FINANCIAL CONTROL OVER MUNICIPAL ADMINISTRATION OF ODISHA

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ABSTRACT:
Municipal bodies are after all not separate sovereign states. In consonance with the general policy of decentralization, it is necessary, that such financial control which is compatible with the imperative need “for securing propriety and probity in the financial transactions” should be curtailed to its irreducible minimum. Some checks, in the form of audit, inspections & prior sanctions etc., are necessary. This paper aims at explaining the matters of municipal finance needs to be turned from obstructive to supportive by reforming its nature and its method of application.

KEY WORDS: financial control, municipal administration.

REFERENCES


6. Orissa Municipal Act, 1950, Chapters XI and XIII.

7. For example, the Imposition of Taxation Rules framed by the Bhubaneswar Municipality was approved by the State Government in 1972.

8. Orissa Municipal Act, 1950, Section 131-A
9. Ibid, Section 142

10. Ibid, Section 190

11. Ibid, Section 131


14. Orissa Municipal Act, 1950, Section - 111

15. Orissa Municipal Act, 1950, Chap.-XI, section-114

16. Ibid, Chap.-XI, section-115

17. Ibid, Chap.-XI, section-115


20. Orissa Municipal Act, 1950, section- 104

21. Ibid, section-109

22. Ibid, section-109

23. Ibid, section-109


26. Ibid.

27. Orissa Municipal Account Rules, 1953, section – 128(A)


30. Ibid.

31. Ibid.
32. Orissa Municipal Act, 1950, section – 118

33. Ibid. section – 117

34. Report of the working of the Local Audit Dept. Orissa – 1972-78, p.28


36. The Rules of the Proceedings and conduct of Business in the Orissa Legislative Assembly, Rule241(1)


38. Report of the working of the Local Audit Dept. Orissa – 1972-73, p. 34

39. The Ministry of Urban Development has developed a National Municipal Accounts Training Manual, which shall form the basis of preparing state level municipal Accounting Manuals


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