

LOCAL FUND AUDIT, KALAHANDI, ODISHA

CATEGORY : Municipality/Municipal Corporation

Audit Report No : 586770/AR/2020-2021-KALAHANDI

PARA: 1 TITLE SHEET

1	Name of the Institution :	Bhawanipatna Municipality
2	Year of Accounts under Audit :	2019-2020
3	Name of the Local Authority during the year of A/Cs :	SRI BISWAMBHAR MISHRA, EO, From 01.04.2019 to till date
	Name of the Local Authority at the time of Audit :	SRI BISWAMBHAR MISHRA
4	Duration of Audit :	09-11-2020 To 25-01-2021 (Mandays Consumed :- 40.5)
5	Name of the Auditors :	SHOVAN KUMAR DAS - Lead Auditor(09-11-2020 to 25-01-2021) Madhupuspa Meher - Lead Auditor(09-11-2020 to 25-01-2021)
6	Name of the Reviewing Officer :	MADAN MOHAN NAIK(District Audit Officer)
7	Date of submission of report by Reviewing officer :	19-05-2021
8	Entry Conference Date :	20-10-2020
9	Exit Conference Date :	25-02-2021
10	Name of the District Audit Officer :	MADAN MOHAN NAIK
11	Date of approval of report by District Audit Officer :	28-05-2021

Para1.1 :- Demographic information:-

Name Of The Institution	Area In sq Km	No of Ward	Population of the Institution					Female Population	Male Population
			S.C	S.T	Minority	General	Total		
Bhawanipatna Municipality	15.4	20	12889	4016	0	52140	69045	33539	35506

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	Holding Receipt Book	09.11.2020	59	59	29	Nil

2	Cash in hand	09.11.2020	430	430	RTI	Nil
3	Gandhi Park Fees Receipt Book	09.11.2020	14	14	127	Nil
4	Service tax Receipt Book	09.11.20	18	18	51	Nil
5	Daily Market Weekly Market Receipt Book	09.11.2020	237	237	104	Nil
6	Service Postage Stamps	09.11.2020	110	110	35	Nil
7	Miscellaneous Receipt Books	09.11.2020	36	36	8	Nil
8	Measurement Books	09.11.2020	0	0	153	Nil

Comments

POM NO. 1/DT.09.11.2020

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			
S/no	List Records/Register	Rules	Form No
1	Tax collector's daily collection register	Rule 192	Form K
2	Stock account of Receipt Forms	Rule 196	Form L
3	Stock Register of Stationery	Rule 172	Form No. XLIV
4	Stamp Account	Rule 172	Form No. XLIV
5	Stock account of Tickets used for daily collection of Market fees	Rule 171	Form No. XLIII
6	Miscellaneous Receipts	Rule 157	Form No. XXXIV
7	Register of Grants	Rule 80	Form No. XLII
8	Daily Collection Register	Rule 171	Form No. XL
9	Cash Book of the municipality	Rule 125	Form No. XIV
10	Salary Bills	Rule 97	Form No. IX
11	Cashier's Cash Book	Rule 81	Form No. V
12	Abstract of the Budget Estimate	Rule 74	Form No. I-A
13	Budget Estimate	Rule 74	Form No. I
14	Stock & Store Register of Municipality	Rule 346	Form W-VII
15	Measurement Book	Rule 365	Form W-VIII
B : List of Records/Registers not Produced to Audit			
S/no	List Records/Register	Rules	Form No
1	Demand and Collection Register	Rule 178	Form B
2	Register of Bills	Rule 96	Form No. VII
3	Schedule for the Budget Estimate	Rule 77	Form No. III
C : List of Records/Registers not Maintained			
S/no	List Records/Register	Rules	Form No
1	Register of Works	Rule 345	Form W-VI
2	Miscellaneous Supply Bill	Rule 343	Form W-V
3	Nominal Muster Roll (NMR)	Rule 340	Form W-II
4	Register of Distraint property & sales	Rule 204	Form S
5	Warrant register	Rule 202	Form R
6	Distraint Warrant Register	Rule 202	Form P
7	Notice of demand for tax	Rule 202	Form O

	u/s-161 of OM Act		
8	Tax Receipt Form	Rule 188	Form I
9	Register of writes off of demands	Rule 190	Form J
10	Arrear Demand Register	Rule 187	Form H
11	Mutation Register	Rule 184	Form G
12	Tax Ledger (personal A/C of Tax Payers)	Rule 178	Form B(I)
13	Assessment List	Rule 177	Form A
14	Register of Lands	Rule 160	Form No. XXXV
15	Ledger of Lessees	Rule 170	Form No. XXXVIII
16	License for Carriages, Carts, Horses Other and animals	Rule 154	Form No. XXX
17	Application for License for Carriage, Cart, Horses and Other animals	Rule 152	Form No. XXXI
18	Appropriation Register of Loan Funds	Rule 150	Form No. XXVIII
19	Register of the Tax on Carriages, Carts, Horses and Other animals	Rule 151	Form No. XXIX
20	Register of Outstanding Advances	Rule 140	Form No. XIX
21	Loan Register	Rule 149	Form No. XXVII
22	Register of Investments	Rule 148	Form No. XXVI
23	Establishment Audit Register	Rule 146	Form No. XXV
24	Annual Account of Receipts and Expenditure	Rule 145	Form No. XXIV
25	Advance Ledger	Rule 136	Form No. XVIII
26	Voucher of Recoupment of Permanent Advance Account	Rule 110	Form No. XIII
27	Permanent Advance Account	Rule 108	Form No. XII
28	Periodical Increment Certificate	Rule 99	Form No. XI
29	Absentee Statement	Rule 97	Form No. X
30	Order Book	Rule 96	Form No. VIII
31	Challan	Rule 87	Form No. VI

D : List of Records/Registers not Required

S/no	List Records/Register	Rules	Form No
1	Contract Certificate	Rule 343	Form W-IV
2	Contract Agreement Form	Rule 341	Form W-III
3	Register of Estimates &	Rule 332	Form W-I

	Allotments		
4	Progress statement of collection of taxes	Rule 200	Form N
5	Tax collector's Ledger	Rule 198	Form M
6	Register of Petitions	Rule 183	Form F
7	Form of appeal petition	Rule 183	Form E
8	Jamabandi Register	Rule 170	Form No. XXXVII
9	Stock account of License Number Plates	Rule 155	Form No. XXXII
10	License Register for Drivers and Owners of Carriages plying for hire	Rule 156	Form No. XXXIII
11	Register of Rents for which there is fixed demand	Rule 163	Form No. XXXVI
12	Register of Interest Bearing Securities	Rule 147	Form No. XLI
13	Arrear List	Rule 170	Form No. XXXIX
14	Register of Quarterly & Annual account of Expenditure	Rule 144	Form No. XXIII
15	Register of Quarterly & Annual account of Receipt	Rule 144	Form No. XXII
16	Register of outstanding deposits	Rule 143	Form No. XXI
17	Deposit Ledger	Rule 142	Form No. XX
18	Register of adjustments	Rule 132	Form No. XVII
19	Abstract Register of Expenditure	Rule 129	Form No. XVI
20	Abstract Register of Receipts	Rule 129	Form No. XV
21	Subsidiary Cash Book	Rule 128 A	Form No. V-A
22	Subsidiary account of special taxes	Rule 79	Form No.-IV

Comments

POM No. 02/Dt-09.11.2020

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. 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 led 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 - 2019-2020

Slno	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance (In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance (In Rs:)(CASH BOOK)	Difference(In Rs:)	Remarks
1	CONSOLIDATED	01-04-2019	149826271.59	346267769.56	496094041.15	203035584.16	31-03-2020	293058456.99	31-03-2020	293058456.99	0.00	
	GRAND TOTAL		149826271.59	346267769.56	496094041.15	203035584.16		293058456.99		293058456.99	0.00	

Comments							
The Details of Cashbook wise closing balance as on 31.03.2020 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	531892.49	0	0	531892.49	(Daily Collection Deposit)(OLD)
2	SBI, Bhawanipatna	30947371771	3171850			3171850.00	(NEW RD A/C & TFC)
3	SBI, Bhawanipatna	30345155620	0			0.00	(LFS A/C)
4	SBI, Bhawanipatna	30345177166	0			0.00	(NON-LFS A/C)
5	ANDRA BANK	`106110011002588	10176176.50			10176176.50	(BRGF A/C)
6	AXIS BANK	`910010032620998	31561			31561.00	BIJU KBK
7	UNION BANK OF INDIA	`600202010001107	952465			952465.00	(SJSRY)
8	BANK OF BARODA	`33670100000922	3277954			3277954.00	(MBPY)
9	UNION BANK OF INDIA	`600202010001735	48897			48897.00	(MPLAD)
10	Allahabad Bank	21539854738	28350			28350.00	(NEW IHSDP)
11	HDFC BANK	`19581450000050	57530.71			57530.71	(SCHEMATIC FUND A/C)
12	AXIS BANK	`912010059993334	21684.48			21684.48	(WODC A/C)
13	AXIS BANK	`912010060035713	752			752.00	URBAN OF CC ROAD A/C)
14	AXIS BANK	`812010100004824	621075			621075.00	(IHSDP NEW A/C)
15	ICICI BANK	77701000190	0			0.00	(ANNUAL MAINTENANCE GRANT)
16	SBI BANK (Current	11083459557	1276948.81			1276948.81	(Current A/C)

	A/C)						
17	UBI,Bhawani patna	`600202010 000731	2363900			2363900.00	(S.D.Account t)
18	BOI, Bhawa nipatna	`514110210 000017	92392.37			92392.37	Daily Collection Deposit,Old
19	IDBI Bank	`113410400 0003537	25081			25081.00	LPADF Fund
20	Union Bank of India	`600202010 000679	474353			474353.00	MLALAD/MP LAD
21	UTKAL GRAMYA B ANK,BHAW ANIP ATNA	1220701800 7	49707.57			49707.57	(OLD RD A/C)
22	UTKAL GRAMYA B ANK,BHAW ANIP ATNA	1220701735 4	81797.4			81797.40	(OLD IHSDP A/C)
23	Oriental Bank of Commerce	`169321910 15970	58326			58326.00	(Special Problem Fund)
24	Bank of India	`514110100 004827	11884			11884.00	FSDUP Account
25	KAGB Bank	26/5866	11621			11621.00	PMIUPEP Account
26	KAGB Bank	19/4435	1650			1650.00	NRV
27	Andhra Bank	2213	5826.8			5826.80	MLALAD(OL D)
28	SBI, Municipal Fund	5852	12706.15			12706.15	(MPLAD Account)Old
29	BOI, Municipal Fund	`514110100 004493	11822			11822.00	Municipal Fund
30	AXIS Bank,B hawanipatr a	`914010005 210274	5503			5503.00	(Harishchadr a Sahayata Scheme)
31	AXIS BANK	`932010060 044746	123672.74			123672.74	(Shop/Compl ex)
32	IDBI BANK	`113410400 0037873	705259			705259.00	(WODC)
33	IDBI BANK	`113410400 0040354	132336			132336.00	ANGANWA DI CENTRE(AWC)
34	IDBI BANK	`113410400 0044156	1104353			1104353.00	(DEVOLUTI ON FUND & NIGHT SHELTER)

35	AXIS BANK.	`914010005 078902	1543524			1543524.00	NATIONAL URBAN LIVELIHOOD MISSION
36	IOB,Bh.Patna.	`707010000 17760	14103			14103.00	Performance Based Incentives(PBI)
37	AXIS Bank	`914010046 980574	37699175			37699175.00	Swachha Bharat Mission
38	State Bank of India	3565047724 5	34275.5			34275.50	Current Account(EPF)
39	IDBI Bank	`113410400 0055903	81534			81534.00	(Motor Vehicle Tax)
40	Allahabad Bank	5033386371 7	7020			7020.00	(Solid Waste Management)
41	Syndicate Bank	`807322000 02707	1611362.95			1611362.95	(Creation of Capital Assets)
42	ICICI BANK	7770100060 2	0			0.00	(Solid Waste Management)
43	DCB Bank	`217115000 00541	31014			31014.00	Biju Statue
44	State Bank of India	4643	1618			1618.00	
45	State Bank of India	4632	6038.52			6038.52	
46	ICICI Bank (R & B)	`077701000 609	5067828			5067828.00	R & B
47	ICICI Bank (NRB)	7770100061 0	1365306			1365306.00	NRB
48	Federal Bank	`219202000 01299	3554004			3554004.00	(Daily Collection Deposit)
49	Bank of Baroda	`336701000 10264	2436183			2436183.00	IGNOAP
50	Bank of Baroda	`336701000 10265	1472046			1472046.00	IGNWP
51	Bank of Baroda	`336701000 10263	782358			782358.00	IGNDP
52	Bank of Baroda	`336701000 10262	58300			58300.00	NFBS
53	State Bank of India	3762494322 8	4848.5			4848.50	Biju Yuba Bahini
54	Canara Bank	`413410100 1663	393546			393546.00	Land Right

55	Bank of Baroda	`33670100008530	352.5			352.50	Mukhya Mantri Kalakar Yojna
56	Bank of baroda	`33670100011136	2777282			2777282.00	Urban Poor Welfare Fund
57	Canara Bank	`4134101002759	1500000			1500000.00	Animal Birth Control
58	IDBI Bank	`1134104000077950	472476			472476.00	Shelter for Urban Homeless
59	HDFC Bank	`50200036808841	255530			255530.00	Online Holding Tax Collection
		TOTAL Rs.	86639052.99	0	0	86639052.99	
60	RTI CASHBOOK		0	0	430	430.00	
61	P/L Account(Grant Account) Treasury, Bhawani patna	`844800102009916000	0	206418974	0	206418974.00	
		Grand Total Rs.	86639052.99	206418974	430	293058456.99	

4.2 NON-Maintenance of flexi account in banks w.r.t Scheme funds (POM No.05/Dt-18.11.20)

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.

In response to Audit objection Memo, the Local Authority replied that, as per the decision of HRUD Dept., the Govt funds released by the Govt. through online & deposited in respective Scheme ID in PL account., in the district treasury from 2016 onwards. Accordingly, no Govt. funds are kept in bank account outside public account. So, there is no scope for flexi account.

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.4.3 Budget (POM No.05/Dt-18.11.20)

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 2019-20 is prepared & put off in the Council and dispatch to the ADM, Kalahandi for further transmission and necessary approval. Audit observed more than 40% 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 annual budget for the year 2019-20 sent to DUDA, Kalahandi for outward transmission to Govt vide letter No 541/Dt.16.12.2019. DUDA, Kalahandi sent the same to Govt Finally Govt approved the budget for 2019-20 vide letter No 31312/Dt.04.02.2020

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
310476700	346267769.56	35791069.56	11.53
Expenditure as per Budget	Actual Expenditure	Difference	Percentage of variation
302215200	203035584.16	99179615.84	32.82

PARA NO 4.4: -Comments on Maintenance of Accounts: :- (POM No.05/Dt-18.11.20)

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 & Drawl

(bank wise) 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.

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

Bhawanipatna Municipality - 422107

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	ALL BANK		01-04-2019	294031718.68	31-03-2020	293058026.99	973691.69	
	GRAND TOTAL			294031718.68		293058026.99	973691.69	

Reconciliation

BANK RECONCILIATION IN RESPECT OF CASH BOOK AND PASS BOOK OF BHAWANIPATNA MUNICIPALITY ACCOUNT FOR THE YEAR 2019-20

Sino	Name of the Bank	Account no.	Closing Balance in Pass Baook as on 31.03.2020 (A)	Closing Balance in Bank as mentioned in Cash Book as on 31.03.2020(B)	Difference (A-B)	Remarks
1	AXIS Bank,Bhawanipatna	`812010100001731	531892.49	531892.49	0.00	(Daily Collection Deposit)(OLD)
2	SBI,Bhawanipatna	30947371771	3171850.00	3171850.00	0.00	(NEW RD A/C & TFC)
3	SBI,Bhawanipatna	30345155620	0.00	0.00	0.00	(LFS A/C)
4	SBI,Bhawanipatna	30345177166	0.00	0.00	0.00	(NON-LFS A/C)
5	ANDRA BANK	`106110011002588	10176176.50	10176176.50	0.00	(BRGF A/C)
6	AXIS BANK	`910010032620998	31561.00	31561.00	0.00	BIJU KBK
7	UNION BANK OF INDIA	`600202010001107	952465.00	952465.00	0.00	(SJSRY)
8	BANK OF BARODA	`33670100000922	3277954.00	3277954.00	0.00	(MBPY)
9	UNION BANK OF INDIA	`600202010001735	48897.00	48897.00	0.00	(MPLAD)
10	Allahabad Bank	21539854738	28350.00	28350.00	0.00	(NEW IHSDP)
11	HDFC BANK	`19581450000050	57530.71	57530.71	0.00	(SCHEMATIC FUND A/C)
12	AXIS BANK	`912010059993334	21684.48	21684.48	0.00	(WODC A/C)
13	AXIS BANK	`912010060035713	752.00	752.00	0.00	URBAN OF CC ROAD A/C)
14	AXIS BANK	`812010100004824	621075.00	621075.00	0.00	(IHSDP NEW A/C)
15	ICICI BANK	77701000190	0.00	0.00	0.00	(ANNUAL MAINTENANCE GRANT)
16	SBI BANK (Current A/C)	11083459557	1943382.50	1276948.81	666433.69	(Current A/C)

17	UBI,Bhawanipatna	`600202010000731	2363900.00	2363900.00	0.00	(S.D. Account)
18	BOI, Bhawanipatna	`514110210000017	92392.37	92392.37	0.00	Daily Collection Deposit, Old
19	IDBI Bank	`1134104000003537	25081.00	25081.00	0.00	LPADF Fund
20	Union Bank of India	`600202010000679	474353.00	474353.00	0.00	MLALAD/MPLAD
21	UTKAL GRAMYA BANK, BHAWANIPATNA	12207018007	49707.57	49707.57	0.00	(OLD RD A/C)
22	UTKAL GRAMYA BANK, BHAWANIPATNA	12207017354	81797.40	81797.40	0.00	(OLD IHSDP A/C)
23	Oriental Bank of Commerce	`16932191015970	58326.00	58326.00	0.00	(Special Problem Fund)
25	Bank of India	`514110100004827	0.00	11884.00	-11884.00	FSDUP Account
26	KAGB Bank	26/5866	11621.00	11621.00	0.00	PMIUPEP Account
27	KAGB Bank	19/4435	1650.00	1650.00	0.00	NRY
28	Andhra Bank	2213	5826.80	5826.80	0.00	MLALAD(OLD)
29	SBI, Municipal Fund	5852	12706.15	12706.15	0.00	(MPLAD Account) Old
30	BOI, Municipal Fund	`514110100004493	0.00	11822.00	-11822.00	Municipal Fund
31	AXIS Bank, Bhawanipatna	`914010005210274	5503.00	5503.00	0.00	(Harishchandra Sahayata Scheme)
32	AXIS BANK	`932010060044746	123672.74	123672.74	0.00	(Shop/Complex)
33	IDBI BANK	`1134104000037873	705259.00	705259.00	0.00	(WODC)
34	IDBI BANK	`1134104000040354	132336.00	132336.00	0.00	ANGANWADI CENTRE(AWC)
35	IDBI BANK	`1134104000044156	1104353.00	1104353.00	0.00	(DEVOLUTION FUND & NIGHT SHELTER)
36	AXIS BANK.	`914010005078902	1543524.00	1543524.00	0.00	NATIONAL URBAN LIVELIHOOD MISSION
37	IOB, Bh. Patna.	`70701000017	14103.00	14103.00	0.00	Performance

		760				Based Incentives(PBI)
38	AXIS Bank	`91401004698 0574	37699175.00	37699175.00	0.00	Swachh Bharat Mission
39	State Bank of India	35650477245	34275.50	34275.50	0.00	Current Account(EPF)
40	IDBI Bank	`11341040000 55903	81534.00	81534.00	0.00	(Motor Vehicle Tax)
41	Allahabad Bank	50333863717	7020.00	7020.00	0.00	(Solid Waste Management)
42	Syndicate Bank	`80732200002 707	1611362.95	1611362.95	0.00	(Creation of Capital Assets)
43	ICICI BANK	77701000602	0.00	0.00	0.00	(Solid Waste Management)
44	DCB Bank	`21711500000 541	31014.00	31014.00	0.00	Biju Statue
45	State Bank of India	4643	1618.00	1618.00	0.00	
46	State Bank of India	4632	6038.52	6038.52	0.00	
47	ICICI Bank (R & B)	`07770100060 9	5067828.00	5067828.00	0.00	R &B
48	ICICI Bank (NRB)	77701000610	1365306.00	1365306.00	0.00	NRB
49	Federal Bank	`21920200001 299	3884968.00	3554004.00	330964.00	(Daily Collection Deposit)
50	Bank of Baroda	`33670100010 264	2436183.00	2436183.00	0.00	IGNOAP
51	Bank of Baroda	`33670100010 265	1472046.00	1472046.00	0.00	IGNWP
52	Bank of Baroda	`33670100010 263	782358.00	782358.00	0.00	IGNDP
53	Bank of Baroda	`33670100010 262	58300.00	58300.00	0.00	NFBS
54	State Bank of India	37624943228	4848.50	4848.50	0.00	Biju Yuba Bahini
55	Canara Bank	`41341010016 63	393546.00	393546.00	0.00	Land Right
56	Bank of Baroda	`33670100008 530	352.50	352.50	0.00	Mukhya Mantri Kalakar Yojna
57	Bank of baroda	`33670100011 136	2777282.00	2777282.00	0.00	Urban Poor Welfare Fund
58	Canara Bank	`41341010027 59	1500000.00	1500000.00	0.00	Animal Birth Control
59	IDBI Bank	`11341040000	472476.00	472476.00	0.00	Shelter for

		77950				Urban Homeless
60	HDFC Bank	50200036808841	255530.00	255530.00	0.00	Online Holding Tax Collection
		TOTAL Rs.	87612744.68	86639052.99	973691.69	
61	P/L Account (Grant Account) Treasury, Bhawanipatna	844800102009916000	206418974	206418974	0.00	
		Grand Total Rs.	294031718.68	293058026.99	973691.69	

16. A/C NO-11083459557,SBI-Current A/C

CB as per Cashbook as on 31.03.2020		1276948.81		
CB as per Passbook as on 31.03.2020		1943382.50		
Difference		-666433.69		
SL No.		Add	Deduct	
i	CB as per cashbook as on 31.03.2020			1276948.81
ii	Add cheque issued vide Vr. no. 601/Dt.04.03.20 Rs. 824616 towards Energy charges to WESCO but encashed on dt-09.04.20 as per pass book	824616		
iii	Add cheque issued vide Vr. no. 649/24.03.20 Rs. 223985 towards deposition of GST but encashed on dt-22.05.20 as per pass book	223985		
iv	Deduct closing amount of pass book deposited in cash book but not found in pass book till 31.03.2020 cash book/Pass book		382167.31	

	Date Amount 17.03.20 7898 (SBI, a/c-30345155620) 17.03.20 237523(SBI, a/c-30345177166) 20.03.20 65007.31(ICICI, a/c-77701000190) 20.03.20 71739(ICICI a/c-77701000602)			
v	CB as per passbook as on 31.03.2020			1943382.50
SI No.25	Bank of India	`514110100004827	diff.	11884
	Debited by bank on dtd.29.12.2018 as per passbook towards dormant account			
SI No.30	BOI, Municipal Fund	`514110100004493	diff.	11822
	Debited by bank on dtd. 29.12.2017 as per passbook towards dormant account			
49. A/C NO-21920200001299,Federal bank-(Daily Collection Deposit)				
CB as per Cashbook as on 31.03.2020		3554004.00		
CB as per Passbook as on 31.03.2020		3884968.00		
Difference		-330964		
SL No.		Add	Deduct	
i	CB as per cashbook as on 31.03.2020			3554004.00
ii	Add expenditure shown in cash book during 2019-20 but not encashed in pass book by 31.03.20 Vr No/ dt amount Pass book Dt Purpose	330964		

653/31.03.20 Rs.79479 - 9.4.20(Sanitation)			
652/31.03.20 Rs. 59912 -9.4.20(Sanitation)			
654/31.03.20 Rs.450 0-15.04.20(Siren for vehicle)			
556/31.03.20 Rs.32500 -15.4.20(Mobile ph for emergency prog.)			
650/24.03.20 Rs.702 3-18.4.20(Telecom expenses)			
657/31.03.20 Rs.15680 -20.4.20(hire charges of vehicle for SWM)			
658/31.03.20 Rs.13160 -20.4.20(hire charges of vehicle for SWM)			
659/31.03.20 Rs.105 60-20.4.20(Swachh sarvexan prog.)			
660/31.03.20 Rs.472 00-20.4.20(hire charges for office vehicle)			
651/24.03.20 Rs. 5000-20.4.20(Supply of cook food adv. To A. warish)			
631/20.03.20 Rs.400 0-29.04.20(Xerox paper)			
663/31.03.20 Rs.195 00-6.5.20(Inverter)			
661/31.03.20 Rs.16450-7.5.20(Mik e Set)			

	662/31.03.20 Rs.160 00-8.5.20(Cooler)			
iii	CB as per passbook as on 31.03.2020			3884968.00

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.05/Dt-18.11.20)

As per Govt. guideline all moneys received/realized under different programs 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, dated 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
2. 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.
3. . 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 - 422107

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Nil	0	0	0	0.00		

Comments

Conduct of physical verification of Stock & store: -(POM No-05/Dt-18.11.2020)

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							
SI No	Particulars	Opening Balance As on 01.04.2019	Receipt 2019-20	Total	Utilisation 2019-20	Closing Balance As on 31-03-2020	SRP
1	Dustbin 20 Lts Bucket	3000		3000		3000	11
2	Road side bin	2		2		2	65
3	Tricycle	0		0		0	68
4	Wheel Barrow	0		0		0	79
5	Bleaching Power	129		129	129	0	57
6	King fog oil in lt	200		200	200	0	63
7	Gum Roof	5		5		5	91
8	Hand wash	0		0		0	92
9	Malaria oil in lt	730		730	730	0	35
10	Mask	0		0		0	93
11	Phynile(Dru m)	10		10	7	3	17
12	Phynile (Jar)	500		500	500	0	25
13	Chemical etc.	0		0		0	
14	Lime Power	20		20	8	12	109

15	Portable Fogging Machine	0		0		0	83
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1. Stock position of Electrical materials

Sl.No	Particular	OB	Receipt	Total	Issue	Balance	Page No	Remarks
1	250 wt Sv Lasmp	0	0	0	0	Nil	19	
2	250 wt Sv Choke	8	0	8	0	8	39	
3	70 wt Sv Lamp	0	0	0	0	Nil	54	
4	70 wt Sv Choke	15	0	15	0	15	73	
5	Ignitor	55	0	55	0	55	98	
6	F.L.Tube	0	0	0	0	0	105	
7	400 wt Sv Lamp	0	0	0	0	0	111	
8	400 wt Sv Choke	0	0	0	0	0	117	
9	Capacitor	126	2	128	2	126	124	
10	90Wt LED fitting	0	0	0	0	0	149	
11	GI Bracket	42	0	42	5	37	172	
12	Ms Clamps	209	0	209	8	201	192	
13	Electronic choke	5	0	5	5	0	206	
14	EC Fitting	0	0	0	0	0	227	
15	10mm Sq. cable wire	405	0	405	0	405	275	
16	Black tape	115	0	115	25	90	376	
17	EC Holder	20	3	23	3	20	372	
18	2.5 mm service wire	0	3	3	3	0	327	
19	EC Tube	167	0	167	0	167	356	
20	LT Power cable	0	0	0	0	0	359	
21	EC Choke	50	0	50	0	50	365	
22	SV Holder	20	0	20	0	20	368	
23	CFL Lamp	0	0	0	0	0	314	
24	SV Cover Plastic for SV Fitting	20	0	20	0	20	295	

25	FL holder for FL Fitting	79	0	79	0	79	285	
26	6 mm Sq. 4 Core Cable Wire	0	0	0	0	0	276	
27	250 Wt Tube Light	0	0	0	0	0	143	

PARA: 7 INVESTMENT

Bhawanipatna Municipality - 422107

Sino	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2019	0.00	0.00	0.00	0.00	31-03-2020	0.00	31-03-2020	0.00	0.00	
	GRAND TOTAL	0.00	0.00	0.00	0.00		0.00		0.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :											
POM No-05/18.11.2020											
No investment has been made out of the municipal fund during the financial year 2019-20											

PARA: 8 ADVANCE

Bhawanipatna Municipality - 2019-2020

Sino	Advance Outstanding as on (DD MM)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under	Total(In Rs:)	Advance adjusted during the Year	Advance Outstanding as per (DD MM)	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM)	Advance Outstanding Cash Book(In Rs:)	Difference(In Rs:)	Remarks
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	YYYY)			Audit(In Rs:)		under Audit(In Rs:)	YYYY) Audit		YYYY) Cash Book			
1	01-04-2 020	ACCO UNTAN TCASH BO OK	344649 59.28	464416 48.00	809066 07.28	558524 70.00	31-03-2 022	250541 37.28	31-03-2 022	250541 37.28	0.00	
	GRAND TOTAL		344649 59.28	464416 48.00	809066 07.28	558524 70.00		250541 37.28		250541 37.28	0.00	

Comments :

	OB as on 01.04.2019	Advance paid during 2019-20	Total	Advance adjusted during 2019-20	Outstanding advance as on 31.03.2020
FA Advance	848000	1580000	2428000	1465000	963000
Medical Advance	113250	422000	535250	222000	313250
Total	961250	2002000	2963250	1687000	1276250

Outstanding Advance Break-up	
Year	Amount
Prior to 2012-13	3104094.28
2012-13	1351958
2013-14	1052207
2014-15	1114500
2015-16	1175000
2016-17	1976100
2017-18	220000
2018-19	1590000
2019-20	13470278
TOTAL	25054137.28

Advance Payment & adjustment during the period under Audit i.e. 2019-20 of Bhawanipatna Municipality						
SLNO	NAME OF THE ADVANCE HOLDER	VR.NO/ DATE OF PAYMENT	AMOUNT	PURPOSE	VR.NO AND Date	AMOUNT AJDUSTED
1	M/S Nava	2/03.04.19	99000	Supply of		

	Durga Tent House			fooding to Differnt election Training Centre		
		02-A/03.04.19	300000	General Election,2020		
		509/03.01.20	30000	arrangment for inaugration of Night Shelter.		
		550/14.02.20	50000	arrangmet of T ent,Stall,Sound & Gen Set at Collector Conference Hall for Camp pf NCPCR.		
		Total	479000			
2	Sri Madan Mohan Rout	2-B/04.03.19	60000	against his advance taken vide Vr.No.329 /06-09-2018.on Dt 04.03.19)		
				against his advance taken vide Vr no.329 dtd.06.09.2018 .	02-B/04.03.19	100000
		86/19.06.19	10000	Community Toilet		
				Adjustment of advance taken against vr.no.0 5/11.04.2018.	9-D/04.12.2019	1343000
		Total	70000			1443000
3	Smt.Geetashree Das,CO	3/12.04.19	1871300	disburment of penison under MBPY		
		04/12.04.19	317500	disbursement of Pension under IGNOWP.		
		05/12.04.19	452500	disbursment of Pension under IGNOAP.		

		5-A/12.04.19	46200	disbursement of pension under IGNDP		
				MBPY /IGNOAP/ WP and DP during the Year2018-19	9-B/12.04.19	20188700
				Harishchandra Sahayata Scheme during 2017-18.	9-C/12.04.19	450000
				Balance amount refunded	26.04.19	243000
				Balance amount refunded	26.04.19	67300
				Balance amount refunded	29.05.2019	600
				Balance amount refunded	29.05.2019	81700
				Balance amount refunded	29.05.2019	6500
				Balance amount refunded	29.05.2019	39500
		51/06.05.19	1917500	disbursement of Pension under MBPY for 05/2019.		
		52/06.05.19	442500	disbursement of Pension under MBPY for 05/2019.		
		53/06.05.19	317500	disbursement of Pension under IGNWP for 05/2019.		
		54/06.05.19		disbursement of Pension under IGNDP for 05/2019.		
		65/27.05.19	50000	Harishchandra Sahayata Scheme.		
		79/10.06.19	1871300	Disbursement		

				of MBPY & DP for the month of June-19		
		80/10.06.19	442500	Disbursement ofIGNOAP for the month of June-19		
		81/10.06.19	317500	Disbursement of IGNWP for the month of June-19		
		82/10.06.19	46200	Disbursement of IGNDP for the month of June-19		
				Balance amount refunded	19.06.2019	160000
		93/20.06.19	100000	disbursement of Harishchandra Sahayata Scheme.		
				Balance amount refunded	2.07.19	138000
		122/10.07.19	1500000	Disbursement of MBPY pension for July,2019.		
		123/10.07.19	342500	Disbursement ofIGNOAP pension for July,2019.		
		124/10.07.19	788800	Disbursement ofIGNWP pension for July,2019.		
		125/10.07.19	46200	Disbursement ofIGNDPP pension for July,2019.		
		145/22.07.19	48000	disbursement of extra amount to MBPY beneficiaries.		
		208/07.08.19	1500000	Disbursement of MBPY for the month of August,2019.		

		209/07.08.19	342500	Disbursement of IGNOAP for the month of August,2019		
		210/07.08.19	788800	Disbursement of IGNWP for the month of August,2019		
		210/07.08.19	46200	Disbursement of IGNDP for the month of August,2019		
				Balance amount refunded	03.08.19	53200
		221/20.08.19	100000	disbursement of Harishchandra Sahayata Scheme.		
				Balance amount refunded	22/08/2019	200000
				Balance amount refunded	04.10.19	305000
		286-A/05.09.19	1871300	disbursement of MBPY pension for 08/2019.		
		289-B/05.09.19	452500	disbursement of MBPY pension for 08/2019.		
		289-C/05.09.19	307500	disbursement of IGNWP pension for 08/2019.		
		289-D/05.09.19	46200	disbursement of IGNDP pension for 08/2019.		
		352/14.10.19	1871300	disbursement of MBPY pension for 09/2019.		
		353/14.10.19	452500	disbursement of IGNOAP pension for 09/2019.		
		354/14.10.19	307500	disbursement of IGNWP		

				pension for 09/2019.		
		355/14.10.19	46200	disbursement of IGNDP pension for 09/2019.		
		356/14.10.19	41500	disbursement of MBPY pension to new beneficiaries.		
		362/17.10.19	100000	disbursement of Harishchandra Sahayata Scheme.		
				Balance amount refunded		127000
		414/13.11.19	1871300	disbursement of MBPY pension for 11/2019.		
		415/13.11.19	452500	disbursement of IGNOAP pension.		
		416/13.11.19	307500	disbursement of IGNWP pension for 11/2019.		
		417/13.11.19	46200	disbursement of IGNDP Pension for 11/2019.		
		467/10.12.19	1871300	disbursement of Pension under MBPY for 12/2019.		
		468/10.12.19	452500	disbursement of Pension under IGNOAP for 12/2019.		
		469/10.12.19	307500	disbursement of Pension under IGNWP for 12/2019.		
		470/10.12.19	46200	disbursement of Pension under IGNDP for 12/2019.		
		471/12.12.19	100000	disbursement		

				Harishchandra Sahayata Scheme.		
				Balance amount refunded	21.12.19	190000
		510/13.01.20	1902300	Disbursement of MBPY pension for 01/2020.		
		511/13.01.20	452500	Disbursement of IGNOAP pension for 01/2020.		
		512/13.01.20	307500	Disbursement of IGNWP pension for 01/2020.		
		513/13.01.20	46200	Disbursement of IGNDP pension for 01/2020.		
				Balance amount refunded	24/01/2020	190000
				Balance amount refunded	24/01/2020	13000
				Balance amount refunded	05.02.20	138500
		548-A/13.02.20	1871300	Disbursement of MBPY for the month of 02/2020.		
		548-B/13.02.20	452500	Disbursement of IGNOAP for the month of 02/2020.		
		548-C/13.02.20	307500	Disbursement of IGNWPP for the month of 02/2020.		
		548-D/13.02.20	46200	Disbursement of IGNOAP for the month of 02/2020.		
				Balance amount refunded	26/02/2020	113000
				Balance	26/02/2020	80800

				amount refunded		
		592/04.03.20	50000	disbursement of Harishchandra Sahayata Scheme.		
		611/11.03.20	1914800	disbursement of MBPY pension for 03/2020.		
		612/11.03.20	452500	disbursement of IGNOAP pension for 03/2020.		
		613/11.03.20	307500	disbursement of IGNWP pension for 03/2020.		
		614/11.03.20	46200	disbursement of IGNDP pension for 03/2020.		
				Balance amount refunded	19/03/2020	
		634/21.03.20	10895200	disbursement of Advance Pension to beneficiaries of MBPY/IGNOA P/WP & DP in the keeping in view the situation of COVID-19.		
				disbursement of MBPY/IGNO AP/WP/DP during the year,2019-20.	664/31.03.20	29746300
				Adjustment of advance taken vide vr.no.182, 603,643,646 amounting to Rs.495000/- taken during 2018-19.	664/31.03.20	495000
				Adjustment of advance taken vide vr.no.65/2	665/31.03.20	500000

				7.05.2019,93/2 0.06.2019,221/ 20.08.2019,,36 2/17.10.2019,4 71/12.12.2019 & 592/04.03.20 20.		
		Total	43699200			53527100
4	Sri Someswar Mahapatra	14/22.04.19	99000	opening of Jalachhatra.		
		217/19.08.19	28800	against his advance taken vide vr.no.14/22.04.2019.		
				vide voucher no.14/22.04.2019 for opening of Jalachhatra.	19.08.19	127800
		Total	127800			127800
5	Sri Md.Abdul Warish	85-A/19.06.19	50000	towards Danguue expenses.		
		201/06.08.19	30000	celebreting of Indipendence Day,2019.		
		237/27.08.19	10000	to Provide Logistic Support to SWM Consultant.		
		238/27.08.19	10000	maintenance of poper sanitation facilities at Pooja Areas.		
		228/27.08.09	45000	Celebration of LSG Day,2019.		
		320/30.09.19	10000	for Office Contingency.		
		339/30.09.19	50000	Special Cleaining work of Puja Area of Manikeswari Temple.		
		83/06.10.19	5000	towards office contintency.		
		529/21.01.20	25000	for Celebration		

				of Republic Day,2020		
		574/28.02.20	30000	for Mega Legal Awareness Camp.		
		619/16.03.20	19830	Payment of differential amount for food arrangment during visit of Chief Justice Programme		
		634/24.03.20	5000	creation of Awareness through Mick on COVID -19.		
		651/24.03.20	5000	for supply of Cooked Food.		
		Total	294830			
6	Sri Hemanta Kumar Naik	134/15.07.19	10000	Maintenance of Kine House.		
		190/30.07.19	31400	against his advance taken vide Vr.No.134 /15.07.2019 for Maintenance of Kine House.		
		Total	41400			
7	Sri Sribatcha Mahaptatra	193/30.07.19	11000	registration cost of Tilottamma Naik.		
		231/27.08.19	3857	against hir advance taken vide vr.no.193/ 30.07.2019.		
		Total	14857			
8	Sri Ashish Kumar Panda			Adjustment of advance vide Vr.164/30.05.2016 for expenses of Swachha Bharat Mission.	196-A/30.07.19	6400

				Adjustment taken vide Vr.3 56/13.07.2016 for expenses of Swachha Bharat Mission.	196-B/30.07.19	3000
		505/03.01.20	20000	Swachha Sarvekhyana,2020		
		Total	20000			9400
9	Sri Ganesh Mahakhud	26-A/30.04.19	20000	Payment of Advance towards pre-cyclone exercise Fani.		
		55/06.05.19	20000	Payment of Advance towards Election Expenses.		
		56/06.05.19	20000	Payment of Advance towards Election Expenses.		
		239/27.08.19	20000	Payment of Advance to provide logistic support of the Team of Polythin Ban.		
		286-G/19.09.09	10000	Payment made for office contingency.		
		419/16.11.19	10000	Payment of differential amount against his advance.(3000-2000=10000)		
		Total	100000			
10	Sri Biswakesh Mishra	304/30.09.19	10000	Sanitation Contingency.		
		376/23.10.19	50000	Kalahandi Pratistha Divas.		
		381/30.10.19	1730	Payment of		

				differential amount against his advance taken vide Vr.No.376/23.10.2019.(51730 - 50000 = 1730)		
		382/30.10.19	50000	Payment of further advance in addition to Vr. No.376/23.10.2019 for Kalahandi Gathan Divas.		
		486/19.12.19	21720	Payment of differential amount against his advance vr.no. 382/30.10.2019.(71720-50000-21720)		
				against his advance taken vide Vr.No.376/23.10.2019.	30.10.19	51730
				against the Vr. No.382/30.10.2019.	485-A/19.12.19	71720
		459/04.12.19	20000	preparation of Barrel Compost Centre.		
		651-A/24.02.20	20000	towards Night Sweeping.		
		Total	173450			123450
11	Sri Mahesh Chandra Mishra	313/30.09.19	50000	expenditure of towards labour, Vehicle and other arrangement on the day of Chhatar Yatra,2019.		
		639/21.03.20	30000	for Sanitation and Cleaning Expenses.		
		652/31.03.20	59912	Payment of		

				differential amount against his advance taken vide Vr.No.639 /21.03.2020(89 912-30000=59 912).		
		Total	139912			
12	A.Teja Gayatri	359/14.10.19	40000	Annual Maintenance of Office AC/DG ste and Inveror.		
		Total	40000			
13	Sri Amulya Kumar Mund	361/14.10.19	20000	POL charge of Municipal Vehicle for the Month of 10/2019.		
		640/21.03.20	30000	for Sanitation and Cleaning Expenses.		
		653/31.03.20	79479	Payment of differential amount against his advance taken vide Vr.No.640 /21.03.2020(10 9479-30000=7 9479).		
		Total	129479			
14	Sri Jitendra Kumar Das,CMMU	380/30.10.19	20000	towards maintenance of Ahaar Centre.		
		Total	20000			
15	Sri Naimish Kumar Sahu	630/20.03.20	5000	for POL cost for Fogging Machine.		
		Total	5000			
16	Sri Birsingh Biroli,JE	58/22.05.19	60000	repair and restorationof		

				CC drain from back side of ADJ quarter to backside of Town Planning.		
		126/15.07.19	71611	Payment of differntial amount taken as advance towards water connection to modular toilet from PHD pipeline,Bh.patna MunicipalityVr.No.708/05.03.2019(92536 - 20000=71611)		
				Adjustment of Advance against his advance taken vide Vr.No.126/15.07.19.	136/15.07.19	71611
				Adjustment of Advance of Sri Birsing Biroli,JE against his advance taken vide Vr.No.708/05.03.2019.	15.07.19	20000
		318/30.09.19	50000	Payment of Work advance to Sri Birsingh Biroli,JE		
		533/21.01.20	57412	Special repair works at booth No.99 to 118 & 144 to 148 (Ramps with railing doors & windows,toilets ,Asbestos)		
				Adjustment of advance of Sri Birsingh Biroli,JE taken vide Vr.no.707/15.03.2019.	667/31.03.20	57412
				Adjustment of	667/31.03.20	100000

				advance of Sri Birsingh Biroli,JE taken vide Vr.no.707/15.03.2019.		
		Total	239023			249023
17	Sri Sarat Kumar Sahoo,JE	24/29.04.19	50000	Electrification ofCommunity/ Public Toilet		
		94/26.06.19	150000	repair and renovation of Amrutdhara.		
		132-133/15.07.19	150000	Const.ofMRF Centre at Bhangawari Dumping Yard(Part-1 & Part-2) @ Rs.1,50,000/- each.		
		132-133/15.07.19	150000	Const.ofMRF Centre at Bhangawari Dumping Yard(Part-1 & Part-2) @ Rs.1,50,000/- each.		
				against his advance voucher no.169/22.06.2013	169/22.07.19	60000
				against his advance voucher no.396/07.08.2013	170/22.07.19	10000
				against his advance voucher no.752/30.12.2013	171/22.07.19	15000
				against his advance voucher no.752/30.12.2013	172/22.07.19	50000
				taken vide Vr. No.24/29.04.2019 for Electrification of Community & Public toilet.	230/27.08.19	50000

		311/30.09.19	50000	Improvement of Site in view of Durga Puja, 2019		
		507/03.01.20	30000	peripheral development of Night Shelter.		
		508/03.01.20	30000	Supply of Water PH fittings during Minister Visit.		
		548-D/13.02.20	150000	MRF Work of SWM Programme.		
		622-624/16.03.20	87697	Payment of differential amount taken as advance vide Vr.no.706/15.03.2019. for Repairing of Booth.		
				Adjustment of differential amount taken vide Vr.no.706/15.03.2019.	666/31.03.20	87697
				Adjustment of advance taken vide Vr.no.706/15.03.2019.	666/31.03.20	100000
		Total	847697			372697
		Grand Total	46441648			55852470

NON-ADJUSTMENT OF ADVANCES PAID DURING 2019-20 i.e. OUTSTANDING FOR THE YEAR 2019-20((POM No.15 /Dt.12.01.21)

On verification of the Advance position for the year 2019-20, it is detected that, a total sum of Rs. **13470278.00** has not been adjusted till 31.03.2020 out of the advance paid for the year 2019-20. 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 2019-20 is furnished below.

ADVANCE OUTSTANDING FOR THE YEAR 2019-20 ON ACCOUNTS OF BHAWNIPATNA MUNICIPALITY							
SLNO	NAME OF THE ADVANCE	VR.NO/ DATE OF PAYMENT	AMOUNT	PURPOSE	VR.NO AND Date	AMOUNT AJDUSTED	Balance Outstanding as on

	HOLDER						31.03.2020
1	M/S Nava Durga Tent House	2/03.04.19	99000	Supply of fooding to Differnt election Training Centre			99000
		02-A/03.04.19	300000	General Election,2020			300000
		509/03.01.20	30000	arrangment for inaugration of Night Shelter.			30000
		550/14.02.20	50000	arrangmet of Tent,Stall,Sound & Gen Set at Collector Conference Hall for Camp pf NCPDR.			50000
		Total	479000			0	479000
2	Sri Madan Mohan Rout	86/19.06.19	10000	Community Toilet			10000
		Total	10000			0	10000
3	Smt.Geetas hree Das,CO	634/21.03.20	10895200	disbursment of Advance Pension to beneficiaries of MBPY/IG NOAP/WP & DP in the keeping in view the situation of COVID-19.			10895200
			32304000	disbursment of Advance Pension to beneficiaries of MBPY/IG NOAP/WP & DP During the year 2019-20		31893400	410600

		Total	43199200			31893400	11305800
5	Sri Md.Abdul Warish	85-A/19.06.19	50000	towards Danguue expenses.			50000
		201/06.08.19	30000	celebreting of Indipendence Day,2019.			30000
		237/27.08.19	10000	to Provide Logistic Support to SWM Consultant.			10000
		238/27.08.19	10000	maintenanc e of poper sanitation facilities at Pooja Areas.			10000
		228/27.08.09	45000	Celebration of LSG Day,2019.			45000
		320/30.09.19	10000	for Office Contingency.			10000
		339/30.09.19	50000	Special Cleaining work of Puja Area of Manikeswari Temple.			50000
		83/06.10.19	5000	towards office contintency.			5000
		529/21.01.20	25000	for Celebration of Republic Day,2020			25000
		574/28.02.20	30000	for Mega Legal Awarness Camp.			30000
		619/16.03.20	19830	Payment of differential amount for food arrangment during visit of Chief Justice Programme			19830
		634/24.03.20	5000	creation of			5000

				Awareness through Mick on COVID -19.			
		651/24.03.20	5000	for supply of Cooked Food.			5000
		Total	294830			0	294830
6	Sri Hemanta Kumar Naik	134/15.07.19	10000	Maintenanc e of Kine House.			10000
		190/30.07.19	31400	against his advance taken vide Vr .No.134/15.0 7.2019 for Maintenance of Kine House.			31400
		Total	41400			0	41400
7	Sri Sribatcha Mahaptatra	193/30.07.19	11000	registration cost of Tilottamma Naik.			11000
		231/27.08.19	3857	against hir advance taken vide vr .no.193/30.0 7.2019.			3857
		Total	14857			0	14857
8	Sri Ashish Kumar Panda	505/03.01.20	20000	Swachha Sa rvekhyana,2 020			
		Total	20000			0	20000
9	Sri Ganesh Mahakhud	26-A/30.04.1 9	20000				20000
		55/06.05.19	20000				20000
		56/06.05.19	20000				20000
		239/27.08.19	20000				20000
		286-G/19.09. 09	10000				10000
		419/16.11.19	10000				10000
		Total	100000			0	100000
	Sri Biswakesh Mishra	304/30.09.19	10000	Sanitation Contingency.			10000

		459/04.12.19	20000	preparation of Barrel Compost Centre.			20000
		651-A/24.02.20	20000	towards Night Sweeping.			20000
		Total	50000			0	50000
11	Sri Mahesh Chandra Mishra	313/30.09.19	50000	expenditure of towards labour, Vehicle and other arrangement on the day of Chhatar Yatra, 2019.			50000
		639/21.03.20	30000	for Sanitation and Cleaning Expenses.			30000
		652/31.03.20	59912	Payment of differential amount against his advance taken vide Vr .No.639/21.03.2020(89912-30000=59912).			59912
		Total	139912			0	139912
12	A.Teja Gayatri	359/14.10.19	40000	Annual Maintenance of Office AC/DG set and Inveror.			40000
		Total	40000			0	40000
13	Sri Amulya Kumar Mund	361/14.10.19	20000	POL charge of Municipal Vehicle for the Month of 10/2019.			20000
		640/21.03.20	30000	for Sanitation and Cleaning Expenses.			30000
		653/31.03.20	79479	Payment of differential amount against his			79479

				advance taken vide Vr .No.640/21.0 3.2020(1094 79-30000=7 9479).			
		Total	129479			0	129479
14	Sri Jitendra Kumar Das,CMMU	380/30.10.19	20000	towards maintenance of Ahaar Centre.			20000
		Total	20000			0	20000
15	Sri Naimish Kumar Sahu	630/20.03.20	5000	for POL cost for Fogging Machine.			5000
		Total	5000			0	5000
16	Sri Birsingh Biroli,JE	58/22.05.19	60000	repair and restorationof CC drain from back side of ADJ quarter to backside of Town Planning.			60000
		318/30.09.19	50000	Payment of Work advance to Sri Birsingh Biroli,JE			50000
		Total	110000			0	110000
17	Sri Sarat Kumar Sahoo,JE	94/26.06.19	150000	repair and renovation of Amrutdhara.			150000
		132-133/15.0 7.19	150000	Const.ofMRF Centre at Bhangawari Dumping Yard(Part-1 & Part-2) @ Rs.1,50,000/- each.			150000
		132-133/15.0 7.19	150000	Const.ofMRF Centre at Bhangawari			150000

				Dumping Yard(Part-1 & Part-2) @ Rs.1,50,000/- each.			
		311/30.09.19	50000	Improvemnt of Site inview of Durga Puja,2019			50000
		507/03.01.20	30000	periferial development of Night Shelter.			30000
		508/03.01.20	30000	Supply of Water PH fittings during Minister Visit.			30000
		548-D/13.02.2020	150000	MRF Work of SWM Programme.			150000
		Total	710000	0	0	0	710000
		Grand Total	45363678	0	0	31893400	13470278

TOTAL ADJUSTMENT OF ADVANCE MADE DURING 2019-20 FINANCIAL YEAR.						
A.	Adjustment of advance made during 2019-20 F.Y out of advance paid prior to 01.04.2019					
VR.No/Date	Amount	Adjusted in fafour of	Purpose	Vr No. /Date for Advance Paid	Advance amount where necessary	Year of advance/Balance Amount
329/26.09.2018	40000	Sri Madan Mohan Rout	IEC activities under SBM for declaration of ODF	02-B/04.03.19	40000	2018-19
9-D/04.12.2019	1343000		Adjustment of advance taken against vr.no.05/11.04.2018.	05/11.04.2018.	1343000	2018-19
Total	1383000				1383000	0
		Geetashree Dash	Disbursement of MBPY/IGNO AP/WP/DP for May,2018	72/16.05.2018	2000000	2018-19
			Disbursement	125/08.06.201	1550000	2018-19

			of MBPY/IGNO AP/WP/DP for June,2018	8		
			Disbursement of MBPY/IGNO AP/WP/DP for July,2018	176/16.07.201 8	1500000	2018-19
			Disbursement of MBPY.	223/14.08.201 8	1028000	2018-19
			Disbursement of IGNOAP	224/14.08.201 8	306000	2018-19
			Disbursement of IGNDP.	225/14.08.201 8	36000	2018-19
			Disbursement of IGNWP.	226/14.08.201 8	180000	2018-19
			Disbursement of MBPY.	272/11.09.201 8	1028000	2018-19
			Disbursement of IGNOAP	273/11.09.201 8	306000	2018-19
			Disbursement of IGNDP.	274/11.09.201 8	36000	2018-19
			Disbursement of IGNWP.	275/11.09.201 8	180000	2018-19
			Disbursement of MBPY.	340/09.10.201 8	1107200	2018-19
			Disbursement of IGNOAP	341/09.10.201 8	306000	2018-19
			Disbursement of IGNDP.	342/09.10.201 8	13000	2018-19
			Disbursement of IGNWP.	343/09.10.201 8	46000	2018-19
			Disbursement of MBPY.	438/09.11.201 8	888000	2018-19
			Disbursement of IGNOAP	439/09.11.201 8	152000	2018-19
			Disbursement of IGNDP.	440/09.11.201 8	5000	2018-19
			Disbursement of IGNWP.	441/09.11.201 8	129000	2018-19
			Disbursement of MBPY.	596/13.12.201 8	1036700	2018-19
			Disbursement of IGNOAP	597/13.12.201 8	111000	2018-19
			Disbursement of IGNDP.	598/13.12.201 8	23000	2018-19
			Disbursement of IGNWP.	599/13.12.201 8	183600	2018-19

			Disbursement of MBPY.	624/12.01.2019	1103000	2018-19
			Disbursement of IGNOAP	625/12.01.2019	308400	2018-19
			Disbursement of IGNDP.	627/12.01.2019	36000	2018-19
			Disbursement of IGNWP.	626/12.01.2019	181000	2018-19
			Disbursement of MBPY to new Beneficiary	666/15-02-19	158400	2018-19
			Disbursement of MBPY.	667/12.02.2019	2843600	2018-19
			Disbursement of IGNOAP	668/12.02.2019	709600	2018-19
			Disbursement of IGNDP.	669/12.02.2019	66000	2018-19
			Disbursement of IGNWP.	670/12.02.2019	508000	2018-19
			Disbursement of MBPY.	724/18.03.2019	1751200	2018-19
			Disbursement of IGNOAP	725/18.03.2019	258500	2018-19
			Disbursement of IGNDP.	726/18.03.2019	46200	2018-19
			Disbursement of IGNWP.	727/18.03.2019	68300	2018-19
9-B/12.04.19	20188700		MBPY /IGNOAP/ WP and DP during the Year2018-19			
Sub Total	20188700				20188700	
			Disbursement of Harishchandra Sahayata Scheme	182/21.07.2018	100000	2018-19
			Disbursement of Harishchandra Sahayata Scheme	603/26.12.2018	200000	2018-19
			Harishchandra Sahayat Yojana	643/28.1.19	45000	2018-19
			Harishchandra	646/5.2.19	100000	2018-19

			Sahayat Yojana			
			Harishchandra Sahayat Yojana	19.0319	50000	2018-19
	495000	664/31.03.20	Adjustment of advance taken vide vr.no.182, 603,643,646 amounting to Rs.495000/- taken during 2018-19.	vr.no.182,603, 643,646		
Sub Total	495000				495000	
9-C/12.04.19	450000		Harishchandra Sahayata Scheme during 2017-18.		450000	2017-18
Sub Total	450000				450000	0
TOTAL	21133700				21133700	0
196-A/30.07.19	6400	Sri Ashish Kumar Panda	Adjustment of advance vide Vr.164/30.05.2016 for expenses of Swachh Bharat Mission.			2016-17
196-B/30.07.19	3000		Adjustment taken vide Vr.356/13.07.2016 for expenses of Swachh Bharat Mission.			2016-17
Total	9400					
667/31.03.20	100000	Sri Birsingh Biroli,JE	Adjustment of advance taken vide Vr.no.707/5.03.2019.	707/5.03.2019.	100000	2018-19
15.07.19	20000		Adjustment of Advance against his advance taken vide Vr.No.708/05.03.2019.	708/05.03.2019.	20000	2018-19
Total	120000				120000	

666/31.03.20	100000	Sri Sarat Kumar Sahoo,JE	Adjustment of advance taken vide Vr.no.706/15.03.2019.	706/15.03.2019.	100000	2018-19
169/22.07.19	60000		against his advance voucher no.169/22.06.2013	169/22.06.2013		2013-14
170/22.07.19	10000		against his advance voucher no.396/07.08.2013	396/07.08.2013		2013-14
171/22.07.19	15000		against his advance voucher no.752/30.12.2013	752/30.12.2013		2013-14
172/22.07.19	50000		against his advance voucher no.752/30.12.2013	752/30.12.2013		2013-14
Total	235000					
B Advance Adjusted Out of Advance Paid During The Year 2019-20 on accounts of Bhawanipatna Municipality						
VR.No/Date	Amount	Adjusted in fafour of	Purpose	Vr No. /Date for Advance Paid	Advance amount where necessary	Year of advance
2-B/04.03.19	60000	Sri Madan Mohan Rout	against his advance taken vide Vr.No.329/06-09-2018.on Dt 04.03.19)	02-B/04.03.19	60000	2019-20
Total	60000				60000	0
		Smt.Geetashree Das,CO	disbarment of pension under MBPY	3/12.04.19	1871300	2019-20
			disbursement of Pension under IGNOWP.	04/12.04.19	317500	2019-20
			disbursement of Pension under IGNOAP.	05/12.04.19	452500	2019-20
			disbursement of pension under IGNDP	5-A/12.04.19	46200	2019-20
26.04.19	243000		Balance			

			amount refunded			
26.04.19	67300		Balance amount refunded			
29.05.2019	600		Balance amount refunded			
29.05.2019	81700		Balance amount refunded			
29.05.2019	6500		Balance amount refunded			
29.05.2019	39500		Balance amount refunded			
			disbursement of Pension under MBPY for 05/2019.	51/06.05.19	1917500	2019-20
			disbursement of Pension under MBPY for 05/2019.	52/06.05.19	442500	2019-20
			disbursement of Pension under IGNWP for 05/2019.	53/06.05.19	317500	2019-20
			Disbursement of MBPY & DP for the month of June-19	79/10.06.19	1871300	2019-20
			Disbursement of IGNOAP for the month of June-19	80/10.06.19	442500	2019-20
			Disbursement of IGNWP for the month of June-19	81/10.06.19	317500	2019-20
			Disbursement of IGNDP for the month of June-19	82/10.06.19	46200	2019-20
19.06.2019	160000		Balance amount refunded			
2.07.19	138000		Balance amount			

			refunded			
			Disbursement of MBPY pension for July,2019.	122/10.07.19	1500000	2019-20
			Disbursement of IGNOAP pension for July,2019.	123/10.07.19	342500	2019-20
			Disbursement of IGNWP pension for July,2019.	124/10.07.19	788800	2019-20
			Disbursement of IGNDPP pension for July,2019.	125/10.07.19	46200	2019-20
			disbursement of extra amount to MBPY beneficiaries.	145/22.07.19	48000	2019-20
			Disbursement of MBPY for the month of August,2019.	208/07.08.19	1500000	2019-20
			Disbursement of IGNOAP for the month of August,2019	209/07.08.19	342500	2019-20
			Disbursement of IGNWP for the month of August,2019	210/07.08.19	788800	2019-20
			Disbursement of IGNDP for the month of August,2019	210/07.08.19	46200	2019-20
03.08.19	53200		Balance amount refunded			
22/08/2019	200000		Balance amount refunded			
04.10.19	305000		Balance amount refunded			
			disbursement of MBPY pension for	286-A/05.09.19	1871300	2019-20

			08/2019.			
			disbursement of MBPY pension for 08/2019.	289-B/05.09.19	452500	2019-20
			disbursement of IGNWP pension for 08/2019.	289-C/05.09.19	307500	2019-20
			disbursement of IGNDP pension for 08/2019.	289-D/05.09.19	46200	2019-20
			disbursement of MBPY pension for 09/2019.	352/14.10.19	1871300	2019-20
			disbursement of IGNOAP pension for 09/2019.	353/14.10.19	452500	2019-20
			disbursement of IGNWP pension for 09/2019.	354/14.10.19	307500	2019-20
			disbursement of IGNDP pension for 09/2019.	355/14.10.19	46200	2019-20
			disbursement of MBPY pension to new beneficiaries.	356/14.10.19	41500	2019-20
	127000		Balance amount refunded			
			disbursement of MBPY pension for 11/2019.	414/13.11.19	1871300	2019-20
			disbursement of IGNOAP pension.	415/13.11.19	452500	2019-20
			disbursement of IGNWP pension for 11/2019.	416/13.11.19	307500	2019-20
			disbursement of IGNDP Pension for	417/13.11.19	46200	2019-20

			11/2019.			
			disbursement of Pension under MBPY for 12/2019.	467/10.12.19	1871300	2019-20
			disbursement of Pension under IGNOAP for 12/2019.	468/10.12.19	452500	2019-20
			disbursement of Pension under IGNWP for 12/2019.	469/10.12.19	307500	2019-20
			disbursement of Pension under IGNDP for 12/2019.	470/10.12.19	46200	2019-20
21.12.19	190000		Balance amount refunded			
			Disbursement of MBPY pension for 01/2020.	510/13.01.20	1902300	2019-20
			Disbursement of IGNOAP pension for 01/2020.	511/13.01.20	452500	2019-20
			Disbursement of IGNWP pension for 01/2020.	512/13.01.20	307500	2019-20
			Disbursement of IGNDP pension for 01/2020.	513/13.01.20	46200	2019-20
24/01/2020	190000		Balance amount refunded			
24/01/2020	13000		Balance amount refunded			
05.02.20	138500		Balance amount refunded			
			Disbursement of MBPY for the month of 02/2020.	548-A/13.02.20	1871300	2019-20
			Disbursement	548-B/13.02.2	452500	2019-20

			of IGNOAP for the month of 02/2020.	0		
			Disbursement of IGNWPP for the month of 02/2020.	548-C/13.02.20	307500	2019-20
			Disbursement of IGNOAP for the month of 02/2020.	548-D/13.02.20	46200	2019-20
26/02/2020	113000		Balance amount refunded			
26/02/2020	80800		Balance amount refunded			
			disbursement of MBPY pension for 03/2020.	611/11.03.20	1914800	2019-20
			disbursement of IGNOAP pension for 03/2020.	612/11.03.20	452500	2019-20
			disbursement of IGNWP pension for 03/2020.	613/11.03.20	307500	2019-20
			disbursement of IGNDP pension for 03/2020.	614/11.03.20	46200	2019-20
31/03/2020	29746300		disbursement of MBPY/IGNO AP/WP/DP during the year,2019-20.			
Sub Total	31893400		Sub Total		32304000	410600
			Harishchandra Sahayata Scheme.	65/27.05.19	50000	2019-20
			disbursement of Harishchandra Sahayata Scheme.	93/20.06.19	100000	2019-20
			disbursement of Harishchandra	221/20.08.19	100000	2019-20

			Sahayata Scheme.			
			disbursement of Harishchandra Sahayata Scheme.	362/17.10.19	100000	2019-20
			disbursement Harishchandra Sahayata Scheme.	471/12.12.19	100000	2019-20
			disbursement of Harishchandra Sahayata Scheme.	592/04.03.20	50000	2019-20
665/31.03.20	500000		Adjustment of advance taken vide vr.no.65/2 7.05.2019,93/2 0.06.2019,221/ 20.08.2019,,36 2/17.10.2019,4 71/12.12.2019 & 592/04.03.20 20.			
Sub Total	500000		Sub Total		500000	
Total	32393400				32804000	410600
		Sri Someswar Mahapatra	opening of Jalachhatra.	14/22.04.19	99000	2019-20
			against his advance taken vide vr.no.14/2 2.04.2019.	217/19.08.19	28800	2019-20
19.08.19	127800		vide voucher n o.14/22.04.201 9 for opening of Jalachhatra.			
Total	127800				127800	0
		Sri Biswakesh Mishra	Kalahandi Pratistha Divas.	376/23.10.19	50000	
			Payment of differential amount against his advance taken vide Vr.No.376 /23.10.2019.(5	381/30.10.19	1730	

			1730 - 50000 = 1730)			
30.10.19	51730		against his advance taken vide Vr.No.376 /23.10.2019.			2019-20
			Payment of further advance in addition to Vr. No.376/23.10. 2019 for Kalahandi Gathan Divas.	382/30.10.19	50000	
			Payment of differential amount against his advance vr.no. 382/30.10.201 9.(71720-5000 0-21720)	486/19.12.19	21720	
485-A/19.12.1 9	71720		against the Vr. No.382/30.10. 2019.			2019-20
Total	123450				123450	0
136/15.07.19	71611	Sri Birsingh Biroli,JE	Payment of differential amount . towards water connection to modular toilet from PHD pipeline, Bh.patna Muni cipalityVr.No.7 08/05.03.2019(92536 - 20000=71611)	126/15.07.19	71611	2019-20
667/31.03.20	57412		Adjustment of advance of Sri Birsingh Biroli,JE taken vide Vr.no.707/ 15.03.2019.	533/21.01.20	57412	2019-20
Total	129023				129023	
230/27.08.19	50000	Sri Sarat Kumar Sahoo,JE	taken vide Vr. No.24/29.04.2 019 for	24/29.04.19	50000	2019-20

			Electrification of Community & Public toilet.			
666/31.03.20	87697		Adjustment of differential amount taken vide Vr.no.706/15.03.2019.	622-624/16.03.20	87697	2019-20
Total	137697				137697	0
Total Adj-ADV of 2019-20	32971370					
Grand Total	55852470					

MEDICAL ADVANCE POSITION AS ON 31.03.2020 OF BHAWANIPATANA MUNICIPALITY								
Name Of The Advance Holder	Outstandi ng as on 1.04.2019	Adv. Paid	Vr. No./dt.	Total	Adjustmen t during 2019-20		Advanve Outstandi ng as on 31.03.2020	Remarks/V R NO for OB
Pitam Naik, Sweeper	1000			1000	0		1000	Paid vide v r.No.29/1.05.17
Kishor Kumar Patt naik, Peon	1000			1000	0		1000	Paid vide v r.No.70/17.05.17
Bansi Naik, Sweeper	11250			11250	0		11250	O.B. Rs.1250.00 vide vr.No. 149/5.06.17 & Rs. 10000VR N o-140/28.06.18
Birshingh Biroli, JE	10000	30000	530/21.01.20	40000		NIL	40000	Paid vide v r.No.753/29.03.18
Mahesh Mishra	36000			36000	36000	3/19 to 11/19	0	647/5.02.19
Jitendra Meher	0	10000	474/12.12.19	10000	10000	12/19 to 1/20	0	
Sanjay Behera	0	15000	46/06.05.19	15000	0	NIL	15000	
Santi Dei, S weepres	1500			1500	1500	Mar-19	0	124/08.06.18
Trinath Sagar	0	15000	66/31.05.19	15000	0	NIL	15000	

Rabindra Naik	0	10000	111/01.07.19	10000	0	NIL	10000	
Biswanath Naik	0	10000	112/01.07.19	10000	0	NIL	10000	
Raju Behera	15000			15000			15000	266/5.09.18
Manoj Deep, Sweeper	10000	10000	92/20.06.19	20000	9000	6/19 to 2/20	11000	267/5.09.18
Prakash Behera	10000			10000	0		10000	268/5.09.18
Bindulal naik	2500			2500	2500	Mar-19	0	475/30.11.18
Rabindra Naik	3000			3000	0		3000	476/30.11.18
P.K. Goud Tax Peon	12000			12000	12000	3/19 to 8/19	0	/13.04.18
Sri Sribatcha Mahapatra.	0	30000	15/22.04.19	30000	27000	6/19 to 2/20	3000	
Sri Padeep Kumar Mishra, Jr. Asst.		50000	91/20.06.19	50000	50000	10/19 to 2/20	0	
Sri Madan Mohan Rout.		20000	130/15.07.19	20000	20000	11/19 to 2/20	0	
Sri Ajit Naik, Sweeper		42000	197/06.08.19	42000	18000	12/19 to 2/20	24000	
Sri Nairakar Deep.		20000	234/27.08.19	20000	3000	12/19 to 2/20	17000	
Sri Sukur Naik.		10000	387/04.11.19	10000	3000	12/19 to 2/20	7000	
Sri Jagdish Kumar, Sweeper.		50000	466/10.12.19	50000	30000	12/19 to 2/20	20000	
Sri Ram Chandra Naik, Sweeper.		50000	536/21.01.20	50000	0	Nil	50000	
Sri Ratha Pandey, Sweeper.		50000	610/04.03.20.	50000	0	Nil	50000	
TOTAL.	113250	422000	0	535250	222000		313250	

OUTSTANDING FESTIVAL ADVANCE POSITION FOR 2019-20 (AS ON 31.03.2020 VIDE Sanction of

Festival Advance on Dt 24.09.2019

SL No	Name of the Employee	Designation	Advance Amount on Dt 24.09.2019	Amount adjusted	period of adjustment	BALANCE OUTSTANDING AS ON 31.03.2020
1	Md abdul Warish	JR ASST	20000	8000	11/19 to 2/20	12000
2	Sribatsa Mahapatra	JR ASST	20000	8000	11/19 to 2/20	12000
3	Prabin Ku Naik	PEON	20000	6000	11/19, 12/19 & 2/20	14000
4	Pradeep Kumar Mishra	JR ASST	20000	8000	11/19 to 2/20	12000
5	Madan Mohan Rout	JR ASST	20000	8000	11/19 to 2/20	12000
6	Naimish sahu	JR ASST	20000	8000	11/19 to 2/20	12000
7	M A Kalam	Electn.	20000	8000	11/19 to 2/20	12000
8	Birsingh Biroll	J.E.	20000	8000	11/19 to 2/20	12000
9	Krushna Chandra Sabar	Roller driver	20000	8000	11/19 to 2/20	12000
10	Saroja Sharma	Homeo Asst.	20000	8000	11/19 to 2/20	12000
11	Maheswar Majhi	Club Choukidar	20000	8000	11/19 to 2/20	12000
12	Jogendra Patel	Mali	20000	6000	11/19, 12/19 & 2/20	14000
13	Malayananda Patnaik	S.A.	20000	8000	11/19 to 2/20	12000
14	Dayanidhi Thakur	RC	20000	8000	11/19 to 2/20	12000
15	Someswar Mohapatra	A.T.C.	20000	8000	11/19 to 2/20	12000
16	Pradeep KumarGoud	PEON	20000	8000	11/19 to 2/20	12000
17	Mahesh Ch.Mishra	A.T.C.	20000	8000	11/19 to 2/20	12000
18	Satya Ranjan Sudhakar	A.T.C.	20000	8000	11/19 to 2/20	12000
19	Kishor Pattnaik	PEON	20000	6000	11/19, 12/19 & 2/20	14000
20	Ashok Kumar Gahir	PEON	20000	8000	11/19 to 2/20	12000
21	Premnath Naik	Driver	20000	8000	11/19 to 2/20	12000
22	Lakshiram Kumar	SWEEPER	20000	8000	11/19 to 2/20	12000
23	Gokul Deep	SWEEPER	20000	8000	11/19 to 2/20	12000

24	Gautam sagar	SWEEPER	20000	8000	11/19 to 2/20	12000
25	Manu Deep	SWEEPER	20000	8000	11/19 to 2/20	12000
26	Bira Deep	SWEEPER	20000	8000	11/19 to 2/20	12000
27	Rabi Deep	SWEEPER	20000	8000	11/19 to 2/20	12000
28	Basanta Naik	SWEEPER	20000	8000	11/19 to 2/20	12000
29	Ajit Naik	SWEEPER	20000	8000	11/19 to 2/20	12000
30	Dukha Deep	SWEEPER	20000	8000	11/19 to 2/20	12000
31	Pritam Naik	SWEEPER	20000	8000	11/19 to 2/20	12000
32	Niran Naik	SWEEPER	20000	8000	11/19 to 2/20	12000
33	Jagabandu Naik	SWEEPER	20000	8000	11/19 to 2/20	12000
34	Kishore Behera	SWEEPER	20000	8000	11/19 to 2/20	12000
35	Nadulal Naik	SWEEPER	20000	8000	11/19 to 2/20	12000
36	Rama Chandra Naik	SWEEPER	20000	8000	11/19 to 2/20	12000
37	Chiranjibi Bag	SWEEPER	20000	8000	11/19 to 2/20	12000
38	Radhe Pande	SWEEPER	20000	8000	11/19 to 2/20	12000
39	Jagadish Kumar	SWEEPER	20000	8000	11/19 to 2/20	12000
40	Purandar Naik	SWEEPER	20000	8000	11/19 to 2/20	12000
41	Kartika Tandi	SWEEPER	20000	8000	11/19 to 2/20	12000
42	Iswara Behera	SWEEPER	20000	8000	11/19 to 2/20	12000
43	Shanti Dei	SWEEPER	20000	8000	11/19 to 2/20	12000
44	chandra Raj Bahadur	Cleaner cum garage	20000	8000	11/19 to 2/20	12000
45	Phultuli Dei	SWEEPER	20000	8000	11/19 to 2/20	12000
46	Laxman Naik	SWEEPER	20000	8000	11/19 to 2/20	12000
47	Baidya Naik	SWEEPER	20000	8000	11/19 to 2/20	12000
48	Bansi Naik	SWEEPER	20000	8000	11/19 to 2/20	12000
49	Hema Chandra Rout	Driver	20000	8000	11/19 to 2/20	12000
50	Biswakesh Mishra	Electrician	20000	8000	11/19 to 2/20	12000
51	Hemanta Kumar Naik	ATC	20000	8000	11/19 to 2/20	12000
52	Santanu Kumar Pattnaik	C.A.	20000	8000	11/19 to 2/20	12000
53	Jeetendra Kumar Dash	C.A.	20000	8000	11/19 to 2/20	12000
54	Ashish K Panda	MIS	20000	8000	11/19 to 2/20	12000

55	Ganesh Mahakud	ACCOUNTANT	20000	8000	11/19 to 2/20	12000
56	Jagannath Naik	DRIVER	15000	4500	11/19, 12/19 & 2/20	10500
57	Chandradhwaja Kata	DRIVER	15000	6000	11/19 to 2/20	9000
58	Jitendra Meher	DRIVER	15000	6000	11/19 to 2/20	9000
59	Rudra Prasad Naik	TRUCK HELPER	15000	6000	11/19 to 2/20	9000
60	Budu Naik	MALI	15000	6000	11/19 to 2/20	9000
61	Kusa Rout	MALI	15000	6000	11/19 to 2/20	9000
62	Abhimanyu Patel	MALI	15000	6000	11/19 to 2/20	9000
63	Abhimanyu Durga	SWEEPER	15000	6000	11/19 to 2/20	9000
64	Nirakar Deep	SWEEPER	15000	6000	11/19 to 2/20	9000
65	Rupesh Deep	SWEEPER	15000	6000	11/19 to 2/20	9000
66	Kalia Naik	SWEEPER	15000	6000	11/19 to 2/20	9000
67	Biswanath Naik	SWEEPER	15000	6000	11/19 to 2/20	9000
68	Lalu Naik	SWEEPER	15000	6000	11/19 to 2/20	9000
69	Trinath Sagar	SWEEPER	15000	6000	11/19 to 2/20	9000
70	Rabindra Naik	SWEEPER	15000	6000	11/19 to 2/20	9000
71	Bindulal Naik	SWEEPER	15000	6000	11/19 to 2/20	9000
72	Rajesh Naik	SWEEPER	15000	6000	11/19 to 2/20	9000
73	Manoj Deep	SWEEPER	15000	6000	11/19 to 2/20	9000
74	Prakash Behera	SWEEPER	15000	6000	11/19 to 2/20	9000
75	Pankaja Naik	SWEEPER	15000	6000	11/19 to 2/20	9000
76	Siba Sindur	SWEEPER	15000	6000	11/19 to 2/20	9000
77	Arabina Naik	SWEEPER	15000	6000	11/19 to 2/20	9000
78	Krushna Chandra Deep	SWEEPER	15000	6000	11/19 to 2/20	9000
79	Raju Behera	SWEEPER	15000	6000	11/19 to 2/20	9000
80	Sanjaya Behera	SWEEPER	15000	6000	11/19 to 2/20	9000
81	Hiralal Deep	SWEEPER	15000	6000	11/19 to 2/20	9000
82	Arjun Deep	SWEEPER	15000	6000	11/19 to 2/20	9000
83	Sarada Sabar	SWEEPER	15000	6000	11/19 to 2/20	9000
84	Sukanta Naik	SWEEPER	15000	6000	11/19 to 2/20	9000
85	Deepak Behera	SWEEPER	15000	6000	11/19 to 2/20	9000
86	Sagar Deep	SWEEPER	15000	6000	11/19 to 2/20	9000

87	Uma Naik	Peon	15000	6000	11/19 to 2/20	9000
		TOTAL.	1580000	624500	0	955500
Festival advance outstanding out of advance payment during the year 2018-19						
SL No	Name of the Employee	Designation	Advance outstanding t as 01.04.2019	Amount adjusted	period of adjustment	BALANCE OUTSTANDING AS ON 31.03.2020
1	Sangram Rout	Ex-Driver	7500	0		7500
		Grant Total				963000

SURCHARGABLE ADVANCE (POM No.15 /Dt.12.01.21)

The following advances amounting to a total of Rs.**1590000.00** paid during the year 2018-19 (more than a year ago) has still 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 2018-19 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.

SURCHARGABLE ADVANCE/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 ADJUSTED	Balance Outstanding as on 31.03.2020	Sanctioning Authority
1	Md.Abdul Warish	18/17.04.2018	25000	Replacement of Radiator Battery			25000	SRI SURENDRA KUMAR TRIPATHI
		167/09.07.2018	7000	Cluster Review Meeting at Koraput			7000	SRI BISWA MBHAR MISHRA
		171/12.07.2018	15000	Cleaning of Mausai Maa Temple premises during Rath Yatra			15000	SRI BISWA MBHAR MISHRA
		220/14.08.2018	15000	Celebration of Independence Day,2018			15000	SRI BISWA MBHAR MISHRA
		362/15.10.	20000	IDOL			20000	SRI BISWA

		2018		immersion on the occasion of Dusshers, 2018				MBHAR MISHRA
		629/12.01. 2019	20000	Office contingency			20000	SRI BISWA MBHAR MISHRA
		TOTAL	102000			0	102000	
2	Sarat Kumar Sahoo,JE	623/12.01. 2019	150000	Advance for arrangement of PEETHA Programme		0	150000	SRI BISWA MBHAR MISHRA
		649/08.02. 2019	100000	Advance for arrangement of PEETHA Programme		0	100000	SRI BISWA MBHAR MISHRA
		658/13.02. 2019	200000	Advance for arrangement of PEETHA Programme		0	200000	SRI BISWA MBHAR MISHRA
		659/13.02. 2019	40000	C.M visit for strengthening Women		0	40000	SRI BISWA MBHAR MISHRA
		673/5.02.2 019	20000	Maintenance of Ahaar Centre		0	20000	SRI BISWA MBHAR MISHRA
		TOTAL	510000				510000	
3	Chinmaya Kumara Sahu, Sanitation Expert	68/08.05.2 018	3000	Travel Advance		0	3000	SRI SURE NDRA KUMAR TRIPATHI
		452/09.11. 2018	10000	Travel Advance		0	10000	SRI BISWA MBHAR MISHRA
		TOTAL	13000			0	13000	
4	Madan Mohan Rout	134/05.06. 2018	8000	Receiving of Election Material from Govt. Press		0	8000	SRI SURE NDRA KUMAR TRIPATHI
		219/08.08.	3000	USHA		0	3000	SRI BISWA

		2018		Survey under Land Rights				MBHAR MISHRA
		610/03.01.2019	10000	Advance for SBM			10000	SRI BISWA MBHAR MISHRA
		TOTAL	21000				21000	
5	Geetashree Dash	459/26.11.2018	40000	Exposer visit of SHG Group to Puri and BBSR			40000	SRI BISWA MBHAR MISHRA
		TOTAL	40000				40000	
6	Pradeep Kumar Mishra	129/16.08.2018	15000	Expenses on attendance of Public Hearing at BBSR		0	15000	SRI BISWA MBHAR MISHRA
		TOTAL	15000			0	15000	
7	Ganesh Mahakhud	175/12.07.2018	7000	Expenses of Kine House and removal of Cows		0	7000	SRI BISWA MBHAR MISHRA
		361/15.10.2018	40000	Engagement of Extra labour for Chhatrar yatra,2018			40000	SRI BISWA MBHAR MISHRA
		628/12.01.2019	20000	Office contingency			20000	SRI BISWA MBHAR MISHRA
		635/25.1.2019	10000	Republic Day			10000	SRI BISWA MBHAR MISHRA
		655/13.2.2019	10000	Job Fair			10000	SRI BISWA MBHAR MISHRA
		TOTAL	87000	0	0	0	87000	
8	Birsing Biroli	177/16.07.2018	50000	Cleaning of Drain and Blockage		0	50000	SRI BISWA MBHAR MISHRA
		253/25.08.2018	100000	Work Advance		0	100000	SRI BISWA MBHAR MISHRA
		324/26.09.	100000	Work		0	100000	SRI BISWA

		2018		Advance				MBHAR MISHRA
		622/12.01. 2019	150000	Advance for arrangement of PEETHA Programme		0	150000	SRI BISWA MBHAR MISHRA
		650/08.02. 2019	100000	Advance for arrangement of PEETHA Programme		0	100000	SRI BISWA MBHAR MISHRA
		657/13.2.19	200000	Advance for arrangement of PEETHA Programme		0	200000	SRI BISWA MBHAR MISHRA
		TOTAL	700000			0	700000	
9	Biswakesh Mishra	198/31.07. 2018	10000	Fuel expenses for the Vehicle of Chairperson		0	10000	SRI BISWA MBHAR MISHRA
		377/25.10. 2018	10000	Fuel expenses for the Vehicle of Chairperson		0	10000	SRI BISWA MBHAR MISHRA
		602/26.12. 2018	10000	Fuel expenses for the Vehicle of Chairperson		0	10000	SRI BISWA MBHAR MISHRA
		TOTAL	30000				30000	
10	Trilochan Nanda	285/11.09. 2018	10000	High court Case			10000	SRI BISWA MBHAR MISHRA
		TOTAL	10000				10000	
11	Hemanta Kumar Naik	346/09.10. 2018	5000	Maintenance of Kine House		0	5000	SRI BISWA MBHAR MISHRA
		TOTAL	5000	0	0	0	5000	
12	Naimish Kumar	450/09.11. 2018	10000	Sanitation contingenc		0	10000	SRI BISWA MBHAR

	Sahu			y for repairing of tri-cycle.				MISHRA
		660/15.02. 19	2000	Maint Of Fogging Machine		0	2000	SRI BISWA MBHAR MISHRA
		488/30.11. 2018	5000	Sanitation contingenc y Advance		0	5000	SRI BISWA MBHAR MISHRA
		TOTAL	17000	0	0	0	17000	
13	Someswar Mahapatra	618/03.01. 2019	40000	Kalahandi Utsav				SRI BISWA MBHAR MISHRA
		Total	40000			0	40000	
		GRAND TOTAL	1590000				1590000	

In response to Audit objection Memo, the Local Authority has returned the POM without reply.

Person(s) Responsible for this loss

S/no	Name	Designation	Adress	Amount(In Rs:)
1	SRI BISWAMBHAR MISHR	EO	Bhawanipatna Municipality	782000
2	SRI SURENDRA KUMAR TRIPATHI	EO	EO (Retd.) At-Po- Purunapada-Sastri Nagar Bhawanipatna Dis- Kalahandi	18000
3	Someswar Mahapatra	ATC	Bhawanipatna Municipality	20000
4	Madan Mohan Rout	JA	Bhawanipatna Municipality	10500
5	Hemanta Kumar Naik	ATC	Bhawanipatna Municipality	2500
6	Naimish Kumar Sahu	JA	Bhawanipatna Municipality	8500
7	Biswakesh Mishra	Electician	Bhawanipatna Municipality	15000
8	Birsing Biroli	JE	Bhawanipatna Municipality	350000
9	Ganesh Mahakhud	Accountant	Bhawanipatna Municipality	43500
10	Pradeep Kumar Mishra	JA	Bhawanipatna Municipality	7500
11	Geetashree Dash	CO	Bhawanipatna Municipality	20000
12	Chinmaya Kumara Sahu	Sanitation Expert	Bhawanipatna Municipality	6500
13	Sarat Kumar Sahoo	JE	Bhawanipatna Municipality	255000
14	Md.Abdul Warish	JA	JA, Bhawanipatna Municipality	51000

PARA: 9 GRANTS

Bhawanipatna Municipality - 2019-2020

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2019	112597455.00	278953039.00	391550494.00	132215477.00	31-03-2020	259335017.00	
	GRAND TOTAL	112597455.00	278953039.00	391550494.00	132215477.00		259335017.00	

Comments :

LOW SPENDING EFFICIENCY (POM No.16/Dt-12.01.21)

On scrutiny of the grant position, it was noticed that **33.76%** of the total grants is utilised during 2019-20, 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, the local authority reply that the balance fund amount are the funds which are received during last quarter of the financial year ..

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

Statement of Grant for the year 2019-20 in respect of Bhawanipatna Municipality

Sl. No.	Name of Grant / Scheme	O.B	G.O. No. & Date	Receipt	Total	Expenditure	Closing Balance
1	Assignment out of Entry Tax for Salary & Establishment during 2019-20		dt.26.04.2019	16876000.00			
	Assignment out of Entry Tax for Salary & Establishment during 2019-20		14373/HUD dtd.09.08.2019	16876000.00			

	Assignment out of Entry Tax for Salary & Establishment during 2019-20		22452HUD dtd.03.12.2019	16876000.00			
	Assignment out of Entry Tax for Salary & Establishment during 2019-20		675/HUD dtd.08.01.2020	16875000.00			
	TOTAL	11045367		67503000.00	78548367.00	64057455.00	14490912.00
2	14th Finance Commission		12174/HUD dtd.15.07.2019	3195000.00			
	14th Finance Commission		7832/HUD dtd.23.03.2020	21226000.00			
	14th Finance Commission		8134/HUD dtd.31.03.2020	21225000.00			
	Total	1080893		45646000.00	46726893.00	12586662.00	34140231.00
3	Devolution of Fund		14716/HUD dtd.17.08.2019	4697000.00			
	Devolution of Fund			4697000.00			
	Devolution of Fund			9395000.00			
	Total	30113223		18789000.00	48902223.00	4044540.00	44857683.00
4	Creation of Capital Assets for Revenue Generation		14348/HUD dtd.09.8.2019	923000.00			
	Creation of Capital Assets for Revenue Generation		Online	923000.00			
	Total Rs.	1188433		1846000.00	3034433.00	515202.00	2519231.00
5	Maintenance of Capital		Online	442000.00			

	Assets for Revenue Generation						
	Maintenance of Capital Assets for Revenue Generation		14978/HUD dtd.20.08.2019	442000.00			
	Total	2845960		884000.00	3729960.00	0	3729960.00
6	Compensation for Arrear Pension and Basic Service		dtd.21.06.2019	7990000.00			
	Compensation for Arrear Pension and Basic Service		17056/HUD dtd.19.09.2019	7989000.00			
	Compensation for Arrear Pension and Basic Service		Online	15979000			
	Total	15311403		31958000.00	47269403.00	5598026.00	41671377.00
7	Motor Vehicle Tax		11246/HUD dtd.29.06.2019	1671000.00			
	Motor Vehicle Tax		15009/HUD dtd.20.08.2019	1671000.00			
	Motor Vehicle Tax		Online	3343000.00			
	Total	4261335		6685000.00	10946335.00	6581817.00	4364518.00
8	AMP (Non Residential Building)			439000.00			
	TOTAL	873287	Online	439000.00	1312287.00	0	1312287.00
9	AMP (Maintenance of Road & Bridge)			2776000.00			
	TOTAL	2655632	Online	2776000.00	5431632.00	557016.00	4874616.00
10	Animal Birth Control		18231/HUD dtd.18.10.2019	1500000.00			

	TOTAL	465256		1500000.00	1965256.00		1965256.00
11	Road Development		Online	0.00			
	TOTAL	244786		0.00	244786.00	408048	-163262.00
12	Honorarium , Sitting Fee, TA,DA etc for Elected Representatives						
	TOTAL	152500		0.00	152500.00	58950	93550.00
13	Construction of Pedestal for Biju Pattnaik Statue						
	TOTAL	272254		0.00	272254.00	272254	0.00
14	National Family Benefit Scheme						
	TOTAL	170900		0.00	170900.00	200000	-29100.00
15	WODC						
	TOTAL	3666864		0.00	3666864.00	550172	3116692.00
16	Special Development Programme						
	TOTAL	0.00		0.00	0.00	150000	-150000
17	Solid Waste Management		Online	17600000.00			
	Solid Waste Management		Online	3000000.00			
	Solid Waste Management		Online	1500000.00			
	Solid Waste Management		Online	9506000.00			
	Solid Waste Management		Online	6000000.00			
	Solid Waste Management		Online	1618000.00			
	TOTAL	661020	Total Rs.	39224000.00	39885020.00	1855354.00	38029666.00
18	Swachh Bharat		Online	36550.00			

	Mission						
	Swachh Bharat Mission		Online	55000.00			
	Swachh Bharat Mission		Online	3400000.00			
	Swachh Bharat Mission		Online	4600000.00			
	Swachh Bharat Mission		Online	12000000.00			
	Swachh Bharat Mission		Online	1801500.00			
	Total Rs.	2268860		21893050.00	24161910.00	2614331	21547579.00
19	COVID-19			2500000.00			
	Total Rs.	0		2500000.00	2500000.00	0.00	2500000.00
20	Shelter for Urban Homeless		Online	465000			
	Total Rs.	0		465000.00	465000.00	0.00	465000.00
21	PEETHA		Online	1000000.00			
	Total Rs.	0		1000000.00	1000000.00	0.00	1000000.00
22	MPLAD		856/MPLAD dtd.25.07.2019	900000.00			
	TOTAL	1092722		900000.00	1992722.00	700000.00	1292722.00
23	MLALAD						
	TOTAL	744715		0.00	744715.00	220150.00	524565.00
24	Special Problem Fund		2873/04.06.2019	800000.00			
	TOTAL	0		800000.00	800000.00	0.00	800000.00
25	MBPY/IGNO AP/WP/DP		Online	33116789.00			
	Total Rs.	17344246		33116789.00	50461035.00	29746300	20714735.00
26	Renovation of Kitchen of Maa Tarini			93000.00			
	Total Rs.	0		93000.00	93000.00		93000.00
27	Biju Yuba		298/DUDA d	100000.00			

	Bahini		td.01.08.2019				
	Biju Yuba Bahini		300/DUDA d td.01.08.2019	150000.00			
	Biju Yuba Bahini		61/DUDA/ dt d.24.02.2020	25000.00			
	Biju Yuba Bahini		63/DUDA/ dt d.24.02.2020	25000.00			
	Biju Yuba Bahini		Online	25000.00			
	Total Rs.	0		325000.00	325000.00	325000	0.00
28	Mukhyamantri Kalakar Sahayata Yojna		Online	48000.00			
	Total Rs.	24000		48000.00	72000.00	72000	0.00
29	Election Grant		Online	110000.00			
	Total Rs.	0		110000	110000.00	110000	0.00
30	NFSA			6200.00			
	Total Rs.	0		6200.00	6200.00	6200	0.00
31	NULM			36000		36000	
	Total Rs.	838241		36000	874241	36000	838241
32	Remunerati on of BLOs & Supervisors		Online	350000.00			
	Remuneratio n of BLOs & Supervisors		Online	60000.00			
	Total Rs.	136820		410000.00	546820.00	410000	136820.00
33	IHSDP			0			
	Total Rs.	6668908		0	6668908	0	6668908
34	Accounting Reforms under Accrual Based accounting system			0			
	Total Rs.	80000		0	80000	0	80000
35	Protection and Conser vation of			0			

	Water Bodies						
	Total Rs.	1052138		0	1052138	0	1052138
36	BRGF			0			
	Total Rs.	-4035912		0	-4035912	0	-4035912
37	NRV(SUME)			0			
	Total Rs.	13000		0	13000	0	13000
38	HR for SC/ST			0			
	Total Rs.	2300		0	2300	0	2300
39	Renovation of Asha Sagar			0			
	Total Rs.	35000		0	35000	0	35000
40	House for SC/ST			0			
	Total Rs.	17700		0	17700	0	17700
41	10th FCA			0			
	Total Rs.	64744		0	64744	0	64744
42	SR for Office			0			
	Total Rs.	20000		0	20000	0	20000
43	Endowment Grant			0			
	Total Rs.	16697		0	16697	0	16697
44	City Development Plan			0			
	Total Rs.	714189		0	714189	0	714189
45	Development of Nightly Shelter			0			
	Total Rs.	1883349		0	1883349	0	1883349
46	Harishchandra Yojana						
	Total Rs.	5000		0	5000	540000	-535000
47	Kalahandi Group of Temples			0			
	Total Rs.	86000		0	86000	0	86000
48	AWC Building			0			
	Total Rs.	3400000		0	3400000	0	3400000
49	Accountant & MIS			0			

	Total Rs.	121500		0	121500	0	121500
51	Ahaar Society			0			
	Total Rs.	4578919		0	4578919	0	4578919
52	Protection of Govt. Land			0			
	Total Rs.	160000		0	160000	0	160000
53	Land Rights						
	Total Rs.	251650		0	251650		251650
54	Exposure Visit						
	Total Rs.	3556		0	3556		3556
	Grand Total	112597455.00		278953039.00	391550494.00	132215477.00	259335017.00

year wise un-utilised grant position is furnished below.

YEAR	AMOUNT
1997-98	69697
2000-01	64744
2002-03	35000
2009-10	3251209
2012-13	465256
2013-14	155712
2014-15	873918
2015-16	365088
2016-17	185405
2017-18	10616881
2018-19	53892856
2019-20	189359251
TOTAL	259335017

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 - 2019-2020

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	01-04-2019	445187927.86	132215477.00	577403404.86	160057096.00	31-03-2020	417346308.86	
	GRAND TOTAL	445187927.86	132215477.00	577403404.86	160057096.00		417346308.86	

Comments :

The Details of U.C Submitted during the year 2019-20 under Audit					
SLNO	SCHEME	AMOUNT OF UC	YEAR OF GRANT	LETTER NO. & DATE	AUTHORITY TO WHOME SUBMITTED
1	Assignment Out of Entry Tax for Salary & Establishment.	4939874	2017-18	528/20.11.2019	F.A-cum-Addl. Secretary to Govt.
		30418000	2018-19	526/20.11.2019	-do-
		15209000	2018-19	524/20.11.2019	-do-
		4819693	2017-18	522/20.11.2019	-do-
	Sub Total Rs.	55386567			
2	Devolution of fund	8019802	2017-18	518/20.11.2019	F.A-cum-Addl. Secretary to Govt.
		3910448	2014-15	263/14.11.2017	-do-

	Sub Total Rs.	11930250			
3	Compensation for Arrear Pension and Basic Services	13039000	2017-18	520/20.11.2019	-do-
	Sub Total Rs.	13039000			
4	14th Finance Commission	12028836	2016-17	540/20.11.2019	-do-
		2577192	2015-16	538/20.11.2019	-do-
		6274130	2014-15	536/20.11.2019	-do-
		12077762	2017-18	534/20.11.2019	-do-
		16734000	2018-19	532/20.11.2019	-do-
		13228339	2018-19	530/20.11.2019	
	Sub Total Rs.	62920259			
5	Motor Vehicle Tax	2550000	2016-17	512/20.11.2019	-do-
		352020	2017-18	510/20.11.2019	-do-
	Sub Total Rs.	2902020			
6	Maintenance of Capital Assets	915000	2015-16	508/20.11.2019	-do-
		457000	2016-17	506/20.11.2019	-do-
		458000	2014-15	504/20.11.2019	-do-
		453000	2017-18	500/20.11.2019	-do-
		474000	2017-18	502/20.11.2019	-do-
	Sub Total Rs.	2757000			
10	Creation of Capital Assets for Revenue Generation.	949000	2017-18	516/20.11.2019	-do-
		949000	2017-18	514/20.11.2019	-do-
	Sub Total Rs.	1898000			
11	WODC	500000	2015-16	3377/30.11.2019	The DPMU Kalahandi
		300000	2014-15	3377/30.11.2019	-do-
		500000	2014-15	3377/30.11.2019	-do-
		1000000	2014-15	3377/30.11.2019	-do-
	Sub Total Rs.	2300000			
12	MLALAD	50000	2013-14	3367/30.11.2019	-do-
		200000	2014-15	3369/30.11.2019	-do-
		1300000	2017-18	3371/30.11.2019	-do-
	Sub Total Rs.	1550000			
12	MPLAD	500000	2015-16	3382/30.11.2019	-do-
		800000	2014-15	3381/30.11.2019	-do-

		500000	2017-18	3380/30.11.2019	-do-
		500000	2017-18	3379/30.11.2019	-do-
		700000	2019-20		-do-
	Sub Total Rs.	3000000			
12	Special Development Programme	500000	2015-16	3375/30.11.2019	-do-
	Sub Total Rs.	500000			
12	Biju Yuba Bahini	100000	2019-20	351/05.02.2020	PD.DUDA, Kalahandi
		150000	2019-20	352/05.02.2020	-do-
		150000	2018-19	3190/16.11.2019	-do-
		150000	2018-19	3191/16.11.2019	-do-
	Sub Total Rs.	550000			
13	Biju KBK	1324000	2010-11	3374/30.11.2019	PD,DRDA, Kalahandi
	Sub Total Rs.	1324000			
	Grand Total Rs.	160057096			

(POM No.16/Dt-12.01.21)

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 dt.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 hamper a lot.

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

Year	Outstanding UC position
PRIOR TO 2012-13	21810235.86
2012-13	9444251
2013-14	7269250
2014-15	55175622
2015-16	5301783
2016-17	94217.00
2017-18	63587727
2018-19	123397746
2019-20	131265477
Total	417346308.86

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 POM No-09/01.12.2020

While checking of M.R. Books with Daily Collection Register of **Sribata Mohapatra**, JA for the year 2019-20, it is revealed that Rs.11300.00 vide Book No. & Receipt. nos. mentioned in the table below has been collected by Sribata Mohapatra, but the same amount has not been deposited in Municipality fund till date. Hence Rs.11300.00 is suggested for recovery from Sribata Mohapatra & compliance reported.

Details of amount kept with Sribata Mohapatra,

Totaling Mistake in DCR of Sribatsa Mahapatra							
Book No.	Rt. no.From To	Date	Page No of DCR	Particular of collected amount	Amount collected as per MR Book	Amount collected as per DCR	Difference
28	2700 to 2800	Nil	Nil	Misc.	55500	52800	2700
29	2801 to 2900	Nil	Nil	Misc.	40800	40100	700
43	4218 to 4230	Nil	Nil	Misc.	5100	4100	1000
				Total	101400	97000	4400
Details of amount kept with Sribatsa Mahapatra(Less Amount in DCR)							
Book No.	Rt. no.	Date	Page No of DCR	Particular of collected amount	Amount collected as per MR Book	Amount collected as per DCR	Difference
32	3174	14.09.20	Nil	Misc	500	200	300
34	3371	15.05.20	Nil	Misc	2000	200	1800
34	3371	15.05.20	Nil	Misc	500	300	200
39	3881	18.05.20	Nil	Misc	5000	500	4500
43	4208	04.06.20	Nil	Misc	300	200	100
				Total	8300	1400	6900
				Grand total			11300

On issue of POM Rs 11300.00 was recovered from Sribatsa Mahapatra and deposited vide MR No-281/28091 Rs.900.00 & MR No-281/28090 Rs.4400.00 on Dt. 09.12.2020 and Same was verified in Audit and found Correct. Hence para is dropped.

11.2 - Misappropriation of Cash by way of non-depositing of collected amount in Municipality fund POM No-09/01.12.2020

While checking of M.R. Books with Daily Collection Register of **H.k Naik, ATC** for the year 2019-20, it is revealed that Rs.14173.00 vide Book No. & Receipt. nos. mentioned in the table below has been collected by H.K. Naik, but the same amount has not been deposited in Municipality fund till date. Hence Rs.14173.00 is suggested for recovery from H.K. Naik & compliance reported.

Details of amount kept with H.K. Naik,

Details of amount kept with H.K Naik(not taken to DCR & cash book)						
Book No.	Rt. no.	Date of MR	Particular of collected amount	Amount collected as per MR Book		
26	29	22.04.20	Holding	13183		
			Total	13183		
Totalling Mistake in DCR of H. K Naik						
Book No.	Receipt No.	Date of MR	Particular of collected amount	Amount collected as per MR Book	Amount collected as per DCR	Difference
32	96	29.08.20	Holding	8959	7969	990
			Total	8959	7969	990
			Grand total	14173		

On issue of POM Rs 14173.00 was recovered from H. K Naik and deposited vide MR No-281/28088 Rs.13183.00 & MR No-281/28089 Rs.990.00 on Dt. 03.12.2020 and Same was verified in Audit and found Correct. Hence para is dropped.

11.3 - Misappropriation of Cash by way of non-depositing of collected amount in Municipality fund POM No-09/01.12.2020

While checking of M.R. Books with Daily Collection Register of **S.R. Sudhakar, ATC** for the year 2019-20, it is revealed that Rs.7500.00 vide Book No. & Receipt. nos. mentioned in the table below has been collected by S.R.Sudhakar, but the same amount has not been deposited in Municipality fund till date. Hence Rs.7500.00 is suggested for recovery from S.R.Sudhakar & compliance reported.

Details of amount kept with S.R Sudhakar:-

Details of amount kept with S.R. Sudhakar(not taken to DCR & cash book)				
Book No.	Rt. no.	Date of MR	Particular of collected amount	Amount collected as per MR Book
291	29087	08.11.2020	Misc(Stall Rent)	7500
Total				7500

On issue of POM Rs 7500.00 was recovered from S.R. Sudhakar and deposited vide MR No-281/28092 Rs.7500.00 on Dt. 16.12.2020 and Same was verified in Audit and found Correct. Hence para is dropped

11.4 - Misappropriation of Cash by way of non-depositing of collected amount in Municipality fund POM No-09/01.12.2020

Misappropriation of Cash by way of non-depositing of collected amount in Municipality fund

while checking the Misc. receipt book w.r.t DCR of Madhan Mohan Rout, JA for the year 2019-20 , it is noticed that, a sum of RS **2705568.00** has been collected towards Land Rights & Advance Refund for latrine & out of Rs. **2705568.00** , a sum of Rs.**2385900 .00** has been deposited in Bank (BOB ,A/C No-**33670100011136** on various dated & leaving a balance of Rs.**319668.00** has not been deposited in cashier cash book & Accountant cash book, why this amount should not be treated as misappropriation, please justified before audit.

The details of collection, deposit & balance amount are furnished below: -

Details of amount kept with M. M. ROUT.						
Book No.	Rt. no.	Date	Amount collected	Particular of collected amount		
295(Misc.)	29412	10.12.19	2000	Advance refund for latrine		
	29413	10.12.19	2000	Advance refund for latrine		
	29414	10.12.19	2000	Advance refund for latrine		
	29415	10.12.19	2000	Advance refund for latrine		
	29416	10.12.19	2000	Advance refund for latrine		
	29417	10.12.19	2000	Advance refund for latrine		
	29418	10.12.19	2000	Advance refund for latrine		
	29419	10.12.19	2000	Advance refund for latrine		
	29420	10.12.19	2000	Advance refund for latrine		
	29421	10.12.19	2000	Advance refund for latrine		
	29422	10.12.19	2000	Advance		

				refund for latrine		
	29423	10.12.19	2000	Advance refund for latrine		
	29424	10.12.19	2000	Advance refund for latrine		
	29425	10.12.19	2000	Advance refund for latrine		
	29426	10.12.19	2000	Advance refund for latrine		
	29427	10.12.19	2000	Advance refund for latrine		
	29428	13.12.19	2393	Land Rights		
	29429	13.12.19	3383	Land Rights		
	29430	19.12.19	3207	Land Rights		
	29431	19.12.19	3704	Land Rights		
	29432	19.12.19	293	Land Rights		
	29433	20.12.19	2000	Advance refund for latrine		
	29434	21.12.19	8043	Land Rights		
	29435	23.12.19	5840	Land Rights		
	29436	23.12.19	1300	Land Rights		
	29437	23.12.19	707	Land Rights		
	29438	23.12.19	8067	Land Rights		
	29439	23.12.19	2509	Land Rights		
	29440	24.12.19	5069	Land Rights		
	29441	24.12.19	3758	Land Rights		
	29442	31.12.19	33390	Land Rights		
	29443	31.12.19	7865	Land Rights		
	29444	31.12.19	11103	Land Rights		
	29445	31.12.19	33396	Land Rights		
	29446	31.12.19	33396	Land Rights		
	29447	31.12.19	38943	Land Rights		
	29448	02.01.20	7865	Land Rights		

	29449	02.01.20	7865	Land Rights		
	29450	02.01.20	9253	Land Rights		
	29451	02.01.20	1241	Land Rights		
	29452	02.01.20	7865	Land Rights		
	29453	02.01.20	7865	Land Rights		
	29454	02.01.20	7865	Land Rights		
	29455	02.01.20	11103	Land Rights		
	29456	02.01.20	66759	Land Rights		
	29457	02.01.20	1127	Land Rights		
	29458	02.01.20	7865	Land Rights		
	29459	03.01.20	3641	Land Rights		
	29460	03.01.20	47287	Land Rights		
	29461	03.01.20	47287	Land Rights		
	29462	03.01.20	5554	Land Rights		
	29463	03.01.20	9253	Land Rights		
	29464	03.01.20	5312	Land Rights		
	29465	03.01.20	4836	Land Rights		
	29466	03.01.20	7865	Land Rights		
	29467	03.01.20	6480	Land Rights		
	29468	03.01.20	7865	Land Rights		
	29469	03.01.20	7865	Land Rights		
	29470	04.01.20	10451	Land Rights		
	29471	04.01.20	7865	Land Rights		
	29472	04.01.20	7865	Land Rights		
	29473	06.01.20	7865	Land Rights		
	29474	06.01.20	47287	Land Rights		
	29475	06.01.20	2639	Land Rights		
	29476	06.01.20	7289	Land Rights		
	29477	06.01.20	3093	Land Rights		
	29478	06.01.20	38618	Land Rights		
	29479	06.01.20	7865	Land Rights		
	29480	06.01.20	19423	Land Rights		
	29481	06.01.20	7865	Land Rights		
	29482	06.01.20	7865	Land Rights		
	29483	06.01.20	38943	Land Rights		

	29484	06.01.20	7865	Land Rights		
	29485	06.01.20	6477	Land Rights		
	29486	06.01.20	7865	Land Rights		
	29487	06.01.20	38943	Land Rights		
	29488	06.01.20	7865	Land Rights		
	29489	06.01.20	7865	Land Rights		
	29490	06.01.20	35050	Land Rights		
	29491	06.01.20	7825	Land Rights		
	29492	06.01.20	7865	Land Rights		
	29493	07.01.20	47287	Land Rights		
	29494	07.01.20	6480	Land Rights		
	29495	07.01.20	6480	Land Rights		
	29496	07.01.20	6480	Land Rights		
	29497	07.01.20	7865	Land Rights		
	29498	07.01.20	262	Land Rights		
	29499	07.01.20	5554	Land Rights		
	29500	07.01.20	7825	Land Rights		
		Total	961070			
04(Misc.)	301	10.01.20	3862	Land Rights		
	302	10.01.20	7865	Land Rights		
	303	10.01.20	46696	Land Rights		
	304	10.01.20	7865	Land Rights		
	305	10.01.20	2753	Land Rights		
	306	10.01.20	1595	Land Rights		
	307	10.01.20	5625	Land Rights		
	308	10.01.20	7865	Land Rights		
	309	10.01.20	7865	Land Rights		
	310	10.01.20	47287	Land Rights		
	311	10.01.20	9253	Land Rights		
	312	10.01.20	38943	Land Rights		
	313	10.01.20	9253	Land Rights		
	314	10.01.20	38943	Land Rights		
	315	10.01.20	8765	Land Rights		

	316	10.01.20	1700	Land Rights		
	317	10.01.20	38943	Land Rights		
	318	10.01.20	7865	Land Rights		
	319	10.01.20	1364	Land Rights		
	320	10.01.20	106	Land Rights		
	321	10.01.20	7865	Land Rights		
	322	10.01.20	38884	Land Rights		
	323	10.01.20	7865	Land Rights		
	324	10.01.20	7865	Land Rights		
	325	13.01.20	4626	Land Rights		
	326	13.01.20	1657	Land Rights		
	327	14.01.20	14967	Land Rights		
	328	16.01.20	38943	Land Rights		
	329	16.01.20	25561	Land Rights		
	330	18.01.20	393	Land Rights		
	331	18.01.20	7161	Land Rights		
	332	18.01.20	19778	Land Rights		
	333	20.01.20	3313	Land Rights		
	334	20.01.20	3000	Land Rights		
	335	20.01.20	5481	Land Rights		
	336	cancelled	cancelled	Land Rights		
	337	21.01.20	970	Land Rights		
	338	21.01.20	7865	Land Rights		
	339	21.01.20	7865	Land Rights		
	340	21.01.20	12996	Land Rights		
	341	21.01.20	6477	Land Rights		
	342	21.01.20	11103	Land Rights		
	343	22.01.20	22262	Land Rights		
	344	22.01.20	6477	Land Rights		
	345	22.01.20	6481	Land Rights		
	346	22.01.20	7614	Land Rights		
	347	22.01.20	637	Land Rights		
	348	22.01.20	7865	Land Rights		
	349	24.01.20	1065	Land Rights		
	350	24.01.20	3843	Land Rights		

	351	24.01.20	3910	Land Rights		
	352	24.01.20	2001	Land Rights		
	353	24.01.20	5554	Land Rights		
	354	24.01.20	5413	Land Rights		
	355	24.01.20	11103	Land Rights		
	356	24.01.20	5555	Land Rights		
	357	24.01.20	5555	Land Rights		
	358	24.01.20	7865	Land Rights		
	359	28.01.20	4812	Land Rights		
	360	28.01.20	7438	Land Rights		
	361	28.01.20	4414	Land Rights		
	362	28.01.20	5555	Land Rights		
	363	28.01.20	14420	Land Rights		
	364	31.01.20	cancelled	cancelled		
	365	31.01.20	5555	Land Rights		
	366	04.02.20	2183	Land Rights		
	367	04.02.20	3903	Land Rights		
	368	10.02.20	11103	Land Rights		
	369	10.02.20	5555	Land Rights		
	370	10.02.20	11103	Land Rights		
	371	10.02.20	605	Land Rights		
	372	10.02.20	4649	Land Rights		
	373	13..02.20	2426	Land Rights		
	374	13..02.20	2155	Land Rights		
	375	14.02.20	3701	Land Rights		
	376	14.02.20	7859	Land Rights		
	377	17.02.20	6481	Land Rights		
	378	17.02.20	47287	Land Rights		
	379	17.02.20	38943	Land Rights		
	380	18.02.20	7865	Land Rights		
	381	18.02.20	2699	Land Rights		
	382	18.02.20	3713	Land Rights		
	383	18.02.20	7865	Land Rights		
	384	19.02.20	1200	Land Rights		

	385	19.02.20	37350	Land Rights		
	386	19.02.20	7865	Land Rights		
	387	19.02.20	7865	Land Rights		
	388	19.02.20	3701	Land Rights		
	389	20.02.20	7865	Land Rights		
	390	20.02.20	7865	Land Rights		
	391	25.02.20	4905	Land Rights		
	392	25.02.20	32139	Land Rights		
	393	25.02.20	7865	Land Rights		
	394	25.02.20	1342	Land Rights		
	395	25.02.20	899	Land Rights		
	396	26.02.20	1570	Land Rights		
	397	27.02.20	33390	Land Rights		
	398	27.02.20	5555	Land Rights		
	399	02.03.20	21310	Land Rights		
	400	02.03.20	33396	Land Rights		
		Total	1060619			
08(Misc.)	701	02.03.20	5555	Land rights		
	702	07.03.20	1430	Land rights		
	703	07.03.20	33396	Land rights		
	704	07.03.20	7661	Land rights		
	705	11.03.20	6477	Land rights		
	706	12.03.20	4825	Land rights		
	707	12.03.20	18168	Land rights		
	708	13.03.20	38943	Land rights		
	709	13.03.20	28744	Land rights		
	710	13.03.20	6477	Land rights		
	711	13.03.20	4611	Land rights		
	712	13.03.20	10263	Land rights		
	713	13.03.20	492	Land rights		
	714	23.03.20	26365	Land rights		
	715	23.03.20	1752	Land rights		
	716	23.03.20	4626	Land rights		
	717	20.06.20	9253	Land rights		

	718	26.06.20	49599	Land rights		
	719	30.06.20	7160	Land rights		
	720	04.08.20	7865	Land rights		
	721	06.08.20	47287	Land rights		
	722	12.08.20	3836	Land rights		
	723	01.09.20	411	Land rights		
	724	08.09.20	47287	Land rights		
	725	14.09.20	7865	Land rights		
	726	19.09.20	47287	Land rights		
	727	19.09.20	1995	Land rights		
	728	19.09.20	1899	Land rights		
	729	21.09.20	4454	Land rights		
	730	21.09.20	6540	Land rights		
	731	21.09.20	2952	Land rights		
	732	22.09.20	31065	Land rights		
	733	22.09.20	47287	Land rights		
	734	05.10.20	2588	Land rights		
	735	06.10.20	2260	Land rights		
	736	15.10.20	5618	Land rights		
	737	15.10.20	2742	Land rights		
	738	15.10.20	4626	Land rights		
	739	29.10.20	38943	Land rights		
	740	03.11.20	32393	Land rights		
	741	03.11.20	7865	Land rights		
	742	05.11.20	47287	Land rights		
	743	05.11.20	7865	Land rights		
	744	09.11.20	7865	Land rights		
		Total	683879			
		Grant Total	2705568			
Deduct amount already deposited in DCR & passbook (BOB, A/C No-33670100011136) previously on different date						

	Bank of	Dt-02.01.2020	206370			
	Boroda- 3367	03.01.2020	136673			
	0100011136	04.01.2020	153245			
		07.01.2020	316412			
		10.01.2020	292043			
		14.01.2020	132300			
		22.01.2020	133700			
		10.02.2020	60000			
		12.02.2020	11023			
		15.02.2020	37500			
		18.02.2020	107200			
		27.02.2020	101000			
		07.05.2020	21148			
		30.06.2020	81000			
		30.06.2020	19000			
		02.08.2020	20240			
		23.09.2020	60000			
		23.09.2020	199050			
		08.11.2020	21136			
		16.11.2020	156860			
		19.11.2020	60000			
		23.11.2020	60000			
		Total	2385900			
Balance amount not deposited till date			319668.00			

On issue of POM Rs 319668.00.00 was recovered from M.M Rout and deposited vide MR No-281/28093 Rs.154098.00 on Dt. 06.01.2021 & Rs.165570.00 on A/C- No- 33670100011136 , BOB on Dt. 02.12.2020 and Same was verified in Audit and found Correct. Hence para is dropped.

11.5 - MIS-APPROPRIATION/EXCESS DISBURSEMENT SHOWN TOWARDS MBPY/IGNOAP PENSIONERS BY TOTALLING MISTAKE

In course of checking of **MBPY/IGNOAP/IGNWP/IGNDP** Acquaintance Rolls for the year 2019-20 , it is

ascertained in audit that **Rs.38700.00** is shown payment to the pensioners by calculation mistake .

Hence **Rs.38700.00** shown excess disbursement is inadmissible & thus suggested for recovery from the person's held responsible & compliance reported

Word No	Scheme	Month	Total Amount Disbursed as per acquaintance	Total Amount Disbursed as per Register	Page no of Register produced by CO	Less Amount Refund	Remarks
1	All	Nov	129200	132200	70	3000	Totaling Mistake
		Dec	133500	142000	73	8500	Totaling Mistake
		Jan	107200	107300	76	100	Totaling Mistake
		Feb	144600	145100	80	500	Totaling Mistake
		Total				12100	
4	All	Apr	75100	75600	45	500	Totaling Mistake
		Jul	80000	81300	57	1300	Totaling Mistake
		Total				1800	
5	All	Sept	182600	184100	64	1500	Totaling Mistake
		Oct	199500	200000	67	500	Totaling Mistake
		Dec	171800	172300		500	Totaling Mistake
		Total				2500	
7	All	May	171800	172300	49	500	Totaling Mistake
	All(MBPY)	Dec	155200	156200	73	1000	Totaling Mistake
		Total				1500	
8	All	May	41600	42600	49	1000	Totaling Mistake
		Total				1000	
10	All	Apr	188700	189700	45	1000	
		May	185400	186500	49	1100	
		Sept	194300	196300	64	2000	
		Nov	202900	208400	70	5500	
		Total				9600	Totaling Mistake
12	All	Apr	98600	99100	45	500	

		Jun	102900	104100	53	1200	
		Total				1700	Totaling Mistake
13	All	Jun	164700	165300	53	600	
		Jul	173100	179600	57	2700	
		Total				3300	Totaling Mistake
14	All	Sept	144600	145100	64	500	
		Oct	154700	155200	67	500	
		Dec	141100	141800	73	700	
		Jan	149300	149800	76	500	
		Mar	145700	146200	83	500	
		Total				2700	Totaling Mistake
15	All	Nov	132800	133300		500	
		Total				500	Totaling Mistake
17	All	Sept	154600	155100	64	500	
		Total				500	Totaling Mistake
20	All	Feb	81400	81900	81	500	
		Total				500	Totaling Mistake
Word No	Scheme	Acq. Page	Month	Amount as per acquaintance	Page/SI No. no of acquaintance	Amount as per Actual	Excess Amount shown
18	IGNOAP	43	Feb	3000	43/8 to 14	2500	500
	IGNWP	58	NOV	3500	58/1 to 7	3000	500
			Total				1000
			Grand Total			38700	

However, on issue of the POM, Rs. 38700.00 was recovered from Gitashree Das, CO. & deposited in Municipal Fund. The same is verified in Audit & found correct.

Details of recovered amount is furnished below:-

MR Book	MR NO/Date	From Whom	Amount
68	6715/26.03..2021	Gitashree Dash	3000
68	6716/30.03.2021	Gitashree Dash	10800
68	6714/12.03.2021	Gitashree Dash	21900
68	6709/22.01.2021	Gitashree Dash/Dayanidhi Thakur	500
68	6713/25.01.2021	Gitashree Dash/Saroj	1000

		Sharma	
68	6710/22.01.2021	Gitashree Dash/Satya Ranjan Sudhakar	1000
68	6712/25.01.2021	Gitashree Dash/Avimanyu Durga	500
	Total		38700

11.6 - Non-availability of transferred amount in C/A no on account of closing transfer 4 nos of defunct scheme bank a/c POM No-14/12.01.21

During the year under audit i.e., 2019-20, while checking the deposit & withdraw of bank pass book w.r.t accountant casebook, it is found that four number of bank account has been closed on 17.03.20 & 20.03.20 and amount comes to Rs 382167.00 shown transferred to current a/c no-211083459557 but the same has not found in concerned bank account till 31.03.2020. So the local authority is directed to explain the fact before audit.

The details is furnished below:

Bank Name	Account No From which amount transferred	Date in Pass book & cash book	Amount	Account No To which amount transferred (Current A/C)	Date of Credit in to Current A/c	
ICICI	77701000602	20.03.2020	71739.00	11083459557	31.07.2020	
ICICI	77701000190	20.03.2020	65007.31	11083459557	31.07.2020	
SBI	30345155620	17.03.2020	7898.00	11083459557	10.07.2020	
SBI	30345177166	17.03.2020	237523.00	11083459557	17.07.2020	
	Total		382167.31			

In response to Audit objection Memo, the Local Authority has produced the concerned bank account/Pass book to which these amounts transferred for verification and the same was verified & found correct.

Hence this para is dropped.

11.7 - Collection amount not deposited:- POM No-12/Dt05.01.21

On checking of the DCR of Deepak Behera w.r.t cashier's cash book ,it is found that weekly market DCR Page no-21 MR No.-71101 to 71400 (@3*100) Rs 3000.00 collected from various person but same has not deposited in cashier's cash book. So, why this amount should not be treated misappropriation, please justify. The above amount is collected on 10.10.2019 but serial number of book before & after serial number has deposited but the cost of particular MR no. has not deposited till date which needs recovery from the persons held responsible.

On issue of POM Rs 3000.00 was recovered from Deepak Behera and deposited vide MR No-281/28095 on Dt. 15.01.21 and Same was verified in Audit and found Correct. Hence para is dropped.

11.8 - Totaling mistake in DCR: -(POM NO-12/DT-05.01.21)

While checking of the totaling of DCR of Deepak Behera, it is noticed, due to totalling mistake in DCR

Page-24/Dt28.01.2020, a sum of RS 1000.00 less deposited in cashier's cash book. So why this amount should not be treated as Misappropriation Please Justify before audit. The detail is furnished below:

Total as per DCR	Total as per Audit	Less shown	DCR Page	Person responsible
98000	99000	1000	24	Deepak Behera

On issue of POM Rs 1000.00 was recovered from Deepak Behera and deposited vide MR No-281/28094 on Dt. 15.01.21 and Same was verified in Audit and found Correct. Hence para is dropped.

PARA: 12 LOSS OF STOCK & STORE

12.1 -

No comments.

PARA: 13 AUDIT OF RECEIPTS

13.1 - DCB POSITION OFHOLDING TAX & INEFFECTIVE AND INEFFICIENT COLLECTION OF HOLDING TAX POM No. 17/Dt.12.01.21

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 made 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 instalment and every such instalment 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 1.04.2019			Collection during the year 2019-20					Balance as on 31.03.2020			Collection In %age
	Arrear	Current	Total	Arrear	Current	Rebate	Current Total (CUR.+ REBATE)	Total (Arr.+Current+rebate)	Arrear	Current	Total	
Holding	2916958.20	3293565.00	6210523.20	4754560	2183443	367339.00	2550782	3026238	2441502.2	7427830	3184285.20	48.73
Latrine Tax	521126.65	0.00	521126.65	0	0		0	0	521126.65	0	521126.65	0.00
Lighting	2401865.87	2190220.00	4592085.87	3993160	1862687	293871.00	2156558	2555874	2002549.9	336620	2036211.87	55.66
Water Tax	2313534.12	1642603.00	3956137.12	2987240	1397330	220403.00	1617733	1916457	2014810.1	248700	2039680.12	48.44
TOTAL	8153484.84	7126388	15279872.8	1173496	5443460	881613.00	6325073	7498569	6979988.8	8013150	7781303.84	49.07

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

1	Actual collection as per Accountant Cashbook	6616956
2	Add rebate	881613
3	Collection as per DCB	7498569

The above table indicates that the total collection is 49.07.% of the actual demand. Though the current collection is 88.76% 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. **7781303.84** is kept in objection & compliance reported.

13.2 - Time barred dues – POM No. 17/Dt.12.01.21

13.2 - Time barred dues – POM No.					
Time barred dues					
YEAR	HOLDING TAX	LATRINE TAX	LIGHTING TAX	WATER TAX	TOTAL
1963-64 to 82-83	97360.58	43572	60373.13	35973.54	237279.25
1983-84	19077.52	3124.31	16737.14	17163.14	56102.11
1984-85	19581.56	3561.59	18873.7	19143.7	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

1988-89	18193.28	2873.77	16996.71	16996.71	55060.47
1989-90	38677.05	6869	31997.3	32667.3	110210.65
1990-91	35617	5539	29677	29785	100618
1991-92	38675	8052	32466	33602	112795
1992-93	27116	3782	25823	25736	82457
1993-94	42026	7021	36950	38694	124691
1994-95	45954	4720	39207	41199	131080
1995-96	39173	6393	30076	33921	109563
1996-97	116085	133294	95033	102568	446980
1997-98	162112	45070	124539	127841	459562
1998-99	146187	41153	113401	117857	418598
1999-2000	177429	44230	128895	133363	483917
2000-2001	200000	45436	137557	143847	526840
2001-2002	145305	35305	107587	115161	403358
2002-03	135906	32881	97676	107543	374006
2003-04	70054.15	36874.73	29376.84	85956.84	222262.56
2004-05	139510		181210	111551	432271
2005-06	-	-	79697	51481	131178
2006-07	-38971	-	93694	90585	145308
2007-08	44298		90315	125036	259649
2008-09	28767		10326	682	39775
2009-10	8046	-	51724	46547	106317
2010-11	68448		62006	61913	192367
2011-12	16332		16980	22299	55611
2012-13	20752		19700	51671	92123
2013-14	93		703	2608	3404
2014-15	0		0	0	0
2015-16	0		0	0	0
2016-17	10518		16798	18228	45544
2017-18	34524		15194	10518	60236
2018-19	477721	0	132341	103362	713424
2019-20	742783	0	33662	24870	801315
TOTAL:-	3184285.20	521126.65	2036211.87	2039680.12	7781303.84

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 2015-16 is 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 2019-20 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 **Rs7781303.84 as on 31.03.2020** for years together and compliance reported.

13.3 - Lease of tank POM No. 17/Dt.12.01.21

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

13.4 - LICENCE FROM TELECOM TOWER- POM No. 17/Dt.12.01.21

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, it is found in the receipt statement produced by local authority that Rs.20000 is collected towards licence fees of telecom tower. But in support of demand- collection balance neither any information nor concerned lease file was produced before audit for verification. In spite of issue of POM the local authority refund the POM without furnishing any reply there in . As a result of which the clear picture DCB position of licence fees from telecom tower as on 31.03.2020 installed in the municipality area could not be worked out in audit .However basing on the last AR no-520288/2019-20-Kalahandivide para no-13.5 the DCB position of telecom tower if furnished below:-

Installation w.e.f.	Rate/year	Balance outstanding as on 31.03.2019	Amount due for 2019-20	Total amount due as on 31.03.2020	Amount collected during 2019-20	Balance outstanding as on 31.03.2020
Not furnished	1000	0	1000	1000	0	1000
-Do-	1000	15000	1000	16000	0	16000
-Do-	1000	8000	1000	9000	0	9000
-Do-	1000	36000	1000	37000	20000	17000
TOTAL		59000	4000	63000	20000	43000

Hence the local authority is advised to collect Rs.43000.00 from the Telecom. Agencies as early as possible in order to enhance income of the municipality & also advised to produced the concerned file of the telecom tower along with a statement of DCB position of telecom tower duly prepared & signed by the local authority before next audit for verification.

Hence the outstanding licence fees of telecom tower of RS. 43000.00 basing on the last audit report . Hence the local Authority is advised to collect Rs.43000.00 from the Telecom Agency. Till then RS.43000.00 is Kept in

Objection.

13.5 - NON-COLLECTION OF LICENSE FEE U/S 290 OM ACT1950 POM No. 17/Dt.12.01.21

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 2019-20 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 henceforth, collection of license fees in respect of the items objected in audit shall be made on priority basis & compliance to be reported

13.6 - Stall rent POM No. 17/Dt.12.01.21

The abstract DCB position of stall rent for the year 2019-20 is furnished below

DCB POSITION OF MARKET COMPLEX (Stall Rent)								
DEMAND AS ON 1.04.2019			COLLECTION DURING 2019-20			BALANCE AS ON 31.03.2020		
Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
3650160	3757992	7408152	1726731	1323468	3050199	1923429	2434524	4357953

On issue of POM regarding non-collection of such huge outstanding dues amounting to Rs.4357953.00 from the rantees, the local authority replied that henceforth collection of Market complex outstanding dues shall be accelerated i.e. on priority basis & compliance to be reported.

Details of Market complex Shops position of the Municipality as per the last AR no-520288/2019-20-Kalahandi:-

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
39	J. PRADHAN (B)		DAILY MARKET
40	N.K AGRAWAL	748	DAILY MARKET
41	SUNITA AGRAWAL	811	DAILY MARKET
42	RAMBILASH AGRAWAL	736	DAILY MARKET
43	BAJRANGLAL AGRAWAL	736	DAILY MARKET

44	PAWAN KU.AGRAWAL	719	DAILY MARKET
45	SUNIL KU.AGRAWAL	719	DAILY MARKET
46	J PRADHAN	980	DAILY MARKET
47	RAMESWARLAL SET	676	DAILY MARKET
48	MAHABIR PRASAD AGRAWAL	791	DAILY MARKET
49	DHBALESWAR JOSHI	600	DAILY MARKET
50	PARMANAND JOSHI	600	DAILY MARKET
51	GOPAL AGRAWAL	1169	DAILY MARKET
52	BABULAL AGRAWAL	1169	DAILY MARKET
53	BABULAL SAHU	375	DAILY MARKET
54	DEBASIS DORA	313	DAILY MARKET
55	KISHANLAL AGRAWAL	348	DAILY MARKET
56	SUMAN KU.AGRAWAL	348	DAILY MARKET
57	SUNIL KU.AGRAWAL		DAILY MARKET
58	RAMBILASH AGRAWAL		DAILY MARKET
59	JAIRAM SINDHI		DAILY MARKET
60	S SATYA RAO	348	DAILY MARKET
61	SOHANLAL AGRAWAL	348	DAILY MARKET
62	MUSKAN AGRAWAL	348	DAILY MARKET
63	MINA AGRAWAL		DAILY MARKET
64	L.N. TIWARI	182	DAILY MARKET
65	HARI SAHU(LAXMAN SAHU)	389	DAILY MARKET
66	PARSURAM SINDHI	345	DAILY MARKET
67	LAXMAN MAHARANA	153	DAILY MARKET
68	MOHAN SAHU	216	DAILY MARKET
69	SHYAM BABU JASWAL	840	DAILY MARKET
70	NARAYAN PANDA	430	DAILY MARKET
71	PRASANTA KU.SAHU	230	DAILY MARKET
72	DAMODAR BAG	485	DAILY MARKET
73	SUJATA DORA	439	DAILY MARKET
74	HARI SHANKAR SAHU	431	DAILY MARKET
75	DANDAPANI SAHU	504	DAILY MARKET
76	GOPAL BEHERA	115	DAILY MARKET
77	SIBA RAM MEHER	101	DAILY MARKET
78	BIPIN MEHER	144	DAILY MARKET
79	ACHYOUTANANDA SAHU	164	DAILY MARKET
80	CHATURBHUJA SAHU	379	DAILY MARKET
81	RADHAKANTA SAHU	498	DAILY MARKET

82	TURUPATI SAHU	124	DAILY MARKET
83	NARENDRA RANA	248	DAILY MARKET
84	RAGHUNATH DAKUA	270	DAILY MARKET
85	SURESH KU.AGRAWAL	209	DAILY MARKET
86	MANGELAL SAHU	155	DAILY MARKET
87	PARAMESWAR NAIK	170	DAILY MARKET
88	INDRAJIT SAJU	204	DAILY MARKET
89	SHYAMSUNDAR KAMANI	232	DAILY MARKET
90	BABRUBAHAN SAHU	175	DAILY MARKET
91	RANJEET SAHU	193	DAILY MARKET
92	SATRUGHAN SAHU	169	DAILY MARKET
93	NARESH KU.AGRAWAL	293	DAILY MARKET
94	GHASIRAM SETH	114	DAILY MARKET
95	SWATIRAM KAMANI	98	DAILY MARKET
96	BANMALI THAPA	248	DAILY MARKET
97	BAJRANGLAL AGRAWAL	191	DAILY MARKET
98	RAMESWAR SAHU	90	DAILY MARKET
99	TULSI RAO	185	DAILY MARKET
100	OMPRAKASH JAIN	1284	DAILY MARKET
101	PAWAN KU.AGRAWAL	1284	DAILY MARKET
102	RAM PRATAP AGRAWAL	1248	DAILY MARKET
103	TIRUPATI SAHU	1539	DAILY MARKET
104	BADRI PRASAD SHARMA	248	DAILY MARKET
105	PRAMOD MEHER	270	DAILY MARKET
106	MOHANLAL AGRAWAL	1845	DAILY MARKET
107	LINGRAJ SWAIN	946	DAILY MARKET
108	GOBARDHAN JHAMAN DAS	2250	DAILY MARKET
109	BHAGATLAL SINDHI	1423	DAILY MARKET
110	S K PRADHAN	1833	DAILY MARKET
111	NABIN DAS	1844	DAILY MARKET
112	SANATAN SWAIN	518	DAILY MARKET
113	NANDA KISHOR SWAIN	726	DAILY MARKET
114	DIGAMBAR RAULA	601	DAILY MARKET
115	SATYANARAYAN PANDA	1304	DAILY MARKET
116	BIJAYA KU.AGRAWAL	769	DAILY MARKET
117	MURARILAL AGRAWAL	855	DAILY MARKET
118	RINKY AGRAWAL	1775	DAILY MARKET
119	LAXMIKANTA MAHANTY	935	DAILY MARKET
120	NANDA KISHOR	1296	DAILY MARKET

	AGRAWAL		
121	RADHE SHYAM AGRAWAL	1896	DAILY MARKET
122	PRAKASH KAMANI	661	DAILY MARKET
123	S SATYA RAO	1090	DAILY MARKET
124	J PRADHAN	2321	DAILY MARKET
125	SAMANLAL SINDHI	2168	DAILY MARKET
126	ABHIMANYOU PRADHAN	1349	DAILY MARKET
127	RAKESH SHARMA	946	DAILY MARKET
128	TULARAM SINDHI	948	DAILY MARKET
129	MAHESH KU.AGRAWAL	1383	DAILY MARKET
130	DHRUB PRASAD AGRAWAL	1494	DAILY MARKET
131	MANOJ KU.AGRAWAL	1218	DAILY MARKET
132	JAIRAM SINDHI	1363	DAILY MARKET
133	KAMAL KU.MAKHIJA	1363	DAILY MARKET
134	JAGABANDHU SAHU	1363	DAILY MARKET
135	ARUN SAHU	178	DAILY MARKET
136	ATAL BIHARI DAS	403	DAILY MARKET
137	PARSURAM PANDA	343	DAILY MARKET
138	AMIT AGRAWAL	158	DAILY MARKET
139	RAMULU SENAPATI	78	DAILY MARKET
140	UPENDRA BISHI	89	DAILY MARKET
141	GANGADHAR PATRA	99	DAILY MARKET
142	BIKRAM CHARAN PRADHAN	78	DAILY MARKET
143	KUMUDA KANTA SAHU	170	DAILY MARKET
144	SAMBHU PRASAD BAG	158	DAILY MARKET
145	SEKH JUMAN	138	DAILY MARKET
146	YOUB KHAN	59	DAILY MARKET
147	SUMANLAL SINDHI	60	DAILY MARKET
148	JAIRAM SINDHI	60	DAILY MARKET
149	GOPAL AGRAWAL	79	DAILY MARKET
150	SIBLAL AGRAWAL	155	DAILY MARKET
151	SASHI BHUSAN MISHRA	155	DAILY MARKET
152	GOBIND RAO	219	DAILY MARKET
153	SRIDHARA SAHU	155	DAILY MARKET
154	KHIRASINDHU BAG	155	DAILY MARKET
155	PRAHALAD AGRAWAL	155	DAILY MARKET
156	RAJKUMAR MAKHIJA	155	DAILY MARKET
157	SANJIB KU.SWAIN	155	DAILY MARKET

158	RADHAKANTA PRADHAN	155	DAILY MARKET
159	SOUKAT ALLI	155	DAILY MARKET
160	APUDU BEHERA	155	DAILY MARKET
161	KUNU SAHU	155	DAILY MARKET
162	SALIM KHAN	155	DAILY MARKET
163	TIKESWAR NAIK	155	DAILY MARKET
164	ANIL KU.MAKHIJA	155	DAILY MARKET
165	ASHOK KU.JAIN	219	DAILY MARKET
166	AJAY KU.JAIN		DAILY MARKET
167	PRATAP KU.PRADHAN		DAILY MARKET
168	LAXMAN SENAPATI	97	DAILY MARKET
169	RAKESH KU. SAHU	434	DAILY MARKET
170	BISWANATH SENAPATI	70	DAILY MARKET
171	SHYAM SUNDAR AGRAWAL	512	DAILY MARKET
172	NARAYANA PATRA	331	DAILY MARKET
173	NARAYANA PATRA	645	DAILY MARKET
174	RAJESH KU.AGRawal	645	DAILY MARKET
175	RAJESH KU.AGRawal	645	DAILY MARKET
176	LAXMAN SENAPATI	645	DAILY MARKET
177	MANGELAL AGRAWAL	538	DAILY MARKET
178	SHYAM SUNDAR NAIK	551	DAILY MARKET
179	RADHESHYAM AGRAWAL	555	DAILY MARKET
180	PRABIN KU.JAIN	774	DAILY MARKET
181	MOHAN KU. AGRAWAL	774	DAILY MARKET
182	RAMESH KU.AGRawal	774	DAILY MARKET
183	RAMESH KU.JAIN	774	DAILY MARKET
184	NARESH KU.AGRawal	1016	DAILY MARKET
185	J PRABHAKAR RAO	1895	DAILY MARKET
186	BIKASH AGRAWAL	529	DAILY MARKET
187	CHAMPATLAL JAIN	221	DAILY MARKET
188	ANIL KU.SINGH	144	DAILY MARKET
189	ANAND KU.AGRawal	144	DAILY MARKET
190	MOHAN KU. AGRAWAL	119	DAILY MARKET
191	PAWAN KU.AGRawal	144	DAILY MARKET
192	LOKNATH NAYAK	515	DAILY MARKET
193	REHENA BEGUM	400	DAILY MARKET
194	SURESH KU.AGRawal		DAILY MARKET
195	KISHAN PRASAD AGRAWAL	575	DAILY MARKET

196	RUP KUMAR AGRAWAL	575	DAILY MARKET
197	SANTOSH KU.PRUSTI	324	GHODAGHAT CHOWK
198	MAHESWARA SAHU	324	GHODAGHAT CHOWK
199	PRABHAT KU.PATRA	324	GHODAGHAT CHOWK
200	MAHAMMAD JAFAR	324	GHODAGHAT CHOWK
201	ABDUL HAMID	324	GHODAGHAT CHOWK
202	NASHIM KHAN	324	GHODAGHAT CHOWK
203	BANDANA PATRA	324	GHODAGHAT CHOWK
204	TAPAN KU.SWAIN	324	GHODAGHAT CHOWK
205	AKSHYA KU. BISOI	324	GHODAGHAT CHOWK
206	SANYASI SAHU	324	GHODAGHAT CHOWK
207	BATAKRUSHNA SWAIN	324	GHODAGHAT CHOWK
208	THABIRA DEEP	324	GHODAGHAT CHOWK
209	ALEKH BEMAL	324	GHODAGHAT CHOWK
210	GOLEKHA BEMAL	324	GHODAGHAT CHOWK
211	PADMAN NAIK	324	GHODAGHAT CHOWK
212	ASHOK KU.SAHU	333	GHODAGHAT CHOWK
213	PRATAP KU. PANDA	273	GHODAGHAT CHOWK
214	RAJENDRA SAHU	273	GHODAGHAT CHOWK
215	NISHAR MAHAMMAD	273	GHODAGHAT CHOWK
216	MADANMOHAN PRADHAN	273	GHODAGHAT CHOWK
217	SUMANTA PARIDA	273	GHODAGHAT CHOWK
218	RADHARANI SAHU	273	GHODAGHAT CHOWK
219	MADHABA SAHU	273	GHODAGHAT CHOWK
220	NABA MAJHI	273	GHODAGHAT CHOWK
221	NABAKISHOR NAIK	273	GHODAGHAT CHOWK
222	SASHI SHEKHAR NAYAK	827	GHODAGHAT CHOWK
223	KUMARI KUTRANI DEI	992	GHODAGHAT CHOWK
224	SURESH KU.AGRAWAL	929	GHODAGHAT CHOWK
225	SURESH KU.AGRAWAL	992	GHODAGHAT CHOWK
226	SAROJ KU .SAHU	992	GHODAGHAT CHOWK
227	MUDRIKA JADAB	992	GHODAGHAT CHOWK
228	RAJESH KU.AGRAWAL	992	GHODAGHAT CHOWK
229	AMULYA KU.DAKUA	992	GHODAGHAT CHOWK
230	MANIJ KU.PATRA	992	GHODAGHAT CHOWK
231	CHITTA RANJAN MUND	899	GHODAGHAT CHOWK
232	CHAKRADHAR SETHI	899	GHODAGHAT CHOWK
233	MUSTHAFA KHAN	899	GHODAGHAT CHOWK
234	HANIF KHAN	888	GHODAGHAT CHOWK

235	GYANENDRA MAHANTY	888	GHODAGHAT CHOWK
236	KOUSALYA PATEL	888	GHODAGHAT CHOWK
237	ANISH BEGUM	888	GHODAGHAT CHOWK
238	NIYAD ALLI	888	GHODAGHAT CHOWK
239	MEHEBUB RAZA	1028	GHODAGHAT CHOWK
240	MEHEBUB RAZA	1028	GHODAGHAT CHOWK
241	SANJIB KU.SAHU	1028	GHODAGHAT CHOWK
242	MANAS RANJAN PADHI	1028	GHODAGHAT CHOWK
243	SAMIM AHAMAD KHAN	1028	GHODAGHAT CHOWK
244	KALIM QURESIA	1028	GHODAGHAT CHOWK
245	CHITTARANJAN MUND	1028	GHODAGHAT CHOWK
246	A. K. PATTANAIK	1028	GHODAGHAT CHOWK
247	RADHAKRUSHNA CHOUDHARY	3551	GHODAGHAT CHOWK
248	SISIRA DAS	273	GHODAGHAT CHOWK
249	NEPAL CH.NAIK	273	GHODAGHAT CHOWK
250	MITA SAHU	273	GHODAGHAT CHOWK
251	GANESH PANDA	273	GHODAGHAT CHOWK
252	BHAKTA GAHIR	273	GHODAGHAT CHOWK
253	JAYANTI NAIK	273	GHODAGHAT CHOWK
254	JUGAL KISHOR NAIK	273	GHODAGHAT CHOWK
255	DHANESWAR BEHERA	273	GHODAGHAT CHOWK
256	RAJ KUMAR SETHI	273	GHODAGHAT CHOWK
257	DULAL DASH	449	GHODAGHAT CHOWK
258	DAMAGE	DAMAGE	GHODAGHAT CHOWK
259	SBI RM OFFICE	DAMAGE	GHODAGHAT CHOWK
260	THE NEW INDIA INSURENCE	10368	DAILY MARKET
261	CHHATISH PRASAD SUNAKAR	194	DAILY MARKET
262	DAMAGE	NIL	DAILY MARKET
263	ASHOK KU.THAPA	417	DAILY MARKET
264	RAKESH ROUT	262	DAILY MARKET
265	CHAKRADHAR BAG	120	DAILY MARKET
266	DAMAGE	NIL	DAILY MARKET
267	DAMAGE	NIL	DAILY MARKET
268	ANIL KU.SINDHI	1305	DAILY MARKET
269	OMPRAKASH AGRAWAL	748	DAILY MARKET
270	MAHESH KU. KUKREJA	933	WEEKLY MARKET
271	KAILASH SUKLA	DAMAGE	WEEKLY MARKET
272	A VENKAT RAO	144	WEEKLY MARKET

273	MANIKESWARI RAO	144	WEEKLY MARKET
274	NARENDRA KU.SAHU	144	WEEKLY MARKET
275	TRINATH BISWAL	144	WEEKLY MARKET
276	DEBENDRA BARIK	144	WEEKLY MARKET
277	G BEHERA	144	WEEKLY MARKET
278	MADHULAL NAIK	144	WEEKLY MARKET
279	SUNAKAR MAHANTY	144	WEEKLY MARKET
280	PADMA CHARAN MAHANTY	144	WEEKLY MARKET
281	BAI CHARAN SAHU	144	WEEKLY MARKET
282	MAHENDRA SADANGI	144	WEEKLY MARKET
283	BHARAT BHUSAN ROUT	719	WEEKLY MARKET
284	S BIJAYA LAXMI	719	WEEKLY MARKET
285	JOYTIMARYEE DASH	719	WEEKLY MARKET
286	HARIHARA PATTNAIK	719	WEEKLY MARKET
287	S AZAD SINGH	719	WEEKLY MARKET
288	SUNANDINI DAS	719	WEEKLY MARKET
289	A VENKET ACHARY	719	WEEKLY MARKET
290	GEETANJALI DAS	719	WEEKLY MARKET
291	RAJKUMAR GUPTA	719	WEEKLY MARKET
292	SATENDRA PRATAP SINGH	719	WEEKLY MARKET
293	BINDYABASINI DAS	719	WEEKLY MARKET
294	SANJUKTA PATTNAIK	719	WEEKLY MARKET
295	SATYANARAYAN ACHARY	719	WEEKLY MARKET
296	RAJENDRA SAHU	719	WEEKLY MARKET
297	RAJENDRA SAHU	719	WEEKLY MARKET
298	KAPILESWAR KHAMARI	719	WEEKLY MARKET
299	RAM PRATAP KUKREJA	719	WEEKLY MARKET
300	NABIN DAS	719	WEEKLY MARKET
301	RAMESH KU. FATWANI	719	WEEKLY MARKET
302	RAMESH KU.PATTNAIK	719	WEEKLY MARKET
303	NIRAKAR MAHANTY	719	WEEKLY MARKET
304	PRABHATI DEVI FATWANI	719	WEEKLY MARKET
305	MANOJ KU. PRUSTI	719	WEEKLY MARKET
306	DURGA PRASAD ACHARY	719	WEEKLY MARKET
307	RAM PRASAD KUKREJA	719	WEEKLY MARKET
308	DEBI PRASAD SAHU		WEEKLY MARKET

309	SABITA SAHU		WEEKLY MARKET
310	KUNTALA DAKUA		WEEKLY MARKET
311	PRATAP KU.SADANGI		WEEKLY MARKET
312	LINGARAJ ROUT		WEEKLY MARKET
313	ABDESH SUKLA		WEEKLY MARKET
314	SHYAM SUNDAR DAS		WEEKLY MARKET
315	KASHINATH ROUT		WEEKLY MARKET
316	CHANDRAMANI SAHU		WEEKLY MARKET
317	SUSANTA KU. JOSHI		WEEKLY MARKET
318	SUSANTA KU. PANDA		WEEKLY MARKET
319	MADHABA RAUT		WEEKLY MARKET
320	MD.OKIL	800	SHELTER HOUSE
321	SAHID RAZA	800	SHELTER HOUSE
322	ABDUL HABIB	800	SHELTER HOUSE
323	MD RAFIK	800	SHELTER HOUSE
324	URBAN KHAN	800	SHELTER HOUSE
325	MD NASIN QURESI	800	SHELTER HOUSE
326	ABDUL KARIM	800	SHELTER HOUSE
327	NARENDRA GHEE	800	SHELTER HOUSE
328	MD AFROZ QURESI	800	SHELTER HOUSE
329	MD FARUK	800	SHELTER HOUSE
330	CHAMARA BAG	800	SHELTER HOUSE
331	MUSAID RAZA	800	SHELTER HOUSE
332	RAMESH NAIK	800	SHELTER HOUSE
333	IMRAN KHAN	800	SHELTER HOUSE
334	SAHID RAZA	800	SHELTER HOUSE
335	ARUN SABAR	800	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	DAMAGE		SHELTER HOUSE
366	ACHYUTNAND PATEL	452	SATYA SAI COMPLEX
367	INTEZA AHMAD	461	SATYA SAI COMPLEX
368	SANJAYA KU. PANDA	439	SATYA SAI COMPLEX
369	SANTOSH KU.MAKHIJA	439	SATYA SAI COMPLEX
370	KAPILESH KHAMARI	412	SATYA SAI COMPLEX
371	CHITTARANJAN MUND	422	SATYA SAI COMPLEX
372	SANJAYA KU. PANDA	211	SATYA SAI COMPLEX
373	PRATAP KU. PANDA	211	SATYA SAI COMPLEX
374	BIKRAM KESHARI MAHANTY	211	SATYA SAI COMPLEX
375	HEMANTA KU. KARA	211	SATYA SAI COMPLEX
376	HARAPRASAD GOUD	222	SATYA SAI COMPLEX
377	LAXMIKANTA BAG	222	SATYA SAI COMPLEX
378	MAHAMMAD ISMILE	209	SATYA SAI COMPLEX
379	PRADEEP KU. NAIK	209	SATYA SAI COMPLEX
380	SIBA SHANKAR PANIGRAHI	209	SATYA SAI COMPLEX
381	MINIKETAN MISHRA	209	SATYA SAI COMPLEX
382	ASHIS KU. CHOUDHARY	2243	SATYA SAI COMPLEX
383	SUDHANSU SEKHER PATTNAIK	383	SATYA SAI COMPLEX
384	PRAKESH MAHAPATRA	250	SATYA SAI COMPLEX
385	A K MAHANTY	246	SATYA SAI COMPLEX
386	DAMAGE		SATYA SAI COMPLEX

387	ABDUL OHID		
388	AHEMAD RAJID		
389	BDPS		
390	ARUNRAJ BISHI	1500	WEEKLY MARKET
391	RANJAN KU.SATPATHY	1500	WEEKLY MARKET
392	BHARAT BHUSAN BAG	1500	WEEKLY MARKET
393	PRADEEP KU. SAHU	1500	WEEKLY MARKET
394	SANTOSH KU. MISHRA	1500	WEEKLY MARKET
395	BHOLANATH MISHRA	1500	WEEKLY MARKET
396	BHAWANI SHANKAR DAS	1500	WEEKLY MARKET
397	PRASANNA MAHARANA	1500	WEEKLY MARKET
398	BHAGIRATHI DASH	1500	WEEKLY MARKET
399	RAHA KANTA ROUT	1500	WEEKLY MARKET
400	BHAGBANA DAKUA	1500	WEEKLY MARKET
401	RANJAY KU. THAKUR	1500	WEEKLY MARKET
402	BUJAYA JAL	1500	WEEKLY MARKET
403	SURESH CHANDRA MISHRA	1500	WEEKLY MARKET
404	BIDYADHAR PANDA	1500	WEEKLY MARKET
405	KISHOR KU. RAY	1500	WEEKLY MARKET
406	KESHAB CHANDRA PANIGRAHI	1500	WEEKLY MARKET
407	SHANTOSH KU. MISHRA	1500	WEEKLY MARKET
408	RABI NARAYAN SUKLA	1500	WEEKLY MARKET
409	SIBARAM MEHER	1500	WEEKLY MARKET
410	DAMAGE		WEEKLY MARKET
411	DAMAGE		WEEKLY MARKET
412	DAMAGE		WEEKLY MARKET
413	DAMAGE		WEEKLY MARKET
414	DAMAGE		WEEKLY MARKET
415	DAMAGE		WEEKLY MARKET
416	NARESH KU. BEHERA	140	GANDHI CHOWK
417	BHAWANI SHANKAR PANIGRAHI	140	GANDHI CHOWK
418	BHGYABAN PANIGRAHI	140	GANDHI CHOWK
419	TRINATH MAHAPATRA	140	GANDHI CHOWK
420	SANATAN SAHU	140	GANDHI CHOWK
421	NARI MAHAKUD	140	GANDHI CHOWK
422	DAMAYANTI BAG	140	GANDHI CHOWK
423	JASOBANTA NAIK	140	GANDHI CHOWK
424	SANATAN SWAIN	140	GANDHI CHOWK

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

465	PURUNMAL AGRAWAL	340	DAILY MARKET
466	BIKASH SAHANI	340	MSA CHOWK
467	JAGABANDHU ROUT	340	MSA CHOWK
468	KAILASH CH. BEMAL	340	MSA CHOWK
469	JITENDRA THAKUR	340	DAILY MARKET
470	BISWANATH PUROHIT	896	DAILY MARKET
471	DHRUBA CHARAN BARIK	989	DAILY MARKET
472	SURAJ MAHAPATRA	2370	WEEKLY MARKET
473	RAJ KISHOR NAIK	556	GHODAGHAT CHOWK
474	ABISEKH AGRAWAL	936	GHODAGHAT CHOWK
475	KHIRASINDHU RAJU	176	DAILY MARKET
476	DAMAGE		DAILY MARKET
477	DAMAGE		
478	NILA RANA	360	MEDICAL CHOWK
479	KRUSHNA CH.KATA	600	MEDICAL CHOWK
480	ROHINIKANTA CHALAN	480	MEDICAL CHOWK
481	KAILASH PRADHAN	480	MEDICAL CHOWK
482	BHARAT BISWAL	480	MEDICAL CHOWK
483	KAPIL CHANDRA DAKUA	480	MEDICAL CHOWK
484	SASHIBHUSAN PRADHAN	480	MEDICAL CHOWK
485	SONALIKA PRADHAN	480	MEDICAL CHOWK
486	AJIT KU. PRADHAN	240	MEDICAL CHOWK
487	JOGENDRA KU. PRADHAN	384	MEDICAL CHOWK
488	RAMESH PRASAD SUKLA	800	WEEKLY MARKET
489	G RAMARAO DORA	280	WEEKLY MARKET
490	DURGA DEBI	600	WEEKLY MARKET
491	RAJKUMAR THAKUR	800	WEEKLY MARKET
492	ANAND KU. THAKUR	800	WEEKLY MARKET
493	ASHOK KU. BEHERA	800	
494	MINATI PRADHAN	360	NEW BUS STAND
495	NABAKISHOR PATTNAIK	800	NEW BUS STAND
496	SASMITA MISHRA	800	NEW BUS STAND
497	KIRAN ROUT	1500	NEW BUS STAND
498	HARIHARA DAS	1500	NEW BUS STAND
499	NIHAR RANJAN PATTNAIK	1500	NEW BUS STAND
500	SOMNATH BAG	1500	NEW BUS STAND
501	YOGESH SAHU	1500	NEW BUS STAND

502	RISI SAHU	1500	NEW BUS STAND
503	ARUN KU. AGRAWAL	1500	NEW BUS STAND
504	K SARATBABU	1500	NEW BUS STAND
505	MAHAMMAD JABED	1500	NEW BUS STAND
506	JAGANNATH BEHERA	1500	NEW BUS STAND
507	MD. MEHERAB	1500	NEW BUS STAND
508	RAJIB NAYAK	800	NEW BUS STAND
509	SOUMYA RANJAN JOSHI	2000	NEW BUS STAND
510	SHYAM GHANA PRADHAN	800	NEW BUS STAND
511	SONTOSH KU. PRUSTI	800	NEW BUS STAND
512	BUKARI FAKIR KHAN	800	NEW BUS STAND
513	FAZUD MAHAMMAD	800	NEW BUS STAND
	TOTAL	295869	
	Demand per year 295869x12=	3550869	
	Demand shown in Audit Report No : 417210/AR/20 18-2019-KALAHANDI	3757992	
	Less shown by local authority	207123	This need to be clarified.

However the local authority is advised to prepare outstanding shop rent in detail rantee wise/ Room wise & to produced along with the register of DCB before next audit for verification & confirmation of actual DCB position of outstanding shop rent & compliance reported.

13.7 - TRADE LICENSE FEES POM No. 17/Dt.12.01.21

It is revealed from the receipt statement furnished by the local authority that Rs.428140.00 is collected towards trade license fees during the year 2019-20. 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.

13.8 - HOARDING CHARGES POM No. 17/Dt.12.01.21

As per the Receipt statement produced by the local authority, Rs. 67200.00 collection has been made towards hoarding charges during the year 2019-20. But in spite of repeated verbal approaches & issuing of POM, the concerned file was not produced before audit for verification. The POM was returned by the local authority without

furnishing any replay there in.

Day by day no. of hoarding are increasing in the Municipal areas ,but the collection made during the year is very negligible /meagre. Due to non-production of concerned lease/ tender file of hoarding charges the details DCB position of could not be worked out in audit. As it is a sizeable source of income of the municipality ,the local authority should be alert/prompt in respect of such collection following due tender/ lease procedure as per instruction of Govt hence forth & compliance reported.

13.9 - NON- PRODUCTION OF REGISTER OF TENDER PAPER COST & EMD POM No. 17/Dt.12.01.21

In spite of repeated verbal approaches & issuing of POM, Register of Tender paper & EMD were not produced for verification in audit. Without maintenance of such Register genuineness of collection amount of tender paper cost and EMD could not be ascertained.

Hence the local authority is advised to maintain the aforesaid mentioned registers as per the Odisha Municipal rule-1953 & to produced before next audit for verification

13.10 - Holding tax on railway land POM No. 17/Dt.12.01.21

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.

13.11 - ASSESSMENT OF NEW HOLDING/ RE-ASSESSMENT POM No. 17/Dt.12.01.21

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

meantime. 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 2019-20										
SL.NO	NAME & ADDRESS	NATURE OF BUILDING	PLINTH AREA IN SQFT.	BUILDING COST	ANNUAL RENTAL VALUE	HOLDING @ 4.5%	LIGHTING @ 4%	WATER @ 3 %	TOTAL	REMARKS
1	Pravabati Panda	G+2	1426	1700000	47685	2145.825	1907.4	1430.55	5484	New Assessment
2	Soubhagya Maharana	Double	899	1050000	30235	1360.575	1209.4	907.05	3477	New Assessment
3	Prakash Behera	Double	1188	1400000	72930	3281.85	2917.2	2187.9	8387	New Assessment
4	Asharani Panda	G+2	1664	2200000	61710	2776.00	2468	1851	7095	New Assessment
5	Lalita Khamari	Single	1241	1450000	40672	1830.24	1626.88	1220.16	4677	New Assessment
6	Mamata Patra	Single	1132	1350000	37867	1704.015	1514.68	1136.01	4355	New Assessment
7	Ajaya Swain	Single	1665	1950000	54697	2461.365	2187.88	1640.91	6290	New Assessment
8	Rashmi Ranjan Behera	Single	1140	1350000	37867	1704.015	1514.68	1136.01	4355	New Assessment
9	Kamala Bekmen	Single	1073	1250000	35062	1577.79	1402.48	1051.86	4032	New Assessment
10	Saroj Kumar Panda	Single	1005	1200000	33660	1514.7	1346.4	1009.8	3871	New Assessment
11	Baidyanath Padhi	Single	1250	1500000	42075	1893.375	1683	1262.25	4839	New Assessment
12	Ashutosh Pradhan	Double	1776	2100000	111797	5030.865	4471.88	3353.91	12857	New Assessment

13	Meena Meher	Single	1599	1900000	53295	2398.27 5	2131.8	1598.85	6129	New Assessment
	Total					29678.8 9	26381.6 8	19786.3	75848	

13.12 - SLAUGHTER HOUSE FEES- POM No. 17/Dt.12.01.21

As per the Receipt statement produced by the local authority, no amount has been collected towards slaughter house dues during the year 2019-20. No collection is found even last 4 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, in spite of repeated verbal approaches & issuing of POM, the concerned file & Register was not produced before audit for verification of authenticity of such collection. Production of the concerned File & detail stt. of collection duly signed by the local Authority need to be produced before next audit for verification. & compliance reported.

13.13 - LOSS OF REVENUE DUE TO DELAY IN REVISION OF HOLDING TAX POM No. 17/Dt.12.01.21

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 24 years' time has already been elapsed in the meanwhile. Since the holding tax is the primary source of income of the municipality, every care should be taken to get the assessment done in due time so that a legitimate increase in income of the municipality must be ensured.

In response to the POM issued in this context, the local authority returned the POM without furnishing any reply there in.

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

13.14 - Distressed warrant - POM No. 17/Dt.12.01.21

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.

13.15 - MAINTENANCE OF IMPROPER RECEIPT BOOK FOR COLLECTION OF HOLDING TAX POM No. 17/Dt.12.01.21

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 consider 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

13.16 - PRODUCTION OF RECORDS& INFORMATION ON VALUATION OF COMMERCIAL BUILDING DURING 2019-20 FINANCIAL YEAR POM No. 17/Dt.12.01.21

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)	maintenance cost @	Annual rental value	Tax to be imposed @
1	2	3	4	5	6	7	8	9	10	11	12

13.17 - INFORMATION REGARDING PARKING AREA, BUS STAND, CYCLE STAND, LMV STAND, ETC POM No. 17/Dt.12.01.21

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 leasable for parking of vehicles in rush areas.
4. RMCS check post operating within the municipal area

True information needs 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 - NON-REALISATION OF FESTIVAL ADVANCE FROM SALARY BILL OF STAFF POM No-14/12.01.21

On checking of the salary acquaintance roll towards realization of festival advance from the monthly salary bill of the staff , it was detected in audit that a sum of Rs. 15000 has been sanctioned in favor of Sangram Rout, Driver, out of which Rs. 7500.00 has been realized from his salary bill from 10/18 to 2/19 , but the remaining amount of Rs. 7500.00 has not been realized from the salary bill of Sangram Rout, driver .

OUTSTANDING FESTIVAL ADVANCE POSITION FOR 2019-20 AS ON 31.03.2020 VIDE Sanction of Festival Advance on Dt 04.10.2018

SL No	Name of the Employee	Designation	Advance outstanding t as 01.04.2019	Amount adjusted	period of adjustment	BALANCE OUTSTANDING AS ON 31.03.2020
1	Sangram Rout	Ex-Driver	7500	0		7500
					Total	7500

On issue of POM Rs 7500.00 was recovered and deposited vide MR No-68/6711 on Dt. 22.01.21 and Same was verified in Audit and found Correct. Hence para is dropped.

14.2 - NON-REALISATION OF MEDICAL ADVANCE FROM SALARY BILL OF STAFF POM No-14/12.01.21

On checking of Pay Acquaintance Roll of staff for the year 2019-20, it is observed that no amount has been realized from the salary bill of the following staff by 31.03.20. though medical advance have been sanctioned in their favour. Mean while some month has been already lapsed from the date of sanction of advance . Now the sanction / payment of advance seems unsaved . Hence Rs.150000.00 is suggested for recovery from the concerned advance holder.

NON-REALISATION OF MEDICAL ADVANCE FROM SALARY BILL OF STAFF AS ON 31.03.2020 OF BHAWANIPATANA MUNICIPALITY

Name Of The Advance Holder	Adv. Paid	Vr. No./dt.	Adjustment during 2019-20	Advance Outstanding as on 31.03.2020
Sanjay Behera, Sweeper	15000	46/06.05.19	0	15000
Trinath Sagar, Sweeper	15000	66/31.05.19	0	15000
Rabindra Naik, Sweeper	10000	111/01.07.19	0	10000
Biswanath Naik, Sweeper	10000	112/01.07.19	0	10000
Sri Ram Chandra Naik. Sweeper.	50000	536/21.01.20	0	50000
Sri Ratha Pandey, Sweeper.	50000	610/04.03.20.	0	50000
TOTAL.	150000	0	0	150000

On issue of Audit objection memo in this regard, the Local Authority replied that the process of recovery in shape of adjusted from their salary has already been started & during 2020-21 total amount will be recovered & that will be shown to next Audit.

However the EO, Bhawanipatna, Municipality is requested to recovered the amount as noted against each from concerned employees. & compliance may be reported to next Audit.

14.3 - Non-Production of Adjustment Voucher:-POM No-14/12.01.21

A sum of Rs. **351720.00** has been adjusted against advance given on different financial year. But the local authority could not produced any voucher before audit against such adjustment during the period 2019-20 under audit.

The detail is furnished below:-

Non-Production of Adjustment Voucher						
A. Adjustment of advance made during 2019-20 F.Y out of advance paid prior to 01.04.2019						
VR.No/Date	Amount	Adjusted in fafour of	Purpose	Vr No. /Date for Advance Paid	Advance amount where necessary	Year of advance/Balance Amount
169/22.07.19	60000	Sri Sarat Kumar Sahoo, JE	against his advance vourcher no.169/22.06.2013	169/22.06.2013		2013-14
170/22.07.19	10000		against his advance vourcher no.396/07.08.2013	396/07.08.2013		2013-14
171/22.07.19	15000		against his	752/30.12.201		2013-14

			advance voucher no.75 2/30.12.2013	3		
172/22.07.19	50000		against his advance voucher no.75 2/30.12.2013	752/30.12.201 3		2013-14
Total	135000					
B Adjustment of advance made during 2019-20 F.Y out of advance paid after 01.04.2019						
VR.No/Date	Amount	Adjusted in favour of	Purpose	Vr No. /Date for Advance Paid	Advance amount where necessary	Year of advance
136/15.07.19	71611	Sri Birsingh Biroli,JE	Payment of differntial amount . towards water connection to modular toilet from PHD pipe line,Bh.patna MunicipalityVr. No.708/05.03. 2019(92536 - 20000=71611)	126/15.07.19	71611	2019-20
667/31.03.20	57412		Adjustment of advance of Sri Birsingh Biroli,JE taken vide Vr.no.707/ 15.03.2019.	533/21.01.20	57412	2019-20
Total	129023				129023	
666/31.03.20	87697	Sri Sarat Kumar Sahoo,JE	Adjustment of differential amount taken vide Vr.no.706/ 15.03.2019.	622-624/16.03. 20	87697	2019-20
Total	87697				87697	0
Total Adj-ADV of 2019-20	216720					
Grand Total	351720					

Till the production of aforementioned adjustment voucher before next audit Rs.**351720.00** is kept in objection.

14.4 - Non-deduction of TDS from the bill of m/s L.K. Service:- POM N0-13/12.01.21

On Scrutiny of the paid vouchers w.r.t cash book for the year 2019-20 , it is noticed that , for sanitation work municipality has paid Rs.2381000.00 to m/s L.K. Service, BBSR vide Vr. N.-01/Dt.03.04.2019.

On further scrutiny of the paid vouchers & payment file it is found , TDS has not deducted from the bills as per term & condition . As a result Rs.47620.00 was paid in excess to the farm , which is objectionable in audit & needs recovery. The details is given below:

Vr No/Date	Amount	Amount not realised i.e IT 25
01/03.04.19	2000000	40000
	381000	7620
Total	2381000	47620

In response to Audit objection Memo, the Local Authority has returned the memo without reply. However the EO,Bhawanipatna Municipality is requested to recover Rs.47620.00 from concerned farm & make it deposit to IT department as early as possible . Till than Rs.47620.00 is suggested for recovery from concerned farm.

PARA: 15 AUDIT ON WORKS

15.1 - Production of work case records POM No. 02/Dt-09.11.2020

Production of work case records		
	No of case records	Amount involved
Total no case records	147	36821114.00
No. Of case records produced	132	33274253.00
No of case records not produced	15	3546861.00

15.2 - Excess payment in work bill POM No-13/12.01.2021

Name of the work	Construction of compost pit inside ward no-14
VR No	254/27.08.19
Estimate cost	196000
Name of Executants	Departmentally
Name of JE	Birsingh Biroli
MB No/Pages	M.B.No.431/Page-58 to 67 &82 to 84
SL No Of the Bill	

Excess payment in work bill:- on scrutiny of the above work bill with ref. to MB & connected records , it is noticed , the work was executed by departmentally where 12% GST add in the bill but 2% GST not deducted from the bill for which a sum of Rs. 3920.00 was paid in excess which is objectionable in audit & needs recovery.

Value of work in Rs.	Add 12% GST	Total bill amount	Not-deduction of GST 2%
175641.00	21077.00	196718.00 or say 196000.00	3920.00

On issue of POM, Rs.3920.00 was recovered vide M.R. No. 281/28096 on Dt.20.01.21 from Birsingh Biroli J.E. & deposited in Cashiers Cashbook. Hence this para is dropped.

15.3 - Excess payment in work bill POM No-13/12.01.2021

Name of the work	Construction of compost pit inside ward no-16
VR No	240/27.08.19
Estimate cost	196000
Name of Executants	Departmentally
Name of JE	Birsingh Biroli
MB No/Pages	M.B.No.422/Page-188 to 200
SL No Of the Bill	

Excess payment in work bill:- on scrutiny of the above work bill w.r.t MB, analysis of rate & connected records , it is noticed that on item no-4 i.e Bricks work with cement mortar executed 33.36cum @ 3470.62 , which includes T & P 2% . According to code revision committee & work department Lt no-11781/26.01.13 T & P is omitted. Hence rate arrived in the bill 3470.62 is objectionable & Rs.3437.62(3470.62-33.00T &P) is admissible in audit.

Rate Paid in the bill- 33.36 cum@3470.62 = 115780.00

Rate admissable in audit-33.36cum @3437.62 =114679.00

Excess Paid = 1101.00 needs recovery from the Delinquents

On issue of POM, Rs.1101.00 was recovered vide M.R. No. 281/28097 on Dt.20.01.21 from Birsingh Biroli J.E. & deposited in Cashiers Cashbook. Hence this para is dropped.

15.4 - Excess payments on Works Bill POM No-13/12.01.2021

Name of the work	Construction of compost pit inside ward no-20
VR No	241/27.08.19
Estimate cost	196000
Name of Executants	Departmentally
Name of JE	Birsingh Biroli
MB No/Pages	M.B.No.439/Page-173 to 187
SL No Of the Bill	

Excess payment in work bill:- on scrutiny of the above work bill w.r.t MB, analysis of rate & connected records , it is noticed that on item no-4 i.e Bricks work with cement mortar executed 33.10cum @ 3470.62 per cum, which includes 2% T & P . According to code revision committee & work department Lt no-11781/26.01.13 T & P is omitted. Hence rate arrived in the bill 3470.62 is objectionable in audit & Rs.3437.62(3470.62-33.00 T &P) is admissible in audit .

Rate Paid in the bill- 33.10 cum @3470.62 = 114878.00

Rate admissable in audit-33.36cum @3437.62 =113785.00

Excess Paid = 1093.00 needs recovery from the Delinquents.

On issue of POM, Rs.1093.00 was recovered vide M.R. No. 281/28098 on Dt.20.01.21 from Birsingh Biroli J.E. & deposited in Cashiers Cashbook. Hence this para is dropped.

15.5 - Excess payments on Works Bill POM No-13/12.01.2021

Name of the work	Construction of dwelling of khusiram naik at Pardesipada in ward no-12
CR No-/Dt	10/28.05.12
VR No	40/30.04.19
Estimate cost	136722.00
Name of Executants	Departmentally
Name of JE	S. K.Sahu
MB No/Pages	M.B.No.430/Page-19 to 31
SL No Of the Bill	

Excess payment in work bill:- on scrutiny of the above work bill w.r.t MB, analysis of rate & connected records , it is noticed , the work was executed by departmentally where 12% GST add in the bill but 2% GST not deducted from the bill for which a sum of Rs. 2710.00 government losses revenue, which is objectionable in audit & needs recovery

The details is furnished below:-

Value of work in Rs.	Add 12% GST	Total bill amount	Not-deduction of GST 2%
120975.00	14517.00	135492.00	2709.84 or say 2710.00

On issue of POM, Rs.2710.00 was recovered vide M.R. No. 68/6703 on Dt.20.01.21 from Sarat kumar Sahu J.E. & deposited in Cashiers Cashbook. Hence this para is dropped.

15.6 - Excess payments on Works Bill POM No-13/12.01.2021

Name of the work	Construction of pindi near Transformer at weekly market in ward no-20
CR No-/Dt -File no/dt	IV-179/2019 W-37/19-20
VR No	257/27.08.19
Estimate cost	198000.00
Name of Executants	Manoj Kumar Patra
Name of JE	Sarat kumar Sahu
MB No/Pages	M.B.No.433/Page-53 to 61
SL No Of the Bill	

Excess payment in work bill:- on scrutiny of the above work bill w.r.t BOQ, analysis of rate ,MB & connected records , it is noticed , the bill was paid in excess then the BOQ/Quoted rate of contractor for which a sum of Rs. 1611.00 has paid in excess to the executant, which is objectionable in audit & needs recovery .

The details is furnished below:-

SI no.	Items of Works	Quantity executed in cum	Rate paid in bill/cum	Rate as per BOQ/cum	Excess rate paid /cum	Total Excess Paid
1	E/W in foundation	24.04	167	166	1	24.04
2	Filling or Foundation & plinth	63.97	377	374	3	191.91
3	CBG metal in all cost	8.84	3507	3472	35	309.4
4	Fly ash Bricks with cement mortar	24.37	3869	3830	39	950.43
5	5cum thick A.S flooring using 12 mm CBG	67.69	259	257	2	135.38
	Total					1611.16
						or say 1611.00

On issue of POM, Rs.1611.00 was recovered vide M.R. No. 68/6704 on Dt.20.01.21 from Sarat kumar Sahu J.E. & deposited in Cashiers Cashbook. Hence this para is dropped.

15.7 - Excess payments on Works Bill POM No-13/12.01.2021

Name of the work	Construction of pindi infront of fish market in ward no-20
CR No-/Dt -File no/dt	178/2019,W/63
VR No	259/27.08.19
Estimate cost	198000.00
Name of Executants	Manoj Kumar Patra
Name of JE	Sarat kumar Sahu
MB No/Pages	M.B.No.433/Page-53 to 61
SL No Of the Bill	

Excess payment in work bill:- on scrutiny of the above work bill w.r.t BOQ, analysis of rate ,MB & connected records , it is noticed that the bill was paid in excess then the BOQ/Quoted rate of contractor for which a sum of Rs. 3015.00 has paid in excess to the executant, which is objectionable in audit & needs recovery .

The details is furnished below:-

SI no.	Items of Works	Quantity executed in	Rate paid in bill/cum	Rate as per BOQ/cum	Excess rate paid /cum	Total Excess Paid
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		cum				
1	E/W in foundation	24.04	167	164	3	72.12
2	Filling or Foundation & plinth	63.97	377	370	7	447.79
3	CBG metal in F & P including all cost	8.84	3507	3437	70	618.80
4	Fly ash Bricks with cement mortar	24.37	3869	3792	77	1876.49
	Total					3015.20
						or say 3015.00

On issue of POM, Rs.3015.00 was recovered vide M.R. No. 68/6705 on Dt.20.01.21 from Sarat kumar Sahu J.E. & deposited in Cashiers Cashbook. Hence this para is dropped.

15.8 - Excess payments on Works Bill POM No-13/12.01.2021

Name of the work	Construction of compost pit inside ward no-13
VR No	287/21.09.2019
Estimate cost	196000
Name of Executants	Departmentally
Name of JE	Birsingh Biroli
MB No/Pages	M.B.No.431/Page120 to 129
SL No Of the Bill	

Excess payment in work bill:- on scrutiny of the above work bill w.r.t MB & connected records , it is noticed that the work was executed departmentally where 12% GST add in the bill but 2% GST not deducted from the bill as a result a sum of Rs. 3920.00 was paid in excess which is objectionable in audit & needs recovery

Value of work in Rs.	Add 12% GST	Total bill amount	Not-deduction of GST 2%
89159.00	10699.00	99858.00	1783.00

On issue of POM, Rs.1783.00 was recovered vide M.R. No. 281/28099 on Dt.20.01.21 from Birsingh Biroli J.E. & deposited in Cashiers Cashbook. Hence this para is dropped.

15.9 - Excess payments on Works bill POM No-13/12.01.2021

Name of the work	Construction of pindi near weekly market gate in ward no-20
VR No	258/27.08.19
Estimate cost	198000.00
Name of Executants	Manoj Kumar Patra
Name of JE	Sarat kumar Sahu

MB No/Pages			M.B.No.433/Page-35 to 43			
SL No Of the Bill						
Excess payment in work bill:- on scrutiny of the above work bill w.r.t BOQ, analysis of rate ,MB & connected records , it is found that, the bill was paid in excess then the BOQ/Quoted rate of contractor for which a sum of Rs 2493.00 was paid in excess to the executant, which is objectionable in audit & needs recovery .						
The details is furnished below:-						
Sl no.	Items of Works	Quantity executed in cum	Rate paid in bill/cum	Rate as per BOQ/cum	Excess rate paid /cum	Total Excess Paid
1	E/W in foundation in hard soil	24.04	167	165	2	48.08
2	Filling or Foundation with coarse sand	63.97	377	372	5	319.85
3	CBG metal in all cost	8.84	3507	3454	53	468.52
4	Fly ash Bricks with cement mortar	24.37	3869	3811	58	1413.46
5	2.5cum thick A.S flooring using 12 mm CBG	67.69	259	256	3	203.07
6	12 mm plaster over brick	19.95	123	121	2	39.9
	Total					2492.88
						or say 2493.00
On issue of POM, Rs.2493.00 was recovered vide M.R. No. 68/6706 on Dt.20.01.21 from Sarat kumar Sahu J.E. & deposited in Cashiers Cashbook. Hence this para is dropped.						

15.10 - Excess payments on Works Bill POM No-13/12.01.2021

Name of the work	Construction of compost pit inside ward no-03
CR No-/Dt	W-6/19-20
VR No	249/27.08.19
Estimate cost	196000
Name of Executants	Departmentally
Name of JE	Sarat kumar Sahu
MB No/Pages	M.B.No.438/Page-34 to 50

SL No Of the Bill						
Excess payment in work bill:- on scrutiny of the above work bill w.r.t MB, & connected records ,it is found that a sum of Rs.753.00 has been paid in excess to the executant due to excess quantity shown in bill then the measurement book. which is objectionable in audit & needs recovery						
The details is furnished below:-						
SI no.	Items of Works	Quantity in cum shown in bill	quantity in cum as per MB book	Excess shown in cum	Approved rate /cum	Excess paid
3	Cement concrete (1:4:8) using 40mm size CBG	1.36	1.13	0.23	3196.09	735.10
						or say 753.00
On issue of POM, Rs.753.00 was recovered vide M.R. No. 68/6707 on Dt.20.01.21 from Sarat kumar Sahu J.E. & deposited in Cashiers Cashbook. Hence this para is dropped.						

15.11 - Excess payments on Works Bill POM No-13/12.01.2021

Name of the work	Improvement of CC Road from Naktiguda RTO office chowk to Durdarshan Kendra.
VR No	163/22.07.19
Estimate cost	49800
Name of Executants	Nazir Hussian
Name of JE	Sarat kumar Sahu
MB No/Pages	M.B.No.434/Page-35 to 38
SL No Of the Bill	
<p>Excess payment in work bill:- on scrutiny of the above work bill w.r.t MB, analysis of rate & connected records , it is noticed, C.C.(1:2:4) with 12 mm CBZ work was executed 9.02 cum @4936/cum & accordingly bill comes to Rs44498.00 .But when scrutiny the bill with analysis of rate & other connected records the rate of above item is Rs.4555/cum. As a result Rs.3437.00 was paid in excess (4936-4555=381*9.02 cum) , which is objectionable in audit & needs recovery</p> <p>. On issue of POM, Rs.3437.00 was recovered vide M.R. No. 68/6708 on Dt.20.01.21 from Sarat kumar Sahu J.E. & deposited in Cashiers Cashbook. Hence this para is dropped.</p>	

15.12 - Excess payments on Works Bill POM No-13/12.01.2021

Name of the work	Construction of compost pit inside ward no-12
VR No	287-c/21.09.2019
Estimate cost	196000
Name of Executants	Departmentally

Name of JE	Birsingh Biroli
MB No/Pages	M.B.No.431/Page130 to 139
SL No Of the Bill	

Excess payment in work bill:- on scrutiny of the above work bill w.r.t MB & connected records , it is noticed that due to totaling error in MB(Page No-133) of Hcm no-6 i.e 12 mm thick plastering for which a sum of Rs. 685.00 was paid in excess to the executant which is objectionable in audit & needs recovery

The details is furnished below:-

Items of Works	Measurement in cum as per MB	Measurement in cum as per Audit	Excess in cum	Rate per cum	Total Excess amount
12 mm thick Plastering	74.36	68.11	6.25	109.55	684.69
					or say 685.00

On issue of POM, Rs.685.00 was recovered vide M.R. No. 281/28100 on Dt.20.01.21 from Birsingh Biroli J.E. & deposited in Cashiers Cashbook. Hence this para is dropped.

15.13 - Excess payments on Works Bill POM No-13/12.01.2021

Name of the work	Construction of cover drain from Balajitemple to Mausima temple
VR No	336/30.09.19
Estimate cost	93000
Name of Executants	Departmentally
Name of JE	Birsingh Biroli
MB No/Pages	M.B.No.431/Page-160 to 171
SL No Of the Bill	

Excess payment in work bill:- on scrutiny of the above work bill with ref. to MB & connected records , it is noticed , the work was executed by departmentally where 12% GST add in the bill but 2% GST not deducted from the bill for which a sum of Rs. 1860.00 was paid in excess which is objectionable in audit & needs recovery

Value of work in Rs.	Add 12% GST	Total bill amount	Not-deduction of GST 2%
83085.00	9970.00	93055.00 or say 93000	1860.00

On issue of POM, Rs.1860.00 was recovered vide M.R. No. 68/6701 on Dt.20.01.21 from Birsingh Biroli J.E. & deposited in Cashiers Cashbook. Hence this para is dropped.

15.14 - Excess payments on Works Bill POM No-13/12.01.2021

Name of the work	Construction of compost pit inside ward no-18
VR No	255/27.08.19
Estimate cost	196000
Name of Executants	Departmentally

Name of JE	Birsingh Biroli
MB No/Pages	M.B.No.431/Page-69 to 81
SL No Of the Bill	

Excess payment in work bill:- on scrutiny of the above work bill with ref. to MB & connected records , it is noticed , the work was executed by departmentally where 12% GST add in the bill but 2% GST not deducted from the bill for which a sum of Rs. 3920.00 was paid in excess which is objectionable in audit & needs recovery.

Value of work in Rs.	Add 12% GST	Total bill amount	Not-deduction of GST 2%
175641.00	21077.00	196718.00 or say 196000.00	3920.00

On issue of POM, Rs.3920.00 was recovered vide M.R. No. 68/6702 on Dt.20.01.21 from Birsingh Biroli J.E. & deposited in Cashiers Cashbook. Hence this para is dropped.

15.15 - NON-PRODUCTION OF WORK CASE RECORDS & M.Bs POM No-13/12.01.2021

Case Records & M.B.s in support of payment of **Rs. 3546861.00** 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	Gross Amount	Vr.No./ Date	JE Name
1	Const. of CC road in front of Ahinsa club in ward No-10	Manoj Ku. Patra	48000	244/27.08.19	Sarat Ku. Sahoo
2	Const. of CC road at ward no-3 of Ramnagarpada	Santosh Panigrahi	297945	386-A/04.11.19	Sarat Ku. Sahoo
3	Const. of drain near Ashok Ray Samanta in Ward No-3	Santosh Panigrahi	64000	386-B/04.11.19	Sarat Ku. Sahoo
4	Const. of drain in front of Bganath Raiguru house of stadium in Ward No-20	Jatin Pal	99000	442/25.08.19	
5	Special repair at Booth no-99 to 118 & 144 to 148	Birsingh Biroli	164315	533/21.01.20	Birsingh Biroli
6	Const. of shop room at college chowk near red cross	Nilakant Sahu	1174114	400/05.11.19	
7	Const. of Pedestral for vending zone at	Sarat Ku. Sahoo	144596	560/24.02.2020	Sarat Ku. Sahoo

	Back side of Add. SP Residence				
8	Const. of approach road in front of new Bus stand	Nazir Hussian	31000	162-A/22.09.19	Sarat Ku. Sahoo
9	Const. of drain from Ganesh Sahu to Existing CC road Ward no-3	Soumya Mahanty	26893	150/22.01.19	Sarat Ku. Sahoo
10	Completion of library & reading room at BS Mandirpada	Omkar Foundation	500000	274/27.08.19	Sarat Ku. Sahoo
11	Completion of community hall at Arkabahalipada Ward no-10	Rehman Ali Khan	200000	275/27.08.19	Sarat Ku. Sahoo
12	Const. of CC Road near Suresh Babu house	Purna Pradhan	138000	287-I/21.09.19	Birsingh Biroli
13	Const. of market complex in front of Gandhi park Ward N-20	Sarbeswar Sunani	515202	557/24.02.2020	Birsingh Biroli
14	Const. Of Drain from Sankar Deep house at Gosal pada Ward N0-7	Basanta Naik	94096	342/30.09.19	Birsingh Biroli
15	Const. of CC road from Bablu Bag house to Bhagwan Naik house	Prasanta Bag	49700	151/22.07.19	Birsingh Biroli
	Total		3546861		

On issue of POM, the above mentioned Case Records & related Measurement Books were not produced till close of audit. Hence **Rs.3546861.00** is kept in objection till production & compliance reported.

15.16 - IMPORTANT IRREGULARITIES /DEFECTS NOTICED DURING SCRUTINY OF WORKS ACCOUNT POM No-13/12.01.2021

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.

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

4 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.

5. 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.

6.. 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.

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

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.

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.07/18.11.20 /DT.

Physical Progress of Developmental Works of Bhawanipatna Municipality							
SLNO	SCHEME	TOTAL SPILL OVER AS ON 1.04.2019	Project implemented during 2019-20	TOTAL	COMPLETE D during 2019-20	Total incomplete work as on 31.03.2020	% of achievement
1	2	3	4	5	6	7	8
1	14TH Finance commission	24	27	51	45	6	88.24
2	Road	0	5	5	0	5	0.00

	Development						
3	Night Shelter	0	0	0	0	0	0.00
4	MP LAD	1	2	3	1	2	33.33
5	MLA LAD	1	0	1	1	0	100.00
6	WODC	1	1	2	2	0	100.00
7	SPF	0	2	2	0	2	0.00
8	Motor Vehicle Tax	22	30	52	40	12	76.92
9	Creation of Capital Assets	3	4	7	2	5	28.57
10	Devolution of Fund	3	10	13	10	3	76.92
	Total	55	81	136	101	35	74.26

From the above it is observed that the percentage of achievement in respect of scheme like 'Creation of Capital Assets' is 28.57%, which is below average. Also in some of the schemes the project approved from the competent authority is spilled over to 2020-21. 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 2019-20

RECEIPT OF OWN SOURCE OF REVENUE, GRANTS AND CONTRIBUTION IN RESPECT OF BHAWANIPATNA MUNICIPALITY FOR THE YEAR 2019-20			
Sl.	Head of receipt		Grand Total
I	RATES & TAXES		
1	Holding Tax	Ar.	475456
2	Holding Tax	Cr.	2183443
3	Latrine Tax	Ar.	0
4	Light Tax	Ar.	399316
5	Light Tax	Cr.	1862687
6	Water Tax	Ar.	298724
7	Water Tax	Cr.	1397330
	Total		6616956
II.	LICENCE & OTHERS FEES		

1	Licence from offensive and dangerous trade	60000
2	Licence fee	428140
3	Cattle Pound	8600
4	Tower & Licence Fee	20000
	Total	516740
III.	RECEIPT UNDER SPECIAL ACTS.	
1	Fine & Fees	35800
2	Lease Amount of Hoarding	67200
3	Lease amount of Gandhi Park	24000
4	Labour Cess Charges for Building Approval	0
	Total	127000
IV.	REVENUE DERIVED FROM MUNICIPAL POWER & PROPERTY	
1	Rent on land, Building & Shops Ar.	1726731
2	Rent on land, Building & Shops Cr..	1323468
3	Weekly Market /Daily Market	2458000
4	Slaughter House	0
5	Water Tanker	18700
6	Town Hall	
7	Shop Donation/Security of Shop	87600
8	Rent from Kalayan Mandap	100000
9	JCB	8000
10	Sky Jacker	4000
	Total	5726499
V.	GRANTS & CONTRIBUTION	
1	Road Development	0
2	14th Finance Commission	45646000
3	Compensation & Assignment in lieu of Octroi	67503000
4	Non-LFS Grant	0
5	Arrear Pension & Basic Service	31958000
6	Motor Vehicle Tax	6685000
7	Devolution of Fund	18789000
8	Creation of Capital Asset	1846000
9	Maintenance of Capital Asset	884000
10	Honorarium, sitting fees to ULB Representatives	0
11	Swachha Bharat Mission	21893050
12	NULM	36000

13	Solid Waste Management	39224000
14	Biju Yuba Bahini	325000
15	Animal Birth Control	1500000
16	Maintenance of Non-Residential Building	439000
17	Maintenance of Roads & Bridges	2776000
18	COVID-19	2500000
19	Shelter for Urban Homeless	465000
20	Remuneration to Trainees under SWM	
	Total	242469050
VI.	OTHER GOVT. GRANTS	
1	MPLAD	0
2	M.L.A.L.A.D.	900000
3	Remuneration of BLOs & Supervisors	410000
4	PEETHA	1000000
5	Harishchandra Sahayata Yojna	0
6	MBPY/IGNOAP/WP/DP	33116789
7	Election	110000
7	Special Problem Fund	800000
8	Mukhya Mantri Kalakar Sahayata Yojna	48000
9	Renovation of Kitchen of Maa Tarini Temple	93000
10	N.F.S.A	6200
	Total	36483989
VII.	MISCELLANEOUS	
1	Audit Recovery	150017
2	Warrant Fee	0
3	Sale of Building Approval Form	6120
4	Building Approval Fee	4998610
5	Hire Charges of Cess Pool	225000
6	Renewal of Contractor License	0
7	Cost of Tender Paper	336286
8	Others Misc.	26260
9	Road Cutting Fee	854
10	Welfare fund of Urban Poor	2759756
11	GIS	0
12	LIC	992004
13	LOAN	92720

14	GPF	1622300
15	PF	0
16	EPF	3532262
17	P.TAX	126500
18	Pension Contribution of LFS / Non-LFS Employees	174048
19	IT of staff	84000
20	Medical Advance	222000
21	Festival Advance	1429500
22	HRA	2950
23	NPS	107724
24	Interest from Bank	2111271.56
25	RTI	160
26	Total Advance Refunded	2147100
27	Total adjustment of advance	
28	Grant expenditure shown out of advance amount	30286300
	Total	51433742.56
VIII.	EXTRA ORDINARY & DEBTS	
1	S.D/EMD	800562
2	Income Tax of contractor	396370
3	GST	556121
4	Royalty	732825
5	Cess	334515
6	Empty Bitumen Drum	0
7	Empty Cement Bag	73400
8	Others	0
	Total	2893793
	GRAND TOTAL	346267769.56

18.2 - EXPENDITURE STATEMENT OF BAWANIPATNA MUNICIPALITY FOR THE 2019-20

EXPENDITURE STATEMENT OF BAWANIPATNA MUNICIPALITY FOR THE YEAR 2019-20		
Sl.	Head of receipt	Grand Total
I	General Administration	
A	General Establishment	
1	Pay	1984391
2	Grade Pay	54800
3	D.A.	743650

4	H.R.A. / C.A.	65410
5	P. Tax / Contribution / LS. Contribution	88236
5	Leave Salary and Unutilised leave Salary	945480
6	Allowance to Chairperson /Vice-Chairperson and Sitting Allowance	58950
7	Payment of Telephone Bill & Broadband Bill	90486
8	Payment of Advertisement Charges	380334
9	Postage Stamp	5000
10	Hire Charges of Vehicle	535572
11	Cost of Office Furniture	
12	Office Contingency	
13	Salary to Contractual / Consolidated employees	5654569
	TOTAL	10606878
B	Tax Section	
1	Pay	792272
2	Grade Pay	22800
3	D.A.	275277
4	H.R.A. / C.A.	24944
5	P. Tax / P. Contribution	15744
	TOTAL	1131037
C	Octroi Section	
1	Pay	1930656
2	Grade Pay	50000
3	D.A.	675821
4	H.R.A. / C.A.	61928
	TOTAL	2718405
D	Survey of Land / Deposit of Premium	0
E	Refund of Excess Deduction	0
F	pension / Family Pension	8822121
G	Gratuity	784175
	TOTAL	9606296
II	PUBLIC SAFTY	
A	Light Section	
1	Pay	283680
2	Grade Pay	6800
3	D.A.	98085

4	H.R.A. / C.A.	12388
5	Maintenance of Street Light.	121936
6	Payment of Energy dues	2473848
	TOTAL	2996737
III	PUBLIC HEALTH	
A	Scavenging Section	
1	Pay	8092135
2	Grade Pay	208240
3	D.A.	2842165
4	H.R.A. / C.A.	357078
5	Procurement of Sanitation Materials, Equipment and Medicine	24191981
6	Fair Festival and Exhibition	
7	Supply of Liveries / Wheel Barrow	
8	Maintenance of Municipal Vehicle	284102
9	Cost of POL	249709
10	Payment of Cleaning and Sanitation Charge to Private Agency	2249812
11	Maintenance of Kine House	
12	Others	167841
	TOTAL	38643063
IV	MEDICAL ESTABLISHMENT	
1	Pay	264004
2	Grade Pay	6600
3	D.A.	92393
4	H.R.A. / C.A.	11776
5	P. Tax / P. Contribution	
	TOTAL	374773
V	PUBLIC CONVENIENCE	
A	Park Section	
1	Pay	450960
2	Grade Pay	13600
3	D.A.	180651
4	H.R.A. / C.A.	20596
5	Repair & Maintenance of Park & Garden	40946
	TOTAL	706753
VI	PUBLIC WORK	
A	Works Section	
1	Pay	1867827
2	Grade Pay	129600

3	D.A.	995624
4	H.R.A. / C.A.	123427
5	P. Tax / P. Contribution	28764
6	Eviction Work	
7	Contingency	
	TOTAL	3145242
VII	PUBLIC INSTRUCTION	
A	U.B.S. Section	
1	Pay	579036
2	Grade Pay	16800
3	D.A.	202279
4	H.R.A. / C.A.	14266
5	P. Tax / P. Contribution	41304
	TOTAL	853685
B	Club Section	
1	Pay	283680
2	Grade Pay	6800
3	D.A.	98085
4	H.R.A. / C.A.	12268
	TOTAL	400833
VIII	DEVELOPMENT & UPGRADATION OF URBAN POOR	
1	Construction / Repair of Drains and Culverts under Schematic Fund	1719787.9
2	Maintenance / Construction of Roads under Schematic Fund	
	TOTAL	1719787.9
IX	Fixed Assets	
1	Invertor	19500
2	Computer	51250
3	CC TV Camera	31263
4	Furniture & Fixture	3900
5	Other Fixed Assets	232500
	TOTAL	338413
X	GRANTS & CONTRIBUTION	
1	Road Development	408048
2	14th Finance Commission	12586662
3	Arrear Pension & Basic Service	5598026
4	Motor Vehicle Tax	6581817
5	Devolution of Fund	4044540

6	Creation of Capital Asset	515202
7	Swachh Bharat Mission	2614331
8	Protection and Conservation of Water Bodies	
9	NULM	36000
10	Honorarium, Sitting Fee, TA, DA etc for Elected Representatives	58950
11	Solid Waste Management	1855354
12	Maintenance of Non-Residential Building	
13	Maintenance of Roads & Bridges	557016
14	Biju Yuba Bahini	325000
	TOTAL	35180946
XI	Other Govt. Grants	
1	MPLAD	700000
2	M.L.A.L.A.D.	220150
3	N.F.B.S.	200000
4	W.O.D.C.	550172
5	Harishchandra Sahayata Yojna	540000
6	MBPY/IGNOAP/WP/DP	29746300
7	Election	110000
8	Special Problem Fund	
9	Remuneration of BLOs & Supervisors	410000
10	Special Development Programme	150000
11	N.F.S.A	6200
12	Mukhya Mantri Kalakar Yojna	72000
13	Construction of Pedestal for Biju Pattnaik Statue	272254
	TOTAL	32977076
XII	Miscellaneous	
1	Rebate	879174
2	Law Charges / Legal Expenses	51450
3	Printing & Stationary	216470
4	Disposal of Un-claimed dead body	
5	Glow Sign Board	
6	Procurement of A/C	
7	Expenditure on Hiring of vehicle	
8	Jala Chhatra /Supply of Drinking Water	127800
9	Observance of National Day	

10	Observance of LSG Day	
11	Training Programme Expenses	127950
12	payment of TA / DA	
13	Awareness Programme Expenses	77045
14	Organisation of RTI Work Shop and Awareness Camp	
15	Bank Charges	5260.26
16	Other	2187532
	Total Advance Paid	46441648
	Total adjustment of advance	
	TOTAL	50114329.26
XIII	Extra Ordinary & Debts	
1	Payment of Medical / TA Advance /Festival Advance	
2	Insurance and Vehicle Tax	
3	Maintenance of Office Computer	109435
4	Repair and maintenance of Electrical Appliance	32008
5	Repair and maintenance of Office Equipment	28506
6	Repair and maintenance of Other Fixed Assets	180000
8	Deposit of Income Tax of contractor	396370
9	Deposit of Sales Tax/GST	556121
10	Deposit of Cess	334515
11	Deposit of Royalty	732825
12	Deposit of SD	790729
13	Deposit of ECB	73400
14	GIS	0
15	LIC	992004
16	LOAN	92720
17	GPF	1622300
18	PF	0
19	EPF	3532262
20	P.TAX	126500
21	IT of staff	84000
22	Medical Advance	422000
23	Festival Advance	1580000
24	HR	

25	Pension Contribution of LFS / Non-LFS Employees	174048
	TOTAL	11859743
	GRAND TOTAL	203035584.16

18.3 - STAFF POSITION POM No-07/Dt-18.11.20

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	HOMEIO 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.09/18.11.20

Audit report along with money value involved pending for settlement.				
AUDIT PARAS PENDING FOR SETTLEMENT. POM No.				
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 &	Paragraph pending for settlement other than misappropriation of cash &	Total

		loss of stock & store		loss of stock & store			
		No. of Paragraphs	Amount involved	No. of Paragraphs	Amount involved	No. of Paragraphs	Amount involved
1	417210/AR/2018-2019-K ALAHANDI 2017-18 a/c	0	0	10	16910374	10	16910374
2	520288/AR/2019-2020-K ALAHANDI	0	0	16	18637096	16	18637096

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

19.1 - Non-deposit of Govt. dues in Govt. Treasury (POM No.16/Dt-12.01.21)

The Govt. dues position shows that a huge amount of Rs.1191155.00 is not deposited into the proper quarter by 31.03.2020. 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.

Non-deposit of Govt. dues in Govt. Treasury					
Particular	O.B. as on 01.04.2019	Amount Collected during the year 2019-20	Total	Amount Remitted during the year 2019-20	Balance to be remitted as on 31.03.2020
Income tax	8500	396370	404870	396370	8500
Labour Cess	8500	334515	343015	334515	8500
Royalty	1174155	732825	1906980	732825	1174155
GST	0	556121	556121	556121	0
P.T.	0	126500	126500	126500	0
TOTAL.	1191155	2146331	3337486	2146331	1191155

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

19.2 - NSDP loan - (POM No.16/Dt-12.01.21)

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 other than that for which the loan was raised. The position of loan received and repaid during the year 2019-20 is furnished below: -

NSDP Loan POM No-			
Particulars	Principal	Interest	Total
Loan outstanding for recovery as on 01.04.2019	5163955	2789726	7953681
The amount due for 2019-20	0	941042	941042
Total	5163955	3730768	8894723
Repayment of loan made during the year 2019-20	0	0	0
Balance for loan outstanding for repayment as on 31.03.2020	5163955	3730768	8894723

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 beneficiary loonies due to non-updating of individual loan account. The inaction of the local authority has indirectly encouraged the loonies to remain in stilt. 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.16/Dt-12.01.21)

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.

SLNO.	Particulars	EPF
1	O.B. as on 01.04.2019	29212656
2	Amount deducted during the year 2019-20	3532262
3	Total	32744918
4	Amount deposited during the year 2019-20	3532262
5	Balance to be deposited as on 31.03.2020	29212656

PARA: 20 RESULT OF AUDIT AND CONCLUSION

20.1 -

Certified that the accounts of Bhawanipatna Municipality for the financial year 2019-20 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs.

Result Of Audit

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Other cases(In Rs:)	Remarks
1	8.1	1590000.00	1590000.00	1590000.00	0.00	0.00	
2	11.5	0.00	0.00	0.00	0.00	0.00	
3	13.1	0.00	7781303.00	0.00	0.00	0.00	
4	13.4	0.00	43000.00	0.00	0.00	0.00	
5	14.1	7500.00	7500.00	0.00	0.00	0.00	
6	14.2	150000.00	150000.00	0.00	0.00	0.00	
7	14.3	0.00	351720.00	0.00	0.00	0.00	
8	14.4	47620.00	47620.00	0.00	0.00	0.00	
9	15.15	0.00	3546861.00	0.00	0.00	0.00	
Total		1795120.00	13518004.00	1590000.00	0.00	0.00	

Spot Recovery

SI No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	11.5	68/6713	2021-01-25	1000	Gitashree Dash/Saroj Sharma
2	14.1	68/6711	2021-01-22	7500	Sangram Rout, Ex Driver
3	11.5	68/6712	2021-01-25	500	Gitashree Dash/Avimanyu Durga
4	11.5	68/6710	2021-01-22	1000	Gitashree Dash/Satya Ranjan Sudhakar
5	11.5	68/6709	2021-01-22	500	Gitashree Dash/Dayanidhi Thakur
6	15.14	68/6702	2021-01-20	3920	Birsingh Biroli

7	15.13	68/6701	2021-01-20	1860	Birsingh Biroli
8	15.12	281/2810	2021-01-20	685	Birsingh Biroli
9	15.11	68/6708	2021-01-20	3437	Sarat kumar Sahu
10	15.8	281/28099	2021-01-20	1783	Birsingh Biroli
11	15.9	68/6706	2021-01-20	2493	Sarat kumar Sahu
12	15.10	68/6707	2021-01-20	753	Sarat kumar Sahu
13	15.7	68/6705	2021-01-20	3015	Sarat kumar Sahu
14	15.6	68/6704	2021-01-20	1611	Sarat kumar Sahu
15	15.5	68/6703	2021-01-20	2710	Sarat kumar Sahu
16	15.3	281/28097	2021-01-20	1101	Birsingh Biroli
17	15.4	281/28098	2021-01-20	1093	Birsingh Biroli
18	15.2	281/28096	2021-01-20	3920	Birsingh Biroli
19	11.4	33670100011136, BOB	2021-01-06	165570	M.M Rout
20	11.4	281/28093	0000-00-00	154098	M.M Rout
21	11.7	281/28095	2021-01-05	3000	Deepak Behera
22	11.8	281/28094	2021-01-05	1000	Deepak Behera
23	11.3	281/28092	2020-12-16	7500	S.R. Sudhakar
24	11.2	281/28089	2020-12-03	990	H.K. Naik
25	11.2	281/28088	2020-12-03	13183	H.K. Naik
26	11.1	281/28090	2020-12-09	4400	Sribatsa Mahapatra
27	11.1	281/28091	2020-12-09	6900	Sribatsa Mahapatra
28	11.5	68/6715	2021-03-26	3000	Gitashree Dash
29	11.5	68/6716	2021-03-30	10800	Gitashree Dash
30	11.5	68/6714	2021-03-12	21900	Gitashree Dash
31			0000-00-00	0	
Total				431222	

Audit Certificate

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