 5% of total land value

= 5% of Rs. 38536000.00 = Rs. 1926800.00

Grand total (i + ii) = Rs. 5376207.00

Total annual value of tax = 13% of Rs. 5376207.00

= Rs. 698906.91 or say Rs. 698907.00

Less demand was fixed for KIST due to non-fixation and valuation of holding in due period time = Rs. 698907.00
– Rs. 592960.00

= Rs. 105947.00

Regarding non-fixation and re-valuation of holding, the local authority replied that the valuation of holding tax has been made by the valuation organisation during the year 2019-20 based upon the valuation Rs. 1000000/- per acre. But now based on the fresh B.M.V value i.e. Rs. 4000000.00 per acre. the holding tax has already been re-assessed by the state valuation organisation during the year 2020-21. The differential amount will be collected accordingly. The local authority is advised to take immediate steps to collect the taxes from the above holdings in enhance rate from the date its effect. Till then amount of Rs. 105947.00 is kept under objection.

13.7 - Regarding new assessment / revaluation of holding in respect of Centurian Institute of Science and Technology-AOSP-71-72

Tax collected from commercial holding not adhering to present land value

On scrutiny of the DCB of the commercial holding for the financial year 2020-21 with reference to concerned file it is found that the present valuation of commercial holding has been assessed on the basis of data sheet of Interim Assessment of Jatni Municipal Council for the financial year 2010-11 and which was based on the valuation of 2005-06. The details of valuation and tax levied in respect of holding, Centurian Institute of Science Technology (CIST) are furnished below :-

A.. Name of the Commercial holding -Centurian University of Science and Technology

Total built up area = 107965 Sqft.

a). Cost of built up area

1.. Buildings = 107965 Sqft X @ Rs. 350.00/Sqft

= Rs. 37787750.00

2.. AC Sheet = 16000 Sqft X @ Rs. 250.00/Sqft

= Rs. 4000000.00

Total cost of built up area = Rs. 37787750.00 + Rs. 4000000.00

= Rs. 41787750.00

The total area of land = 34.783 Acre

Cost of land per acre = Rs. 1000000.00

b). The total cost of land = 34.783 Acre X Rs. 1000000.00/Acre

= Rs. 34783000.00

i). Errection charges = 7.5% of total built up area

= 7.5% of Rs. 41787750.00 = Rs. 3134081.00

ii). Land charge = 5% of total land value

= 5% of Rs. 34783000.00 = Rs. 1739150.00

Grand total (i + ii) = Rs. 4873231.00

Total annual value of tax = 13% of Rs. 3931107.00

= Rs. 633520.03 or say Rs. 633520.00

Demand was fixed for 2020-21 as per DCB = Rs. 536055.00

In view of the above calculation less demand was fixed than the actual demand.

Less Demand Fixed = Rs. 633520.00 – Rs. 536055.00

= Rs. 97465.00

The clarification on fixation of less demand than the actual demand was asked through POM but no reply furnished from the local authority till date. Thus, the amount of Rs. 97465.00 was kept under objection

Details of DCB position of Centurian Institute for the financial year 2020-21 are furnished below:-

Name of the Holding	Demand			collection			Balance		
	Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
CENTURIAN	536055.00	536055.00	1072110.00	0.00	0.00	0.00	536055.00	536055.00	1072110.00
	0	0					0	0	

In view of the above DCB position, no tax revenue has been collected during the financial year 2020-21 against total demand of Rs. 1072110.00 raised against the above holding. Due to such failure to collect taxes the Municipality sustained a loss of tax revenue of Rs. 1072110.00 which need be clarified to audit.

Tax collected from CIST not adhering to present land value

If the new value of land had taken in above assessment structure, more demand would have been fixed which are illustrated as under:-

a). Cost of total built up area= Rs. 41787750.00

Cost of land per acre = Rs. 4000000.00

b). The total cost of land = 34.783 Acre X Rs. 4000000.00/Acre

= Rs. 139132000.00

i). Errection charges = 7.5% of total built up area

= 7.5% of Rs. 41787750.00 = Rs. 3134081.00

ii). Land charge = 5% of total land value

= 5% of Rs. 139132000.00 = Rs. 6956600.00

Grand total (i + ii) = Rs. 10090681.00

Total annual value of tax = 13% of Rs. 10090681.00

= Rs. 1311788.53 or say Rs. 1311789.00

Less demand fixed against CIT due non-fixation of revised rate = Rs. 1311789.00 – Rs. 536055.00

= Rs. 775734.00

In response to audit objection memo for total failure in collection taxes from above all the firms, the local authority replied that despite issue of several notices and reminders, no response was received from the said organisation.

Regarding non-fixation and re-valuation of holding, the local authority replied that the valuation of holding tax has been made by the valuation organisation during the year 2019-20 based upon the valuation Rs. 1000000/- per acre. But now based on the fresh B.M.V value i.e. Rs. 4000000.00 per acre. the holding tax has already been re-assessed by the state valuation organisation during the year 2020-21. The differential amount will be collected accordingly. The local authority is advised to take immediate steps to collect the taxes from the above holdings in enhance rate from the date its effect. Till then amount of Rs. 775734.00 is kept under objection. Thus the total amount of Rs. 873199.00 (Rs. 97465.00 + Rs. 775734.00) is kept under objection.

13.8 - Non-realisation of tax from National Institute of Science and Education Research-AOSP-72-73

Name of the holding- National Institute of Science and Education Research (NISER)

Demand and collection

The DCB position of NISER is given below :-

Demand			Collection			Balance		
Arr.	Current	Total	Arr.	Current	Total	Arr.	Current	Total
3363262.0	3036597.0	6399559.0	0.00	0.00	0.00	3363262.0	3036597.0	6399559.0
0	0	0				0	0	0

The Municipality sustained a loss of tax revenue Rs. 6399559.00 due to failure in collection of taxes from the above holding.

The local authority was failed produce the details of assessment and DCB position of above holding.

In response to audit objection memo for total failure in collection taxes from above all the firms, the local authority replied that despite issue of several notices and reminders, no response was received from the said organisation. In this regard a case has been lodged under OPDR Act waiting for judgement from honorable collector and District Magistrate, Khurda. The concerned case nos and files are verified in audit.

On scrutiny of the concerned file of holding tax the following notices are found to be issued to NISER for recovery of the outstanding taxes Rs, 3363262.00. But in this regard no response was found from defaulter party.

Name of the Holding- NISER		
S.No	Letter No and Date	To whome issued
1.	1972/17.07.2020	Registration NISER Jatni
2.	2589/02.10.2020	
3.	3369/16.11.2020	

It is also requested to Hon'ble collector & certificate Officer vide this Office letter No-407/31.01.2022 to initiate certificate case against the above delinquent for recovery of holding tax which is pending for judgement.

As the matter is sub-judice , the amount of Rs. 3363262 is kept under objection till finalisation of court case.

13.9 - Non-realisation of holding tax or service charges from railway-AOSP-73

Name of the holding- Indian Railway

Demand and collection

The DCB position of Indian Railway is given below:-

Demand			Collection			Balance		
Arr.	Current	Total	Arr.	Current	Total	Arr.	Current	Total
4954768.0	363117.00	5717885.0	0.00	0.00	0.00	4954768.0	363117.00	5717885.0
0		0				0		0

The Municipality sustained a loss of tax revenue Rs. 5717885.00 due to failure in collection of taxes from the above holding.

The local authority was failed produce the details of assessment and DCB position of above holding.

In response to audit objection memo for total failure in collection taxes from above all the firms, the local authority replied that despite issue of several notices and reminders, no response was received from the said organization. In this regard a case has been lodged under OPDR Act waiting for judgement from honorable collector and District Magistrate, Khurda. The concerned case nos and files are verified in audit.

As the matter is sub-judice , the outstanding current dues amounting to rs.363117.00 is kept under objection till finalisation of court case. .

13.10 - Information on one time application/Instalation fee for installation of Telecom Tower-AOSP-103

On scrutiny of the DCB register of collection of fees for installation of Telecom Tower it is found that a sum of Rs. 25000.00 was collected towards one time fees for installation of Telecom Tower in different locality in JMC during the financial year 2020-21. The details of which are given below:

S/No	Name of the Licensee/Applicant	Location of the proposed site	Amount collection	DD No/ Date
1	The Reliance JIO Infratel Pvt. Ltd Chandrasekharpur	Nilima Mohanty W/o Bipin Bihari Mohanty Plot No-191 Khata No-97 Budanuagaon	10,000.00	775232/10.08.2020
2	The Reliance JIO Infratel Pvt. Ltd Chandrasekharpur	Dolagovinda Ratha Plot No-24/4934, Khata No-1013/350	5,000.00	994414/02.12.02020

3	ATC Telecom Infrastructure Pvt. Ltd, Furtune Tower, Chandrasekharpur	Damodar Pradhan, Madhusudan Nagar Word No-08, Khata No-184/174, Plot No-143/703/936, Ramachandrapur	10,000.00	Deposited by NEFT as on dt. 25.03.2021
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As published in the Odisha Gazette vide resolution No-2871/14.09.2017 issued by Electronics & Information Technology Department ' The licensee shall deposit one time permission charges @ Rs. 10000.00 in Urban Areas and @ Rs. 5000.00 for Rural areas for establishment of Telecom Towers (GBT/RTT). Similarly the licensee shall deposit one time permission charges @ Rs. 5000.00 in urban areas and @ Rs. 1000.00 in rural areas.

Besides above the JIO digital fibre Pvt. Ltd, wing A & B 1st floor Furtune Tower, Chandrasekharpur, Bhubaneswar had applied for grant of permission for laying of underground Optic Fibre Cable (OFC) from New Girls High School to Mundasahi via Bishnu Mandir for a route length of 900 mtrs and deposited Rs. 1,80,000.00 (One lakh Eighty Thousand) for ROW charges and Bank guarantee amounting to Rs. 30,000.00 (Thirty Thousand) in favour of Executive Officer, Jatni Municipality.

13.11 - Improper Maintenance of user fees DCR of SWM-AOSP-105-107

Ref: Memo No-20/23.02.2022 & 36/14.03.2022

As per user charges Advisory for Urban Local Bodies in Odisha-2012, H & UD Department Published vide Notification No-17854-Reforms-UR-34/2012/HUD/Dt. 25.06.2012, it is mandatory for all ULBs to commit to user charges reform in order to levy user charges to meet the 100% recovery cost and service standard goals by the year 2010-11 and 2011-12.

As per letter No-803/15.01.2021, H & UD department, Govt.of Odisha, it is directed to intimate that a Mobile application "Ama Sahara" was launched with the purpose recording all the datas of wealth centers, facilitating user fee collection from citizens of Urban Local Bodies & filling the complaints therein.

The SOP issued vide Lr. No 19700/Dt. 18.12.2020, H & UD department Govt. of Odisha envisaged that user fees as prescribed under the Solid Waste Management Bye-laws notified by the ULBs should be collected through the Mobile APP " AMA SAHARA" utilising services of the Swachha Sathis and other modalities as would be deemed suitable by the ULBs.

On checking of the user fees DCR of SWM with reference to MR books it is found that user fees under SWM for the month of March-2021 and April-2021 were collected from house holds both in online and offline mode. There is a mismatch found between online/offline collection shown in the DCR and the amount actually deposited/collected.

On scrutiny it is noticed that user fee under SWM for the month of March and April 2021 amounting to Rs.61872.00was collected through MR. On scrutiny of the DCR it is found that total amount of Rs.24600.00was found to be shown towards collection of user fee through online mode. Similarly total amount of Rs. 51790.00was shown as collection of user fee through offline mode; where as actual amount of Rs. 61872.00was collected as per collection MR.

In view of the above there is a mismatch between Online/Offline and amount actual collected through MR. On scrutiny of the online deposit in Passbook (FEEDRAL BANK bearing A/c No-20010200001829) there is no money found to be deposited in the bank passbook during the month of March and April 2021. The online collection starts in the month of May 2021, which are found to be deposited in the said passbook and same was tallied with the DCR maintained for May 2021. It was requestedthrough objection to produce the bank deposit before audit against the online collection for the month of March and April 2021. A clear view of the DCR of user fees under SWM maintained by the sanitation section of JMC is presented below:

The details of DCR figure and MR collection are given below:-

SWM User feefor the month of March-2021						
S/No	Word No	Word Name	MR. No	Amount collected online shown as per DCR	Amount collected offline shown as perDCR	Actually received as per MR.
1	2	Retanga Colony	5986-6000 1301-1325	374.00	898.00	880.00
2	3	Gajapati Nagar	6084-6100 601-617	1870.00	462.00	1100.00
3	4	Raja Bazar-A	6173-6200 701-725	858.00	286.00	1166.00
4	5	Raja Bazar-B	1201-1300 8641-8700 501-600 1901-1902	1012.00	352.00	6138.00
				6332.00	0.00	
5	6	Balichhaka Sahi	7952-7985	1276.00	0.00	1276.00
			401-483	880.00	506.00	1386.00
6	7	Balichhaka Mundia Sahi	6386-6400 1101-1132	418.00	506.00	1062.00
7	8	BDA Colony	301-400 601-700	0.00	4722.00	2522.00
8	9	Sandhapur	8721-8800 1701-1710	0.00	1782.00	1782.00
9	10	Bada Raghunathpur	8039-8075	3198.00	1012.00	800.00
10	11	Kumar Katia	6899-6900 201-248	418.00	1672.00	1892.00
11	12	Ramachandra pur	6967-6996	154.00	732.00	732.00
12	13	Bachhera	7028-7061	0.00	726.00	726.00
13	14	Bachhera Patna	032-100 1001-1100 1801-1824 801-871	132.00	7636.00	7622.00
14	15	Hata Bazar	135-200 1501-1542	440.00	2972.00	4410.00
15	19	Loco Colony-A	901-994	154.00	3274.00	3014.00
16	20	Loco Colony-B	5101-5189	132.00	572.00	396.00
17	21	Kundiary Ranga Sahi	8169-8200 1401-1414	1672.00	744.00	1382.00
18	22	Kundiary Bazar	8838-8892	1166.00	1452.00	1876.00
19	23	Kundiary	5556-5564	2376.00	594.00	360.00
				22862.00	30900.00	40522.00
SWM User feefor the month of April-2021						

S/No	Word No	Word Name	MR. No	Amunt Online	Amount Offline	Actually received as per MR.
1	2	Retanga Colony	1326-1355	0.00	660.00	660.00
2	3	Gajapati Nagar	618-637	0.00	462.00	462.00
3	4	Raja Bazar-A	726-774	0.00	1078.00	1078.00
4	5	Raja Bazar-B	1903-1909 2001-2090	0.00	2134.00	2134.00
5	6	Balichhaka Sahi		0.00	0.00	0.00
6	7	Balichhaka Mundia Sahi	484-500	0.00	814.00	352.00
7	8	BDA Colony	1133-1189	0.00	1254.00	1254.00
8	9	Sandhapur	1711-1784	0.00	1848.00	1606.00
9	10	Bada Raghunathpur	8076-8100	0.00	572.00	272.00
10	11	Kumar Katia	249-300	330.00	1198.00	1198.00
11	12	Ramachandrapur	6997-7000 3301-3310	0.00	308.00	308.00
12	13	Bachhera	7062-7100	0.00	858.00	1584.00
13	14	Bachhera Patna	872-889 1825-1851	594.00	1012.00	1140.00
14	15	Hata Bazar	1543-1564	0.00	770.00	770.00
15	19	Loco Colony-A	905-1000	770.00	1936.00	2486.00
16	20	Loco Colony-B	5190-5200 2501-2511	22.00	484.00	484.00
17	21	Kundiary Ranga Sahi	1415-1500 2701	0.00	2604.00	2604.00
18	22	Kundiary Bazar	8893-8900 2601-2641	22.00	1980.00	1738.00
19	23	Kundiary	5565-5600	0	918.00	1220.00
				1738.00	20890.00	21350.00
		Grand Total for the month of March & April		24600.00	51790.00	61872.00

On checking of cash deposit with reference to collection amount as per above MR's it is notice that cash amount of Rs. 40880.00 for the month of March and April 2021 was received on 11.05.2021 by the cashier from Gitika Subudhi, sanitation Expert and the said amount deposited in the above Bank Passbook on dt. 12.05.2021. But as per the information given above an amount of Rs. 61872.00 was collected through MR. Thus an amount of Rs. 20992.00 was less deposited than the amount actually collected which was asked through objection memo for clarification.

In response to the audit objection memo No-36/LFA/Dt. 14.03.22, the reply given by the local authority furnished as under:

“ The online collection of user fees was started during the month of March-2021 through UCO Bank gateway on Ama Sahara Mobile App operated by Janaagraha team under H & UD department, Govt. of Odisha. Usually Swachha Sathis engaged in sanitation section collects user fees from the door step of each house hold. The online user fees were also collected from door to door step of each house hold with the help of swachha sathis and accordingly the DCR has been maintained. The user fees collected during the month of March-2021 and April-2021 was pending at UCO Bank gateway and could not be released to our Municipality Federal Bank A/C due to inconvenience of Portal and link. Due to such problem some part of the user fees for the aforesaid period were collected through manual process on issuing M.R. However some of the beneficiaries who were successfully deposited on online mode demanded M.R. for confirmation. Considering such issues some of the M.Rs were issued to the beneficiaries, who paid user fees on online mode.

It was brought to the notice of the Additional Secretary, H & UD Department, Govt. of Odisha vide this Office Lr. No-805/Dt. 25.03.2022 for release of pending user fees to this Municipality SWM user fees account. In response to the above letter, a pending balance of Rs. 34808.00 has been release to our Municipality Federal Bank A/C-20010200001829 on 05.04.2022. “

The information on details of deposit and collection of user fees urnished with reply by the local authority are given below:-

Collections:

Total collection for March-2021 & April-2021 as per DCR-(24600.00 + 51790.00) = Rs. 76390.00

Deposits:

Cash deposit on 11.05.2021 = Rs. 40880.00

Already remitted from Online deposit on 03.06.2021 =Rs. 660.00

Amount released from Online deposit on 05.04.2022 = Rs. 34808.00

Total= Rs. 76348.00

Total Collection (March-2021 & April-2021) = Rs. 76390.00

Total Collection (March-2021 & April-2021) = (-) Rs. 76348.00

Less Deposit = Rs. 42.00

All the above deposits are duely verified in audit.

Further in his reply the local authority opined on maintenance of DCR that it may be clarified from Geetika Subudhi, the then in charge of the sanitary expert, who is responsible for such rough maintenance of the DCR.

The opinion of the local authority on maintenance of DCR is not satisfactory as the DCR prepared by the sanitation expert and deposits are not physically verified by the EO on daily basis and weekly basis. Had the DCR maintained by the sanitation section properly checked and verified, the lapses and discrepancies would have altimately come to the notice of the local authority.

As it clearly mentioned in Chapter-3, Rule-27 of OMAP Rule-2012 that it shall be the duty of the Executive Officer to verify the remittance book on a daily basis and weekly basis respectively. It is also mentioned in the said Rule that any discrepancies in remittances shall be reported immediately to the executive Officer. The SWM user fees for the month of March-2021 and April-2021 pending at UCO Bank gate was not in the knowledge of the executive Officer. After the detection of the same in audit, the EO made necessary correspondence for release of the pending fees and could succeed to release the user fees amounting to Rs. 34808.00 from UCO Bank gateway to

Municipality SWM user fees account.

It is requested through objection memo No-31/Dt. 08.03.2022 to produce DCB of user fees showing no's of house hold covered under SWM. In response to objection memo the local authority only replied that 11896 no's of house holds are covered under SWM rather than supplying any DCB position of user fees.

As per Lr. No-7582/Dt. 16.04.2019, H & UD Department Govt. of odisha, a ward level review and month wise ULB level review with prescribed format should be prepared to ensure the entire activity of ULB for smooth monitoring and management of solid waste.

Half-hazard preparation of money receipt

During scrutiny of M.R book of user fees, the following lapses are noticed in the money receipts used for collection of user fees.

- 1.. In most of the cases the name of the house hold and serial no of holding are not recorded in the MR.
2. In some of the cases the acknowledgement signature of the receipt has not been recorded in the M.R.
3. In some of the cases MRs are found to kept reflecting ' Online deposits'.

Excess online deposit found than the amount shown in the DCR

During checking of DCR it is found that the total online collection was shown Rs. 24600.00 for month of March-2021 and April-2021 whereas Rs. 35468.00 was deposited for the aforesaid period. Thus, less collection of Rs. 10868.00 shown in the DCR than the amount actually collected. There is a mismatch between the online collection and offline collection figure though total deposit is nearly equal to the total collection. The local authority effected the recovery of Rs. 42.00 vide MR No-11129/07.04.2022 towards less deposit of user fees collected under SWM which was verified in audit.

The recovered amount Rs. 42.00 was taken to Cash book vide page No-04/Dt. 07.04.2022 and deposited in Federal bank bearing A/C No-20010100047476 on Dt. 08.04.2022 and was produced during exit conference

Thus the data supplied in the DCR is erroneous and does not have any clarity. Issuing of M.R to house holds for the fees deposited online mode is highly irregular. Thus, the local authority is suggested to prepare a DCB for the aforesaid period basing on the actual collection from house holds reflecting ward wise collections matching with no's of house hold covered under SWM and produce to next audit. Till then total amount of Rs. 61872.00 as per M.R is kept under objection.

13.12 - Amount collected through Money receipt during 2021-22 neither taken to DCR nor deposited in Municipality account-AOSP-34-36

During scrutiny of money receipt, it is noticed that an amount of Rs. **335938.00** were collected towards fees for RTI & LRC which has neither taken to DCR nor deposited in Municipality fund.

Details of collection are given under:-

S/No	Mr No	Date	Amount
1	10701	22.10.21	231.00
2	10702	01.11.21	10164.00
3	10703	01.11.21	7771.00
4	10704	01.11.21	8131.00

5	10705	01.11.21	8131.00
6	10706	01.11.21	7323.00
7	10707	01.11.21	3889.00
8	10708	01.11.21	5577.00
9	10709	01.11.21	6869.00
10	10710	02.11.21	10482.00
11	10711	02.11.21	758.00
12	10712	02.11.21	9656.00
13	10713	02.11.21	7422.00
14	10715	02.11.21	4427.00
15	10716	02.11.21	10482.00
16	10717	02.11.21	10482.00
17	10718	02.11.21	10482.00
18	10719	02.11.21	10482.00
19	10720	02.11.21	10482.00
20	10721	02.11.21	10482.00
21	10722	02.11.21	10482.00
22	10723	02.11.21	10482.00
23	10724	02.11.21	10482.00
24	10725	02.11.21	10482.00
25	10726	02.11.21	10482.00
26	10727	02.11.21	550.00
27	10728	02.11.21	846.00
28	10729	03.11.21	3393.00
29	10730	03.11.21	10482.00
30	10731	03.11.21	1005.00
31	10732	03.11.21	380.00
32	10733	03.11.21	7748.00
33	10734	03.11.21	10482.00
34	10735	03.11.21	5404.00
35	10736	03.11.21	6055.00
36	10737	05.11.21	6315.00
37	10738	05.11.21	10482.00
38	10739	06.11.21	10482.00
39	10740	06.11.21	10482.00
40	10741	08.11.21	8131.00
41	10742	10.11.21	206.00
42	10743	11.11.21	10482.00
43	10744	11.11.21	10482.00
44	10745	16.11.21	4037.00

45	10746	22.11.21	10482.00
46	10747	27.12.21	1869.00
47	10748	28.11.21	10.00
Total			335938.00

In response to Audit Objection Memo the local authority replied that non-deposit of collected amount under LRC Rs. 335697.00 Rs. 241.00 under RTI was pending in iron chest due to dormant of concerned Jaga Mission A/C at Axix Bank and non specific A/C of RTI upto dtd. 03.01.2022. In this context the said amount has been deposited in the Municipal A/C at Federal Bank and Rs. 241.00 has been deposited in newly opened A/C under RTI at Axix Bank. The deposit report copy is given herewith for reference and the dormant A/C under LRC at Axix Bank is now under process of activation after issue of letter and the same has been produced before audit.

The above issue has already been discussed in Para-02. The above amount was pending in the Office iron chest of JMC which has been detected during physical verification. The deposit of Cash balance Rs. 335697.00 on 05.03.2022 in Federal Bank bearing A/C No-20010100047476 and Rs. 241.00 on 11.03.2022 in Axix Bank bearing A/c No921010037004870 which are verified in audit.

As prescribed in the guideline of Odisha Municipality Accounting Manual of Capter -**Adjustment, period end procedure and Reconciliation Vide para -1.6 for daily procedure** "Cash available with the Accounts department shall be physically verified by the Cashier. The value and denominations of the Cash physically verified shall be noted in the Cash book itself. This shall be certified by the Cashier and the Head of the Accounts Department. The Cash balance as physically verified should match with the Closing Cash balance as per the Cash book.

As per the above guideline for daily procedure, the Cash collection shall be deposited with the Bank Care has to be taken that the money is remitted or deposited either on the same day or by the next working day. Further, as per Rule -24 of the OMAR-2012, the collections during a day, received in Cash shall be deposited in the designated Bank Account on the next working day.

In violations of the above rules and guidelines, a huge Cash balance of Rs. 335938.00 was kept in the iron chest for more than the stipulated period of two days which is highly irregular. The statement of the local is not convinced at all. The view of the local authority is only to avoid the above irregularity done by this Municipality. In order to maintain transparency of the account, the above Cash balance could have been deposited in other bank account of the Municipality at an early date in case dormant of a specific bank Account and transferred the same to the said bank account after activation. The local authority is advised to follow the rules and guidelines and not to commit such mistake henceforth.

13.13 - MR. issued but not shown in stock register-AOSP-52-53

During the course of audit, the following money receipts have been produced before audit, which are used towards collection of fines from the people for violating COVID-19 appropriate behavior. All the collection amounts are checked with reference to the concerned DCR.

S/No	Book No	MR. No	Total Amount Collected
1	01	01 to 50	389340.00
2	02	51 to 100	
3	03	101 to 150	
4	04	151 to 200	

5	05	201 to 250
6	06	251 to 300
7	07	301 to 350
8	08	351 to 400
9	09	401 to 450
10	10	451 to 500
11	11	501 to 550
12	12	551 to 600
13	13	601 to 650
14	14	651 to 700
15	15	701 to 750
16	16	751 to 800
17	17	801 to 850
18	18	851 to 900
19	19	901 to 950
20	20	951 to 1000
21	21	1001 to 1100
22	22	1101 to 1150
23	23	1151 to 1200
24	24	1201 to 1250
25	25	1251 to 1300
26	26	1301 to 1350
27	27	1351 to 1400
28	28	1401 to 1450
29	29	1451 to 1500
30	30	1501 to 1550
31	31	1551 to 1600
32	32	1601 to 1650
33	33	1651 to 1700
34	34	1701 to 1750
35	35	1751 to 1800
36	36	1801 to 1850
37	37	1851 to 1900
38	38	1901 to 1950
39	39	1951 to 2000
40	40	2001 to 2050
41	41	2051 to 2100
42	42	2101 to 2150

On further scrutiny it is found that the above Money Receipts are issued without reflecting the same to the stock register. The following queries were raised through objection memo for wanting clarification.

The following information need to be supply to audit to ensure the authenticity of collection.

1. How many MR. Books are printed for the above purpose?
2. To whom the above MR. books were issued.
3. Detailed position of MR. Books consumed and MR. Books remain unused in stock may be produced to audit.

In response to audit objection memo the local authority replied that as per the instruction of the Nodal Officer in the V.C. the special M.R. books have been printed out for collection of fines towards non-use of COVID guidelines. On exigencies the M.Rs were printed out. The bill from printing press has been produced before audit. Nos. of M.R. printed in the press was tallied with the Nos. of M.R. issued for that purpose. But by mistake the same has not entered in the stock.

Reply of the Local authority is not satisfactory. During pandemic COVID all other collection of the Municipality were continued through M.R.s in due procedures of rules whereas M.R. issued for collections of COVID fines not taken to DCR which is highly irregular in audit point of view. Issue of M.R. beyond stock may cause missutilization of M.R. which may cause mismanagement of Municipal fund.

However out of total collection Rs. 389340.00, an amount of Rs. 239490.00 collected vide MR. No-01 to 1618 has been deposit in Govt. Treasury Office at Jatni through deposit chalan which was verified in audit. The balance amount Rs. 149850.00 collected vide MR No-1619-2145 taken to Cash book during the financial year 2021-22.

Thus the local authority is suggested to look into the matter seriously and not to commit such mistake henceforth.

13.14 - Huge arrear taxes pending from collection from residential holdings

On scrutiny, it is found that it is requested to the Hon'ble collector & certificate Officer vide this Office letter No-405/31.01.2022 to initiate certificate case against the below delinquents. The following certificate cases are found to be lodged against residential holdings for recovery of outstanding taxes amounting to Rs. 2077085.00.

RESIDENTIAL HOLDING						
S. No	Name of the Holder	Year	Arrear Demand	Current	Total	Case No
1	Diabakar Mohanty, Word No-03, Holder-211	2004-05 to 2019-20	238904.00	23868.00	262772.00	25/2022
2	G Dharma Rao Word No-02 House No-71	2006-07 to 2019-20	17218.00	1989.00	19207.00	26/2022
3	Bichitra Nanda Mohanty Word No-02 House No-73	2005-06 to 2019-20	48026.00	4840.00	52866.00	27/2022
4	Kumodini Porija Word No-03 House No-23	2002-03 to 2019-20	47980.00	4641.00	52621.00	28/2022
5	Tilotama Devi Word No-04 House No-318	2015-16 to 2019-20	30090.00	6630.00	36720.00	29/2022

6	Biswanath Rao Word No-10 House No-04	2016-17 to 2019-20	15912.00	3978.00	19890.00	30/2022
7	Sitaram Modi Word No-06 House No-11	2016-17 to 2019-20	14196.00	3549.00	17745.00	31/2022
8	Benudhara Das Word No-09 House No-383	2010-11 to 2019-20	10556.00	1460.00	12016.00	32/2022
9	Surendra Kumar Maharana Word No-10 House No-21	2016-17 to 2019-20	13792.00	3448.00	17240.00	33/2022
10	Bisnupriya Mohanty Word No-03 House No-40	2007-08 to 2019-20	46920.00	5304.00	52224.00	34/2022
11	Pravati Devi Word No-07 House No-300	2013-14 to 2019-20	15622.00	2782.00	18404.00	35/2022
12	Surya Kanta Behera Shop No-BS/07 New Bus Stand		0.00	39960.00	39960.00	36/2022
13	Jitendra Champati Shop No-113, Hari Bhaina Chhak		0.00	91479.00	91479.00	37/2022
14	Parimita Mishra Shop No-BS/80 New Bus Stand		0.00	31291.00	31291.00	38/2022
15	Pradeep Agrawal Word No-06 House No-20	2010-11 to 2019-20	134232.00	18564.00	152796.00	39/2022
16	Nidhi Agrawal Word No-06 House No-21	2011-12 to 2019-20	374614.00	239524.00	614138.00	40/2022
17	Gopichand Santhulia Word No-07 House No-272	2015-16 to 2019-20	189510.00	19099.00	208609.00	41/2022
18	Jyotimayee Nanda Word No-07 House No-91	2003-04 to 2019-20	29046.00	2918.00	31964.00	42/2022

19	Executive Engineer, Electric Division, Khorda Word No-07 House No-292	2013-14 to 2019-20	35324.00	6290.00	41614.00	43/2022
20	Pista Devi Sharma Word No-07 House No-317	2007-08 to 2019-20	88834.00	9364.00	98198.00	44/2022
21	Sarojini Devi Word No-05 House No-299	2005-06 to 2019-20	59211.00	5967.00	65178.00	45/2022
22	Bhikari Charan Nayak Word No-20 House No-72	2005-06 to 2019-20	0.00	47854.00	47854.00	46/2022
23	President Kuderu Word No-20 House No-51	2017-18 to 2019-20	23868.00	7956.00	31824.00	47/2022
24	Rama Chandra Baliarsingh Word No-18 House No-05	2006-07 to 2019-20	54514.00	5961.00	60475.00	48/2022
Total			1488369.00	588716.00	2077085.00	

13.15 - Less amount taken to DCR than the amount actually collected during 2021-22- (AOSP-38-40)

During scrutiny of money receipt, it is noticed that an amount of Rs.15695.00 was collected towards fees for U/S 307 where as Rs.15045.00 taken to DCR. As such Rs. 650.00 less taken to DCR **was brought to the notice of the local authority through issue of POM to recover the amount from the persons responsible for such lapses.**

S/No	Name & designation of the Employee	DCR	Mr No & Date	Amount Collected	Amount taken in DCR	Less Amount taken in DCR
	Manmohan Rout, DLR	U/S-307	89965-89986 dt. 18.05.21	390.00	320.00	70.00
		U/S-307	90955-90968 dt. 24.06.21	270.00	250.00	20.00
		U/S-307	90969-91202 dt. 27.08.21	620.00	600.00	20.00
		U/S-307	91203-91224 dt. 31.08.21	430.00	410.00	20.00

		U/S-307	92041-92085 dt. 22.09.21	785.00	715.00	70.00
		U/S-307	92397-93470 dt. 21.10.21	3440.00	3375.00	65.00
		U/S-307	93628-93645 dt. 28.10.21	360.00	350.00	10.00
		U/S-307	93646-93658 dt. 29.10.21	260.00	240.00	20.00
		U/S-307	90301-90350 dt. 08.07.21	1040.00	1000.00	40.00
		U/S-307	90366-90394 dt. 16.07.21	570.00	550.00	20.00
		U/S-307	93671-94319 dt 02.11.21	770.00	710.00	60.00
		U/S-307	94601-94611 dt. 10.11.21	220.00	200.00	20.00
		U/S-307	94623-94648 dt. 16.11.21	540.00	520.00	20.00
		U/S-307	94658-94679 dt. 08.11.21	245.00	230.00	15.00
		U/S-307	94695-94940 dt. 29.11.21	2335.00	2290.00	45.00
		U/S-307	95960-95981 dt. 02.12.21	290.00	280.00	10.00
		U/S-307	96791-97000 dt. 21.12.21	1305.00	1295.00	10.00
		U/S-307	97139-97174 dt. 24.12.21	285.00	275.00	10.00
		U/S-307	97726-97755 dt. 28.12.21	250.00	240.00	10.00
		U/S-307	97770-97800 dt. 30.12.21	335.00	320.00	15.00
		U/S-307	98214-98243 dt. 04.01.22	250.00	230.00	20.00
		Total		14990.00	14400.00	590.00
	Santosh Kumar Dash (DLR)	U/S-307	91801-91852 dt. 26.08.21	265.00	260.00	5.00
		U/S-307	91853-91886 dt. 27.08.21	190.00	185.00	5.00
		Total		455.00	445.00	10.00
	Bharati Bhusan Mishra (ATC)	Page No-29	8555 dt. 04.04.21	250.00	200.00	50.00
		Total		250.00	200.00	50.00

		Grant Total (1+2+3)	15695.00	15045.00	650.00
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In response to the audit objection Memo the local authority effected the recovery of Rs. 650.00 at the instance of audit as detailed below:-

Srl.No	Name & designation of Employee	MR.No /Date	Amount Recovered
1.	Manamohan Rout, DLR	11110 /16.02.22	590.00
2.	Santosh Kumar Dash, DLR	11111/16.02.22	10.00
3.	Bharati Bhusan Mishra, ATC	11135/08.04.22	50.00
Total			650.00

Out of the total recovery amount Rs. 650.00, an amount of Rs. 600.00 (590.00+10.00) was taken to cash book on 16.02.22 vide page No- 205 and the same was deposited in Federal Bank A/c-No-20010100047476 on 19.02.2022.

All the information given above are duly verified in audit. Hence, an amount of Rs. 600.00 is dropped out of the total recovery amount Rs. 650.00.

Rs.50.00 has been deposited vide MR No. 11135/8.4.22 from Bharati Bhusana Mishra, ATC . The recovered amount was taken to Cash book vide page No-25/09.05.2022 and deposited in Federal bank bearing A/C No-20010100047476 on Dt. 10.05.2022 and was produced during exit conference. Verified the deposit amount. Hence, the para was dropped

13.16 - Less amount taken to DCR than the amount actually collected during 2021-22 -AOSP-54

During scrutiny of money receipt, it is noticed that an amount of Rs.**400.00**was collected towards **fine for violating COVID-19 behavior** where as Rs.**200.00** taken to DCR.

Details of collection are given under:-

S/No	Name & designation of the Employee	DCR	Mr No & Date	Amount Collected	Amount taken in DCR	Less Amount taken in DCR
1	Surya Mohan Das, DLR	Mask Fine	1711 dt. 12.04.21	200.00	100.00	100.00
2		Mask Fine	1718 dt.	200.00	100.00	100.00

		13.04.21		
Total			400.00	200.00
			200.00	

Amount collected through Money receipt neither taken to DCR nor deposited in Municipality account-AOSP-54

During scrutiny of money receipt, it is noticed that an amount of Rs. 100.00 was collected towards fine for violating COVID-19 behavior which has neither taken to DCR nor deposited in Municipality fund.

Details of collection are given under:-

Name & designation of the employee-Surya Mohan Das, DLR		
S/No	Mr No & Date	Amount
1	1769 dt. 06.04.21	100.00
Total		100.00

In response to audit objection memo the local authority effected the recovery of Rs. 300.00(Rs. 200.00 + Rs. 100.00) at the instance of audit vide M.R. No-11112/16.02.2022 from Surya Mohan Das, DLR. The same was reflected in Cashier Cash book at page 205 and deposited in Federal Bank A/c No-20010100047476 on 19.02.2022.

All the information given above was duly verified in audit. Hence the para is dropped.

13.17 - Less amount taken to DCR than the amount actually collected during 2021-22 -AOSP-76

During scrutiny of money receipt, it is noticed that an amount of Rs.67900.00 was collected towards fees for U/S 307 where as Rs.67800.00 taken to DCR. As such Rs. 100.00 has less taken to DCR.

Details of collection are given under:-

S/No	Name & designation of the Employee	Head	MR No & Date	Amount Collected	Amount taken in DCR	Less Amount taken in DCR
		U/S-290	10364-10391/1 4.12.21	67900.00	67800.00	100.00

In response to audit objection Memo the local authority effected the recovery of Rs. 100.00 at the instance of audit vide M.R. No-11116/Dt. 03.03.2022 from Rohin Kanta Mardaraj, DLR. The recovery amount has been taken to Cash book on 03.03.22 vide page No-211 and deposited the same in Federal Bank bearing A/c No-20010100047476 on 04.03.2022 which are checked in audit.

The above all the information are duly verified in audit .Hence, the para is dropped.

13.18 - Less amount taken to DCR than the amount actually collected during 2021-22-AOSP-78

During scrutiny of money receipt, it is noticed that an amount of Rs.15060.00 was collected towards user fees under SWM scheme where as Rs.13728.00 taken to DCR. As such Rs. 1332.00 has less taken to DCR.

Details of collection are given under:-

S/No	DCR(SWM User fess)	M.R. No & Period	Amount Collected	Amount taken in DCR	Less Amount taken in DCR
1	-do-	2011 Apr 21	40.00	22.00	18.00
2	-do-	2110-2136 May 21	880.00	836.00	44.00
3	-do-	2160-2185 Nov 21	1804.00	1694.00	110.00
4	-do-	2642-2674 May 21	2288.00	2244.00	44.00
5	-do-	2801-2886 May 21	2024.00	2002.00	22.00
6	-do-	2674-2700 and 4701-4713 July 21	2860.00	2772.00	88.00
7	-do-	6201-6220 July 21	880.00	858.00	22.00
8	-do-	7201-7243 August 21	1204.00	1144.00	60.00
9	-do-	8351-8355 Dec 21	110.00	0.00	110.00
10	-do-	8401-8426 Oct 21	572.00	550.00	22.00
11	-do-	8427-8467 Nov 21	902.00	880.00	22.00
12	-do-	8699-8700	44.00	0.00	44.00
13	-do-	9250-9253	88.00	0.00	88.00
14	-do-	6788-6800 and 9378-9400 Dec 21	814.00	726.00	88.00
15	-do-	9565-9575	242.00	0.00	242.00
16	-do-	9741-9753	308.00	0.00	308.00
		Total	15060.00	13728.00	1332.00

In response to audit objection Memo the local authority effected the recovery of Rs. 1332.00 at the instance of audit vide M.R. No-11121/Dt. 28.03.2022 from Rajesh Kumar Sahoo, Sanitation Expert which was verified in audit. The recovered amount was taken to Cash book vide page No-226/Dt. 28.03.2022 and deposited in Federal bank bearing A/C No-20010100047476 on Dt. 30.03.2022 and was produced during exit conference.

Verified the deposit amount. Hence, the para was dropped.

PARA: 14 **AUDIT OF EXPENDITURE**

14.1 - Staff position of Jatni Municipality

The staff position of the Municipality during the period 2020-21 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	Mason	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 - Irregularities found in procedure followed for selection of Service providing agency and the payment released thereof –AOSP-113

Ref:-

Vr. No/Dt.	Amount (In Rs.)	Total	Purpose	To whom Paid	Name of the service providing agency
750/05.01.2021	30000.00	42431.00	Repair of tractor	Rajesh Kumar Bhol, Jr. Clerk	Furjana Auto works, Totapada Chhaka, Khorda
825/26.01.2021	12431.00				
826/28.01.2021	20000.00	32000.00	Repair of tractor trolley	Rajesh Kumar Bhol, Jr. Clerk	Biswakarma engineering work shop, Khorda
968/25.03.2021	12000.00				
547/23.09.2020	33784.00	33784.00	Repair of tractor trolley	Rajesh Kumar Bhol, Jr. Clerk	Dakshya Enterprise
	Total	108215.00			

The above service providing agencies are selected through spot quotation as per the correspondence in note sheet order and passed by the administrator.

As per quotation process, all the details of agencies such as bank details, GST registration , GST clearance certificate should be received from the agency for scrutiny before selection committee for selection of L1 bidder. Generally the payments are released to the concerned bank account of the agency after scrutiny of work and bills details of the agency. But in above cases all the payments are made to the Rajesh Kumar Bhol, Jr. Clerk keeping his payment certificate on the body of the bill, whose role in the process of payment could not be convinced in audit.

In response to audit objection memo the local authority has neither submitted any compliance nor returned the memo till the closure of audit. In order to meet the urgent service from a service rendering agency the procedure followed by the local authority for selection of agency and the process of payment through a middle man is so clumsy and highly irregular. The instant payment could be released directly to the agency after receipt of bill from the agency. There was no need to sanction advance to municipal employ before selection of agency. Thus the objection raised in audit stands and the amount of Rs. 108215.00 is kept under objection.

14.3 - Log book/ POL BILL of vehicles engaged in sanitation work wanting-AOSP-109-110

Ref: memo No-29/LFA/28.02.2022

During course of audit it is noticed that two service providers naming M/S L&K Services and M/S Pratyush are engaged by the Municipality in sanitation work for cleaning of roads and drains in the area covered under Jatni Municipality. The following vehicles are found to be provided to the above service providers and are utilized in sanitation work. The service providers are found to be claimed and received POL charges from time to time for plying of the vehicle in sanitation work. The details of which are given under:-

Name of the Service Provider	Zone Ref:-	Vehicle No	POL Consumed(In Ltr.)	Vr. No/Date	Amount Paid
M/S L&K Services	04	OR-02A4843	126		
		OR-02A4845	126		
		OR-02AF0788 (JCB)	61		
		Total	213	FF-02/01.01.202	22536.00

				1	
M/S L&K Services	01	OD02AF0562	210		
		OD02A4841	126		
		OD02AF0788 (JCB)	101		
		Total	437	F-01/01.01.2021	30024.00
M/S L&K Services	03	OR02AT7713	210		
		OR02B4684	210		
		Total	420	FF-03/01.01.2021	26352.00
M/S Pratyush	02	OD02AF0566	437	FF-04/01.01.2021	31464.00
		OR02V2204		1	
M/S L&K Services	01	OD02AF0562	180		
		OD02A4841	108		
		OD02AF0788 (JCB)	107		
		Total	395	F-08/22.02.2021	28440.00
M/S Pratyush	02	OD02AF0566	460	F-11/22.02.2021	33120.00
		OR02V2204			
L&K Services	03	OR02AT7713	180		
		OR02B4684	180		
		Total	360	F-07/22.02.2021	21528.00
L&K Services	04	OR-02A4843	108		
		OR-02A4845	108		
		OR-02AF0788 (JCB)	73		
		Total	289	F-06/22.02.2021	20808.00
L&K Services	01	OD02AF0562	330		
		OD02A4841	198		
		OD02AF0788 (JCB)	209		
		Total	737	F-12/22.02.2021	53064.00
M/S Pratyush	02	OD02AF0566	713	F-11/22.02.2021	51336.00
		OR02V2204			
L&K Services	03	OR02AT7713	330		
		OR02B4684	330		
		OD02AF0788 (JCB)	137		
		Total	797	F-14/22.02.2021	57384.00
L&K Services	04	OR-02A4843	198		
		OR-02A4845	198		

		OR-02AF0788 (JCB)	41		
		Total	437	F-13/22.02.2021	31464.00
L&K Services	01	OD02AF0562	240		
		OD02A4841	144		
		OD02AF0788 (JCB)	289		
		Total	673	FF-17/27.03.202 1	59224.00
M/S Pratyush	02	OD02AF0566	552	FF-16/27.03.202 1	46920.00
		OR02V2204			
L&K Services	03	OR02AT7713	740	FF-19/27.03.202 1	65120.00
		OR02B4684			
		OD02AF0788 (JCB)			
L&K Services	04	OR-02A4843	144		
		OR-02A4845	144		
		OR-02AF0788 (JCB)	344		
		Total	632	FF-18/27.03.202 1	55616.00
				Grand Total	634380.00

In view of the above, an amount of Rs. 634380.00 has been expended towards cost of fuel charges for the above vehicle engaged in sanitation work. In support of plying concerned log book of vehicles were checked in audit.

It is requested through POM to produce the digital POL bill procured from the filling station in order to ensure real consumption and filling of POL in the vehicle engaged in the above work. In response to audit objection memo the local authority replied that the matter will be noted for future guidance. The reply of the local authority indicates that all the above payments have been released to the service providing agency without keeping and verifying the POL bill. Thus, the very genuineness of payment is doubtful in audit. On the other hand the log book of the concerned vehicles are not properly checked by the supervising official since monthly certificate to that effect has found to be left out in some of the cases. Thus, the total expenditure amounting to Rs. 634380.00 towards payment of POL bill to the above service providing agency is kept under objection.

14.4 - Excess payment made due to excess POL consumption shown in the bill than the actual consumption as per log book-AOSP-111

On scrutiny of the log book with reference to monthly bill submitted by above service providing agency engaged for sanitation work in JMC it is found that excess consumption POL shown in the bill than the POL actually consumed as per vehicle log book. The details of which are given below.

Zone Ref:-	Period	Vehicle No	POL Consumed(In Ltr.)as per bill	POL Consumed(In Ltr.)as per bill log book	Excess	Rate per Ltr	Excess paid
02	Nov-2020	OD02AF056	437	270	167	72.00	12024.00

		6					
		OR02V2204					
02	Dec-2020	OD02AF056 6	460	240	220	72.00	15840.00
		OR02V2204					
02	Jan-2021	OD02AF056 6	713	360	353	72.00	25416.00
		OR02V2204					
02	Feb-2021	OD02AF056 6	552	270	282	83.34	23502.00
		OR02V2204					
						Total	76782.00

In view of the above, the excess payment of Rs. 76782.00 has been made to the above service providing agency.

In response to objection memo the local authority replied that excess POL cost Rs. 53280.00(Rs. 12024.00 + Rs. 15840.00 + Rs. 25416.00) for the period from 11/2020 to 01/2021 has been adjusted from the total POL bill Rs. 158418.00 due for payment for the period from 02/2021 to 05.2021. After adjustment of 53280.00 the balance amount Rs. 105138.00(Rs. 158418.00 – Rs. 53280.00) has been released vide Vr. No-B-81/Dt. 09.09.2021 during the financial year 2021-22. As per the information given above, the POL cost of Rs. 23502.00 claimed by the agency for the month of 02/2021 was not allowed during payment. The same has been released vide the aforesaid voucher during the financial year 2021-22 after due verification of the log book entry. Hence the Para is dropped.

It is clear from the above reply that the POL payment shown in the table was released without verifying any log book entry and POL bill and later on it was regularize . The local authority is suggested not to repeat such mistake henceforth.

14.5 - SD/EMD ledger wanting –AOSP-122

As per Rule -86 of Odisha Municipality Accounting Procedure Rule-2012, a register of all deposit such as SD, EMD, APS shall be maintained in form ACNT-18. Separate set of pages may, if necessary , be set apart for each of the above class of deposit.s. In case, where the deposit received is adjusted against current and past demand, the summary of such adjustments shall be sent to Account Officer in Summary Statement of Deposits Adjusted in Form ACNT-19.

On scrutiny of the Cashbook it is noticed that a total amount of Rs. 1213414.00 has been paid to different contractors/suppliers towards refund of SD/EMD/APS amount kept from different developmental work. Out of the total amount Rs. 1213414.00, SD/EMD comes Rs. 772754.00 and APS Rs. 440660.00. It is requested to produce the concerned case records from which SD/EMD has been released along with SD/EMD register for scrutiny in audit.

In response to audit objection memo the local authority has neither submitted any compliance nor returned the memo till the closure of audit. Hence it is construe that SD/EMD/APS register has not been maintained by this Municipality as per the provision of the rule mentioned above. The local authority is suggested to maintained a deposit register of SD/EMD/APS and produce to next audit. Till then the amount of Rs. 1213414.00 is kept under objection.

14.6 - Inadmissible POL bill paid to M/S Pratyush-AOSP-125

Ref:-

Vr. No/Date	Amount	Particulars
FF-16/27.03.2021	Rs. 496492.00	Paid to M/S Pratyush, Service Provider towards bill for sanitation work for the month of Feb-2021

On scrutiny of the above voucher it is found that a sum of Rs. 10625.00 has been allowed towards POL bill for consumption of 125 Ltr POL for plying of TATA AC vehicle in sanitation work. But during scrutiny, the Log book of the vehicle and POL bill could not be produced before audit.

It is requested through objection Memo to produce the log book and POL bill of the above vehicle. In response to objection memo the local authority has neither submitted any compliance nor returned the memo till the closure of audit.

Thus, the objection raised in audit stands on its own merit . The POL payment Rs. 10625.00 was allowed M/S Pratyush without any supporting of log book entry and POL bill. As such POL payment of Rs. 10625.00 is inadmissible and suggested for recovery from the following Officials for their involvement in process of payment.

During Exit Conference the Local Authority replied that the amount will be adjusted from the EMD amount kept from the agency.

The para stands on its own merit.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Manoranjan Behera	ACCOUNTANT	EO, Jatni Municipality	3542
2	Rajesh Kumar Bhol	Junior Assistant	EO, Jatni Municipality	3541
3	SHRI DILLIP KUMAR MOHANTY	Executive Officer	EXECUTIVE OFFICER, BARGARH MUNICIPALITY, BARGARH	3542

14.7 - Excess payment shown in pension disbursement-AOSP-119-120

During checking of pension acquaintance of OAP/NOAP/MBPY/NSAP with reference to the certificate given by the disbursing official, it is noticed that the amount disbursed as per acquaintance does not match with the certificate given by the disbursing official.

The details of which are given below:-

Sl.No	Name & designation of the Employee	Period	Word No	Shown as disbursed	Actual Disbursed	Excess	Remarks
1.	Siba Prasad Mishra,	Jul to Aug 20	1	66,800.00	66,000.00	800.00	

Peon						
		Jul to Aug 20	2	38,800.00	38,300.00	500.00
		Jul to Aug 20	3	2,01,600.00	2,01,400.00	200.00
		Jul to Aug 20	5	6,26,000.00	6,25,800.00	200.00
		Sept to Dec 20	4	7,48,400.00	7,48,200.00	200.00
		Sept to Dec 20	5	7,33,800.00	7,33,500.00	300.00
Total				24,15,400.00	24,13,200.00	2200.00
2	Rajalaxmi Kara, Jr. Assistant	Mar 21	19	62,200.00	61,700.00	500.00
3	Manaswini Maharana, CO	Mar 21	7	1,04,300.00	1,04,100.00	200.00
4	Satyabrata Tripathy, Driver	Mar 21	9	1,00,000.00	99,200.00	800.00
5	Barati Bhusan Mishra, ATC	Jul to Aug 20	9	92,800.00	90,800.00	2,000.00
		Jul to Aug 20	10	4,49,000.00	4,48,000.00	1,000.00
		Sept to Dec 20	9	94,600.00	93,600.00	1,000.00
Total				6,36,400.00	6,32,400.00	4,000.00
6.	Niranjan Sunderay, OTC	Jan 21	23	1,11,300.00	1,10,300.00	1,000.00
Grant Total (2,200.00+500.00+200.00+800.00+4,000.00+1,000.00)					Rs. 8,700.00	

Thus the total of Rs. Rs.8700.00 has shown as excess disbursed than the amount actually disbursed.

In response to audit objection the local authority effected the recovery of Rs. 5700.00 at the instance of audit as follows

Name & designation of the employee	M.R. No/Date	Amount Recovered
Manaswini Maharana, CO	11128/07.04.2022	200.00
Rajalaxmi Kar, Junior Assistant	11127/06.04.2022	500.00
Niranjan Sundaray, OTC	11132/07.04.2022	1000.00
Bharati Bhusan Mishra, ATC	11136/08.04.2022	4000.00
Total		5700.00

The above recoveries are duly verified with reference to the collection MR.

(i). The recovered amount Rs. 500.00 was taken to Cash book vide page-03/dt. 06.04.2022 , Rs. 1000.00 Vide Page No-04/07.04.2022, Rs. 4000.00 vide page No-25/09.05.2022 Rs. 200.00 vide page No-25/09.05.2022 and deposited in Federal bank bearing A/C No-20010100047476 Rs. 500.00 on Dt. 08.04.2022. Rs. 4000.00 on Dt. 10.05.2022 Rs. 1000.00 on Dt. 08.04.2022 and Rs. 200.00 on Dt. 10.05.2022.

The balance of Rs. 3000.00 (Rs. 8700.00-Rs. 5700.00) is remain un-recovered which is suggested for recovery from the following officials due to presentation of false and fabricated certificate.

Hence, the para stands on its own merit

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Satyabrata Tripathy	Driver	E.O., Jatni Municipality	800
2	Siba Prasad Mishra	Peon	E.O., Jatni Municipality	2200

14.8 - Excess payment shown in pension disbursement-123-124

During scrutiny of certificate with reference to disbursement acquaintance it is found that disbursement of Rs. 2200.00 shown due to false & fabricated certificate given by disbursing official.

Name & designation of the Disbursing official: **Chandra Sekhar Parida, Sr. Assistant**

The details of disbursement:-

Name of the Scheme	Description	Actual Amount Disbursed	Total	Disbursement as per certificate	Excess	Remarks
Month of January 2021						
NSAP	14 No's X @ Rs. 500	7000.00	7700.00	7700.00	0.00	
	01 No's X @ Rs. 700	700.00				
MBPY	09 No's X @ Rs. 500	4500.00	6600.00	6600.00	0.00	
	03 No's X @ Rs. 700	2100.00				
Non Adhar beneficiary (MBPY)	03 No's X @ Rs. 500	0.00	0.00	1500.00	1500.00	As per certificate given by the disbursing official, the disbursement of Rs. 1500.00 shown to 3

						No's of Non Adhar beneficiary against which disbursement acquaintance not kept
Month of March 2021						
MBPY	11 No's X @ Rs. 500	5500.00	7600.00	8300.00	700.00	
	03 No's X @ Rs. 700	2100.00				
NSAP	12 No's X @ Rs. 500	6000.00	6700.00	6700.00	0.00	
	01 No's X @ Rs. 700	700.00				
	Grand Total for the month of Jan and March 2021		28600.00	30800.00	2200.00	

Thus the total of Rs. Rs.2200.00 has shown as excess payment than the amount actually disbursed.

In response to audit objection Memo the local authority effected the recovery of Rs. 2200.00 at the instance of audit vide M.R. No-11126/Dt. 06.04.22 from Chandra Sekhar Parida, Sr. Assistant which was verified in audit.

The recovered amount was taken to Cash book vide page No- 03 /Dt. 06.04.2022 and deposited in Federal bank bearing A/C No-20010100047476 on Dt. 08.04.2022 and was produced during exit conference.

Verified the deposit amount. Hence, the para was dropped

PARA: 15 AUDIT ON WORKS

15.1 - Excess payment found in work bill-AOSP-60

Name of the work- Repair of restoration of Gopabandhu Park of Jatni Municipality over Plot No-168/ Khata No-235 in ward No-08 due to damage by Cyclone Fani	
File No	PIP-02/19
Estimate cost	90600.00
Vr. No/Date	646/GA/01.12.2020
Bill Ref:	1st & final
MB No./Page	241/81-89
Name of the Executive Officer	Dillip Kumar Mohanty
Name of the ME	Anuradha Pradhan
Name of the Executant	Nihar Ranjan Routray
Name of the JE	Sudhakar Das

On scrutiny of the above case record with reference to connected measurement book it is found that the excess payment of Rs. 3124.00 has been made than the actual bill amount. The details of which are given below:-

Vr. No/Date	Net bill amount after deduction	Amount Paid	Excess
646/GA/01.12.2020	78924.00	82048.00	3124.00

The above amount was paid from Punjab & Sindh Bank bearing A/C No-12471000001500 and debited on 12.11.2020.

In response to audit objection Memo the local authority effected the recovery of Rs. 3124.00 vide M.R. No-11141/Dt. 13.04.22 from the executant which was verified in audit. The recovered amount was taken to Cash book vide page No- 8/13.04.2022 and deposited in Federal bank bearing A/C No-20010100047476 on Dt. 20.04.2022 and was produced during exit conference. Verified the deposit amount. Hence, the para is dropped

15.2 - EXCESS PAYMENT FOUND IN WORK BILL-AOSP-61-63

Name of the work- Completion of work section room of Jatni Municipality in ward No-08 for 2018-19	
File No	PIB-44
Estimate cost	950000.00
Vr. No/Date	564/MF/ 05.10.2020
Bill Ref:	1st & final
MB No./Page	250/01-44
Name of the Executive Officer	Dillip Kumar Mohanty
Name of the ME	Anuradha Pradhan
Name of the Executant	Bijaya Kumar sethi
Name of the JE	Sudhakar Das

A). EXCESS PAYMENT MADE DUE TO EXCESS RATE ALLOWED IN ANALYSIS RATE

On scrutiny of the above case record with reference to connected measurement book it is found that the excess payment of Rs. 17143.00 has been made due to excess rate allowed in analysis rate. The details of which are given below:-

Particulars	Analysis of rate as per J.E.	Analysis of rate as per audit		Excess rate allowed	
Ref:- MB No-250- Page No-1 to 29 Abstract page-30 to 44 , Item No-5-RCC M20 using 20mm down graded CB chips	A. Material				
	20mm CBHG	8.10 Cum X @ 1058.00/ Cum	8569.80	8.10 Cum X @ 1007.62/ Cum	8161.72
	10mm CBHG	5.40 Cum X @ 1120.00/Cum	6048.00	5.40 Cum X @ 1066.67/Cum	5760.02
	Sand	6.75 Cum X @ 46.76/Cum	315.63	6.75 Cum X @ 46.67/Cum	315.02
	Cement	0.52 Qntl X @ 488.00/Qntl	25430.01	0.52 Qntl X @ 488.00/Qntl	25430.01
			40363.44		39666.77

B. Labour					
Mate	0.86 nos X @ 244.30/nos	210.10	0.86 nos X @ 244.30/nos	210.10	
Masson (2nd class)	1.50 nos X @ 264.30/nos	396.45	1.50 nos X @ 264.30/nos	396.45	
Man Mulia	20 nos X @ 264.30/nos	4486.00	20 nos X @ 264.30/nos	4486.00	
		5092.55		5092.55	
C. Machinery					
Concrete Mixture (Cap. 0.40/0.28)	6.00 Hour @ Rs. 177.00/Hour	1062.00	6.00 Hour @ Rs. 161.00/Hour	966.00	
Generator 33 KVA	6.00 Hour @ Rs. 240.00/Hour	1440.00	6.00 Hour @ Rs. 208.70/Hour	1252.20	
		2502.00		2218.20	
D. Others					
	O.H. Charges @ 7.5% each	3596.85	O.H. Charges @ 7.5% each	3523.31	
	Contractors Profit @ 7.5% each	3596.85	Contractors Profit @ 7.5% each	3523.31	
		7193.70		7046.62	
E. Carriage & Royalty					
20mm CBHG Chips	8.10 Cum X @ 482.07/ Cum	3904.77	8.10 Cum X @ 482.07/ Cum	3904.77	
10mm CBHG Chips	5.40 Cum X @ 482.07/Cum	2603.17	5.40 Cum X @ 482.07/Cum	2603.18	
Sand	6.75 Cum X @ 202.07/Cum	1365.32	6.75 Cum X @ 202.07/Cum	1365.32	
Cement	0.52 Qntl X @ 16.17/Qntl	842.46	0.52 Qntl X @ 16.17/Qntl	842.46	
		8715.72		8715.73	
Grand Total (A + B + C+D+E)	For 15 Sqm	63867.41	For 15 Sqm	62739.87	
	For 1 Sqm	4257.83	For 1 Sqm	4182.65	
	Cess 1 %	42.58	Cess 1 %	41.82	
Basic Cost	Total	4300.41	Total	4224.47	75.94
Cost of RCC M20 Per Cum					
Foundation & Plinth					
Cost of CC		4257.83		4182.65	
centering &	5.00 Sqm @	525.50	1.5 Sqm @	128.31	

	shuttering	Rs. 105.10		Rs. 85.54		
	Cess 1%		47.83		43.1	
	Total		4831.16		4354.06	477.10
	Column & Beam					
	Cost of CC		4257.83		4182.65	
	centering & shuttering	9.00 Sqm @ Rs. 572.60	5153.40	8.00 Sqm @ Rs. 534.58	4276.64	
	Cess 1%		94.11		84.59	
	Total		9505.34		8543.88	961.46
	Lintel					
	Cost of CC		4257.83		4182.65	
	centering & shuttering	14 Sqm @ Rs. 246.90	3456.60	14 Sqm @ 199.84	2797.76	
	Cess 1%		77.14		69.80	
	Total		7791.57		7050.21	741.36
	Chajja					
	Cost of CC	4257.83 X 0.065	276.76	4182.65 X 0.065	271.87	
	centering & shuttering	1.10 Sqm @ Rs. 367.20	403.94	1.10 Sqm @ Rs. 334.12	367.53	
	Cess 1%		6.81		6.39	
	Total		687.51		645.79	41.72
	Roof Slab GF					
	Cost of CC		4257.8		4182.65	
	centering & shuttering	10 Sqm @ Rs. 367.20	3672.00	10 Sqm @ Rs. 334.12	3341.20	
	Cess 1%		79.3		73.23	
	Total		8009.10		7597.08	412.02

a). RCC M20 in foundation & Plinth

Excess Paid = 11.27 Cum X @ Rs. 477.10

= Rs. 5376.91 or say Rs. 5377.00

b). RCC M20 in Culmn & beam

Excess Paid = 7.45 Cum X @ Rs. 961.46

= Rs. 7162.87 or say Rs. 7163.00

c). RCC M20 in Lintel

Excess Paid = 1.71 Cum X @ Rs. 741.36

= Rs. 1267.72 or say Rs. 1268.00

d). RCC M20 in Chajja

Excess Paid = 3.6 Cum X @ Rs. 41.72

= Rs. 150.19 or say Rs. 150.00

e). RCC M20 in Roof slab

Excess Paid = 7.73 Cum X @ Rs. 412.02

= Rs. 3184.91 or say Rs. 3185.00

Total paid in excess = Rs. 17143.00 (Rs. 5377.00 + Rs. 7163.00 + Rs. 1268.00 + Rs. 150.00 + Rs. 3185.00)

B). EXCESS PAYMENT MADE DUE TO TOTALLING MISTAKE IN LATERITE STONE MASSONERY WORK

On scrutiny of the above case record with reference to connected measurement book it is found that the excess payment of Rs. 9515.00 has been made due to totalling mistake in laterite stone massonery work. The details of actual measurement are given below:-

Particulars		Measurement	Quantity (In Cum)
Laterite stone massonery in CM (1:6) vide MB No-250/Page-06	Verendah		
	1st Footing	3.00 X 0.50 X 0.20	0.30
		2.80 X 0.50 X 0.20	0.28
		3.10 X 0.50 X 0.20	0.31
	GP to GL	2 X 4.45 X 0.30 X 0.40	1.06
		4 X 2.08 X 0.30 X 0.40	0.99
		3 X 3.00 X 0.30 X 0.40	1.08
		3 X 2.80 X 0.30 X 0.40	1.00
		3 X 3.10 X 0.30 X 0.40	1.11
	GP to PL	2 X 4.45 X 0.30 X 0.40	1.06
		4 X 2.08 X 0.30 X 0.40	0.99
		3 X 3.00 X 0.30 X 0.40	1.08
		3 X 2.80 X 0.30 X 0.40	1.00
		3 X 3.10 X 0.30 X 0.40	1.11
		Total	11.37

As per measurement given in MB the sum total of measurement is shown as 14.36 which results in excess measurement of 2.99 Cum. (14.36 Cum – 11.37 Cum)

The cost of 14.36 Cum (As Per JE) = 14.36 Cum X @ Rs. 3182.52/Cum = Rs. 45700.00

The cost of 11.37 Cum (As Per Audit) = 11.37 Cum X @ Rs. 3182.52/Cum = Rs. 36185.00

Excess Paid = Rs. 9515.00

C. EXCESS PAYMENT MADE DUE TO NON-DEDUCTION OF COLUMN FROM C.C (1:4:8)

MEASUREMENT

On scrutiny of the above case record with reference to connected measurement book it is found that the excess payment of Rs.2871.00 has been made due to non-deduction column from the gross measurement of C.C (1:4:8).

Particulars	Measurement as per JE (In Cum)		Measurement as per audit (in Cum)		Excess measurement
MB No-250/ Page No-3 & 30, CC (1:4:8)	Column-12 X 1.21 X 1.21 X 0.15	2.63	Column-12 X 1.21 X 1.21 X 0.15	2.63	
	V.Wall-1 X 3.00 X 0.60 X 0.10	0.18	V.Wall-1 X 3.00 X 0.60 X 0.10	0.18	
	1 X 2.80 X 0.60 X 0.10	0.16	1 X 2.80 X 0.60 X 0.10	0.16	
	1 X 3.30 X 0.60 X 0.10	0.199	1 X 3.30 X 0.60 X 0.10	0.199	
	A	3.168	A	3.168	
	Deduct Column				
			Column-12 X 1.21 X 0.60 X 0.10	0.87	
	B	0.00	B	0.87	
	A-B	3.168	A-B	2.30	0.87

Excess Paid = 0.87 Cum X @ Rs. 3295.83

= Rs. 2867.37 or say Rs. 2867.00

Hence total of Rs. 29525.00 (Rs. 17143.00 + Rs. 9515.00 + Rs. 2867.00) has been paid in excess to the executant.

In response to audit objection Memo the local authority effected the recovery of Rs. 29525.00 vide M.R. No-11139/Dt. 13.04.22 from the executant which was verified in audit. The recovered amount was taken to Cash book vide page No- 08/13.04.2022 and deposited in Federal bank bearing A/C No-20010100047476 on Dt. 20.04.2022 and was produced during exit conference. Verified the deposit amount. Hence, the para was dropped.

15.3 - EXCESS PAYMENT FOUND IN WORK BILL-AOSP-64-66

Name of the work- Construction of Bhagabati Community Hall at Mangaraj Sahi in ward No-22	
File No	PIB-54
Estimate cost	200000.00
Vr. No/Date	61/UNNATI/ 01.02.2021
Bill Ref:	1st & final
MB No./Page	265/61-70
Name of the Executive Officer	Dillip Kumar Mohanty
Name of the ME	Anuradha Pradhan
Name of the Executant	Biswajit Baliarsingh

Name of the JE	Deepak Kumar Rath
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a).. Excess payment made due to due to non-deduction of column from gross measurement in earth work excavation

On scrutiny of the above case record with reference to connected measurement book it is found that an amount of Rs. 137.00 has been made due to non-deduction column from gross measurement in earth work excavation. The details of which are given below:-

Particulars	Measurement as per JE (In Cum)		Measurement as per audit (in Cum)		Excess measurement
MB No-265/ Page No-61-70, Earth work excavation in foundation & plinth	Column-6 X 1.00 X 1.00 X 0.80	4.80	Column-6 X 1.00 X 1.00 X 0.80	4.80	
	Wall-2 X 5.25 X 0.30 X 0.95	2.99	Wall-2 X 5.25 X 0.30 X 0.95	2.99	
	2 X 3.75 X 0.30 X 0.95	2.14	2 X 3.75 X 0.30 X 0.95	2.14	
	A	9.93	A	9.93	
	Deduct Column				
			Column-6 X 1.00 X 0.30 X 0.80	1.44	
	B	0.00	B	1.44	
A-B	9.93	A-B	8.49	1.44	

Excess Paid = 1.44 Cum X @ Rs. 95.24

= Rs. 137.14 or say Rs. 137.00

b).. Excess payment made due to fictitious measurement in sand filling in foundation

On scrutiny of the above case record with reference to connected measurement book it is found that excess payment of Rs.71.00 has been made due to fictitious measurement shown in sand filling measurement in foundation. In the wall measurement, the cross section of column & wall has not been deducted from the gross measurement. Besides, the length of the wall size has shown more than the excavated length as per foundation. The details of which are given under:-

Particulars	Measurement as per JE (In Cum)		Measurement as per audit (in Cum)		Excess measurement
MB No-265/ Page No-61-70,filling sand in foundation & plinth	Column-6 X 1.00 X 1.00 X 0.10	0.60	Column-6 X 1.00 X 1.00 X 0.10	0.60	
	Wall-2 X 5.65 X 0.30 X 0.10	0.33	Wall-2 X 5.25 X 0.30 X 0.10	0.31	
	2 X 4.55 X 0.30 X 0.10	0.27	2 X 3.75 X 0.30 X 0.10	0.23	
	A	1.20	A	1.14	
	Deduct Column				
			Column-6 X 1.00 X 0.30 X 0.10	0.18	

	B	0.00	B	0.18	
	A-B	1.20	A-B	0.96	0.25

Excess Paid = 0.25 Cum X @ Rs. 283.61

= Rs. 70.90 or say Rs. 71.00

c).. Excess payment made due to fictitious measurement in C.C. (1:4:8) in F&P

On scrutiny of the above case record with reference to connected measurement book it is found that excess payment of Rs. 714.00 has been made due to fictitious measurement shown in C.C. (1:4:8) measurement in F&P. In the wall measurement, the cross section of column & wall has not been deducted from the gross measurement. Besides, the length wall size has shown more than the actual length of the wall as excavated in foundation. The details of which are given under:-

Particulars	Measurement as per JE (In Cum)		Measurement as per audit (in Cum)		Excess measurement
MB No-265/ Page No-61-70, C.C. (1:4:8)in foundation & Plinth using 40mm size HG metal	Column-6 X 0.90 X 0.90 X 0.10	0.48	Column-6 X 0.90 X 0.90 X 0.10	0.48	
	Wall-2 X 5.65 X 0.30 X 0.10	0.33	Wall-2 X 5.25 X 0.30 X 0.10	0.31	
	2 X 4.55 X 0.30 X 0.10	0.27	2 X 3.75 X 0.30 X 0.10	0.23	
	A	1.08	A	1.02	
	Deduct Column				
			Column-6 X 0.90 X 0.30 X 0.10	0.16	
	B	0.00	B	0.16	
A-B	1.08	A-B	0.86	0.22	

Excess Paid = 0.22 Cum X @ Rs. 3244.63

= Rs. 713.81 or say Rs. 714.00

d).. Excess payment made due to fictitious measurement in laterite stone masonry work

On scrutiny of the above case record with reference to connected measurement book it is found that excess payment of Rs. 2797.00 has been made due to fictitious measurement shown in laterite stone masonry work. In the wall measurement, the cross section of column & wall has not been deducted from the gross measurement. Besides, the length of wall size has shown more than the actual length of the wall as excavated in foundation. The details of which are given under:-

Particulars	Measurement as per JE (In Cum)		Measurement as per audit (in Cum)		Excess measurement
MB No-265/ Page No-61-70, Laterite stone masonry work in foundation & plinth	Wall-2 X 5.85 X 0.30 X 0.50	1.75	Wall-2 X 5.25 X 0.30 X 0.50	1.58	
	2 X 4.95 X 0.30 X 0.50	1.49	2 X 3.75 X 0.30 X 0.50	1.13	
	A	3.24	A	2.70	
	Deduct Column				
			Column-6 X 0.40	0.36	

			X 0.30 X 0.50		
	B	0.00	B	0.36	
	A-B	3.24	A-B	2.34	0.90

Excess Paid = 0.90 Cum X @ Rs. 3107.70

= Rs. 2796.93 or say Rs. 2797.00

e). Clarification wanting on allow of one beam extra in roof beam measurement

On scrutiny of the above case record with reference to connected measurement book it is found that one extra beam is allowed in the roof beam measurement which is not clarified in the measurement. In foundation measurement there were initially 4 nos of wall measurement shown which is also followed in G.beam measurement. But surprisingly one beam extra allowed in roof beam measurement which need be clarified to audit. Besides the above in column and roof beam measurement, length of beam size has taken more than the initial wall length as measured in foundation. The details of which are given below:-

Particulars	Measurement as per JE (In Cum)		Measurement as per audit (in Cum)		Excess measurement
MB No-265/ Page No-61-70,RCC M20 using 20mm size down grade chips in Column & Roof Beam	Column-6 X 0.30 X 0.25 X 2.80	1.26	Column-6 X 0.30 X 0.25 X 2.80	1.26	
	BEAM		BEAM		
	3 X 6.00 X 0.25 X 0.30	1.35	2 X 5.25 X 0.25 X 0.30	0.79	
	2 X 5.10 X 0.25 X 0.25	0.63	2 X 3.75 X 0.25 X 0.25	0.47	
	A	3.24	A	2.52	

Out of the total excess measurement 0.724 Cum, measurement of one extra beam is 0.45 Cum which is to be clarified.

Excess measurement = 0.724 Cum – 0.45 Cum =0.334 Cum

Excess Paid = 0.274 Cum X @ Rs. 9337.50

= Rs. 2558.47 or say Rs. 2558.00.00

Hence total of Rs. 6277.00 (Rs. 137.00 + Rs. 71.00 + Rs. 714.00 + Rs. 2797.00 + Rs. 2558.00) has paid in excess to the executant.

In response to audit objection Memo the local authority effected the recovery of Rs. 6000.00 vide M.R. No-11145/Dt. 13.04.22 and Rs. 227.00 vide M.R. No-11146/13.04.2022 and Rs. 50.00 vide M.R. No-11147/18.04.2022 from the executant. The recovered amount was taken to Cash book vide page No-08/13.04.2022- Rs. 6000.00, Rs. 227.00 vide page-08/13.04.2022, Rs. 50.00 vide page No-10/dt.18.04.2022 deposited in Federal bank bearing A/C No-20010100047476- Rs. 6000.00 on Dt. 20.04.2022, Rs. 227.00 on 16.04.2022, Rs. 50.00 on 19.04.2022 and was produced during exit conference. Verified the deposit amount. Hence, the para was dropped.

Regarding objection raised against measurement of one extra beam included in the roof beam, the local authority replied that a revised estimate showing the extra estimate will approved and compliance reported accordingly.

The measurement and execution part of a structure should be in accordance with approved estimate. In case of necessity of any extra item beyond the provision in base estimate, the same may be allowed after the approval of the revised estimate. The local authority is suggested not to commit the same mistake henceforth.

15.4 - Excess payment found in work bill-AOSP-67

On scrutiny of the following work bill with reference to paid vouchers it is found that a sum of Rs. 1652.00 has been paid in excess than the actual bill amount. The details of which are given below:-

Name of the work	Vr. No/Date	Net bill amount	Amount paid	Excess
Paid towards cleaning of different drain in ward No-13 of Jatni Municipality under UWEI for 2020-21	455/UWEI/11.09.2020	48786.00	49279.00	493.00
Paid to Jagruti SHG towards supply of RCC slab for different drain in ward No-22	46/UWEI/31.12.2020	67107.00	68266.00	1159.00
			Total	1652.00

In response to audit objection memo the local authority recovered the amount vide M.R. No-11161/Dt. 18.02.2022 and Cheque No-594950-PNB/10.05.2022, taken to Cash book vide page No- 26/dt. 10.05.2022 and deposited in Federal bank bearing A/C No-20010100047476 which has not been cleared yet. Verified the Cash book entry but could not traced the deposit amount in bank as cheque not cleared yet.

15.5 - EXCESS PAYMENT FOUND IN WORK BILL-AOSP-81-82

Name of the work- Improvement of Maa Mangala Community Hall in ward No-23 for 2017-18	
File No	PIB-32
Estimate cost	129000.00
Vr. No/Date	189/MF/ 26.06.2020
Bill Ref:	1st & final
MB No./Page	246/08-19
Name of the Executive Officer	Dillip Kumar Mohanty
Name of the ME	Anuradha Pradhan
Name of the Executant	Surendra Behera
Name of the JE	Dushmanta Kumar Mahanta

A.. Excess payment due to fictitious measurement in fly ash brick work in super structure

During scrutiny above case record with reference to connected measurement book it is found that excess measurement of 0.75 Cum has been prepared in fly ash brick work due to excess wall length shown than the actual length as per foundation measurement.

As per foundation measurement the length of the short was 3.10 mtr, but in fly ash brick work, the measurement has been prepared against 3.60 mtr length. The details of measurement are given below:-

Particulars	Measurement as per JE (In Cum)		Measurement as per audit (in Cum)		Excess measurement
MB No-246/ Page No-08-19, Brick work with fly ash brick in super structure	Wall-2 X 3.60 X 0.25 X 3.0	5.40	Wall-2 X 3.10 X 0.25 X 3.0	4.65	
	2 X 4.30 X 0.25 X 3.0	6.45	2 X 4.30 X 0.25 X 3.0	6.45	
	A	11.85	A	11.10	
	Deduction		Deduction		
	Door-1 X 1.06 X 0.25 X 2.0	0.53	Door-1 X 1.06 X 0.25 X 2.0	0.53	
	Window-1 X 0.90 X 0.25 X 1.20	0.27	Window-1 X 0.90 X 0.25 X 1.20	0.27	
	B	0.80	B	0.80	
A-B	11.05	A-B	10.30	0.75	

Excess paid = 0.75 Cum X @ Rs. 3706.27/Cum

= Rs. 2779.70 or Say Rs. 2780.00

Hence Rs. 2780.00 has paid in excess to the executant.

In response to audit objection Memo the local authority effected the recovery of Rs. 2780.00 vide M.R. No-11138/Dt. 13.04.22 from the executant which was verified in audit. The recovered amount was taken to Cash book vide page No-08/13.04.2022 and deposited in Federal bank bearing A/C No-20010100047476 on Dt. 20.04.2022 and was produced during exit conference. Verified the deposit amount. Hence, the para was dropped.

15.6 - EXCESS PAYMENT FOUND IN WORK BILL-AOSP-82-84

Name of the work- Improvement of road from Jatni Pipili main road to Rangani Sahi in Ward No-21 for 2015-16	
File No	PIR(O)-167/18
Contract Value of work	158260.00
Vr. No/Date	175/MV Tax/ 26.06.2020
Bill Ref:	1st & final
MB No./Page	233/54-57
Name of the Executive Officer	Dillip Kumar Mohanty
Name of the ME	Anuradha Pradhan
Name of the Executant	Satyaranjan Behera
Name of the JE	Dushmanta Kumar Mahanta

A.. Excess payment due to fictitious measurement in earth work excavation in ordinary soil

During scrutiny of the above case record with reference to connected measurement book it is found that excess measurement of 14.40 Cum has been prepared in earth work excavation due to excess depth shown in excavation of earth than the actual depth as followed in sand filling measurement. The details of which are given under.

Particulars	Measurement as per JE (In Cum)	Measurement as per audit (in	Excess
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			Cum)		measurement
MB No-233/ Page No-54-57, Earth work excavation in ordinary soil	Road from end pit-1 X 30.00 X 4.20 +4.87/2	135.90	Road from end pit-1 X 30.00 X 4.20 +4.87/2	135.90	
	1 X 30.00 X 4.87 +3.53/2	126.00	1 X 30.00 X 4.87 +3.53/2	126.00	
	Road 1 X 18.0 X 4.20 + 4.30/2	76.50	Road 1 X 18.0 X 4.20 + 4.30/2	76.50	
	1 X 28.50 X 4.0 + 4.10/2	115.42	1 X 28.50 X 4.0 + 4.10/2	115.42	
	1 X 27.50 X 4.30 + 4.00/2	114.42	1 X 27.50 X 4.30 + 4.00/2	114.42	
	1 X 3.0 X 3.0	9.00	1 X 3.0 X 3.0	9.00	
		576.94		577.24	
	576.94 Sqm X 0.15 + 0.10/2	72.116	577.24 Sqm X 0.10	57.72	14.40

Excess paid = 14.40 Cum X @ Rs. 95.24/Cum

= Rs. 1371.45 or Say Rs. 1371.00

B.. Inadmissible payment towards cost of sign board

The cost of Rs. 3000.00 towards fitting and fixing sign board was found to be added in the bill against which measurement has not been done in MB. In the photo copy which is attached in the case record a frame prepared with pitch board which is clearly visible to be pasted on a wall. Thus, the amount of Rs. 3000.00 expended for sign board is inadmissible in audit and needs recovery from the executant.

C.. Excess bill prepared than the actual contract value

On scrutiny of the above case record with reference to connected measurement book it is found that an amount of Rs. 972.00 has been paid in excess to the executant due to excess bill prepared than the contract value of the above work.

The details of which are given below:-

Bill Amount	Contract Value	Excess
559232.00	558260.00	972.00

The excess of Rs. 972.00 paid to the executant need be recovered and compliance reported to audit.

Hence total of Rs. 5343.00 (Rs. 1371.00 + Rs. 3000.00 + Rs. 972.00) has paid in excess to executant.

In response to audit objection Memo the local authority effected the recovery of Rs. 5343.00 vide M.R. No-11144/Dt. 13.04.22 from the executant which was verified in audit. The recovered amount was taken to Cash book vide page No-08/13.04.2022 and deposited in Federal bank bearing A/C No-20010100047476 on Dt. 20.04.2022 and was produced during exit conference. Verified the deposit amount. Hence, the para was dropped.

15.7 - EXCESS PAYMENT FOUND IN WORK BILL-AOSP-84

Name of the work- Construction of C.C road from Kendriya Vidyalaya Chhaka main road towards Mundia Sahi via Kasturi Madam house in Ward No-02 under Unnati	
File No	PIR(O)- 18/20
Contract Value of work	346333.00
Vr. No/Date	51/Unnati/ 27.01.2021
Bill Ref:	1st & final
MB No./Page	260/16-24
Name of the Executive Officer	Dillip Kumar Mohanty
Name of the ME	Anuradha Pradhan
Name of the Executant	Surendra Behera
Name of the JE	Alok kumar Swain

Fictitious payment towards cost of sign board

On scrutiny of the above case record with reference to connected measurement book it is found that an amount of Rs. 2000.00 as mentioned against item No-06 vide MB page-23, has been added in the bill amount towards cost of sign board and photography. But in support of execution of the said item there is neither have any measurement done nor any photograph and voucher found to check in audit. Thus, the payment of Rs. 2000.00 towards sign board and photography is fictitious and inadmissible to audit .

The amount was recovered vide M.R. No-11162/Dt.10.05.2022 , and Cheque No-594952-PNB/10.05.2022, taken to Cash book vide page No- 26/dt. 10.05.2022 and deposited in Federal bank bearing A/C No-20010100047476 which has not been cleared yet. Verified the Cash book entry but could not traced the deposit amount in bank as cheque not cleared yet.

15.8 - EXCESS PAYMENT FOUND IN WORK BILL-AOSP-85-86

Name of the work- Improvement of Road and Drain near Backside Hari Karan house in Ward No-05 for 2018-19	
File No	PIR(O)- 187/18
Contract Value of work	Rs. 390907.00
Vr. No/Date	56/14th FC/ 26.03.2021
Bill Ref:	1st & final
MB No./Page	259/24-29 & 38-41
Name of the Executive Officer	Dillip Kumar Mohanty
Name of the ME	Anuradha Pradhan
Name of the Executant	Satrughna Majhi
Name of the JE	Alok kumar Swain

Excess payment made due to excess measurement shown in C.C. (1:1.5:3) using 12mm size HGCB chips

On scrutiny of the above case record with reference to connected measurement book it is found that as per sand filling measurement on road surface the length of road was 61.40 mtr and the same was vividly followed in P.C.C (1:4:8). But surprisingly 15 mtr extra road length has been allowed in C.C. (1:1.5:3) which leads to rise of 5.18 Cum measurement than the actual quantity of work done. The details of which are given below:-

Particulars	Measurement as per JE (In Cum)	Measurement as per audit (in	Excess
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			Cum)		measurement
MB No-259/ Page No-27 & 39, CC (1:1.5:3) using 12mm size HGCB chips	Drain-4 X 15.00 X 0.70 X 0.10	4.20	Drain-4 X 15.00 X 0.70 X 0.10	4.20	
	1 X 8.50 X 0.70 X 0.10	0.60	1 X 8.50 X 0.70 X 0.10	0.60	
	2 X 15.0 X 0.15 X 0.35	1.58	2 X 15.0 X 0.15 X 0.35	1.58	
	2 X 15.0 X 0.15 X 0.35	1.58	2 X 15.0 X 0.15 X 0.35	1.58	
	2 X 15.0 X 0.15 X 0.35+0.40/2	1.69	2 X 15.0 X 0.15 X 0.35+0.40/2	1.69	
	2 X 15.0 X 0.15 X 0.40	1.80	2 X 15.0 X 0.15 X 0.40	1.80	
	2 X 8.50 X 0.15 X 0.40	1.02	2 X 8.50 X 0.15 X 0.40	1.02	
	Road- 1 X 15.0 X 3.60 X 0.10	5.40	Road- 1 X 15.0 X 3.60 X 0.10	5.40	
	1 X 15.0 X 3.45 X 0.10	5.18	1 X 15.0 X 3.45+3.55/2 X 0.10	5.25	
	1 X 15.0 X 3.45+3.55/2 X 0.10	5.25	1 X 15.0 X 3.45+3.95/2 X 0.10	5.63	
	1 X 15.0 X 3.45+3.95/2 X 0.10	5.63	1 X 15.0 X 3.95+3.35/2 X 0.10	5.48	
	1 X 15.0 X 3.95+3.35/2 X 0.10	5.48	1 X 1.40 X 3.35 X 0.10	0.47	
	1 X 1.40 X 3.35 X 0.10	0.47			
		39.88		34.70	5.18

Cost of 5.18 Cum CC = 5.18 Cum X Rs. 5613.78

= Rs. 29079.38 or say Rs. 29079.00

Cost of 5.18 Cum CC = Rs. 29079.00

Deduct:- 3% less for contract value as per bill = Rs. 10793.00

Excess paid = **Rs. 18286.00**

Hence Rs. 18286.00 has paid in excess.

In response to audit objection Memo the local authority effected the recovery of Rs. 18286.00 vide M.R. No-11143/Dt. 13.04.22 from the executant which was verified in audit. The recovered amount was taken to Cash book vide page No-08/dt.13.04.2022 and deposited in Federal bank bearing A/C No-20010100047476 on Dt. 20.04.2022 and was produced during exit conference. Verified the deposit amount. Hence, the para was dropped.

15.9 - EXCESS PAYMENT FOUND IN WORK BILL-AOSP-87-90

Name of the work- Renovation of Rosa Ghara near Balunkeswar Temple at Kudiary in ward no-21 under UNNATI for 2017-18	
File No	PIB-52
Contract Value of work	Rs. 199905.00
Vr. No/Date	408/UNNATI/ 18.08.2020
Bill Ref:	1st & final
MB No./Page	247/20-35
Name of the Executive Officer	Dillip Kumar Mohanty
Name of the ME	Anuradha Pradhan
Name of the Executant	M/S Saidurga Enterprises
Name of the JE	Dushmanta Kumar Mahanta

On scrutiny of the above case record with reference to connected measurement book, the size of the walls as per foundation measurement in earth work excavation followed by sand filling measurement are given below:-

Long wall = 2.70 mtrs

Short wall = 2.40 mtrs

On scrutiny it is revealed that the wall length as per foundation measurement has not been followed in all measurement of the above work. The uniformity of wall length has not been maintained in all measurement which has hiked the cost of work in RCC beam, L.S masonry, roof slab etc.

A.. Excess payment shown due fictitious measurement in L.S masonry work (1:6) in foundation plinth

Particulars	Measurement as per JE (In Cum)		Measurement as per audit (in Cum)		Excess measurement
MB No-247/ Page No-24 & 31, laterite stone masonry (1:6) work in foundation plinth	1St footing		1St footing		
	2 X (4.20+3.35) X 0.55 X 0.20	1.66	2 X (2.70+ 2.40) X 0.55 X 0.20	1.12	
	2nd footing		2nd footing		
	2 X (4.20+3.35) X 0.30 X 0.60	2.71	2 X (2.70+ 2.40) X 0.30 X 0.60	1.83	
	Steps		Steps		
	1 X 1.20 X 0.60 X 0.20	0.14	1 X 1.20 X 0.60 X 0.20	0.14	
	1 X 1.20 X 0.30 X 0.20	0.07	1 X 1.20 X 0.30 X 0.20	0.07	
	4.58		3.16	1.42	

Excess paid = 1.42 Cum X @ Rs. 3107.70

= Rs. 4412.93 or say Rs. 4413.00

B.. Excess payment shown due fictitious measurement in RCC lintel beam using 12mm chips

Particulars	Measurement as per JE (In Cum)		Measurement as per audit (in Cum)		Excess measurement
MB No-247/ Page No-20-35,R CC(1:1.5:3) in lintel beam using 12mm chips	Lintel beam		Lintel beam		
	2 X (4.15 + 3.33) X 0.25 X 0.15	0.56	2 X (2.70 + 2.40) X 0.25 X 0.15	0.38	0.18

Excess paid = 0.18 Cum X @ Rs. 7716.30

= Rs. 1388.93 or say Rs. 1389.00

C.. Excess payment shown due fictitious measurement in RCC (1:1.5:3) roof slab using 12mm chips

Particulars	Measurement as per JE (In Cum)		Measurement as per audit (in Cum)		Excess measurement
MB No-247/ Page No-23 & 32,RCC(1:1.5:3) in roof slab using 12mm chips	Roof Slab		Roof Slab		
	1 X 4.45 X 4.15 X 0.10	1.84	2 X 3.0 X 2.70 X 0.10	1.62	0.22

Excess paid = 0.22 Cum X @ Rs. 7914.66

= Rs. 1741.22 or say Rs. 1741.00

D..EXCESS PAYMENT ON FITTING AND FIXING OF MS DOOR AND WINDOW DUE TO ALLOWING MORE RATE THAN AS PER SPECIFICATION

On scrutiny of the MB and case record of the above work with reference to connect MBit was noticed that following amount has been allowed in fitting and fixing MS door and window which is more than the standard specification weight cost.

Particulars	Rate allowed	Admissible as per specification and Voucher	Excess
Ref:- MB No-247- Page No-34, Item No-15-Fitting & fixing of MS door and window	158.40 KG X Rs.86.00/KG= Rs. 13622.00	158.40 KG X Rs.80.00/KG= Rs. 12672.00	950.00

Hence Rs. 950.00 excess paid to executants needs recover and compliance reported to audit.

Hence total of Rs. 8493.00 (Rs. 4413.00+ Rs. 1389.00+ Rs. 1741.00 + Rs. 950.00) has paid in excess to the executant.

In response to audit objection Memo the local authority effected the recovery of Rs. 8493.00 vide M.R.

No-11140/Dt. 13.04.22 from the executant. The recovered amount was taken to Cash book vide page No-08/13.04.2022 and deposited in Federal bank bearing A/C No-20010100047476 on Dt. 20.04.2022 and was produced during exit conference. Verified the deposit amount. Hence, the para was dropped.

15.10 - EXCESS PAYMENT FOUND IN WORK BILL-AOSP-99-102

Name of the work- Construction of road from main road to towards Ranganisahi community hall and balance work in ward No-21 under 14th for 2019-20	
File No	PIR(O)-40/20
Contract Value of work	Rs. 192861.00
Vr. No/Date	59/14TH FC/ 26.03.2021
Bill Ref:	1st & final
MB No./Page	2268/38-50
Name of the Executive Officer	Dillip Kumar Mohanty
Name of the ME	Anuradha Pradhan
Name of the Executant	Bhikari Chandra behera
Name of the JE	Deepak Kumar Ratha

A. Clarification wanting for mismatch between item of work executed and the project name

As the project name mentioned above, the project is merely a road work. But measure items of the bill has been prepared against a building construction work and in support of execution, step by step photocopies from foundation to completion are found to be attached in the case record. As per measurement a road having dimension 7.80 mtr X 6.30 mtr has been casted form foundation excavation followed by sand filling and CC measurement. There is a suspense in the project name as it is mentioned that '**balance work in ward No-21**' . The following information need be supplied to audit for scrutiny :

- 1.. The copy of project approval duly approved by competent authority and passed through the municipal council.
2. How much portion of work of the above project has been exexuted earlier ? In support of execution the details of measurement , bill and case record wanting in audit for scrutiny.

In response to objection memo the local authority returned the memo without any compliance.Thus, the objection raised in audit could not be settled for wanting of documentary evidence. In connection with the above issue if any contradiction will arise in future, the officials involved in procedural of both execution and payment will be responsible.

B. Clarification wanting for not allowing of 2nd footing measurement of long wall in L.S. masonry work

On scrutiny of the above case record with reference to connected measurement book it is found that in the measurement a parallel and uniformity of measurement has been recorded step by step from foundation measurement to C.C. measurement. But in L.S. masonry work a 2nd footing measurement was recorded against short wall leaving the part of the measurement for long. A complete building structure will not exit or stand without any parallel and uniformity of wall measurement. Thus, the measurement recorded in L.S. masonry work is fictitious which need be clarified. The details of the measurement are given below:

Particulars	Measurement as per JE (In Cum)

	1st Footing	
MB No-268/ Page No-38-50, L.S. Masonry work	SW-1 X 5.50 X 0.75 X 0.50	2.06
	LW-1 X 8.25 X 0.75 X 0.50	3.09
	2nd Footing	
	SW-1 X 5.50 X 0.60 X 0.70	2.31
	A	7.46

In response to objection, the local authority returned the memo without any compliance. All the parts of measurement of a whole construction clings together with and represent a whole structure. The measurement should be done matching with the actual part of execution for which a structure of a construction could exit. A faulty and vague measurement one part could not support the exist of other part of measurement of a structure. Thus it is requested to maintain a uniformity while taking measurement by the officials technically sound and also vigilant with while checking the measurement by the officials.

C..Clarification wanting for mismatch of measurement between L.S. masonry work and cement plaster work

As per foundation excavation measurement only two walls are excavated. The size of two wall are given below:

Long wall = 8.25 mtr X 0.75 mtr

Short wall = 5.50 mtr X 0.75 mtr

In L.S. masonry work , only the measurement of short wall taken above the ground level leaving the measurement of long wall. The size of the short wall at ground level is 5.50 mtr X 0.60 mtr. In cement plaster work in both inside and outside room, the measurements are taken as follows:

Particulars	Measurement as per JE (In Sqm)	
MB No-268/ Page No-38-50,16 mm thick C.P. (1:6) & 12 mm thick C.P. (1:6) over stone masonry work in inside and outside room respectively	Outside room	
	SW-1 X 23.60 X 2.90	68.44
	Inside room	
	SW-1 X 22.10 X 2.90	64.09

In view of the above how the measurement of room size 23.60 mtr and 22.10 mtr are taken is in question ? Besides this, the hight of the wall above ground level as shown in point B above is only 0.70 mtr, but in the above measurement it is shown as 2.90 mtr.

It is requested through objection to comply the irregularity. In response the local authority returned the memo without any compliance. Hence it is remained un-clarified.

D.. Excess payment shown due to non-deduction of door & window measurement from L.S. masonry work

On scrutiny of the above case recorded with reference to connected measurement book it is found that excess measurement of 3.62 Cum has been taken due to non-deduction of door & window measurement from L.S. masonry measurement. The details of which are given below:

Particulars	Measurement as per JE (In Cum)		Measurement as per audit (in Cum)		Excess measurement
	1st Footing				
MB No-268/ Page No-38-50,	SW-1 X 5.50 X 0.75 X 0.50	2.06	SW-1 X 5.50 X 0.75 X 0.50	2.06	

L.S. Masonry work	LW-1 X 8.25 X 0.75 X 0.50	3.09	LW-1 X 8.25 X 0.75 X 0.50	3.09	
	2nd Footing		2nd Footing		
	SW-1 X 5.50 X 0.60 X 0.70	2.31	SW-1 X 5.50 X 0.60 X 0.70	2.31	
				7.46	
			Deduct:-		
			Door-1 X 1.50 X 0.60 X 2.10	1.89	
			Window-2 X 1.20 X 0.60 X 1.20	1.73	
				3.62	
	A	7.46	A	3.84	3.62

Excess Paid = 3.62 Cum X @ Rs. 3107.70/Cum

= Rs. 11249.87 or say 11250.00

Hence Rs. 11250.00 has paid in excess to the executants.

In response to audit objection Memo the local authority effected the recovery of Rs. 11250.00 vide M.R. No-11142/Dt. 13.04.22 from the executant which was verified in audit. The recovered amount was taken to Cash book vide page No- 08/13.04.2022 and deposited in Federal bank bearing A/C No-20010100047476 on Dt. 20.04.2022 and was produced during exit conference. Verified the deposit amount. Hence, the para was dropped.

Regarding the defects and irregularities shown in point A to C the local authority remained silent without furnishing any comment. In connection with objection raised in audit, if any contradiction will arise in future, the Officials involved in procedural of both execution and payment will be responsible.

15.11 - Clarification wanting on construction of vending zone not adhering tender process-AOSP-114-115

Vr. No/Date	Amount	Particulars
01/Creation of Cap. Assets/10.03.2021	1991904.00	Paid to M/S Sankruti Associates Pvt. Ltd. for construction of Vending Zone in different places of Jatni Municipality
02/Creation of Cap. Assets/10.03.2021	1991904.00	Paid to M/S Sankruti Associates Pvt. Ltd. for construction of Vending Zone in different places of Jatni Municipality
Total	3983808.00	

As per direction of Collector & District Magistrate, Khorda in the review meeting held on dtd. 10.10.2020, the Tahasildar, Jatni issued a letter for immediate construction of 146 nos of shopes in vending zone near New Bus Stand, Jatni for rehabilitation of ROB evicted shopkeeper.

In view of the above quotations are invited through quotation call notice issued vide this Office Notice No-3348/13.11.2020 on the basis of the specification of per unit cost (per shop) rate prepared by the Municipality. As per specification the rate was quoted at Rs. 226186.00 for (10' X 10') unit size and Rs. 257415.00 for (10' X 12') unit size.

Accordingly after due comparison among the quotationers, Sanskruti Associates Pvt. Ltd was selected as the L1 quotationer at the quoted price rate Rs. 219399.00 for per unit size (10' X 10') and Rs. 249691.00 for per unit size (10' X 12') respectively.

In view of the quantity of work executed by the firm with reference to its money value, a single contract exceeds the value of work more than 10 lakhs. As per OPWD Code Voll-II, Amendment-2006, tender cost above 10 lakhs shall be published in one local English daily and two local Odia dailies. Besides above, tenders for works costing more than Rs. 10 lakhs shall also be posted in the website of the State Government. The bid documents will be available on the website for downloading by intending bidders. In violation of the above rules the work has been executed through quotation process which is inadmissible in audit.

In response to audit objection the local authority has neither submitted any compliance nor returned the memo till the completion of audit. Thus, the objection raised in audit stands. The local authority has not followed the above OPWD guideline for selection of L1 contractor on tender process which is highly irregular. As such the amount of Rs. 3983808.00 expended without adhering proper tender guideline is kept under objection.

During Exit conference the Local Authority replied that the point raised in audit is remarkable and noted for future guidance.

The objection raised in audit stands and Rs. 3983808.00 was kept under objection till regularisation of the same.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 - No Comment

No Comment.

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 - Target and achievement-

The position of achievement in respect of various schemes against both physical and financial target as per the Annual Action Plan for the year 2020-21 as ascertained from the local authority and relevant records produced to audit is furnished below.

Financial achievement

Sl. No	name of the Scheme	OB as on 01.04.2020	Funds received during the year 2020-21	Total funds available	Expenditure during the year 2020-21	Unspent as on 31.03.2021	Percent of expenditure to that of available fund
1	14TH FC	32194060.00	2326344.00	34520404.00	16506162.00	18014242.00	47.81
		0		0	0	0	

2	15TH FC	0.00	96156000.0 0	96156000.0 0	8297784.00	87858216.0 0	8.62
3	UNNATI	3266943.00	14396919.0 0	17663862.0 0	6992715.00	10671147.0 0	39.58
4	FANI	2932146.00	0.00	2932146.00	386149.00	2545997.00	13.17
5	SBM	41189970.0 0	3747200.00	44937170.0 0	3983851.00	40953319.0 0	8.87
6	UWEI	0.00	16520000.0 0	16520000.0 0	9384965.00	7135035.00	56.80
7	Capital Assets	9440000.00	795000.00	10235000.0 0	3983808.00	6251192.00	38.92

Physical Achievement

Sl. No	name of the Scheme	No. of Spill over project from previous year(2019-20)	No. of projects planned for the current year as per annual action(20-21)	Total	No of project completed during the year 2020-21	No of project to the next year (21-22)
1	14TH FC	4	7	11	5	6
2	15TH FC	0	20	20	10	10
3	UNNATI	20	30	50	20	30
4	FANI	0	4	4	4	0
5	SBM	7	12	19	10	9
6	UWEI	0.00	25	25	17	8
7	Capital Assets	4	3	7	5	2

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

Brief description of different schemes executed in ULB

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.

SBM

The Scheme has been introduced by Govt. of India mainly for providing sanitary latrine to each household. So that the country will be free from open defecation free thereby creating a hygienic and pollution free environment.

Due to low performance of the scheme the country could not be free from pollution caused by open defecation.

The local authority is advised to expedite the completion of the projects through proper monitoring of the scheme and creating awareness among people regarding construction of household latrines and merits of using latrines and keep away from open defecation.

UWEI- Urban Wage Employment Initiative is a component under UNNATI to tackle COVID-19 situation. It is a scheme for enabling the Urban poor who are mostly working in the formal sector to get immediate wages by execution of labour intensive projects. Under UWEI, works will be identified in ULB that will temporary employment for the Urban poor and simultaneously support monsoon-preparedness and creation of public assets and maintenance in ULB.

PARA: 18 MISCELLANEOUS

18.1 - Grievance Redressal System

Statement showing 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 01.04.2020)	22
Complaints received during the year 2020-21	73
Total	95
Complaints disposed off during the year 2020-21	50
Complaints pending for disposal at the end of the year (31.03.2021)	45
It would be seen from above table that the percentage of disposal of grievances is 52.63 %, 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.	

18.2 - Regarding non-production of development Case records:-AOSP-55-58

Ref:- Memo No-01/04.01.2022 , 03/15.01.2022 ,04/01.02.2022 and 13/09.02.2022						
The following development case records have not been produced before audit despite several persuasions and issue of objection Memo.						
SL No	Name of the Scheme	Voucher No/Date	Particulars	Amount (In Rs.)	Name of the Contractor	Name of the JE

1	UWEI	149/12.06.2020	Paid for 1st running Bill work towards " Cleaning of main road right side drain from SitaramChawk towards CHC via HariBhaina Chawak in ward-7 & 8 of 12 nos of labour engaged from 12.05.20 to 25.05.20	46488.00		
2		150/12.06.2020	Paid to surendraBehera, Contractor towards supply of tractor for carriage of excavated earth	22707.00	SurendraBehera	
3		582/05.10.2020	Paid towards 1st running Bill for the work " Development of new park of Ramachandra purMouza, Plot No-141, Khata No-285 in ward No-08	912253.00		
4	UWEI	U38/23.11.2020	Paid to S. Dash, A.E. Towards the work -Development of new park at Ramachandra purMauza, PL No-141, Khata No-285 in ward No-08 of JMC	641102.00		S. Dash, A.E
5	UWEI	U47/31.12.2020	Paid towards development of Nehru Park in ward No-21	124508.00		
6	SWM/SBM	S-19/01.01.2021	Paid towards construction of Community	162821.00		

			toilet			
7	SWM/SBM	S-34/28.01.20 21	payment towards work bill of construction of four seated Community Toilet at ward No-17	78182.00		
8	UWEI	UWEI-54/22.0 3.2021	Payment towards construction of paviour block road inside Godadharmasagar Basti in ward-12 departmentally by D.K. Rath, A.E.	295778.00		D.K. Rath, A.E.
9	UWEI	UWEI-57/26.0 3.2021	Payment towards work bill for open space near MAC Gopabandhu Nagar in ward-08 departmentally by Alok Kumar Swain, JE	722473.00		Alok Kumar Swain, JE
10	UWEI	U16/06.11.202 0	Paid towards wall painting with ornamental painting on compound wall of RI Ramachandrapur School, P.N. High School, Sushiladevi School, Gandhi Park and Town hall in JMC in departmentally with Trishakati SHG	181711.00	S. Dash, AE	
11	UWEI	542/18.09.202 0	Paid towards wall painting with ornamental	171505.00	S. Dash, AE	

			painting on Govt. compound wall in different wards of JMC for labour engaged Rs. 144904.00, material supply by Bijay Kumar Sethi-Rs. 15733.00, Supervision charges-Rs. 10878.00 to MaaKanakDurga SHG			
12	UWEI	422/27.08.2020	Paid to Laxmi, president of Bukhari Baba SHG for cleaning of different drain in ward-17 of JMC and supervision charges 7.5% i.e 3183.00	45166.00		
13		569/05.10.2020	Paid to Madhusmita Routray, Secy., Maa Santoshi SHG towards cleaning of drain in ward No-21	81205.00		
14						
15	SWM/SBM	S-25/15.01.2021	Paid to Shree Jagannath SHG towards operational and maintenance of MCC	32548.00		
16	SWM	S-41/20.02.2021	Payment to TG SHG towardse ngagement of labour for operation and maintenance of MRF Jan-21	30492.00		
17	SWM	S-42/20.02.20	Payment to	30800.00		

		21	Jagannath SHG towards operation & maintenance of MCC for the month of Jan-2021			
18	SWM	S-47/17.03.20 21	Payment to Jagannath SHG towards operation & maintenance of MCC for the month of Jan-2021	29568.00		
19	SWM	S-48/17.03.20 21	Payment to TG SHG towards engagement of labour for operation and maintenance of MRF Jan-21	27720.00		
			Total	3637027.00		

As per the reference given above, 4 Nos of objection memos are issued for production of all the development case records. In response to objection memo, the local authority produced all most all the case records except above 19 nos of case records with money value Rs. 3637027.00.

The local authority assured to produce the records before next audit. Till then, the amount of Rs.3637027.00 was kept under objection.

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

19.1 - AUDIT OF LOAN/DEPOSITS/CPF INCLUDING POSITIONS - Deposit of Govt. dues

The position of Govt. Revenue under Royalty, Vat/GST , Labour Cess ,IT & P.T etc. for the year 2020-21 is furnished below.

Govt. dues	Royalty	VAT/GST	L.Cess	PT	IT	Service Tax	TOTAL
Amount outstanding for deposit as on 01.04.20	504239.00	227679.00	450043.00	512242.00	30192.00	16035.00	1740430.00
Amount collected during the year 2020-21	737172.00	1329911.00	460948.00	103345.00	63000.00	0.00	2694376.00
TOTAL	1241411.00	1557590.00	910991.00	615587.00	93192.00	16035.00	4434806.00
Amount	737241.00	1106202.00	404959.00	0.00	47000.00	0.00	2295402.00

remitted during the year 2020-21							
Balance to be deposited as on 31.03.2021	504170.00	451388.00	506032.00	615587.00	46192.00	16035.00	2139404.00

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.2123369.00(2139404.00 - 16035.00) has not been deposited towards Royalty, Vat/GST, Labour Cess, IT & P.T etc. as on 31.03.2021. 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 registersp-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 31.03.2021 could not be ascertained. However, the outstanding deposits as on 31.03.2021 is worked out basing on the balance amount to be refunded as per previous Audit Report for the year 2019-20.

The Position of deposits (SD/EMD) for the year 2020-21 is given below :-

Name of the deposit	Opening balance as on 01.04.2020	Deposit received during the year 2020-21	Total	Deposit reflected during the year 2020-21	Balance of deposit as on 31.03.2021
SD/EMD	3344980.00	2748188.00	6093168.00	772754.00	5320414.00

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:-

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 acquaintance roll and connected records available to audit for the year 2020-21.

The position of CPF/EPF for the year 2020-21 is furnished below.

Particular	Position of CPF account	Position of EPF account	Position of NPS account
Opening balance as on 01.04.2020	340710.00	4143666.00	657329.00
Amount deducted from salary during 2020-21	517704.00	2147366.00	603258.00
Total	858414.00	6291032.00	1260587.00
Amount deposited during 2020-21	572636.00	5646906.00	137839.00
Balance to be deposited as on 31.03.2021	285778.00	644126.00	1122748.00

On scrutiny it is revealed that total EPF contribution during the financial year 2020-21 was Rs. 2147366.00 which constitutes of employees share Rs. 1030736.00 and employers share Rs. 1116630.00.

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. 5971320.92 is kept under objection out of which Rs. 581435.00 is suggested for recovery, Rs. 581435.00 is surchargeable and amount Rs. 102291.00 is recovered at the instant of audit.

Remarkable irregularities:-

- 1) The Cashier Cash book along with concerned bank pass book have not been checked at least once a week by the Executive Officer as required under OM Rule-1953.
- 2) The entries of 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 pending UCs of Govt. 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 should be made at least once in every year by the Local Authority. But this has not been done by the Executive Officer of this Municipality for years together.

IMPROPER MAINTENANCE OF RECORDS AND REGISTERS:-

- 1) The register of 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 Grant 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 62394421.92 are held under objection which include an amount of Rs 577783.00 suggested for recovery. Besides, a sum of Rs 105943 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 Other cases(In Rs:)	Remarks
1	5.1	0.00	37674844.92	0.00	0.00	0.00	
2	8.1	170000.00	170000.00	170000.00	0.00	0.00	
3	13.4	0.00	9797553.00	0.00	0.00	0.00	
4	13.5	394158.00	394158.00	394158.00	0.00	0.00	
5	13.6	0.00	105947.00	0.00	0.00	0.00	
6	13.7	0.00	873199.00	0.00	0.00	0.00	

7	13.8	0.00	3363262.00	0.00	0.00	0.00	
8	13.9	0.00	363117.00	0.00	0.00	0.00	
9	13.11	0.00	61872.00	0.00	0.00	0.00	
10	14.2	0.00	108215.00	0.00	0.00	0.00	
11	14.3	0.00	634380.00	0.00	0.00	0.00	
12	14.5	0.00	1213414.00	0.00	0.00	0.00	
13	14.6	10625.00	10625.00	10625.00	0.00	0.00	
14	14.7	3000.00	3000.00	3000.00	0.00	0.00	
15	15.11	0.00	3983808.00	0.00	0.00	0.00	
16	18.2	0.00	3637027.00	0.00	0.00	0.00	
Total		577783.00	62394421.92	577783.00	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	13.11/105-107	11129	2022-04-07	42	Gitika Subudhi,, Sanitation Expert
2	15.10/99-102	11142	2022-04-13	11250	Bhikari Charan Behera, Contractor
3	15.9/87-90	11140	2022-04-13	8493	M/S Saidurga Enterprises
4	15.8/85-86	11143	2022-04-13	18286	Satrughna Majhi, Contractor
5	15.6/82-84	11144	2022-04-13	5343	Satya Ranjan Behera, Contractor
6	15.5/81-82	11138	2022-04-13	2780	Surendra Behera, Contractor
7	15.3/64-67	11147	2022-04-18	50	Biswajit Baliarsing, Contractor
8	15.3/64-67	11146	2022-04-13	227	Biswajit Baliarsing, Contractor
9	15.3/64-67	11145	2022-04-13	6000	Biswajit Baliarsing, Contractor
10	15.2/61-63	11139	2022-04-13	29525	Bijay Kumar Sethi, Contractor
11	15.1/60	11141	2022-04-13	3124	Nihar Ranjan Routray, Contractor
12	11.3/41	11134	2022-04-08	3102	Bharati Bhusan Mishra, ATC
13	11.4/42	11133	2022-04-08	2220	Bharati Bhusan

					Mishra, ATC
14	13.16/54	11112	2022-02-16	300	Surya Mohan Das, DLR
15	11.6/75	11115	2022-03-03	290	Santosh Kumar Dash, DLR
16	11.6 & 13.17/76	11116	2022-03-03	300	RohinKanta mardaraj, DLR
17	11.8/78	11121	2022-03-28	1332	Rajesh Kumar Sahoo, Sanitation Expert
18	11.9/80	11124	2022-04-05	416	Dharmendra Satpathy, OTC
19	14.7/119-120	11128	2022-04-07	200	Manaswini Maharana, CO
20	14.7/119-120	11127	2022-04-06	500	Rajalaxmi Kar, Jr. Asst.
21	14.7/119-120	11132	2022-04-07	1000	Niranjan Sundaray, OTC
22	14.7/119-120	11136	2022-04-08	4000	Bharati Bhusan Mishra, ATC
23	11.11/123-124	11126	2022-04-06	2200	Chandra Sekhar Parida, Sr. Asst.
24	11.2 & 13.15/38-40	11110	2022-02-16	975	Manmohan Rout, DLR
25	11.2 & 13.15/38-40	11135	2022-04-08	266	Bharati Bhusan Mishra, ATC
26	11.2 & 13.15/38-40	11111	2022-02-16	70	Santosh Kumar Dash, DLR
27	15.7	11162	2022-05-10	2000	Surendra Behera,
28	15.4	11161	2022-05-10	1652	Sudhakara Das, J. A
Total				105943	

Audit Certificate

Cetrified that the accounts of **Jatni Municipality** for the financial year **2020-2021** have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .