

**LOCAL FUND AUDIT, KALAHANDI, ODISHA**

CATEGORY : N A C  
Thematic Audit ( Assessment of Holding Tax )

Audit Report No : 54496/AR/2014-2015-KALAHANDI

**PARA: 1 INTRODUCTION**

1	Name of the Institution :	Junagarh NAC
2	Year of Accounts under Audit :	2013-2014
3	Name of the Local Authority during the year of A/Cs :	Sri Bamadev Mishra, E.O From 01.04.13 to 31.03.14
	Name of the Local Authority at the time of Audit :	Sri Bamadev Mishra, E.O From 01.04.13 to 31.03.14
4	Duration of Audit :	23-08-2014 To 09-09-2014
5	Name of the Auditors :	SACHIKANTA SARANGI - Lead Auditor SANA KUMAR JANI - Auditor
6	Name of the Reviewing Officer :	BIBHUTI BHUSAN RATH
7	Date of final review :	to

The Block head quarter Junagarh is declared Notified Area Council with effect from 18.03.1970 vide notification No.24053/UD Dated 31.12.1969 of Urban Development Deptt., Govt. of Odisha. The NAC comprises of two revenue villages as follows-

1. Junagarh
2. Hinjibahali

It has a population of 19,659 as per 2011 census. For smooth administration as well as development of people, it has been divided into 12 numbers of election wards and also for holding concerned, it consists of 12 numbers of wards.

Local self government originated in India from the British rule under Lord Rippon in the year 1882. During his tenure, Rippon started local self government with bodies like Municipal Committees with Chairman as non official. They were given executive powers with financial resources of their own. The urban communities were entrusted with local amenities, sanitation, drainage, water supply and primary education with their own financial resources. The urban communities were taxed for the services they were provided.

As per Orissa Municipal Act, the Holding Tax is a percentage of annual value. It constitutes the prime source of Revenue for the Municipal Corporation.

In order to hold property within the jurisdiction of the Municipal area, the property holder has to pay Holding Tax as per the Act.

As far as Junagarh NAC is concerned, it consists of 1753 numbers of holdings divided into 12 numbers of wards. For collection of holding tax and other taxes, there are 01 numbers of Tax Collector. As there is no Tax Daroga, one of the Tax Collectors has been given the responsibility. The tax is collected in daily basis and deposited in the Municipal fund.

**Category wise holdings in the NAC**

Sl No	Ward No	Residential Holdings	Commercial Holdings	Official Holdings	Total
1	1	149	0	7	156
2	2	115	13	28	156
3	3	128	4	0	132
4	4	99	5	9	113
5	5	209	0	1	210
6	6	105	0	1	106
7	7	143	0	0	143
8	8	122	18	14	154

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9	9	125	5	0	130
10	10	119	17	2	138
11	11	81	75	0	156
12	12	128	16	15	159
<b>Total</b>		<b>1523</b>	<b>153</b>	<b>77</b>	<b>1753</b>

**PARA: 2 AUDIT OBJECTIVE**

Audit was conducted with the objectives to examine:

· Whether adequate mandate/authority was given to ULBs for imposition of holding tax- according to section 131 (1) of Odisha Municipal Act 1950<sup>1</sup> the NAC may from time to time, at a meeting convened expressly for the purpose of which due notice shall have given subject to the provision of this act, impose within the limits of the NAC area a tax on holding<sup>2</sup>

· Whether assessment and levy of holding tax was adequate, efficient, accurate, effective, fair, transparent and economical- The NAC has been empower to assess the amount of tax to be levied on holdings under its jurisdiction vide section 137 to 157 of Odisha Municipal Act 1950. The valuation is to be done by Valuation Organisation (established vide section 142) by preparing valuation list (vide section 143). Vide section 146, unless and otherwise directed by the State Government, new valuation and assessment list shall be prepared once in every five years. Under section 143-A, the Executive Officer shall until appointment of a valuation officer, exercise the powers and perform the duties of Valuation Officer in respect of the NAC area.

· Whether recovery and Collection of holding tax was made efficiently and effectively- the NAC has been conferred the powers of recovery of holding tax vide section 158 to 175 of Odisha Municipal Act 1950 as below

Section 158 of OM Act 1950- The notification regarding day and time of collection of taxes to be pasted in the office of the NAC

Section 159 of OM Act 1950- The NAC will grant rebate not exceeding 20% if paid within 30<sup>th</sup> April and not exceeding 10% if paid within 31<sup>st</sup> May of that year.

Section 161 of OM Act 1950- Notice is to be issued if tax is not paid within sixty one days from the date on which it becomes due.

· Whether monitoring and supervision of holding tax and administration was adequate to safeguard against any leakages in assessment, collection and deposit of revenue.

Section 160 of OM Act 1950- For all sums paid on account of any tax under this act, a receipt stating the amount and the account of which it is paid is to be given.

Proper books of accounts to be maintained for deposit of the tax to the prescribed head of account.

**PARA: 3 SCOPE OF AUDIT**

Thematic audit of the NAC was conducted on holding tax to check whether the tax imposed and collected on various holdings were adequate, fair and appropriate. In this matter, the scope is as follows

1. Checking of records and registers related to collection and assessment of holding tax by the NAC.
2. Resolutions, notifications, circulars of H & UD Deptt of Govt of Odisha and Council.
3. Implementation of recommendations of 13<sup>th</sup> Finance Commission and State Finance Commission.

**PARA: 4 AUDIT CRITERIA**

Keeping in view of above objectives the following documents, records and registers are taken as Audit criteria for reference.

1. Municipality Act and Rules with updated amendment.
2. Audit report of Local Fund Audit of previous years.
3. Inspection report of A.G (Audit).
4. Inspection report of R.D.C/Collector.
5. Compiled procedure of Valuation Department.
6. Benchmark value of land at which sale registration is made in the Sub-Registrar's office of Junagarh.
7. Building plan approval register of 2012-13 maintained by the Junagarh NAC.
8. Case records related to Assessment of Holding and Register of assessment.
9. Annual Budget estimate for the year 2012-13.
10. Valuation register and D.C.B register of different wards.
11. NAC council resolution book.
12. Guideline & Executive instructions supplement to O.M Act & Rules.
13. Register and files maintained for taking action in the process of levy, demand and collection.

**PARA: 5 AUDIT METHODOLOGY**

After making a Pilot study prior to commencement of audit, the following methodology has been adopted to conduct audit on the Theme.

1. Study and scrutiny of records and registers in the office.
2. Conduct of field study by inquiry and interaction with the Tax payers.
3. Collection of data by keeping authentic evidence in the presence of holding owner and NAC employees.
4. Make discussion with the Executive Officer, Head Assistant and other responsible officers on audit findings.

**Holdings used for purely residential purpose**
**Plinth area basis**

Annual Rental Value = Plinth area X unit rate per sqm X total unit of benefits – 15% for maintenance charge + 5% of land value

**Holdings used for purely rental purpose**
**Purely Rental use basis**

Annual Rental Value = Annual Rent – 15% of maintenance cost

**Holdings used for partly residential and partly rental purpose**
**Partly Residential & Partly Rental basis:-**

Annual Rental Value = Annual Rental Value for the portion on rental use + Annual Rental Value for the portion of self- residence

**Holdings used for purely commercial purpose**
**Commercial buildings like hotel cinema hall, nursing home, Industry Godown**

- (a) Annual Rental Value = Erection cost of building i.e plinth area X Erection rate per Sqm + 5% of land value
- (b) Besides above for commercial building depreciation is allowed in case of old building as per the following formula :
  - No depreciation is allowed for 1<sup>st</sup> five years
  - Next five year @ 0.5%
  - $A=P(1-r/100)^n$

Where A= Annual Rental Value, P=cost of construction, r = rate of depreciation, n= age of building.

**Unit rate per sft.**
**Unit rate for Building:-**

Cost of Pucca building = ` 18.00 per sft (basing 1964 SR)

Annual Rental Value @7.5% = ` 1.35 (basing on section 137(2) of OM Act, 1950)

Total weightage = 11 unit

Rate per one unit = ` 1.35/11 =0.12 paise per sft or ` 1.30 per sqm

(in rupees)

Category of ULB	1 <sup>st</sup> order locality		2 <sup>nd</sup> order locality		3 <sup>rd</sup> order locality	
	Major use	Other use	Major use	Other use	Major use	Other use
1st order town	1.30/sqm	1.15/sqm	1/sqm	0.90/sqm	0.75/sqm	0.60/sqm
2 <sup>nd</sup> order town	1	0.90	0.80	0.70	0.60	0.50
3 <sup>rd</sup> order town	0.80	0.75	0.65	0.55	0.50	0.40
4 <sup>th</sup> order town	0.65	0.60	0.55	0.50	0.45	0.40

**Unit of benefit**

	Roof	Wall	Floor	Water supply	Electricity	Service latrine/no latrine
Pucca	3 unit	3 unit	3 unit	1 unit	0.5 unit	0.5 unit
Pucca-Kucha	2 unit	2 unit	2 unit	1 unit	0.5 unit	0.5 unit
Kucha	1 unit	1 unit	1 unit	1 unit	0.5 unit	0.5 unit

The capital cost of construction of the building was adopted by the VO/ NAC basing on the plinth/floor area and the rate per sft. of construction adopted by the R & B wing of the State Government while arriving at the capital cost of building used for commercial purposes.

At the time of assessment, the capital cost of construction includes capital value of land basing on prevailing market value.

**PARA: 6 MONITORING, EVALUATION AND AUDIT FINDINGS**

Year	Demand	Collection	Balance	% of Achivment
2009-10	891905.75	275119	616786.8	30.85
2010-11	969312.75	400238	569074.8	41.29
2011-12	944519.75	306924	637595.8	32.50
2012-13	1030415.8	223994	806421.8	21.74
2013-14	1206186.8	274756	931430.8	22.78

Average achievement of collection for last five years comes to 29.83 %

The demand and achievement of collection for last five years is represented graphically below:

**Details of data on Building plan for the year 2012-13 and 2013-14**

Building Plan for the Year 2012-13							
Sl. No.	Name of the Holding Owner & Address	Ward No.	Type of House	Date of Application	Sanction Order No.	Plinth Area of Building in Sq. ft.	Remarks
1	2	3	4	5	6	8	9
1	Surendra Barik S/o-Purna Chandra Barik Ward No.5, Junagarh	Ward No. 5	Pucca	03.04.2012	849/ 4.06.2012	950	Revised Secrutiny fees amounting Rs.3200/- Vide MR No. 647/13 Date-21.05.2012 Ground Floor Residential Building
2	Tulsi ram Meher S/o-Sahyam Subndar Meher Ward No-12, Junagarh	Ward No-12	Pucca	1.2.2012	852/ 4.06.2012	1409.76	Revised Secrutiny fees amounting Rs.4657/- Vide MR No. 638/30 Date-22.05.2012 1st Floor Residential Building
3	Subash Chnadra Agrawal S/o-Ramawater Agrawal Ward No-11, Junagarh	Ward No-11	Pucca	9.01.2012	846/ 4.06.2012	1836.98	Revised Secrutiny fees amounting Rs.6540/- Vide MR No. 647/17 Date-26.05.2012 Ground Floor Residential Building

4	Satyanarayan Prasad and Anup Narayan Prasad S/o- Padmanav Sahu Ward No-11, Junagarh	Ward No.11	Pucca	20.03.2012	933/ 13.06.2012	5132	Revised Secrutiny fees amounting Rs.14,935/- Vide MR No. 639/95 Date-11.06.2012 1st Floor Residential Building.
5	Sanjukta Sahu W/o-Manoranjan Sahu Ward No-11, Junagarh	Ward No.11	Pucca	29.03.2012	936/ 13.06.2012	1026	Revised Secrutiny fees amounting Rs.4365/- Vide MR No. 647/28 Date-13.06.2012 Ground Floor Residential Building
6	Anil Kumar Agrawal S/o-Narasingh Agrawal Ward No-11, Junagarh	Ward No.11	Pucca	26.04.2012	1060/ 07.07.2012	1040	Revised Secrutiny fees amounting Rs.6175/- Vide MR No. 647/38 Date-06.07.2012 Ground Floor & 1st Floor Residential Building
7	Jugal Kishore Naik S/o-Rajib Lochan Naik Ward No-12 , Junagarh	Ward No.12	Pucca	20.04.2012	1083/ 11.07.2012	1335	Revised Secrutiny fees amounting Rs.5300/- Vide MR No. 639/100 Date-10.07.2012 1st Floor Residential Building.
8	Sindhu Charan Sahu S/o-Babaj Charan Sahu Ward No-5, Junagarh	Ward No.5	Pucca	16.06.2012	1237/ 26.07.2012	1042.24	Revised Secrutiny fees amounting Rs.3430/- Vide MR No. 647/51 Date-23.07.2012 Ground Floor Residential Building
9	Trilochan Nanda	Ward No.2	Pucca	16.06.2012	1296/ 31.07.2012	1172	Revised Secrutiny fees amounting Rs.4190/-

	S/o-Shesadeb Nanda Ward No-2, Junagarh						Vide MR No. 647/57 Date-28.07.2012 Ground Floor Residential Building
10	Hanuman Agrawal S/o- Gigraj Agrawal Ward No-5, Junagarh	Ward No.5	Pucca	06.09.2011	1490/ 06.09.2012	1513	Revised Secutiny fees amounting Rs.5015/- Vide MR No. 647/71 Date-16.08.2012 Ground Floor Residential Building
11	Pramod Kumar Agrawal S/o- Omprakash Agrawal Ward No-10, Junagarh	Ward No.10	Pucca	29.02.2012	1580/ 28.09.2012	5034	Revised Secutiny fees amounting Rs.11,915/- Vide MR No. 648/7 Date-26.09.2012 Ground Floor & 1st Floor Residential Building
12	Manoj Kumar Agrawal S/o-Gyan Chand Gupta Ward No-11, Junagarh	Ward No.11	Pucca	21.07.2012	1583/ 28.09.2012	2386.44	Revised Secutiny fees amounting Rs.7055/- Vide MR No. 647/79 Date-27.09.2012 Ground Floor, 1st Floor & 2nd Floor Residential Building.
13	Laxmi Narayan Panda S/o-Late Raghunath Panda Ward No-5, Junagarh	Ward No.5	Pucca	20.03.2012	1671/ 06.10.2012	937	Revised Secutiny fees amounting Rs.2425/- Vide MR No. 648/5 Date-12.09.2012 1st Floor Residential Building
14	Surendra Kumar Padhi S/o- Late Arjun Padhi Ward No-5, Junagarh	Ward No.5	Pucca	23.012.2011	1928/ 01.12.2012	918	Revised Secutiny fees amounting Rs.7550/- Vide MR No. 652/16 Date-1.12.2012 Ground

							Floor Residential Building.
15	Suraj Kumar Mital S/o- ramesh Kumar Agrawal Ward No-10, Junagarh	Ward No.10	Pucca	22.11.2012	2042/ 22.12.2012	1749	Revised Secrutiny fees amounting Rs.5500/- Vide MR No. 652/22 Date-14.12.2012 Ground Floor Godown Building
16	Ambika Prasad Bag S/o-Suni Bag Ward No-1, Junagarh	Ward No.1	Pucca	07.09.2012	2084/ 26.12.2012	1560	Revised Secrutiny fees amounting Rs.3750/- Vide MR No. 652/23 Date-24.12.2012 1st Floor Residential Building
17	Puran Chand Mittal S/o- Ramkrishna Mittal Ward No-11, Junagarh	Ward No.11	Pucca	24.12.2012	2123/ 31.12.2012	1356	Revised Secrutiny fees amounting Rs.5175/- Vide MR No. 652/25 Date-29.12.2012 Ground Floor Residential Building
18	Smt. kamaliniMund W/o-Rudra Prasad Behera Ward No-4, Junagarh	Ward No.4	Pucca	30.04.2012	10/ 04.01.2013	1800	Revised Secrutiny fees amounting Rs.3500/- Vide MR No. 652/27 Date-03.1.2013 1st Floor Residential Building
19	Laba Mahar S/o-Paremeswar Mahar Ward No-2, Junagarh	Ward No.2	Pucca	26.07.2011	34/ 07.01.2013	932	Revised Secrutiny fees amounting Rs.3075/- Vide MR No. 652/32 Date-07.01.2013 Ground Floor Residential Building

20	Smt. Shivali Agrawal W/o-Rupesh Kumar Agrawal Ward No-8, Junagarh	Ward No.8	Pucca	24.05.20012	171/ 08.02.2013	1350	Revised Secrutiny fees amounting Rs.4475/- Vide MR No. 652/48 Date-7.02.2013 Ground Floor, 1st Floor & 2nd Floor Residential Building
21	hemanta Kumar Meher S/o-Late-Kurunath Meher Ward No-2, Junagarh	Ward No.2	Pucca	18.10.2012	30/ 19.02.20123	918.20	Revised Secrutiny fees amounting Rs.3475/- Vide MR No. 652/60 Date-18.02.2013 Ground Floor Residential Building
22	Kedaranath Behera S/o-Sankar Prasad Behera Ward No-10, Junagarh	Ward No.10	Pucca	06.03.2012	457/ 08.03.2013	2570	Revised Secrutiny fees amounting Rs.15,290/- Vide MR No. 652/72 Date-8.03.2013 Ground Floor & 1st Floor Residential Building
23	Bharat Bhusan Mund S/o-Raj Kishore Mund Ward No-2, Junagarh	Ward No-2	Pucca	29.03.2012	662/ 03.04.2013	1446	Revised Secrutiny fees amounting Rs.7160/- Vide MR No. 642/87 Date-30.04.2012 Ground Floor & 1st Floor Residential Building

**Building Plan for the Year 2013-14**

Sl. No.	Name of the Holding Owner & Address	Ward No.	Type of House	Date of Application	Sanction Order No.	Plinth Area of Building (in Sq. ft.)	Remarks
1	2	3	4	5	6	8	9

1	Kailash Chandra Agrawal S/o - Late Tila ram Agrawal Ward No-10 , Junagarh	Ward No-10	Pucca	08.08.2012	674/ 03.04.2013	3141	Revised Secrutiny fees amounting Rs.4500/-Vide MR No. 652/93 Date-2.04.2013 (GCI) Residential Building.
2	Surendra Kumar Padhi S/o-Late Arjun Padhi No-5, Junagarh	Ward No.5	Pucca	21.08.2013	775/ 22.04.2013	918	Revised Secrutiny fees amounting Rs.3515/- Vide MR No. 659/18 Date-18.04.2013 Ground Floor Residential Building
3	Smt. Reena Panda W/o-Saroj Kumar Panda No-12, Junagarh	Ward No.12	Pucca	02.04.2013	832/ 25.04.2013	1299	Revised Secrutiny fees amounting Rs.3680/- Vide MR No. 359/19 Date-23.04.2013 1st Floor Residential Building
4	Laxmidhara Meher S/o-Dasaratha Meher Ward No-2, Junagarh	Ward No.2	Pucca	26.03.2013	838/ 25.04.2013	960	Revised Secrutiny fees amounting Rs.3880/- Vide MR No. 359/22 Date-25.04.2012 Ground Floor, Residential Building
5	Smt. Sanjulata Sahu W/o-Kishore Chandra Sahu Ward No-1, Junagarh	Ward No.1	Pucca	21.05.2013	1186/ 28.07.2013	1286.25	Revised Secrutiny fees amounting Rs.4370/- Vide MR No. 659/59 Date-24.05.2013 1st Floor Residential Building
6	Smt Kalpana Barik Kumar Barik No-11, Junagarh	Ward No.11 W/o-Ajit Ward	Pucca	02.05.2013	1253/ 29.05.2013	777	Revised Secrutiny fees amounting Rs.3050/- Vide MR No. 659/64 Date-29.05.2013 Ground Floor, Residential Building
7	Rabindra Kumar Agrawal S/o-Dayaram	Ward No.8	Pucca	14.11.2011	476/ 26.02.2014	1255.52	Revised Secrutiny fees amounting

	Agrawal No-8, Junagarh	Ward					Rs.4075/- Vide MR No. 659/65 Date-31.05.2013 Ground Floor, Residential Building
8	Sankara Prasad Agrawal S/o-Kishorilal Agrawal Ward No-11, Junagarh	Ward No.11	Pucca	29.05.2013	1335/ 07.06.2013	2788	Revised Secrutiny fees amounting Rs.3425/- Vide MR No. 659/72 Date-07.06.2013 1st Floor Residential Building
9	Smt. Jyotshna Panda W/o-Ramesh Chandra Panda Ward No-12 , Junagarh	Ward No.12	Pucca	12.06.2013	1484/ 28.06.2013	750	Revised Secrutiny fees amounting Rs.4000/- Vide MR No. 659/81 Date-27.06.2013 Ground Floor Commercial Building
10	Pritam Kumar Panda S/o-Ramesh Chandra Panda Ward No-5, Junagarh	Ward No.5	Pucca	12.06.2013	1481/ 28.06.2013	2874	Revised Secrutiny fees amounting Rs.10,150/- Vide MR No. 659/82 Date-27.06.2013 Ground Floor, Residential Building.
11	Mayadhara Sahu S/o-Bimbadhara Sahu Ward No-11, Junagarh	Ward No.11	Pucca	02.05.2013	1649/ 27.07.2013	1094	Revised Secrutiny fees amounting Rs.11,390/- Vide MR No. 659/90 Date-17.07.2013 Ground Floor& 1st Floor Commercial Building
12	Rajib Lochan Kar a Kar Ward No-12 , Junagarh	Ward S/o-Tun No.12	Pucca	28.05.2013	1657/ 26.07.2013	9783.31	Revised Secrutiny fees amounting Rs.5800/- Vide MR No. 659/91 Date-25.07.2013 Ground Floor, Residential Building
13	Radheshyam Sharma	Ward No.3	Pucca	13.08.2013	1977/ 24.08.2013	980	Revised Secrutiny fees amounting

	S/o-Bawari Lal Sharma Ward No-3, Junagarh						Rs.6000/- Vide MR No. 664/18 Date-24.08.2013 Ground Floor, Residential Building
14	Satrujit Sahoo S/o- Subhash Chandra Sahoo Ward No-12, Junagarh	Ward No.12	Pucca	01.05.2013	2094/ 13.09.2013	1242.30	Revised Secrutiny fees amounting Rs.8100/- Vide MR No. 664/210 Date-02.09.2013 Ground Floor & 1st Floor Commercial Building.
15	Dambarudhara Sahoo & Indramani Sahoo S/o- Biswanath Sahoo No-12, Junagarh	Ward No.12	Pucca	05.02.2013	2071/ 06.09.2013	1089	Revised Secrutiny fees amounting Rs.6800/- Vide MR No. 664/24 Date-04.09.2013 Ground Floor & 1st Floor Commercial Building.
16	Jayram Sahoo S/o-Late - Baghuti Sahoo No-12, Junagarh	Ward No.12	Pucca	4.09.2013	2119/ 13.09.2013	2990	Revised Secrutiny fees amounting Rs.12,185/- Vide MR No. 664/25 Date-13.09.2013 Ground Floor & 1st Floor Commercial Building.
17	Akshya Kumar Panda S/o-Satyanarayan Panda No-2, Junagarh	Ward No.2	Pucca	14.08.2013	2170/ 25.09.2013	1480	Revised Secrutiny fees amounting Rs.7075/- Vide MR No. 664/31 Date-24.09.2013 Ground Floor, Residential Building
18	Pradeep Kumar Meher S/o-Sudhakar Meher No-11, Junagarh	Ward No.11	Pucca	26.04.2013	2242/ 03.10.2013	890	Revised Secrutiny fees amounting Rs.4150/- Vide MR No. 664/33 Date-01.10.2013 Ground Floor, Residential Building

19	Narendra Kumnar Meher S/o-Ghenuprasad Meher Ward No-5, Junagarh	Ward No.5 Pucca	10.05.2013	2287/ 21.10.2013	1144	Revised Secrutiny fees amounting Rs.7000/- Vide MR No. 664/38 Date-11.10.2013 Ground Floor, Residential Building
20	Rajesh Kumar Agrawal & Mukesh Kumar Agrawal Ward No-12, Junagarh	Ward No.12 Pucca	01.05.2013	2290/ 21.10.2013	1258	Revised Secrutiny fees amounting Rs.3750/- Vide MR No. 664/39 Date-11.10.2013 Ground Floor & 1st Floor Commercial Building.
21	Hrushikesh Sahoo & Subash Chandra Sahoo Ward No-8, Junagarh	Ward No.8 Pucca	02.09.2013	2736/ 21.11.2013	1175	Revised Secrutiny fees amounting Rs.5000/- Vide MR No. 664/40 Date-13.11.2013 Ground Floor, Residential Building.
22	Smt. Maya Devi W/o-Pawan Kumar Jindal Ward No-5, Junagarh	Ward No.5 Pucca	8.05.2013	2770/ 23.11.2013	2632	Revised Secrutiny fees amounting Rs.8080/- Vide MR No. 664/49 Date-26.11.2013 Ground Floor & 1st Floor Residential Building.
23	Bibhuprasad Mohanty Binod Bihari Mohanty Ward No-12, Junagarh	Ward S/o-Late No.12 Pucca	21.10.2013	2860/ 09.12.2013	905	Revised Secrutiny fees amounting Rs.9000/- Vide MR No. 664/50 Date-30.11.2013 Ground Floor, Residential Building.
24	Sunil Kumar Padhi S/o-Raghunath Padhi Ward No-8, Junagarh	Ward No.8 Pucca	16.01.2014	194/ 30.01.2014	7855	Revised Secrutiny fees amounting Rs.2750/- Vide MR No. 664/84 Date-30.01.2014 Ground Floor, Residential Building.

25	Ramesh Kumar Agrawal S/o-M.P. Agrawal Ward No-11, Junagarh	Ward No.11	Pucca	20.01.2014	212/ 05.02.2014	1025	Revised Secrutiny fees amounting Rs.4000/- Vide MR No. 664/87 Date-05.02.2014 1st Floor Residential Building.
26	Ananta Narayan Behera S/o- Sambhu Behera Ward No-7, Junagarh	Ward No.7	Pucca	20.01.2014	273/ 07.02.2014	922.56	Revised Secrutiny fees amounting Rs.4250/- Vide MR No. 664/91 Date-07.02.2014 Ground Floor, Residential Building.
27	Purusotamdas Agrawal Madanlala Agrawal Ward No-10, Junagarh	Ward S/o- No.10	Pucca	12.01.2013	276/ 07.02.2014	2244	Revised Secrutiny fees amounting Rs.6750/- Vide MR No. 664/90 Date-07.02.2014 Ground Floor & 1st Floor Commercial Building.
28	Nabin Sahu S/o-Dharanidha ra Sahu Ward No-11, Junagarh	Ward No.11	Pucca	16.01.2014	323/ 14.02.2014	2080	Revised Secrutiny fees amounting Rs.10,250/- Vide MR No. 664/94 Date-13.02.2014 Ground Floor & 1st Floor Residential Building.
29	Smt. Mamata Sharma W/o-Dinesh Sharma Ward No-10 , Junagarh	Ward No.10	Pucca	21.01.2014	358/ 18.02.2014	7320	Revised Secrutiny fees amounting Rs.15,000/- Vide MR No. 664/96 Date-17.02.2014 Ground Floor & 1st Floor Commercial Building.
30	Bishnu Prasad Panda & Shiba Prasad Panda S/o-Late -Saty narayan Panda Ward No-11, Junagarh	Ward No.11	Pucca	24.12.2014	397/ 19.02.2014	2916	Revised Secrutiny fees amounting Rs.8345/- Vide MR No. 664/26 Date-18.09.2013 Ground Floor & 1st Floor Residential

							Building.
31	Sanjay Kumar Agrawal S/o- Shyama Sundar Agrawal Ward No-11, Junagarh	Ward No.11	Pucca	16.01.2014	394/ 19.02.2014	1976	Revised Secrutiny fees amounting Rs.4000/- Vide MR No. 664/100 Date-19.02.2014 Ground Floor Commercial Building.
32	Smt. Premalata Agrawal W/o-Motilal Agrawal No-11, Junagarh	Ward No.11  Ward	Pucca	05.02.2014	455/ 25.02.2014	576	Revised Secrutiny fees amounting Rs.2250/- Vide MR No. 669/2 Date-21.02.2014 Ground Floor, Residential Building.
33	Harihara Sahu S/o-Dhurba Chatran Sahu No-11, Junagarh	Ward No.11  Ward	Pucca	19.02.2014	458/ 25.02.2014	1610	Revised Secrutiny fees amounting Rs.7000/- Vide MR No. 669/3 Date-21.02.2014 Ground Floor, Residential Building.
34	Manoj Kumar Pattjoshi S/o-Late Ganga Dhara Pattjoshi Ward No-12, Junagarh	Ward No.12	Pucca	27.01.2014	461/ 25.02.2014	6883.93	Revised Secrutiny fees amounting Rs.25000/- Vide MR No. 669/5 Date-22.02.2014 Ground Floor, Residential Building.
35	Pradeep kumar Sahu S/o-Purna Chandra Sahu No-12	Ward No.12	Pucca	10.03.2014	719/ 31.03.2014	1800	Revised Secrutiny fees amounting Rs.7100/- Vide MR No. 669/34 Date-31.03.2014 Ground Floor, Residential Building.
37	Ganesh chandra Agrawal S/o-Ramwater Agrawal Ward No-11, Junagarh	Ward No.11	Pucca	10.03.2014	722/31.03.2014	1600	Revised Secrutiny fees amounting Rs.5000/- Vide MR No. 669/35 Date-31.03.2014 Ground Floor, Residential Building.

**Non-issue of distress warrant**

Orissa Municipal Act, 1950 under Section 161 and 162 provide for issue of distress warrant to the defaulters of tax within a period of 60 days from the date it became due and Section 346 provides the time limit for recovery of the dues, which is 3 years. But during the financial year 2013-14 no distress warrant was issued.

**Non-revision of Annual value of Holdings**

Holding related taxes such as holding, lighting, drainage and water taxes formed the major source of revenue of the ULBs. These taxes were levied as per the powers vested with the ULBs under Section 131 of OM Act as a percentage of annual value of holdings, which was determined under Section 137 of the Act. The guiding principle for levy of any tax is that it should be commensurate with the expenses incurred for providing the services. As per the provisions of OM Act under section 146, the annual value of the holdings should be revised at an interval of every five years by the ULBs adopting the latest schedule of rates of PWD. Scrutiny of records of the test checked ULBs revealed that they were totally dependent on the valuation team of H&UD Department for fixation of annual value of holdings which resulted in delay of revision & consequently in loss of revenue to the ULBs. As there was increase in the cost of services provided by the ULBs to the people, the non-revision of annual value in time affected the quality of the services. The period of delay in revision of the annual value with reference to the provisions of the Act noticed in the NAC Junagarh.

**Non-assessment of transformers & substation to tax**

As per information furnished to audit, the land encroached for transformers & substations by WESCO situated in various locations of Junagarh NAC remain un- assessed to tax. Kind attention of H & UD Deptt. is drawn in this regard as the NAC is in a loss due to non levy tax .

The efficiency of the ULBs in mobilising more revenue resource with reference to the powers vested on them and its necessity was not evaluated by Government at any higher level during the past five years. Also no comparison has been done between the service provided by the Municipality and the rate of taxes collected from and imposed on the holdings. There has also not been any comparative study by the NAC between the services provided, the funds utilised for providing various services like road, drainage, lighting etc the collection of various taxes. Utilisation of funds under the major schemes implemented by the ULBs was not effectively monitored for which a number of remunerative projects remained incomplete, causing loss of revenue. No internal monitoring mechanism was evolved for improving the revenue raising capabilities. Neither the Government nor the NAC has fixed any target for the tax collectors regarding collection of taxes. There is also not any monitoring mechanism and new innovative techniques for enhancement of collection of taxes. Though there is valuation of the newly constructed buildings, it has not been so effective. No information or data base system was evolved on the delivery of service provided by the ULBs and quantity of revenue generated from the provision of the services for levy of taxes and revision of rates. No awareness has been created among the people to take care of the assets like drains, roads etc created either out of own fund or Government grant.

**PARA: 7 JOINT PHYSICAL INSPECTION OUT OF SAMPLING**
**Joint Physical Verification**

During course of Thematic Audit on Holding for the year 13-14, 24 nos of houses were covered under different wards. During the verification some commercial buildings as well as residential building were verified. Along with the audit team staffs of NAC like Sri Narayan Maharana(JE), Sri Kandarpa Guru ( Assistant Librarian ), & Sri Jitendra Hendia (Peon) were accompanied in joint verification. The result of verification in comparison to field visit and records made available is given below:

SL No	Particulars	Information
1	Name of the Person who face Questionnaire	Satya Narayan Prasad
	Holding No. & Ward No.	150 & 11
	Type of Building	Pucca (Ground Floor and first Floor)
	Is the Building Plane approved by Junagarh NAC ?	Yes (2012-13)
	If Yes,	
	Year Of Approval	
	Sq. Feet as per approval	2566
	Sq. Feet as per Actual Measurement	3078
	Year of Assessment of Tax	New
	Period of Tax Collected	Upto Date
	Rate of Tax Assessed	Rs.792/-
	Views of the Holding owner about service of NAC	Nobody had been proceeded to him before the date for assessment of tax.
	Audit Remarks and Suggestion	During Joint Verification discrepancy on plinth area was found between the building approval plan and actual measurement. The house owner was agreed to regularize the matter as per the rule. Hence steps need be taken to regularize as per the rule and to collect the tax in time.
	Result of Joint Verification	Rs. 792/- was collected vide MR no 208/39 dated 04.09.2014 after new assessment.

SL No	Particulars	Information
2	Name of the Person who face Questionnaire	Subash Chandra Agarwall
	Holding No. & Ward No.	151 & 11
	Type of Building	Pucca
	Is the Building Plane approved by Junagarh NAC ?	Yes (2012-13)
	If Yes,	
	Year Of Approval	
	Sq. Feet as per approval	1836.98
	Sq. Feet as per Actual Measurement	1836.98
	Year of Assessment of Tax	New
	Period of Tax Collected	Upto Date
	Rate of Tax Assessed	Rs.539/-
	Views of the Holding owner about service of NAC	Nobody had been proceeded to him before the date for assessment of tax.
	Audit Remarks and Suggestion	The measurement as per actual and plan approval was same. Prompt action need be taken by the local authority for assessment of new holdings.
	Result of Joint Verification	Rs. 539/- was collected vide MR no 208/40 dated 04.09.2014 after new assessment.

SL No	Particulars	Information
3	Name of the Person who face Questionnaire	Manoj Kumar Agarwall
	Holding No. & Ward No.	152 & 11
	Type of Building	Pucca (Ground Floor and first Floor, second Floor)
	Is the Building Plane approved by Junagarh NAC ?	Yes (2012-13)
	If Yes,	

Year Of Approval	
Sq. Feet as per approval	2386
Sq. Feet as per Actual Measurement	2386
Year of Assessment of Tax	New
Period of Tax Collected	Up to 14-15
Rate of Tax Assessed	Rs.733/-
Views of the Holding owner about service of NAC	Nobody had been proceeded to him before the date for assessment of tax. Action was not taken by NAC regarding cleaning of drain.
Audit Remarks and Suggestion	Action need be taken for collection of taxes and also to clean the drain at regular interval.
Result of Joint Verification	Rs. 1,466/- was collected vide MR no 208/41 dated 04.09.2014 after new assessment for the year 13-14 and 14-15.

SL No	Particulars	Information
4	Name of the Person who face Questionnaire	Anil Kumar Agarwal
	Holding No. & Ward No.	144 & 11
	Type of Building	Pucca (Ground Floor and first Floor)
	Is the Building Plane approved by Junagarh NAC ?	Yes (2012-13)
	If Yes, Year Of Approval	
	Sq. Feet as per approval	2080 (1040 X 2)
	Sq. Feet as per Actual Measurement	3323.4 (1623.1 + 1700.3)
	Year of Assessment of Tax	13-14
	Period of Tax Collected	Up to 14-15
	Rate of Tax Assessed	Rs.891/-
	Views of the Holding owner about service of NAC	Agreed to regularize the illegal construction as per the Rule.
	Audit Remarks and Suggestion	During verification it was seen that the construction work is 1243.40 sq. feet more than the approved plan. No steps had yet been taken against the house owner on illegal construction. It is suggested to issue notice to the house owner and new assessment of tax to Execute.
	Result of Joint Verification	Rs. 891/- was collected vide MR no 211/59 dated 04.09.2014 after new assessment.

SL No	Particulars	Information
5	Name of the Person who face Questionnaire	Madhab Ch Sahu
	Holding No. & Ward No.	122 & 11
	Type of Building	Pucca
	Is the Building Plane approved by Junagarh NAC ?	Old building
	If Yes, Year Of Approval	
	Sq. Feet as per approval	File not available
	Sq. Feet as per Actual Measurement	File not available
	Year of Assessment of Tax	Old
	Period of Tax Collected	Up to 14-15
	Rate of Tax Assessed	Rs.902/-
	Views of the Holding owner about service of NAC	No Comments
	Audit Remarks and Suggestion	It is suggested to tress out the approval file and to examine the measurement as per the plan.
	Result of Joint Verification	Rs.4,510/- was collected vide MR no 211/61 dated 04.09.2014 for the year 10-11 to 14-15.

SL No	Particulars	Information
6	Name of the Person who face Questionnaire	Lal Sahib Agarwal
	Holding No. & Ward No.	143 & 11
	Type of Building	Pucca (Ground Floor and first Floor)
	Is the Building Plane approved by Junagarh NAC ?	Yes (2010-11)

If Yes,	
Year Of Approval	
Sq. Feet as per approval	2205
Sq. Feet as per Actual Measurement	2205
Year of Assessment of Tax	
Period of Tax Collected	Up to 14-15
Rate of Tax Assessed	Rs.923/-
Views of the Holding owner about service of NAC	No Comments
Audit Remarks and Suggestion	Everything found correct.
Result of Joint Verification	

SL No	Particulars	Information
7	Name of the Person who face Questionnaire	Madanlal Sharma
	Holding No. & Ward No.	136 & 11
	Type of Building	Pucca
	Is the Building Plane approved by Junagarh NAC ?	Yes (2004-05)
	If Yes,	
	Year Of Approval	
	Sq. Feet as per approval	1212.54
	Sq. Feet as per Actual Measurement	1152
	Year of Assessment of Tax	
	Period of Tax Collected	Up to 14-15
	Rate of Tax Assessed	Rs.1122/-
	Views of the Holding owner about service of NAC	No Comments
	Audit Remarks and Suggestion	Everything found correct.
	Result of Joint Verification	Rs.2,244/- was collected vide MR no 211/63 dated 05.09.2014 for the year 13-14 & 14-15

SL No	Particulars	Information
8	Name of the Person who face Questionnaire	Shankar Prasad Agarwal
	Holding No. & Ward No.	137 & 3
	Type of Building	Pucca (Ground Floor)
	Is the Building Plane approved by Junagarh NAC ?	Yes (2008-09)
	If Yes,	
	Year Of Approval	
	Sq. Feet as per approval	2584
	Sq. Feet as per Actual Measurement	2584
	Year of Assessment of Tax	Old
	Period of Tax Collected	Up to 14-15
	Rate of Tax Assessed	Rs.3005/-
	Views of the Holding owner about service of NAC	Service like cleaning of drain at regular interval couldnot be conducted by the NAC. A dust bin is required for storage of garbage. He also stated that Tax need be collected from him During the month of April every year so as to avail the rebates provided by the NAC.
	Audit Remarks and Suggestion	Statement of House owner is found to be correct. Action need be taken accordingly.
	Result of Joint Verification	Rs.6,010/- was collected vide MR no 211/60 dated 04.09.2014 for the year 13-14 & 14-15.

SL No	Particulars	Information
9	Name of the Person who face Questionnaire	Rupesh Agarwall
	Holding No. & Ward No.	190 & 8
	Type of Building	Pucca
	Is the Building Plane approved by Junagarh NAC ?	Yes (2012-13)
	If Yes,	

Year Of Approval	
Sq. Feet as per approval	675
Sq. Feet as per Actual Measurement	798
Year of Assessment of Tax	New
Period of Tax Collected	Up to 14-15
Rate of Tax Assessed	Rs.942/-
Views of the Holding owner about service of NAC	Agreed for rectification as per the rule.
Audit Remarks and Suggestion	No Steps were taken by the NAC for assessment of Tax after Due measure. Further notice need be issued to the house holder for rectification of the Deviation as per the rule.
Result of Joint Verification	Rs.9,42/- was collected vide MR no 208/42 dated 05.09.2014 for the year 14-15

SL No	Particulars	Information
10	Name of the Person who face Questionnaire	Raj Kumar Agarwal
	Holding No. & Ward No.	172 & 8
	Type of Building	Pucca (Ground Floor)
	Is the Building Plane approved by Junagarh NAC ?	Yes (2003-04)
	If Yes, Year Of Approval	
	Sq. Feet as per approval	1245.75
	Sq. Feet as per Actual Measurement	1642.12
	Year of Assessment of Tax	Old
	Period of Tax Collected	Up to 14-15
	Rate of Tax Assessed	Rs.400/-
	Views of the Holding owner about service of NAC	The house owner was totally dissatisfied regarding service of the NAC . He complained regarding non action of the NAC for construction of Road, Non execution of sanitation work for which they are suffering from various diseases like malaria etc. Further no Drain facility for drainage of water for his house. He also agreed to regularize the illegal construction as per the rule.
	Audit Remarks and Suggestion	Action need be taken to solve the problem of the house holder and to regularize the illegal construction as per rule.
	Result of Joint Verification	

SL No	Particulars	Information
11	Name of the Person who face Questionnaire	Biranchi Narayan Joshi
	Holding No. & Ward No.	173 & 8
	Type of Building	Pucca(Ground Floor and First Looor)
	Is the Building Plane approved by Junagarh NAC ?	Yes (2003-04)
	If Yes, Year Of Approval	
	Sq. Feet as per approval	705.06 (few portion of Ground Floor)
	Sq. Feet as per Actual Measurement	2160 (1080 X 2)
	Year of Assessment of Tax	2005-06
	Period of Tax Collected	Up to 14-15
	Rate of Tax Assessed	Rs.2,244/-
	Views of the Holding owner about service of NAC	Expressed his dissatisfaction on service of the NAC mainly on Sanitation. Hi also stated that most of the people in his ward are enjoying service of NAC without building plan approval and payment of taxes. He was also agreed to regularize the illegal construction as per the rule.
	Audit Remarks and Suggestion	Notice need be issued to the house holder regarding excess construction of Ground floor and construction of first floor without plan. Need to regularize the illegal construction as per rule. Adequate steps need taken by the local authority to tress out the illegal construction if executed in that ward and action should be taken immediately in such cases. Care must be taken on sanitation work.
	Result of Joint Verification	

SL No	Particulars	Information
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12	Name of the Person who face Questionnaire	Rabindra Kumar Agarwal
	Holding No. & Ward No.	& 8
	Type of Building	Pucca (Ground Floor)
	Is the Building Plane approved by Junagarh NAC ?	Yes (2013-14)
	If Yes, Year Of Approval	
	Sq. Feet as per approval	1334.88
	Sq. Feet as per Actual Measurement	1672.50
	Year of Assessment of Tax	No assessment till date
	Period of Tax Collected	Nil
	Rate of Tax Assessed	Nil
	Views of the Holding owner about service of NAC	
	Audit Remarks and Suggestion	Though the building was completed no assessment on tax was done till date. No action has yet been taken on excess execution than the approved plan. As such immediate action need be taken on assessment and excess execution of work. Action also need be taken against the concerned Tax collector of this NAC for non action of the above irregularity.
	Result of Joint Verification	

SL No	Particulars	Information
13	Name of the Person who face Questionnaire	Durga Sankar Singh
	Holding No. & Ward No.	Nil & 10
	Type of Building	Pucca(Ground Floor)
	Is the Building Plane approved by Junagarh NAC ?	No
	If Yes, Year Of Approval	
	Sq. Feet as per approval	Nil
	Sq. Feet as per Actual Measurement	1007.37
	Year of Assessment of Tax	No
	Period of Tax Collected	No
	Rate of Tax Assessed	No
	Views of the Holding owner about service of NAC	Was agreed to regularize the matter as per the rule.
	Audit Remarks and Suggestion	Though the above house was in front of NAC no action has yet been taken by the NAC against the house owner for such illegal construction, however the matter may be regularize as per rule and action need be take against the concerned tax collector.
	Result of Joint Verification	

SL No	Particulars	Information
14	Name of the Person who face Questionnaire	Sonu Bag
	Holding No. & Ward No.	138 & 10
	Type of Building	Pucca (Ground Floor, and first Floor)
	Is the Building Plane approved by Junagarh NAC ?	Yes (2005-06)
	If Yes, Year Of Approval	
	Sq. Feet as per approval	990
	Sq. Feet as per Actual Measurement	1980 (990 X 2)
	Year of Assessment of Tax	2005-06 and reassessed during Joint Verification
	Period of Tax Collected	Upto 14-15

	Rate of Tax Assessed	Rs. 678/-
	Views of the Holding owner about service of NAC	He complained on non construction of road, drainage problem as well as non execution of sanitation work. He also agreed to regularize the illegal construction as per the rule.
	Audit Remarks and Suggestion	The house holder had not approve the building plan for first floor though it was completed during the year 13-14. During joint Verification he cleared the Tax till 2014-15 and agreed to regularize the illegal construction. Steps need be taken to solve the problem faced by the house holder.
	Result of Joint Verification	Rs.1,049/- was collected vide MR no 208/44 dated 06.09.2014 till year 14-15. Assessment value raised by Rs 371/- i.e. from Rs. 307/- to Rs. 678/-

SL No	Particulars	Information
15	Name of the Person who face Questionnaire	Mahaveer Agarwal
	Holding No. & Ward No.	151 & 10
	Type of Building	Pucca(Ground Floor, First Floor)
	Is the Building Plane approved by Junagarh NAC ?  If Yes,  Year Of Approval	Yes (2008-09)
	Sq. Feet as per approval	2578.50
	Sq. Feet as per Actual Measurement	2578.50
	Year of Assessment of Tax	New
	Period of Tax Collected	Up to 14-15
	Rate of Tax Assessed	Rs.473/-
	Views of the Holding owner about service of NAC	Construction of new road and sanitation work not executed by the NAC.
	Audit Remarks and Suggestion	During the joint verification it was notice that the house holder was residing since 2009-10 after completion of the building. Till then nobody had moved from this NAC for assessment of tax after measurement. It is suggested by audit that necessary steps need be taken for collection of holding tax after assessment and to provide proper service to the house holder. Action also need be taken against the concerned tax collector.
	Result of Joint Verification	Rs.2,838/- was collected vide MR no 208/43 dated 06.09.2014 from 2009-10 to 14-15.

SL No	Particulars	Information
16	Name of the Person who face Questionnaire	Subash Chandra Agarwal
	Holding No. & Ward No.	137 & 11
	Type of Building	Pucca (Ground Floor)
	Is the Building Plane approved by Junagarh NAC ?  If Yes,  Year Of Approval	Yes (2003-04)
	Sq. Feet as per approval	1625
	Sq. Feet as per Actual Measurement	1824.5
	Year of Assessment of Tax	
	Period of Tax Collected	Upto 14-15
	Rate of Tax Assessed	Rs. 910/-
	Views of the Holding owner about service of NAC	Agreed to regularize the illegal excess construction
	Audit Remarks and Suggestion	Extension work has done without any approval on discussion the householder was agreed to regularize the extra construction as per the rule. Steps Need be taken by the local authority for regularization.
	Result of Joint Verification	Rs.2703/- was collected vide MR no 211/64 dated 06.09.2014 Upto year 14-15

SL No	Particulars	Information
17	Name of the Person who face Questionnaire	Bhimasen Barik
	Holding No. & Ward No.	Nil & 10
	Type of Building	Pucca (Ground Floor)

Is the Building Plane approved by Junagarh NAC ?	No
If Yes,	
Year Of Approval	
Sq. Feet as per approval	Nil
Sq. Feet as per Actual Measurement	1303.50 (33' x 39'6")
Year of Assessment of Tax	Not done
Period of Tax Collected	Nil
Rate of Tax Assessed	Nil
Views of the Holding owner about service of NAC	Agreed to regularize the construction within three months from today i.e. on 06.09.2014
Audit Remarks and Suggestion	One notice had been issued by the NAC before the day. However more steps need be taken for regularization.
Result of Joint Verification	

SL No	Particulars	Information
18	Name of the Person who face Questionnaire	Manoj Panigrahi
	Holding No. & Ward No.	Nil & 11
	Type of Building	Pucca (Ground Floor, First Floor)
Is the Building Plane approved by Junagarh NAC ?	No	
If Yes,		
Year Of Approval		
Sq. Feet as per approval	Nil	
Sq. Feet as per Actual Measurement	40'9" x 26'9" = 1090.06 x 2 = 2180.12 sq. feet	
Year of Assessment of Tax	Not done	
Period of Tax Collected	Nil	
Rate of Tax Assessed	Nil	
Views of the Holding owner about service of NAC	Agreed to regularize the illegal construction.	
Audit Remarks and Suggestion	No action yet been taken by the NAC against construction which need be taken immediately.	
Result of Joint Verification		

SL No	Particulars	Information
19	Name of the Person who face Questionnaire	Kailash Chandra Agarwal
	Holding No. & Ward No.	10 & 147
	Type of Building	Pucca (Ground Floor)
Is the Building Plane approved by Junagarh NAC ?	Yes (2013-14)	
If Yes,		
Year Of Approval		
Sq. Feet as per approval	2850	
Sq. Feet as per Actual Measurement	2698	
Year of Assessment of Tax	New	
Period of Tax Collected	Till 14-15	
Rate of Tax Assessed	Rs.576/-	
Views of the Holding owner about service of NAC	The drain was not constructed in front of his residence though it was constructed near to his neighbor house.	
Audit Remarks and Suggestion	The complaint from the house holder is quite genuine. As such action need be taken immediately to solve the problem.	
Result of Joint Verification		

SL No	Particulars	Information
20	Name of the Person who face Questionnaire	Pranati Sabat
	Holding No. & Ward No.	148 & 11
	Type of Building	Pucca (Ground Floor, First Floor)
Is the Building Plane approved by Junagarh NAC ?	Yes (2010-11)	

	If Yes, Year Of Approval	
	Sq. Feet as per approval	3267
	Sq. Feet as per Actual Measurement	3042
	Year of Assessment of Tax	14-15
	Period of Tax Collected	Till 14-15
	Rate of Tax Assessed	Rs.488/-
	Views of the Holding owner about service of NAC	No Comments.
	Audit Remarks and Suggestion	Found Correct Everything.
	Result of Joint Verification	
SL No	Particulars	Information
21	Name of the Person who face Questionnaire	Jagannath Jain
	Holding No. & Ward No.	145 & 11
	Type of Building	Pucca (Ground Floor)
	Is the Building Plane approved by Junagarh NAC ?	Yes (2010-11)
	If Yes, Year Of Approval	
	Sq. Feet as per approval	1403
	Sq. Feet as per Actual Measurement	1587.75
	Year of Assessment of Tax	2013-14
	Period of Tax Collected	Till 14-15
	Rate of Tax Assessed	Rs.458/-
	Views of the Holding owner about service of NAC	No Comments.
	Audit Remarks and Suggestion	The Excess construction need be regularized as per the rule and reassessment of tax need be done.
	Result of Joint Verification	

SL No	Particulars	Information
22	Name of the Person who face Questionnaire	Biswaranjan Panda
	Holding No. & Ward No.	Nil & 10
	Type of Building	Pucca (Ground Floor, First Floor)
	Is the Building Plane approved by Junagarh NAC ?	Yes (2009-10)
	If Yes, Year Of Approval	
	Sq. Feet as per approval	2572
	Sq. Feet as per Actual Measurement	2273.04
	Year of Assessment of Tax	Not Assessed
	Period of Tax Collected	Nil
	Rate of Tax Assessed	Nil
	Views of the Holding owner about service of NAC	No Comments.
	Audit Remarks and Suggestion	Action need be taken for assessment of tax from the date of completion of the building.
	Result of Joint Verification	

SL No	Particulars	Information
23	Name of the Person who face Questionnaire	Lochan Sahu
	Holding No. & Ward No.	153 & 2
	Type of Building	Pucca (Ground Floor)
	Is the Building Plane approved by Junagarh NAC ?	Yes (2010-11)
	If Yes, Year Of Approval	
	Sq. Feet as per approval	1008
	Sq. Feet as per Actual Measurement	1008
	Year of Assessment of Tax	11-12

Period of Tax Collected	Up to 14-15
Rate of Tax Assessed	Rs.296/-
Views of the Holding owner about service of NAC	No Comments.
Audit Remarks and Suggestion	Everything found Correct
Result of Joint Verification	

SL No	Particulars	Information
24	Name of the Person who face Questionnaire	Budharaja Bhandargharia
	Holding No. & Ward No.	166 & 12
	Type of Building	Pucca (Ground Floor)
	Is the Building Plane approved by Junagarh NAC ?	Yes (2010-11)
	If Yes, Year Of Approval	
	Sq. Feet as per approval	1622.50
	Sq. Feet as per Actual Measurement	1622.50
	Year of Assessment of Tax	2014-15
	Period of Tax Collected	Up to 14-15
	Rate of Tax Assessed	Rs.862/-
	Views of the Holding owner about service of NAC	No Comments.
	Audit Remarks and Suggestion	Everything found Correct
	Result of Joint Verification	

**PARA: 8 GENERAL REMARKS, CONCLUSION AND RECOMMENDATION**

Despite the functional autonomy given to the ULB Junagarh NAC it remained incapable of expanding its resource base due to low capacity building to administer and enforce the tax measures. Not a single step has been taken by local authority to enhance the collection of tax.

The following lapses are found in the implementation and imposition of holding taxes.

1. A number of newly completed buildings in different wards have not been brought in to tax coverage.
2. Both private and Govt. buildings in different wards are not yet assessed for imposition of taxes though inhabitants of these areas are enjoying services like sanitation, roads, street lights of the NAC.
3. Buildings which are already under tax coverage have not been reassessed though structure of same has been multiplied by subsequent additions and alterations.
4. Report of the Tax collector is the only source to know about completion of buildings under construction. During the year 2013-14, not a single case is found to have been reported on this matter. The sources of getting information may be developed on engagement of more staffs of this NAC.
5. Only 22.78% of the total outstanding demand has been collected during the year 2013-14 which is very-very poor. This has happened due to non taking of proper follow up actions as prescribed under OM Acts & Rules. Not a single warrant of distress has been issued and no money suit case has been filed during the year 2013-14 to recover outstanding taxes from defaulters.
6. The State Government may adopt current Schedule of Rates of PWD for valuation of buildings and general revision of taxes made in every five years as stipulated in the Act;
7. Effective measures may be taken by the ULBs for boosting realization of arrear revenues; and
8. Monitoring mechanism may be strengthened to make door to door survey of the ULB area to enhance the tax base.
9. On personal contact during verification most of the holding owners complained regarding non execution of sanitation work, maintenance of road and provision of Dustbins for stacking of garbage.
10. In spite the willingness of house holder for depositing the due tax and to regularise the illegal constructions, NAC is not taking adequate action.
11. Due to lack of awareness by the NAC house holders are depriving to avail the annual rebate as per provision.

