

**LOCAL FUND AUDIT, KALAHANDI, ODISHA**

CATEGORY : Municipality/Municipal Corporation,General		Audit Report No : 520288/AR/2019-2020-KALAHANDI
PARA: 1 TITLE SHEET		
1	Name of the Institution :	<b>Bhawanipatna Municipality</b>
2	Year of Accounts under Audit :	<b>2018-2019</b>
3	Name of the Local Authority during the year of A/Cs :	1.SRI SURENDRA KUMAR TRIPATHI,ORS FROM 27.01.2018 TO 02.07.2018 2.SRI BISWAMBHAR MISHRA, EO FROM 02.07.2018 TO 31.03.19
	Name of the Local Authority at the time of Audit :	SRI BISWAMBHAR MISHRA
4	Duration of Audit :	22-11-2019 To 06-02-2020 (Mandays Consumed :- 45)
5	Name of the Auditors :	KAMADEV DAS - Lead Auditor(22-11-2019 to 06-02-2020) SUSHANTA KUMAR MAHAPATRA - Lead Auditor(22-11-2019 to 06-02-2020) Madhupuspa Meher - Auditor(22-11-2019 to 06-02-2020)
6	Name of the Reviewing Officer :	MADAN MOHAN NAIK(District Audit Officer)
7	Date of submission of report by Reviewing officer :	11-03-2020
8	Entry Conference Date :	19-12-2018
9	Exit Conference Date :	
10	Name of the District Audit Officer :	MADAN MOHAN NAIK
11	Date of approval of report by District Audit Officer :	16-05-2020

**PARA: 2 PHYSICAL VERIFICATION**

S/no	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	Measurement Books	21-11-2019	0	0	153	nil
2	Miscellaneous Receipt Books	21-11-2019	98	98	5	nil
3	Cash in hand	21-11-2019	350	350	08	nil
4	ServicePostage Stamps	21-11-2019	3486	3486	25	nil
5	Holding Receipt Book	21-11-2019	77	77	28	nil
6	service tax rt. Book	21-11-2019	19	19	51	nil
7	Weekly Market Receipt Book	21-11-2019	0	0	101	nil
8	Gandhi Park Fees Receipt Book	21-11-2019	20	20	126	nil
9	Daily Market Receipt book	21-11-2019	0	0	77	nil
10	Kanji House Receipt Book	21-11-2019	2	2	171	nil

**Comments**

**POM NO. 1/DT.22.11.2019**

As per Rule 20 of Odisha Local fund Audit Act the Cash in hand, unused MBs, Unused postage stamps, unused Receipt books was verified & no discrepancy was noticed. No reply was furnished by local authority regarding periodical physical verification of cash. Hence the Local authority is advised to ensure the periodical physical verification of cash as per the provision laid down in Odisha Municipal Rules-1953 henceforth & compliance reported.

**PARA: 3 LIST OF VERIFIED RECORDS**

**A : List Of Verified Records/Register**

SIno	List Records/Register	Rules	Form No
1	Miscellaneous Receipts	Rule 157	Form No. XXXIV
2	Register of Grants	Rule 80	Form No. XLII
3	Stock account of Tickets used for daily collection of Market fees	Rule 171	Form No. XLIII
4	Stamp Account	Rule 172	Form No. XLIV
5	Stock Register of Stationery	Rule 172	Form No. XLIV
6	Stock account of Receipt Forms	Rule 196	Form L
7	Tax collector's daily collection register	Rule 192	Form K
8	Stock & Store Register of Municipality	Rule 346	Form W-VII
9	Measurement Book	Rule 365	Form W-VIII

**B : List of Records/Registers not Maintained**

SIno	List Records/Register	Rules	Form No
1	Order Book	Rule 96	Form No. VIII
2	Challan	Rule 87	Form No. VI
3	Absentee Statement	Rule 97	Form No. X
4	Periodical Increment Certificate	Rule 99	Form No. XI
5	Permanent Advance Account	Rule 108	Form No. XII
6	Voucher of Recoupment of Permanent Advance Account	Rule 110	Form No. XIII
7	Establishment Audit Register	Rule 146	Form No. XXV
8	Loan Register	Rule 149	Form No. XXVII
9	Appropriation Register of Loan Funds	Rule 150	Form No. XXVIII
10	Register of the Tax on Carriages, Carts, Horses and Other animals	Rule 151	Form No. XXIX
11	License for Carriages, Carts, Horses Other and animals	Rule 154	Form No. XXX
12	Application for License for Carriage, Cart, Horses and Other animals	Rule 152	Form No. XXXI
13	Ledger of Lessees	Rule 170	Form No. XXXVIII
14	Assessment List	Rule 177	Form A
15	Tax Ledger (personal A/C of Tax Payers)	Rule 178	Form B(I)
16	Demand and Collection Register	Rule 178	Form B
17	Register of writes off of demands	Rule 190	Form J
18	Tax Receipt Form	Rule 188	Form I
19	Arrear Demand Register	Rule 187	Form H
20	Notice of demand for tax u/s-161 of OM Act	Rule 202	Form O
21	Distrain Warrant Register	Rule 202	Form P
22	Register of Distrained property & sales	Rule 204	Form S
23	Warrant register	Rule 202	Form R
24	Nominal Muster Roll (NMR)	Rule 340	Form W-II
25	Register of Works	Rule 345	Form W-VI
26	Miscellaneous Supply Bill	Rule 343	Form W-V

**C : List of Records/Registers not Produced to Audit**

SIno	List Records/Register	Rules	Form No
1	Budget Estimate	Rule 74	Form No. I
2	Cashier's Cash Book	Rule 81	Form No. V

3	Schedule for the Budget Estimate	Rule 77	Form No. III
4	Abstract of the Budget Estimate	Rule 74	Form No. I-A
5	Salary Bills	Rule 97	Form No. IX
6	Register of Bills	Rule 96	Form No. VII
7	Cash Book of the municipality	Rule 125	Form No. XIV
8	Daily Collection Register	Rule 171	Form No. XL

## D : List of Records/Registers not Required

SIno	List Records/Register	Rules	Form No
1	Subsidiary account of special taxes	Rule 79	Form No.-IV
2	Subsidiary Cash Book	Rule 128 A	Form No. V-A
3	Abstract Register of Receipts	Rule 129	Form No. XV
4	Abstract Register of Expenditure	Rule 129	Form No. XVI
5	Register of adjustments	Rule 132	Form No. XVII
6	Advance Ledger	Rule 136	Form No. XVIII
7	Register of Outstanding Advances	Rule 140	Form No. XIX
8	Deposit Ledger	Rule 142	Form No. XX
9	Register of outstanding deposits	Rule 143	Form No. XXI
10	Register of Quarterly & Annual account of Receipt	Rule 144	Form No. XXII
11	Register of Quarterly & Annual account of Expenditure	Rule 144	Form No. XXIII
12	Annual Account of Receipts and Expenditure	Rule 145	Form No. XXIV
13	Register of Investments	Rule 148	Form No. XXVI
14	Stock account of License Number Plates	Rule 155	Form No. XXXII
15	License Register for Drivers and Owners of Carriages plying for hire	Rule 156	Form No. XXXIII
16	Register of Lands	Rule 160	Form No. XXXV
17	Register of Rents for which there is fixed demand	Rule 163	Form No. XXXVI
18	Jamabandi Register	Rule 170	Form No. XXXVII
19	Arrear List	Rule 170	Form No. XXXIX
20	Register of Interest Bearing Securities	Rule 147	Form No. XLI
21	Form of appeal petition	Rule 183	Form E
22	Tax collector's Ledger	Rule 198	Form M
23	Mutation Register	Rule 184	Form G
24	Register of Petitions	Rule 183	Form F
25	Progress statement of collection of taxes	Rule 200	Form N
26	Form of inventory & Notice	Rule 203	Form Q
27	Register of Estimates & Allotments	Rule 332	Form W-I
28	Contract Agreement Form	Rule 341	Form W-III

## Comments

### POM No. 01/dated. 22.11.19

Under Rule 142 of Odisha Municipal Rules, 2012 Deposit Ledger (Form No. XIII) is to be maintained showing the deposits from Contractors, executants any other sum received which are not property of the ULB and has been with ULB for a temporary period only. In absence of this, the details of deposits with the ULB which is a liability could not be ascertained properly.

Under Rule 129 of Odisha Municipal Rules, 1953, Abstract Register of Receipts and Expenditure in form No. XN with separate pages for detailed head is to be maintained. In absence of this, there are chances of wrong preparation of Budget and it may be difficult to arrive at the amount of UC due for submission. During

Exit Conference, the local authority produced those abstract Register of Receipt & Payments for the year 2017-18. Those were verified and found that, the figures are not inclusive of the adjustment receipts & expenditure and hence treated as incomplete in audit. However, the local authority is advised to maintain the same in a full-fledged manner.

Under Rule 148 of Odisha Municipal Rules, 1953 Investment Register in form No.XXVI is to be maintained which will show the details of investment made by the Municipality. In absence of this no information regarding investment could be ascertained.

Under Rule 149 of Odisha Municipal Rules, 1953 Loan Register in form No.XXVII is to be maintained which will show the details of loans made by the ULB. In absence of this, no information regarding loan could not be obtained.

Under Rule 136 of Odisha Municipal Rules, 1953 Register of Outstanding Advances in Form No.XVII is to be maintained. In absence of this detail information on old outstanding advances cannot be obtained. During Exit Conference the local authority produced the Register of Outstanding Advances which was verified and found that the same is not maintained up to date. The authority is advised to maintain the same up to date.

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

**The Municipality may face following consequences arising out of non-maintenance of above important records and registers -**

1. Non maintenance of permanent asset register, Land register lead to lack of actual and correct position of assets of the Municipality .
2. Non maintenance of the deposit ledger , Ledger of lessee, Tax ledger etc. leads to possible loss of revenue by the ULB due to non working out of actual collection and outstanding collection from the lessee/ taxpayers.
3. Non-maintenance of Mutation register may lead to possible loss of tax revenue by lesser assessment of holding tax on sale or transfer of properties which are under the holding tax purview of the municipality.

Hence the Local authority is advised to maintain the above suggested Records/Registers on priority basis henceforth & compliance reported.

## PARA: 4 FINANCIAL POSITION

Bhawanipatna Municipality - 2018-2019

Sino	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference(In Rs:)	Remarks
1	CONSOLIDATED	01-04-2018	16608546 2.76	21991068 7.33	38599615 0.09	23616987 8.50	31-03-2019	14982627 1.59	31-03-2019	14982627 1.59	0.00	
	<b>GRAND TOTAL</b>		<b>16608546 2.76</b>	<b>21991068 7.33</b>	<b>38599615 0.09</b>	<b>23616987 8.50</b>		<b>14982627 1.59</b>		<b>14982627 1.59</b>	<b>0.00</b>	

### Comments

**N.B. :- REASON OF C.B. AS 31.03.2018 IN LAST A.R. FOR THE YEAR 2017-18 & O.B. AS ON 1.04.2018 IN CURRENT AUDIT DIFFERENCE IN RESPECT OF ALL CASHBOOKS**

1	C.B. taken in last A.R.	166888021.76
2	Deduct excess C.B. taken for C/A SBI BANK 11083459557 (unencashed chqs.). The fact is that in last A.R. No. 417210/AR/2018-2019-KALAHAN DI C.B. in respect of this a/c no. has been taken for Rs.1159457.90. This amount is actually the C.B. of passbook as on 31.03.2018. As per para no. 5 of last A.R. Rs.290059.00 is the unencashed cheques by 31.03.2018. Hence C.B. in the current A.R. is taken less by Rs.290059.00	-290059.00
3	.Deduct excess C.B. taken for AXIS BANK 812010100004824(unencashed chqs.) The fact is that in last A.R. No. 417210/AR/2018-2019-KALAHAN DI C.B. in respect of this a/c no. has been taken for Rs.958359.00. This amount is actually the C.B. of passbook as on 31.03.2018. As per para no. 5 of last A.R. Rs.512500.00 is the unencashed cheques by 31.03.2018. Hence C.B. in the current A.R. is taken less by Rs.512500.00	-512500.00
4	Actual C.B. as per audit would have been =	166085462.76

**Para 4.1:** The details of Cashbook wise closing balance as on 31.03.19 is furnished below.

Sino	Name of the Bank	Account no.	Closing Balance in Bank as mentioned in Cash Books	In P.L.	In Cash	TOTAL	Remarks
1	AXIS Bank,Bhawanipatna	812010100001731	532077.49			532077.49	(Daily Collection Deposit)

2	SBI,Bhawanipatna	30947371771	8871179.00			8871179.00	(NEW RD A/C & TFC)
3	SBI,BHAWANIPATNA	30345155620	7641.00			7641.00	(LFS A/C)
4	SBI,BHAWANIPATNA	30345177166	232161.00			232161.00	(NON-LFS A/C)
5	ANDRA BANK	106110011002588	9810034.50			9810034.50	(BRGF A/C)
6	AXIS BANK	910010032620998	30477.00			30477.00	BIJU KBK
7	UNION BANK OF INDIA	600202010001107	920752.00			920752.00	(SJSRY )
8	BANK OF BARODA	33670100000922	5444859.00			5444859.00	(MBPY)
9	UNION BANK OF INDIA	600202010001735	47269.00			47269.00	(MPLAD)
10	Allahabad Bank	21539854738	28350.00			28350.00	(NEW IHSDP)
11	HDFC BANK	19581450000050	55560.71			55560.71	(SCHEMATIC FUND A/C)
12	AXIS BANK	912010059993334	20939.48			20939.48	(WODC A/C)
13	AXIS BANK	912010060035713	726.00			726.00	(CONSTRUCTION OF CC ROAD A/C)
14	AXIS BANK	812010100004824	479246.00			479246.00	(IHSDP NEW A/C)
15	ICICI BANK	77701000190	62841.31			62841.31	(ANNUAL MAINTENANCE GRANT)
16	SBI BANK (Current A/C)	11083459557	4477303.90			4477303.90	
17	UBI,Bhawanipatna	600202010000731	2542159.00			2542159.00	(S.D.Account)
18	BOI, Bhawanipatna	514110210000017	89283.93			89283.93	Daily Collection Deposit,Old
19	IDBI Bank	1134104000003537	24209.00			24209.00	LPADF Fund
20	Union Bank of India	600202010000679	260632.00			260632.00	MLALAD
21	UTKAL GRAMYA BANK,BHAWANIPATNA	12207018007	48238.17			48238.17	(OLD RD A/C)
22	UTKAL GRAMYA BANK,BHAWANIPATNA	12207017354	79254.00			79254.00	(OLD IHSDP A/C)
23	Oriental Bank of Commerce	16932191015970	56328.00			56328.00	(Special Problem Fund)
24	Bank of India	514110100004827	11884.00			11884.00	(Public Toilet grant)
25	KAGB Bank	26/5866	11621.00			11621.00	FSDUP Account
26	KAGB Bank	19/4435	1650.00			1650.00	PMIUPEP Account
27	Andhra Bank	2213	5826.80			5826.80	MLALAD
28	SBI, Municipal Fund	5852	12706.15			12706.15	(MPLAD Account)Old
29	BOI, Municipal Fund	514110100004493	11822.00			11822.00	
30	AXIS Bank,Bhawanipatna	914010005210274	5314.00			5314.00	
31	AXIS BANK	932010060044746	119425.74			119425.74	(Harishchadra Sahayata Scheme)
32	IDBI BANK	1134104000037873	1228133.00			1228133.00	(Shop/Complex)

33	IDBI BANK	1134104000040354	127730.00			127730.00	(WODC)
34	IDBI BANK	1134104000044156	1065924.00			1065924.00	ANGANWADI CENTRE(AWC)
35	AXIS BANK.	914010005078902	1277222.00			1277222.00	(DEVOLUTION FUND)
36	IOB,Bh.Patna.	70701000017760	14103.00			14103.00	NATIONAL URBAN LIVELIHOOD MISSION
37	AXIS Bank	914010046980574	17656990.00			17656990.00	Performance Based Incentives(PBI)
38	State Bank of India	35650477245	24953.50			24953.50	Swachha Bharat Mission
39	IDBI Bank	1134104000055903	78697.00			78697.00	Current Account(EPF)
40	Allahabad Bank	50333863717	7020.00			7020.00	(Moter Vehicle Tax)
41	Syndicate Bank	80732200002707	96739.89			96739.89	(Solid Waste Managemen)
42	ICICI BANK	77701000602	69348.00			69348.00	( Creation of Capital Assets)
43	DCB Bank	21711500000541	297145.00			297145.00	(SOLID WASTE MANAGEMENT)
44	State Bank of India	4643	1618.00			1618.00	
45	State Bank of India	4632	6038.52			6038.52	
46	ICICI Bank (R & B)	77701000609.00	2763094.00			2763094.00	
47	ICICI Bank (NRB)	77701000610	892630.00			892630.00	
48	Federal Bank	21920200001299	3732021.00			3732021.00	
49	Bank of Baroda	33670100010264	1226949.00			1226949.00	
50	Bank of Baroda	33670100010265	1340898.00			1340898.00	(Daily Collection Deposit)
51	Bank of Baroda	33670100010263	366730.00			366730.00	IGNOAP
52	Bank of Baroda	33670100010262	252521.00			252521.00	IGNOWP
53	State Bank of India	37624943228	3878.50			3878.50	IGNODP
54	Canara Bank	4134101001663	381480.00			381480.00	NFBS
55	Bank of Baroda	33670100008530	24060.00			24060.00	
		TOTAL Rs.	67237694.59			67237694.59	Land Right
56	RTI CASHBOOK		0.00		270.00	270.00	
57	P/L Account(Grant Account) Treasury,Bhawani patna	844800102009916000	0.00	82588307.00	0.00	82588307.00	Mukhya Mantri Kalakar Yojna
		Grand Total Rs.	67237694.59	82588307.00	270.00	149826271.59	

## 4.2 Non-maintenance of cash book under Double Entry Accrual Based Accounting System (DEABAS)(POM No.02, dated.25.11.19)

It is to mention here that adoption of modern accrual based, double entry system of accounting was first mandatory for ULB level reform set by the Govt. of India. The State Govt. decided to introduce double entry system of accrual based accounting in ULBs across the state during 2007. The Odisha Municipal (Accounts) Rules, 2012 was notified in July 2012 requiring all municipalities to maintain their Books of Account on accrual basis under the double entry system of book-keeping and data based formats. Govt. in H & UD Department has instructed all the ULBs for implementation of Double Entry Accrual Based Accounting System (DEABAS) as per Odisha Municipal Accounts Rules -2012 in ULBs w.e.f. 1.10.2013. But the same has not yet been practically implemented in this Municipality.

The Executive Officer is suggested to maintain the same with intimation to audit.



#### 4.3 NON-Maintenance of flexi account in banks w.r.t. Scheme funds (POM No.02, dated.25.11.19)

These days banks are offering facilities to incur higher returns on Savings Account through flexi Deposit. It helps to earn high returns of a fixed deposit on surplus money in the Saving Account. The Principal Secretary to Govt. in Finance Department in his Letter NO-35425 (42)/F Dt.12.10.12 instructed on investment of scheme funds in bank account by the implementing agency of centrally sponsored plan schemes above a threshold limit in fixed deposit through flexi account system, which may be immediately adopted.. On requirements the entire amount can be drawn and utilised as good as like a savings bank account, but this process will incur more bank interests and enrich the Financial status of the Municipality automatically.

Hence the local authority is advised to ensure keeping of Centrally sponsored scheme fund in flexy account to get higher interest amount & enrich the fund for public welfare & compliance reported.

#### Para No.4.4 Budget (POM No.02, dated.25.11.19)

As per Section 104 of OM rule 1953 at least two months before close of the financial year the chairperson shall present before the municipality a complete account of its probable receipts and expenditure for the following financial year together with the actual of the current year. As per Section 107 of OM rule after expiry of 14 days the municipality shall sanction the estimate and submit forthwith to the state Govt for approval..As per Section 109 & 109(A) if any reason the budget is not sanctioned before the date prescribed under sub section(1) of Section 107 the District Magistrate shall call for the budget from the E.O,sanction and submit to the state Govt for their approval.

The budget for the F.Y 2018-19 is prepared & put of in the Council and dispatch to the ADM, Kalahandi for further transmission and necessary approval. Audit observed more than 50% variation between the budget and the actual receipt and expenditure which is highly irregular and not admissible in the audit . Hence audit suggest that budget should be prepared within 10% variation with respect to actual and finally it should be got approved by H & U.D Deptt, Govt. of Odisha, However the estimate for the year 2018-19 has got approved by the Director, Municipal Administration & Ex-officio, Addl. Secretary to Govt., H. & UD Deptt., Odisha, BBSR. vide Lr. No.26481/H. & UD, BBSR. Dated The 26.12.2018.

Audit herewith draws the attention of the local authority to take necessary cares of the budget The abstract of the budget & actual rt. & expr. comparison is furnished below.

Receipt as per Budget	Actual receipt	Difference	Percentage of variation
289290764.00	219910687.00		23.50
		69380077.00	

Expenditure as per Budget	Actual Expenditure	Difference	Percentage of variation
	236169878.00	45663386.00	16.50
281833264.00			

#### PARA NO 4.5:-Comments on Maintenance of Accounts:-:(POM No.02, dated.25.11.19)

In the Urban Local Bodies the E.O is responsible for maintenance of accounts and preparation of Annual Accounts. But the annual account is not prepared by the municipality. No Abstract Register of receipt , Abstract register of expenditure, Register of receipt of Grant , utilization of grant , Register of bank deposit & Drawal (bankwise) are maintained/prepared by the Municipality. Hence E.O. is advised to maintain such important records/registers for proper watch & keeping/maintenance of accounts of the municipality without fail & compliance reported.

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

Bhawanipatna Municipality - 2018-2019

Sino	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	ALL BANK		01-04-2018	152408419.79	31-03-2019	149826001.59	2582418.20	
	<b>GRAND TOTAL</b>			<b>152408419.79</b>		<b>149826001.59</b>	<b>2582418.20</b>	

### Reconciliation

#### BANK RECONCILIATION IN RESPECT OF CASH BOOK AND PASS BOOK OF BHAWANIPATNA MUNICIPALITY ACCOUNT FOR THE YEAR 2018-19

Sino	Name of the Bank	Account no.	Closing Balance Date as on (dd/mm/yy)	Closing Balance in Pass Baook (A)	C.B.as per Cash Book as on 31.03.2019 (dd/mm/yy)	Closing Balance in Bank as mentioned in Cash Book(B)	Difference (A-B)	Remarks
1	<b>AXIS Bank,Bhawani patna</b>	<b>8120101000017 31</b>	31.03.2019	<b>532077.49</b>	31.03.2019	532077.49	0.00	(Daily Collection Deposit)
2	SBI,Bhawanipatna	30947371771	31.03.2019	8871179.00	31.03.2019	8871179.00	0.00	(NEW RD A/C & TFC)
3	SBI,BHAWANIPATNA	30345155620	31.03.2019	7641.00	31.03.2019	7641.00	0.00	(LFS A/C)
4	SBI,BHAWANIPATNA	30345177166	31.03.2019	232161.00	31.03.2019	232161.00	0.00	(NON-LFS A/C)
5	ANDRA BANK	1061100110025 88	31.03.2019	9810034.50	31.03.2019	9810034.50	0.00	(BRGF A/C)
6	AXIS BANK	9100100326209 98	31.03.2019	30477.00	31.03.2019	30477.00	0.00	BIJU KBK
7	UNION BANK OF INDIA	6002020100011 07	31.03.2019	920752.00	31.03.2019	920752.00	0.00	(SJSRY )
8	<b>BANK OF BARODA</b>	<b>3367010000092 2</b>	31.03.2019	<b>5444859.00</b>	31.03.2019	5444859.00	0.00	(MBPY)
9	UNION BANK OF INDIA	6002020100017 35	31.03.2019	47269.00	31.03.2019	47269.00	0.00	(MPLAD)
10	Allahabad Bank	21539854738	31.03.2019	28350.00	31.03.2019	28350.00	0.00	(NEW IHSDP)
11	<b>HDFC BANK</b>	<b>1958145000005 0</b>	31.03.2019	<b>55560.71</b>	31.03.2019	55560.71	0.00	(SCHEMATIC FUND A/C)
12	<b>AXIS BANK</b>	<b>9120100599933 34</b>	31.03.2019	<b>20939.48</b>	31.03.2019	20939.48	0.00	(WODC A/C)
13	AXIS BANK	9120100600357 13	31.03.2019	726.00	31.03.2019	726.00	0.00	(CONSTRUCTI ON OF CC ROAD A/C)
14	<b>AXIS BANK</b>	<b>8120101000048 24</b>	31.03.2019	<b>1310996.00</b>	31.03.2019	479246.00	831750.00	(IHSDP NEW A/C)
15	ICICI BANK	77701000190	31.03.2019	62841.31	31.03.2019	62841.31	0.00	(ANNUAL MAINTENANCE GRANT)
16	<b>SBI BANK (Current A/C)</b>	<b>11083459557</b>	31.03.2019	<b>5074225.90</b>	31.03.2019	4477303.90	596922.00	
17	<b>UBI,Bhawanipatna</b>	<b>6002020100007 31</b>	31.03.2019	<b>2542159.00</b>	31.03.2019	2542159.00	0.00	(S.D.Account)
18	BOI,	5141102100000	31.03.2019	89283.93	31.03.2019	89283.93	0.00	Daily Collection

	Bhawanipatna	17						Deposit,Old
19	IDBI Bank	1134104000003 537	31.03.2019	24209.00	31.03.2019	24209.00	0.00	LPADF Fund
20	Union Bank of India	6002020100006 79	31.03.2019	260632.00	31.03.2019	260632.00	0.00	MLALAD
21	<b>UTKAL GRAMYA BANK,BHAWA NIPATNA</b>	<b>12207018007</b>	31.03.2019	<b>48238.17</b>	31.03.2019	48238.17	0.00	(OLD RD A/C)
22	UTKAL GRAMYA BANK,BHAWAN IPATNA	12207017354	31.03.2019	79254.00	31.03.2019	79254.00	0.00	(OLD IHSDP A/C)
23	Oriental Bank of Commerce	1693219101597 0	31.03.2019	56328.00	31.03.2019	56328.00	0.00	(Special Problem Fund)
24	<b>Bank of India</b>	<b>5141101000048 27</b>	31.03.2019	<b>0.00</b>	31.03.2019	11884.00	-11884.00	(Public Toilet grant)
25	KAGB Bank	26/5866	31.03.2019	11621.00	31.03.2019	11621.00	0.00	FSDUP Account
26	KAGB Bank	19/4435	31.03.2019	1650.00	31.03.2019	1650.00	0.00	PMIUPEP Account
27	<b>Andhra Bank</b>	<b>2213</b>	31.03.2019	<b>5826.00</b>	31.03.2019	5826.80	0.00	MLALAD
28	SBI, Municipal Fund	5852	31.03.2019	12706.15	31.03.2019	12706.15	0.00	(MPLAD Account)Old
29	<b>BOI, Municipal Fund</b>	<b>5141101000044 93</b>	31.03.2019	<b>0.00</b>	31.03.2019	11822.00	-11822.00	
30	<b>AXIS Bank,Bhawani patna</b>	<b>9140100052102 74</b>	31.03.2019	<b>5314.00</b>	31.03.2019	5314.00	0.00	
31	AXIS BANK	9320100600447 46	31.03.2019	119425.74	31.03.2019	119425.74	0.00	(Harishchadra Sahayata Scheme)
32	IDBI BANK	1134104000037 873	31.03.2019	1228133.00	31.03.2019	1228133.00	0.00	(Shop/Complex)
33	IDBI BANK	1134104000040 354	31.03.2019	127730.00	31.03.2019	127730.00	0.00	(WODC)
34	IDBI BANK	1134104000044 156	31.03.2019	1065924.00	31.03.2019	1065924.00	0.00	ANGANWADI CENTRE(AWC)
35	<b>AXIS BANK.</b>	<b>9140100050789 02</b>	31.03.2019	<b>1497222.00</b>	31.03.2019	1277222.00	220000.00	(DEVOLUTION FUND)
36	IOB,Bh.Patna.	7070100001776 0	31.03.2019	14103.00	31.03.2019	14103.00	0.00	NATIONAL URBAN LIVELIHOOD MISSION
37	<b>AXIS Bank</b>	<b>9140100469805 74</b>	31.03.2019	<b>17656990.00</b>	31.03.2019	17656990.00	0.00	Performance Based Incentives(PBI)
38	<b>State Bank of India</b>	<b>35650477245</b>	31.03.2019	<b>24953.50</b>	31.03.2019	24953.50	0.00	Swachha Bharat Mission
39	IDBI Bank	1134104000055 903	31.03.2019	78697.00	31.03.2019	78697.00	0.00	Current Account(EPF)
40	<b>Allahabad Bank</b>	<b>50333863717</b>	31.03.2019	<b>7020.00</b>	31.03.2019	7020.00	0.00	(Moter Vehicle Tax)
41	<b>Syndicate Bank</b>	<b>8073220000270 7</b>	31.03.2019	<b>96739.89</b>	31.03.2019	96739.89	0.00	(Solid Waste Managemen)
42	ICICI BANK	77701000602	31.03.2019	69348.00	31.03.2019	69348.00	0.00	( Creation of Capital Assets)
43	DCB Bank	2171150000054 1	31.03.2019	297145.00	31.03.2019	297145.00	0.00	(SOLID WASTE MANAGEMENT )
44	State Bank of India	4643	31.03.2019	1618.00	31.03.2019	1618.00	0.00	

45	State Bank of India	4632	31.03.2019	6038.52	31.03.2019	6038.52	0.00	
46	ICICI Bank (R & B)	77701000609.00	31.03.2019	2763094.00	31.03.2018	2763094.00	0.00	
47	ICICI Bank (NRB)	77701000610	31.03.2019	892630.00	31.03.2019	892630.00	0.00	
48	Federal Bank	21920200001299	31.03.2019	4503954.00	31.03.2019	3732021.00	771933.00	
49	Bank of Baroda	33670100010264	31.03.2019	1226949.00	31.03.2019	1226949.00	0.00	
50	Bank of Baroda	33670100010265	31.03.2019	1340898.00	31.03.2019	1340898.00	0.00	(Daily Collection Deposit)
51	Bank of Baroda	33670100010263	31.03.2019	366730.00	31.03.2019	366730.00	0.00	IGNOAP
52	Bank of Baroda	33670100010262	31.03.2019	252521.00	31.03.2019	252521.00	0.00	IGNOWP
53	State Bank of India	37624943228	31.03.2019	3878.50	31.03.2019	3878.50	0.00	IGNODP
54	Canara Bank	4134101001663	31.03.2019	567000.00	31.03.2019	381480.00	185520.00	NFBS
55	Bank of Baroda	33670100008530	31.03.2019	24060.00	31.03.2019	24060.00	0.00	Mukhya Mantri Kalakar Yojna
		<b>TOTAL Rs.</b>	31.03.2019	69820112.79	31.03.2019	67237694.59	2582418.20	
56	P/L Account(Grant Account) Treasury,Bhawanipatna	844800102009916000		82588307.00		82588307.00	0.00	
			31.03.2019		31.03.2019			
		<b>Grand Total Rs.</b>		152408419.79		149826001.59	2582418.20	

## DETAILS OF BANK RECONCILIATION

1	AXIS BANK	812010100004824	diff.	Rs.831750	
	Paid vide Vr. No. 695/dt..5.03.19 , but encashed on 22.04.19				
2	SBI BANK (Current A/C)	11083459557	diff.Rs.306863.00		
	i.	c.b. cashbook as on 31.03.219			4477303.90
	ii	ADD	(LIC DEPOSIT) Paid vide vr. No.694/dt.31.03.2019 , but encashed on 2.04.2019		596922.00
	iii.	c.b. as per passbook as on 31.03.19			5074225.90

3	AXIS BANK.	914010005078902	DIFF. Rs.220000.00		
		Paid vide vr. No.232 /dt..18.08.18 , but not encashed by 31.03.19			
4	Federal Bank	21920200001299	Diff.	Rs.771933.00	
		Rs.614656.00 paid vide vr. No.724/dt..18.03.19, Rs.157277.00 paid vide vr. No.740/dt.29.03.19, but encashed on 6.04.19 & 12.04.19 respectively.			
5	Canara Bank	4134101001663	diff.	Rs.185520.00	
		Paid vide vr. No.735 /dt.26.03.19, but encashed on 22.04.19			
6	Bank of India	514110100004827	diff.	11884.00	
	Debited by bank on dtd.29.12.2018 as per passbook towards dormant account				
7	BOI, Municipal Fund	514110100004493	diff.	11822.00	
	Debited by bank on dtd. 29.12.2017 as per passbook towards dormant account				

## Para No.5.1

### Reconciliation of Bank account

No comments.

### PARA 5.2:-OPERATION OF MULTIPLE BANK ACCOUNT FOR INDIVIDUAL SCHEME FUND AND VICE VERSA(POM No.2./ dated.25.11. 19)

As per Govt. guideline all moneys received/realized under different programmes and activities shall forthwith be deposited with the interest bearing saving bank account which are approved by the govt. and the interest accrued is to be treated as additional resources of the scheme for utilization in concerned schemes. But while checking the pass book of the municipality it was found that multiple bank accounts has been maintained for individual scheme fund and also different funds has been operated through one savings account, which is quite irregular. Hence the local authority is advised to take proper action in this regard and compliance reported to audit

PARA 5.3 Comments.

As per Rule 128 of O.M. Rules, 1953, the cash book shall be balanced at the close of every month and signed by the Executive Officer in 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 with the balance shown in the pass book of the municipality.

As per Letter No. 15847/F, dtd 27.04.2013 of Finance Department, the DDO shall maintain a Register for reconciliation of receipts and disbursements of scheme funds.

1. The accounting records required to be maintained under these rules may be kept in a computer based system. Where the records are so kept, it shall be the responsibility of the Executive Officer or the Director of Municipal Administration either by themselves or through any organisation approved by Government to ensure that appropriate controls and procedures are exercised for the integrity and security of the data files and programmes and storage of back up of this data and its retrieval.
1. When accounting is done on a computerised platform, the Director of Municipal Administration may modify the information requirements of forms with regard to such fields, rows, columns or contents that are already available in the database or that are designed to be captured in other computerisation modules and, therefore, can be extracted easily for reporting.
1. When the Director of Municipal Administration is satisfied that the computerised system has stabilised and sufficient security and backup systems have been put in place, he may request the Government to direct for dispensing with manual maintenance of such forms and registers that the deems fit for such Municipalities that have these systems in place. On receipt of such a request, the Government may thereafter direct such Municipalities to he deems fit for such Municipalities that have these systems in place. On receipt of such a request, the Government may thereafter direct such Municipalities to dispense with the manual maintenance of such forms and registers and direct that they be maintained in a computerised system only.

**PARA: 6 STOCK POSITION**

Bhawanipatna Municipality - 2018-2019

Sino	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
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**Comments**

**Conduct of physical verification of Stock & store ( POM No. 02/25.11.19)**

As per Rule 111 of O.G.F.R a physical verification of all stores should be made at least once in every year by the Head of the Office concerned or such other official as may be specially authorized by him. The physical verification of stock & store materials on which date furnishing page no. at which the same has been recorded need to be shown to audit & compliance reported.

But no such physical verification is found to be made by the authority during the entire year & also no reply was furnished by the local authority in this regard. . This should be ensured by the local authority henceforward & compliance reported.

**STOCK POSITION OF SANITATION MATERIALS**

Sl No	Particulars	Opening Balance As on 01.04.18	Receipt 2018-19	Total	Utilisation 2018-19	Closing Balance As on 31-03-19	SRP
1	Dustbin 20 Lts Bucket	4200	0	4200	1200	3000	10
2	Road side bin	42	0	42	40	2	64
3	Tricycle	0	0	0	0	0	68
4	Wheel Barrow	41	0	41	41	0	78
5	Bleaching Power	50	40	90	90	0	86
6	King fog oil	8	0	8	8	0	90
7	Gum Roof	10	0	10	5	5	91
8	Hand wash	80	0	80	80	0	92
9	Malaria oil	4	4	8	8	0	94 & 95
10	Mask	80	0	80	80	0	93
11	Phynile(Drum)	1	0	1	1	0	98
12	Phynile (Jar)	2	4	6	4	2	100
13	Chemical etc.			0		0	
14	Lime Power	0	50	50	30	20	108
15	Portable Fogging Machine	0	1	1	1	0	83

**1. Stock position of Electrical materials**

Sl.No	Particular	OB	Receipt	Total	Issue	Balance	Page No	Remarks
1	250 wt Sv Lasmp	5	25	30	28	Nil	19	
2	250 wt Sv Choke	10	25	35	27	8	39	
3	70 wt Sv Lasmp	15	nil	15	15	Nil	54	

4	70 wt Sv Choke	30	nil	30	15	15	73	
5	Ignitor	74	50	124	69	55	98	
6	F.L.Tube	17	nil	17	17	Nil	105	
7	400 wt Sv Lasmp	15	nil	15	17	Nil	111	
8	400 wt Sv Choke	11	nil	11	11	Nil	117	
9	Capacitor	126	nil	126	Nil	126	124	
10	90Wt LED fitting	Nil	nil	Nil	Nil	Nil	149	
11	GI Bracket	71	nil	71	29	42	171	
12	Ms Clamps	254	nil	254	45	209	191	
13	Electronic choke	40	nil	40	40	Nil	206	
14	EC Fitting	29	nil	29	29	Nil	227	
15	10mm 4 core cable wire	564	nil	564	159	405	275	
16	Black tape	178	nil	178	88	90	375	
17	EC Holder	135	nil	135	115	20	372	
18	2.5 mm service wire	Nil	5 coil	5 coil	5 coil	Nil	327	
19	EC Tube	48	800	848	681	167	356	
20	LT Power cable	Nil	Nil	Nil	Nil	Nil	359	
21	EC Choke	Nil	300	300	250	50	365	
22	SV Holder	40	nil	40	20	20	368	



**PARA: 7 INVESTMENT**

Bhawanipatna Municipality - 2018-2019

Sino	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(I n Rs:)	Remarks
	<b>GRAND TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	

**DETAILS OF CB ON INVESTMENT & Comments :**

POM No-2/dt 26-11-19

No investment has been made out of the municipal fund during the financial year 2018-19

PARA: 8 **ADVANCE**

Bhawanipatna Municipality - 2018-2019

Sino	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2018	ACCOUNTANT CASHBOOK	16485259.28	25741900.00	42227159.28	7762200.00	31-03-2019	34464959.28	31-03-2019	34464959.28	0.00	
	<b>GRAND TOTAL</b>		<b>16485259.28</b>	<b>25741900.00</b>	<b>42227159.28</b>	<b>7762200.00</b>		<b>34464959.28</b>		<b>34464959.28</b>	<b>0.00</b>	

**Comments :**

**N.B.** Festival advance & Medical advance as not surchargeable is excluded in O.B. taken in current E.A.R. & shown separately

	OB as on 01.04.18	Advance paid during 2018-19	Total	Advance adjusted during 208-19	Outstanding advance as on 31.03.19
Other as per last Audit Report	16485259.28	25741900.00	42227159.28	7762200.00	34464959.28
<b>Total</b>	<b>16485259.28</b>	<b>25741900.00</b>	<b>42227159.28</b>	<b>7762200.00</b>	<b>34464959.28</b>

	OB as on 01.04.18	Advance paid during 2018-19	Total	Advance adjusted during 208-19	Outstanding advance as on 31.03.19
FA Advance	679000	1625000	2304000	1456000	848000
Medical Advance	17750	388000	405750	292500	113250
<b>Total</b>	<b>696750</b>	<b>2013000</b>	<b>2709750</b>	<b>1748500</b>	<b>961250</b>

Year	Amount
Prior to 2012-13	3104094.28
2012-13	1351958.00
2013-14	1187207.00
2014-15	1114500.00
2015-16	1175000.00
2016-17	1985500.00
2017-18	670000.00
2018-19	23876700.00
<b>TOTAL</b>	<b>34464959.28</b>

**NON-ADJUSTMENT OF ADVANCES PAID DURING 2018-19 i.e. OUTSRANDING FOR THE YEAR 2018-19 (POM No. 9/dt.9.01.2020)**

On verification of the Advance position for the year 2018-19, it is detected that, a total sum of Rs.**23876700.00** has not been adjusted till 31.03.2019 out of the advance paid for the year 2018-19. The reasons of non-adjustment of the same in due time may be furnished before audit and if adjusted in between, the details need also be furnished before audit. The list of outstanding advances out of the amount advanced during the year 2018-19 is furnished below. On issue of P.O.M. most advances has been adjusted by the local authority on Dt.3.04.2019 in Accountant Cashbook.

**ADVANCE OUTSTANDING FOR THE YEAR 2018-19 ON ACCOUNTS OF  
BHAWNIPATNA MUNICIPALITY**

SLNO	NAME OF THE ADVANCE HOLDER	VR.NO/ DATE OF PAYMENT	AMOUNT	PURPOSE	VR.NO AND DATE OF ADJUSTMENT	AMOUNT AJDUSTED	Balance Outstanding as on 31.03.2019
1	Md.Abdul Warish	18/17.04.2018	25000	Replacment of Radiator Battery			25000
		167/09.07.2018	7000	Cluster Review Meeting at Koraput			7000
		171/12.07.2018	15000	Cleaning of Mausai Maa Temple premises during Rath Yatra			15000
		220/14.08.2018	15000	Celebration of Independence Day,2018			15000
		362/15.10.2018	20000	IDOL immersion on the occation of Dushers, 2018			20000
		629/12.01.2019	20000	Office contingency			20000
		<b>TOTAL</b>	<b>102000</b>			<b>0</b>	102000
2	Geetashree Dash	72/16.05.2018	2000000	Disbursement of MBPY/IGNOAP/W P/DP for May,2018			2000000
		125/08.06.2018	1550000	Disbursement of MBPY/IGNOAP/W P/DP for June,2018			1550000
		176/16.07.2018	1500000	Disbursement of MBPY/IGNOAP/W P/DP for July,2018			1500000
		182/21.07.2018	100000	Disbursment of Harishchandra Sahayata Scheme			100000
		223/14.08.2018	1028000	Disbursment of MBPY.			1028000
		224/14.08.2018	306000	Disbursment of IGNOAP			306000
		225/14.08.2018	36000	Disbursment of IGNDP.			36000
		226/14.08.2018	180000	Disbursment of IGNWP.			180000
		272/11.09.2018	1028000	Disbursment of MBPY.			1028000
		273/11.09.2018	306000	Disbursment of IGNOAP			306000
		274/11.09.2018	36000	Disbursment of IGNDP.			36000
		275/11.09.2018	180000	Disbursment of IGNWP.			180000
		340/09.10.2018	1107200	Disbursment of MBPY.			1107200
		341/09.10.2018	306000	Disbursment of IGNOAP			306000
		342/09.10.2018	36000	Disbursment of IGNDP.	NIL/25.06.18	23000	13000
		343/09.10.2018	180000	Disbursment of IGNWP.	NIL/7.07.18	134000	46000
		438/09.11.2018	1028000	Disbursment of MBPY.	NIL/6.09.18	140000	888000
		439/09.11.2018	306000	Disbursment of	NIL/12.10.18	154000	152000

				IGNOAP			
		440/09.11.2018	36000	Disbursement of IGNDP.	NIL/12.10.18	31000	5000
		441/09.11.2018	180000	Disbursement of IGNWP.	NIL/12.10.18	51000	129000
		459/26.11.2018	40000	Exposer visit of SHG Group to Puri and BBSR	NIL/29.12.18	0	40000
		596/13.12.2018	1061000	Disbursement of MBPY.	NIL/29.12.18	24300	1036700
		597/13.12.2018	315600	Disbursement of IGNOAP	NIL/29.12.18	204600	111000
		598/13.12.2018	36000	Disbursement of IGNDP.		13000	23000
		599/13.12.2018	183600	Disbursement of IGNWP.			183600
		603/26.12.2018	200000	Disbursement of Harishchandra Sahayata Scheme			200000
		624/12.01.2019	1103000	Disbursement of MBPY.			1103000
		625/12.01.2019	308400	Disbursement of IGNOAP			308400
		627/12.01.2019	36000	Disbursement of IGNDP.			36000
		626/12.01.2019	181000	Disbursement of IGNWP.			181000
		643/28.1.19	45000	Harishchandra Sahayat Yojana			45000
		646/5.2.19	100000	Harishchandra Sahayat Yojana			100000
		666/15-02-19	158400	Disbursement of MBPY to new Benificiary			158400
		667/12.02.2019	2843600	Disbursement of MBPY.			2843600
		668/12.02.2019	709600	Disbursement of IGNOAP			709600
		669/12.02.2019	66000	Disbursement of IGNDP.			66000
		670/12.02.2019	508000	Disbursement of IGNWP.			508000
		724/18.03.2019	1871300	Disbursement of MBPY.	NIL/7.03.19	120100	1751200
		725/18.03.2019	452500	Disbursement of IGNOAP	NIL/29.03.19(1660 00+28000)	194000	258500
		726/18.03.2019	46200	Disbursement of IGNDP.			46200
		-19.0319	50000	Harishchandra Sahayat Yojana	0	0	50000
		727/18.03.2019	317500	Disbursement of IGNWP.	NIL/29.03.19	249200	68300
		<b>TOTAL</b>	<b>22061900</b>			<b>1338200</b>	<b>20723700</b>
3	<b>Sarat Kumar Sahoo,JE</b>	623/12.01.2019	150000	Advance for arrangment of PEETHA Programme		0	150000
		649/08.02.2019	100000	Advance for arrangment of PEETHA		0	100000

		658/13.02.2019	200000	Programme Advance for arrangement of PEETHA Programme		0	200000
		659/13.02.2019	40000	C.M visit for strengthening Women		0	40000
		673/5.02.2019	20000	Maintenance of Ahaar Centre		0	20000
		706/15.03.2019	100000	Special repair of Booth no.99-118		0	100000
		<b>TOTAL</b>	<b>610000</b>			<b>0</b>	<b>610000</b>
4	Chinmaya Kumara Sahu, Sanitation Expert	68/08.05.2018	3000	Travel Advance			3000
		452/09.11.2018	10000	Travel Advance			10000
		<b>TOTAL</b>	<b>13000</b>			<b>0</b>	<b>13000</b>
5	Madan Mohan Rout	134/05.06.2018	8000	Receiving of Election Material from Govt.Press			8000
		219/08.08.2018	3000	USHA Survey under Land Rights			3000
		05/11.04.2018	1500000	Disbursement of MBPY/IGNOAP/W P/DP for April,2018	NIL/25.06.18	157000	1343000
		329/26.09.2018	40000	IEC activities under SBM for dclaration of ODF			40000
		610/03.01.2019	10000	Advance for SBM			10000
		<b>TOTAL</b>	<b>1561000</b>			<b>157000</b>	<b>1404000</b>
6	Pradeep Kumar Mishra	129/16.08.2018	15000	Expenses on attendance of Public Hearing at BBSR		0	15000
		<b>TOTAL</b>	<b>15000</b>			0	15000
7	Ganesh Mahakhud	175/12.07.2018	7000	Expenses of Kine House and removal of Cows			7000
		361/15.10.2018	40000	Engagement of Extra labour for Chhatrar yatra,2018			40000
		628/12.01.2019	20000	Office contingency			20000
		635/25.1.2019	10000	Republic Day			10000
		655/13.2.2019	10000	Job Fair			10000
		<b>TOTAL</b>	<b>87000</b>	<b>0</b>	<b>0</b>		<b>87000</b>
8	Birsing Birol	177/16.07.2018	50000	Cleaning of Drain and Blockage			50000
		253/25.08.2018	100000	Work Advance		0	100000
		324/26.09.2018	100000	Work Advance		0	100000
		622/12.01.2019	150000	Advance for arrangement of PEETHA Programme		0	150000
		650/08.02.2019	100000	Advance for arrangement of PEETHA Programme		0	100000

		657/13.2.19	200000	Advance for arrangement of PEETHA Programme		0	200000
		707/5.03.2019	100000	Special repair of Boot no.119-148		0	100000
		708/5.03.2019	20000	Water Connection to Modular toilets		0	20000
		<b>TOTAL</b>	<b>820000</b>			<b>0</b>	<b>820000</b>
9	Biswakesh Mishra	198/31.07.2018	10000	Fuel expenses for the Vehicle of Chairpeson		0	10000
		377/25.10.2018	10000	Fuel expenses for the Vehicle of Chairpeson		0	10000
		602/26.12.2018	10000	Fuel expenses for the Vehicle of Chairpeson		0	10000
		<b>TOTAL</b>	<b>30000</b>				<b>30000</b>
10	Trilochan Nanda	285/11.09.2018	10000	High court Case			10000
		<b>TOTAL</b>	<b>10000</b>				<b>10000</b>
11	Hemanta Kumar Naik	346/09.10.2018	5000	Maintenance of Kine House		0	5000
		<b>TOTAL</b>	<b>5000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5000</b>
12	Naimish Kumar Sahu	450/09.11.2018	10000	Sanitation contingency for repairing of tri-cycle.			10000
		660/15.02.19	2000	Maint Of Fogging Machine			2000
		488/30.11.2018	5000	Sanitation contingency Advance		0	5000
		<b>TOTAL</b>	<b>17000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17000</b>
13	Someswar Mahapatra	618/03.01.2019	40000	Kalahandi Utsav			
		<b>Total</b>	<b>40000</b>			<b>0</b>	<b>40000</b>
		<b>GRAND TOTAL</b>	<b>25371900</b>			<b>1495200</b>	<b>23876700</b>

## TOTAL ADJUSTMENT OF ADVANCE MADE DURING 2018-19 FINANCIAL YEAR.

A.	ADJUSTMENT OF ADVANCE MADE DURING 2018-19 F.Y. OUT OF ADV. PAID PRIOR TO 1.04.2018					
VR.NO./DT.	AMOUNT	Adjusted in Favour Of	PURPOSE	ADV. PAID VR.NO./DT.	ADV. AMOUNT WHERE NECESSARY	YEAR OF ADVANCE
8A/13.04.18	300000	Sadyogi Technology	Installation of Software	394/5.08.16		2016-17
	500000		for Tax Admn	512/25.10.16		2016-17
8B/13.04.18	50000	Maresh Ch. Mishra	Sanitation Advance	482/7.10.16		2016-17
<b>18A/18.04.18</b>	<b>15000</b>	<b>MD. Abdul Warish</b>		<b>3/12.04.17</b>		<b>2017-18</b>
<b>18B/18.04.18</b>	<b>20000</b>	<b>MD. Abdul Warish</b>		<b>4/13.04.17</b>		<b>2017-18</b>
<b>18C/18.04.18</b>	<b>10000</b>	<b>MD. Abdul Warish</b>	Maintanance of kine House	<b>275/31.07.17</b>		<b>2017-18</b>

<b>18D/18.04.18</b>	<b>10000</b>	<b>MD. Abdul Warish</b>		<b>338/25.09.17</b>		<b>2017-18</b>
20/27.04.18	3900000	Tamradhawoj Majhi, Ex-J.E		1179/02.02.16	1000000	2015-16
				1195/09.02.16	1500000	2015-16
				1315/03.02.16	900000	2015-16
				1354/28.03.16	500000	2015-16
<b>20A/27.04.18</b>	<b>80000</b>	<b>Ganesh Mahakud</b>		<b>629/05.01.18</b>		<b>2017-18</b>
<b>20B/27.04.18</b>	<b>15000</b>	<b>Ganesh Mahakud</b>		<b>657/20.01.18</b>		<b>2017-18</b>
28A/28.04.18	50000	Sarat ku Sahoo, J.E	Devlopment Work	462/05.10.16		2016-17
28B/28.04.18	50000	Birsingh Biroli		484/07.10.16		2016-17
28C/28.04.18	10000	Gitashree Dash	PMAY Meeting	625/23.12.16		2016-17
28D/28.04.18	100000	Sarat ku Sahoo, J.E		68/30.04.16		2016-17
28E/28.04.18	100000	Sarat ku Sahoo, J.E		274/05.07.16		2016-17
28F/28.04.18	300000	Sarat ku Sahoo, J.E		332/13.07.16		2016-17
34A/30.04.18	20000	Aditya Nanda, Chairman		842/2013-14		2013-14
58A/30.04.18	201400	Late K.B. Hansh	Contingency	269/05.07.16		2016-17
<b>115/21.05.18</b>	<b>20000</b>	<b>J.K. Das</b>	<b>Work Order Distribution</b>	<b>704/22.03.18</b>	<b>(21330-20000)</b>	<b>2017-18</b>
<b>NIL/21.01.19</b>	<b>145600</b>	<b>Geetashree Dash</b>	<b>Refund of unspent advance NOAP</b>	<b>Taken during 2017-18</b>		<b>2017-18</b>
<b>TOTAL</b>	<b>5897000</b>					
<b>B- ADVANCE ADJUSTED OUT OF ADVANCE PAID DURING THE YEAR 2018-19 ON ACCOUNTS OF BHAWNIPATNA MUNICIPALITY</b>						
490/30.11.2018	10000	<b>Md.Abdul Warish, J.A.</b>	Fuel Expenses for the vehicle of Executive Officer	199/31.07.2018		<b>2018-19</b>
387/06.11.2018	20000		Cleaning of Bush Cutting at OUAT Campus	276/11.09.2018		<b>2018-19</b>
NIL/25.06.18	23000	<b>Geetashree Dash, C.O.</b>	Disbursement of IGNDP.	342/09.10.2018		<b>2018-19</b>
NIL/7.07.18	134000		Disbursement of IGNWP.	343/09.10.2018		<b>2018-19</b>
NIL/6.09.18	140000		Disbursement of MBPY.	438/09.11.2018		<b>2018-19</b>
NIL/12.10.18	154000		Disbursement of IGNOAP	439/09.11.2018		<b>2018-19</b>
NIL/12.10.18	31000		Disbursement of IGNDP.	440/09.11.2018		<b>2018-19</b>
NIL/12.10.18	51000		Disbursement of IGNWP.	441/09.11.2018		<b>2018-19</b>
NIL/2.01.19	13000		Disbursement of IGNWP.	459/26.11.2018		<b>2018-19</b>
NIL/29.12.18	24300		Disbursement of MBPY.	596/13.12.2018		<b>2018-19</b>
NIL/29.12.18	204600		Disbursement of IGNOAP	597/13.12.2018		<b>2018-19</b>
NIL/7.03.19	120100		Disbursement of MBPY.	724/18.03.2019		<b>2018-19</b>
NIL/29.03.19	28000		Disbursement of IGNOAP	725/18.03.2019		<b>2018-19</b>
NIL/29.03.19	166000		Disbursement of IGNDP.	726/18.03.2019		<b>2018-19</b>
NIL/29.03.19	249200		Disbursement of IGNWP.	727/18.03.2019		<b>2018-19</b>
251/25.08.2018	10000	<b>Sarat Kumar Sahoo, JE</b>	Repair of Deep Borwell and sumer	60/20.05.2018		<b>2018-19</b>

			Sable Motor at Chanchrapada			
402/6.11.2018	100000		Const.of Boundary wall at Mausimaa Mandir,Bh.patna	130/21.06.2018		2018-19
693/05.03.2019	100000		Cleaing of Dumping Yard at Bhangawari	326/26.09.2018		2018-19
352/10.10.2018	60000	Ganesh Mahakhud, ACCOUNTANT	Celebration of LSG Day	240/25.08.2018		2018-19
149/30.06.2018	60000	Nava Durga Tent House	Opening of Jalachhatra	149/30.06.2018		2018-19
133/22.06.2018	5000	M/S Rajesh Enterprises	Professional Fees	63/03.05.2018		2018-19
NIL/25.06.18	157000	Madan Mohan Rout J.A.	Disbursement of MBPY/IGNOAP/WP/ DP for April,2018	05/11.04.2018(Out of Rs.1500000.00VR. NO. 05/11.04.2018, refunded Rs.157000.00)		2018-19
345/09.10.2018	5000	Hemanta Kumar Naik	Maintenance of Kine House	196/31.07.2018		2018-19
<b>TOTAL -B</b>	<b>1865200</b>					
<b>G. TOTAL(A+B)</b>	<b>7762200</b>					

<b>TOTAL ADJUSTMENT BREAK-UP</b>	
2013-14	20000
2015-16	3900000
2016-17	1661400
2017-18	315600
2018-19	1865200
<b>TOTAL</b>	<b>7762200</b>

MEDICAL ADVANCE POSITION AS ON 31.03.2019OF BHAWANIPATANA MUNICIPALITY							
NAME OF THE ADVANCE HOLDER	Outstanding as on 1.04.2018	Adv. Paid	Vr. No./dt.	Total	Adj. during 2018-19	Adv. Outstanding as on 31.03.2019	Remarks
Pitam Naik, Sweeper	1000	0		1000	0	1000	Paid vide vr. No.29/1.05.17
Kishor Kumar Pattnaik,Peon	1000	0		1000	0	1000	Paid vide vr. No.70/17.05.17
Bansi Naik, Sweeper	1250	10000	140/28.06.18	11250	0	11250	O.B. Rs.1250.00 vide vr. No.149/5.06.17
Basanta Naik, Sweeper		15000	/13.04.18	15000	15000	0	
Birshingh Biroli,JE	10000	20000	38/30.04.18	30000	20000	10000	Paid vide vr. No.753/29.03.18
Mahesh Mishra	0	30000	7/13.04.18	30000	30000	0	
Mahesh Mishra	0	40000	647/5.02.19	40000	4000	36000	
Ashis Ku. Panda	0	30000	7/13.04.18	30000	30000	0	
Lakhiram Kumar	0	20000	8/13.04.18	20000	20000	0	
Jitendra Meher	0	10000	39/30.04.18	10000	10000	0	
Hiralala Deep	0	10000	40/30.04.18	10000	10000	0	
Laxman Naik,sweeper	0	10000	41/30.04.18	10000	10000	0	
Abhimanyu Durga,Peon	0	15000	42/30.04.18	15000	15000	0	



Sanjay Behera	0	10000	70/08.05.18	10000	10000	0	
Arabinda Naik	0	10000	71/08.05.18	10000	10000	0	
Santi Dei, Sweepres	0	15000	124/08.06.18	15000	13500	1500	
Trinath Sagar	0	10000	132/21.06.18	10000	10000	0	
Rabindra Naik	0	10000	141/28.06.18	10000	10000	0	
Budu Naik	0	10000	142/28.06.18	10000	10000	0	
Biswanath Naik	0	10000	178/21.07.18	10000	10000	0	
Bira Deep	0	10000	179/21.07.18	10000	10000	0	
Basanta Sindur	4500	15000	231/18.08.18	19500	19500	0	
Raju Behera	0	15000	266/5.09.18	15000	0	15000	
Manoj Deep	0	10000	267/5.09.18	10000	0	10000	
Prakash Behera	0	10000	268/5.09.18	10000	0	10000	
Bindulal naik		10000	3.04.18	10000	10000	0	
Bindulal naik		10000	475/30.11.18	10000	7500	2500	
Rabindra Naik	0	3000	476/30.11.18	3000	0	3000	
P.K. Goud Tax Peon	0	20000	/13.04.18	20000	8000	12000	
<b>TOTAL.</b>	<b>17750</b>	<b>388000</b>		<b>405750</b>	<b>292500</b>	<b>113250</b>	

## Outstanding Festival advance position of 2017-18(Sanctioned on 25.09.2017)

	Balance on 01-04-2018	667500.00	
	Adjusted during 2018-19	632000.00	
	Balance unrecovered amount as on 31.03.19	35500.00	

## Details of unrecovered Amount

sl no	Name	Designation	Amount
1	Chandana Mishra	UCDNCO	10500.00
2	Ramachandra Kumar	Sweeper	15000.00
3	Suresh Suna	Sweeper	10000.00
	<b>TOTAL</b>		<b>35500.00</b>

## OUTSTANDING FESTIVAL ADVANCE POSITION FOR 2018-19 (AS ON 31.03.2019 VIDE Sanction of Festival Advance on Dt 04-10-2018)

SL No	Name of the Employee	Designation	Advance Amount	Amount adjusted	period of adjustment	BALANCE OUTSTANDING AS ON 31.03.2019
1	Md Abdul Warish	J.A.	20000	10000	10/18 to 2/19	10000
2	Sribatsa Mahapatra	J.A.	20000	10000	10/18 to 2/20	10000
3	S N pattnaik	PEON	20000	10000	10/18 to 2/21	10000
4	Prabin Ku Naik	PEON	20000	10000	10/18 to 2/22	10000
5	P K Mishra	J.A.	20000	10000	10/18 to 2/23	10000
6	Madan Mohan Rout	J.A.	20000	10000	10/18 to 2/24	10000
7	Naimish sahu	J.A.	20000	10000	10/18 to 2/25	10000
8	M A Kalam	Electn.	20000	10000	10/18 to 2/26	10000
9	Birsingh Biroll	J.E.	20000	10000	10/18 to 2/27	10000
10	K C Sabar	Roller driver	20000	10000	10/18 to 2/28	10000
11	Saroja Sharma	Homeo Asst.	20000	10000	10/18 to 2/29	10000
12	Maheswora Majhi	Club Choukidar	20000	10000	10/18 to 2/30	10000
13	Jogendra Patel	Mali	20000	10000	10/18 to 2/31	10000
14	S S Mahakud	Mali	20000	10000	10/18 to 2/32	10000

15	Malayananda Patnaik	S.A.	20000	10000	10/18 to 2/33	10000
16	Someswar Mohapatra	A.T.C.	20000	10000	10/18 to 2/34	10000
17	P K Goud	PEON	20000	10000	10/18 to 2/35	10000
18	M C Mishra	A.T.C.	20000	10000	10/18 to 2/36	10000
19	S R Sudhakar	A.T.C.	20000	10000	10/18 to 2/37	10000
20	K K Pattnaik	PEON	20000	10000	10/18 to 2/38	10000
21	A K Gahir	PEON	20000	10000	10/18 to 2/39	10000
22	Premnath Naik	Driver	20000	10000	10/18 to 2/40	10000
23	Sita Ram Naik	SWEEPER	20000	10000	10/18 to 2/41	10000
24	Lakhiram Kumar	SWEEPER	20000	10000	10/18 to 2/42	10000
25	Gokul Deep	SWEEPER	20000	10000	10/18 to 2/43	10000
26	Gautam sagar	SWEEPER	20000	10000	10/18 to 2/44	10000
27	Manu Deep	SWEEPER	20000	10000	10/18 to 2/45	10000
28	Bira Deep	SWEEPER	20000	10000	10/18 to 2/46	10000
29	Rabi Deep	SWEEPER	20000	10000	10/18 to 2/47	10000
30	Basanta Naik	SWEEPER	20000	10000	10/18 to 2/48	10000
31	Ajit Naik	SWEEPER	20000	10000	10/18 to 2/49	10000
32	Dukha Deep	SWEEPER	20000	10000	10/18 to 2/50	10000
33	Pritam Naik	SWEEPER	20000	10000	10/18 to 2/51	10000
34	Niran Naik	SWEEPER	20000	10000	10/18 to 2/52	10000
35	Jagabandu Naik	SWEEPER	20000	10000	10/18 to 2/53	10000
36	Kishore Behera	SWEEPER	20000	10000	10/18 to 2/54	10000
37	Nadulal Naik	SWEEPER	20000	10000	10/18 to 2/55	10000
38	Rama Chandra Naik	SWEEPER	20000	10000	10/18 to 2/56	10000
39	Chiranjibi Bag	SWEEPER	20000	10000	10/18 to 2/57	10000
40	Radhe Pande	SWEEPER	20000	10000	10/18 to 2/58	10000
41	Jagadish Kumar	SWEEPER	20000	10000	10/18 to 2/59	10000
42	Purandar Naik	SWEEPER	20000	10000	10/18 to 2/60	10000
43	Kartika Tandi	SWEEPER	20000	10000	10/18 to 2/61	10000
44	Iswara Behera	SWEEPER	20000	10000	10/18 to 2/62	10000
45	Shanti Dei	SWEEPER	20000	10000	10/18 to 2/63	10000
46	chandra Raj Bahadur	Cleaner cum garage	20000	10000	10/18 to 2/64	10000
47	Phultuli Dei	SWEEPER	20000	10000	10/18 to 2/65	10000
48	Laxman Naik	SWEEPER	20000	10000	10/18 to 2/66	10000
49	Baidya Naik	SWEEPER	20000	10000	10/18 to 2/67	10000
50	Bansi Naik	SWEEPER	20000	10000	10/18 to 2/68	10000
51	Hema Chandra Rout	Driver	20000	10000	10/18 to 2/69	10000
52	Sarat Ku. Sahoo	J.E.	20000	10000	10/18 to 2/70	10000
53	B.K Mishra	Electrician	20000	10000	10/18 to 2/71	10000
54	H K Naik	ATC	20000	10000	10/18 to 2/72	10000
55	S.K Pattnaik	C.A.	20000	10000	10/18 to 2/73	10000
56	J K Dash	C.A.	20000	10000	10/18 to 2/74	10000
57	Ashish K Panda	MIS	20000	10000	10/18 to 2/75	10000
58	Ganesh Mahakud	ACCOUNTANT	20000	10000	10/18 to 2/76	10000
59	Jagannath Naik	DRIVER	15000	7500	10/18 to 2/77	7500
60	Sangram Rout	DRIVER	15000	7500	10/18 to 2/78	7500
61	Chandradhwaja Kata	DRIVER	15000	7500	10/18 to 2/79	7500
62	Jitendra Meher	DRIVER	15000	7500	10/18 to 2/80	7500
63	Rudra Prasad Naik	TRUCK HELPER	15000	7500	10/18 to 2/81	7500
64	Budu Naik	MALI	15000	7500	10/18 to 2/82	7500
65	Kusa Rout	MALI	15000	7500	10/18 to 2/83	7500

66	Abhimanyu Patel	MALI	15000	7500	10/18 to 2/84	7500
67	Abhimanyu Durga	SWEEPER	15000	7500	10/18 to 2/85	7500
68	Nirakar Deep	SWEEPER	15000	7500	10/18 to 2/86	7500
69	Rupesh Deep	SWEEPER	15000	7500	10/18 to 2/87	7500
70	Kalia Naik	SWEEPER	15000	7500	10/18 to 2/88	7500
71	Biswanath Naik	SWEEPER	15000	7500	10/18 to 2/89	7500
72	Lalu Naik	SWEEPER	15000	7500	10/18 to 2/90	7500
73	Trinath Sagar	SWEEPER	15000	7500	10/18 to 2/91	7500
74	Rabindra naik	SWEEPER	15000	7500	10/18 to 2/92	7500
75	Rajesh Naik	SWEEPER	15000	7500	10/18 to 2/93	7500
76	Manoj Deep	SWEEPER	15000	7500	10/18 to 2/94	7500
77	Prakash Behera	SWEEPER	15000	7500	10/18 to 2/95	7500
78	Pankaja Naik	SWEEPER	15000	7500	10/18 to 2/96	7500
79	Siba Sindur	SWEEPER	15000	7500	10/18 to 2/97	7500
80	Arabina Naik	SWEEPER	15000	7500	10/18 to 2/98	7500
81	Krushna Chandra Deep	SWEEPER	15000	7500	10/18 to 2/99	7500
82	Raju Behera	SWEEPER	15000	7500	10/18 to 2/100	7500
83	Sanjaya Behera	SWEEPER	15000	7500	10/18 to 2/101	7500
84	Hiralal Deep	SWEEPER	15000	7500	10/18 to 2/102	7500
85	Arjun Deep	SWEEPER	15000	7500	10/18 to 2/103	7500
86	Sarada Sabar	SWEEPER	15000	7500	10/18 to 2/104	7500
87	Sukanta Naik	SWEEPER	15000	7500	10/18 to 2/105	7500
88	Deepak Behera	SWEEPER	15000	7500	10/18 to 2/106	7500
89	Sagar Deep	SWEEPER	15000	7500	10/18 to 2/107	7500
		<b>TOTAL.</b>	<b>1625000</b>	<b>812500</b>		<b>812500</b>

## SURCHARGABLE ADVANCE (POM No. 9/dt.9.01.2020)

The following advances amounting to a total of Rs. **670000.00** paid during the year 2017-18 ( more than a year ago ) has till not adjusted even after lapse of more than a year and as such those have become unsecured. However, information may be furnished before audit regarding adjustment of the same till date failing which those unsecured advances relating to the year 2017-18 will be suggested for recovery in accordance with Circular NO. 2221 / F, dt. 08.03.2002 read with L NO. 15179 / 28.09.2013 of the Director, Local Fund Audit, Odisha from the sanctioning authority and the advance holder in equal share.

On issue of POM, the local authority replied that the entire amount has already been adjusted in Accountant Cashbook on dt.3.04.2019 as per the Vr. No./dt. mentioned in the last column of the table below. The same was produced before audit for verification. Hence the objection is dropped.

SLNO	NAME OF THE ADVANCE	VR.NO/ DATE OF PAYMENT	AMOUNT	PURPOSE	VR.NO AND DATE OF ADJUSTMENT	AMOUNT	Balance As on 31.03.2019	TOTAL	Sanctioning Authority
	HOLDER								
1	Geetashree Dash	334/11.09.2017	200000	Disbursent of Harishchandra		0	200000		SURYA NARAYAN DASH-OAS-I, S.B
				amount					
		627/02.01.2018	50000	Disbursent of Harischandra		0	50000		SURYA NARAYAN DASH-OAS-I, S.B
				amount					

		694/07.03.2018	200000	Disbursement of		0	200000		SURENDRA KUMAR TRIPATHI, ORS
				Harischandra amount					
		<b>TOTAL</b>	<b>450000</b>			<b>0</b>		450000	Adjusted vide vr. no.2/dt.3.04.2019
2	Jitendra Kumar Dash	216/29.06.2017	10000	Special Drive on BLC		0	10000		BISWAMBHAR MISHRA-
				verticqal under PMAY					
		<b>TOTAL</b>	<b>10000</b>			<b>0</b>		10000	Adjusted vide vr. no.2 A/dt.3.04.2019
3	Birshing	541/23.11.2017	10000	Maintenance of Ahaar		0	10000		SURYA NARAYAN DASH-OAS-I, S.B
	Biroli,JE			Centre					Adjusted vide vr. no.2B/dt.3.04.2019
		753/29.03.18	10000	Garden at circuit house		0	10000		SURENDRA KUMAR TRIPATHI, ORS
									Adjusted vide vr. no.2C/dt.3.04.2019
		542/23.11.2017	30000	Installation of signboard at		0	30000		SURYA NARAYAN DASH-OAS-I, S.B
				Bus Stop					Adjusted vide vr. no.2D/dt.3.04.2019
		<b>TOTAL</b>	<b>50000</b>			<b>0</b>		<b>50000</b>	
4	Madan Mohan	630/05.01.2018	10000	Swacha Sarvekshyan		0	10000		SURYA NARAYAN DASH-OAS-I, S.B
	Rout								Adjusted vide vr. no.2E/dt.3.04.2019
		<b>Total</b>	<b>10000</b>			<b>0</b>		10000	
5	Sarat Kumar	683/23.02.201	150000	Abdul Kalam		0	150000		SURENDRA

		8		Statue					KUMAR TRIPATHI, ORS
	Sahoo,JE								Adjusted vide vr. no.2F/dt.3.04. 2019
		Total	150000			0		150000	
		GRAND TOTAL	670000			0	670000	670000	

PARA: 9 **GRANTS**

Bhawanipatna Municipality - 2018-2019

Sino	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2018	133226482.00	178658058.00	311884540.00	199287085.00	31-03-2019	112597455.00	
	<b>GRAND TOTAL</b>	<b>133226482.00</b>	<b>178658058.00</b>	<b>311884540.00</b>	<b>199287085.00</b>		<b>112597455.00</b>	

**Comments :**

**LOW SPENDING EFFICIENCY(POM No. 14/dt.5.02.2020)**

On scrutiny of the grant position of was noticed that **63.90%** of the total grants is utilised during 2018-19, which reveals low spending efficiency in execution of different schemes and also defeats the very purpose of the legislature for which these grants have been sanctioned. This non-utilization also leads to price escalation of the Projects/ scheme for which they have been sanctioned. The same need to be utilized at the earliest observing all the guideline of the concerned scheme in the interest of the common people ,as the same were sanctioned for socio-economic development of the urban population. In response to the audit objection memo, no reply was furnished by local authority and the local authority returned the POM without furnishing any reply till close of audit.

Hence the authority is advised to expedite the utilisation of Govt grants by using all of its mechanism & compliance reported..

	GRANT STATEMENT FOR THE YEAR 2017-18						
SLNO	HEAD OF ACCOUNT	O.B.AS ON 01.04.2018	G.O.NO/DATE	RECEIPT	TOTAL	EXPENDITURE	CLOSING BALANCE
1	Compensation & Assignment in lieu of Abolition of Octroi		13788/HUD DTD 31.05.2018	30,418,000.00			
				15,209,000.00			
				15,210,000.00			
	Sub Total	18138559		60,837,000.00	78,975,559.00	67,930,192.00	11,045,367.00
2	Road Development			0			
	Sub Total	2448014		0	2448014	2203228	244786
3	Animal Birth Control			0			
	Sub Total	465256		0	465256	0	465256
4	Motor Vehicle Tax		17393/HUD DTD 03.07.2018	2983000			
				2983000			
	Sub Total	4721497		5966000	10687497	6426162	4261335
5	AMP(Non-Residen		22310/HUD DTD	399287			

	tial Building)		04.08.2018				
	Sub Total	474000		399287	873287	0	873287
6	SJSRY			0			
	Sub Total	0		0	0	0	0
7	Non-LFS Pension			0			
	Sub Total	0		0	0	0	0
8	SWM						
	Sub Total	2079000		0	2079000	1417980	661020
9	Performance Based Incentives			0			
	Sub Total	0		0	0	0	0
10	<b>AMP(Maintenanc e of Raod and Bridges)</b>		22315/HUD DTD 04.08.2018	2521565			
	Sub Total	3744000		2521565	6265565	3609933	2655632
11	LPADF			0			
	Sub Total	0		0	0	0	0
12	13 Finance Commission			0			
	Sub Total	0		0	0	0	0
13	IHSDP			0			
	Sub Total	6668908		0	6668908	0	6668908
14	BIJU KBK			0			
	Sub Total	0		0	0	0	0
15	Accounting Reforms under Accrual Based accounting system			0			
	Sub Total	80000		0	80000	0	80000
16	Improvement of Water Supply			0			

	Sub Total	0		0	0	0	0
17	Public Toilet with water Facility			0			
	Sub Total	0		0	0	0	0
18	development o Park & Greenary and forest Station			0			
	Sub Total	0		0	0	0	0
19	Protection and Conservation of Water Bodies			0			
	Sub Total	1052138		0	1052138	0	1052138
20	Urban Statistics for HR & Assessment			0			
	Sub Total	0		0	0	0	0
21	MPLAD			0			
	Sub Total	2455395		0	2455395	1362673	1092722
22	BRGF			0			
	Sub Total	-4035912		0	-4035912	0	-4035912
23	MLALAD			0			
	Sub Total	1482568		0	1482568	737853	744715
24	Entertainment Tax			0			
	Sub Total	0		0	0	0	0
25	Basic Urban Service(PBI)			0			
	Sub Total	0		0	0	0	0
26	CC road			0			
	Sub Total	0		0	0	0	0
27	WODC			0			
	Sub Total	3966864		0	3966864	300000	3666864



28	Road Maintenance Normal			0			
	Sub Total	0		0	0	0	0
29	Road Maintenance (Hard Case)			0			
	Sub Total	0		0	0	0	0
30	NRY(SUME)			0			
	Sub Total	13000		0	13000	0	13000
31	HR for SC/ST			0			
	Sub Total	2300		0	2300	0	2300
32	Renovation of Asha Sagar			0			
	Sub Total	35000		0	35000	0	35000
33	Kalyani Mandap			0			
	Sub Total	0		0	0	0	0
34	House for SC/ST			0			
	Sub Total	17700		0	17700	0	17700
35	10th FCA			0			
	Sub Total	64744		0	64744	0	64744
36	FDR			0			
	Sub Total	0		0	0	0	0
37	11th FCA			0			
	Sub Total	0		0	0	0	0
38	SR for Office			0			
	Sub Total	20000		0	20000	0	20000
39	USEP			0			
	Sub Total	0		0	0	0	0
40	12th FCA			0			

	Sub Total	0		0	0	0	0
41	Development of Park			0			
	Sub Total	0		0	0	0	0
42	Urban Tourism Destination			0			
	Sub Total	0		0	0	0	0
43	NFBS		Online	500000			
	Sub Total	200900		500000	700900	530000	170900
44	Temparay Water Supply			0			
	Sub Total	0		0	0	0	0
45	Endowment Grant			0			
	Sub Total	16697		0	16697	0	16697
46	Election			0			
	Sub Total	0		0	0	0	0
47	ULBs			0			
	Sub Total	0		0	0	0	0
48	Massion Training			0			
	Sub Total	0		0	0	0	0
49	MBPY/IGNOAP/W P/DP						
	MBPY		Online	2317800			
	MBPY		Online	46200			
	MBPY		Online	4019300			
	MBPY		Online	3522900			
	MBPY		Online	3522900			
	MBPY		Online	74400			
	MBPY		Online	1683300			
	MBPY Sub Total			15186800			
	IGNOAP		Online	612000			
	IGNOAP		Online	612000			
	IGNOAP		Online	612000			
	IGNOAP		Online	612000			
	IGNOAP		Online	918000			
	IGNOAP		Online	918000			

	IGNOAP Sub Total			4284000			
	IGNWP		Online	381000			
	IGNWP		Online	381000			
	IGNWP		Online	381000			
	IGNWP		Online	952500			
	IGNWP		Online	952500			
	IGNWP Sub Total			3048000			
	IGNDP		Online	87600			
	IGNDP		Online	41400			
	IGNDP		Online	87600			
	IGNDP		Online	41400			
	IGNDP		Online	87600			
	IGNDP		Online	41400			
	IGNDP		Online	41400			
	IGNDP		Online	262800			
	IGNDP Sub Total			691200			
	Sub Total	17160846		23210000	40370846	23026600	17344246
50	Census			0			
	Sub Total	0		0	0	0	0
51	Construction of Boundary Wall			0			
	Sub Total	0		0	0	0	0
52	Souchalaya			0			
	Sub Total	0		0	0	0	0
53	Water Cooler			0			
	Sub Total	0		0	0	0	0
54	Data Centre			0			
	Sub Total	0		0	0	0	0
55	Subsidy (State Share)			0			
	Sub Total	0		0	0	0	0
56	CRF			0			
	Sub Total	0		0	0	0	0
57	Devolution of Fund		17969/HUD DTD 07.07.2018	9233000			
				9234000			
	Sub Total	15874952		18467000	34341952	4228729	30113223

58	UIDSSMT			0			
	Sub Total	0		0	0	0	0
59	SDP			0			
	Sub Total	197326		0	197326	197326	0
60	SPF			0			
	Sub Total	0		0	0	0	0
61	Dist.Innovation Fund			0			
	Sub Total	0		0	0	0	0
62	City Development Plan			0			
	Sub Total	714189		0	714189	0	714189
63	Local Festival			0			
	Sub Total	0		0	0	0	0
64	Development of Nightly Shelter			0			
	Sub Total	1883349		0	1883349	0	1883349
65	Implemention of NFSA		Online	6800			
	Sub Total	0		6800	6800	6800	0
66	Harishchandra Yojna		Online	100000			
	Sub Total	450000		100000	550000	545000	5000
67	Kalahandi Group of Temples			0			
	Sub Total	86000		0	86000	0	86000
68	AWC Building			0			
	Sub Total	3400000		0	3400000	0	3400000
69	Accountant & MIS			0			
	Sub Total	121500		0	121500	0	121500

70	NULM			0			
	Sub Total	838241		0	838241	0	838241
71	Prevention of Epidemic Aids			0			
	Sub Total	0		0	0	0	0
72	Jalachhatra/Drinking Water Supply			0			
	Sub Total	0		0	0	0	0
73	National Voter's Day and Remuneration to BLO.			580000			
	Sub Total	9000		580000	589000	580000	9000
74	Remuneration to Nos/VO/Supervisors			0			
	Sub Total	127820		0	127820	0	127820
75	14th FC		20957/HUD DTD 30.07.2018	16734000			
			30110/HUD DTD 22.11.2018	16734000			
	Sub Total	31075436		33468000	64543436	63462543	1080893
76	Swachha Bharat Mission			0			
	Sub Total	8801336		0	8801336	6532476	2268860
77	Ahaar Society			0			
	Sub Total	4578919		0	4578919	0	4578919
78	Honorarium, Sitting Fee, Ta/DA etc for elected Representatives			45600			
	Sub Total	106900		45600	152500	0	152500
79	Provision of User end deterring of Water Supply			0			
	Sub Total	0		0	0	0	0
80	Creation of Capital		16752/HUD DTD	928000			

	Assets for Revenue Generation		28.06.2018				
				928000			
	Sub Total	176364		1856000	2032364	843931	1188433
81	Maintenance of Capital Assets for Revenue Generation		17717/HUD DTD.05.07.2018	453000			
				431000			
	Sub Total	1961960		884000	2845960	0	2845960
82	Arrear Pinion & Basic Service		17022/HUD DTD 30.06.2018	14265000			
				14266000			
	Sub Total	1051716		28531000	29582716	14271313	15311403
83	Protection of Govt.Land			0			
	Sub Total	160000		0	160000	0	160000
84	Construction of Urdu Library			0			
	Sub Total	0		0	0	0	0
85	N.F.S.A			0			
	Sub Total	0		0	0	0	0
86	Construction pedestal for Biju Pattnaik Statue			0			
	Sub Total	340000		0	340000	67746	272254
87				0			
88	Exposure Visit			103556			
	Sub Total	0		103556	103556	100000	3556
89	Land Rights			464250			
	Sub Total	0		464250	464250	212600	251650
90	Biju Yuba Bahini		Online	150000			
			Online	150000			
			Online	200000			
			Online	170000			
	Sub Total	0		670000	670000	670000	0

91	MKSY			48000			
	Sub Total	0		48000	48000	24000	24000
	<b>Grand Total</b>	<b>133226482</b>		<b>178658058</b>	<b>311884540</b>	<b>199287085</b>	<b>112597455</b>

year wise unutilised grant position is furnished below.

YEAR	AMOUNT
1997-98	69697
2000-01	64744
2002-03	35000
2009-10	5599032
2012-13	465256
2013-14	155712
2014-15	873918
2015-16	818593
2016-17	631118
2017-18	15226315
2018-19	88658070
<b>TOTAL</b>	<b>112597455</b>

As per Section IV of Appendix 10 of OGFR, the following guidelines are prescribed.

For Non-recurring Grant:-

- (a) In the sanction order, the period within which and the object Purpose for which the grant is to be utilised is to be mentioned;
- b) If the grant is actually paid towards the end of the financial year, the time limit for 6 months or 1 year from the date of drawl or some other fixed time should be prescribed .
- (c) If the local body feels that the grant cannot be spent within such prescribed period for reasons to be assigned by them, the local body concerned should move the Govt. to extend the period already fixed; As per Rule 171 of the Odisha General Financial Rules (OGFR) (Volume-1 and instructions contained in the sanction orders, scheme funds were to be utilised in the year of receipt. Un-utilised fund, if any, may either be refunded to the Government or utilised in subsequent year with prior approval of the Government.

As per Rule 171 (2) of D.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. As per Rule 171 (3) (a) of D.G.F.R., the expression 'reasonable time' should ordinarily be interpreted to mean one year from the date of issue of the letter sanctioning the grant even though the period extends beyond the financial year. Immediately on the expiry of the period of one year from the date of sanction, any unspent balance out of the grant should be duly surrendered to government.

**PARA: 10 UTILISATION CERTIFICATE**

Bhawanipatna Municipality - 2018-2019

Sino	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2018	343610851.86	199287085.00	542897936.86	97710009.00	31-03-2019	445187927.86	
	<b>GRAND TOTAL</b>	<b>343610851.86</b>	<b>199287085.00</b>	<b>542897936.86</b>	<b>97710009.00</b>		<b>445187927.86</b>	

**Comments :**

**The details of U.C Submitted during the year 2018-19 under Audit**

The details of U.C Submitted during the year 2018-19 under Audit					
SLNO	SCHEME	AMOUNT OF UC	YEAR OF GRANT	LETTER NO. & DATE	AUTHORITY TO WHOM SUBMITTED
1	Assignment Out of Entry Tax for Salary & Establishment.	2233284	2017-18	1972 dtd.25.07.2018	F.A-cum-Addl.Secretary to Govt.
		14095000	2017-18	1972 dtd.25.07.2018	-do-
		9154126	2017-18	1972 dtd.25.07.2018	-do-
	<b>Total</b>	<b>25482410</b>			
2	Devolution of fund	9449000	2017-18	465 dtd.04.12.2018	F.A-cum-Addl.Secretary to Govt.
		1430198	2017-18	465dtd.04.12.2018	-do-
	<b>Sub Total Rs.</b>	<b>10879198</b>			
4	14th Finance Commission	5220276	2016-17	469 dtd.04.12.2018	-do-
		12461777	2017-18	469 dtd.04.12.2018	-do-
		2687238	2017-18	469 dtd.04.12.2018	-do-
	<b>Sub Total Rs.</b>	<b>20369291</b>			
5	Motor Vehicle Tax	224137	2015-16	1971 dtd.25.07.2018	-do-
		2549000	2016-17	1971 dtd.25.07.2018	-do-
		2779000	2016-17	1971 dtd.25.07.2018	-do-
		2425980	2016-17	1971 dtd.25.07.2018	-do-
	<b>Sub Total Rs.</b>	<b>7978117</b>			
6	Solid Waste Management	1672686	2016-17	3294 dtd.08.12.2018	-do-
	<b>Sub Total Rs.</b>	<b>1672686</b>			
7		4000000	2014-15	1426 dtd.18.04.2018	-do-
	<b>Sub Total Rs.</b>	<b>4000000</b>			
8	Compensation for Arrear Pension and Basic Services	3933000	2015-16	3768 dtd.20.12.2018	-do-
		4812000	2016-17	3768 dtd.20.12.2018	-do-
		6466000	2016-17	3768 dtd.20.12.2018	-do-
		8277307	2017-18	3768 dtd.20.12.2018	-do-
	<b>Sub Total Rs.</b>	<b>23488307</b>			
10	Creation of Capital Assets for Revenue Generation.	1920000	2015-16	3293dtd.08.12.2018	-do-



		960000	2016-17	3293 dtd.08.12.2018	-do-
		960000	2016-17	3293 dtd.08.12.2018	-do-
	<b>Sub Total Rs.</b>	<b>3840000</b>			
	<b>Grand Total Rs.</b>	<b>97710009.00</b>			

(POM No. 14/dt.5.02.2020)

As per Rule 173 of OGFR Vol-I, Utilization Certificate is to be submitted to the proper quarter by 30th June of the succeeding year of expenditure. Again as per Para 5(1) of the OM No.21241/F dtd.17.7.2014 of Finance Department, submission of U.C to the sanctioning authority is required in respect of those grant-in-aid or grant sanctioned for specific purposes wherein the sanction order specifically stipulates submission of such utilization certificate. In the absence of such specific stipulation for submission of U.C, submission of U.C is not necessary. As seen from the above table it was seen that the outstanding U.C position is increasing a lot from year to year. This is happening only due to the inaction on utilisation of Govt. grants and submission of U.C. after utilisation of grants. If the process will continue, the municipality will lose its share for obtaining Govt. grant, for which the development of municipality will be hampered a lot.

The year-wise break-up of outstanding UC position is furnished below

Year	Outstanding UC position
PRIOR TO 2012-13	23134235.86
2012-13	9444251
2013-14	7319250
2014-15	68618200
2015-16	10293975
2016-17	15130053
2017-18	111960878
2018-19	199287085
<b>Total</b>	<b>445187927.86</b>

No reply was furnished by local authority and returned the POM. Hence the local authority is advised to expedite submission of U.C. as early as possible to clear up the huge pendency of U.C. & compliance reported.

**PARA: 11 MISAPPROPRIATION & DEFALCATION**

**11.1 - Misappropriation of Cash by way of non-depositing of collected amount in Municipality fund Memo No. 4 /dt.6.12.19-**

While checking of M.R. Books with Daily Collection Register of Namish Kumar Sahu, J.A. for the year 2018-19, it is revealed that Rs.29354.00 vide rt. nos. mentioned in the table below of Book No.281 has been collected by Namish Kumar Sahu, J.A. for the period from 9.05.19 to 17.09.19, but the same amount has not been deposited in Municipality fund till date. Hence Rs.29354'.00 is suggested for recovery from Namish Kumar Sahu, J.A. compliance reported.

Details of amount kept with Namish Kumar Sahu, J.A.

Book No.	Rt. no.	Date	Amount collected	Collected from
281	28020	17.05.19	754.00	Dinakirshna Joshi
	28021	27.05.19	100.00	Dinakirshna Joshi
	28023	27.06.19	1000.00	Pradip Mahakud
	28024	5.07.19	1000.00	Prakash Naik
	28025	1.07.19	1000.00	Prakash Naik
	28026	8.07.19	1000.00	Prakash Naik
	28027	Not mentioned	1000.00	Malaya Jadab
	28028	Not mentioned	1000.00	Prava Naik
	28029	Not mentioned	1000.00	Prava Naik
	28030	Not mentioned	1000.00	Mahamad Mahasin
	28031	Not mentioned	1000.00	Mahamad Mahasin
	28032	Not mentioned	1000.00	Mahamad Mahasin
	28033	Not mentioned	1000.00	Mahamad Mahasin
	28034	Not mentioned	1000.00	Ankur Bag
	28035	Not mentioned	1000.00	Bijendra Naik
	28036	Not mentioned	1000.00	Bijendra Naik
	28037	6.07.19	1000.00	Sai intelligent Service ,Daily market
	28038	6.07.19	1000.00	Sai intelligent Service ,Daily market
	28039	30.07.19	10500.00	Avimanyu Parida
	28045	17.09.19	2000.00	Medical College
		<b>TOTAL</b>	<b>29354.00</b>	

On issue of POM Rs 29354.00 was recovered and deposited in Federal Bank Account No. 21920200001299 on Dtd. 13.12.2019 and Same was verified in Audit and found Correct .

**11.2 - Misappropriation of Cash by way of non-depositing of collected amount in Municipality fund Memo No. 4 /dt.6.12.19-**

While checking of M.R. Books with Daily Collection Register of Biswa Kesha Mishra for the year 2018-19, it is revealed that Rs.1200.00 vide rt. nos. mentioned in the table below of Book No.289 has been collected by Biswa Kesha Mishra 3.12.19, but the same amount has not been deposited in Municipality fund till date. Hence Rs.1200.00 is suggested for recovery from Biswa Kesha Mishra & compliance reported.

Details of amount kept with Biswa Kesha Mishra

Book No.	Rt. no.	Date	Amount collected	Particular of collected amount
289	25	3.12.19	600.00	Tender paper cost.
	26	3.12.19	600.00	Tender paper cost.

		<b>TOTAL</b>	<b>1200.00</b>	
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On issue of POM Rs 1200.00 was recovered and deposited in Federal Bank Account No. 21920200001299 on Dtd. 12.12.2019 and Same was verified in Audit and found Correct .

### 11.3 - Misappropriation of Cash by way of non-depositing of collected amount in Municipality fund Memo No. 4 /dt.6.12.19-

While checking of M.R. Books with Daily Collection Register of Someswar Mohapatra T.C. for the year 2018-19, it is revealed that Rs.800.00 was less deposited by Someswar Mishra T.C. than the actual collected amount. Hence Rs.800.00 detailed below is suggested for recovery from Someswar Mohapatra T.C. & compliance reported.

#### Someswar Mohapatra T.C.

Rt. B. No.	Rt No./DCR dt.	Amount actual collected	Amount shown in DCR	Less deposited.
288	51 to 88/22.08.19	6400.00	6100.00	300.00
300	52 to 54/17.10.19	2900.00	2400.00	500.00
	<b>TOTAL.</b>	<b>9300.00</b>	<b>8500.00</b>	<b>800.00</b>

On issue of POM Rs 800.00 was recovered and deposited in Federal Bank Account No. 21920200001299 on Dtd. 12.12.2019 and Same was verified in Audit and found Correct .

### 11.4 - Misappropriation of Cash by way of non-depositing of collected amount in Municipality fund Memo No. 4 /dt.6.12.19-

While checking of Holding M.R. Books with Daily Collection Register of H.K. Naik T.C. for the year 2018-19, it is revealed that Rs.100.00 was less deposited by H.K. Naik T.C. than the actual collected amount. Hence Rs.100.00 detailed below is suggested for recovery from H.K. Naik T.C. . & compliance reported.

#### H.K. Naik T.C.

Holding Rt. B. No.	Rt No./dt.	Amount actual collected	Amount shown in DCR	Less deposited.
13	78/13.05.19	234.00	134.00	100.00

On issue of POM Rs 100.00 was recovered and deposited in Federal Bank Account No. 21920200001299 on Dtd.12.12.2019 and Same was verified in Audit and found Correct .

### 11.5 - Misappropriation of Cash by way of non-depositing of collected amount in Municipality fund Memo No. 4 /dt.6.12.19-

While checking of Daily Market & Weekly Market M.R. Books with Daily Collection Register of Deepak Behera. for the year 2018-19, it is revealed that total no. of 611(311+300) Daily Market & Weekly Market M.R. Books are issued to Deepak Behera from 27.03.2019 to 9.10.2019 as per the Stock Receipt Register( from 1.04.17 to continuing) of BPTM Municipality. But out of which 119(63+56) books are remaining unused & the same are returned by Deepak Behera to Office & taken to Stock Receipt Register a/c on 21.11.19. it is evident that 492(611-119) M.R. Books has been used by Deepak Behera. So that Rs.1476000.00(492x3000.00) has been collected by Deepak Behera. But against which Rs.1425000.00 as per the DCR & Cashiers' Cashbook has been deposited in Municipality Fund. Hence the balance non-deposit amount of Rs.51000.00 (1476000.00-1425000.00) is suggested for recovery from Deepak Behera & compliance reported.

#### DETAILS OF STOCK ISSUED TO DEEPAK BEHERA

Dt. of issue	Daily Market	SRP	Dt. of issue	Weekly Market	SRP	Total Rt. Books issued
27.03.19	11	77	27.03.19	100	101	111
1.07.19	100	77	-	-		100

9.1.19	200	77	9.10.19	200	101	400
<b>TOTAL.</b>	<b>311</b>			<b>300</b>	<b>101</b>	<b>611</b>

**DETAILS CASH DEPOSITED AS PER DCR/CASHIERS' CASHBOOK**

DATE OF CASHIERS' CASHBOOK	AMOUNT DEPOSITED
30.05.19	33000.00
30.5.19	12000.00
7.06.19	81000.00
7.06.19	9000.00
7.06.19	36000.00
7.06.19	24000.00
25.06.19	30000.00
25.06.19	63000.00
25.06.19	15000.00
3.07.19	102000.00
22.07.19	72000.00
22.07.19	60000.00
26.07.19	33000.00
26.07.19	42000.00
19.08.19	99000.00
19.08.19	102000.00
23.09.19	104000.00
23.09.19	102000.00
17.10.19	60000.00
17.10.19	52000.00
31.10.19	42000.00
31.10.19	48000.00
21.11.19	99000.00
21.11.19	105000.00
<b>TOTAL</b>	<b>1425000.00</b>

On issue of POM, **Rs.51000.00** was recovered and deposited in Federal Bank Account No. 21920200001299 on Dtd.10.12.2019 and Same was verified in Audit and found Correct

**11.6 - Misappropriation of Cash by way of non-depositing of collected amount in Municipality fund Memo No. 4 /dt.6.12.19-**

While checking of M.R. Books with Daily Collection Register of Someswar Mohapatra T.C. for the year 2018-19, it is revealed that Rs.4800.00 was less deposited by Someswar Mohapatra T.C. than the actual collected amount. Hence Rs.4800.00 detailed below is suggested for recovery from Someswar Mohapatra T.C. & compliance reported.

**Someswar Mohapatra T.C.**

Rt. B. No.	Rt No./DCR dt.	Amount actual collected	Amount shown in DCR	Less deposited.	Collected from	Particular
279	27807/28.11.18	5000.00	500.00	4500.00	Biswa Ranjan Samal	T.L.Fees
279	27852/8/03.19	500.00	200.00	300.00	Banty cloth store	L fees.
	<b>TOTAL.</b>			<b>4800.00</b>		

On issue of POM Rs 4800.00 was recovered and deposited in Federal Bank Account No. 21920200001299 on Dtd. 12.12.2019 and Same was verified in Audit and found Correct .

## 11.7 - Misappropriation of Cash by way of non-depositing of collected amount in Municipality fund Memo No. 5/dt.6.12.19

While checking of M.R. Books with Daily Collection Register of Biswa Kesha Mishra for the year 2018-19, it is revealed that Rs.39886.00 vide rt. nos. mentioned in the table below of Book No.289 has been collected by Biswa Kesha Mishra, but the same amount has not been deposited in Municipality fund till date. Hence Rs.39886.00 is suggested for recovery from Biswa Kesha Mishra & compliance reported.

Book No.	Rt. no.	Date	Amount collected	Particular of collected amount
289	28827	22-08-19	600	Tender paper cost.
	28828	22-08-19	600	Tender paper cost.
	28829	22-08-19	600	Tender paper cost.
	28830	22-08-19	600	Tender paper cost.
	28831	22-08-19	600	Tender paper cost.
	28832	22-08-19	600	Tender paper cost.
	28833	22-08-19	600	Tender paper cost.
	28834	22-08-19	600	Tender paper cost.
	28835	22-08-19	400	Tender paper cost.
	28836	22-08-19	400	Tender paper cost.
	28837	22-08-19	400	Tender paper cost.
	28838	22-08-19	400	Tender paper cost.
	28839	22-08-19	600	Tender paper cost.
	28840	22-08-19	600	Tender paper cost.
	28841	22-08-19	600	Tender paper cost.
	28842	22-08-19	600	Tender paper cost.
	28843	22-08-19	600	Tender paper cost.
	28844	22-08-19	600	Tender paper cost.
	28845	22-08-19	600	Tender paper cost.
	28846	22-08-19	600	Tender paper cost.
	28847	22-08-19	600	Tender paper cost.
	28848	22-08-19	600	Tender paper cost.
	28849	22-08-19	600	Tender paper cost.
	28850	22-08-19	600	Tender paper cost.
	28851	22-08-19	600	Tender paper cost.
	28852	22-08-19	600	Tender paper cost.
	28853	22-08-19	600	Tender paper cost.
	28854	22-08-19	600	Tender paper cost.
	28855	22-08-19	600	Tender paper cost.
	28856	22-08-19	600	Tender paper cost.
	28857	22-08-19	600	Tender paper cost.
	28858	22-08-19	600	Tender paper cost.
	28859	22-08-19	600	Tender paper cost.
	28860	22-08-19	600	Tender paper cost.
	28861	22-08-19	600	Tender paper cost.
	28862	22-08-19	600	Tender paper cost.
	28863	22-08-19	600	Tender paper cost.
	28864	22-08-19	600	Tender paper cost.
	28865	22-08-19	600	Tender paper cost.
	28866	22-08-19	600	Tender paper cost.

	28867	22-08-19	600	Tender paper cost.
	28868	22-08-19	600	Tender paper cost.
	28869	22-08-19	600	Tender paper cost.
	28870	22-08-19	600	Tender paper cost.
	28871	22-08-19	600	Tender paper cost.
	28872	22-08-19	600	Tender paper cost.
	28873	22-08-19	600	Tender paper cost.
	28874	22-08-19	600	Tender paper cost.
	28875	22-08-19	600	Tender paper cost.
	28876	22-08-19	600	Tender paper cost.
	28877	22-08-19	400	Tender paper cost.
	28878	22-08-19	400	Tender paper cost.
	28879	22-08-19	498	EMD
	28880	22-08-19	498	EMD
	28881	22-08-19	400	Tender paper cost.
	28882	22-08-19	400	Tender paper cost.
	28883	22-08-19	498	EMD
	28884	22-08-19	498	EMD
	28885	22-08-19	400	Tender paper cost.
	28886	22-08-19	400	Tender paper cost.
	28887	22-08-19	490	EMD
	28888	22-08-19	490	EMD
	28889	22-08-19	400	Tender paper cost.
	28890	22-08-19	400	Tender paper cost.
	28891	22-08-19	497	EMD
	28892	22-08-19	497	EMD
	28893	22-08-19	400	Tender paper cost.
	28894	22-08-19	400	Tender paper cost.
	28895	22-08-19	462	EMD
	28896	22-08-19	462	EMD
	28897	22-08-19	400	Tender paper cost.
	28898	22-08-19	400	Tender paper cost.
	28899	22-08-19	498	EMD
	28900	22-08-19	498	EMD
		<b>TOTAL</b>	<b>39886.00</b>	

On issue of POM Rs 39886.00 was recovered and deposited in Federal Bank Account No. 21920200001299 on Dtd. 12.12.2019 and Same was verified in Audit and found Correct .

#### 11.8 - Misappropriation of Cash by way of non-depositing of collected amount in Municipality fund POM NO. 06/9.12.19

While checking of M.R. Books with Daily Collection Register of Mahesh Chandra Mishra for the year 2018-19, it is revealed that **Rs.15700.00** through rt. nos. mentioned in the table below vide Misc. Receipt Book No.292 has been collected by Mahesh Chandra Mishra, but the same amount has not been deposited in Municipality fund till date. Hence **Rs.15700.00** is suggested for recovery from Mahesh Chandra Mishra & compliance reported.

#### Details of amount kept with Mahesh Chandra Mishra

Book No.	Rt. no.	Date	Amount collected	Particular of collected amount
292	29101	9/5/2019	500	Water Tanker Fees
	29102	11/5/2019	500	Water Tanker Fees
	29103	10/5/2019	500	Water Tanker Fees
	29104	14/05/2019	1000	Water Tanker Fees

	29105	15/05/2019	500	Water Tanker Fees
	29106	16/05/2019	500	Water Tanker Fees
	29107	17/05/2019	8000	JCB Rental
	29108	23/05/2019	500	Water Tanker Fees
	29109	24/05/2019	500	Water Tanker Fees
	29110	27/05/2019	700	Water Tanker Fees
	29111	1/6/2019	500	Water Tanker Fees
	29112	4/6/2019	500	Water Tanker Fees
	29113	29/06/2019	1000	Water Tanker Fees
	29114	30/07/2019	500	Water Tanker Fees
		<b>TOTAL</b>	<b>15700.00</b>	

On issue of POM Rs 15700.00 was recovered and deposited in Federal Bank Account No. 21920200001299 on Dtd. 13.12.2019 and Same was verified in Audit and found Correct.

#### 11.9 - Misappropriation of Cash by way of non-depositing of collected amount in Municipality fund- Memo No. 6/dt.9.12.19

While checking of M.R. Books with Daily Collection Register of M.M Rout for the year 2018-19, it is revealed that **Rs.22604.00** through rt. nos. mentioned in the table below vide Misc. Receipt Book No.295 has been collected by M.M Rout, but the same amount has not been deposited in Municipality fund till date. Hence **Rs.22604.00** is suggested for recovery from M.M Rout & compliance reported.

##### Details of amount kept with M. M ROUT

Book No.	Rt. no.	Date	Amount collected	Particular of collected amount
295	29401	25-7-19	2000	RETURN LATRIN ADVANCE
	29402	25-7-19	2000	RETURN LATRIN ADVANCE
	29403	25-7-19	2000	RETURN LATRIN ADVANCE
	29404	25-7-19	2000	RETURN LATRIN ADVANCE
	29405	25-7-19	2000	RETURN LATRIN ADVANCE
	29406	25-7-19	2000	RETURN LATRIN ADVANCE
	29407	25-7-19	2000	RETURN LATRIN ADVANCE
	29408	26-7-19	2000	RETURN LATRIN ADVANCE
	29409	8/8/2019	2000	RETURN LATRIN ADVANCE
	29410	13-09-19	540	LRC
	29411	19-09-19	4064	LRC
		<b>TOTAL</b>	<b>22604.00</b>	

On issue of POM Rs 22604.00 was recovered and deposited in Federal Bank Account No. 21920200001299 on Dtd. 11.02.2020. The same was verified in Audit and found Correct .

#### 11.10 - Misappropriation of Cash by way of non-depositing of collected amount in Municipality fund-Memo No. 6/dt.9.12.19

While checking of M.R. Books with Daily Collection Register of M.M Rout for the year 2018-19, it is revealed that **Rs.1083313.00** through rt. nos. mentioned in the table below vide Misc. Receipt Book No.294 has been collected by M.M Rout. The concerned Cashbook & bank pass are not produced before audit for verification.

On issue of POM, The Local authority produced the concerned Cash book and Bank pass book before Audit and the same was verified in audit and found that Rs. 922426.00 has already been accounted for in cash book and bank pass book on due date. The balanced amount of Rs.**160887.00**(1083313.00-922426.00) has not been deposited in bank pass book. The balance amount of Rs.160887.00 was recovered from M.M Rout J. A. and deposited in Bank A/c No 33670100011136, Bank of Boroda in two parts, i.e Rs. **100000.00** on Dtd.24.12.2019 and Rs.**60887.00** on Dtd. 27.12.2019, and the same was verified in Audit

and found Correct.

**Details of amount kept with M. M. ROUT.**

Book No.	Rt. no.	Date	Amount collected	Particular of collected amount
294	29301	24-7-19	25891	LRC
	29302	24-7-19	1152	LRC
	29303	24-7-19	24067	LRC
	29304	24-7-19	6477	LRC
	29306	24-7-19	5554	LRC
	29307	24-7-19	5554	LRC
	29308	24-7-19	33396	LRC
	29309	24-7-19	24585	LRC
	29310	24-7-19	25635	LRC
	29311	24-7-19	449	LRC
	29312	24-7-19	352	LRC
	29313	24-7-19	478	LRC
	29314	24-7-19	1212	LRC
	29315	24-7-19	5555	LRC
	29316	24-7-19	5554	LRC
	29317	24-7-19	3226	LRC
	29318	24-7-19	6666	LRC
	29319	24-7-19	445	LRC
	29320	24-7-19	47287	LRC
	29321	24-7-19	47287	LRC
	29322	24-7-19	7865	LRC
	29323	25-7-19	34298	LRC
	29324	25-7-19	5555	LRC
	29325	25-7-19	5555	LRC
	29326	25-7-19	5555	LRC
	29327	25-7-19	47287	LRC
	29328	25-7-19	7865	LRC
	29329	25-7-19	47287	LRC
	29330	25-7-19	2284	LRC
	29331	25-7-19	2982	LRC
	29332	25-7-19	5555	LRC
	29333	25-7-19	47287	LRC
	29334	25-7-19	2180	LRC
	29335	30-7-19	8292	LRC
	29336	30-7-19	4904	LRC
	29337	30-7-19	1832	LRC
	29338	30-7-19	27935	LRC
	29339	30-7-19	28717	LRC
	29340	30-7-19	5547	LRC
	29341	30-7-19	165	LRC
	29342	30-7-19	381	LRC
	29343	30-7-19	2267	LRC
	29344	30-7-19	1755	LRC
	29346	30-7-19	14822	LRC
	29347	30-7-19	319	LRC
	29348	30-7-19	2049	LRC
	29349	30-7-19	3576	LRC



	29350	30-7-19	26553	LRC
	29351	30-7-19	5518	LRC
	29352	30-7-19	5381	LRC
	29353	31-7-19	285	LRC
	29354	01-08-19	3764	LRC
	29355	01-08-19	19248	LRC
	29357	01-08-19	5097	LRC
	29358	01-08-19	19164	LRC
	29360	8/8/2019	2514	LRC
	29361	8/8/2019	3099	LRC
	29362	9/8/2019	5037	LRC
	29363	9/8/2019	4162	LRC
	29366	9/8/2019	1893	LRC
	29367	9/8/2019	32615	LRC
	29368	9/8/2019	33358	LRC
	29369	9/8/2019	3022	LRC
	29370	13-8-19	3810	LRC
	29371	13-8-19	37	LRC
	29372	13-8-19	29141	LRC
	29373	13-8-19	2258	LRC
	29374	13-8-19	38664	LRC
	29375	13-8-19	5217	LRC
	29376	13-8-19	31258	LRC
	29377	14-8-19	4708	LRC
	29378	14-8-19	19746	LRC
	29379	14-8-19	3520	LRC
	29380	19-8-19	1856	LRC
	29381	19-8-19	45964	LRC
	29382	19-8-19	2086	LRC
	29383	20-8-19	772	LRC
	29384	20-8-19	1025	LRC
	29385	20-8-19	4417	LRC
	29386	20-8-19	4678	LRC
	29387	20-8-19	2828	LRC
	29388	20-8-19	26391	LRC
	29389	27-8-19	5667	LRC
	29390	27-8-19	1731	LRC
	29391	27-8-19	7644	LRC
	29392	27-8-19	3778	LRC
	29393	27-8-19	5344	LRC
	29394	28-8-19	513	LRC
	29395	28-8-19	27417	LRC
	29396	30-8-19	5665	LRC
	29397	30-8-19	5692	LRC
	29398	30-8-19	1731	LRC
	29399	4-09-19	4684	LRC
	29400	12-09-19	19423	LRC
Deduct amount already deposited in Cashbook & passbook previously			(-)922426.00	
		<b>TOTAL</b>	<b>160887.00</b>	

**Amount recovered & Deposited in bank A/c No 33670100011136, Bank of Boroda , BPTM**

Date	Amount deposited
24.12.19	100000.00
27.12.19	60887.00
Total.	160887.00

**11.11 - Misappropriation of Cash by way of non-depositing of collected amount in Municipality fund-POM Memo No. 16/dt.06.02.2020**

While checking of M.R. Books with Daily Collection Register of Namish Kumar Sahu for the year 2018-19, it is revealed that Rs.12014.00 vide rt. nos. mentioned in the table below of Book No.281 has been collected by Namish Kumar Sahu, but the same amount has not been deposited in Municipality fund till date. Hence Rs.12014.00 is suggested for recovery from Namish Kumar Sahu & compliance reported.

Book No.	Rt. no.	Date	Amount collected	Particular of collected amount
281	46	22-10-19	400	Tender paper cost.
	47	22-10-19	499	EMD Cost
	48	22-10-19	499	EMD Cost
	49	22-10-19	400	Tender paper cost.
	50	22-10-19	304	EMD Cost
	51	22-10-19	400	Tender paper cost.
	52	22-10-19	304	EMD Cost
	53	22-10-19	400	Tender paper cost.
	54	22-10-19	494	EMD Cost
	55	22-10-19	400	Tender paper cost.
	56	22-10-19	494	EMD Cost
	57	22-10-19	400	Tender paper cost.
	58	22-10-19	415	EMD Cost
	59	22-10-19	400	Tender paper cost.
	60	22-10-19	415	EMD Cost
	61	22-10-19	400	Tender paper cost.
	62	22-10-19	497	EMD Cost
	63	22-10-19	400	Tender paper cost.
	64	22-10-19	497	EMD Cost
	65	22-10-19	400	Tender paper cost.
	66	22-10-19	499	EMD Cost
	67	22-10-19	400	Tender paper cost.
	68	22-10-19	499	EMD Cost
	69	22-10-19	400	Tender paper cost.
	70	29-10-19	499	EMD Cost
	71	29-10-19	400	Tender paper cost.
	72	29-10-19	499	EMD Cost
	73	29-10-19	400	Tender paper cost.
		<b>TOTAL</b>	<b>12014.00</b>	

On issue of POM Rs **12014.00** was recovered from Namish Ku. Sahu J.A. and deposited in Federal Bank Account No. 21920200001299 on Dtd. 11.02.2020. The same was verified in Audit and found Correct.

**11.12 - MIS-APPROPRIATION/EXCESS DISBURSEMENT SHOWN TOWARDS MBPY/IGNOAP PENSIONERS BY TALLING MISTAKE / ARREAR**

**PAYMENT WITHOUT HAVING ANY SUCH ARREAR IN PREVIOUS MONTH/s POM No.11/15.01.2020**

In course of checking of **MBPY/IGNOAP** Acquaintance Rolls for the year 2018-19 , it is ascertained in audit that **Rs.14300.00** is shown payment to the pensioners by calculation mistake/arrear payment against which no such arrear is found in the previous months.

Hence Rs.14300.00 shown excess disbursement than the actual as per acquaintance roll is inadmissible & thus suggested for recovery from the Advance holder & compliance reported.

On issue of POM Rs **14300.00** was recovered from Geetashree Dash C.O. and deposited in Federal Bank Account No. 21920200001299 on Dtd. 11.02.2020. The same was verified in Audit and found Correct.

**DETAILS**

Word No	Scheme	SL No	Acq. Page	Month	Amount as per acquaintance	Amount as per Actual	Excess Amount shown	Remarks
2	MBPY	5		18-Apr	300	0	300	No arrear
2	MBPY	18		18-Apr	300	0	300	No arrear
2	MBPY	22		18-Apr	300	0	300	No arrear
2	MBPY	32		18-Apr	300	0	300	No arrear
2	MBPY	38		18-Apr	300	0	300	No arrear
2	MBPY	41		18-Apr	300	0	300	No arrear
2	MBPY	42		18-Apr	300	0	300	No arrear
2	MBPY	45		18-Apr	300	0	300	No arrear
2	MBPY	47		18-Apr	300	0	300	No arrear
2	MBPY	49		18-Apr	300	0	300	No arrear
2	MBPY	53		18-Apr	300	0	300	No arrear
2	MBPY	55		18-Apr	300	0	300	No arrear
						<b>TOTAL</b>	<b>3600</b>	
3	MBPY	2	1	May	1000	700	300	No arrear
3	MBPY	38	6	May	1000	700	300	No arrear
3	MBPY	45	7	May	1000	700	300	No arrear
3	MBPY	60	9	May	1000	700	300	No arrear
3	MBPY	68	10	May	1000	700	300	No arrear
3	MBPY	78	12	May	1000	700	300	No arrear
3	MBPY	83	12	May	1000	700	300	No arrear
3	MBPY 80 years	1	25	May	1600	1100	500	No arrear
						<b>TOTAL</b>	<b>2600</b>	
4	MBPY	106	16	Apr	600	300	300	No arrear
						<b>TOTAL</b>	<b>300</b>	
5	MBPY		Page-6	Apr Total	11100	9900	1200	Totaling Mistake
5	IGNWP	16	64	Apr	600	300	300	No arrear
5	IGNWP		67	Jun Total	11000	10000	1000	Totaling Mistake
5	IGNWP		67	Nov Total	12900	12600	300	Totaling Mistake
						<b>TOTAL</b>	<b>2800</b>	
7	MBPY	21	2	Apr	900	600	300	No arrear
						<b>TOTAL</b>	<b>300</b>	
10	MBPY	85	14	May	1000	700	300	No arrear
10	MBPY	124	19	Apr	600	300	300	No arrear
10	IGNOAP	37	49	May	1000	700	300	No arrear
						<b>TOTAL</b>	<b>900</b>	
11	MBPY	5	1	Apr	600	300	300	No arrear
13	MBPY	78	11	Apr	600	300	300	No arrear
13	MBPY		18	May Total	56400	56000	400	Totaling Mistake
13	MBPY 80 years	8	43	Apr	1000	500	500	No arrear
13	IGNWP	7	70	Apr	600	300	300	No arrear

13	IGNWP	12	71	June	1900	1300	600	No arrear
						<b>TOTAL</b>	<b>2400</b>	
14	IGNOAP		44	July Total	12900	12600	300	Totaling Mistake
14	IGNWP		65	May Total	6400	6000	400	Totaling Mistake
						<b>TOTAL</b>	<b>700</b>	
17	IGNOAP		58	Apr Total	18300	17700	600	Totaling Mistake
17	IGNWP		72	Nov Total	8600	8500	100	Totaling Mistake
						<b>TOTAL</b>	<b>700</b>	
						<b>G. TOTAL</b>	<b>14300.00</b>	

## 11.13 - MIS-APPROPRIATION/Excess disbursement shown in Harischandra Sahayata Yoyana Acquittance Roll by way of totaling mistakePOM No.11/15.01.2020

In course of checking of Harischandra Sahayata Yoyana Acquittance Rollfor the year 2018-19 , it is ascertained in audit that **Rs.3000.00** is shown excess totaling by calculation mistake. As per Acquittance Roll vide page No.18, the actual totaling is Rs.287000.00(Previous page totaling 278000.00+current page totaling 9000.00). But totaling made in that page is Rs.290000.00.

Hence **Rs.3000.00**(290000-287000) shown excess disbursement is inadmissible & thus suggested for recovery from the Advance holder & compliance reported.

On issue of POM Rs **3000.00** was recovered from Geetashree Dash C.O. and deposited in Federal Bank Account No. 21920200001299 on Dtd. 11.02.2020. The same was verified in Audit and found Correct.

## 11.14 - Undisbursed advance amount Cash component not refunded by the advance holder after disbursement of pension to the MBPY/IGNOAP etc. pensioners for the year 2018-19. POM No.11/15.01.2020

During verification of the MBPY/IGNOAP Disbursement Acquittance Rolls alongwith advance position of Accountant Cashbook for the year 2018-19 , it is ascertained in audit that, Rs.300.00 the undisbursed cash component has not been refunded by the advance holder Geetashree Dash after disbursement.This need be to be refunded//deposited & compliance reported.

On issue of POM Rs **300.00** was recovered from Geetashree Dash C.O. and deposited in Federal Bank Account No. 21920200001299 on Dtd. 11.02.2020. The same was verified in Audit and found Correct.

### DETAILS

<b>TOTAL MBPY/IGNOAP/HIV/1ST PAYMENT SHOWN IN ACQ. ROLL IN 2018-19</b>	
Aacq. Roll	20984000
ADD 1ST PAYMENT	419300
HIV PAYMENT	128100
<b>TOTAL</b>	<b>21531400</b>
<b>TOTAL DISBURSED SHOWN IN 2018-19</b>	<b>21531400</b>
REFUND IN 2018-19	1495200
<b>TOTAL</b>	<b>23026600</b>
<b>TOTAL ADV. PAID IN 2018-19</b>	<b>23026900</b>
<b>TOTAL DISBRED+REFUND IN 2018-19</b>	<b>-23026600</b>
<b>BALANCE TO BE REFUNDED</b>	<b>300.00</b>

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

**12.1 - LOSS OF STOCK & STORE**

No comments.

**PARA: 13 AUDIT OF RECEIPTS**

**13.1 - DCB POSITION OF HOLDING TAX & INEFFECTIVE AND INEFFICIENT COLLECTION OF HOLDING TAX POM No. 02/dt.26.11.19**

Where any tax is due to be paid by the assesses, relevant department or section shall maintain a Demand, Collection and Balance Register in Form ACNT-20. (2) Such Demand, Collection and Balance Register shall be d by the respective department or section for any demand that is raised or falling due, at the beginning or during the course of the year, any collection that is made in respect of an assesses and the balance amount outstanding from the assesses. As per Rule 175 of Odisha Municipal Rule 1953 the municipality shall be divided into circles for the purpose of collection of taxes. Each circle shall be numbered and a tax collector shall be appointed in charge of one or more circles. The OM Act 1950 stipulated u/s 158 that notification shall be made and posted in the office of municipality declaring days and time for receipt of taxes u/s 159(2) any tax on the annual value of holdings shall be payable quarterly installment and every such installment shall deemed to be due on the first day of the quarter in respect of which payable u/s 159-A(1)&(2) a resolution may be passed in the municipal council to grant a rebate in respect of tax paid within stipulated period i.e. the rebate may be allowed not exceeding 10 percent (paid within 30 days) and 5 percent (paid beyond 30 days& paid within 60 days) and the municipality may in like manner provide for grant rebate at such percentage not exceeding 20% for the tax due for any year paid before 30th April and not exceeding 10 percent where it is paid on or before 31st May of the year. Further u/s 160 of the Act, a receipt signed by the tax collector or any other officer authorized by the E.O was to be given against each payment of tax. Also as per Rule-201(2) and Rule-202 of O.M Rules 1953, the municipality may establish a system of reward and punishment to tax collector to ensure best results in collection of tax.

On checking receipt book of holding tax and from the information furnished to audit by the local authority it was revealed that Bhawanipatna Municipality consists of 20 wards and no specific circle exists for collection of taxes. The taxes are collected ward wise by engaging tax collectors. The taxes are received throughout the year and no notification has been made declaring days and time for receipt of taxes. No computer data base has been made relating to assessment of holding tax, number of holdings, demand of tax ,collection of tax and arrears of taxes outstanding for collection. As such the collection process is not systematic and target oriented .This has resulted in low percentage of collection leading to high accumulation of arrear dues. The details of demand, collection & percentage of collection are furnished below.

Name of TAX	Demand as on 1.04.2018			Collection during the year 2018-19			TOTAL(CUR.+REBATE)	Arr.+Current+rebate	Balance as on 31.03.2019			
	Arrear	Current	Total	Arrear	Current	Rebate				Arrear	Current	Total
Holding	3104461.20	3263885	6368346.20	1349486.00	1991080.00	367723.00	2358803.00	3708289.00	1754975.20	905082.00	2660057.20	58.23
Latrine Tax	521126.65	0	521126.65	0.00	0.00	0.00	0.00	0.00	521126.65	0.00	521126.65	.....
Lighting	3406492.87	2163838	5570330.87	802415.00	1679155.00	326866.00	2006021.00	2808436.00	2604077.87	157817.00	2761894.87	50.41
Water Tax	2691145.12	1622817	4313962.12	598864.00	1259543.00	245149.00	1504692.00	2103556.00	2092281.12	118125.00	2210406.12	48.76
<b>TOTAL</b>	<b>9723225.84</b>	<b>7050540</b>	<b>16773765.84</b>	<b>2750765.00</b>	<b>4929778.00</b>	<b>939738.00</b>	<b>5869516.00</b>	<b>8620281.00</b>	<b>6972460.84</b>	<b>1181024.00</b>	<b>8153484.84</b>	<b>51.39</b>

**RECONCILIATION OF COLLECTION FIGURE AS PER D.C.B. & AS PER ACTUAL COLLECTION**

1.	Actual collection as per Accountant Cashbook	7680543
2	Add rebate	939738
3	Collection as per DCB	8620281

The above table indicates that the total collection is 51.39.% of the actual demand. Though the current collection is 83.25% of the actual demand the local authority is failed to collect the arrear demand. Hence local authority is advised to look into the matter & enhance the collection accordingly .

In response to the objection memo issued in this context, no reply is furnished by the local authority. Hence the local authority is advised to give priority on collection of arrear dues through proper mechanism of the Municipality. Till collection of the outstanding tax, Rs.8153485.00 is kept in objection & compliance reported.

**13.2 - Time barred dues – POM No. 13 /dt.25.01.2020**

Time barred dues					
YEAR	HOLDING TAX	LATRINE TAX	LIGHTING TAX	WATER TAX	TOTAL
1963-64 to 82-83	97360.58	43572.00	60373.13	35973.54	237279.25
1983-84	19077.52	3124.31	16737.14	17163.14	56102.11
1984-85	19581.56	3561.59	18873.70	19143.70	61160.55
1985-86	15190.08	4093.91	18469.62	18505.56	56259.17
1986-87	20988.76	3812.78	21102.27	21009.27	66913.08
1987-88	20756.22	3468.56	19048.16	19796.06	63069.00
1988-89	18193.28	2873.77	16996.71	16996.71	55060.47
1989-90	38677.05	6869.00	31997.30	32667.30	110210.65
1990-91	35617.00	5539.00	29677.00	29785.00	100618.00
1991-92	38675.00	8052.00	32466.00	33602.00	112795.00
1992-93	27116.00	3782.00	25823.00	25736.00	82457.00
1993-94	42026.00	7021.00	36950.00	38694.00	124691.00
1994-95	45954.00	4720.00	39207.00	41199.00	131080.00
1995-96	39173.00	6393.00	30076.00	33921.00	109563.00
1996-97	116085.00	133294.00	95033.00	102568.00	446980.00
1997-98	162112.00	45070.00	124539.00	127841.00	459562.00
1998-99	146187.00	41153.00	113401.00	117857.00	418598.00
1999-2000	177429.00	44230.00	128895.00	133363.00	483917.00
2000-2001	200000.00	45436.00	137557.00	143847.00	526840.00
2001-2002	145305.00	35305.00	107587.00	115161.00	403358.00
2002-03	135906.00	32881.00	97676.00	107543.00	374006.00
2003-04	70054.15	36874.73	70280.84	131730.84	308940.56
2004-05	139510.00		181210.00	111551.00	432271.00
2005-06	-	-	204234.00	136341.00	340575.00
2006-07	-38971.00	-	194938.00	120041.00	276008.00
2007-08	44298		90315	125036	259649.00
2008-09	28767		10326	682	39775.00
2009-10	8046.00	-	98724.00	46547.00	153317.00
2010-11	108900.00		117149.00	177037.00	403086.00
2011-12	16332		16980	22299	55611.00
2012-13	20752.00		19700.00	51671.00	92123.00
2013-14	93		703	2608	3404.00
<b>2014-15</b>	<b>0.00</b>		<b>0</b>	<b>0</b>	<b>0.00</b>
2015-16	7643		5012	8747	21402.00
2016-17	10518		16798	18228	45544.00
2017-18	34524		15194	10518	60236.00
2018-19	905082.00	0.00	157817.00	118125.00	1181024.00
<b>TOTAL:-</b>	<b>2916958.20</b>	<b>521126.65</b>	<b>2401865.87</b>	<b>2313534.12</b>	<b>8153484.84</b>

As per Section 346 of the Odisha Municipal Act 1950, no distraint shall be made ,no suit shall be instituted and no prosecution shall be commenced in respect of any sum due to a municipality under this Act ,after expiration of a period of three years from the date on which distraint might first have been made, a suit might first have been instituted , or prosecution might first have been commenced as the case may be in respect of such sum. Outstanding balance for the year 2014-15 Rs.0.00 i.e all amount ,which would have been barred by limitation (tax outstanding for more than three years at the close of the year 2018-19 has been collected during the current year under audit.

However, the local authority is advised to take sincere step to expedite the collection of huge outstanding dues remaining uncollected amounting to **Rs. 8153484.84 as on 31.03.2019** for years together and compliance reported.

## 13.3 - INEFFECTIVE AND INEFFICIENT COLLECTION OF HOLDING TAX POM No. 13 /dt.25.01.2020

As per Rule 175 of Odisha Municipal Rule 1953, the municipality shall be divided into circles for the purpose of collection of taxes. Each circle shall be numbered and a tax collector shall be appointed in charge of one or more circles. The OM Act 1950 stipulated u/s 158 that notification shall be made and posted in the office of municipality declaring days and time for receipt of taxes , u/s 159(2) any tax on the annual value of

holdings shall be payable quarterly installment and every such installment shall deemed to be due on the first day of the quarter in respect of which payable u/s 159-A(1)&(2) a resolution may be passed in the municipal council to grant a rebate in respect of tax paid within stipulated period i.e. the rebate may be allowed not exceeding 10 percent (paid within 30 days) and 5 percent (paid beyond 30 days& paid within 60 days) and the municipality may in like manner provide for grant rebate at such percentage not exceeding 20% for the tax due for any year paid before 30th April and not exceeding 10 percent where it is paid on or before 31st may of the year. Further u/s 160 of the Act,a receipt signed by the tax collector or any other officer authorized by the E.O was to be given against each payment of tax. Also as per Rule-201(2) and Rule-202 of O.MRules 1953,the municipality may establish a system of reward / punishment to tax collector to ensure best /bad results in collection of tax.

On checking receipt book of holding tax and from the information furnished to audit by the local authority it was revealed that Bhawanipatna municipality consists of 20 wards and no specific circle exists for collection of taxes. The taxes are collected ward wise by engaging tax collectors. The taxes are received throughout the year and no notification has been made declaring days and time for receipt of taxes. No computer data base has been made relating to assessment of holding tax, number of holdings, demand of tax ,collection of tax and arrears of taxes outstanding for collection. As such the collection process is not systematic and target oriented .This has resulted in low percentage of collection leading to high accumulation of arear dues. The details of demand, collection & % of collection are furnished below.

Name of TAX	Demand as on 1.04.2018			Collection during the year2018-19			TOTAL(CUR.+REBATE)	Arr.+Current+rebate	Balance as on 31.03.2019			
	Arrear	Current	Total	Arrear	Current	Rebate			Arrear	Current	Total	
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Latrine Tax	521126.65	0	521126.65	0.00	0.00	0.00	0.00	0.00	521126.65	0.00	521126.65	.....
Lighting	3406492.87	2163838	5570330.87	802415.00	1679155.00	326866.00	2006021.00	2808436.00	2604077.87	157817.00	2761894.87	50.41
Water Tax	2691145.12	1622817	4313962.12	598864.00	1259543.00	245149.00	1504692.00	2103556.00	2092281.12	118125.00	2210406.12	48.76
TOTAL	9723225.84	7050540	16773765.84	2750765.00	4929778.00	939738.00	5869516.00	8620281.00	6972460.84	1181024.00	8153484.84	51.39

It is to mention here that municipality has not yet established any system of rewards and punishment to tax collector to ensure the best/bad results in collection of tax. As no remedial measures for effective realization of revenue has been taken huge arrears are rolling for years together with owners of the houses indicating the inefficiency and ineffectiveness of collection of holding taxes. Hence the E.O is advised to take effective steps to improve the rate of collection of holding taxes & compliance reported..

## 13.4 - Lease of tank POM No. 13 /dt.25.01.2020

On issue POM on lease out of tanks of the Municipality , the local authority replied that due to eviction of unauthorized encroachment of the tanks is going on during the period. However the process of lease out for the year 2019-20 has been made , but no tenderers applied for.

List of tanks as available is furnished below:

- 1.Purunapada Tank
- 2.Nactiguda Tank
- 3.Nuabandha

Hence the local authority is advised to take sincere steps to lease out all the tanks hence forth without any delay to enhance the own source of income of the Municipality & compliance reported.

## 13.5 - LICENCE FROM TELECOM TOWER- POM NO.13/dt.25.01.2020

With reference to Ir. no.-6875-Gen.(TEL)-06/2007-Com.-16.08.2007 read with Ir. no.-35742- 1357-150010/2013IH&UD.-17.12.2013 relating to 'special regulation for installation of Telecom Towers in Urban area of Odisha, 2013. In course of audit it is noticed that no amount is collected towards the license of tower during 2018-19 f.y. as per the Receipt statement produced by the local authority for the year 2018-19 is & the same is furnished below. No information & concerned file are made available to audit for verification.

On issue of POM , the local authority produced a statement of information as detailed below :

Name of Tower	No. of towers	Installation w.e.f.	Rate/year	Amount collected	Balance outstanding as on 31.03.2019
Bharati Airtel	Not furnished	Not furnished	1000.00	75000.00(vide B.D. No.318160 dtd. 31.08.16, Period 2016-17 to 2020-21)	Nil.
JIO	-Do-	-Do-	1000.00	15000.00(vide D.D. No.149850 dtd.7.01.17 Period 2017-18	15000.00
ATC	-Do-	-Do-	1000.00	Nil.	8000.00
BSNI	-Do-	-Do-	1000.00	Nil.	36000.00
		<b>TOTAL</b>			<b>59000.00</b>

Hence the local authority is advised to collect Rs.59000.00 from the Telecom. Agencies as it is a source of income of the Municipality & compliance reported.

Till then Rs.59000.00 is kept in objection.

## 13.6 - NON COLLECTION OF LICENSE FEE U/S 290 OM ACT1950 POM NO.13/dt.25.01.2020

It is revealed from checking of Demand Register of Dangerous and Offensive Trade (D&O Trade) that the following trades have not been included for collection of license fees for the financial year 2017-18 to be collection as per aforesaid mentioned Act.

1. Washing soiled cloth or keeping soiled clothes for washing or keeping washed clothes(Laundry)
2. Boarding House/Lodging House
- 3.Keeping a saving or hair dressing saloon
- 4.Smithy(Furnace for heating or melting iron)

Non collection of license fees for the aforesaid mentioned trades violates the Gazette Notification No.30 Dtd.27.7.1984 and causes loss of revenue to the Municipality.

On issue of POM , the local authority replied that step is being taken to emphasize on priority basis for such collection henceforth & compliance to be reported.

## 13.7 - Stall rent POM NO.13/dt.25.01.2020

The abstract of stall rent is furnished below. The detail statement of the rentees as furnished by the local lack the columns i.e. 1. The date of occupy 2. Outstanding dues as on 31.03.2019 rentee-wise 3.period / months of outstanding dues. Hence this need to be prepared & produced before audit for verification.Steps may be taken to recover the balance dues on priority basis & compliance reported.

### DCB POSITION OF MARKET COMPLEX

DEMAND AS ON 1.04.2018			COLLECTION DURING 2018-19			BALANCE AS ON 31.03.2019		
Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
3013373	3757992	6771365	1217890	1903315	3121205	1795483	1854677	3650160

### BHAWANIPATNA MUNICIPALITY SHOP ROOM FURNISHED BY THE LOCAL AUTHORITY

SL.NO	NAME OF THE BENIFICIARY	MONTHLY RENT	REMARKS
1	MANOJ KU.AGRAWAL	809	DAILY MARKET
2	DEBI PRASAD AGRAWAL	734	DAILY MARKET



3	GIRIJA SHANKAR SAHU	2385	DAILY MARKET
4	MANOJ KU.AGRAWAL	1639	DAILY MARKET
5	MANORANJAN SAHU	256	DAILY MARKET
6	ACHYUTNAND SAHU	123	DAILY MARKET
7	BANAMALI SAHU	975	DAILY MARKET
8	RAMABATAR JAIN	1229	DAILY MARKET
9	SIMADRI NAIK	1090	DAILY MARKET
10	CHINTAMANI SAHU	3908	DAILY MARKET
11	SHANKARLAL AGRAWAL	1160	DAILY MARKET
12	SHANKAR LAL AGRAWAL	1160	DAILY MARKET
13	HARI OMM AGRAWAL	378	DAILY MARKET
14	GIRIDHARI SAHU	108	DAILY MARKET
15	SHYAM SUNDAR SAHU	270	DAILY MARKET
16	SITARAM AGRAWAL	432	DAILY MARKET
17	ANAND KU.AGRAWAL	1044	DAILY MARKET
18	KOUSAL KU.AGRAWAL	650	DAILY MARKET
19	SURESH KU.AGRAWAL	615	DAILY MARKET
20	MANOJ KU.DAS	649	DAILY MARKET
21	SHANKARLAL AGRAWAL	644	DAILY MARKET
22	GHASIRAM AGRAWAL	649	DAILY MARKET
23	MURARILAL JAIN	544	DAILY MARKET
24	MANOJ KU.AGRAWAL	621	DAILY MARKET
25	JAGDISH PRASAD TIWARI	621	DAILY MARKET
26	K. RAMKUMAR SET	648	DAILY MARKET
27	SUMAN LAL AGRAWAL	653	DAILY MARKET
28	MOHANLAL AGRAWAL	653	DAILY MARKET
29	BHAWANISHANKAR SAHU	668	DAILY MARKET
30	RAMESWAR SAHU	670	DAILY MARKET
31	PARSURAM PANDA	719	DAILY MARKET
32	KAILASH CH.SAHU	719	DAILY MARKET
33	JYOTI AGRAWAL	679	DAILY MARKET
34	SUNIL KU.FATWANI	750	DAILY MARKET
35	YOJESH KU.JAIN	730	DAILY MARKET
36	THAHAL RAM SINDHI	811	DAILY MARKET
37	SAMANLAL SINDHI	926	DAILY MARKET
38	P.K. PRADHAN (A)		DAILY MARKET
	J. PRADHAN (B)		DAILY MARKET
39	N.K AGRAWAL	748	DAILY MARKET
40	SUNITA AGRAWAL	811	DAILY MARKET
41	RAMBILASH AGRAWAL	736	DAILY MARKET
42	BAJRANGLAL AGRAWAL	736	DAILY MARKET
43	PAWAN KU.AGRAWAL	719	DAILY MARKET
44	SUNIL KU.AGRAWAL	719	DAILY MARKET
45	J PRADHAN	980	DAILY MARKET
46	RAMESWARLAL SET	676	DAILY MARKET
47	MAHABIR PRASAD AGRAWAL	791	DAILY MARKET
48	DHBALESWAR JOSHI	600	DAILY MARKET
49	PARMANAND JOSHI	600	DAILY MARKET
50	GOPAL AGRAWAL	1169	DAILY MARKET
51	BABULAL AGRAWAL	1169	DAILY MARKET
52	BABULAL SAHU	375	DAILY MARKET
53	DEBASIS DORA	313	DAILY MARKET

54	KISHANLAL AGRAWAL	348	DAILY MARKET
55	SUMAN KU.AGRAWAL	348	DAILY MARKET
56	SUNIL KU.AGRAWAL		DAILY MARKET
57	RAMBILASH AGRAWAL		DAILY MARKET
58	JAIRAM SINDHI		DAILY MARKET
59	S SATYA RAO	348	DAILY MARKET
60	SOHANLAL AGRAWAL	348	DAILY MARKET
61	MUSKAN AGRAWAL	348	DAILY MARKET
62	MINA AGRAWAL		DAILY MARKET
63	L.N. TIWARI	182	DAILY MARKET
64	HARI SAHU(LAXMAN SAHU)	389	DAILY MARKET
65	PARSURAM SINDHI	345	DAILY MARKET
66	LAXMAN MAHARANA	153	DAILY MARKET
67	MOHAN SAHU	216	DAILY MARKET
68	SHYAM BABU JASWAL	840	DAILY MARKET
69	NARAYAN PANDA	430	DAILY MARKET
70	PRASANTA KU.SAHU	230	DAILY MARKET
71	DAMODAR BAG	485	DAILY MARKET
72	SUJATA DORA	439	DAILY MARKET
73	HARI SHANKAR SAHU	431	DAILY MARKET
74	DANDAPANI SAHU	504	DAILY MARKET
75	GOPAL BEHERA	115	DAILY MARKET
76	SIBA RAM MEHER	101	DAILY MARKET
77	BIPIN MEHER	144	DAILY MARKET
78	ACHYOUTANANDA SAHU	164	DAILY MARKET
79	CHATURBHUJA SAHU	379	DAILY MARKET
80	RADHAKANTA SAHU	498	DAILY MARKET
81	TURUPATI SAHU	124	DAILY MARKET
82	NARENDRA RANA	248	DAILY MARKET
83	RAGHUNATH DAKUA	270	DAILY MARKET
84	SURESH KU.AGRAWAL	209	DAILY MARKET
85	MANGELAL SAHU	155	DAILY MARKET
86	PARAMESWAR NAIK	170	DAILY MARKET
87	INDRAJIT SAJU	204	DAILY MARKET
88	SHYAMSUNDAR KAMANI	232	DAILY MARKET
89	BABRUBAHAN SAHU	175	DAILY MARKET
90	RANJEET SAHU	193	DAILY MARKET
91	SATRUGHAN SAHU	169	DAILY MARKET
92	NARESH KU.AGRAWAL	293	DAILY MARKET
93	GHASIRAM SETH	114	DAILY MARKET
94	SWATIRAM KAMANI	98	DAILY MARKET
95	BANMALI THAPA	248	DAILY MARKET
96	BAJRANGLAL AGRAWAL	191	DAILY MARKET
97	RAMESWAR SAHU	90	DAILY MARKET
98	TULSI RAO	185	DAILY MARKET
99	OMPRAKASH JAIN	1284	DAILY MARKET
100	PAWAN KU.AGRAWAL	1284	DAILY MARKET
101	RAM PRATAP AGRAWAL	1248	DAILY MARKET
102	TIRUPATI SAHU	1539	DAILY MARKET
103	BADRI PRASAD SHARMA	248	DAILY MARKET
104	PRAMOD MEHER	270	DAILY MARKET
105	MOHANLAL AGRAWAL	1845	DAILY MARKET

106	LINGRAJ SWAIN	946	DAILY MARKET
107	GOBARDHAN JHAMAN DAS	2250	DAILY MARKET
108	BHAGATLAL SINDHI	1423	DAILY MARKET
109	S K PRADHAN	1833	DAILY MARKET
110	NABIN DAS	1844	DAILY MARKET
111	SANATAN SWAIN	518	DAILY MARKET
112	NANDA KISHOR SWAIN	726	DAILY MARKET
113	DIGAMBAR RAULA	601	DAILY MARKET
114	SATYANARAYAN PANDA	1304	DAILY MARKET
115	BIJAYA KU.AGRAWAL	769	DAILY MARKET
116	MURARILAL AGRAWAL	855	DAILY MARKET
117	RINKY AGRAWAL	1775	DAILY MARKET
118	LAXMIKANTA MAHANTY	935	DAILY MARKET
119	NANDA KISHOR AGRAWAL	1296	DAILY MARKET
120	RADHE SHYAM AGRAWAL	1896	DAILY MARKET
121	PRAKASH KAMANI	661	DAILY MARKET
122	S SATYA RAO	1090	DAILY MARKET
123	J PRADHAN	2321	DAILY MARKET
124	SAMANLAL SINDHI	2168	DAILY MARKET
125	ABHIMANYOU PRADHAN	1349	DAILY MARKET
126	RAKESH SHARMA	946	DAILY MARKET
127	TULARAM SINDHI	948	DAILY MARKET
128	MAHESH KU.AGRAWAL	1383	DAILY MARKET
129	DHRUB PRASAD AGRAWAL	1494	DAILY MARKET
130	MANOJ KU.AGRAWAL	1218	DAILY MARKET
131	JAIRAM SINDHI	1363	DAILY MARKET
132	KAMAL KU.MAKHIJA	1363	DAILY MARKET
133	JAGABANDHU SAHU	1363	DAILY MARKET
134	ARUN SAHU	178	DAILY MARKET
135	ATAL BIHARI DAS	403	DAILY MARKET
136	PARSURAM PANDA	343	DAILY MARKET
137	AMIT AGRAWAL	158	DAILY MARKET
138	RAMULU SENAPATI	78	DAILY MARKET
139	UPENDRA BISHI	89	DAILY MARKET
140	GANGADHAR PATRA	99	DAILY MARKET
141	BIKRAM CHARAN PRADHAN	78	DAILY MARKET
142	KUMUDA KANTA SAHU	170	DAILY MARKET
143	SAMBHU PRASAD BAG	158	DAILY MARKET
144	SEKH JUMAN	138	DAILY MARKET
145	YOUB KHAN	59	DAILY MARKET
146	SUMANLAL SINDHI	60	DAILY MARKET
147	JAIRAM SINDHI	60	DAILY MARKET
148	GOPAL AGRAWAL	79	DAILY MARKET
149	SIBLAL AGRAWAL	155	DAILY MARKET
150	SASHI BHUSAN MISHRA	155	DAILY MARKET
151	GOBIND RAO	219	DAILY MARKET
152	SRIDHARA SAHU	155	DAILY MARKET
153	KHIRASINDHU BAG	155	DAILY MARKET
154	PRAHALAD AGRAWAL	155	DAILY MARKET
155	RAJKUMAR MAKHIJA	155	DAILY MARKET
156	SANJIB KU.SWAIN	155	DAILY MARKET
157	RADHAKANTA PRADHAN	155	DAILY MARKET

158	SOUKAT ALLI	155	DAILY MARKET
159	APUDU BEHERA	155	DAILY MARKET
160	KUNU SAHU	155	DAILY MARKET
161	SALIM KHAN	155	DAILY MARKET
162	TIKESWAR NAIK	155	DAILY MARKET
163	ANIL KU.MAKHIJA	155	DAILY MARKET
164	ASHOK KU.JAIN	219	DAILY MARKET
165	AJAY KU.JAIN		DAILY MARKET
166	PRATAP KU.PRADHAN		DAILY MARKET
167	LAXMAN SENAPATI	97	DAILY MARKET
168	RAKESH KU. SAHU	434	DAILY MARKET
169	BISWANATH SENAPATI	70	DAILY MARKET
170	SHYAM SUNDAR AGRAWAL	512	DAILY MARKET
171	NARAYANA PATRA	331	DAILY MARKET
172	NARAYANA PATRA	645	DAILY MARKET
173	RAJESH KU.AGRawal	645	DAILY MARKET
174	RAJESH KU.AGRawal	645	DAILY MARKET
175	LAXMAN SENAPATI	645	DAILY MARKET
176	MANGELAL AGRAWAL	538	DAILY MARKET
177	SHYAM SUNDAR NAIK	551	DAILY MARKET
178	RADHESHYAM AGRAWAL	555	DAILY MARKET
179	PRABIN KU.JAIN	774	DAILY MARKET
180	MOHAN KU. AGRAWAL	774	DAILY MARKET
181	RAMESH KU.AGRawal	774	DAILY MARKET
182	RAMESH KU.JAIN	774	DAILY MARKET
183	NARESH KU.AGRawal	1016	DAILY MARKET
184	J PRABHAKAR RAO	1895	DAILY MARKET
185	BIKASH AGRAWAL	529	DAILY MARKET
186	CHAMPATLAL JAIN	221	DAILY MARKET
187	ANIL KU.SINGH	144	DAILY MARKET
188	ANAND KU.AGRawal	144	DAILY MARKET
189	MOHAN KU. AGRAWAL	119	DAILY MARKET
190	PAWAN KU.AGRawal	144	DAILY MARKET
191	LOKNATH NAYAK	515	DAILY MARKET
192	REHENA BEGUM	400	DAILY MARKET
193	SURESH KU.AGRawal		DAILY MARKET
194	KISHAN PRASAD AGRAWAL	575	DAILY MARKET
195	RUP KUMAR AGRAWAL	575	DAILY MARKET
196	SANTOSH KU.PRUSTI	324	GHODAGHAT CHOWK
197	MAHESWARA SAHU	324	GHODAGHAT CHOWK
198	PRABHAT KU.PATRA	324	GHODAGHAT CHOWK
199	MAHAMMAD JAFAR	324	GHODAGHAT CHOWK
200	ABDUL HAMID	324	GHODAGHAT CHOWK
201	NASHIM KHAN	324	GHODAGHAT CHOWK
202	BANDANA PATRA	324	GHODAGHAT CHOWK
203	TAPAN KU.SWAIN	324	GHODAGHAT CHOWK
204	AKSHYA KU. BISOI	324	GHODAGHAT CHOWK
205	SANYASI SAHU	324	GHODAGHAT CHOWK
206	BATAKRUSHNA SWAIN	324	GHODAGHAT CHOWK
207	THABIRA DEEP	324	GHODAGHAT CHOWK
208	ALEKH BEMAL	324	GHODAGHAT CHOWK
209	GOLEKHA BEMAL	324	GHODAGHAT CHOWK

210	PADMAN NAIK	324	GHODAGHAT CHOWK
211	ASHOK KU.SAHU	333	GHODAGHAT CHOWK
212	PRATAP KU. PANDA	273	GHODAGHAT CHOWK
213	RAJENDRA SAHU	273	GHODAGHAT CHOWK
214	NISHAR MAHAMMAD	273	GHODAGHAT CHOWK
215	MADANMOHAN PRADHAN	273	GHODAGHAT CHOWK
216	SUMANTA PARIDA	273	GHODAGHAT CHOWK
217	RADHARANI SAHU	273	GHODAGHAT CHOWK
218	MADHABA SAHU	273	GHODAGHAT CHOWK
219	NABA MAJHI	273	GHODAGHAT CHOWK
220	NABAKISHOR NAIK	273	GHODAGHAT CHOWK
221	SASHI SHEKHAR NAYAK	827	GHODAGHAT CHOWK
222	KUMARI KUTRANI DEI	992	GHODAGHAT CHOWK
223	SURESH KU.AGRAWAL	929	GHODAGHAT CHOWK
224	SURESH KU.AGRAWAL	992	GHODAGHAT CHOWK
225	SAROJ KU .SAHU	992	GHODAGHAT CHOWK
226	MUDRIKA JADAB	992	GHODAGHAT CHOWK
227	RAJESH KU.AGRAWAL	992	GHODAGHAT CHOWK
228	AMULYA KU.DAKUA	992	GHODAGHAT CHOWK
229	MANIJ KU.PATRA	992	GHODAGHAT CHOWK
230	CHITTA RANJAN MUND	899	GHODAGHAT CHOWK
231	CHAKRADHAR SETHI	899	GHODAGHAT CHOWK
232	MUSTHAFA KHAN	899	GHODAGHAT CHOWK
233	HANIF KHAN	888	GHODAGHAT CHOWK
234	GYANENDRA MAHANTY	888	GHODAGHAT CHOWK
235	KOUSALYA PATEL	888	GHODAGHAT CHOWK
236	ANISH BEGUM	888	GHODAGHAT CHOWK
237	NIYAD ALLI	888	GHODAGHAT CHOWK
238	MEHEBUB RAZA	1028	GHODAGHAT CHOWK
239	MEHEBUB RAZA	1028	GHODAGHAT CHOWK
240	SANJIB KU.SAHU	1028	GHODAGHAT CHOWK
241	MANAS RANJAN PADHI	1028	GHODAGHAT CHOWK
242	SAMIM AHAMAD KHAN	1028	GHODAGHAT CHOWK
243	KALIM QURESIA	1028	GHODAGHAT CHOWK
244	CHITTARANJAN MUND	1028	GHODAGHAT CHOWK
245	A. K. PATTANAIK	1028	GHODAGHAT CHOWK
246	RADHAKRUSHNA CHOUDHARY	3551	GHODAGHAT CHOWK
247	SISIRA DAS	273	GHODAGHAT CHOWK
248	NEPAL CH.NAIK	273	GHODAGHAT CHOWK
249	MITA SAHU	273	GHODAGHAT CHOWK
250	GANESH PANDA	273	GHODAGHAT CHOWK
251	BHAKTA GAHIR	273	GHODAGHAT CHOWK
252	JAYANTI NAIK	273	GHODAGHAT CHOWK
253	JUGAL KISHOR NAIK	273	GHODAGHAT CHOWK
254	DHANESWAR BEHERA	273	GHODAGHAT CHOWK
255	RAJ KUMAR SETHI	273	GHODAGHAT CHOWK
256	DULAL DASH	449	GHODAGHAT CHOWK
257	DAMAGE	DAMAGE	GHODAGHAT CHOWK
258	SBI RM OFFICE	DAMAGE	GHODAGHAT CHOWK
259	THE NEW INDIA INSURENCE	10368	DAILY MARKET
260	CHHATISH PRASAD SUNAKAR	194	DAILY MARKET
261	DAMAGE	NIL	DAILY MARKET

262	ASHOK KU.THAPA	417	DAILY MARKET
263	RAKESH ROUT	262	DAILY MARKET
264	CHAKRADHAR BAG	120	DAILY MARKET
265	DAMAGE	NIL	DAILY MARKET
266	DAMAGE	NIL	DAILY MARKET
267	ANIL KU.SINDHI	1305	DAILY MARKET
268	OMPRAKASH AGRAWAL	748	DAILY MARKET
269	MAHESH KU. KUKREJA	933	WEEKLY MARKET
270	KAILASH SUKLA	DAMAGE	WEEKLY MARKET
271	A VENKAT RAO	144	WEEKLY MARKET
272	MANIKESWARI RAO	144	WEEKLY MARKET
273	NARENDRA KU.SAHU	144	WEEKLY MARKET
274	TRINATH BISWAL	144	WEEKLY MARKET
275	DEBENDRA BARIK	144	WEEKLY MARKET
276	G BEHERA	144	WEEKLY MARKET
277	MADHULAL NAIK	144	WEEKLY MARKET
278	SUNAKAR MAHANTY	144	WEEKLY MARKET
279	PADMA CHARAN MAHANTY	144	WEEKLY MARKET
280	BAI CHARAN SAHU	144	WEEKLY MARKET
281	MAHENDRA SADANGI	144	WEEKLY MARKET
282	BHARAT BHUSAN ROUT	719	WEEKLY MARKET
283	S BIJAYA LAXMI	719	WEEKLY MARKET
284	JOYTIMARYEE DASH	719	WEEKLY MARKET
285	HARIHARA PATTNAIK	719	WEEKLY MARKET
286	S AZAD SINGH	719	WEEKLY MARKET
287	SUNANDINI DAS	719	WEEKLY MARKET
288	A VENKET ACHARY	719	WEEKLY MARKET
289	GEETANJALI DAS	719	WEEKLY MARKET
290	RAJKUMAR GUPTA	719	WEEKLY MARKET
291	SATENDRA PRATAP SINGH	719	WEEKLY MARKET
292	BINDYABASINI DAS	719	WEEKLY MARKET
293	SANJUKTA PATTNAIK	719	WEEKLY MARKET
294	SATYANARAYAN ACHARY	719	WEEKLY MARKET
295	RAJENDRA SAHU	719	WEEKLY MARKET
296	RAJENDRA SAHU	719	WEEKLY MARKET
297	KAPILESWAR KHAMARI	719	WEEKLY MARKET
298	RAM PRATAP KUKREJA	719	WEEKLY MARKET
299	NABIN DAS	719	WEEKLY MARKET
300	RAMESH KU. FATWANI	719	WEEKLY MARKET
301	RAMESH KU.PATTNAIK	719	WEEKLY MARKET
302	NIRAKAR MAHANTY	719	WEEKLY MARKET
303	PRABHATI DEVI FATWANI	719	WEEKLY MARKET
304	MANOJ KU. PRUSTI	719	WEEKLY MARKET
305	DURGA PRASAD ACHARY	719	WEEKLY MARKET
306	RAM PRASAD KUKREJA	719	WEEKLY MARKET
307	DEBI PRASAD SAHU		WEEKLY MARKET
308	SABITA SAHU		WEEKLY MARKET
309	KUNTALA DAKUA		WEEKLY MARKET
310	PRATAP KU.SADANGI		WEEKLY MARKET
311	LINGARAJ ROUT		WEEKLY MARKET
312	ABDESH SUKLA		WEEKLY MARKET
313	SHYAM SUNDAR DAS		WEEKLY MARKET

314	KASHINATH ROUT		WEEKLY MARKET
315	CHANDRAMANI SAHU		WEEKLY MARKET
316	SUSANTA KU. JOSHI		WEEKLY MARKET
317	SUSANTA KU. PANDA		WEEKLY MARKET
318	MADHABA RAUT		WEEKLY MARKET
319	MD.OKIL	800	SHELTER HOUSE
320	SAHID RAZA	800	SHELTER HOUSE
321	ABDUL HABIB	800	SHELTER HOUSE
322	MD RAFIK	800	SHELTER HOUSE
323	URBAN KHAN	800	SHELTER HOUSE
324	MD NASIN QURESI	800	SHELTER HOUSE
325	ABDUL KARIM	800	SHELTER HOUSE
326	NARENDRA GHEE	800	SHELTER HOUSE
327	MD AFROZ QURESI	800	SHELTER HOUSE
328	MD FARUK	800	SHELTER HOUSE
329	CHAMARA BAG	800	SHELTER HOUSE
330	MUSAID RAZA	800	SHELTER HOUSE
331	RAMESH NAIK	800	SHELTER HOUSE
332	IMRAN KHAN	800	SHELTER HOUSE
333	SAHID RAZA	800	SHELTER HOUSE
334	ARUN SABAR	800	SHELTER HOUSE
335	DAMAGE		SHELTER HOUSE
336	DAMAGE		SHELTER HOUSE
337	DAMAGE		SHELTER HOUSE
338	DAMAGE		SHELTER HOUSE
339	DAMAGE		SHELTER HOUSE
340	DAMAGE		SHELTER HOUSE
341	DAMAGE		SHELTER HOUSE
342	DAMAGE		SHELTER HOUSE
343	DAMAGE		SHELTER HOUSE
344	DAMAGE		SHELTER HOUSE
345	DAMAGE		SHELTER HOUSE
346	DAMAGE		SHELTER HOUSE
347	DAMAGE		SHELTER HOUSE
348	DAMAGE		SHELTER HOUSE
349	DAMAGE		SHELTER HOUSE
350	DAMAGE		SHELTER HOUSE
351	DAMAGE		SHELTER HOUSE
352	DAMAGE		SHELTER HOUSE
353	DAMAGE		SHELTER HOUSE
354	DAMAGE		SHELTER HOUSE
355	DAMAGE		SHELTER HOUSE
356	DAMAGE		SHELTER HOUSE
357	DAMAGE		SHELTER HOUSE
358	DAMAGE		SHELTER HOUSE
359	DAMAGE		SHELTER HOUSE
360	DAMAGE		SHELTER HOUSE
361	DAMAGE		SHELTER HOUSE
362	DAMAGE		SHELTER HOUSE
363	DAMAGE		SHELTER HOUSE
364	DAMAGE		SHELTER HOUSE
365	ACHYUTNAND PATEL	452	SATYA SAI COMPLEX

366	INTEZA AHMAD	461	SATYA SAI COMPLEX
367	SANJAYA KU. PANDA	439	SATYA SAI COMPLEX
368	SANTOSH KU. MAKHIJA	439	SATYA SAI COMPLEX
369	KAPILESH KHAMARI	412	SATYA SAI COMPLEX
370	CHITTARANJAN MUND	422	SATYA SAI COMPLEX
371	SANJAYA KU. PANDA	211	SATYA SAI COMPLEX
372	PRATAP KU. PANDA	211	SATYA SAI COMPLEX
373	BIKRAM KESHARI MAHANTY	211	SATYA SAI COMPLEX
374	HEMANTA KU. KARA	211	SATYA SAI COMPLEX
375	HARAPRASAD GOUD	222	SATYA SAI COMPLEX
376	LAXMIKANTA BAG	222	SATYA SAI COMPLEX
377	MAHAMMAD ISMILE	209	SATYA SAI COMPLEX
378	PRADEEP KU. NAIK	209	SATYA SAI COMPLEX
379	SIBA SHANKAR PANIGRAHI	209	SATYA SAI COMPLEX
380	MINIKETAN MISHRA	209	SATYA SAI COMPLEX
381	ASHIS KU. CHOUDHARY	2243	SATYA SAI COMPLEX
382	SUDHANSU SEKHER PATTNAIK	383	SATYA SAI COMPLEX
383	PRAKESH MAHAPATRA	250	SATYA SAI COMPLEX
384	A K MAHANTY	246	SATYA SAI COMPLEX
385	DAMAGE		SATYA SAI COMPLEX
386	ABDUL OHID		
387	AHEMAD RAJID		
388	BDPS		
389	ARUNRAJ BISHI	1500	WEEKLY MARKET
390	RANJAN KU. SATPATHY	1500	WEEKLY MARKET
391	BHARAT BHUSAN BAG	1500	WEEKLY MARKET
392	PRADEEP KU. SAHU	1500	WEEKLY MARKET
393	SANTOSH KU. MISHRA	1500	WEEKLY MARKET
394	BHOLANATH MISHRA	1500	WEEKLY MARKET
395	BHAWANI SHANKAR DAS	1500	WEEKLY MARKET
396	PRASANNA MAHARANA	1500	WEEKLY MARKET
397	BHAGIRATHI DASH	1500	WEEKLY MARKET
398	RAHA KANTA ROUT	1500	WEEKLY MARKET
399	BHAGBANA DAKUA	1500	WEEKLY MARKET
400	RANJAY KU. THAKUR	1500	WEEKLY MARKET
401	BUJAYA JAL	1500	WEEKLY MARKET
402	SURESH CHANDRA MISHRA	1500	WEEKLY MARKET
403	BIDYADHAR PANDA	1500	WEEKLY MARKET
404	KISHOR KU. RAY	1500	WEEKLY MARKET
405	KESHBAB CHANDRA PANIGRAHI	1500	WEEKLY MARKET
406	SHANTOSH KU. MISHRA	1500	WEEKLY MARKET
407	RABI NARAYAN SUKLA	1500	WEEKLY MARKET
408	SIBARAM MEHER	1500	WEEKLY MARKET
409	DAMAGE		WEEKLY MARKET
410	DAMAGE		WEEKLY MARKET
411	DAMAGE		WEEKLY MARKET
412	DAMAGE		WEEKLY MARKET
413	DAMAGE		WEEKLY MARKET
414	DAMAGE		WEEKLY MARKET
415	NARESH KU. BEHERA	140	GANDHI CHOWK
416	BHAWANI SHANKAR PANIGRAHI	140	GANDHI CHOWK
417	BHGYABAN PANIGRAHI	140	GANDHI CHOWK



418	TRINATH MAHAPATRA	140	GANDHI CHOWK
419	SANATAN SAHU	140	GANDHI CHOWK
420	NARI MAHAKUD	140	GANDHI CHOWK
421	DAMAYANTI BAG	140	GANDHI CHOWK
422	JASOBANTA NAIK	140	GANDHI CHOWK
423	SANATAN SWAIN	140	GANDHI CHOWK
424	CHATURBHUJA SWAIN	140	GANDHI CHOWK
425	BIJAYA KU.BARIK	140	GANDHI CHOWK
426	PRADEEP KU. NAIK		GANDHI CHOWK
427	JATRI CLUB		GANDHI CHOWK
428	TIKELAL MEHER	140	GANDHI CHOWK
429	JANAKRAM DURGA	140	GANDHI CHOWK
430	DURGA PRASAD NAG	140	GANDHI CHOWK
431	BHAKTA BEHERA	140	GANDHI CHOWK
432	SARBA SUNANI	140	GANDHI CHOWK
433	SANTOSH KU.SAHU	140	GANDHI CHOWK
434	K C SAHU	140	GANDHI CHOWK
435	SANGITA MAHAPATRA	140	GANDHI CHOWK
436	DAMAGE		GANDHI CHOWK
437	NARESH KU. BEHERA	140	MARKET
438	PABITRA BISHI		MARKET
439	KAILASH SUKLA	115	MARKET
440	DINABANDHU PANDA	1605	MARKET
441	DAMAGE		MARKET
442	MINKETAN POROHIT		MARKET
443	SAHIDA BIBI	108	MARKET
444	BRUNDA BAGARTY	99	MARKET
445	NARAYAN PANDA		MARKET
446	ALOK MISHRA		MARKET
447	PRASANTA KU.THAKUR		MARKET
448	ANAMA HARPAL		MARKET
449	RAOSAN PRAJAPATI		MARKET
450	SAMIR PADHI	1500	MARKET
451	LABANI BUDDHIA	1500	WEEKLY MARKET
452	TAPAN KU.DAS	1500	WEEKLY MARKET
453	MAHAMMAD OKIL		WEEKLY MARKET
454	PRADEEP KU.PATRA	169	DAILY MARKET
455	PREMNATH BEHERA	1045	DAILY MARKET
456	SAGAR DAS	1045	DAILY MARKET
457	ANIL KU.SINGH	1045	DAILY MARKET
458	MUKESH KU. AGRAWAL	1045	DAILY MARKET
459	PRADEEP KU. PATRA		DAILY MARKET
460	RANJAN ROUT	276	DAILY MARKET
461	BASU ROUT	363	DAILY MARKET
462	SUNDARLAL NAIK	363	DAILY MARKET
463	HEMALATA DEI	150	DAILY MARKET
464	PURUNMAL AGRAWAL	340	DAILY MARKET
465	BIKASH SAHANI	340	MSA CHOWK
466	JAGABANDHU ROUT	340	MSA CHOWK
467	KAILASH CH. BEMAL	340	MSA CHOWK
468	JITENDRA THAKUR	340	DAILY MARKET
469	BISWANATH PUROHIT	896	DAILY MARKET

470	DHRUBA CHARAN BARIK	989	DAILY MARKET
471	SURAJ MAHAPATRA	2370	WEEKLY MARKET
472	RAJ KISHOR NAIK	556	GHODAGHAT CHOWK
473	ABISEKH AGRAWAL	936	GHODAGHAT CHOWK
474	KHIRASINDHU RAJU	176	DAILY MARKET
475	DAMAGE		DAILY MARKET
476	DAMAGE		
477	NILA RANA	360	MEDICAL CHOWK
478	KRUSHNA CH.KATA	600	MEDICAL CHOWK
479	ROHINIKANTA CHALAN	480	MEDICAL CHOWK
480	KAILASH PRADHAN	480	MEDICAL CHOWK
481	BHARAT BISWAL	480	MEDICAL CHOWK
482	KAPIL CHANDRA DAKUA	480	MEDICAL CHOWK
483	SASHIBHUSAN PRADHAN	480	MEDICAL CHOWK
484	SONALIKA PRADHAN	480	MEDICAL CHOWK
485	AJIT KU. PRADHAN	240	MEDICAL CHOWK
486	JOGENDRA KU. PRADHAN	384	MEDICAL CHOWK
487	RAMESH PRASAD SUKLA	800	WEEKLY MARKET
488	G RAMARAO DORA	280	WEEKLY MARKET
489	DURGA DEBI	600	WEEKLY MARKET
490	RAJKUMAR THAKUR	800	WEEKLY MARKET
491	ANAND KU. THAKUR	800	WEEKLY MARKET
492	ASHOK KU. BEHERA	800	
493	MINATI PRADHAN	360	NEW BUS STAND
494	NABAKISHOR PATTNAIK	800	NEW BUS STAND
495	SASMITA MISHRA	800	NEW BUS STAND
496	KIRAN ROUT	1500	NEW BUS STAND
497	HARIHARA DAS	1500	NEW BUS STAND
498	NIHAR RANJAN PATTNAIK	1500	NEW BUS STAND
499	SOMNATH BAG	1500	NEW BUS STAND
500	YOGESH SAHU	1500	NEW BUS STAND
501	RISI SAHU	1500	NEW BUS STAND
502	ARUN KU. AGRAWAL	1500	NEW BUS STAND
503	K SARATBABU	1500	NEW BUS STAND
504	MAHAMMAD JABED	1500	NEW BUS STAND
505	JAGANNATH BEHERA	1500	NEW BUS STAND
506	MD. MEHERAB	1500	NEW BUS STAND
507	RAJIB NAYAK	800	NEW BUS STAND
508	SOUMYA RANJAN JOSHI	2000	NEW BUS STAND
509	SHYAM GHANA PRADHAN	800	NEW BUS STAND
510	SONTOSH KU. PRUSTI	800	NEW BUS STAND
511	BUKARI FAKIR KHAN	800	NEW BUS STAND
512	FAZUD MAHAMMAD	800	NEW BUS STAND
	<b>TOTAL</b>	<b>295869</b>	
	Demand per year 295869x12=	3550869	
	Demand shown in Audit Report No : 417210/AR/2018-2019-KALAHANDI	3757992	
	Less shown by local authority	207123	This need to be clarified.

## 13.8 - TRADE LICENSE FEES POM NO.13/dt.25.01.2020

It is revealed from the receipt statement furnished by the local authority that Rs.442340.00 is collected towards trade license fees during the year 2018-19. The detail position trader wise in spite of issue of POM could not be made available in audit for verification.

As per the provision under aforesaid Act the license fees is to be collected before commencement of any trade and the license is to be renewed commencement of any trade on or before the date of its expiry and fees along with fines are to be imposed in case of commencement /continuance of trade without license/renewal. Traders should not be allowed to commence/continue the trade without depositing license fees. Non adherence of the provision of this Act causes loss of revenue to the municipal fund and shows arrears demand on the traders which is highly irregular. Hence the E.O of the municipality is advised to follows the guidelines/procedure laid down in this regard and prepare trader wise DCB for production before audit compliance reported.

## 13.9 - HOARDING CHARGES POM NO.13/dt.25.01.2020

As per the Receipt statement produced by the local authority , no collection has been made towards hoarding charges during the year 2018-19. But inspite of repeated verbal approaches & issuing of POM ,the concerned file is yet to be produced before audit for verification. Production of the File is to be ensured by the local authority along with furnishing the reason of nil(zero) collection without delay.

Neither production of concerned file nor reply furnished by the local authority.

Hence the local authority is advised to show the reason of no collection of hoarding fees without delay & compliance reported.

## 13.10 - PRODUCTION OF REGISTER & INFORMATION ON TENDER PAPER COST & EMD FROM 1.04.18 TO 21.11.19

In spite of repeated verbal approaches & issuing of POM, Register of Tender paper & EMD were not produced for verification in audit. Without maintenance of Register , correctness of collected can not be ascertained . For instances , after commence of present audit , Rs.39886.00 has been recovered which was beyond knowledge of local authority.

In response to the POM issued in this context, no reply is furnished by the local authority. Hence the local authority is advised to produce the concerned Register of Tender paper cost & EMD alongwith detail position of collection tenderer wise & work wise for the period from 1.04.2018 to 21.11.2019 before audit for verification & compliance reported.

## 13.11 - Non-collection of lease money of weekly market & Daily market POM NO.13/dt.25.01.2020

In spite of issue of POM & repeated verbal approaches , Weekly & Daily Market lease file were not produced before audit for verification. But while gone through the A.R. No.417210/AR/2018-19, LFA, KALAHANDI for the year 2017-18 , It is revealed that as per order of chairperson of Bhawanipatna Municipality, Sumitra naik was directed to take lease of the market till 31.03.18. As per rule a fresh tender should be called for but in violation of tender provision she was directed to continue the lease of market for the year 2018-19 with the same lease value as for the financial year 2017-18i.e. weekly market Rs 113000/month & daily market Rs 123000/month.

### Detail Lease Position

#### 1. Weekly Market Position

MONTH	DEMAND	COLLECTION MONTH AS PER CASHIERS CASHBOOK	COLLECTION	BALANCE AS ON 31.03.2019
1	2	3	4	5(2-4)
18-Mar	113000	18-Apr	113000	
18-Apr	113000	18-May	226000	
18-May	113000	18-Jun	0	
18-Jun	113000	18-Jul	113000	
18-Jul	113000	18-Aug	113000	
18-Aug	113000	18-Sep	113000	
18-Sep	113000	18-Oct	113000	
18-Oct	113000	18-Nov	113000	
18-Nov	113000	18-Dec	0	
18-Dec	113000	19-Jan	0	
19-Jan	113000	19-Feb	226000	
19-Feb	113000	19-Mar	113000	

<b>TOTAL</b>	<b>1356000</b>		<b>1243000</b>	<b>113000</b>
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## 1. Daily Market Position

MONTH	DEMAND	COLLECTION MONTH AS PER CASHIERS CASHBOOK	COLLECTION	BALANCE AS ON 31.03.2019
1	2	3	4	5(2-4)
18-Mar	123000	18-Apr	246000	
18-Apr	123000	18-May	0	
18-May	123000	18-Jun	123000	
18-Jun	123000	18-Jul	0	
18-Jul	123000	18-Aug	0	
18-Aug	123000	18-Sep	0	
18-Sep	123000	18-Oct	0	
18-Oct	123000	18-Nov	0	
18-Nov	123000	18-Dec	0	
18-Dec	123000	19-Jan	0	
19-Jan	123000	19-Feb	246000	
19-Feb	123000	19-Mar	123000	
<b>TOTAL</b>	<b>1476000</b>		<b>738000</b>	<b>738000</b>

GRAND TOTAL (A+B)=851000.00

As per the table above **Rs.851000.00** is outstanding towards lease amount of Weekly Market & Daily Market for the year 2018-19. Why this amount has not been collected need to be pointed out to audit. If deposited after 31.03.2018, M.R. No. /dt. rt. Book No., cashiers Cash Book Page No. along with these records to be produced before audit for verification in audit. From April-2019 all collections in respect of Daily Market & Weekly market has been made by Office by engaging Deepak Behera Sweeper for collection. Hence all collection since April -2019 i.e. deposit from May-2019 to onwards has been made by Deepak Behera, Sweeper.

In response to the POM issued in this context, the local authority replied that all the amount has been deposited during the current year.

But as per Cashiers Cashbook Rs.123000.00 & Rs.113000.00 i.e. Rs.236000.00 in-to-to has been deposited on 16.04.2019 towards Daily Market & Weekly market lease amount by Sumitra naik. Hence the balance lease amount of Rs.615000.00 (851000.00-236000.00) has not been deposited by Smt. Sumitra Naik. Hence Rs.615000.00 is suggested for recovery from the officials responsible for not taking step collection of such municipality own source income & compliance reported.

## Person(s) Responsible for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Aditya Nanda	Chairman	Ex. Chairman, Bhawanipatna Municipality	205000
2	Biswombar Mishra	E.O.	E.O. Bhawanipatna Municipality	205000
3	Pradeep Kumar Mishra	Tax Daroga	Tax Daroga, Bhawanipatna Municipality	205000

## 13.12 - Holding tax on railway land POM NO.13/dt.25.01.2020

As per provisions contained under Section 131(2)(b) of the OM Act, 1950, municipality shall levy holding tax on annual value of railway lands situated within the municipalities which are not used exclusively for agricultural purposes and are not occupied by or adjacent and appurtenant to any buildings. As per Rule 518(1) of OM Rules, 1953 the annual value was to be determined by a committee consisting of the Executive Officer, the Collector of the district and one representative of the Railway authority. As per Rule 518(10) of OM Rules, 1953, if the committee does not complete the valuation of any railway lands before the commencement of the half-year, with effect from which they are to be assessed or their assessment is to be revised, the Executive Officer may assess them according to the prevailing market value in case the lands are to be assessed for the first time and in accordance with the existing valuation in the case of other lands, and shall be entitled to collect the tax on the basis of such assessment pending the valuation of the said lands by the committee. Rule-519: determination of Annual value of land, Rule-520: determination of capital value of land. As per Section 131 (3) (a) of the OM Act, 1950, the holding tax was to be levied on the lands situated within the municipal area and used exclusively for agricultural purposes.

In response to the POM issued in this context, the local authority replied that the Railway land are not coming within the jurisdiction of Bhawanipatana

Municipality. Hence holding tax shall not be imposed on.

**13.13 - ASSESSMENT OF NEW HOLDING/ RE-ASSESSMENT POM NO.13/dt.25.01.2020**

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. It was noticed that the last assessment of the holding was made in the year 1996 which is still in force. Although there is provision for revision of assessment in every five years interval it has not been done even though 10 years time has already been elapsed in the mean time. Since the holding tax is one of the primary sources of income of the municipality, every care should be taken to get the assessment done in due time so that a legitimate increase in its income could have ensured. As per Section 146 of Odisha Municipal Act, 1950, new valuation and assessment list should be prepared once in every five years. Further, holding tax is determined on the basis of annual value of the property calculated on the basis of the construction cost of the building and a reasonable ground rent for the land on which the building is situated. As per Section 143-A of the Odisha Municipal Act, 1950, the Executive Officer of the U.L.B. concerned shall, until the appointment of a Valuation Officer thereof, exercise the powers and performs the duties of the Valuation Officer in respect of that ULB.

Hence the new holding assessment list records need to be produced before audit for verification & compliance reported.

The new holding assessment list is produced by the local authority & furnished below.

**DETAILS OF NEW ASSESMENT /REASSESSMENT OF BUILDING IN RESPECT OF BHAWANIPATNA MUNICIPALITY FOR THE YEAR 2018-19**

SL.NO	NAME & ADDRESS	NATURE OF BUILDING	PLINTH AREA IN SQFT.	BUILDING COST	ANNUAL RENTAL VALUE	HOLDING @ 4.5%	LIGHTING @4%	<u>WATER@3%</u>	TOTAL	REMARKS
1	SUDHIR CHANDRA PANDA	DOUBLE	2550	2800000	50000	2250	2000	1500	5750	NEW ASSESMENT
2	RABINDRA KUMAR AGRAWAL	G+3	16800	201983000	616623	27748	24665	18499	70912	REASSESM ENT
3	PRASANNA KUMAR MISHRA	DOUBLE	3037	3400000	72750	3274	2910	2183	8367	NEW ASSESMENT
4	NAMITA JAIN	G+2	3000	3590000	100699	4531	4028	3021	11580	NEW ASSESMENT
5	MANJU SHARMA	G+2	3849	7000000	1096350	8836	7854	5891	22581	REASSESM ENT
6	SASHIREKH A DASH	SINGLE	1723	2050000	52275	2352	2091	1568	6011	REASSESM ENT
7	GIRISH CHANDRA BEHERA	DOUBLE	1600	2600000	72930	3281	2917	2188	8386	NEW ASSESMENT
8	SAROJ KUMAR SHARMA	G+2	19500	24550000	688627	30988	27545	20659	79192	REASSESM ENT
9	DEBAHARI SAHU	SINGLE	1192	1400000	27275	1227	1041	818	3136	NEW ASSESMENT
10	PUSPALATA DORA	SINGLE	1075	1250000	32375	1457	1295	971	3723	NEW ASSESMENT
11	SURENDRA KUMAR PANIGRAHI	SINGLE	1182	1400000	31500	1418	1260	945	3623	NEW ASSESMENT
12	B.SURYANA RAYAN RAO	DOUBLE	1500	1600000	40800	1836	1632	1224	4692	NEW ASSESMENT
13	NARENDRA	SINGLE	1270	1550000	50000	2250	2000	1500	5750	NEW

	KUMAR PANDA									ASSESMEN T
14	SUSAMA DASH	DOUBLE	1456	3000000	65000	2925	2600	1950	7475	NEW ASSESMEN T
15	SANJEEV KUMAR SAHU	DOUBLE	2400	2650000	74832	3367	2993	2245	8605	NEW ASSESMEN T
16	SUBASH KUMAR THAKUR	SINGLE	1200	1400000	39270	1767	1571	1178	4516	REASSESM ENT
TOTAL						99507	88402	66340	254299	

## 13.14 - SLAUGHTER HOUSE FEES-POM NO.13/dt.25.01.2020

As per the Receipt statement produced by the local authority , no amount has been collected towards slaughter house dues during the year 2018-19. No collection is found even last 3 years as per the last audit reports. The Municipality is losing revenue of its own sources. The local authority is advised to look into the matter seriously, as it indicates towards leakage of slaughter houses fees.

Further in support of such collection , inspite of repeated verbal approaches & issuing of POM ,the concerned file & Register is yet to be produced before audit for verification of authenticity of such collection. Production of the File & detail stt. of collection is to be ensured by the local authority without delay.

In response to the POM issued in this context, the local authority replied that slaughter house fees is collected alongwith license fee as collected from slaughter houses. Hence the local authority is advised to prepare & produce the DCB position slaughterhouse wise before audit for verification & compliance reported.

## 13.15 - LOSS OF REVENUE DUE TO DELAY IN REVISION OF HOLDING TAX POM NO.13/dt.25.01.2020

It was noticed that the last assessment of the holding was made in the year 1996 which is still in force. Although there is provision for revision of assessment in every five years interval it has not been done even though 23 years time has already been elapsed in the mean time. Since the holding tax is one of the primary sources of income of the municipality ,every care should be taken to get the assessment done in due time so that a legitimate increase in its income could have ensured.

In response to the POM issued in this context, the local authority replied that the assessment & revision of holding is going on since 2017-18.

The local authority is advised to ensure assessment by valuation team of Govt. without delay & compliance reported.

## 13.16 - Distressed warrant - POM NO.13/dt.25.01.2020

As per Section 161(1) of the Odisha Municipal Act,1950 if the sum is due on account of any tax is not paid within 61 days from the date on which it became due, the EO 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 properties belonging to the defaulters 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 & 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 arrears as an arrears 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 issue the person liable to pay the same in any court of competent jurisdiction. Further it was found that through 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 and no legal steps has been under taken against the liable holding persons. Whether during 2018-19 any distressed warrant has been issued the details of the same need be furnished/produced before audit for verification.

No reply is furnished by the local authority. Hence the local authority is advised to take proper measure in this regard without delay & compliance reported.

## 13.17 - MAINTENANCE OF IMPROPER RECEIPT BOOK FOR COLLECTION OF HOLDING TAXPOM NO.13/dt.25.01.2020

According to the Rule 188 of the Municipal Act 1953 when tax is paid the tax collector shall grant a receipt in Form-I . He shall fill up the form in triplicate by carbon process.Part payments of quarterly taxes shall not be accepted. The original copy of the receipt shall be printed in bold letters"Temporary Receipt" with a note "This should not considered as a final receipt until the final receipt is issued under the signature

of the Executive officer". The duplicate copy may be boldly marked "Final Receipt". The tax collector shall issue the temporary receipt as soon as he realizes the tax. He shall then submit the tax receipt in duplicate to the E.O with the collection. The E.O shall conduct checks and sign. In the duplicate and countersign the triplicate which will form the office copy. The duplicate shall then be issued as the final receipt.

But in disobedience to the rule and provisions it was seen that the receipt book though maintained in triplicate, there is no mention of the temporary receipt and final receipt on the body of the original and duplicate copies respectively. Neither the second copy has been signed nor did the third copy countersigned by the E.O or any designated officer of the NAC. It means that the officer has not conducted necessary checks. Moreover all the second copies of the receipts of the MR books are still with the office.

Hence the local authority is advised to follow Rule 188 of the Municipal Rule 1953 in this regard without delay & compliance reported.

**13.18 - PRODUCTION OF RECORDS & INFORMATION ON VALUATION OF COMMERCIAL BUILDING DURING 2018-19 FINANCIAL YEAR POM NO.13/dt.25.01.2020**

Concerned valuation case records & stt. of information as per the format furnished below need to be produced by the local authority without delay for verification in audit.

In response to the POM issued in this context, no information was produced by the local authority. Hence the local authority is advised to prepare & produce the stt. for verification in next audit & compliance reported.

Sl. No.	Name	Location	Land cost	Area of bldg.	Irrection cost of building	Rental value @	land cost @	rental value (7+8)	maintenan ce cost @	Annual rental value	Tax to be imposed @
1	2	3	4	5	6	7	8	9	10	11	12

**13.19 - INFORMATION REGARDING PARKING AREA,BUS STAND,CYCLE STAND,LMV STAND,ETCPOM NO.13/dt.25.01.2020**

Bhawanipatna Municipality is increasing both literally and demographically. Its financial burden is increasing due to increase in floating as well as stationary population. Accordingly the income of the municipality is not increasing to match out its expenditure demand. Although there are different sources of legal income, the local authority has perhaps by passed as seen from the collection information. So the following information are existing sources of its income which can be channelised into a recurring income source.

1. Any bus stand other than govt. if functioning within the municipal area.
2. No. of cycle stand and LMV stand operating within the municipal area.
3. The parking place leassable for parking of vehicles in rush areas.
4. RMCS check post operating within the municipal area

True information need to be produced before audit without delay & compliance reported.

In response to the POM issued in this context, the local authority replied that the process is going on & after completion compliance will be reported.

Hence the local authority is advised to do the needful & compliance reported.



PARA: 14 AUDIT OF EXPENDITURE

**14.1 - Irregular payment to M/S UNIX SERVICES. POM164/OSP260**

**EXCESS/IRREGULAR PAYMENT IN SANITATION WORKPOM NO.16/6.02.2020**

As per Sanitation File Collection-I File No.26, the sanitation work of entire 20 no. Wards of the Municipality is given to L & K services, BBSR. through tender basis. The work order no.233/BPM IV-34/2018 , Dated 27.01.2018 is issued to L & K services, BBSR. to execute the work w.e.f.1.02.2018.

As per Detail Tender Call Notice & Term & Condition with L & K Services Ltd. BBSR., Page-13, Sl. No. 5, the vehicles of the Municipality may be provided for use by the Agency.Rental charges of use of Municipality vehicles is furnished below:

**A.**

1. Tractor head Rs.20000.00/month
2. Tractor Trolley Rs.7000.00/month
3. JCB/LOADER Rs.100000.00/month

**B. DTCN Page 12, Clause D i.e. Other Term & Condition**

The executing agency shall bear the following:

3. ii. The cost of fuel & and other lubricants

iii. maintenance of vehicles

5. Materials & labour required for spraying of Malaria oil, Phenyl, Bleaching powder should be supplied by the executing agency.

**Use of JCB in the work**

As per fuel vouchers/bills of different fuel filling stations, BPT paid by the Municipality authority on behalf of the Agency for supply of fuel to different Municipality vehicles esp. JCB & Tractors engaged for sanitation work, it is evident that JCB has been used by the agency. But the hire charges of JCB @Rs.100000.00 has not been deducted from the bill of the Agency. Besides the monthly sanitation bills has been passed for payment in an irregular way. As JCB is the assets of the Municipality, purchased by spending huge amount out of Municipality fund to enhance the own source of income, which is to be utilized for development/betterment of the people of the Municipality.

**Details of fuel supplied to Municipality vehicles engaged for sanitation work**

Vr. No./dt.	Amount	MR No./dt.	Paid to	Particular	Fuel supplied to vehicles	Remarks
495/1.12.18	69210.00	920/2.12.18	Harekrishna Filling Station, BPT.	POL Cost for Sanitation work	JCB OR08E1462, Tractors	Fuel Vrs. Enclose in the File
480/30.11.18	79081.00	919/2.12.18	Harekrishna Filling Station, BPT.	POL Cost for Sanitation work	JCB OR08E1462, Tractors	Fuel Vrs. Enclose in the File
449/9.11.18	149569.00	916/12.11.18	Harekrishna Filling Station, BPT.	POL Cost for Sanitation work	JCB OR08E1462, Tractors	Fuel Vrs. Enclose in the File
378/2.11.18	185961.00	-/1.10.18	Panda Fuels, BPT.	POL Cost for Sanitation work	JCB OR08E1462, Tractors	Fuel Vrs. Enclose in the File

While checking of Sanitation Bills, Paid vouchers, Sanitation File & Accountant Cash book for the year 2018-19, it is revealed on scrutiny that a total sum of Rs. 844036.00 has not been realized as per tender term & condition/agreement made with M/S L & K SERVICES, BBSR. bills.

Details of which is furnished below.

DETAILS OF TOTAL AMOUNT DUE FOR DEDUCTION FROM 2/2018 TO 11/2018(10 months)							
	NON-DEDUCTIO N					2/18 to 11/18	
1	I.T.		2%			353099	
2	L. CESS		1%			176549	
3	TRACTOR HIRE CHARGES		<a href="#">3no.@27000/a month</a>			810000	



4	J.C.B. 1NO. @100000/a month					1000000	
5	DISINFECTANTS @30000/ a month					300000	
					Vr. No/dt.		
6	EPF PAID BY MUNICIPALITY				581/3.12.18	827418	
7	P.O.L. SUPPLIED BY MUNICIPALITY				378/2.11.18	185961	
					449/9.11.18	149569	
					480/30.11.18	79081	
					495/1.12.18	69210	
					230/18.08.18	83184	
8	Cost of sanitation material				386/6.11.18	39820	
9	Salary of Sanitation Worker				595(A)/30.12.18	1332478	
				<b>TOTAL DEDUCTION</b>		<b>5406369</b>	

**L & K SERVICES PAYMENT DETAILS**

	MONTH	BILL NO./DT.	GROSS BILL		part payment made	VR. NO./DT	BALANCE
	18-Feb	851/28.02.18	1686769		1187181	15/17.04.18	499588
	18-Mar	1034/31.03.18	1686769		0		1686769
	18-Apr	1134/30.04.18	1686769		2764286	67/03.05.2018	-1077517
	18-May	1349/31.05.18	1686769		1500000	126/13.06.2018	186769
	18-Jun	1472/30.06.18	<b>1756926</b>		835000	170/12.07.2018 & 187/25.07.2018	921926
	18-Jul	1719/31.07.18	<b>1756926</b>		1100000	262-A/25.08.2018	656926
	18-Aug	1855/31.08.18	<b>1756926</b>		1286000	284/11.09.2018	470926
	18-Sep	2041/30.09.18	<b>1756926</b>		1129260	338/09.10.2018	627666
	18-Oct	2376/31.10.18	<b>1756926</b>		909800	385/06.11.2018	847126
	18-Nov	2461/30.11.18	<b>2123242</b>		0		2123242
		<b>TOTAL</b>	<b>17654948</b>		<b>10711527</b>		<b>6943421</b>
		Out of balance amount payment made vide vr. No. /dt.				1/3.04.19	-2381088
			balance due for payment				4562333
			amount due for realisation as detailed above from the bill from 2/2018 to 11/2018				-5406369
			Amount Not realized from the agency .				<b>-844036.00</b>

In response to the objection memo issued in this context, the local authority replied that all deduction except Labour Cess has been made from monthly bills of the Agency & the Labour cess amount would be deducted & deposited in the proper quarter from its balance payment. Further it was replied by the local authority that Sri Mahesh Mishra, T.C. is incharge of JCB. He is supplying fuel to JCB & using the JCB on development purpose of the Municipality.

The reply of the local authority is not relevant as per the objection raised in audit. Though the Sanitation file was produced on 6.02.2020 i.e. on the date of completion of audit, the voluminous file was verified on the same date & the POM was issued on the same day. So it requires further thorough verification. Hence the local authority is advised to produce all required/related official documents before next audit for verification of such payment. Till then **Rs.844036.00** is kept in objection & compliance reported.

## 14.2 - Excess Payment made to Owner of Hired Vehicles POM 05,94/OSP7-9,148-149/C.

### EXCESS/IRREGULAR PAYMENT IN SANITATION WORK POM NO.16/6.02.2020

While checking of Sanitation Bills, Paid vouchers, Sanitation File & Accountant Cash book for the year 2018-19, it is revealed on scrutiny of the estimate prepared by the municipality for sanitation work w.e.f. 01.12.2018 that the estimate has been prepared by taking 10% extra Population than the population as per last Census. In support of enhancing the no of population, no recordal evidence is available in the concerned sanitation file nor produced by the Local Authority for justification/genuineness of allowing such 10% extra Population before Audit for verification. Further 5 No's of Supervising officers Remuneration and fuel charges has been added in the estimate. Which have not placed/allowed in the estimate prepared previously for tender work of L & K services, BBSR. in the month of February 2018 i.e. in the same year. The L & K services was engaged for the sanitation work of Bhawanipatana Municipality for the period 2/2018 to 1/2019 through tender basis. His tender was cancelled by the Municipality authority & the agency has provided service of sanitation work of the municipality up to November 2018. The gross bill amount of the agency L & K services, BBSR. for the month of November 2018 as per accepted/approved tender cost i.e. L-1 @ enhanced labour rate is Rs.2123242.00.

Then M/S Utkal facilities, BBSR was engaged for the sanitation work of the Municipality w.e.f. 1.12.2018 through tender basis. There are only 2 tenderers inclusive of M/S Utkal Facilities, BBSR. in the tender process. M/S Utkal Facilities, BBSR. Gross bill amount per month is Rs.2353724.00 per month, which is hiked by Rs.230482.00/per month than gross bill amount passed/ paid to M/S L & K services, BBSR. in the previous month i.e. in November-2018. If the tender covers this way for 12 months, a huge excess financial burden of approximately Rs.2800000.00 (230482x12) will fall on the municipality in a year.

Besides it is pertinent to take to the notice of the local authority that if the sanitation work of all 20 wards of the Municipality is covered by the Agency M/S Utkal Facilities BBSR. & accordingly manpower/labourers have been engaged by the agency for such work & payment has been made to the Agency by the Municipality authority for the purpose, what is left for the work of sweeper & swepress of the Municipality, which is their normal duty & have been posted for such work & paid from Municipality fund. The availability of manpower i.e. sweeper & swepress has not been taken into account i.e. ignored while framing/preparing the Estimate & in Detail Tender Call notice, Term & Condition/Agreement. No negotiation is made with the Agency. Less tender cost of 0.01%, negligible i.e. tends to zero than the estimated cost which is simply accepted & approved by the tender committee. Such gross irregularities in entire tender procedure lead to show favourism & undue financial benefit to the agency M/S Utkal Facilities BBSR. out of Municipality fund. Hence basing on the above audit objection points, it is evident/clear that favourism is shown to the Agency for sanitation work of the Municipality. Hence the local authority is asked to justify the genuineness of such payment detailed below through reply with production of recordal evidences if any & compliance reported.

### DETAILS OF EXCESS PAYMENT

MONTH	Vr No/Dt.	GROSS BILL AMOUNT PASSED FOR PAYMENT	ACTUAL GROSS BILL AMOUNT AS WOULD HAVE BEEN	EXCESS PAID
Dec-18	611/03.01.2019	2353731	2193255	160476
Jan-19	654/08.02.2019	2353724	2193255	160469
Feb-19	709/05.03.19 & 740A/29.03.2019	2353724	2193255	160469
	<b>TOTAL</b>	<b>7061179</b>	<b>6579765</b>	<b>481414.00</b>

### Detailed Estimate for Sanitation on work of BPTM Consist of 20 No Wards with a population of 69045 and 136.505 Km road (M/s UTKAL FACILITIES,BBSR) AS PER ACTUAL

1	Man Power Required for 69045 Population is 194 No. (69045/28/10000), Estimate @280/-		54320.00
2	Waste Generated (20.71+3)= 23.71, (23710 Kg0.0025149.67)		8872.68
		<b>Total</b>	<b>63192.68</b>
4	Over head Charges (@ 7.5%)		4814.45
5	Contractors Profit (@ 7.5%)		4814.45
		<b>Total</b>	<b>72821.58</b>
6	Add Labour Cess (@ 1 %)		738.21
		<b>Total</b>	<b>73559.79</b>

7	Add EPF of Labours (@ 13.15 %)		9804.61
		<b>Grand Total</b>	<b>83364.40</b>
8	Deduct 0.01 % less of Tender Cost		-8.43
9	Per day for 194 labourers		<b>83355.97</b>
10	For 26 days a Month (Holiday for Sunday)		<b>2193255.00</b>

Detailed Estimate for Sanitation on work of BPTM Consist of 20 No Wards with a population of 69045 and 136.505 Km road (M/s UTKAL FACILITIES,BBSR) as per Municipality			
Bhawanipatana Municipality Consisting of 20 No of Wards with a Population as per 2011 Census			69045
		Total	<b>75950</b>
1	Man Power Required for 75950 Population is 213 No. (75950/28/10000), Estimate @280/-		59640.00
2	Waste Generated (23+2)= 25 MT, (25000 Kg0.0025149.67)		9354.00
3	Engage 5 Nos Supervisor for supervision of sanitation work ( Semi Skilled) (@ 320/-)		1600.00
4	Add Fuel Charges of Vehicle for 5 Nos Supervisor (@ 100/-)		500.00
		<b>Total</b>	<b>71094.00</b>
4	Over head Charges (@ 7.5%)		5332.00
5	Contractors Profit (@ 7.5%)		5332.00
		<b>Total</b>	<b>81758.00</b>
6	Add Labour Cess (@ 1 %)		818.00
		<b>Total</b>	<b>82576.00</b>
7	Add EPF of Labours/Supervisors (@ 13.15 %)		
	Labour for sweeping/Cleaning of Drains & Door to Collection Bush Cutting etc. ( 219 Nos, =59640.0013.15%)		7843.00
9.	Supervisor 5 Nos (= 1600.0013.15%)		210.00
		<b>Grand Total</b>	<b>90629.00</b>
			<b>90629.00</b>
10	For 26 days a Month (Holiday for Sunday)		<b>2356354.00</b>

In response to the POM issued in this context, the local authority replied that, "as per 2011 Census, the population of Bhawanipatana Municipality is 69045. As per the statistical survey of the Statistics Deptt., the growth rate of population of Kalahandi District is 18.17% in 10 years. Accordingly the population of the Bhawanipatana Municipality is 75950. Accordingly the manpower @28no./10000population has been taken. Also the Bhawanipatana Municipality is a vast area. So there is made provision of 5 no. of supervisors in the estimate. Hence no excess payment is made."

The reply of the local authority is not satisfactory. No documentary/recordical evidence are produced before audit for verification in support of compliance so furnished.

Till production of the statistical survey report of the Statistics Deptt. in support of enhanced population figure taken for account in the Estimate & other relevant documents in support of allowing super vision charges before next audit for verification , Rs.481414.00 is kept in objection.

**14.3 - IT NOT REALISED FROM THE BILL OF UTKAL FACILITIES ,BBSR ENGAGED FOR SANITATION WORK OF THE MUNICIPALITY POM NO.16/6.02.2020**

While checking the sanitation vouchers for the year 2018-19, it is noticed that the sanitation work of the municipality is given to M/s Utkal Facilities,BBSR through tender basis but it is revealed from the Bills /Paid vouchers of Utkal Facilities ,BBSR for the month of 12/2018,01/2019,02/2019 that a total sum of Rs 141225.00 has not been realized as per term and condition of tender /DTCN from the bill of the contractor.

As per term and condition of tender and provision of Govt., TDS shall be deducted from the bill of the contractors. Hence Rs.141225.00 is to be recovered from M/s Utkal Facilities,BBSR. and deposited in Govt. head and compliance reported.

MONTH	Vr No/Dt.	GROSS BILL AMT	AMOUNT DEDUCTED(HC of Vehichel,and Cess)	NET PAID	AMOUNT NOT REALISED i.e. IT(2%)
12/2018	611/03.01.2019	2353731.00	181268.00	2172463.00	47075.00
01/2019	654/08.02.2019	2353724.00	166257.00	2187467.00	47075.00
02/2019	709/05.03.19 & 740A/29.03.2019	2353724.00	166257.00	2187467.00	47075.00
				<b>Total</b>	<b>141225.00</b>

On issue of POM, Rs. 141225.00 was realised vide M.R. No.28087/B.No. 281 from the bill of M/S Utkal Facilities, BBSR..

## 14.4 - INADMISSIBLE PAYMENT OF MEDICAL ALLOWANCE TO STAFFPOM NO.8/24.12.19

As per Rule 415 of the O.M. Rules -1953, the conditions of the employees of a Municipal Council shall not be more favorable than those of Government servants of the similar standing and status in respect of (a) salary and allowances, (b) leave and leave salary (c) travelling allowance ,superannuation and retirement. The State Government employees are not getting Medical allowance. Hence the employees of the Municipality are not eligible to get the Medical allowances. The same was also clarified by the Housing and Urban Development Deptt. vide his Lr. No. 14965 Dt. 27.5.08 addressed to the Addl. District Magistrate, Ganjam, Chhatrapur with copy to All District Magistrates // All Urban Local Bodies // Examiner, Local Fund Accounts, Finance Deptt., BBSR, //All District Audit Officers.

But on checking of the Pay acquaintance rolls of salary of staff , it reveals that Medical allowance was allowed to employees of the municipality, The details of the same are furnished below:

SL NO	NAME OF THE EMP	MONTH												
GENERAL SECTION														
														TOTAL
1	Biswambar Mishra	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUNT	not present	not present	not present	not present	100	100	100	100	100	100	100	100	800
2	Md Abdul Warish	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUNT	100	100	100	100	100				100	100	100	100	800
3	Sribatsa Mahapatra	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUNT	not present	not present	not present	not present	not present	not present	100	100	100	100	100	100	600
4	S N pattnaik	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUNT	100	100	100	100	100	100	100	100	100	100	100	100	1200
5	Prabin	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	

	Ku Naik													
	MA AMOUNT	100	100	100	held up	100	100	100	100	100	100	100	100	1100
<b>TAX SECTION</b>														
1	P K Mishra	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUNT	100	100	100	100	100	100	100	100	100	100	100	100	1200
2	Madan Mohan Rout	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUNT	100	100	100	100	100	100	100	100	100	100	100	100	1200
3	Naimish sahu	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUNT	100	100	100	100	100	100	100	100	100	100	100	100	1200
<b>LIGHT SECTION</b>														
1	M A Kalam	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUNT	100	100	100	100	100	100	100	100	100	100	100	100	1200
<b>WORK SECTION</b>														
1	Sameer Ku Thakur	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUNT	100	100	100	100	100	100	100	100	100	100	100	100	1200
2	Hem Ku naik	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	0
	MA AMOUNT	100	100	100	100	100	100	100	100	100	100	100	100	1200
3	Birsingh Biroll	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	0
	MA AMOUNT	100	100	100	100	100	100	100	100	100	100	100	100	1200
4	Sarat Ku Sahoo	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	0
	MA AMOUNT	not present	not present	not present	not present	not present	100	100	100	100	100	100	100	700
5	K C Sabar	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	0
	MA AMOUNT	100	100	100	100	100	100	100	100	100	100	100	100	1200

<b>HOMEO SECTION</b>														
1	S Sharma	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUNT	100	100	100	100	100	100	100	100	100	100	100	100	1200
<b>UBS SECTION</b>														
1	Geetashree Dash	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUNT	100	salary not taken	100	100	100	100	100	100	100	100	100	100	1100
2	Chandana Mishra	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec		Feb	
	MA AMOUNT	0	0	0	0	0	0	0	0	0	0		0	0
<b>CLUB SECTION</b>														
1	M Majhi	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
		100	100	100	100	100	100	100	100	100	100	100	100	1100
<b>PARK SECTION</b>														
1	Jogendra Patel	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUNT	100	100	100	100	100	100	100	100	100	100	100	100	1200
2	S S Mahakud	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUNT	100	100	100	100	100	100	100	100	100	100	100	100	1200
1	Malayanda Patnaik	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUNT	0	0	0	0	0	0	0	0	0	0	0	0	0
1	Prabin Ku. Naik	Mar	Apr	May	Jun	Jul	Aug (new)	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUNT						100							100
<b>OCTROI SECTION</b>														
1	D N Thakur	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUNT	100	100	100	100	100	100	100	100	100	100	100	100	1200
2	L Singh	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA	100	100	100	100	100	100	100	100	100	0	0	0	900

	AMOUNT													
3	Someswar Mohapatra	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUNT	100	100	100	100	100	100	100	100	100	100	100	100	1200
4	P K Goud	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUNT	100	100	100	100	100	100	100	100	100	100	100	100	1200
5	M C Mishra	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUNT	100	100	100	100	100	100	100	100	100	100	100	100	1200
6	S R Sudhakar	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUNT	100	100	100	100	100	100	100	100	100	100	100	100	1200
7	K K Pattnaik	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUNT	100	100	100	100	100	100	100	100	100	100	100	100	1200
8	A K Gahir	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUNT	100	100	100	100	100	100	100	100	100	100	100	100	1200
9	Abhiman yu Parida	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUNT	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>SCAVANGING SECTION</b>														
1	Premnath Naik	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUNT	100	100	100	100	100	100	100	100	100	100	100	100	1200
2	Sita Ram Naik	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUNT	100	100	100	100	100	100	100	100	100	100	100	100	1200
3	Lakhiram Kumar	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUNT	100	100	100	100	100	100	100	100	100	100	100	100	1200
	Sukhu Naik	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	

	MA AMOUNT	100	100	100				retired	retired					300
4	Gokul Deep	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUNT	100	100	100	100	100	100	100	100	100	100	100	100	1200
5	Gautam sagar	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUNT	100	100	100	100	100	100	100	100	100	100	100	100	1200
	Ram Chandra Kumar	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUNT	Retired	0	Retired				retired	retired					0
6	Manu Deep	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUNT	100	100	100	100	100	100	100	100	100	100	100	100	1200
7	Bina Deep	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUNT	100	100	100	100	100	100	100	100	100	100	100	100	1200
8	Rabi Deep	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUNT	100	100	100	100	100	100	100	100	100	100	100	100	1200
9	Basanta Naik	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUNT	100	100	100	100	100	100	100	100	100	100	100	100	1200
10	Ajit Naik	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUNT	100	100	100	100	100	100	100	100	100	100	100	100	1200
11	Dukha Deep	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUNT	100	100	100	100	100	100	100	100	100	100	100	100	1200
12	Pritam Naik	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUNT	100	100	100	100	100	100	100	100	100	100	100	100	1200
13	Niran Naik	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUNT	100	100	100	100	100	100	100	100	100	100	100	100	1200
14	Jagabandhu Naik	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA	100	100	100	100	100	100	100	100	100	100	100	100	1200



	AMOUN T													
15	Kishore Behera	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUN T	100	100	100	100	100	100	100	100	100	100	100	100	1200
16	Nadulal Naik	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUN T	100	100	100	100	100	100	100	100	100	100	100	100	1200
17	Ran Chandra Naik	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUN T	100	100	100	100	100	100	100	100	100	100	100	100	1200
18	Chiranjibi Bag	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUN T	100	100	100	100	100	100	100	100	100	100	100	100	1200
19	Radhe Pande	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUN T	100	100	100	100	100	100	100	100	100	100	100	100	1200
20	Jagadish Kumar	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUN T	100	100	100	100	100	100	100	100	100	100	100	100	1200
21	Purandar Naik	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUN T	100	100	100	100	100	100	100	100	100	100	100	100	1200
22	Kartika Tandi	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUN T	100	100	100	100	100	100	100	100	100	100	100	100	1200
23	Iswara Behera	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUN T	100	100	100	100	100	100	100	100	100	100	100	100	1200
24	Shanti Dei	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUN T	100	100	100	100	100	100	100	100	100	100	100	100	1200
25	Basanta Sindur	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUN T	100	100	100	100	100	100	100	100	100	100	100	100	1200
26	chandra Raj Bahadur	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	

	MA AMOUNT	100	100	100	100	100	100	100	100	100	100	100	100	1200
27	Phultuli Dei	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUNT	100	100	100	100	100	100	100	100	100	100	100	100	1200
28	Laxman Naik	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUNT	100	100	100	100	100	100	100	100	100	100	100	100	1200
29	Baidya Naik	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUNT	100	100	100	100	100	100	100	100	100	100	100	100	1200
30	Bansi Naik	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUNT	100	100	100	100	100	100	100	100	100	100	100	100	1200
31	Hema Chandra Rout	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	
	MA AMOUNT	100	100	100	100	100	100	100	100	100	100	100	100	1200
<b>G.T.</b>														<b>67500</b>

Though there is no such provision made by the Govt for payment of medical allowance in a regular basis , hence a total sum of **Rs.67500.00** paid to the staff during 2018-19 financial year is inadmissible as per rule & thus suggested for recovery.

In response to the objection memo issued in this context, the local authority replied that as Kalahandi is a Malaria prone area , the Municipal Council is pleased & sanctioned medical allowance to the regular staff @Rs.100.00/month & accordingly paid to the staff.

The reply of the local authority is irrelevant. No such provision is made by Govt. of Odisha in this prospect. Hence **Rs.67500.00** is suggested for recovery from the local authority sanctioning such allowance & compliance reported.

**Person(s) Responsible for this paragraph**

Sno	Name	Designation	Address	Amount(In Rs:)
1	SURENDRA KUMAR TRIPATHI,ORS	E.O.	Asst. Collector, Office of the Collector, Kalahandi, Bhawanipatana	16875
2	Biswombar Mishra	E.O.	Bhawanipatna Municipality, Bhawanipatana	50625

**14.5 - UNSAFE MEDICAL ADVANCEPOM No.8/24.12.19**

On checking of Pay Acquaintance Roll of staff & Accountant Cashbook for the year 2018-19, it is observed that nil recovery is effected from salary bill of the staff against medical/salary advance amount of Rs.61250.00 for months together. Hence the local authority is advised to effect recovery of such amount in full from the advance holder immediately & compliance reported.

Further the local authority is advised to maintain watch Register in respect of Medical advance & Festival advance payment & recoupment from salary bill henceforth & compliance reported.

In response to the objection memo issued in this context, no reply is furnished by the local authority & returned the POM.

Hence **Rs.61250.00** is suggested for recovery from the local authority sanctioning such advance & compliance reported.

## NIL RECOVERY OF MEDICAL ADVANCE

ADVANCE HOLDER	Outstanding as on	Adv. Paid	Vr. No./dt.	Total	Adj. during 2018-19	Adv. Outstanding as on 31.03.2019	PERIOD OF NONRECOVERY	
	<b>1.04.2018</b>						<b>TILL 31.03.19</b>	<b>Remarks</b>
Pitam Naik, Sweeper	1000	0		1000	0	1000	20 MONTHS	Paid vide vr. No.29/1.05.17
Kishor Kumar Pattnaik, Peon	1000	0		1000	0	1000	20 MONTHS	Paid vide vr. No.70/17.05.17
Bansi Naik, Sweeper	1250	10000	140/28.06.18	11250	0	11250	19 & 9 MONTHS	O.B. Rs.1250.00 vide vr. No.149/5.06.17
Birshingh Biroli, JE	10000					10000	12 MONTHS	Paid vide vr. No.753/29.03.18
Raju Behera	0	15000	266/5.09.18	15000	0	15000	7 MONTHS	
Manoj Deep	0	10000	267/5.09.18	10000	0	10000	7 MONTHS	
Prakash Behera	0	10000	268/5.09.18	10000	0	10000	7 MONTHS	
Rabindra Naik	0	3000	476/30.11.18	3000	0	3000	4 MONTHS	
<b>TOTAL.</b>	<b>13250</b>	<b>48000</b>		<b>61250</b>	<b>0</b>	<b>61250.00</b>		

### Person(s) Responsible for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs.)
1	Pitam Naik, Sweeper	Sweeper	Bhawanipatna Municipality	1000
2	Kishor Kumar Pattnaik, Peon	Peon	Bhawanipatna Municipality	1000
3	Bansi Naik, Sweeper	Sweeper	Bhawanipatna Municipality	11250
4	Birshingh Biroli, JE	J.E.	Bhawanipatna Municipality	10000
5	Raju Behera	Peon	Bhawanipatna Municipality	15000
6	Manoj Deep	Sweeper	Bhawanipatna Municipality	10000
7	Prakash Behera	Peon	Bhawanipatna Municipality	10000
8	Rabindra Naik	Peon	Bhawanipatna Municipality	3000

### 14.6 - UNSAFE FESTIVAL ADVANCE POM No.8/24.12.19

On checking of Pay Acquaintance Roll of staff with respect to sanction of Festival Advance on Sept. 2017(last year) , alongwith Pay acuintance Roll for the year 2017-18 &2018-19 as the Festival advance realization covers 2 financial years, it is revealed that a total sum of Rs.1320000.00 is sanctioned/billed on 23.09.2017. Out of which Rs.1284500.00 is realized from the salary bill of the staff from 10/2017 to 8/2018. Balance Rs.35500.00 remains un recovered. Though there is no watch Register is maintained by the Local authority to eye on realization of such advance fully, on query it was reported by Santanu Pattanaik C.A. that Rs.35500.00 has not been realized out of the advance sanctioned on 23.09.2017 i.e. 2017-18 period from the following staff as detailed below:

#### Outstanding Festival advance position of 2017-18(Sanctioned on 25.09.2017)

Balance on 01-04-2018	667500.00
Adjusted during 2018-19	632000.00
Balance unrecovered amount as on 31.03.19	35500.00

#### Details of unrecovered Amount

sl no	Name	Designation	Am

			ount
1	Chandana Mishra	UCDNCO	10500.00
2	Ramachandra Kumar	Sweeper	15000.00
3	Suresh Suna	Sweeper	10000.00
	<b>TOTAL</b>		<b>35500.00</b>

Hence the local authority is asked to confirm such non-recoupment of Fest. advance amounting to Rs.35500.00 & recover the amount from the concerned staff & compliance reported.

In response to the objection memo issued in this context, no reply is furnished by the local authority & returned the POM.

Hence **Rs.35500.00** is suggested for recovery from the local authority not realizing such advance from their salary bill of the above staff as the above 3 staff are now not in service & compliance reported.

## Person(s) Responsible for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	SURENDRA KUMAR TRIPATHI,ORS	E.O.	Office of the Collector, Kalahandi, Bhawanipatana.	17750
2	Biswombar Mishra	E.O.	E.O. bhawanipatana Municipality	17750

## 14.7 - 14.7 Amount debited from Passbook by Bank without having any expenditure POM No.11/15.01.2020

In course of checking of deposits & withdrawal figures in respect of Accountant Cashbook with concerned bank passbook transaction for the year 2018-19, it is found that Rs.23706.00(11822+11884) in respect of 2 bank accounts detailed in the table below is debited by bank towards defunct scheme fund. As it is Govt. fund received by the Municipality on specific purpose, this unspent amount inclusive of interest should have been refunded to the sanctioning authority granting such fund. Hence the local authority is advised to issue letter to the concerned bank authority to credit back these amount into the following passbook/s for onward transmit of fund to the specific sanctioning authority & compliance reported.

In response to the objection memo issued in this context, no reply is furnished by the local authority & returned the POM.

Hence **Rs.23706.00** is kept in objection till received back of such amount from the concerned bank .

## DETAILS

BANK	A/C NO.	AMOUNT DEBITED	DT. OF DEBIT	
Bank of India	514110100004827	-11884.00	19.12.18	(Public Toilet grant)
BOI, Municipal Fund	514110100004493	-11822.00	29.12.17	Unavailable
	<b>TOTAL</b>	<b>23706.00</b>		

## 14.8 - 14.8 NADMISSIBLE ADJUSTMENT OF ADVANCE IN FAVOUR OF SADYOGI TECHNOLOGY SERVICES PVT. LTD. BBSR TOWARDS INSTALLATION OF HOLDING SOFTWAREPOM No.7/20.12.19, Page 73-75

- While checking of paid vouchers with payment & adjustment figures of Accountant Cashbook for the year 2018-19, it is observed tha adjustment of **Rs.8,000,00.00 I.E. Rs.500000.00 vide vr. No. 8B/13.04.18 & Rs.300000.00 vide vr. No.8A/13.04.18** shown in favor of Sadyogi Technology,BBSR.. it is to be Clearly spelt out by the local authority , whether the purpose i.e. Installation of Software for holding tax collection for which advance payment made to Sadyogi Technology during the year 2016-17 i.e.Rs.300000.00 vide vr.no.394/5.08.16 & Rs.500000.00 vide vr. no.513/26.10.16 has been fulfilled i.e. system is functioning.

Further the objection raised in audit vide Para No.14.2 of Audit Report No : 366469/AR/2017-2018-KALAHANDI for the year 2016-17 a/c audit in this same matter is again put before the local authority for perusal.

## 2016-17 a/c audit Objection excerpts( Audit Report No : 366469/AR/2017-2018-KALAHANDI)

"While checking the paid vouchers with connected expenditure figures of Accountant Cashbook for the year 2016-17, it is observed that Rs.300000.00 vide vr.no.394/5.08.16 & Rs.500000.00 vide vr. no.513/26.10.16 have been paid as advance (which has been requested through letters by M/S Sadyogi Technology Services Pvt. Ltd, BBSR. ) to M/S Sadyogi Technology Services Pvt. Ltd, BBSR for the work Soft-ware installation work for tax calculation & collection. Against such payment the following irregularities detailed below are noticed.

On studying the concerned file, the dealing asst. endorse the file to E.O. on 26.05.16 vide note sheet page no.-1 mentioning the name of the agency i.e. M/S Sadyogi Technology Services Pvt. Ltd, BBSR who is intended to execute the installation work, and suggesting for approval. From note sheet page no. 1 to 6, no other agencies name are found. No news paper cut-piece is found in the file in support of advertisement for tender of the work. No approved Estimate showing the total value of the work is available in the file. A letter addressing E.O. from Mr. Saubhagya Satpathy placed at page no.6/c of the file, which has been diary numbered 531/20.04.16 requesting to assign the work "Soft-ware installation work for tax calculation & collection:"in his favour. Work order No1847/BPM/Dt.8.07.16 Is issued to M/S Sadyogi Technology Services Pvt. Ltd, BBSR. On 8.07.16. No tender procedure have been followed by the Municipal authority. Even no quotation call notice & no comparative statement are available in the file. No agreement, Term & condition has been made with the Party. Nothing has been mentioned regarding completion of the work. The work order is issued to the agency on 8.07.16. Meanwhile around 1.5 years has been elapsed. The present status of the work need to be pointed out to audit. Budget provision for such expenditure need to be shown to audit." In absence of total cost of work i.e. Approved detail Estimate, basing upon which payments are being made & up to which amount is to be paid was to be clarified & compliance reported. In response to the audit P.O.M. issued in this context, the local authority replied that the payments was actually made as advance to the agency for development of software with a view to enhance the source of revenue. The reply of the local authority is not sufficient to settle the objections. However, the authority is advised to furnish detailed requisites before next audit for verification and till then the amount of Rs8,00,000.00 is kept under objection."

If the total amount is shown adjusted for the purpose for which it has been advanced/spent, the individual holding wise, year wise outstanding taxes statement in detail both hard copies & soft copies need to be submitted by the local authority before audit for verification. No online collection of taxes is effected till commencement of audit i.e. till dt.22.11.2019. Taxes are being collected through engagement of Tax Collectors. The adjustment vrs & concerned file having the procedure followed to select/accept M/S Sadyogi Technology, BBSR for the work., the Estimated Cost, tendered Cost(L-1), Comparative stt. etc. need to be produced before audit for verification. Failing which the total amount will stand for recovery.

In response to the objection memo issued in this context, the local authority replied that the required file, paid vr. & Holding tax online data produced to audit. Keeping in view the increase in our own source of revenue & to encourage the tax payers for online payment, the software developed by the Agency. In this connection the online data of holding tax is enclosed herewith for reference.

Local authority produced the concerned File bearing No. Collection VI-27 Development & Implementation of Tax Calculation & Rent Collection System. In this File 3no. of bills of M/S Sadyogi Technology, BBSR. have been enclosed. The details of the bills is furnished below:

Invoice No.	Invoice Dt.	Amount	Particular
No-SA/BBS/1144	22.12.16	175000.00	Design development & Installation of Android Application
No-SA/BBS/1142	22.12.16	560000.00	From existing data to software copy conversion
No-SA/BBS/1143	22.12.16	65000.00	Design development & installation of website & application
	Total	800000.00	

Audit came to conclusion that if the above work as shown in the above table is done prior to dt.22.12.2016(Invoice dt. as furnished in the above table), why after around 4years, the system is not functioning. Why calculation of tax is not being made through software system. Why collection of holding taxes & rents are not being made online. Why tax collectors are engaged for collection of taxes & rents. Why assesment of tax is being done by Tax Daroga insted of calculating through software. Instead of going through tender/e-tender(as the cost exceeds Rs.5.0lakh), how the name M/S Sadyogi Technology, BBSR. is discovered by Pradeep Mishra, Tax-Daroga & suggested for approval/acceptance of the Agency for the said work. & the same is easily accepted by the Municipal authority without hesitance. No term & Condition, no agreement is made with Agency. If the bills/invoice dated 22.12.2016 submitted by the Agency, why adjustment made on dt.13.04.2018 after 1.5 years.

Though this amount of Rs.800000.00 has been shown adjusted in the A.R. No. 366469/AR/2017-2018-KALAHANDI for the year 2017-18 account audit in the exit conference, still Rs.800000.00 is kept in objection in present audit till full functioning of the entire software system & online collection of taxes & compliance reported.

## 14.9 - Non-production of Paid vouchers for verification POM No.7/20.12.19, page 91,92 &93

While checking of the paid vouchers with the payment figures of Accountant Cashbook for the year 2018-19, it is observed that **Rs.224873.00** is spent towards payment of different nature of bills. But against such expenses, no paid vouchers are made available for verification in audit.

Hence in support of such expenses paid vrs. need to be produced before audit for checking the genuineness of such expenses & compliance reported.

In response to objection issued in this context, the local authority replied that all vouchers produced. But actually these 3 vouchers were not produced before audit for verification. Hence till production of the vouchers for verification in audit, **Rs.224873.00** is kept in objection.

	MISC. VRs.		
Vr. No./dt.	Amount	Particular	Remarks
17/17.04.18	111663	Paid towards Repair and Maintenance of JCB to M/S Shanti Automotives india.pvt.ltd	
360/10.10.18	60210	Deposit of MV tax & registration fee of 2no. of new tractors & hydraulic Trolley	
592/3.12.18	53000	Payment of off-day salary	
<b>TOTAL</b>	<b>224873.00</b>		

**PARA: 15 AUDIT ON WORKS**

**15.1 - . Excess payment made due to allowing loading charges in transportation of excavated earthPOM No.10/14.01.2020**

Name of the work:	Const. of drain from Nilamadhav club towards Budhapada in W. No.-13
C.R. No./Year:	W-170/2018-19
Vr No./dt. , amount	291/11.09.18, Rs.1000000.00
MB NO./PAGE	415/107-123
E.C.	10.0 L
Sl. No. of bill	1 <sup>st</sup> & F
Scheme	14 <sup>th</sup> FC
Name of Contractor	Santosh Ku. Das
Name JE	Sarat Ku. Sahu
Name M.E.	Sameer Ku. Thakur

On scrutiny of the concerned Case Record & M.B. in connection of the payment of Rs.1000000.00 made to the contractor vide vr. no.291/11.09.18 , it is observed that Rs.156.40 has been allowed towards transportation of excavated earth by mechanical means within 5 km. lead with all cost complete. This rate includes Rs.52.66(2/3<sup>rd</sup> of Rs.79.00) towards loading charges into truck. Allowing such rate is inadmissible i.e. treated as extra rate. For allowing this extra rate, Rs.19826.00 (Qty executed 376.50cum @.52.66)excess payment has been made to the contractor & thus needs recovery.

On issue of POM, Rs.19826.00 was recovered vide M.R. No.28078/B. No.281/dtd.25.02.2020 from Sarat Kumar Sahoo J.E. & deposited in Cashiers Cashbook. Hence this para is dropped.

**15.2 - Excess payment made due to allowing loading charges in transportation of excavated earthPOM No.10/14.01.2020**

Name of the work:	Const. of C. C. road from Prakashbabu house to Raobabu house at Shaktinagara Pada in Ward No-4
C.R. No./Year:	W-217/2018-19
Vr No./dt. , amount	301/11.09.18, Rs.850000.00
MB NO./PAGE	413/29-41
E.C.	Rs.1000000.00
Tendered cost	Rs.850000.00
Less % of tendered value	14.99%
Sl. No. of bill	1 <sup>st</sup> & F

Scheme	14 <sup>th</sup> FC
Name of Contractor	Chandan Agrawal
Name JE	Sarat Ku. Sahu
Name M.E.	Sameer Ku. Thakur

On scrutiny of the concerned Case Record & M.B. in connection of the payment of Rs.850000.00 made to the contractor vide vr. no.301/11.09.18 , it is observed that Rs.156.40 has been allowed towards transportation of excavated earth by mechanical means with 5 km. lead with all cost complete. This rate includes Rs.52.66(2/3<sup>rd</sup> of Rs.79.00) towards loading charges into truck. Allowing such rate is inadmissible i.e. treated as extra rate. For allowing this extra rate, **Rs.14289.00** (Qty executed 271.34cum @.52.66)excess payment has been made to the contractor & thus needs recovery.

On issue of POM, Rs.14289.00 was recovered vide M.R. No.28079/B. No.281/dtd.25.02.2020 from Sarat Kumar Sahoo J.E. & deposited in Cashiers Cashbook. Hence this para is dropped.

## 15.3 - EXCESS PAYMENT MADE BY WRONG CALCULATION OF GST AMOUNT POM No.10/14.01.2020

On scrutiny of the concerned Case Records & M.B.s in connection of the payment of made to the contractors, it is observed that **Rs.14883.00** has been paid excess towards GST amount by wrong calculation. Thus **Rs.14883.00** as paid excess to the contractors is suggested for recovery. Details is furnished below.

Contractor Name	E.C.	Gross billamount	Actual bill executed amount	Vr. No.	Date	Name of J.E.	C.R. No./Yr.	GST allowed	GST due	Excess paid
1	2	3	4	5	6	7	8	9	10(column-4 x12%)	11
Siba Naik	198900	134482	110159	525	02.12.2018	Sarat Ku.Sahoo	W/118/2018-19	14409	13219	1190
Siba Naik	198900	134482	110159	526	02.12.2018	Sarat Ku.Sahoo	W/138/2018-19	14408	13219	1189
Siba Naik	198900	187926	153937	527	02.12.2018	Sarat Ku.Sahoo	W/123/2018-19	20135	18472	1663
Siba Naik	198900	109575	89756	528	02.12.2018	Sarat Ku.Sahoo	W/124/2018-19	11740	10770	970
Manoj Kumar Patra	216800	214809	175958	531	02.12.2018	Sarat Ku.Sahoo	W/137/2018-19	23015	21115	1900
Manoj Kumar Patra	198900	198000	175958	533	02.12.2018	Sarat Ku.Sahoo	W/117/2018-19	23015	21115	1900
Manoj Kumar Patra	198900	198900	163030	536	02.12.2018	Sarat Ku.Sahoo	W/143/2018-19	20297	19563	734
Manoj Kumar Patra	218705	212809	177000	538	02.12.2018	Sarat Ku.Sahoo	W/141/2018-19	23152	21240	1912
Manoj Kumar Patra	198900	183052	149944	539	02.12.2018	Sarat Ku.Sahoo	W/130/2018-19	19613	17993	1620
Manoj Kumar Patra	198900	193696	163030	540	02.12.2018	Sarat Ku.Sahoo	W/145/2018-19	15993	19563	-3570
Manoj Kumar Patra	198900	198000	174319	541	02.12.2018	Sarat Ku.Sahoo	W/221/2018-19	22801	20918	1883
Manoj Kumar Patra	198900	178536	146245	542	02.12.2018	Sarat Ku.Sahoo	W/142/18-19	19129	17549	1580
Manoj Kumar Patra	218750	216800	177000	543	02.12.2018	Sarat Ku.Sahoo	W/120/2018-19	23152	21240	1912
							<b>TOTAL</b>	<b>250859</b>	<b>235976</b>	<b>14883</b>

On issue of POM, Rs.14883.00 was recovered vide M.R. No.28080/B. No.281/dtd.25.02.2020 from Sarat Kumar Sahoo J.E. & deposited in Cashiers Cashbook. Hence this para is dropped.

## 15.4 - Excess payment made due to allowing loading charges in transportation of excavated earth POM No.10/14.01.2020

**Excess payment made due to allowing loading charges in transportation of excavated earth(POM No.10/14.01.2020)**

Name of the work:	Const. of drain from Godampada Chowk towards Ex. MLA Dushmantababu Res. In W. No.-18
C.R. No./Year:	W-48/2017-18
Vr No./dt. , amount	68/7.05.18, Rs.712000.00
MB NO./PAGE	416/16-30
E.C.	Rs.10.0 Lakh
Tendered cost	Rs.10.0 Lakh
Less % of tendered value	0%
Sl. No. of bill	1 <sup>st</sup> R/A
Scheme	14 <sup>th</sup> FC
Name of Contractor	Khitish Ku. Naik
Name JE	Birsingh Biroli
Name M.E.	Sameer Ku. Thakur

On scrutiny of the concerned Case Record & M.B. in connection of the payment of Rs.712000.00 made to the contractor vide vr.no.68/7.05.18 , it is observed that Rs.156.40 has been allowed towards transportation of excavated earth by mechanical means with 5 km. lead with all cost complete. This rate includes Rs.52.66(2/3<sup>rd</sup> of Rs.79.00) towards loading charges into truck. Allowing such rate is inadmissible i.e. treated as extra rate. For allowing this extra rate, **Rs.14376.00** (Qty executed 273.0 cum @.52.66) excess payment has been made to the contractor & thus needs recovery.

On issue of POM, Rs.14376.00 was recovered vide M.R. No.28081/B. No.281/dtd.25.02. 2020 from Birsingh Biroli J.E. & deposited in Cashiers Cashbook. Hence this para is dropped.

**15.5 - Excess payment made due to allowing over head charges & contractor's profit in work executed departmentally POM No.10/14.01.2020**

Name of the work:	Repairing of culvert in different part of Municipal area of Bhawanipatana
C.R. No./Year:	W-240/2018-19
Vr No./dt. , amount	88/18.05.18, Rs.47727.00
MB NO./PAGE	403/127-141
E.C.	49000.00
Sl. No. of bill	1 <sup>st</sup> & F
Scheme	OWN
Name of Contractor	Depttly
Name JE	Sarata Ku. Sahu
Name M.E.	Sameer Ku. Thakur

On scrutiny of the concerned Case Record & M.B. in connection of the payment of Rs.47727.00 made to the contractor vide vr.no.88/18.05.18 , it is observed that Rs.3045.00 has been paid excess by allowing over head charges & contractor's profit in the rates of the bill. Hence the same is suggested for recovery & compliance reported.

The detail of the same is furnished below:

item	Qty executed	Actual Rate	Rate allowed	Excess rate	Excess amount paid
E/W excvn.	4.14	104.23	119.87	15.04	62.26
C:C 1:2:4	4.67	4671.65	5294.78	623.13	2910.00
Centering & shuttering	5.8	83.40	95.91	12.51	72.55



				Total	Rs.3044.81 or say, Rs.3045.00
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On issue of POM, Rs.3045.00 was recovered vide M.R. No.28082/B. No.281/dtd.25.02.2020 from Sarat Kumar Sahoo J.E. & deposited in Cashiers Cashbook. Hence this para is dropped.

**15.6 - Excess payment made due to excess amount of cheque issued to the contractorPOM No.10/14.01.2020**

Name of the work:	Imp. Of Approach road near Hanuman Mandira backside, LBS Stadium in W.No.-01
C.R. No./Year:	13(9)
Vr No./dt. , amount	414/6.11.18, Rs.288489.00
MB NO./PAGE	420/129-141
E.C.	5.0 L
Sl. No. of bill	1 <sup>st</sup> & F
Scheme	AMP 17-18
Name of Contractor	Kanya Thakur
Name JE	Sarat Ku. Sahu
Name M.E.	Sameer Ku. Thakur

On scrutiny of the concerned Case Record & M.B. in connection of the payment , it is observed that **Rs.5940.00** has been paid excess to the contractor by issue of excess amount of cheque than the actual net amount. The gross bill amount is Rs.317932.00, Total deduction amount is Rs.35383.00. The net amount payable is Rs.282549.00 . But the amount debited from bank passbook A/C No. 077701000609,ICICI, BPT on dt.5.11.18 against such payment is Rs.288489.00. Which results excess payment amounting to Rs.5940.00(288489.00-282549.00) made to the contractor & thus suggested for recovery.

On issue of POM, Rs.5940.00 was recovered vide M.R. No.28083/B. No.281/dtd.25.02.2020 from Sarat Kumar Sahoo J.E. & deposited in Cashiers Cashbook. Hence this para is dropped.

**15.7 - Excess payment made due to allowing loading charges in transportation of excavated earthPOM No.10/14.01.2020**

Name of the work:	Const. of CC road & drain from Tapan Rout house to Rabikanta house near Paika Samaj at Madan Mohan Pada in W. No. 17
C.R. No./Year:	W-95/2018-19
Vr No./dt. , amount	121/23.05.18 Rs.500000.00
MB NO./PAGE	405 , P198-199 & 411 p-141-160
E.C.	500000.00
Tendered cost	500000.00
Sl. No. of bill	1 <sup>st</sup> & F
Scheme	MVT
Name of Contractor	Prashanta Kumar Sabar
Name JE	Birsingh Birol
Name M.E.	Sameer Ku. Thakur

On scrutiny of the concerned Case Record & M.B. in connection of the payment of Rs. 500000.00 made to the contractor vide vr.no.121/23.05.18 , it is observed that Rs.156.40 has been allowed towards transportation of excavated earth by mechanical means with 5 km. lead with all cost complete. This rate includes Rs.52.66(2/3<sup>rd</sup> of Rs.79.00) towards loading charges into truck. Allowing such rate is inadmissible i.e. treated as extra rate. For allowing this extra rate, **Rs.6032.00** (Qty executed 114.54.0 cum @.52.66)excess payment has been made to the contractor & thus suggested for recovery.

On issue of POM, **Rs.6032.00** was recovered vide M.R. No.28084/B. No.281/dtd.25.02. 2020 from Birsingh Birol J.E. & deposited in Cashiers Cashbook. Hence this para is dropped.

## 15.8 - Excess payment made due to due to wrong calculation in Measurement POM No.10/14.01.2020

Name of the work:	Const. of CC road from Sudam Das house to Abhaya Das house at Nuapada in W.No.-03
C.R. No./Year:	W-67/2018-19
Vr No./dt. , amount	151/5.07.18 , Rs.129215.00
MB NO./PAGE	411/P-188 to 197
E.C.	152000.00
Tendered cost	129215.00
Less % of tendered value	14.99%
Sl. No. of bill	1st & F
Scheme	Performance Grant
Name of Contractor	Nilakantha Sahu
Name JE	Birsingh Biroli
Name M.E.	Sameer Ku. Thakur

On scrutiny of the concerned Case Record & M.B. in connection of the payment of Rs.129215.00 made to the contractor vide vr.no.151/5.07.18 , it is ascertained that the calculation of quantity of the item i.e. C.C.(1:2:4) by using 12mm black granite c.b. chips etc. is 16.22cum. as per actual calculation. But the quantity is wrongly calculated for 16.47cum.. Which results excess payment to a tune of **Rs.1122.00**.(25x4489.01) & thus suggested for recovery.

On issue of POM, Rs.1122.00 was recovered vide M.R. No.28085/B. No.281/dtd.25.02. 2020 from Birsingh Biroli J.E. & deposited in Cashiers Cashbook. Hence this para is dropped.

## 15.9 - EXCESS PAYMENT MADE BY CHANGING THE NET PAYABLE AMOUNT POM No. 15/6.02.2020

Name of the work:	Const. of CC road from main road from main road towards Thakurbabu house , side of Brahmakumari Ashram at Dewansahipada in W. No. 16
C.R. No./Year:	W-33/2018-19
Vr No./dt. , amount	404/6.11.18 Rs.600000.00
MB NO./PAGE	418/P 125 TO 136
E.C.	Rs.600000.00
Tendered cost	14.99% Less
Sl. No. of bill	1 <sup>st</sup> & F
Scheme	14 <sup>th</sup> F C
Name of Contractor	Alok Kumar Pradhan
Name JE	Birsing Biroli
Name M.E.	Sameer Ku. Thakur

While checking of the concerned Voucher, Case Record & M.B. , it is observed that **Rs.89940.00**(545056-455116) detailed below is paid excess to the contractor by overwriting the passed for amount figure & net payable amount figure in the bill form. Hence this amount is suggested for recovery & compliance reported.

In response to the POM issued in this context, the local authority replied that Sri Alok Kumar Pradhan, Contractor is intimated through issuing office letter to deposit Rs.89940.00 in Municipality fund.

Hence Rs.89940.00 is suggested for recovery from the officials allowing such excess payment & compliance reported.

Gross bill amount	Less 14.99%	Passed for amount	Total Deduction	Actual net payable	Amount paid	Excess paid
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	tendered cost			amount		
600000	89940	510060	54944	455116	545056.00	89940.00

## Deduction details

SD	3%	15302.00
IT	1%	5101
L. CESS	1%	5101
ROYALTY		19239
GST		10201
TOTAL		<b>54944.00</b>

## Person(s) Responsible for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Biswombar Mishra	E.O.	E.O. bhawanipatana Municipality	44970
2	Ganesh Mahakuda	Accountant	Bhawanipatna Municipality	44970

## 15.10 - EXCESSPAYMENT MADE BY CHANGING THE NET PAYABLE AMOUNTPOM No. 15/6.02.2020

Name of the work:	Const. of drain from Chanchala Meher house to Dibya Mohapatra house in W. No.14
C.R. No./Year:	W-84/2017-18
Vr No./dt. , amount	-/7.05.18 , Rs360000.00
MB NO./PAGE	413/ P 187 to 199
E.C.	Rs.5.0 Lakh
Tendered cost	0% less
Sl. No. of bill	1 <sup>st</sup> & F
Scheme	14 <sup>th</sup> FC
Name of Contractor	Priyabrata Patra
Name JE	Sarat Ku. Sahu
Name M.E.	Sameer Ku. Thakur

While checking of the concerned Voucher, Case Record & M.B. , it is observed that **Rs.14400.00**(339277-324877) detailed below is paid excess to the contractor by overwriting the passed for amount figure & net payable amount figure in the bill form. Hence this amount is suggested for recovery & compliance reported.

Gross bill amount	Less 0% tendered cost	Passed for amount	Total Deduction	Actual net payable amount	Amount paid	Excess paid
360000	0	360000	35123	324877.00	339277.00	14400.00

## Deduction details

SD	3%	10800
IT	1%	3600
L. CESS	1%	3600
ROYALTY		8656
GST		7200

E.C.B.		1267
TOTAL		35123.00

On issue of POM, Rs.14400.00 was recovered vide M.R. No.28086/B. No.281/dtd.25.02.2020 from Sarat Kumar Sahoo J.E. & deposited in Cashiers Cashbook. Hence this para is dropped.

## 15.11 - EXCESS PAYMENT MADE IN WORK BILLS BY SHOWING WRONG FIGURES IN ESTIMATE, M.B. & BILL POM No15/6.02.2020

Name of the work:	Construction of Kithen at Aahar Centre , Bhawanipatana(Part-06)
C.R. No./Year:	Nil/2015-16
Vr No./dt. , amount	19/27.04.18 & 20/27.04.18 Rs.434000.00
MB NO./PAGE	402/ Page 85-87
E.C.	Rs.434000.00
Tendered cost	Departmental
Sl. No. of bill	1 <sup>st</sup> & F
Scheme	Aahar Kendra & Kichen
Name JE	T.D. Majhi
Name M.E.	Sameer Ku. Thakur

i. While checking of the above Case record & connecting MB & paid voucher , it is observed that in the approved estimate , provision is made for shutter is 217.80 kg.(6.60sqm.x33kg./sqm.) . The cost for shutters comes to Rs.19602.00. But in the Estimate cost of shutter/s has been Rs.250000.00. so that the estimate has been inflated by Rs.230398.00. accordingly in the M.B. & bill form , it has been 2170kg. & Rs.250000.00 is allowed in the bill without having nos./measurement. As a result of which Rs.230398.00 is excess payment made.

ii. Further in item no.02 of the bill, Rs.152000.00 lump sum is allowed towards supply, fitting & fixing of P.H. materials. Bills submitted is mentioned. But no vouchers/bills are found in the concerned Case record. This need to be complied.

In response to the POM issued in this context, the local authority replied that in the Ahaar Centre and in the Kitchen 5 no. of Rolling shutter is fixed and 8 no. of Iron Trust installed , where the measurement of 4 no. of Trust left out in the bill. So the cost comes to Rs.250000.00. Copy of the vouchers enclosed.

In absence of showing what measurement leftout in the bill & actual paid vouchers of P.H. supply & fitting materials duly paid by me by the official to whom the work is departmentally ordered to execute before audit for verification of authenticity of such expenses, as the concerned C.R. & M.B. was produced on 6.02.2020 i.e. on the date of completion of audit , the same was verified on the same date & the POM was issued on the same day, **Rs. 382398.00**( 230398.00+152000) . is kept in objection till further thorough verification of the file on production by the local authority in exit conference/before next audit & compliance reported.

## 15.12 - Irregularity in Const. of Aahaar Kendra & Kitchen at Bhawanipatana POM No15/6.02.2020

Despite repeated verbal approaches & issue of POM , the original main estimate , Plan , Design, Fund position ,Correspondence file could not be made available to audit for verification. Besides the adjustment of Rs.3900000.00 has not been reflected in each Case records i.e. in 12nos. All the bills have been signed on 20.06.16 against passed for payment amount. The net payable amount of Rs.1100000.00 is made to Sarat Ku. Sahu J.E. vide Vr. No.19/27.04.18 & Rs.3900000.00 is adjusted vide Vr. No.20/27.04.18. As the passed for amount shows the date 20.06.2016, all these passed for amount need to be signed by the concerned officials/signatories with putting the date of payment. Non-going through e-tender process, splitting up the work into 12 parts need to be pointed out & compliance reported.

### Details

Sl. No.	Name of project		Executa nt	E.C.	Gross amount	IT	ST	S.D.	L. Cess	Royalty	E.C.B.	Adv. Adj.	Total Dedn.	Net Paid
1	Const. of	1	PART-1	Deptly.	500000	500000		25000	5000	10477	1194	458329	500000	0

	Aahaar Kendra at Bhawani patana														
2	Const. of Aahaar Kendra at Bhawani patana	2	PART-2	Deptly.	498793	498793			24940	4988	888	450	467527	498793	0
3	Const. of Aahaar Kendra at Bhawani patana	3	PART-3	Deptly.	494015	494015			24700	4940	0	0	464375	494015	0
4	Const. of Aahaar Kendra at Bhawani patana	4	PART-4	Deptly.	487960	487960			24400	4880			458680	487960	0
5	Const. of Aahaar Kendra at Bhawani patana	5	PART-5	Deptly.	398163	398163			19910	3982	0	0	374271	398163	0
6	& Kitchen at Aahaar Kendra at Bhawani patana	6	PART-1	Deptly.	484434	484434	4844	19376	23860	4844	16702	1020	438008	484434	0
7	& Kitchen at Aahaar Kendra at Bhawani patana	7	PART-2	Deptly.	492000	492000		360	24600	4920	1112	414	460594	492000	0
8	& Kitchen at Aahaar Kendra at Bhawani patana	8	PART-3	Deptly.	500000	500000			30000	5000	748	278	463974	500000	0
9	& Kitchen at Aahaar Kendra at Bhawani patana	9	PART-4	Deptly.	500000	500000		5277	25000	5000	192	231	314242	349942	150058
10	&	10	PART-5	Deptly.	462000	462000	4620	18480		4620	128	270	0	28118	433882

	Kitchen at Aahaar Kendra at Bhawani patana														
11	& Kitchen at Aahaar Kendra at Bhawani patana	11	PART-6	Depty.	434000	434000			21700	4340	0	0	0	26040	407960
12	& Kitchen at Aahaar Kendra at Bhawani patana	12	PART-7	Depty.	115000	115000	1150	4600		1150	0	0	0	6900	108100
				<b>TOTAL</b>	<b>5366365</b>	<b>5366365</b>			<b>244110</b>	<b>53664</b>	<b>30247</b>	<b>3857</b>	<b>3900000</b>	<b>4266365</b>	<b>1100000</b>

In response to the POM issued in this context, the local authority replied that The Govt. in H & UD Deptt. has planned for implementation of Ahaar Programme in the ULBs of Kalahandi District on 15<sup>th</sup> of February 2016 during the month of December 2015 i.e. on 29.12.2015. Accordingly the Plan & Estimate has been prepared. The Govt. has also earmarked the amount for construction of building of Ahaar Kendra for Rs.15.0 lakh & Kitchen for Rs.30.0 lakh. But as per the Plan supplied, the Estimate of Ahaar Kendra of Bhawanipatana comes to Rs.25.0 lakh. As it is a flexi and time bound programme of the Govt. we have to complete the work within 1 month and 10days for inauguration of the Ahaar Kendra by the Hon'ble C.M., accordingly the work executed departmentally and completed within time limit.

## Views/findings of audit:

1.As per Lr. No. 01/DUDA, Dated 2.01.2016 of Office of the collector & District Magistrate, Kalahandi, Bhawanipatana, Ahaar Centre will start functioning at Bhawanipatana & Kesinga of Kalahandi District under the direct supervision of Local Urban local Bodies(ULBs). the Assistant Executive engineer of Bhawanipatana municipality will be in charge of both bhawanipatana & Kesinga & he is directed to ensure expeditious construction of Ahaar buildings as per Plan & Estimate communicated under his close supervision. The Executive Officers of both the ULBs should report the progress in this regard to the Project Director,DRDA-cum-P.D., DUDA, Kalahandi on daily basis & there should be no laxity or compromise in quality of construction work.

2. Letters in support of placement of fund by Govt. alongwith original Plan& Estimate Of Rs.55.0 Lakh(25.0+30.0)were produced by the local authority. Fund allotted to Bhawanipatana Municipality is shown Rs.50.0 lakh (10.0+15.0+25.0). Against which the total bill amount passed for payment is Rs.5366365.00. Hence in absence of receipt of fund, the entire deduction amount inclusive of Govt. dues of Rs.366365.00 is kept in objection.

## 15.13 - NON-PRODUCTION OF WORK CASE RECORDS & M.B.sPOM No15/6.02.2020

Case Records & M.B.s in support of payment of **Rs.2782469.00** were not produced before audit for verification till the end of audit. Production of the same need be ensured at the earliest possible & compliance reported. Detail list is furnished below.

Sl. No.	Name of the Project	Name of the Executant	Estimated Cost	Gross Amount	Security Deposit / EMD	Income Tax	GST	Cess	Royalty	ECB /EBD/ PRR	Total Deduction	Net Amount	Vr.No./ Date	Date	JE Name
1	Construction of Drain at Kusha Dungri Colony( Part-1)	Sudhir Kumar Panigrahi	411500	411500	35320	4415	0	4415	7099	1243	52492	359008	97	18.05.2018	T. D. Majhi
2	Improvement of Kushad	Sudhir Kumar Panigrahi	495000	495000	39600	4950	0	4950	0	0	49500	445500	98	18.05.2018	T. D. Majhi

	ungri At-Sitab ordipada (Part-1)	hi													
3	Improve ment of Kushad ungri At-Sitab ordipada (Part-1)	Sudhir Kumar Panigra hi	495000	495000	39600	4950	0	4950	0	0	49500	445500	99	18.05.20 18	T. D. Majhi
4.	Constru ction of CC road of Ramsag arpada main road (Balanc e Work) in ward no.05	Purna Ranjan Pradhan	300000	255030	7651	2551	0	2551	9366	1113	23232	231798	308	11.09.20 18	T. D. Majhi
5	Constru ction of Drain at Kusha Dungri colony(p art-2)	Sudhir Kumar Panig6a hi	281000	281000	8430	2810	5602	2810	5002	963	25617	255383	443	09.11.20 18	T.D. Majhi
8	Constru ction of drain at Kusha dungri colony( Part-4)	7udhir 8umar 9anigrah i	163800	163800	4914	1638	3276	1638	2909	573	14948	148852	444	09.11.20 18	T.D. Majhi
9	Constru ction of Hume Pipe Culvert at Kusha Dungri	Sudhir Kumar Panigra hi	29000	29000	870	290	580	290	266	35	2331	26669	445	09.11.20 18	T.D. Majhi
		<b>TOTAL</b>		<b>2130330</b>	<b>136385</b>	<b>21604</b>	<b>9458</b>	<b>21604</b>	<b>24642</b>	<b>3927</b>	<b>217620</b>	<b>1912710</b>			
1	Constru ction of Culvert in front of Iswar Deep Houe at Sweepe r Colony( Gosalpa da) in ward no.07	Bikash Chandra Panigra hi	120000	92508	2776	925	0	925	1603	4914	11143	81365	435	06.11.20 18	Sarat Sahoo
2	Constru ctionf Boundar y wall of Burial	Santosh Kumar Shukla	500000	430000	21500	4300	0	4300	4779	924	35803	394197	23	27.04.20 18	Sarat Sahoo

	Ground at -Arkaba halipada in Bh.Patna														
3	Construction of Boundary wall of Burial Ground at -Arkaba halipada in Bh.Patna	Santosh Kumar Shukla	500000	430000	21500	4300	0	4300	4779	924	35803	394197	23	27.04.2018	Sarat Sahoo
		<b>TOTAL</b>		<b>952508</b>	<b>45776</b>	<b>9525</b>	<b>0</b>	<b>9525</b>	<b>11161</b>	<b>6762</b>	<b>82749</b>	<b>869759</b>			
		<b>GRAND TOTAL</b>										<b>2782469</b>			

On issue of POM, the above mentioned Case Records & related Measurement Books were not produced till close of audit. Hence **Rs.2782469.00** is kept in objection till production & compliance reported.

#### 15.14 - 14 IMPORTANT IRREGULARITIES /DEFECTS NOTICED DURING SCRUTINY OF WORKS ACCOUNT POM No15/6.02.2020

The following lapses are noticed during scrutiny of work case records along with M.B and other connected records.

1. In Work case records, the correspondence page have not been numbered. As the information sheet in correspondence pages relate to the note sheet of the case record, it is vital, these pages should be serially numbered. This should be strictly adhered to henceforth.

2. Name of the J.E. & M.E. have not been recorded in the bill forms & M.B.s

3. The register of works has not been maintained showing the payment made, Vr. No./dt., status of projects, estimated cost, Tendered Cost, scheme etc. This register should be positively maintained scheme wise.

The items in the analysis of rates should be in conformity with the no. of items provided exactly in the estimate i.e. no extra items beyond the items of the estimate should be found place in the analysis of rate.

4. Photocopy of the site prior to the beginning of the project and after completion is not found in many case records. No bill payment should be made without keeping photocopies in view of transparency.

5. Photocopy of Display Board is not found in most C.R.s, which violates the Govt. provision of const. of display board in all cases at the worksite to convey information to public about the work details.

7. Time efficiency has not been maintained most of the works. This is an important factor which should be strictly adhered to for completion of the project by proper supervision or monitoring.

8. A census may be made every year to keep the account of newly created Assets like roads, building, drain, bridges, tanks etc for easy accessibility of common people as well as District/State Administration.

9. In almost all case records, bills, name of J.E. & M.E. are not being mentioned. This need to be ensured henceforward.

10. In some case records deviation of the work is taken on the basis of public demand, Site require etc. This should be avoided henceforth & compliance reported.



**15.15 - DATA ON PRODUCTION OF DEVELOPMENTAL WORK CASE RECORDS**

Particular	No.s	Amount involved
CRs produced	140	47208720.00
CRs not produced	12	<b>2782469.00</b>
<b>Total</b>	<b>152</b>	<b>49991189.00</b>

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

**16.1 -**

No units are there in Bhawanipatna Municipality. Hence no comments.

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

**17.1 - Physical Progress of Developmental Works of Bhawanipatna Municipality POM NO. 2/DT.25.11.19**

SLNO	SCHEME	TOTAL SPILL OVER AS ON 1.04.18	Project implemented during 2018-19	TOTAL	COMPLETED during 2018-19	Total incomplete work as on 31.03.19	% of achievement
1	2	3	4	5	6	7	8
1	14TH Finance commission	54	32	86	62	24	72.09
2	Road Development	11	0	11	11	0	100.00
3	Night Shelter	1	0	1	1	0	100.00
4	MP LAD	1	1	2	1	1	50.00
5	MLA LAD	4	0	4	3	1	75.00
6	WODC	3	0	4	3	1	75.00
7	SPF	1	0	1	1	0	100.00
8	Motor Vehicle Tax	16	52	68	46	22	67.65
9	Creation of Capital Assets	1	3	4	1	3	25.00
10	Devolution of Fund	3	4	7	4	3	57.14
	<b>Total</b>	<b>95</b>	<b>92</b>	<b>188</b>	<b>133</b>	<b>55</b>	<b>70.74</b>

From the above it is observed that the percentage of achievement in respect of scheme like 'Creation of Capital Assets' is 25%, which is below average. Also in some of the schemes the project approved from the competent authority is spilled over to 2019-20. Hence the E.O is advised to take necessary steps to increase the completion of projects i.e. target by enhancing the spending efficiency in stipulated time under different schemes and compliance reported.

**PARA: 18 MISCELLANEOUS**

**18.1 - RECEIPT STATEMENT OF BHAWANIPATNA MUNICIPALITY FOR THE YEAR 2018-19**

RECEIPT STATEMENT OF BHAWANIPATNA MUNICIPALITY FOR THE YEAR 2018-19		
Sl.	Head of receipt	Grand Total

I	RATES & TAXES	
1	Holding Tax Ar.	1349486
	Holding Tax Cr.	2358803
2	Latrine Tax Ar.	0
3	Light Tax Ar.	802415
	Light Tax Cr.	2006021
4	Water Tax Ar.	598864
	Water Tax Cr.	1504692
	DEDUCT REBATE	-939738
	<b>Total</b>	<b>7680543</b>
II.	<b>LICENCE &amp; OTHERS FEES</b>	
1	Licence from offensive and dangerous trade	
4	Licence fee on Private market	
5	Cattle Pound	21800
6	Other fees	
	<b>Total</b>	<b>21800</b>
III.	<b>RECEIPT UNDER SPECIAL ACTS.</b>	
1	Fine & Fees	
2	Trade Licence fees	442340
3	Lease amount of Gandhi Park	26000
4	Labour Cess Charges for Building Approval	0
	<b>Total</b>	<b>468340</b>
IV.	<b>REVENUE DERIVED FROM MUNICIPAL POWER &amp; PROPERTY</b>	
1	Rent on land, Building & Shops Ar.	1217890
2	Rent on land, Building & Shops Cr..	1903315
3	Weekly Market /Daily Market	1981000
4	Slaughter House	0
5	Water Tanker	24000
6	Town Hall	1500
7	Shop Donation	125000
8	Kalyani Mandap	200000
	<b>Total</b>	<b>5452705</b>
V.	<b>GRANTS &amp; CONTRIBUTION</b>	
1	Road Development	0
2	14th Finance Commission	33468000
3	Compensation & Assignment in lieu of Octroi	60837000
4	Non-LFS Grant	0
5	Arrear Pension & Basic Service	28531000
6	Motor Vehicle Tax	5966000
7	Devolution of Fund	18467000
8	Creation of Capital Asset	1856000
9	Maintenance of Capital Asset	884000
10	Honorarium, sitting fees to ULB Representatives	45600
11	Swachha Bharat Mission	0
12	NULM	0
13	Solid Waste Management	0
14	Protection of Govt. Land	0
15	Urdu School	0
16	Maintenance of Non Residential Building	399287
17	Maintenance of Roads & Bridges	2521565

	<b>Total</b>	<b>152975452</b>
<b>VI.</b>	<b>OTHER GOVT. GRANTS</b>	
1	MPLAD	0
2	Exposure Visit	103556
3	N.F.B.S.	500000
4	Land Rights	564250
5	Harishchandra Sahayata Yojna	100000
6	MBPY	15186800
7	IGNOAP	4284000
8	IGNWP	3048000
9	IGNDP	691200
10	Biju Yuba Bahini	670000
11	Remuneration to BLO	480000
12	MKSY	48000
13	N.F.S.A	6800
	<b>Total</b>	<b>25682606</b>
<b>VII.</b>	<b>MISCELLANEOUS</b>	
1	Audit Recovery	84140
2	Warrant Fee	400
3	Sale of Building Approval Form	19150
4	Building Approval Fee	3697940
5	Hire Charges of Cess Pool	235500
6	Renewal of Contractor License	0
7	Cost of Tender Paper	1917755
8	Others Misc	249780
9	Road Cutting Fee	1064
10	Auction	21262
11	GIS	36750
12	LIC	1031577
13	LOAN	111600
14	GPF	1685800
15	PF	0
16	EPF	1077957
17	P.TAX	110875
18	Pension Contribution of LFS / Non-LFS Employees	143167
19	IT of staff	81000
20	Advance adjusted/refunded	7762200
21		
22	HRA	3600
23	NPS	100766
24	Interest from Bank	3476229.33
	<b>Total</b>	<b>21848512.33</b>
<b>VIII.</b>	<b>EXTRA ORDINARY &amp; DEBTS</b>	
1	S.D/EMD	2016869
2	Income Tax of contractor	698669
3	Sales Tax	696529
4	Royalty	1581835
5	Cess	583090
6	Empty Bitumen Drum	0
7	Empty Cement Bag	203737
8	Others	
	<b>Total</b>	<b>5780729</b>

**GRAND TOTAL**

**219910687.33**

**18.2 - EXPENDITURE STATEMENT OF BAWANIPATNA MUNICIPALITY FOR THE 2018-19**

**EXPENDITURE STATEMENT OF BAWANIPATNA MUNICIPALITY FOR THE 2018-19**

Sl.	Head of expenditure	Grand Total
<b>I</b>	<b>General Administration</b>	
<b>A</b>	<b>General Establishment</b>	0
1	Pay	584026
2	Grade Pay	113455
3	D.A.	1003810
4	H.R.A. / C.A.	48411
5	P.Tax / P.Contribution / LS. Contribution	58649
5	Leave Salary and Unutilised leave Salary	1313806
6	Allowance to Chairperson /	0
	Vice-Chairperson and Sitting Allowance	0
7	Payment of Telephone Bill & Broadband charges	72649
8	Payment of Advertisement Charges	241951
9	Postage Stamp	3000
10	Hire Charges of Car	0
11	Cost of Office Furniture	284761
12	Office Contingency	137192
13	Salary to Contractual / Consolidated employees	4821006
	<b>TOTAL</b>	<b>8682716</b>
<b>B</b>	<b>Tax Section</b>	
1	Pay	294676
2	Grade Pay	68400
3	D.A.	517721
4	H.R.A. / C.A.	29866
5	P.Tax / P.Contribution	15454
	<b>TOTAL</b>	<b>926117</b>
<b>C</b>	<b>Octroi Section</b>	
1	Pay	843065
2	Grade Pay	163980
3	D.A.	1432489
4	H.R.A. / C.A.	84437
	<b>TOTAL</b>	<b>2523971</b>
<b>D</b>	<b>Survey of Land / Deposit of Premium</b>	0
<b>E</b>	<b>Refund of Excess Deduction</b>	0
<b>F</b>	<b>pension / Family Pension</b>	8529420
<b>G</b>	<b>Gratuity</b>	
	<b>TOTAL</b>	<b>8529420</b>
<b>II</b>	<b>PUBLIC SAFTY</b>	
<b>A</b>	<b>Light Section</b>	
1	Pay	116032
2	Grade Pay	21736
3	D.A.	195493
4	H.R.A. / C.A.	14500
5	Energy Charges	34804968

6	Maintenance of Street Light.	189000
	<b>TOTAL</b>	<b>35341729</b>
<b>III</b>	<b>PUBLIC HEALTH</b>	
<b>A</b>	<b>Scavenging Section</b>	
1	Pay	3245701
2	Grade Pay	641593
3	D.A.	5538635
4	H.R.A. / C.A.	426231
5	Procurement of Sanitation Materials, Equipment and Medicine	3660648
6	Fair Festival and Exhibition	40000
7	Supply of Liveries / Wheel Barrow	0
8	Maintenance of Municipal Vehicle	381830
9	Cost of POL	895020
10	Payment of Cleaning and Sanitation Charge to Private Agency	15879965
11	Maintenance of Kine House	13990
12	Others	1525728
	<b>TOTAL</b>	<b>32249341</b>
<b>IV</b>	<b>MEDICAL ESTABLISHMENT</b>	
1	Pay	113551
2	Grade Pay	21947
3	D.A.	191848
4	H.R.A. / C.A.	14910
5	P.Tax / P.Contribution	0
	<b>TOTAL</b>	<b>342256</b>
<b>V</b>	<b>PUBLIC CONVENIENCE</b>	
<b>A</b>	<b>Park Section</b>	
1	Pay	218000
2	Grade Pay	40800
3	D.A.	368889
4	H.R.A. / C.A.	28280
	<b>TOTAL</b>	<b>655969</b>
<b>VI</b>	<b>PUBLIC WORK</b>	
<b>A</b>	<b>Works Section</b>	
1	Pay	757630
2	Grade Pay	238200
3	D.A.	1421357
4	H.R.A. / C.A.	116483
5	P.Tax / P.Contribution	28764
6	Work Advance	440000
7	Contingency	10900
	<b>TOTAL</b>	<b>3013334</b>
<b>VII</b>	<b>PUBLIC INSTRUCTION</b>	
<b>A</b>	<b>U.B.S. Section</b>	
1	Pay	218240
2	Grade Pay	50400
3	D.A.	382889
4	H.R.A. / C.A.	0
5	P.Tax / P.Contribution	40294
6	UBS Contingency	40100
	<b>TOTAL</b>	<b>731923</b>
<b>B</b>	<b>Club Section</b>	

1	Pay	109000
2	Grade Pay	20400
3	D.A.	184447
4	H.R.A. / C.A.	14140
	<b>TOTAL</b>	<b>327987</b>
<b>VIII</b>	<b>DEVELOPMENT &amp; UPGRADATION OF URBAN POOR</b>	
1	Construction / Repair of of Drains and Culverts under Schematic Fund	12475297
2	Maintenance / Construction of Roads under Schematic Fund/Renovation of Toilets/Parking Place	5130132
	<b>TOTAL</b>	<b>17605429</b>
<b>IX</b>	<b>GRANTS &amp; CONTRIBUTION</b>	
1	Road Development	2203228
2	13th F. C.	0
3	14th Finance Commission	20462543
4	Arrear Pension & Basic Service	14271313
5	Motor Vehicle Tax	6426162
6	Devolution of Fund	4228729
7	Creation of Capital Asset	843931
8	Swachha Bharat Mission	6532476
9	Protection and Conservation of Water Bodies	
10	NULM	
11	NULM grant returen to SUDA,Odisha	
12	Solid Waste Management	1417980
13	Maintenance of Non Residential Building	
14	Maintenance of Roads & Bridges	3609933
15	User End Metering Charges	
	<b>TOTAL</b>	<b>59996295</b>
<b>X</b>	<b>Other Govt. Grants</b>	
1	MPLAD	1362673
2	M.L.A.L.A.D.	737853
3	N.F.B.S.	530000
4	Mukhya Mantri Kalakar Yajna	24000
5	Harishchandra Sahayata Yojna	545000
6	MBPY/IGNOAP/WP/DP	23026600
7	Memn. To BLO	580000
8	Special Problem Fund	197326
9	PEETHA	
10	Const. of Pedestral for Biju Pattanaik statue	67746
11	WODC	300000
12	Exposure visit	100000
14	Biju Yuva Bahini	670000
	15 Night Shelter	
	16 N.F.S.A	6800
	17 Land Rights	212600
	<b>TOTAL</b>	<b>28360598</b>
<b>XI</b>	<b>Miscellaneous</b>	
1	Intrest on Loan	0
2	Law Charges / Legal Expenses/Professional fee	57210
3	Printing & Stationary	191625
4	Disposal of Un-claimed dead body	2000

5	Glow Sign Board	0
6	Procurement of A/C	0
7	Expenditure on Hiring of vehicle	400000
8	Jala Chhatra /Supply of Drinking Water	252011
9	Observance of National Day	48750
10	Observance of LSG Day	103000
11	Mobile Phone	0
12	payment of TA / DA	0
13	Procurement /Repairing of Water Tanker	0
14	Organisation of RTI Work Shop and Awareness Camp	0
15	Bank Charges	2342.5
16	Damage and Penal Interest towards EPF	0
	<b>TOTAL</b>	<b>1056938.5</b>
<b>XI</b>	<b>Extra Ordinary &amp; Debts</b>	
1	Payment of Advance	25741900
2	Insurance and Vehicle Tax	125590
3	Maintenance of Office Computer	73350
4	Refund of SD	1741664
5	Deposit of Income Tax of contracor	698669
6	Deposit of GST	696529
7	Deposit of Cess	583090
8	Deposit of Royalty	1581835
9	Deposit of SD	0
10	Deposit of ECB	203737
11	GIS	36750
12	LIC	1031577
13	LOAN	111600
14	GPF	1685800
15	PF	0
16	EPF	1077957
17	P.TAX	110875
18	IT of staff	81000
19	NPS	100766
20	HR	0
21	Pension Contribution of LFS / Non-LFS Employees	143166
	<b>TOTAL</b>	<b>35825855</b>
	<b>GRAND TOTAL</b>	<b>236169878.5</b>

## 18.3 - STAFF POSITION

Sl. No.	Name of the post	No.of sanctioned post	Men in position	Vacancy
1.	EXECUTIVE OFFICER	1	1	0
2.	MUNICIPAL ENGR	1	1	0
3.	C.O.	3	2	1
4.	J.A.	5	4	1
5.	J.E.	2	2	0
6.	A.E.	1	0	1
7.	CASHIER	1	0	1

8.	HOME DOCTOR	1	0	1
9.	HEAD ASST	1	0	1
10.	SR. ASST.	1	0	1
11.	WARRANT OFFICER	1	0	1
12.	ORDERLY PEON	2	2	0
13.	DAFTY PEON	1	1	0
14.	ASST. TAX COLLECTOR	2	2	0
15.	TAX COLLECTOR	3	2	1
16.	WIREMAN	2	2	0

## 18.4 - AUDIT PARAS PENDING FOR SETTLEMENT. POM No. 2/25.11.19

Audit report along with money value involved pending for settlement.

Sl. No.	Audit report No. & year of a/c	Paragraph pending for settlement relating to misappropriation of cash & loss of stock & store		Paragraph pending for settlement other than misappropriation of cash & loss of stock & store		Total	
		No. of Paragraphs	Amount involved	No. of Paragraphs	Amount involved	No. of Paragraphs	Amount involved
1.	417210/AR/2018-2019-KALAHANDI 2017-18 a/c	0	0	10	16910374.00	10	16910374.00

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

### 19.1 - Non-deposit of Govt. dues in Govt.Treasury POM No.13/dt.25.01.2020

The Govt. dues position shows that a huge amount of Rs.1191155.00 is not deposited into the proper quarter by 31.03.2019. This delay in deposit/non deposit of Govt. dues highly affects the wage and means of planning sector of the Govt. very badly. So audit suggests all the dues of the Govt. be deposited immediately under compliance to audit.

Rules 6 of Odisha Treasury code vol -I read with Rule-4 of OGFR stipulates that all money received /realised on behalf of Govt. should be deposited in full by the competent authority within three days of receipt of this same. Retention of the Govt.money /revenue outside the Govt.account is highly irregular and not permissible. Hence the local authority is suggested to deposit the balance amount the Govt. dues in proper quarter immediately & compliance reported.

Particular	O.B. as on 01.04.18	Amount Collected during the year 2018-19	Total	Amount Remitted during the year 2018-19	Balance to be remitted as on 31.03.19
Income tax	8500	698669	707169	698669	8500
Labour Cess	8500	583090	591590	583090	8500
Royalty	1174155	1581835	2755990	1581835	1174155
GST		696529	696529	696529	0
P.T.		110875	110875	110875	0
<b>TOTAL.</b>	<b>1191155</b>	<b>3670998</b>	<b>4862153</b>	<b>3670998</b>	<b>1191155</b>

On issue of POM in this context, it was replied that the Govt. dues would be deposited in proper quarter very soon & compliance would be reported.

### 19.2 - NSDP loan - POM NO.14 /DT.5.02.2020

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 position of loan received and repaid during the year 2018-19 is furnished below

Particulars	PRINCIPAL	INTEREST	TOTAL
Loan outstanding for recovery as on 1.4.18	5163955.00	1848684.00	7012639.00
The amount due for 2018-19	0	941042.00	941042.00
Total	5163955.00	2789726.00	7953681.00
Repayment of loan made during the year 2018-19	0	0	0
Balance for loan outstanding for repayment as on 31.03.2019	5163955.00	2789726.00	7953681.00

The above statement of the loan position reveals that the outstanding amount due for realisation is increasing every year due to non realisation of either principal amount or the interest due from the loonies. The loan does not give clear picture of the beneficiary loonies due to non updating of individual loan account..The inaction of the local authority has indirectly encouraged the loonies to remain in stith. Therefore the amount is tending towards risky loan which may be converted to a loss. Hence necessary early steps may be taken by the local authority to affect the recovery from the loonies to compensate the loss of Govt. money & compliance reported.

### 19.3 - EPF position - POM NO.14 /DT.5.02.2020

In Accordance with Rule 436 of OM Rules 1953 every council shall maintain and administer a provident fund. As per Rule 442 of OM Rules 1953, a provident fund ledger in Form No.P.F. 5 is to be kept in the municipal office. As per Rule 445 of OM Rules 1953 the amount deducted from the pay bills as provident fund deduction and the contribution paid by the council and other sum 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 deduction, contribution and other sum relates to provident fund may be withdrawn from the treasury at such intervals as may be necessary for investment in interest bearing securities or deposits.. The outstanding E.P.F. amount of Rs.29212656.00 why is rolling as outstanding for deposit need to be clarified by the local authority & compliance reported.

Particulars	EPF
O.B. as on 01.04.2018	29212656.00
Amount deducted during the year 2018-19	1077957.00
Total	30290613.00
Amount deposited during the year 2018-19	1077957.00
Balance to be deposited as on 31.03.19	29212656.00

## PARA: 20 RESULT OF AUDIT AND CONCLUSION

### 20.1 - Remarks On Maintenance of Account

Cetrified that the accounts of Bhawanipatna Municipality for the financial year 2018-2019 have been covered under audit and found improving subject to the comments / remarks offered in the foregoing paragraphs

As a result of this Audit transactions involving a sum of Rs 18637096.00 are held under objection which include an amount of Rs 869190.00 suggested for recovery. Besides, a sum of Rs 588083 was recovered at the instance of audit. The details are furnished in the following tables.

### Result Of Audit

SI No	Paragraph No.	Amount suggested for recovery(In Rs:)	Amount kept under objection including amount suggested for	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
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			recovery (In Rs:)				
1	13.1	0.00	8153485.00	0.00	0.00	0.00	
2	13.5	0.00	59000.00	0.00	0.00	0.00	
3	13.7	0.00	3650160.00	0.00	0.00	0.00	
4	13.11	615000.00	615000.00	615000.00	0.00	0.00	
5	14.1	0.00	844036.00	0.00	0.00	0.00	
6	14.2	0.00	481414.00	0.00	0.00	0.00	
7	14.4	67500.00	67500.00	67500.00	0.00	0.00	
8	14.5	61250.00	61250.00	61250.00	0.00	0.00	
9	14.6	35500.00	35500.00	35500.00	0.00	0.00	
10	14.7	0.00	23706.00	0.00	0.00	0.00	
11	14.8	0.00	800000.00	0.00	0.00	0.00	
12	14.9	0.00	224873.00	0.00	0.00	0.00	
13	15.9	89940.00	89940.00	89940.00	0.00	0.00	
14	15.11	0.00	382398.00	0.00	0.00	0.00	
15	15.12	0.00	366365.00	0.00	0.00	0.00	
16	15.13	0.00	2782469.00	0.00	0.00	0.00	
<b>Total</b>		<b>869190.00</b>	<b>18637096.00</b>	<b>869190.00</b>	<b>0.00</b>	<b>0.00</b>	

## Spot Recovery

Sl No	Ref to Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	15.10	M.R. No.28086/B. No.281	2020-02-25	14400	Sarat Ku. Sahoo, J.E.
2	15.8	M.R. No.28085/B. No.281	2020-02-25	1122	Birsingh Biroli J.E.
3	15.7	M.R. No.28084/B. No.281	2020-02-25	6032	Birsingh Biroli J.E.
4	15.4	M.R. No.28081/B. No.281	2020-02-25	14376	Birsingh Biroli J.E.
5	15.6	M.R. No.28083/B. No.281	2020-02-25	5940	Sarat Ku. Sahoo, J.E.
6	15.5	M.R. No.28082/B. No.281	2020-02-25	3045	Sarat Ku. Sahoo, J.E.
7	15.3	M.R. No.28080/B. No.281	2020-02-25	14883	Sarat Ku. Sahoo, J.E.
8	15.2	M.R. No.28079/B. No.281	2020-02-25	14289	Sarat Ku. Sahoo, J.E.
9	15.1	M.R. No.28078/B. No.281	2020-02-25	19826	Sarat Ku. Sahoo, J.E.
10	11.13	21920200001299/Federal bank	0000-00-00	300	Geetashree Dash, C.O.
11	14.3	M.R. No.28087/B. NO.281	2020-02-25	141225	M/S Utkal Services,BBSR.
12	11.11	21920200001299/Federal bank	0000-00-00	12014	Namish Ku. Sahu, J.A.
13	11.12	21920200001299/Federal bank	0000-00-00	14300	Geetashree Dash, C.O.
14	11.10	3367010011136/Bank of Baroda	2019-12-27	60887	Madan Mohan Rout,JA
15	11.10	3367010011136/Bank of Baroda	2019-12-24	100000	Madan Mohan Rout,JA
16	11.8	21920200001299/Federal bank	2019-12-13	15700	Mahesh Chandra Mishra
17	11.9	21920200001299/Federal bank	0000-00-00	22604	Madan Mohan Rout, JA
18	11.7	21920200001299/Federal bank	2019-12-12	39886	Biswa Kesha Mishra Electrician
19	11.4	21920200001299/Federal bank	2019-12-12	100	Hemanta.Kumar Naik
20	11.6	21920200001299/Federal bank	2019-12-12	4800	Someswar Mohapatra A.T.C.
21	11.5	21920200001299/Federal bank	2019-12-10	51000	Deepak Behera

22	11.1	21920200001299/Federal bank	2019-12-13	29354	Namish Kumar sahu, J.A.
23	11.2	21920200001299/Federal bank	2019-12-12	1200	Biswa Kesha Mishra, Electrician
24	11.3	21920200001299/Federal bank	2019-12-12	800	Someswar Mohapatra, A.T.C.
<b>Total</b>				<b>588083</b>	

**Audit Certificate**

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

District Audit Officer  
Local Fund Audit,KALAHANDI