

LOCAL FUND AUDIT, KALAHANDI, ODISHA

CATEGORY : Municipality/Municipal Corporation

Audit Report No : 653942/AR/2021-2022-KALAHANDI

PARA: 1 TITLE SHEET

1	Name of the Institution :	Bhawanipatna Municipality
2	Year of Accounts under Audit :	2020-2021
3	Name of the Local Authority during the year of A/Cs :	SRI BISWAMBHAR MISHRA, EO, From 01.04.2020 to 31.03.2021
	Name of the Local Authority at the time of Audit :	SRI BALAYA DEHURI,OMAS,EO
4	Duration of Audit :	29-01-2022 To 11-04-2022 (Mandays Consumed :- 42)
5	Name of the Auditors :	PRAMOD KUMAR NAIK - Lead Auditor(29-01-2022 to 16-04-2022) Abhilash Marndi - Auditor(29-01-2022 to 16-04-2022)
6	Name of the Reviewing Officer :	MADAN MOHAN NAIK(District Audit Officer)
7	Date of submission of report by Reviewing officer :	08-06-2022
8	Entry Conference Date :	19-01-2022
9	Exit Conference Date :	
10	Name of the District Audit Officer :	MADAN MOHAN NAIK
11	Date of approval of report by District Audit Officer :	

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	DAILY MARKET	29.01.2022 After	150 Nos	150 Nos	SRP-79	NIL

	RECEIPT BOOK	Transaction				
2	WEEKLY MARKET RECEIPT BOOK	29.01.2022 After Transaction	0 Nos	0 Nos	SRP-105	NIL
3	KANI HOUSE RECEIPT BOOK	29.01.2022 After Transaction	02 Nos	02 Nos	SRP-171	NIL
4	SERVICE TAX RECEIPT BOOK	29.01.2022 After Transaction	16 Nos	16 Nos	SRP-52	NIL
5	Cash in hand	29.01.2022 After Transaction	0.00	0.00	NIL	NIL
6	Measurement Books	29.01.2022 After Transaction	07 Nos	07 Nos	SRP-155	NIL
7	Miscellaneous Receipt Books	29.01.2022 After Transaction	168 Nos	168 Nos	SRP-14	NIL
8	HOLDING TAX	29.01.2022 After Transaction	56 Nos	56 Nos	SRP-29	NIL
9	Service Postage Stamps	29.01.2022 After Transaction	1233.00	1233.00	SRP-45	NIL

Comments

POM NO.01/29.01.2022

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.

It is noticed that cash in hand amount is found to be zero, which implies that collected amount are being deposited in bank promptly.

PARA: 3 LIST OF VERIFIED RECORDS

A : List Of Verified Records/Register			
S/no	List Records/Register	Rules	Form No
1	Measurement Book	Rule 365	Form W-VIII
2	Stock & Store Register of Municipality	Rule 346	Form W-VII
3	Register of Works	Rule 345	Form W-VI
4	Miscellaneous Supply Bill	Rule 343	Form W-V
5	Contract Certificate	Rule 343	Form W-IV
6	Contract Agreement Form	Rule 341	Form W-III
7	Nominal Muster Roll (NMR)	Rule 340	Form W-II
8	Register of Estimates & Allotments	Rule 332	Form W-I
9	Progress statement of collection of taxes	Rule 200	Form N
10	Tax collector's Ledger	Rule 198	Form M
11	Stock account of Receipt Forms	Rule 196	Form L
12	Tax collector's daily collection register	Rule 192	Form K
13	Tax Receipt Form	Rule 188	Form I
14	Assessment List	Rule 177	Form A
15	Demand and Collection Register	Rule 178	Form B
16	Stock Register of Stationery	Rule 172	Form No. XLIV
17	Stamp Account	Rule 172	Form No. XLIV
18	Stock account of Tickets used for daily collection of Market fees	Rule 171	Form No. XLIII
19	Register of Grants	Rule 80	Form No. XLII
20	Daily Collection Register	Rule 171	Form No. XL
21	Register of Rents for which there is fixed demand	Rule 163	Form No. XXXVI
22	Register of Lands	Rule 160	Form No. XXXV
23	Miscellaneous Receipts	Rule 157	Form No. XXXIV
24	Annual Account of Receipts and Expenditure	Rule 145	Form No. XXIV
25	Register of Quarterly & Annual account of Expenditure	Rule 144	Form No. XXIII
26	Register of Quarterly & Annual account of Receipt	Rule 144	Form No. XXII
27	Register of outstanding deposits	Rule 143	Form No. XXI

28	Deposit Ledger	Rule 142	Form No. XX
29	Register of Outstanding Advances	Rule 140	Form No. XIX
30	Advance Ledger	Rule 136	Form No. XVIII
31	Register of adjustments	Rule 132	Form No. XVII
32	Abstract Register of Expenditure	Rule 129	Form No. XVI
33	Abstract Register of Receipts	Rule 129	Form No. XV
34	Cash Book of the municipality	Rule 125	Form No. XIV
35	Periodical Increment Certificate	Rule 99	Form No. XI
36	Absentee Statement	Rule 97	Form No. X
37	Salary Bills	Rule 97	Form No. IX
38	Order Book	Rule 96	Form No. VIII
39	Register of Bills	Rule 96	Form No. VII
40	Challan	Rule 87	Form No. VI
41	Cashier's Cash Book	Rule 81	Form No. V
42	Schedule for the Budget Estimate	Rule 77	Form No. III
43	Abstract of the Budget Estimate	Rule 74	Form No. I-A
44	Budget Estimate	Rule 74	Form No. I

B : List of Records/Registers not Produced to Audit

Sino	List Records/Register	Rules	Form No
1	License Register for Drivers and Owners of Carriages plying for hire	Rule 156	Form No. XXXIII
2	Stock account of License Number Plates	Rule 155	Form No. XXXII
3	Application for License for Carriage, Cart, Horses and Other animals	Rule 152	Form No. XXXI
4	License for Carriages, Carts, Horses Other and animals	Rule 154	Form No. XXX
5	Register of the Tax on Carriages, Carts, Horses and Other animals	Rule 151	Form No. XXIX
6	Appropriation Register of Loan Funds	Rule 150	Form No. XXVIII
7	Loan Register	Rule 149	Form No. XXVII
8	Establishment Audit Register	Rule 146	Form No. XXV
9	Register of Investments	Rule 148	Form No. XXVI
10	Voucher of Recoupment of	Rule 110	Form No. XIII

	Permanent Advance Account		
11	Permanent Advance Account	Rule 108	Form No. XII
12	Subsidiary account of special taxes	Rule 79	Form No.-IV
13	Subsidiary Cash Book	Rule 128 A	Form No. V-A

C : List of Records/Registers not Maintained

S/no	List Records/Register	Rules	Form No
1	Register of Distrainted property & sales	Rule 204	Form S
2	Warrant register	Rule 202	Form R
3	Form of inventory & Notice	Rule 203	Form Q
4	Distraint Warrant Register	Rule 202	Form P
5	Notice of demand for tax u/s-161 of OM Act	Rule 202	Form O
6	Register of writes off of demands	Rule 190	Form J
7	Arrear Demand Register	Rule 187	Form H
8	Mutation Register	Rule 184	Form G
9	Register of Petitions	Rule 183	Form F
10	Form of appeal petition	Rule 183	Form E
11	Tax Ledger (personal A/C of Tax Payers)	Rule 178	Form B(I)
12	Register of Interest Bearing Securities	Rule 147	Form No. XLI
13	Arrear List	Rule 170	Form No. XXXIX
14	Ledger of Lessees	Rule 170	Form No. XXXVIII
15	Jamabandi Register	Rule 170	Form No. XXXVII

D : List of Records/Registers not Required

S/no	List Records/Register	Rules	Form No
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Comments

POM No. 02/16.02.2022

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. 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 - 2020-2021

SIno	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance (In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference(In Rs:)	Remarks
1	CONSOLIDATED	01-04-2020	293058456.99	402133283.50	695191740.49	265923996.40	31-03-2021	429267744.09	31-03-2021	429267744.09	0.00	

	GRAND TOTAL		293058456.99	402133283.50	695191740.49	265923996.40		429267744.09		429267744.09	0.00	
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Comments

The Details of Cashbook wise closing balance as on 31.03.2021 is furnished below :-

SI No	Name of the Bank	Bank Account No.	Closing Balance in Bank as mentioned in Cash Book as on 31.03.2021	In P.L.	In Cash	TOTAL	Remarks
1	Allahabad Bank, Bhawanipatna	50333863717	7020.00	0.00	0.00	7020.00	(Solid Waste Management)
2	Allahabad Bank, Bhawanipatna	21539854738	28350.00	0.00	0.00	28350.00	(NEW IHSDP)
3	Andhra Bank, Bhawanipatna	106110011002588	8542024.50	0.00	0.00	8542024.50	(BRGF A/C)
4	Andhra Bank, Bhawanipatna	106110011002213	5826.00	0.00	0.00	5826.00	MLALAD(OLD)
5	AXIS Bank, Bhawanipatna	812010100001731	1023559.50	0.00	0.00	1023559.50	(Daily Collection Deposit)(OLD)
6	AXIS Bank, Bhawanipatna	910010032620998	32536.00	0.00	0.00	32536.00	BIJU KBK
7	AXIS Bank, Bhawanipatna	914010005210274	805208.00	0.00	0.00	805208.00	(Harishchandra Sahayata Scheme)
8	AXIS Bank, Bhawanipatna	914010005078902	1604027.00	0.00	0.00	1604027.00	NATIONAL URBAN LIVELIHOOD MISSION
9	AXIS Bank, Bhawanipatna	914010046980574	43373413.00	0.00	0.00	43373413.00	Swachha Bharat Mission
10	AXIS Bank, Bhawanipatna	920020027123512	355954.00	0.00	0.00	355954.00	
11	AXIS Bank, Bhawanipatna	912010059993334	22354.48	0.00	0.00	22354.48	(WODC A/C)
12	AXIS Bank, Bhawanipatna	912010060035713	776.00	0.00	0.00	776.00	URBAN OF CC ROAD A/C)
13	AXIS Bank, Bhawanipatna	81201010000	640266.00	0.00	0.00	640266.00	(IHSDP NEW

	hawanipatna	04824					A/C)
14	AXIS Bank,B hawanipatna	9320100600 44746	127494.74	0.00	0.00	127494.74	(Shop/Complex)
15	Bank of Baroda, Bha wanipatna	3367010000 0922	1450130.60	0.00	0.00	1450130.60	(MBPY)
16	Bank of Baroda, Bha wanipatna	3367010001 0264	510516.00	0.00	0.00	510516.00	IGNOAP
17	Bank of Baroda, Bha wanipatna	3367010001 0265	533684.00	0.00	0.00	533684.00	IGNWP
18	Bank of Baroda, Bha wanipatna	3367010001 0263	592228.00	0.00	0.00	592228.00	IGNDP
19	Bank of Baroda, Bha wanipatna	3367010001 0262	60057.00	0.00	0.00	60057.00	NFBS
20	Bank of Baroda, Bha wanipatna	3367010000 8530	364.50	0.00	0.00	364.50	Mukhya Mantri Kalakar Yojna
21	Bank of Baroda, Bha wanipatna	3367010001 11136	4260079.00	0.00	0.00	4260079.00	Urban Poor Welfare Fund
22	Bank of Baroda, Bha wanipatna	3368701000 11538	885945.00	0.00	0.00	885945.00	
23	Bank of Baroda, Bha wanipatna	3367010001 2025	40000.00	0.00	0.00	40000.00	
24	Bank of India, Bhawa nipatna	5141102100 00017	92392.37	0.00	0.00	92392.37	Daily Collection Deposit,Old
25	Bank of India, Bhawa nipatna	5141101000 04827	11884.00	0.00	0.00	11884.00	FSDUP Account
26	Bank of India, Bhawa nipatna	5141101000 04493	11822.00	0.00	0.00	11822.00	Municipal Fund
27	Canara Bank, Bhawa nipatna	4134101001 663	175426.00	0.00	0.00	175426.00	Land Right
28	Canara Bank, Bhawa nipatna	4134101002 759	593976.00	0.00	0.00	593976.00	Animal Birth Control
29	DCB Bank,B hawnipatna	2171150000 0541	32034.00	0.00	0.00	32034.00	Biju Statue
30	Federal Bank, Bhawa nipatna	2192020000 1299	2569620.00	0.00	0.00	2569620.00	(Daily Collection Deposit)

31	Federal Bank, Bhawanipatna	21920100032774	592557.00	0.00	0.00	592557.00	
32	HDFC Bank, Bhawanipatna	50200036808841	1693746.00	0.00	0.00	1693746.00	Online Holding Tax Collection
33	HDFC Bank, Bhawanipatna	50100345483988	581327.00	0.00	0.00	581327.00	
34	HDFC Bank, Bhawanipatna	19581450000050	59383.71	0.00	0.00	59383.71	(SCHEMATIC FUND A/C)
35	ICICI Bank, Bhawanipatna	077701000609	8539142.00	0.00	0.00	8539142.00	R & B
36	ICICI Bank, Bhawanipatna	077701000610	814668.00	0.00	0.00	814668.00	NRB
37	IDBI Bank, Bhawanipatna	1134104000003537	25880.00	0.00	0.00	25880.00	LPADF Fund
38	IDBI Bank, Bhawanipatna	1134104000037873	727702.00	0.00	0.00	727702.00	(WODC)
39	IDBI Bank, Bhawanipatna	1134104000040354	136547.00	0.00	0.00	136547.00	ANGANWADI CENTRE (AWC)
40	IDBI Bank, Bhawanipatna	1134104000044156	1139499.00	0.00	0.00	1139499.00	(DEVOLUTION FUND & NIGHT SHELTER)
41	IDBI Bank, Bhawanipatna	1134104000055903	84129.00	0.00	0.00	84129.00	(Moter Vehicle Tax)
42	IDBI Bank, Bhawanipatna	1134104000077950	637833.00	0.00	0.00	637833.00	Shelter for Urban Homeless
43	IOB, Bhawanipatna	70701000017760	14103.00	0.00	0.00	14103.00	Performance Based Incentives (PBI)
44	KAGB, Bhawanipatna	19/4435	1650.00	0.00	0.00	1650.00	NRY
45	KAGB, Bhawanipatna	26/5866	11621.00	0.00	0.00	11621.00	PMIUPEP Account
46	OBC Bank, Bhawanipatna	16932191015970	60542.00	0.00	0.00	60542.00	(Special Problem Fund)
47	SBI Main Branch, Bhawanipatna	30947371771	3259000.00	0.00	0.00	3259000.00	(NEW RD A/C & TFC)
48	SBI Main Branch, Bhawanipatna	11083459557	368617.50	0.00	0.00	368617.50	(Current A/C)

49	SBI Main Branch, Bha wanipatna	3565047724 5	506084.50	0.00	0.00	506084.50	Current Account (EPF)
50	SBI Main Branch, Bha wanipatna	3762494322 8	4981.50	0.00	0.00	4981.50	Biju Yuba Bahini
51	SBI Main Branch, Bha wanipatna	5852	12706.15	0.00	0.00	12706.15	(MPLAD Account) Old
52	SBI Main Branch, Bha wanipatna	4643	1618.00	0.00	0.00	1618.00	
53	SBI Main Branch, Bha wanipatna	4632	6038.52	0.00	0.00	6038.52	
54	Syndicate Bank, Bhawa nipatna	8073220000 2707	411116.55	0.00	0.00	411116.55	(Creation of Capital Assets)
55	UGB,Bhawa nipatna	1220701800 7	49707.57	0.00	0.00	49707.57	(OLD RD A/C)
56	UGB,Bhawa nipatna	1220701735 4	81797.40	0.00	0.00	81797.40	(OLD IHSDP A/C)
57	Union Bank, Bhawanipatn a	6002020100 00731	1205495.00	0.00	0.00	1205495.00	(S.D.Account)
58	Union Bank, Bhawanipatn a	6002020100 00679	208439.00	0.00	0.00	208439.00	MLALAD/MP LAD
59	Union Bank, Bhawanipatn a	6002020100 01107	982040.00	0.00	0.00	982040.00	(SJSRY)
60	Union Bank, Bhawanipatn a	6002020100 001735	0.00	0.00	0.00	0.00	(MPLAD)
		TOTAL Rs.	90606939.09	0.00	0.00	90606939.09	
61	P/L Account (Grant Account) Treasury, B hawanipatn a	8448001020 09916000	0.00	338660375.0 0	0.00	338660375.0 0	P/L Account
62	RTI CASHBOOK		0.00	0.00	430.00	430.00	RTI
		Grand Total Rs.	90606939.09	338660375.0 0	430.00	429267744.0 9	

4.2 NON-Maintenance of flexi account in banks w.r.t Scheme funds

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.02/16.02.22)

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 2020-21 is prepared & put off in the Council and dispatch to the ADM, Kalahandi for further transmission and necessary approval. Audit observed more than 20% 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 2020-21 sent to DUDA, Kalahandi for outward transmission to Govt vide letter No -246/Dt.01.02.2021. DUDA, Kalahandi sent the same to Govt. Finally Govt approved the budget for 2020-21 vide letter No

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
318425000.00	402133283.50	83708283.50	26.29
Expenditure as per Budget	Actual Expenditure	Difference	Percentage of variation
317041233.00	265923996.40	51117236.60	16.12

PARA NO 4.4: -Comments on Maintenance of Accounts: -:

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 No-4.5 : ASSETS AND LIABILITIES

The position of assets and liabilities in respect of Bhawanipatna Municipality for the year 2020-21 is Furnished

below :-

Liabilities	Value	Assets	Value
Salary	2540914.00	Closing Balance of all cash books	429267314.09
Pension	823649.00	Outstanding Advance	16491737.28
Sanitation	1512488.00	Outstanding Taxes	8359234.84
Swachha Sathi Salary	160000.00	Outstanding Rents	5040776.00
Electricity Bill	1038000.00		
Telephone Bill	6050.00		
Unspent Grant	354544169.00		
Outstanding Govt. Dues	1191155.00		
Outstanding EPF	29212656.00		
Total	391029081.00		
Asset Over Liability	68129981.21		
	459159062.21		459159062.21

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

Bhawanipatna Municipality - 436356

Sino	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	ALL BANKS	00	31-03-2021	429624886.09	31-03-2021	429267314.09	357572.00	Details of Difference has been furnished below
	GRAND TOTAL			429624886.09		429267314.09	357572.00	

Reconciliation
BANK RECONCILIATION IN RESPECT OF CASH BOOK AND PASS BOOK OF BHAWANIPATNA MUNICIPALITY ACCOUNT FOR THE YEAR 2020-21

SI No	Name of the Bank	Bank Account No.	Closing Balance in Pass Baook as on 31.03.2021 (A)	Closing Balance in Bank as mentioned in Cash Book as on 31.03.2021 (B)	Difference (A-B)	Remarks
1	Allahabad Bank, Bhawanipatna	50333863717	7020.00	7020.00	0.00	(Solid Waste Management)
2	Allahabad Bank, Bhawanipatna	21539854738	28350.00	28350.00	0.00	(NEW IHSDP)
3	Andhra Bank, Bhawanipatna	106110011002588	8542024.50	8542024.50	0.00	(BRGF A/C)
4	Andhra Bank, Bhawanipatna	106110011002213	5826.00	5826.00	0.00	MLALAD(OLD)
5	AXIS Bank, Bhawanipatna	812010100001731	1023559.50	1023559.50	0.00	(Daily Collection Deposit)(OLD)
6	AXIS Bank, Bhawanipatna	910010032620998	32536.00	32536.00	0.00	BIJU KBK
7	AXIS Bank, Bhawanipatna	914010005210274	805208.00	805208.00	0.00	(Harishchandra Sahayata Scheme)
8	AXIS Bank, Bhawanipatna	914010005078902	1604027.00	1604027.00	0.00	NATIONAL URBAN LIVELIHOOD MISSION
9	AXIS Bank, Bhawanipatna	914010046980574	43373413.00	43373413.00	0.00	Swachha Bharat Mission
10	AXIS Bank, Bhawanipatna	920020027123512	355954.00	355954.00	0.00	
11	AXIS Bank, Bhawanipatna	912010059993334	22354.48	22354.48	0.00	(WODC A/C)
12	AXIS Bank, Bhawanipatna	912010060035713	776.00	776.00	0.00	URBAN OF CC ROAD A/C)
13	AXIS Bank, Bhawanipatna	812010100004824	640266.00	640266.00	0.00	(IHSDP NEW A/C)
14	AXIS Bank, Bhawanipatna	932010060044746	127494.74	127494.74	0.00	(Shop/Complex)
15	Bank of Baroda, Bhawanipatna	33670100000922	1450130.60	1450130.60	0.00	(MBPY)
16	Bank of Baroda, Bhawanipatna	33670100010264	510516.00	510516.00	0.00	IGNOAP
17	Bank of Baroda, Bhawanipatna	33670100010265	533684.00	533684.00	0.00	IGNWP

18	Bank of Baroda, Bhawanipatna	33670100010263	592228.00	592228.00	0.00	IGNDP
19	Bank of Baroda, Bhawanipatna	33670100010262	60057.00	60057.00	0.00	NFBS
20	Bank of Baroda, Bhawanipatna	33670100008530	364.50	364.50	0.00	Mukhya Mantri Kalakar Yojna
21	Bank of Baroda, Bhawanipatna	336701000111136	4260079.00	4260079.00	0.00	Urban Poor Welfare Fund
22	Bank of Baroda, Bhawanipatna	336870100011538	885945.00	885945.00	0.00	
23	Bank of Baroda, Bhawanipatna	33670100012025	40000.00	40000.00	0.00	
24	Bank of India, Bhawanipatna	514110210000017	92392.37	92392.37	0.00	Daily Collection Deposit, Old
25	Bank of India, Bhawanipatna	514110100004827	11884.00	11884.00	0.00	FSDUP Account
26	Bank of India, Bhawanipatna	514110100004493	11822.00	11822.00	0.00	Municipal Fund
27	Canara Bank, Bhawanipatna	4134101001663	175426.00	175426.00	0.00	Land Right
28	Canara Bank, Bhawanipatna	4134101002759	593976.00	593976.00	0.00	Animal Birth Control
29	DCB Bank, Bhawanipatna	21711500000541	32034.00	32034.00	0.00	Biju Statue
30	Federal Bank, Bhawanipatna	21920200001299	2693129.00	2569620.00	123509.00	(Daily Collection Deposit)
31	Federal Bank, Bhawanipatna	21920100032774	592557.00	592557.00	0.00	
32	HDFC Bank, Bhawanipatna	50200036808841	1693746.00	1693746.00	0.00	Online Holding Tax Collection
33	HDFC Bank, Bhawanipatna	50100345483988	581327.00	581327.00	0.00	
34	HDFC Bank, Bhawanipatna	19581450000050	59383.71	59383.71	0.00	(SCHEMATI C FUND A/C)
35	ICICI Bank, Bhawanipatna	077701000609	8539142.00	8539142.00	0.00	R & B
36	ICICI Bank, Bhawanipatna	077701000610	814668.00	814668.00	0.00	NRB
37	IDBI Bank, Bhawanipatna	1134104000003537	25880.00	25880.00	0.00	LPADF Fund
38	IDBI Bank, Bhawanipatna	1134104000037873	727702.00	727702.00	0.00	(WODC)
39	IDBI Bank,	113410400004	136547.00	136547.00	0.00	ANGANWA DI

	Bhawanipatna	0354				CENTRE(AWC)
40	IDBI Bank, Bhawanipatna	113410400004 4156	1139499.00	1139499.00	0.00	(DEVOLUTI ON FUND & NIGHT SHELTER)
41	IDBI Bank, Bhawanipatna	113410400005 5903	84129.00	84129.00	0.00	(Moter Vehicle Tax)
42	IDBI Bank, Bhawanipatna	113410400007 7950	637833.00	637833.00	0.00	Shelter for Urban Homeless
43	IOB, Bhawanipatna	707010000177 60	14103.00	14103.00	0.00	Performance Based Incentives (PBI)
44	KAGB, Bhawanipatna	19/4435	1650.00	1650.00	0.00	NRY
45	KAGB, Bhawanipatna	26/5866	11621.00	11621.00	0.00	PMIUPEP Account
46	OBC Bank, Bhawaniptna	169321910159 70	60542.00	60542.00	0.00	(Special Problem Fund)
47	SBI Main Branch, Bhawanipatna	30947371771	3259000.00	3259000.00	0.00	(NEW RD A/C & TFC)
48	SBI Main Branch, Bhawanipatna	11083459557	598956.50	368617.50	230339.00	(Current A/C)
49	SBI Main Branch, Bhawanipatna	35650477245	506084.50	506084.50	0.00	Current Account (EPF)
50	SBI Main Branch, Bhawanipatna	37624943228	4981.50	4981.50	0.00	Biju Yuba Bahini
51	SBI Main Branch, Bhawanipatna	5852	12706.15	12706.15	0.00	(MPLAD Account) Old
52	SBI Main Branch, Bhawanipatna	4643	1618.00	1618.00	0.00	
53	SBI Main Branch, Bhawanipatna	4632	6038.52	6038.52	0.00	
54	Syndicate Bank, Bhawanipatna	807322000027 07	411116.55	411116.55	0.00	(Creation of Capital Assets)
55	UGB,Bhawanipatna	12207018007	51115.57	49707.57	1408.00	(OLD RD A/C)
56	UGB,Bhawanipatna	12207017354	84113.40	81797.40	2316.00	(OLD IHSDP A/C)
57	Union Bank,	600202010000	1205495.00	1205495.00	0.00	(S.D.Account)

	Bhawanipatna	731				
58	Union Bank, Bhawanipatna	600202010000 679	208439.00	208439.00	0.00	MLALAD/MP LAD
59	Union Bank, Bhawanipatna	600202010001 107	982040.00	982040.00	0.00	(SJSRY)
60	Union Bank, Bhawanipatna	600202010000 1735	0	0	0.00	(MPLAD)
		TOTAL Rs.	90964511.09	90606939.09	357572.00	
61	P/L Account (Grant Account) Treasury, Bhawanipatna	844800102009 916000	338660375.00	338660375.00	0.00	P/L Account
62	RTI CASHBOOK		430.00	430.00	0.00	RTI
		Grand Total Rs.	429625316.09	429267744.09	357572.00	

Reconciliation

30. A/C NO - 21920200001299, Federal bank-(Daily Collection Deposit)				
SL No.		Add	Deduct	
a	CB as per cashbook as on 31.03.2021			2569620.00
b	Add- The amount expenditure booked in cash book vide different Vr no and date during 2020-21 but encashed during 2021-22 are given below-			
	Paid vide Vr. No-1026 /dt.31.03.2021 but encashed on dt. 07.04.2021	59951.00		
	Paid vide Vr. No-1027 /dt.31.03.2021 but encashed on dt. 07.04.2021	17025.00		
	Paid vide Vr. No-1028 /dt.31.03.2021 but encashed on dt. 07.04.2021	28516.00		
	Paid vide Vr. No-1029 /dt.31.03.2021 but encashed on dt. 07.04.2021	9077.00		
	Paid vide Vr. No-1030	16500.00		

	/dt.31.03.2021 but encashed on dt. 07.04.2021			
	Paid vide Vr. No-1037 /dt.31.03.2021 but encashed on dt. 08.04.2021	9864.00		
c	Deduct - Amount shown receipt in the cash book on dt.31.03.2021 towards refund amount but credited in to pas book on dt.03.04.2021.		17424.00	
d	Total Addition / Deduction	140933.00	17424.00	123509.00
e	CB as per passbook as on 31.03.2021			2693129.00
48. A/C NO - 11083459557 - SBI,BHAWANIPATNA				
SL No.		Add	Deduct	
a	CB as per cashbook as on 31.03.2021			368617.50
b	Add- The amount expenditure booked in cash book vide different Vr no and date during 2020-21 but encashed during 2021-22 are given below-			
	Paid vide Vr. No-974/dt.22.03.2021 but encashed on dt. 00.04.2021	138902.00		
	Paid vide Vr. No-978/dt.22.03.2021 but encashed on dt. 00.04.2021	16000.00		
	Paid vide Vr. No-979/dt.22.03.2021 but encashed on dt. 00.04.2021	67437.00		
	Paid vide Vr. No-983/dt.22.03.2021 but encashed on dt. 00.04.2021	8000.00		
c	Total Addition / Deduction	230339.00	0.00	230339.00

d	CB as per passbook as on 31.03.2021			598956.50
55. A/C NO - 12207018007 - UGB,BHAWANIPATNA				
SL No.		Add	Deduct	
a	CB as per cashbook as on 31.03.2021			49707.57
b	Add- following interest amount not taken to cash book			
	27.06.20	376.00		
	26.09.20	350.00		
	26.12.20	340.00		
	27.03.21	342.00		
c	Total Addition / Deduction	1408.00	0.00	1408.00
d	CB as per passbook as on 31.03.2021			51115.57
56. A/C NO - 12207017354 - UGB,BHAWANIPATNA				
SL No.		Add	Deduct	
a	CB as per cashbook as on 31.03.2021			81797.40
b	Add- following interest amount not taken to cash book			
	27.06.20	620.00		
	26.09.20	575.00		
	26.12.20	559.00		
	27.03.21	562.00		
c	Total Addition / Deduction	2316.00	0.00	2316.00
d	CB as per passbook as on 31.03.2021			84113.40

Para No.5.2
OPERATION OF MULTIPLE BANK ACCOUNT FOR INDIVIDUAL SCHEME FUND AND VICE VERSA

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 - 436356

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	0	

Comments

Conduct of physical verification of Stock & store: -(POM No-02/16.02.2022)

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 ELECTRICAL MATERIALS								
SI No	Particulars	OB as on 01.04.2020	Receipt During 2020-21	Total	Issue During 2020-21	Balance as on 31.03.2021	Page No	Remarks
1	250 wt SV Lamp	0	0	0	0	0	19	
2	250 wt SV Choke	8	0	8	8	0	40	
3	70 wt SV Lamp	0	0	0	0	0	54	
4	70 wt SV Choke	15	0	15	15	0	74	
5	Ignitor	55	0	55	55	0	100	
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	0	126	84	42	125	
10	90 wt LED fitting	0	0	0	0	0	149	
11	GI Bracket	37	0	37	37	0	173	
12	Ms Clamps	201	0	201	143	58	193	
13	Electronic choke	0	0	0	0	0	206	
14	EC Fitting	0	0	0	0	0	227	
15	10mm Sq. cable wire	405	0	405	115	290	275	
16	Black tape	90	0	90	90	0	384	
17	EC Holder	20	0	20	20	0	372	
18	2.5mm Service wire	0	0	0	0	0	327	
19	EC Tube	167	0	167	167	0	356	
20	LT Power cable	0	0	0	0	0	359	
21	EC Choke	50	0	50	50	0	365	
22	SV Holder	20	0	20	20	0	369	
23	CFL Lamp	0	0	0	0	0	317	
24	SV Cover Plastic for SV Fitting	20	0	20	20	0	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	
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STOCK POSITION OF SANITATION MATERIALS								
Sl No	Particulars	OB as on 01.04.2020	Receipt During 2020-21	Total	Issue During 2020-21	Balance as on 31.03.2021	Page No	Remarks
1	Dustbin 20 Lts Bucket	3000	0	3000	0	3000	10	
2	Road side bin	2	16	18	16	2	64 & 130	
3	Tricycle	0	0	0	0	0	68	
4	Wheel Barrow	0	15	15	15	0	129	
5	Bleaching Powder	0	100	100	100	0	128	
6	King fog oil (in liter)	0	0	0	0	0	90	
7	Gum Boot	5	0	5	0	5	91	
8	Hand wash	0		0		0		
9	Malaria oil (in liter)	0	200	0	0	0	95 & 131	
10	Mask	0	0	0	0	0	93	
11	Black Phenyl (Drum)	3	6	9	0	9	131	
12	Phenyl (Jar)	0	0	0	0	0	98	
13	Chemical etc.	0		0		0		
14	Lime Powder	12		12		12		
15	Portable Fogging Machine	0	0	0	0	0	83	
16	Hand Glove	0	0	0	0	0	nil	
17	Rain Coat	0	0	0	0	0	nil	
18	Safety Jacket	0	0	0	0	0	nil	
19	Spike Guard	0	0	0	0	0	nil	

PARA: 7 INVESTMENT

Bhawanipatna Municipality - 436356

Sino	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2020	0.00	0.00	0.00	0.00	31-03-2021	0.00	31-03-2021	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 :											
No investment has been made out of the municipal fund during the financial year 2020-21											

PARA: 8 **ADVANCE**

Bhawanipatna Municipality - 2020-2021

Sino	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2020	ACCO UNTANT CASH BOOK	25054137.28	41516300.00	66570437.28	50078700.00	31-03-2021	16491737.28	31-03-2021	16491737.28	0.00	
	GRAND TOTAL		25054137.28	41516300.00	66570437.28	50078700.00		16491737.28		16491737.28	0.00	

Comments :										
Cashbook Name	Advance Outstanding (In	Advance Paid during	Total (In Rs:)	Advance adjusted during	Advance Outstanding as	Advance Outstanding	Advance Outstanding as	Advance Outstanding	Difference (In Rs:)	Remarks

	Rs:)	the Year under Audit (In Rs:)		the Year under Audit (In Rs.)	per Audit (DD MM YYYY)	Audit (In Rs:)	per Cash Book (DD MM YYYY)	Cash Book (In Rs:)		
ACCOU NTANT CASH BOOK	2505413 7.28	4151630 0.00	6657043 7.28	5007870 0.00	31-03-20 21	1649173 7.28	31-03-20 21	1649173 7.28	0.00	
		4151630 0.00	6657043 7.28	5007870 0.00		1649173 7.28		1649173 7.28	0.00	

Outstanding Advance Break-up

Year	Amount
Prior to 2012-13	3104094.28
2012-13	1351958.00
2013-14	1052207.00
2014-15	1114500.00
2015-16	1175000.00
2016-17	1976100.00
2017-18	220000.00
2018-19	1003000.00
2019-20	2144478.00
2020-21	3350400.00
TOTAL	16491737.28

(A) ADVANCE PAID AND ADJUSTED DURING THE YEAR 2020-21 ON ACCOUNTS OF BHAWNIPATNA MUNICIPALITY

SLNO	NAME OF THE ADVANCE HOLDER	VR.NO AND DATE OF PAYMENT	AMOUNT PAID	PURPOSE	VR.NO AND DATE OF ADJUSTMENT	AMOUNT ADJUSTED	Balance	Remarks
1	Abhimanyu Durga	50/24.04.20 20	15000.00	Medical Advance		15000.00	0.00	
		Total Rs.	15000.00		Total Rs.	15000.00	0.00	
2	Arabina Naik, Sweeper	98/14.05.20 20	10000.00	Medical Advance				
		Total Rs.	10000.00		Total Rs.	0.00	10000.00	
3	Bira Deep, Sweeper	125/27.05.20 020	30000.00	Medical Advance				
		Total Rs.	30000.00		Total Rs.	0.00	30000.00	
4	Birsingh	26/15.04.20	250000.00	Special				Adjustment

	Biroli, JE	20		Financial Assistance to workers of OBOCW WB during COVID-19				vide Vr No-143/dt.05.05.2022
		28/17.04.2020	600000.00	Special Financial Assistance to workers of OBOCW WB during COVID-19				Adjustment vide Vr No-143/dt.05.05.2022
		46/20.04.2020	400000.00	Special Financial Assistance to workers of OBOCW WB during COVID-19				Adjustment vide Vr No-143/dt.05.05.2022
		249/10.07.2020	25000.00	Work Advance				
		Total Rs.	1275000.00		Total Rs.	0.00	1275000.00	
5	Biswakesh Mishra	72/02.05.2020	30000.00	Distribution of Cooked Food during Lock Down to Poor & Desititues.	1040/31.03.2021	30000.00	0.00	
		78/07.05.2020	5000.00	Supply of Tea and Tiffine to the Quarantine Person.	1041/31.03.2021	5000.00	0.00	
		163/10.06.2020	60000.00	Supply of Food to quarantine persons under Covid 19	746/28.01.2021	60000.00	0.00	
		446/12.10.2020	20000.00	Disposal of Dead Bodies under COVID-19	497/23.10.2020	20000.00	0.00	
		498/23.10.2020	30000.00	Disposal of Dead Bodies under COVID-19		0.00	30000.00	

		Total Rs.	145000.00		Total Rs.	115000.00	30000.00	
6	Dayanidhi Thakur	271/21.07.2020	20000.00	Financial Assistance to Community Based Decentralised Strategy for COVID-19		0.00	20000.00	
		Total Rs.	20000.00		Total Rs.	0.00	20000.00	
7	Deepak Behera	270/21.07.2020	20000.00	Financial Assistance to Community Based Decentralised Strategy for COVID-19		0.00	20000.00	
		Total Rs.	20000.00		Total Rs.	0.00	20000.00	
8	Dukha Deep, Sweeper	741/22.01.2021	30000.00	Medical Advance		30000.00		
		Total Rs.	30000.00		Total Rs.	30000.00	0.00	
9	Ganesh Mahakuda, Acct.	24/13.04.2020	10000.00	Financial Assistance to Street Vendors during lockdown under COVID-19.	95/14.05.2020	10000.00	0.00	
		269/21.07.2020	20000.00	Financial Assistance to Community Based Decentralised Strategy for COVID-19		0.00	20000.00	
		Total Rs.	30000.00		Total Rs.	10000.00	20000.00	
10	Geetashree Dash, CO	117/26.05.2020	100000.00	Disbursement of Harishchandra Sahayata Scheme	1031/31.03.2021	100000.00		
		316/14.08.2020	5489300.00	Disbursement of MBP Y/NSAP amount to	1039/31.03.2021	7845500.00		

		317/14.08.2 020	112200.00	Beneficiaries				
		318/14.08.2 020	1359500.00					
		319/14.08.2 020	884500.00					
		344/01.09.2 020	200000.00	Disbursement of Harishchandra Sahayata Scheme	1032/31.03.2021	200000.00		
		379/14.09.2 020	7659200.00	Disbursement of MBP	1039/31.03.2021	10895200.00		
		380/14.09.2 020	196000.00	Y/NSAP amount to Beneficiaries				
		381/14.09.2 020	1810000.00					
		382/14.09.2 020	1230000.00					
		671/30.12.2 020	200000.00	Disbursement of Harishchandra Sahayata Scheme	1033/31.03.2021	200000.00		
		708/15.01.2 021	2000000.00	Disbursement of MBP	1039/31.03.2021	2806200.00		
		709/15.01.2 021	46200.00	Y/NSAP amount to Beneficiaries				
		710/15.01.2 021	452500.00					
		711/15.01.2 021	307500.00					
		787/02.02.2 021	300000.00	Disbursement of Harishchandra Sahayata Scheme	1034/31.03.2021	300000.00		
		842/18.02.2 021	100000.00	Disbursement of Harishchandra Sahayata Scheme	1035/31.03.2021	100000.00		
		843/18.02.2 021	2000000.00	Disbursement of MBP	1039/31.03.2021	2806200.00		
		844/18.02.2 021	452500.00	Y/NSAP amount to Beneficiaries				
		845/18.02.2 021	46200.00					
		846/18.02.2 021	307500.00					

		942/17.03.2021	2806200.00	Disbursement of MBP Y/NSAP amount to Beneficiaries	1039/31.03.2021	2751800.00		
		Total Rs.	28059300.00		Total Rs.	28004900.00	54400.00	
11	Hemanta Kumar Naik	276/21.07.2020	20000.00	Financial Assistance to Community Based Decentralised Strategy for COVID-19				
		Total Rs.	20000.00		Total Rs.	0.00	20000.00	
12	Jagdish Naik, Sweeper	97/14.05.2020	20000.00	Medical Advance		20000.00		
		Total Rs.	20000.00		Total Rs.	20000.00	0.00	
13	M/s Panda Fuel, Bhawanipatna	790/03.02.2021	100000.00	Supply of POL to Municipal Vehicle	1029/31.03.2021	100000.00		
		Total Rs.	100000.00		Total Rs.	100000.00	0.00	
14	Madan Mohan Rout, Jr.Asst.	338/26.08.2020	40000.00	IEC Activities				
		694/11.01.2021	10000.00	Towards CM Programme				
		274/21.07.2020	20000.00	Financial Assistance to Community Based Decentralised Strategy for COVID-19				
		Total Rs.	70000.00		Total Rs.	0.00	70000.00	
15	Mahesh Chandra Mishra	265/21.07.2020	20000.00	Medical Advance		20000.00		
		390/25.09.2020	20000.00	Medical Advance		0.00		
		Total Rs.	40000.00		Total Rs.	20000.00	20000.00	
16	Manoj Deep, Sweeper	242/10.07.2020	15000.00	Medical Advance				

		730/22.01.2 021	15000.00	Medical Advance				
		Total Rs.	30000.00		Total Rs.	0.00	30000.00	
17	Md.Abul Warish, Jr.Asst.	20/09.04.20 20	5000.00	Cost of POL	38/17.04.20 20	5000.00		
		25/13.04.20 20	5000.00	Cost of POL				
		39/17.04.20 20	5000.00	Cost of POL	52/24.04.20 20	5000.00		
		53/24.04.20 20	5000.00	Cost of POL				
		73/02.05.20 20	5000.00	Cost of POL	74/06.05.20 20	5000.00		
		79/07.05.20 20	5000.00	Cost of POL				
		118/26.05.2 020	5000.00	Cost of POL				
		272/21.07.2 020	20000.00	Financial Assistance to Community Based Dec entralised Strategy for COVID-19				
		339/26.08.2 020	5000.00	Cost of POL				
		345/02.09.2 021	5000.00	Cost of POL				
		695/11.01.2 021	10000.00					
		744/25.01.2 021	5000.00		785/01.02.2 021	5000.00		
		Total Rs.	80000.00		Total Rs.	20000.00	60000.00	
18	Naimish Ku mar,Jr.Asst .	273/21.07.2 020	20000.00	Financial Assistance to Community Based Dec entralised Strategy for COVID-19				
		937/08.03.2 021	10000.00	TA Advance				
		Total Rs.	30000.00		Total Rs.	0.00	30000.00	
19	Nirakar Deep	141/02.06.2 020	25000.00	Medical Advance				
		Total Rs.	25000.00		Total Rs.	0.00	25000.00	
20	Pankaj	432/06.10.2	20000.00	Medical		6000.00		

	Naik, Sweeper	020		Advance				
		Total Rs.	20000.00		Total Rs.	6000.00	14000.00	
21	Pradeep Kumar Mishra, Jr.Asst.	96/14.05.20 20	50000.00	Medical Advance		50000.00		
		Total Rs.	50000.00		Total Rs.	50000.00	0.00	
22	Prakash Behera, Sweeper	51/24.04.20 20	15000.00	Medical Advance		15000.00		
		Total Rs.	15000.00		Total Rs.	15000.00	0.00	
23	Pushpanaja li Meher, MI	16/07.04.20 20	600000.00	Financial Assistance to Ration Card Holders under NFS A/NFSS during COVID-19	261/21.07.2 020	600000.00		
		17/08.04.20 20	600000.00	Financial Assistance to Ration Card Holders under NFS A/NFSS during COVID-19	261/21.07.2 020	600000.00		
		18/09.04.20 20	6000000.00	Financial Assistance to Ration Card Holders under NFS A/NFSS during COVID-19	261/21.07.2 020	6000000.00		
		22/13.04.20 20	1800000.00	Financial Assistance to Ration Card Holders under NFS A/NFSS during COVID-19	261/21.07.2 020	1800000.00		
		41/17.04.20 20	400000.00	Financial Assistance to Ration Card	261/21.07.2 020	400000.00		

				Holders under NFS A/NFSS during COVID-19				
		232/04.07.2020	300000.00	Financial Assistance to Ration Card Holders under NFS A/NFSS during COVID-19	261/21.07.2020	300000.00		
		144/02.06.2020	200000.00	Financial Assistance to Ration Card Holders under NFS A/NFSS during COVID-19				
		Total Rs.	9900000.00		Total Rs.	9700000.00	200000.00	
24	Raju Behera, Sweeper	126/27.05.2020	15000.00	Medical Advance				
		Total Rs.	15000.00		Total Rs.	0.00	15000.00	
25	Ram Chandra Naik, Sweeper	485/19.10.2020	20000.00	Medical Advance				
		Total Rs.	20000.00		Total Rs.	0.00	20000.00	
26	Rupesh Deep, Sweeper	731/22.01.2021	10000.00	Medical Advance		10000.00		
		Total Rs.	10000.00		Total Rs.	10000.00	0.00	
27	Sarat Kumar Sahoo, JE	19/09.04.2020	30000.00	Procurement of Materials for TMC				
		23/13.04.2020	100000.00	Special Financial Assistance to workers of OBOCW WB during COVID-19				Adjustment vide Vr No-146/dt.05.05.2022
		27/15.04.2020	250000.00	Special Financial Assistance to workers				Adjustment vide Vr No-147/dt.05.05.2022

				of OBOCW WB during COVID-19				
		29/17.04.20 20	600000.00	Special Financial Assistance to workers of OBOCW WB during COVID-19				Adjustment vide Vr No- 148/dt.05.0 5.2022
		253/17.07.2 020	200000.00	Special Financial Assistance to workers of OBOCW WB during COVID-19				Adjustment vide Vr No- 149/dt.05.0 5.2022
		Total Rs.	1180000.00		Total Rs.	0.00	1180000.00	
28	Sagar Deep	277/21.07.2 020	20000.00	Financial Assistance to Community Based Dec entralised Strategy for COVID-19				
		Total Rs.	20000.00		Total Rs.	0.00	20000.00	
29	Satya Narayan Sudhakar	275/21.07.2 020	20000.00	Financial Assistance to Community Based Dec entralised Strategy for COVID-19				
		Total Rs.	20000.00		Total Rs.	0.00	20000.00	
30	Siba Sindur, Sweeper	234/07.07.2 020	15000.00	Medical Advance				
		Total Rs.	15000.00		Total Rs.	0.00	15000.00	
31	Someswar Mahapatra	268/21.07.2 020	20000.00	Financial Assistance to Community Based Dec entralised Strategy for COVID-19				
		Total Rs.	20000.00		Total Rs.	0.00	20000.00	
32	Soumya Ranjan	43/20.04.20 20	102000.00	Financial Assistance				

	Nayak			to Street Vendors				
		554/21.11.2020	20000.00	Contingency expenses of Aahaar Centre				
		Total Rs.	122000.00		Total Rs.	0.00	122000.00	
33	Sribatsha Mahapatra	37/17.04.2020	50000.00	Medical Advance		50000.00		
		Total Rs.	50000.00		Total Rs.	50000.00	0.00	
34	Trinath Behera. Sweeper	235/07.07.2020	10000.00	Medical Advance				
		Total Rs.	10000.00		Total Rs.	0.00	10000.00	
			4,15,16,300.00		Grand.Total Rs.	3,81,65,900.00	33,50,400.00	
(B) ADVANCE PAID PRIOR TO 2020-21 BUT ADJUSTED DURING THE YEAR 2020-21 ON ACCOUNTS OF BHAWNIPATNA MUNICIPALITY								
SLNO	NAME OF THE ADVANCE HOLDER	VR.NO AND DATE OF PAYMENT PRIOR TO 2020-21	AMOUNT PAID PRIOR TO 2020-21	PURPOSE	VR.NO AND DATE OF ADJUSTMENT	AMOUNT ADJUSTED	Balance	
1	Sri Ashish Kumar Panda,MIS	505/03.01.20	20000.00	Swachha Sarvekhyana -2020	786-A/01.02.21	20000.00	0.00	
		Total Rs.	20000.00		Total Rs.	20000.00	0.00	
2	Sri Birsingh Biroli, JE	622/12.01.19	150000.00	Advance for arrangment of PEETHA Programme	986/26.03.21	150000.00	0.00	
		650/08.02.19	100000.00	Advance for arrangment of PEETHA Programme	986/26.03.21	100000.00	0.00	
		657/13.02.19	200000.00	Advance for arrangment of PEETHA Programme	986/26.03.21	200000.00	0.00	
		Total Rs.	450000.00		Total Rs.	450000.00	0.00	
3	Chinmaya Kumara Sahu, Sanitation Expert	452/09.11.18	10000.00	Travel Advance	70/29.04.20	10000.00	0.00	

		Total Rs.	10000.00		Total Rs.	10000.00	0.00	
4	Ganesh Mahakhud	175/12.07.18	7000.00	Expenses of Kine House and removal of Cows	58/24.04.20	7000.00	0.00	
		361/15.10.18	40000.00	Engagement of Extra labour for Chhatrar yatra -2018	64/24.04.20	40000.00	0.00	
		628/12.01.19	20000.00	Office contingency	65/24.04.20	20000.00	0.00	
		635/25.01.19	10000.00	Republic Day-2019	66/24.04.20	10000.00	0.00	
		655/13.02.19	10000.00	Job Fair	67/24.04.20	10000.00	0.00	
		Total Rs.	87000.00			87000.00	0.00	
5	Geetashree Dash, CO	459/26.11.18	40000.00	Exposer visit of SHG Group to Puri and BBSR	57/24.04.20	40000.00	0.00	
		612/11.03.20	56900.00	Disbursement of IGNOAP pension for 03/2020	1039/31.03.22	56900.00	0.00	Adv paid vide Vr no-612/11.03.20 is Rs.452500.00 & Out of Which Rs.395600.00 was adjusted vide Vr no-664/31.03.20 & rest of Rs.56900.00 was adjusted vide Vr no-1039/31.03.22
		613/11.03.20	307500.00	Disbursement of IGNWP pension for 03/2020	1039/31.03.22	307500.00	0.00	
		614/11.03.20	46200.00	Disbursement of IGNDP pension for	1039/31.03.22	46200.00	0.00	

		634/21.03.20	10895200.00	03/2020 Disbursement of Advance pension to beneficiaries of MBPY/I GNOAP/DP /WP in view of Covid-19	1039/31.03.22	10895200.00	0.00	
		Total Rs.	11345800.00		Total Rs.	11345800.00	0.00	
	(B) Sub Total Advance paid prior to 2020-21 and Adjusted during 2020-21					1,19,12,800.00	0.00	
	(A+B) GRANT TOTAL ADVANCE PAID AND ADJUSTED DURING 2020-21		4,15,16,300.00			5,00,78,700.00	1,64,91,737.28	

NON-ADJUSTMENT OF ADVANCE PAID DURING THE YEAR 2020-21 i.e OUTSTANDING DETAILS FOR THE YEAR 2020-21 ON ACCOUNTS OF BHAWNIPATNA MUNICIPALITY

SLNO	NAME OF THE ADVANCE HOLDER	VR.NO AND DATE OF PAYMENT	AMOUNT PAID	PURPOSE	VR.NO AND DATE OF ADJUSTMENT	AMOUNT ADJUSTED	OUTSTANDING ADVANCE FOR 2020-21
2	Arabina Naik, Sweeper	98/14.05.2020	10000.00	Medical Advance			
		Total Rs.	10000.00		Total Rs.	0.00	10000.00
3	Bira Deep, Sweeper	125/27.05.2020	30000.00	Medical Advance			
		Total Rs.	30000.00		Total Rs.	0.00	30000.00
4	Birsingh Biroli, JE	26/15.04.2020	250000.00	Special Financial Assistance to workers of OBOCWWB during COVID-19			
		28/17.04.2020	600000.00	Special Financial Assistance to workers of OBOCWWB during COVID-19			
		46/20.04.2020	400000.00	Special			

		0		Financial Assistance to workers of OBOCWWB during COVID-19			
		249/10.07.20 20	25000.00	Work Advance			
		Total Rs.	1275000.00		Total Rs.	0.00	1275000.00
5	Biswakesh Mishra	498/23.10.20 20	30000.00	Disposal of Dead Bodies under COVID-19		0.00	
		Total Rs.	30000.00		Total Rs.	0.00	30000.00
6	Dayanidhi Thakur	271/21.07.20 20	20000.00	Financial Assistance to Community Based Decentralise d Strategy for COVID-19		0.00	
		Total Rs.	20000.00		Total Rs.	0.00	20000.00
7	Deepak Behera	270/21.07.20 20	20000.00	Financial Assistance to Community Based Decentralise d Strategy for COVID-19		0.00	
		Total Rs.	20000.00		Total Rs.	0.00	20000.00
9	Ganesh Mahakhuda, Acct.	269/21.07.20 20	20000.00	Financial Assistance to Community Based Decentralise d Strategy for COVID-19		0.00	
		Total Rs.	20000.00		Total Rs.	0.00	20000.00
11	Hemanta Kumar Naik	276/21.07.20 20	20000.00	Financial Assistance to Community Based Decentralise d Strategy for COVID-19			
		Total Rs.	20000.00		Total Rs.	0.00	20000.00
14	Madan Mohan Rout, Jr.Asst.	338/26.08.20 20	40000.00	IEC Activies			

		694/11.01.20 21	10000.00	Towards CM Programme			
		274/21.07.20 20	20000.00	Financial Assistance to Community Based Decentralise d Strategy for COVID-19			
		Total Rs.	70000.00		Total Rs.	0.00	70000.00
15	Mahesh Chandra Mishra	390/25.09.20 20	20000.00	Medical Advance		0.00	
		Total Rs.	20000.00		Total Rs.	0.00	20000.00
16	Manoj Deep, Sweeper	242/10.07.20 20	15000.00	Medical Advance			
		730/22.01.20 21	15000.00	Medical Advance			
		Total Rs.	30000.00		Total Rs.	0.00	30000.00
17	Md.Abul Warish, Jr.Asst.	25/13.04.202 0	5000.00	Cost of POL			
		53/24.04.202 0	5000.00	Cost of POL			
		79/07.05.202 0	5000.00	Cost of POL			
		118/26.05.20 20	5000.00	Cost of POL			
		272/21.07.20 20	20000.00	Financial Assistance to Community Based Decentralise d Strategy for COVID-19			
		339/26.08.20 20	5000.00	Cost of POL			
		345/02.09.20 21	5000.00	Cost of POL			
		695/11.01.20 21	10000.00				
		Total Rs.	60000.00		Total Rs.	0.00	60000.00
18	Naimish Kum ar,Jr.Asst.	273/21.07.20 20	20000.00	Financial Assistance to Community Based Decentralise d Strategy for COVID-19			
		937/08.03.20	10000.00	TA Advance			

		21					
		Total Rs.	30000.00		Total Rs.	0.00	30000.00
19	Nirakar Deep	141/02.06.20 20	25000.00	Medical Advance			
		Total Rs.	25000.00		Total Rs.	0.00	25000.00
20	Pankaj Naik, Sweeper	432/06.10.20 20	20000.00	Medical Advance		6000.00	
		Total Rs.	20000.00		Total Rs.	6000.00	14000.00
23	Pushpanajali Meher, MI	144/02.06.20 20	200000.00	Financial Assistance to Ration Card Holders under NFSA/NFSS during COVID-19		0.00	
		Total Rs.	200000.00		Total Rs.	0.00	200000.00
24	Raju Behera, Sweeper	126/27.05.20 20	15000.00	Medical Advance			
		Total Rs.	15000.00		Total Rs.	0.00	15000.00
25	Ram Chandra Naik, Sweeper	485/19.10.20 20	20000.00	Medical Advance			
		Total Rs.	20000.00		Total Rs.	0.00	20000.00
27	Sarat Kumar Sahoo, JE	19/09.04.202 0	30000.00	Procurement of Materials for TMC			
		23/13.04.202 0	100000.00	Special Financial Assistance to workers of OBOCWBB during COVID-19			
		27/15.04.202 0	250000.00	Special Financial Assistance to workers of OBOCWBB during COVID-19			
		29/17.04.202 0	600000.00	Special Financial Assistance to workers of OBOCWBB during COVID-19			
		253/17.07.20 20	200000.00	Special Financial			

				Assistance to workers of OBOCWWB during COVID-19			
		Total Rs.	1180000.00		Total Rs.	0.00	1180000.00
28	Sagar Deep	277/21.07.20 20	20000.00	Financial Assistance to Community Based Decentralised Strategy for COVID-19			
		Total Rs.	20000.00		Total Rs.	0.00	20000.00
29	Satya Narayan Sudhakar	275/21.07.20 20	20000.00	Financial Assistance to Community Based Decentralised Strategy for COVID-19			
		Total Rs.	20000.00		Total Rs.	0.00	20000.00
30	Siba Sindur, Sweeper	234/07.07.20 20	15000.00	Medical Advance			
		Total Rs.	15000.00		Total Rs.	0.00	15000.00
31	Someswar Mahapatra	268/21.07.20 20	20000.00	Financial Assistance to Community Based Decentralised Strategy for COVID-19			
		Total Rs.	20000.00		Total Rs.	0.00	20000.00
32	Soumya Ranjan Nayak	43/20.04.202 0	102000.00	Financial Assistance to Street Vendors			
		554/21.11.20 20	20000.00	Contingency expenses of Aahaar Centre			
		Total Rs.	122000.00		Total Rs.	0.00	122000.00
34	Trinath Behera. Sweeper	235/07.07.20 20	10000.00	Medical Advance			
		Total Rs.	10000.00		Total Rs.	0.00	10000.00
35	Geetashree Dash, CO	316-319/14.0 8.20 of Rs.78 45500.00, 37 9-382/14.09.	27159300.00	Disbursement of MBPY/NSAP amount to	1039/31.03.2 1	27104900.00	

		20 of Rs.108 95200.00, 70 8-711/15.01. 21 of Rs.280 6200.00, 843 -846/18.02.2 1 of Rs.2806 200.00, & 942/17.03.21 of Rs.280620 0.00		Beneficiaries During 2020-21			
			27159300.00			27104900.00	54400.00
		Total Outstanding Rs.			Grand.Total Rs.		33,50,400.00

MEDICAL ADVANCE POSITION AS ON 31.03.2021 OF BHAWANIPATANA MUNICIPALITY									
SI No	Name Of The Advance Holder	Outstandi ng as on 01.04.202 0	Adv. Paid	Vr. No./dt. Of Payment	Total	Amount Adjustme nt during 2020-21	Vr. No./dt. Of Adjust	Advance Outstandi ng as on 31.03.202 1	Remarks/ Vr No for Opening Balance
1	Abhimanyu Durga	0.00	15000.00	50/24.04.2020	15000.00	15000.00		0.00	
2	Ajit Naik, Sweeper	24000.00	0.00		24000.00	0.00		24000.00	OB - Paid vide Vr.No- 197/06.08.19
3	Arabina Naik, Sweeper	0.00	10000.00	98/14.05.2020	10000.00			10000.00	
4	Bansi Naik, Sweeper	11250.00	0.00		11250.00	0.00		11250.00	OB- RS.1250.00 vide Vr no -149/05.06.17 & Rs. 10000.00 vide Vr no -140/28.06.18
5	Bindulal naik	0.00	0.00		0.00	0.00		0.00	
6	Bira Deep, Sweeper	0.00	30000.00	125/27.05.2020	30000.00			30000.00	
7	Birshingh Biroli, JE	40000.00	0.00		40000.00	0.00		40000.00	OB- RS.10000.00 vide Vr no -753/29.03.18 & Rs.

									30000.00 vide Vr no -530/21.0 1.20
8	Biswanath Naik	10000.00	0.00		10000.00	0.00		10000.00	OB - Paid vide Vr.No- 11 2/01.07.19
9	Dukha Deep, Sweeper	0.00	30000.00	741/22.01. 2021	30000.00	30000.00		0.00	
10	Jagdish Kumar Naik, Sweeper	20000.00	20000.00	97/14.05.2 020	40000.00	20000.00		20000.00	OB - Paid vide Vr.No- 46 6/10.12.19
11	Jitendra Meher	0.00	0.00		0.00	0.00		0.00	
12	Kishor Kumar Pattnaik, Peon	1000.00	0.00		1000.00	0.00		1000.00	OB - Paid vide Vr.No -70/17.05. 17
13	M.M Rout, JA	0.00	0.00		0.00	0.00		0.00	
14	Mahesh Chandra Mishra	0.00	40000.00	265/21.07. 2020 & 39 0/25.09.20 20 @ 20000.00	40000.00	20000.00		20000.00	
15	Manoj Deep, Sweeper	11000.00	30000.00	242/10.07. 2020 & 73 0/22.01.20 21 @ 15000.00	41000.00	0.00		41000.00	OB- RS.1 0000.00 vide Vr no -267/05.0 9.18 & Rs. 10000.00 vide Vr no -92/20.06. 19
16	Nairakar Deep	17000.00	25000.00	141/02.06. 2020	42000.00	0.00		42000.00	OB - Paid vide Vr.No- 23 4/27.08.19
17	P.K. Goud Tax Peon	0.00	0.00		0.00	0.00		0.00	
18	Pankaj Naik, Sweeper	0.00	20000.00	432/06.10. 2020	20000.00	6000.00		14000.00	
19	Pitam Naik, Sweeper	1000.00	0.00		1000.00	0.00		1000.00	OB - Paid vide Vr.No -29/01.05. 17
20	Pradeep Ku	0.00	50000.00	96/14.05.2 020	50000.00	50000.00		0.00	

	Mishra, JA								
21	Prakash Behera, Sweeper	10000.00	15000.00	51/24.04.2020	25000.00	15000.00		10000.00	OB - Paid vide Vr.No- 26 8/05.09.18
22	Rabindra Naik	10000.00	0.00		10000.00	0.00		10000.00	OB - Paid vide Vr.No- 11 1/01.07.19
23	Rabindra Naik	3000.00	0.00		3000.00	0.00		3000.00	OB - Paid vide Vr.No- 47 6/30.11.18
24	Raju Behera, Sweeper	15000.00	15000.00	126/27.05.2020	30000.00	0.00		30000.00	OB - Paid vide Vr.No- 26 6/05.09.18
25	Ram Chandra Naik, Sweeper	50000.00	20000.00	485/19.10.2020	70000.00	0.00		70000.00	OB - Paid vide Vr.No- 53 6/21.01.20
26	Ratha Pandey, Sweeper	50000.00	0.00		50000.00	0.00		50000.00	OB - Paid vide Vr.No- 61 0/04.03.20
27	Rupesh Deep, Sweeper	0.00	10000.00	731/22.01.2021	10000.00	10000.00		0.00	
28	Sanjay Behera	15000.00	0.00		15000.00	0.00		15000.00	OB - Paid vide Vr.No -46/06.05.19
29	Shanti Dei, Sweeper	0.00	0.00		0.00	0.00		0.00	
30	Siba Sindur, Sweeper	0.00	15000.00	234/07.07.2020	15000.00	0.00		15000.00	
31	Sribatsha Mahapatra	3000.00	50000.00	37/17.04.2020	53000.00	50000.00		3000.00	OB - Paid vide Vr.No- 15/ 22.04.19
32	Sukur Naik	7000.00	0.00		7000.00	0.00		7000.00	OB - Paid vide Vr.No- 38 7/04.11.19
33	Trinath Behera. Sweeper	0.00	10000.00	235/07.07.2020	10000.00	0.00		10000.00	
34	Trinath Sagar	15000.00	0.00		15000.00	0.00		15000.00	OB - Paid vide Vr.No

									-66/31.05.19
					0.00			0.00	
					0.00			0.00	
	TOTAL.	313250.00	405000.00		718250.00	216000.00		502250.00	

OUTSTANDING FESTIVAL ADVANCE POSITION FOR 2020-21 AS ON 31.03.2021 VIDE Sanction of Festival Advance on Dt 12.10.2020

SL No	Name of the Employee	Designation	OUTSTANDING ADVANCE AS ON 01.04.2020	Festival Advance on dt.12.10.20	TOTAL	Amount adjusted	Period of adjustment	BALANCE OUTSTANDING AS ON 31.03.2021	REMARKS/OB Details
1	Someswar Mohapatra	A.T.C.	12000.00	20000.00	32000.00	20000.00	03/20 to 08/20 & 11/20 to 02/21	12000.00	FA on dt.24.09.2019
2	Mahesh Ch.Mishra	A.T.C.	12000.00	20000.00	32000.00	20000.00	03/20 to 08/20 & 11/20 to 02/21	12000.00	FA on dt.24.09.2019
3	Satya Ranjan Sudhakar	A.T.C.	12000.00	20000.00	32000.00	20000.00	03/20 to 08/20 & 11/20 to 02/21	12000.00	FA on dt.24.09.2019
4	Hemanta Kumar Naik	A.T.C.	12000.00	20000.00	32000.00	20000.00	03/20 to 08/20 & 11/20 to 02/21	12000.00	FA on dt.24.09.2019
5	Ganesh Mahakud	ACCOUNTANT	12000.00	20000.00	32000.00	20000.00	03/20 to 08/20 & 11/20 to 02/21	12000.00	FA on dt.24.09.2019
6	Santanu Kumar Pattnaik	C.A.	12000.00	20000.00	32000.00	20000.00	03/20 to 08/20 & 11/20 to 02/21	12000.00	FA on dt.24.09.2019
7	Jeetendra Kumar Dash	C.A.	12000.00	20000.00	32000.00	20000.00	03/20 to 08/20 & 11/20 to 02/21	12000.00	FA on dt.24.09.2019
8	chandra Raj Bahadur	Cleaner cum garage	12000.00	0.00	12000.00	12000.00	03/20 to 08/20 & 11/20 to 02/21	0.00	FA on dt.24.09.2019
9	Maheswar Majhi	Club Choukidar	12000.00	20000.00	32000.00	20000.00	03/20 to 08/20 & 11/20 to 02/21	12000.00	FA on dt.24.09.2019
10	Premnath	DRIVER	12000.00	0.00	12000.00	12000.00	03/20 to	0.00	FA on dt.24.09.2019

	Naik						08/20 & 11/20 to 02/21		4.09.2019
11	Hema Chandra Rout	DRIVER	12000.00	20000.00	32000.00	20000.00	03/20 to 08/20 & 11/20 to 02/21	12000.00	FA on dt.2 4.09.2019
12	Jagannath Naik	DRIVER	10500.00	15000.00	25500.00	16500.00	03/20 to 08/20 & 11/20 to 02/21	9000.00	FA on dt.2 4.09.2019
13	Chandrad hwaj a Kata	DRIVER	9000.00	15000.00	24000.00	15000.00	03/20 to 08/20 & 11/20 to 02/21	9000.00	FA on dt.2 4.09.2019
14	Jitendra Meher	DRIVER	9000.00	15000.00	24000.00	15000.00	03/20 to 08/20 & 11/20 to 02/21	9000.00	FA on dt.2 4.09.2019
15	Krushna Chandra Sabar	DRIVER (ROLLER)	12000.00	20000.00	32000.00	20000.00	03/20 to 08/20 & 11/20 to 02/21	12000.00	FA on dt.2 4.09.2019
16	M A Kalam	Electrician	12000.00	0.00	12000.00	12000.00	03/20 to 08/20 & 11/20 to 02/21	0.00	FA on dt.2 4.09.2019
17	Biswakes h Mishra	Electrician	12000.00	20000.00	32000.00	20000.00	03/20 to 08/20 & 11/20 to 02/21	12000.00	FA on dt.2 4.09.2019
18	Saroja Sharma	Homeo Asst.	12000.00	20000.00	32000.00	20000.00	03/20 to 08/20 & 11/20 to 02/21	12000.00	FA on dt.2 4.09.2019
19	Birsingh Biroll	J.E.	12000.00	20000.00	32000.00	20000.00	03/20 to 08/20 & 11/20 to 02/21	12000.00	FA on dt.2 4.09.2019
20	Md abdul Warish	JR ASST	12000.00	20000.00	32000.00	20000.00	03/20 to 08/20 & 11/20 to 02/21	12000.00	FA on dt.2 4.09.2019
21	Sribatsa Mahapatr a	JR ASST	12000.00	0.00	12000.00	12000.00	03/20 to 08/20 & 11/20 to 02/21	0.00	FA on dt.2 4.09.2019
22	Pradeep Kumar Mishra	JR ASST	12000.00	20000.00	32000.00	20000.00	03/20 to 08/20 & 11/20 to 02/21	12000.00	FA on dt.2 4.09.2019
23	Madan	JR ASST	12000.00	20000.00	32000.00	20000.00	03/20 to	12000.00	FA on dt.2

	Mohan Rout						08/20 & 11/20 to 02/21		4.09.2019
24	Naimish sahu	JR ASST	12000.00	20000.00	32000.00	20000.00	03/20 to 08/20 & 11/20 to 02/21	12000.00	FA on dt.2 4.09.2019
25	Jogendra Patel	MALI	14000.00	20000.00	34000.00	22000.00	03/20 to 08/20 & 11/20 to 02/21	12000.00	FA on dt.2 4.09.2019
26	Budu Naik	MALI	9000.00	0.00	9000.00	9000.00	03/20 to 08/20 & 11/20 to 02/21	0.00	FA on dt.2 4.09.2019
27	Kusa Rout	MALI	9000.00	0.00	9000.00	9000.00	03/20 to 08/20 & 11/20 to 02/21	0.00	FA on dt.2 4.09.2019
28	Abhimanyu Patel	MALI	9000.00	15000.00	24000.00	15000.00	03/20 to 08/20 & 11/20 to 02/21	9000.00	FA on dt.2 4.09.2019
29	Ashish Kumar Panda	MIS	12000.00	20000.00	32000.00	20000.00	03/20 to 08/20 & 11/20 to 02/21	12000.00	FA on dt.2 4.09.2019
30	Prabin Ku Naik	PEON	14000.00	20000.00	34000.00	22000.00	03/20 to 08/20 & 11/20 to 02/21	12000.00	FA on dt.2 4.09.2019
31	Pradeep Kumar Goud	PEON	12000.00	20000.00	32000.00	20000.00	03/20 to 08/20 & 11/20 to 02/21	12000.00	FA on dt.2 4.09.2019
32	Kishor Pattnaik	PEON	14000.00	20000.00	34000.00	22000.00	03/20 to 08/20 & 11/20 to 02/21	12000.00	FA on dt.2 4.09.2019
33	Ashok Kumar Gahir	PEON	12000.00	20000.00	32000.00	20000.00	03/20 to 08/20 & 11/20 to 02/21	12000.00	FA on dt.2 4.09.2019
34	Uma Naik	PEON	9000.00	15000.00	24000.00	15000.00	03/20 to 08/20 & 11/20 to 02/21	9000.00	FA on dt.2 4.09.2019
35	KUMUSA KANTA PR NAIK	PEON	0.00	15000.00	15000.00	6000.00	03/20 to 08/20 & 11/20 to 02/21	9000.00	FA on dt.2 4.09.2019
36	Dayanidhi	RC	12000.00	0.00	12000.00	12000.00	03/20 to	0.00	FA on dt.2

	Thakur						08/20 & 11/20 to 02/21		4.09.2019
37	Malayana nda Patnaik	S.A.	12000.00	20000.00	32000.00	20000.00	03/20 to 08/20 & 11/20 to 02/21	12000.00	FA on dt.2 4.09.2019
38	Lakhiram Kumar	SWEEPE R	12000.00	0.00	12000.00	12000.00	03/20 to 08/20 & 11/20 to 02/21	0.00	FA on dt.2 4.09.2019
39	Gokul Deep	SWEEPE R	12000.00	20000.00	32000.00	20000.00	03/20 to 08/20 & 11/20 to 02/21	12000.00	FA on dt.2 4.09.2019
40	Gautam sagar	SWEEPE R	12000.00	20000.00	32000.00	20000.00	03/20 to 08/20 & 11/20 to 02/21	12000.00	FA on dt.2 4.09.2019
41	Manu Deep	SWEEPE R	12000.00	20000.00	32000.00	20000.00	03/20 to 08/20 & 11/20 to 02/21	12000.00	FA on dt.2 4.09.2019
42	Bira Deep	SWEEPE R	12000.00	20000.00	32000.00	20000.00	03/20 to 08/20 & 11/20 to 02/21	12000.00	FA on dt.2 4.09.2019
43	Rabi Deep	SWEEPE R	12000.00	20000.00	32000.00	20000.00	03/20 to 08/20 & 11/20 to 02/21	12000.00	FA on dt.2 4.09.2019
44	Basanta Naik	SWEEPE R	12000.00	20000.00	32000.00	20000.00	03/20 to 08/20 & 11/20 to 02/21	12000.00	FA on dt.2 4.09.2019
45	Ajit Naik	SWEEPE R	12000.00	20000.00	32000.00	20000.00	03/20 to 08/20 & 11/20 to 02/21	12000.00	FA on dt.2 4.09.2019
46	Dukha Deep	SWEEPE R	12000.00	20000.00	32000.00	20000.00	03/20 to 08/20 & 11/20 to 02/21	12000.00	FA on dt.2 4.09.2019
47	Pritam Naik	SWEEPE R	12000.00	20000.00	32000.00	20000.00	03/20 to 08/20 & 11/20 to 02/21	12000.00	FA on dt.2 4.09.2019
48	Niran Naik	SWEEPE R	12000.00	20000.00	32000.00	20000.00	03/20 to 08/20 & 11/20 to 02/21	12000.00	FA on dt.2 4.09.2019
49	Jagaband	SWEEPE	12000.00	20000.00	32000.00	20000.00	03/20 to	12000.00	FA on dt.2

	u Naik	R					08/20 & 11/20 to 02/21		4.09.2019
50	Kishore Behera	SWEEPE R	12000.00	20000.00	32000.00	20000.00	03/20 to 08/20 & 11/20 to 02/21	12000.00	FA on dt.2 4.09.2019
51	Nadulal Naik	SWEEPE R	12000.00	20000.00	32000.00	20000.00	03/20 to 08/20 & 11/20 to 02/21	12000.00	FA on dt.2 4.09.2019
52	Rama Chandra Naik	SWEEPE R	12000.00	20000.00	32000.00	20000.00	03/20 to 08/20 & 11/20 to 02/21	12000.00	FA on dt.2 4.09.2019
53	Chiranjibi Bag	SWEEPE R	12000.00	20000.00	32000.00	20000.00	03/20 to 08/20 & 11/20 to 02/21	12000.00	FA on dt.2 4.09.2019
54	Radhe Pande	SWEEPE R	12000.00	20000.00	32000.00	20000.00	03/20 to 08/20 & 11/20 to 02/21	12000.00	FA on dt.2 4.09.2019
55	Jagadish Kumar	SWEEPE R	12000.00	20000.00	32000.00	20000.00	03/20 to 08/20 & 11/20 to 02/21	12000.00	FA on dt.2 4.09.2019
56	Purandar Naik	SWEEPE R	12000.00	20000.00	32000.00	20000.00	03/20 to 08/20 & 11/20 to 02/21	12000.00	FA on dt.2 4.09.2019
57	Kartika Tandi	SWEEPE R	12000.00	20000.00	32000.00	20000.00	03/20 to 08/20 & 11/20 to 02/21	12000.00	FA on dt.2 4.09.2019
58	Iswara Behera	SWEEPE R	12000.00	20000.00	32000.00	20000.00	03/20 to 08/20 & 11/20 to 02/21	12000.00	FA on dt.2 4.09.2019
59	Shanti Dei	SWEEPE R	12000.00	20000.00	32000.00	20000.00	03/20 to 08/20 & 11/20 to 02/21	12000.00	FA on dt.2 4.09.2019
60	Phultuli Dei	SWEEPE R	12000.00	0.00	12000.00	12000.00	03/20 to 08/20 & 11/20 to 02/21	0.00	FA on dt.2 4.09.2019
61	Laxman Naik	SWEEPE R	12000.00	20000.00	32000.00	20000.00	03/20 to 08/20 & 11/20 to 02/21	12000.00	FA on dt.2 4.09.2019
62	Baidya	SWEEPE	12000.00	20000.00	32000.00	20000.00	03/20 to	12000.00	FA on dt.2

	Naik	R					08/20 & 11/20 to 02/21		4.09.2019
63	Bansi Naik	SWEEPE R	12000.00	20000.00	32000.00	20000.00	03/20 to 08/20 & 11/20 to 02/21	12000.00	FA on dt.2 4.09.2019
64	Abhimanyu Durga	SWEEPE R	9000.00	15000.00	24000.00	15000.00	03/20 to 08/20 & 11/20 to 02/21	9000.00	FA on dt.2 4.09.2019
65	Nirakar Deep	SWEEPE R	9000.00	15000.00	24000.00	15000.00	03/20 to 08/20 & 11/20 to 02/21	9000.00	FA on dt.2 4.09.2019
66	Rupesh Deep	SWEEPE R	9000.00	15000.00	24000.00	15000.00	03/20 to 08/20 & 11/20 to 02/21	9000.00	FA on dt.2 4.09.2019
67	Kalia Naik	SWEEPE R	9000.00	15000.00	24000.00	15000.00	03/20 to 08/20 & 11/20 to 02/21	9000.00	FA on dt.2 4.09.2019
68	Biswanath Naik	SWEEPE R	9000.00	15000.00	24000.00	15000.00	03/20 to 08/20 & 11/20 to 02/21	9000.00	FA on dt.2 4.09.2019
69	Lalu Naik	SWEEPE R	9000.00	15000.00	24000.00	15000.00	03/20 to 08/20 & 11/20 to 02/21	9000.00	FA on dt.2 4.09.2019
70	Trinath Sagar	SWEEPE R	9000.00	15000.00	24000.00	15000.00	03/20 to 08/20 & 11/20 to 02/21	9000.00	FA on dt.2 4.09.2019
71	Rabindra naik	SWEEPE R	9000.00	15000.00	24000.00	15000.00	03/20 to 08/20 & 11/20 to 02/21	9000.00	FA on dt.2 4.09.2019
72	Bindulal Naik	SWEEPE R	9000.00	15000.00	24000.00	15000.00	03/20 to 08/20 & 11/20 to 02/21	9000.00	FA on dt.2 4.09.2019
73	Rajesh Naik	SWEEPE R	9000.00	15000.00	24000.00	15000.00	03/20 to 08/20 & 11/20 to 02/21	9000.00	FA on dt.2 4.09.2019
74	Manoj Deep	SWEEPE R	9000.00	15000.00	24000.00	15000.00	03/20 to 08/20 & 11/20 to 02/21	9000.00	FA on dt.2 4.09.2019
75	Prakash	SWEEPE	9000.00	15000.00	24000.00	15000.00	03/20 to	9000.00	FA on dt.2

	Behera	R					08/20 & 11/20 to 02/21		4.09.2019
76	Pankaja Naik	SWEEPE R	9000.00	15000.00	24000.00	15000.00	03/20 to 08/20 & 11/20 to 02/21	9000.00	FA on dt.2 4.09.2019
77	Siba Sindur	SWEEPE R	9000.00	15000.00	24000.00	15000.00	03/20 to 08/20 & 11/20 to 02/21	9000.00	FA on dt.2 4.09.2019
78	Arabina Naik	SWEEPE R	9000.00	15000.00	24000.00	15000.00	03/20 to 08/20 & 11/20 to 02/21	9000.00	FA on dt.2 4.09.2019
79	Krushna Chandra Deep	SWEEPE R	9000.00	15000.00	24000.00	15000.00	03/20 to 08/20 & 11/20 to 02/21	9000.00	FA on dt.2 4.09.2019
80	Raju Behera	SWEEPE R	9000.00	15000.00	24000.00	15000.00	03/20 to 08/20 & 11/20 to 02/21	9000.00	FA on dt.2 4.09.2019
81	Sanjaya Behera	SWEEPE R	9000.00	15000.00	24000.00	15000.00	03/20 to 08/20 & 11/20 to 02/21	9000.00	FA on dt.2 4.09.2019
82	Hiralal Deep	SWEEPE R	9000.00	15000.00	24000.00	15000.00	03/20 to 08/20 & 11/20 to 02/21	9000.00	FA on dt.2 4.09.2019
83	Arjun Deep	SWEEPE R	9000.00	15000.00	24000.00	15000.00	03/20 to 08/20 & 11/20 to 02/21	9000.00	FA on dt.2 4.09.2019
84	Sarada Sabar	SWEEPE R	9000.00	15000.00	24000.00	15000.00	03/20 to 08/20 & 11/20 to 02/21	9000.00	FA on dt.2 4.09.2019
85	Sukanta Naik	SWEEPE R	9000.00	15000.00	24000.00	15000.00	03/20 to 08/20 & 11/20 to 02/21	9000.00	FA on dt.2 4.09.2019
86	Deepak Behera	SWEEPE R	9000.00	15000.00	24000.00	15000.00	03/20 to 08/20 & 11/20 to 02/21	9000.00	FA on dt.2 4.09.2019
87	Sagar Deep	SWEEPE R	9000.00	15000.00	24000.00	15000.00	03/20 to 08/20 & 11/20 to 02/21	9000.00	FA on dt.2 4.09.2019
88	Brunda	SWEEPE	0.00	15000.00	15000.00	6000.00	03/20 to	9000.00	FA on dt.2

	Suna	R					08/20 & 11/20 to 02/21		4.09.2019
89	Rudra Prasad Naik	TRUCK HELPER	9000.00	15000.00	24000.00	15000.00	03/20 to 08/20 & 11/20 to 02/21	9000.00	FA on dt.2 4.09.2019
		TOTAL	955500.00	1440000.00	2395500.00	1531500.00		864000.00	
Festival advance outstanding out of advance payment during the year 2018-19									
SL No	Name of the Employee	Designation	OUTSTANDING ADVANCE AS ON 01.04.2020	Festival Advance on dt.12.10.20	TOTAL	Amount adjusted	Period of adjustment	BALANCE OUTSTANDING AS ON 31.03.2021	REMARKS
1	Sangram Rout	Ex-Driver	7500.00	0.00	7500.00	0.00		7500.00	FA on dt.04.10.2018 of Rs. 15000.00, out of which Rs. 7500.00 adjusted during 10/18 to 02/19
		TOTAL	7500.00					7500.00	
		GRAND TOTAL	963000.00	1440000.00	2395500.00	1531500.00	0.00	871500.00	

SURCHARGABLE ADVANCE (POM No.2 /Dt.16.02.22)

The following advances amounting to a total of **Rs.2144478.00** paid during the year 2019-20 (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 2019-20 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 PAID DURING 2019-20 BUT NOT ADJUSTED TILL 31.03.2021 ON ACCOUNTS OF BHAWNIPATNA MUNICIPALITY

SLNO	NAME OF THE ADVANCE HOLDER	VR.NO AND DATE OF PAYMENT	AMOUNT PAID	PURPOSE	Balance Outstanding as on 31.03.2021	Name of Sanctioning Authority
1	M/S Nava Durga Tent	02/03.04.19	99000.00	Supply of fooding to	99000.00	SRI BISWAMBHAR

	House			Different election Training Centre		MISHRA
		02-A/03.04.19	300000.00	General Election -2020	300000.00	SRI BISWAMBHAR MISHRA
		509/03.01.20	30000.00	Arrangement for inaguration of Night Shelter	30000.00	SRI BISWAMBHAR MISHRA
		550/14.02.20	50000.00	Arrangement of Tent,Stall,Sound & Generator Set at Collector Conference Hall for Camp of NCPCR.	50000.00	SRI BISWAMBHAR MISHRA
		Total	479000.00		479000.00	
2	Sri Madan Mohan Rout	86/19.06.19	10000.00	Community Toilet	10000.00	SRI BISWAMBHAR MISHRA
		Total	10000.00		10000.00	
3	Sri Md.Abdul Warish	85-A/19.06.19	50000.00	Towards Danguge expenses.	50000.00	SRI BISWAMBHAR MISHRA
		201/06.08.19	30000.00	Celebreting of Independence Day -2019.	30000.00	SRI BISWAMBHAR MISHRA
		237/27.08.19	10000.00	To Provide Logistic Support to SWM Consultant	10000.00	SRI BISWAMBHAR MISHRA
		238/27.08.19	10000.00	Maintenance of proper sanitation facilities at Pooja Areas.	10000.00	SRI BISWAMBHAR MISHRA
		228/27.08.19	45000.00	Celebration of LSG Day -2019.	45000.00	SRI BISWAMBHAR MISHRA
		320/30.09.19	10000.00	For Office Contingency.	10000.00	SRI BISWAMBHAR MISHRA
		339/30.09.19	50000.00	Special Cleaning work of Puja Area of Manikeswari Temple.	50000.00	SRI BISWAMBHAR MISHRA
		83/06.10.19	5000.00	towards office contintency.	5000.00	SRI BISWAMBHAR MISHRA

		529/21.01.20	25000.00	For Celebration of Republic Day -2020	25000.00	SRI BISWAMBHAR MISHRA
		574/28.02.20	30000.00	For Mega Legal Awareness Camp.	30000.00	SRI BISWAMBHAR MISHRA
		619/16.03.20	19830.00	Payment of differential amount for food arrangement during visit of Chief Justice Programme	19830.00	SRI BISWAMBHAR MISHRA
		634/24.03.20	5000.00	Creation of Awareness through Mike on COVID-19	5000.00	SRI BISWAMBHAR MISHRA
		651/24.03.20	5000.00	For supply of Cooked Food to TMC	5000.00	SRI BISWAMBHAR MISHRA
		Total	294830.00		294830.00	
4	Sri Hemanta Kumar Naik	134/15.07.19	10000.00	Maintenance of Kine House.	10000.00	SRI BISWAMBHAR MISHRA
		190/30.07.19	31400.00	Against his advance taken vide Vr.No.134/15.07.2019 for Maintenance of Kine House.	31400.00	SRI BISWAMBHAR MISHRA
		Total	41400.00		41400.00	
5	Sri Sribatsha Mahaptatra	193/30.07.19	11000.00	Registration cost of Tilottamma Naik.	11000.00	SRI BISWAMBHAR MISHRA
		231/27.08.19	3857.00	Against his advance taken vide vr.no.193/30.07.2019	3857.00	SRI BISWAMBHAR MISHRA
		Total	14857.00		14857.00	
6	Sri Ganesh Mahakhud	26-A/30.04.19	20000.00		20000.00	SRI BISWAMBHAR MISHRA
		55/06.05.19	20000.00		20000.00	SRI BISWAMBHAR MISHRA
		56/06.05.19	20000.00		20000.00	SRI BISWAMBHAR

						MISHRA
		239/27.08.19	20000.00		20000.00	SRI BISWAMBHAR MISHRA
		286-G/19.09.19	10000.00		10000.00	SRI BISWAMBHAR MISHRA
		419/16.11.19	10000.00		10000.00	SRI BISWAMBHAR MISHRA
		Total	100000.00		100000.00	
7	Sri Biswakesh Mishra	304/30.09.19	10000.00	Sanitation Contingency.	10000.00	SRI BISWAMBHAR MISHRA
		459/04.12.19	20000.00	Preparation of Barrel Compost Centre.	20000.00	SRI BISWAMBHAR MISHRA
		651-A/24.02.20	20000.00	Towards Night Sweeping.	20000.00	SRI BISWAMBHAR MISHRA
		Total	50000.00		50000.00	
8	Sri Mahesh Chandra Mishra	313/30.09.19	50000.00	Expenditure towards labour, Vehicle and other arrangement on the day of Chhatar Yatra -2019.	50000.00	SRI BISWAMBHAR MISHRA
		639/21.03.20	30000.00	For Sanitation and Cleaning Expenses.	30000.00	SRI BISWAMBHAR MISHRA
		652/31.03.20	59912.00	Payment of differential amount against his advance taken vide Vr.No.639/21.03.2020 (89912-30000=59912).	59912.00	SRI BISWAMBHAR MISHRA
		Total	139912.00		139912.00	
9	A.Teja Gayatri	359/14.10.19	40000.00	Annual Maintenance of Office AC/DG ste and Invetor.	40000.00	SRI BISWAMBHAR MISHRA
		Total	40000.00		40000.00	
10	Sri Amulya Kumar Mund	361/14.10.19	20000.00	POL charge of Municipal Vehicle for the Month of	20000.00	SRI BISWAMBHAR MISHRA

				10/2019.		
		640/21.03.20	30000.00	For Sanitation and Cleaning Expenses.	30000.00	SRI BISWAMBHAR MISHRA
		653/31.03.20	79479.00	Payment of differential amount against his advance taken vide Vr.No.640/21.03.2020(109479-30000=79479)	79479.00	SRI BISWAMBHAR MISHRA
		Total	129479.00		129479.00	
11	Sri Jitendra Kumar Das,CMMU	380/30.10.19	20000.00	Towards maintenance of Ahaar Centre.	20000.00	SRI BISWAMBHAR MISHRA
		Total	20000.00		20000.00	
12	Sri Naimish Kumar Sahu	630/20.03.20	5000.00	For POL cost for Fogging Machine.	5000.00	SRI BISWAMBHAR MISHRA
		Total	5000.00		5000.00	
13	Sri Birsingh Biroli,JE	58/22.05.19	60000.00	Repair and restorationof CC drain from back side of ADJ quarter to backside of Town Planning.	60000.00	SRI BISWAMBHAR MISHRA
		318/30.09.19	50000.00	Payment of Work advance to Sri Birsingh Biroli,JE	50000.00	SRI BISWAMBHAR MISHRA
		Total	110000.00		110000.00	
14	Sri Sarat Kumar Sahoo,JE	94/26.06.19	150000.00	Repair and renovation of Amrut dhara.	150000.00	SRI BISWAMBHAR MISHRA
		132-133/15.07.19	150000.00	Const.of MRF Centre at Bhangawari Dumping Yard (Part-1 & Part-2)@ Rs.1,50,000/	150000.00	SRI BISWAMBHAR MISHRA
		132-133/15.07.19	150000.00	Const.of MRF Centre at Bhangawari Dumping Yard (Part-1 & Part-2)@ Rs.1,50,000/	150000.00	SRI BISWAMBHAR MISHRA

		311/30.09.19	50000.00	Improvement of Site inview of Durga Puja -2019	50000.00	SRI BISWAMBHAR MISHRA
		507/03.01.20	30000.00	Periferial development of Night Shelter.	30000.00	SRI BISWAMBHAR MISHRA
		508/03.01.20	30000.00	Supply of Water PH fittings during Minister Visit.	30000.00	SRI BISWAMBHAR MISHRA
		548-D/13.02.20	150000.00	MRF Work of SWM Programme.	150000.00	SRI BISWAMBHAR MISHRA
		Total	710000.00		710000.00	
		Grand Total			2144478.00	

Person(s) Responsible for this loss

SIno	Name	Designation	Adress	Amount(In Rs:)
1	BISWAMBAR MISHRA	EXECUTIVE OFFICER	Junagarh NAC, Kalahandi	1331738
2	Sri Amulya Kumar Mund	DISINFECTOR	Bhawanipatna Municipality	64740
3	Sri Birsingh Biroli,	JUNIOR ENGINEER	Bhawanipatna Municipality	55000
4	Sri Biswakesh Mishra	Light Incharge	Bhawanipatna Municipality, Kalahandi	25000
5	SRI GANESH MAHAKUD	ACCOUNTANT	JUNAGARH NAC, KALAHANDI	50000
6	Sri Hemanta Kumar Naik	ATC	Bhawanipatna Municipality, Kalahandi	20700
7	Sri Jitendra Kumar Das	COMPUTER ASST.	Bhawanipatna Municipality	10000
8	Sri Madan Mohan Rout	Jr. Asst	Bhawanipatna Municipality, Kalahandi	5000
9	Sri Mahesh Chandra Mishra	TC	Bhawanipatna Municipality, Kalahandi	69956
10	Sri Md.Abdul Warish	Sr Asst	Bhawanipatna Municipality, Kalahandi	147415
11	Sri Naimish Kumar Sahu	Jr. Asst	Bhawanipatna Municipality, KALAHANDI	2500
12	Sri Sarat Kumar Sahoo	JUNIOR ENGINEER	Bhawanipatna Municipality	355000
13	Sri Sribatsha Mahaptatra	Sr Asst	Bhawanipatna Municipality,	7429

Kalahandi

PARA: 9 **GRANTS**

Bhawanipatna Municipality - 2020-2021

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	01-04-2020	259335017.00	305819650.00	565154667.00	210610498.00	31-03-2021	354544169.00	
	GRAND TOTAL	259335017.00	305819650.00	565154667.00	210610498.00		354544169.00	

Comments :

LOW SPENDING EFFICIENCY (POM No-02/16.02.2022)

On scrutiny of the grant position, it was noticed that 37.27% of the total grants is utilised during 2020-21, 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 2020-21 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 2020-21		8257/HUD dt d.16.04.2020	14505000.00			
			Online	14505000.00			
			4359/HUD dt d.23.02.2021	29011000.00			
	TOTAL	14490912.00		58021000.00	72511912.00	51628150.00	20883762.00

2	14th Finance Commission		19241/HUD dtd.15.12.2020	112773.00			
			19223/HUD dtd.15.12.2020	2759000.00			
	Total	34140231.00		2871773.00	37012004.00	12426423.00	24585581.00
3	Devolution of Fund			17186000.00			
			4209/HUD dt d.22.02.2021	17186000.00			
	Total	44857683.00		34372000.00	79229683.00	20447809.00	58781874.00
4	Creation of Capital Assets for Revenue Generation		15012/HUD dtd.23.09.2020	981000.00		s	
			4504/HUD dt d.24.02.2021	2944000.00			
	Total Rs.	2519231.00		3925000.00	6444231.00	0.00	6444231.00
5	Maintenance of Capital Assets for Revenue Generation		14992/HUD dtd.23.09.2020	758000.00			
			4225/HUD dt d.22.02.2021	758000.00			
	Total Rs.	3729960.00		1516000.00	5245960.00	0.00	5245960.00
6	Compensation from Arrear Pension and Basic Service			0.00			
	Total	41671377.00		0.00	41671377.00	25267531.00	16403846.00
7	Motor Vehicle Tax		16337/HUD dtd.20.10.2020	3744000.00			
			4250/HUD dt d.22.02.2021	3745000.00			
	Total	4364518.00		7489000.00	11853518.00	5167132.00	6686386.00
8	AMP (Non Residential Building)			0.00			
	TOTAL	1312287.00		0.00	1312287.00	583410.00	728877.00
9	AMP (Maintenance of Roads & Bridges)		26480/HUD dtd.31.12.2020	3287000.00			

	TOTAL	4874616.00		3287000.00	8161616.00	0.00	8161616.00
10	Animal Birth Control						
	TOTAL	1965256.00		0.00	1965256.00	1018462.00	946794.00
11	Road Development						
	TOTAL	-163262.00		0.00	-163262.00	0.00	-163262.00
12	Honorarium, Sitting Fee, TA, DA etc for Elected Representatives						
	TOTAL	93550.00		0.00	93550.00	0.00	93550.00
13	Construction of Pedestral for Biju Pattnaik Statue						
	TOTAL	0.00		0.00	0.00	0.00	0.00
14	National Family Benefit Scheme						
	TOTAL	-29100.00		0.00	-29100.00	0.00	-29100.00
15	WODC			0.00			
	TOTAL	3116692.00		0.00	3116692.00	2616692.00	500000.00
16	Special Development Programme						
	TOTAL	-150000.00		0.00	-150000.00	0.00	-150000
17	Solid Waste Management			0.00			
	TOTAL	38029666.00	Total Rs.	0.00	38029666.00	9205718.00	28823948.00
18	Swachha Bharat Mission		Online	3637000.00			
			Online	89420.00			
			Online	120980.00			
			Online	328877.00			
			Online	857940.00			
			Online	243083.00			
			Online	315600.00			
	Total Rs.	21547579.00		5592900.00	27140479.00	1050918.00	26089561.00
19	COVID-19			0.00			

	Total Rs.	2500000.00		0.00	2500000.00	2500000.00	0.00
20	Shelter for Urban Homeless		1574/SUDA dtd.26.02.20 21	90000.00			
			1577/SUDA dtd.26.02.20 21	60000.00			
	Total Rs.	465000.00		150000.00	615000.00	0.00	615000.00
21	PEETHA			0.00			
	Total Rs.	1000000.00		0.00	1000000.00	1000000.00	0.00
22	MPLAD						
	TOTAL	1292722.00		0.00	1292722.00	700000.00	592722.00
23	MLALAD						
	TOTAL	524565.00		0.00	524565.00	283478.00	241087.00
24	Special Problem Fund			0.00			
	TOTAL	800000.00		0.00	800000.00	0.00	800000.00
25	MBPY/IGNO AP/WP/DP			15938904.00			
	Total Rs.	20714735.00		15938904.00	36653639.00	34747700.00	1905939.00
26	Renovation of Kitchen of Maa Tarini			0.00			
	Total Rs.	93000.00		0.00	93000.00	93000.00	0.00
27	Biju Yuba Bahini						
	Total Rs.	0.00		0.00	0.00	0.00	0.00
28	Mukhyaman tri Kalakar Sahayata Yojna						
	Total Rs.	0.00		0.00	0.00	0.00	0.00
29	Election Grant						
	Total Rs.	0.00		0.00		0.00	0.00
30	NFSA						
	Total Rs.	0.00		0.00		0.00	0.00
31	NULM						
	Total Rs.	838241.00		0.00	838241.00	0.00	838241
32	Remunerati on of BLOs & Superviosrs						
	Total Rs.	136820.00		0.00	136820.00	136820.00	0.00
33	IHSDP			0.00			
	Total Rs.	6668908.00		0.00	6668908.00	6668908.00	0

34	Accounting Reforms under Accrual Based accounting system			0.00			
	Total Rs.	80000.00		0.00	80000.00	80000.00	0
35	Protection and Conser vation of Water Bodies			0.00			
	Total Rs.	1052138.00		0.00	1052138.00	1052138.00	0
36	BRGF			0.00			
	Total Rs.	-4035912.00		0.00	-4035912.00	1892176.00	-5928088
37	NRY			0.00			
	Total Rs.	13000.00		0.00	13000.00	1300.00	11700
38	HR for SC/ST			0.00			
	Total Rs.	2300.00		0.00	2300.00	2300.00	0
39	Renovation of Asha Sagar			0.00			
	Total Rs.	35000.00		0.00	35000.00	35000.00	0
40	House for SC/ST			0.00			
	Total Rs.	17700.00		0.00	17700.00	17700.00	0
41	10th FCA			0.00			
	Total Rs.	64744.00		0.00	64744.00	64744.00	0
42	SR for Office			0.00			
	Total Rs.	20000.00		0.00	20000.00	20000.00	0
43	Endowment Grant			0.00			
	Total Rs.	16697.00		0.00	16697.00	16697.00	0
44	City Develo pment Plan			0.00			
	Total Rs.	714189.00		0.00	714189.00	714189.00	0
45	Developmen t of Nightly Shelter			0.00			
	Total Rs.	1883349.00		0.00	1883349.00	1883349.00	0
46	Harishchan dra Yojna			780000.00			
	Total Rs.	-535000.00		780000.00	245000.00	900000.00	-655000
47	Kalahandi Group of			0.00			

	Temples						
	Total Rs.	86000.00		0.00	86000.00	86000.00	0
48	AWC Building			0.00			
	Total Rs.	3400000.00		0.00	3400000.00	0.00	3400000
49	Accountant & MIS			0.00			
	Total Rs.	121500.00		0.00	121500.00	121500.00	0
51	Ahaar Society			0.00			
	Total Rs.	4578919.00		0.00	4578919.00	4578919.00	0
52	Protection of Govt.Land			0.00			
	Total Rs.	160000.00		0.00	160000.00	160000.00	0
53	Land Rights						
	Total Rs.	251650.00		0.00	251650.00	278550.00	-26900
54	Exposure Visit						
	Total Rs.	3556.00		0.00	3556.00	3556.00	0
55	15th Finance Commission		9501/HUD dt d.15.12.2020	29538000.00			
			Online	29538000.00			
	Total Rs.	0.00		59076000.00	59076000.00	0.00	59076000.00
56	15th Finance Commission Tied-Up Grant		17465/HUD dtd.11.11.20 20	29538000.00			
			Online	29538000.00			
	Total Rs.	0.00		59076000.00	59076000.00	0.00	59076000.00
57	Arrangement & Functioning of Temporary medical Camps/Quarantine Centre		8929/HUD dt d.08.05.2020	118571.00			
	Total Rs.	0.00		118571.00	118571.00	118571.00	0.00
58	Assistance to the Support of Stray Animals in Urban and Semi Urban Area during Covid-19		832/SUDA Dt d.22.04.2020	95000.00			
	Assistance to		836/SUDA Dt	90000.00			

	the Support of Stray Animals in Urban and Semi Urban Area during Covid-19		d.22.04.2020				
	Total Rs.	0.00		185000.00	185000.00	185000.00	0.00
59	Disposal of Dead Bodies under COVID-19			202500.00			
				221955.00			
	Total Rs.	0.00		424455.00	424455.00	424455.00	0.00
60	Financial Assistance to Community Based Decentralised Strategy for COVID-19		1275/SUDA Dtd.30.06.2020	200000.00			
	Total Rs.	0.00		200000.00	200000.00	0.00	200000.00
61	Financial Assistance to Ration Card Holders under NFSA/NFSS during COVID-19 for 2020-21		1259/CS dtd. 08.04.2020	10074000.00			
	Total Rs.	0.00		10074000.00	10074000.00	10074000.00	0.00
62	Financial Assistance to Street Vendors during lockdown		811/SUDA Dated 21.04.2020	1305000.00			
	Total Rs.	0.00		1305000.00	1305000.00	1305000.00	0.00
63	Food expenditure for functioning of temporary medical camps		8867/HUD dt d.08.05.2020	558087.00			
	Total Rs.	0.00		558087.00	558087.00	558087.00	0.00
64	Incentive to Quarantine Persons for		1329/SUDA Dtd.03.07.2020	206000.00			

	COVID-19						
	Total Rs.	0.00		206000.00	206000.00	206000.00	0.00
65	Provision of food for the destitute, homeless, beggars and other needy people in urban areas of the state during lock down in the wake of COVID-19		8612/SUDA Dtd.30.04.2020	622200.00			
	Total Rs.	0.00		622200.00	622200.00	622200.00	0.00
66	Purchase of bed sheets & Pillow cover towards arrangement & functioning of temporary medical camps/Quarantine Centre		8943/HUD dt d/08.05.2020	99658.00			
	Total Rs.	0.00		99658.00	99658.00	99658.00	0.00
67	Purchase of personal hygiene kit towards arrangement & functioning of temporary medical camps Quarantine Centre		8857/HUD dt d.08.05.2020	99658.00			
	Total Rs.	0.00		99658.00	99658.00	99658.00	0.00
68	Special Financial Assistance to workers of OBOCWBB during COVID-19 for 2020-21		238(17) dtd.11.04.2020	2767844.00			
	Total Rs.	0.00		2767844.00	2767844.00	0.00	2767844.00
69	Solid Waste Management (5th SFC)			8196000.00			
	Total Rs.	0.00		8196000.00	8196000.00	0.00	8196000.00

70	UWEI (Urban Wage Employment Initiative)		8459/HUD dt d.27.04.2020	2162000.00			
			8453/HUD dt d.27.04.2020	1598000.00			
			8447/HUD dt d.27.04.2020	5640000.00			
			19826/HUD dtd.21.12.20 20	2162000.00			
			19814/HUD dtd.21.12.20 20	1598000.00			
				5640000.00			
	Total Rs.	0.00		18800000.00	18800000.00	9400000.00	9400000.00
71	Pradhan Mantri Awas Yojna (PMAY)		Online	67600.00			
	Total Rs.	0.00		67600.00	67600.00	67600.00	0.00
72	Storm Water Drainage- Preparation of Drainage Master Plan	0.00	4516/HUD dt d.24.02.2021	10000000.00			
	Total Rs.	0.00		10000000.00	10000000.00	0.00	10000000.00
	Grand Total	259335017.0 0		305819650.0 0	565154667.0 0	210610498.0 0	354544169.0 0

Year wise un-utilised grant position is furnished below.

Year	Amount
1997-98	69697.00
2000-01	64744.00
2002-03	35000.00
2009-10	302416.00
2012-13	465256.00
2013-14	155712.00
2014-15	873918.00
2015-16	110215.00
2016-17	185405.00
2017-18	4829247.00

2018-19	41479675.00
2019-20	93313463.00
2020-21	212659421.00
TOTAL	35,45,44,169.00

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 - 2020-2021

Sno	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2020	417346308.86	210610498.00	627956806.86	189939038.00	31-03-2021	438017768.86	
	GRAND TOTAL	417346308.86	0.00	627956806.86	189939038.00		438017768.86	

Comments :

The details of U.C Submitted during the year 2020-21

SLNO	SCHEME	AMOUNT OF UC	YEAR OF GRANT	LETTER NO. & DATE	AUTHORITY TO WHOME SUBMITTED
1	Assignment Out of Entry Tax for Salary & Establishment.	15210000.00	2018-19	129/24.03.2021	F.A-cum-Addl.Secretary to Govt.
		16875000.00	2019-20	127/24.03.2021	-do-
		16876000.00	201920	125/24.03.2021	-do-
		16876000.00	201920	123/24.03.2021	
		16876000.00	201920	121/24.03.2021	
	Total	82713000.00			
2	Devolution of fund	9233000.00	2018-19	131/24.03.2021	F.A-cum-Addl.Secretary to Govt.
		4044540.00	2018-19	135/24.03.2021	-do-
		5189460.00	2018-19	137/24.03.2021	-do-
		4697000.00	2019-20	139/24.03.2021	-do-
		6677260.00	2019-20	141/24.03.2021	-do-
	Sub Total Rs.	29841260.00			
3	Compensation for Arrear Pension and Basic Services	4852922.00	2018-19	143/24.03.2021	F.A-cum-Addl.Secretary to Govt.
		4914227.00	2018-19	145/24.03.2021	
		4497851.00	2018-19	147/24.03.2021	
		14266000.00	2018-19	149/24.03.2021	
	Sub Total Rs.	28531000.00			
4	14th Finance Commission	4423823.00	2019-20	113/24.03.2021	F.A-cum-Addl.Secretary to Govt.
		3505661.00	2018-19	115/24.03.2021	-do-
		3195000.00	2019-20	117/24.03.2021	-do-
		15316694.00	2019-20	119/24.03.2021	-do-
	Sub Total Rs.	26441178.00			
5	Motor Vehicle Tax	2983000.00	2018-19	133/24.03.2021	F.A-cum-Addl.Secretary to Govt.
	Sub Total Rs.	2983000.00			
6	UWEI (Urban Wage Employment Initiative	5640000.00	2020-21	151/24.03.2021	-do-
		2162000.00	2020-21	153/24.03.2021	-do-
		1598000.00	2020-21	155/24.03.2021	-do-
	Sub Total Rs.	9400000.00			
7	Financial Assistance to	9887000.00	2020-21		-do-

	Ration Card Holders under NFSA/NFSS during COVID-19 for 2020-21				
	Sub Total Rs.	9887000.00			
8	PMAY(Geo Tagging)	67600.00	2020-21	3023/05.11.2020	Mission Director, OUHM, H & UD Deptt, BBSR
	Sub Total Rs.	67600.00			
9	Biju Yuba Bahini	25000.00	2019-20	2423/20.08.2020	PD.DUDA,Kalaha ndi
		25000.00	2019-20	2424/20.08.2020	-do-
		25000.00	2019-20	2425/20.08.2020	-do-
	Sub Total Rs.	75000.00			
	Grand Total Rs.	189939038.00			

(POM No.02/16.02.22)

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.

Year wise Break-up of outstanding UC position is furnished below.	
Year	Amount
PRIOR TO 2012-13	21810235.86
2012-13	9444251.00
2013-14	7269250.00
2014-15	55175622.00
2015-16	5301783.00
2016-17	94217.00
2017-18	63587727.00
2018-19	54701085.00
2019-20	29377700.00
2020-21	191255898.00
TOTAL	438017768.86

PARA: 11 MISAPPROPRIATION & DEFALCATION

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

Misappropriation of Cash by way of non-depositing of collected amount in Municipality fund (POM No-06/03.04.2022)

While the checking the money receipt books with reference to DCR, Cashier cash book and Accountant cash book for the year 2020-21, It is seen that a total sum of **Rs.1,17,745.00** has been collected by the following Tax collector from the Tax payees, in shape of cash towards different purpose through money receipts, But that amount has neither been taken in to DCR and cash book nor been deposited into bank A/cs of the municipality, which led to misappropriation of collected cash by the concerned Tax collector.

The Details of collection and misappropriation has been furnished below :-

Misappropriation of Cash by way of non-depositing of collected amount in Municipality fund						
Book No.	Receipt no.	Date of Collection	Particulars	Amount collected	Name of the Tax Collector	
37 (Holding)	51	31.12.20	Suprabha Panda	10189.00	Sagar Deep	
37 (Holding)	52	31.12.20	Aswin Kumar Panda	2933.00	Sagar Deep	
37 (Holding)	53	31.12.20	Bijaya Bihari Panda	3225.00	Sagar Deep	
37 (Holding)	54	02.01.21	Sakur Mahanand	7376.00	Sagar Deep	
37 (Holding)	55	04.01.21	Prasanta Kumar Panada	2875.00	Sagar Deep	
37 (Holding)	56	04.01.21	Raju Kanta Sahoo	5550.00	Sagar Deep	
37 (Holding)	57	04.01.21	Asha Rani Sahoo	9660.00	Sagar Deep	
37 (Holding)	58	04.01.21	Bipin Bihari Das	2346.00	Sagar Deep	
37 (Holding)	59	04.01.21	Souda Mini Mohapatra	4600.00	Sagar Deep	
37 (Holding)	60	04.01.21	Ashok Kumar Sahoo	3680.00	Sagar Deep	
			Total	52434.00		
80	7920	07.11.21	GNMTC Kamthana	200.00	Tapan Nayak	
			Total	200.00		
68	6715	26.03.21	Gitashree Dash (Audit Recovery)	3000.00	Namish Kumar Sahu	

68	6716	26.03.21	Gitashree Dash (Audit Recovery)	10800.00	Namish Kumar Sahu	
99	9801	07.04.21	Khetri Meher	100.00	Namish Kumar Sahu	
99	9802	07.04.21	Jayanta Majhi	100.00	Namish Kumar Sahu	
99	9803	07.04.21	Sudhir Patra	100.00	Namish Kumar Sahu	
99	9804	07.04.21	Umakanta Naik	100.00	Namish Kumar Sahu	
99	9805	08.04.21	Muralidhar Sahu	100.00	Namish Kumar Sahu	
99	9806	08.04.21	Aditya Besera	100.00	Namish Kumar Sahu	
99	9807	09.04.21	Ashok Meher	100.00	Namish Kumar Sahu	
99	9808	09.04.21	Digambar Naik	100.00	Namish Kumar Sahu	
99	9809	19.04.21	Sapura	200.00	Namish Kumar Sahu	
99	9810	19.04.21	Ashok Meher	5000.00	Namish Kumar Sahu	
99	9811	19.04.21	Ganesh	500.00	Namish Kumar Sahu	
99	9812	19.04.21	Sahanowi Husain	5000.00	Namish Kumar Sahu	
99	9813	19.04.21	Nixon Singh	500.00	Namish Kumar Sahu	
99	9814	19.04.21	Pankaj Mahali	500.00	Namish Kumar Sahu	
46	4501 to 4600	24.04.21	Mask fine Fee	4500.00	Namish Kumar Sahu	
49	4801 to 4900	07.04.21	Mask fine Fee	3900.00	Namish Kumar Sahu	
			Total	34700.00		
36	63	04.12.20	Dibya Singh	9166.00	Dipak Behera	
36	64	15.12.20	Rabi Chandra Pradhan	2107.00	Dipak Behera	
36	65	15.12.20	Subasini Naik	690.00	Dipak Behera	
36	66	17.12.20	Prabhat Kumar Rath	1495.00	Dipak Behera	
36	67	17.12.20	Bijaya Ku Dash	3496.00	Dipak Behera	
36	68	18.12.20	Gitanjali Pradhan	1825.00	Dipak Behera	
36	69	04.01.21	Tapaswini Naik	3812.00	Dipak Behera	
36	70	04.01.21	Padmanav Singh	3450.00	Dipak Behera	

36	71	04.01.21	Sanjukta Bisayee	690.00	Dipak Behera	
36	72	04.01.21	Lalaji Purohit	2875.00	Dipak Behera	
36	73	21.01.21	Goura Hari Pane	805.00	Dipak Behera	
				30411.00		
			Grand Total	1,17,745.00		

Responding to the audit objection memo the total sum of Rs.117745.00 was recovered from concerned Tax collector as details given below :-

SI No	Name of the Tax Collector	MR No/ Date	Amount Recovered
1	Sagar Deep	68/6724/dt.21.05.2022	52434.00
2	Tapan Nayak	68/6721/dt.21.05.2022	200.00
3	Namish Kumar Sahu	68/6720/dt.21.05.2022	34700.00
4	Dipak Behera	68/6725/dt.21.05.2022	30411.00
		TOTAL	117745.00

Concerned MR are verified and found correct. Hence para is dropped.

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

Misappropriation of Cash by way of non-depositing of collected amount in Municipality fund (POM No-06/03.04.2022)

While checking the Misc. receipt book w.r.t DCR of Madhan Mohan Rout, JA for the year 2020-21 , it is noticed that, a sum of **Rs.2151945.00** has been collected towards Land Rights & out of **Rs.21,51,945.00**, a sum of **Rs.17,88,465.00** has been deposited in Bank (BOB ,A/C No-**33670100011136** on various dated & leaving a balance of **Rs.3,63,480.00** has not been deposited in cashier cash book & Accountant cash book till date which led to misappropriation of collected cash by the concerned Tax collector.

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

Misappropriation of Cash by way of non-depositing of collected amount in Municipality fund					
Book No.	Receipt no.	Date of Collection	Particulars	Amount collected as DCR	Name of the Tax Collector

8	745	12.11.20	Laxmi Gopal	7865.00	MM Rout	
8	746	12.11.20	Puspanjali Moharana	5555.00	MM Rout	
8	747	13.11.20	Rekha Gahir	4626.00	MM Rout	
8	748	13.11.20	Prafulla Gahir	4626.00	MM Rout	
8	749	02.12.20	Kabita Rout	2084.00	MM Rout	
8	750	02.12.20	Sanjukta Bhati	5813.00	MM Rout	
8	751	05.12.20	Jasoda Bag	214.00	MM Rout	
8	752	15.12.20	Ani Naik	4027.00	MM Rout	
8	753	15.12.20	Sebati Pothal	2253.00	MM Rout	
8	754	15.12.20	Sridhara Pothal	10231.00	MM Rout	
8	755	15.12.20	Kamala Meher	582.00	MM Rout	
8	756	15.12.20	Pratima Dash	6477.00	MM Rout	
8	757	15.12.20	Bishnu Ch Sunani	7865.00	MM Rout	
8	758	15.12.20	Sushil Ku Sethi	4743.00	MM Rout	
8	759	18.12.20	Alladin Ketaki	8971.00	MM Rout	
8	760	18.12.20	Sebati Bhati	458.00	MM Rout	
8	761	18.12.20	Payal Padhi	2877.00	MM Rout	
8	762	18.12.20	Sukanti Dash	7865.00	MM Rout	
8	763	18.12.20	Jayanti Singh	2082.00	MM Rout	
8	764	18.12.20	Bandoma Majhi	3484.00	MM Rout	
8	765	18.12.20	Ahalya Majhi	1207.00	MM Rout	
8	766	18.12.20	Datimba Lahaji	819.00	MM Rout	
8	767	21.12.20	Jhasketan Majhi	541.00	MM Rout	
8	768	21.12.20	Tapan Majhi	6477.00	MM Rout	
8	769	21.12.20	Sarmila Naik	7865.00	MM Rout	
8	770	23.12.20	Pinki Sunani	5552.00	MM Rout	
8	771	23.12.20	Suresh Bag	5558.00	MM Rout	
8	772	23.12.20	Madhabi Lata	7865.00	MM Rout	
8	773	23.12.20	Golap Khati	5555.00	MM Rout	
8	774	23.12.20	Rehman Nisha	7865.00	MM Rout	
8	775	23.12.20	Pan Naik	5555.00	MM Rout	
8	776	23.12.20	Joshila Naik	5555.00	MM Rout	
8	777	23.12.20	Bas Pradhan	10.00	MM Rout	
8	778	23.12.20	Tilottama Pradhan	2959.00	MM Rout	
8	779	23.12.20	Anuradha Pradhan	5555.00	MM Rout	
8	780	23.12.20	Brundabati Singh	1923.00	MM Rout	
8	781	23.12.20	Sabita Rout	6253.00	MM Rout	
8	782	23.12.20	Bhagabat	5895.00	MM Rout	

			Goud			
8	783	24.12.20	Makardhawj Bhati	4746.00	MM Rout	
8	784	24.12.20	Indumati Naik	5555.00	MM Rout	
8	785	29.12.20	Bada Harijan	5555.00	MM Rout	
8	786	29.12.20	Dushila Dandsena	2769.00	MM Rout	
8	787	29.12.20	Bishnu Priya Sunani	7865.00	MM Rout	
8	788	13.01.21	Kaikeya Pusti	6481.00	MM Rout	
8	789	13.01.21	Milhila Jani	6481.00	MM Rout	
8	791	14.01.21	Parmeswar Majhi	6481.00	MM Rout	
8	793	14.01.21	Gayatri Majhi	6481.00	MM Rout	
8	794	14.01.21	Saraswati Dash	3701.00	MM Rout	
8	795	14.01.21	Tapaswini Patel	6101.00	MM Rout	
8	796	15.01.21	Dilip Senapati	1103.00	MM Rout	
8	797	15.01.21	Santasini Dandsena	1631.00	MM Rout	
8	798	15.01.21	Rukmani Nag	4071.00	MM Rout	
8	799	15.01.21	Trutiya Nag	526.00	MM Rout	
8	800	15.01.21	Madhabi Bag	3646.00	MM Rout	
62	6101	05.12.20	Golapi Palei	5555.00	MM Rout	
62	6102	05.12.20	Rama Ketaki	5555.00	MM Rout	
62	6103	05.12.20	Damayanti Hans	5555.00	MM Rout	
62	6104	05.12.20	Mahendra Naik	6161.00	MM Rout	
62	6105	05.12.20	Tripura Barik	7287.00	MM Rout	
62	6106	05.12.20	Madhu sudan Rout	7865.00	MM Rout	
62	6107	12.12.20	Dalimba Dash	1595.00	MM Rout	
62	6108	12.12.20	Sarojini Gahir	7614.00	MM Rout	
62	6109	12.12.20	Manorama Mahapatra	4071.00	MM Rout	
62	6110	15.12.20	Khiti Panda	13879.00	MM Rout	
62	6111	15.12.20	Nirupama Pande	14668.00	MM Rout	
62	6112	15.12.20	Jagdish Pande	12448.00	MM Rout	
62	6113	15.12.20	Md Jamed	10838.00	MM Rout	
62	6114	15.12.20	Nur Nisha	8643.00	MM Rout	
62	6115	15.12.20	Javed Khan	14860.00	MM Rout	
62	6116	15.12.20	Hari Sankar Majhi	8546.00	MM Rout	
62	6117	15.12.20	Jostna Sunani	3601.00	MM Rout	

62	6118	15.12.20	Simanchal Swain	8943.00	MM Rout	
62	6119	15.12.20	Kedar Bagur	7287.00	MM Rout	
62	6120	18.01.21	Sarojini Dei	2189.00	MM Rout	
62	6121	18.01.21	Ananta Narayan	24478.00	MM Rout	
62	6122	18.01.21	Kumari Dandsena	24478.00	MM Rout	
62	6123	18.01.21	Soli Pata Joshi	4071.00	MM Rout	
62	6124	19.01.21	Saira Banu	7077.00	MM Rout	
62	6125	19.01.21	Namita Singh	4071.00	MM Rout	
62	6126	19.01.21	Lochan Panji	4071.00	MM Rout	
62	6128	19.01.21	Champa Panji	4071.00	MM Rout	
62	6129	19.01.21	Shayam krisna Behera	7865.00	MM Rout	
62	6130	19.01.21	Mine Singh	4071.00	MM Rout	
62	6131	19.01.21	Nirmala Singh	24478.00	MM Rout	
62	6133	19.01.21	Hari Majhi	6481.00	MM Rout	
62	6134	19.01.21	Sabita Goud	1590.00	MM Rout	
62	6135	19.01.21	Gouri Majhi	9034.00	MM Rout	
62	6136	19.01.21	Duleswar Rana	3509.00	MM Rout	
62	6137	19.01.21	Papina Suna	1119.00	MM Rout	
62	6138	19.01.21	Namita Satpathy	24478.00	MM Rout	
62	6139	19.01.21	Bhanumati Nag	4071.00	MM Rout	
62	6140	19.01.21	Sarojini Mahakud	4071.00	MM Rout	
62	6141	19.01.21	Gobardhan Rana	283.00	MM Rout	
62	6142	19.01.21	Bhuban Tandi	7351.00	MM Rout	
62	6143	20.01.21	Lochan Tandi	4070.00	MM Rout	
62	6144	21.01.21	Hansmani Naik	24478.00	MM Rout	
62	6145	21.01.21	Sradhanjali Naik	24478.00	MM Rout	
62	6146	21.01.21	Saba Bag	272.00	MM Rout	
62	6147	21.01.21	Susma Nag	7594.00	MM Rout	
62	6148	21.01.21	Kumari Bag	1173.00	MM Rout	
62	6149	21.01.21	Tarulata Singh	24478.00	MM Rout	
62	6150	21.01.21	Bishnu Priya Chhatria	3873.00	MM Rout	
62	6151	21.01.21	Basanti Mishra	4071.00	MM Rout	
62	6152	21.01.21	Sabita Nag	395.00	MM Rout	
62	6153	21.01.21	Pankajini Singh	4071.00	MM Rout	
62	6154	25.01.21	Kalpna Behera	7865.00	MM Rout	

62	6155	25.01.21	Renudhar Gahir	24478.00	MM Rout	
62	6156	25.01.21	Bishanka Gahir	24478.00	MM Rout	
62	6157	25.01.21	Minu Chhatra	2287.00	MM Rout	
62	6158	25.01.21	Parbati Khuntia	24478.00	MM Rout	
62	6159	25.01.21	Ambika Jal	4071.00	MM Rout	
62	6160	25.01.21	Tulasi Majhi	4071.00	MM Rout	
62	6162	25.01.21	Subasini Patra	4071.00	MM Rout	
62	6163	25.01.21	Dahane Karuan	4071.00	MM Rout	
62	6164	01.02.21	Maya Bag	1423.00	MM Rout	
62	6165	01.02.21	Bilash Gahir	24478.00	MM Rout	
62	6166	01.02.21	Pintu Gahir	4071.00	MM Rout	
62	6167	01.02.21	Hemlata Rana	12220.00	MM Rout	
62	6168	01.02.21	Samita Rana	575.00	MM Rout	
62	6169	02.02.21	Bisakha Nag	6477.00	MM Rout	
62	6170	02.02.21	Puspanjali Darua	3519.00	MM Rout	
62	6171	02.02.21	Duryadhan Bag	24478.00	MM Rout	
62	6172	02.02.21	Subham Bag	19105.00	MM Rout	
62	6173	03.02.21	Kuni Pradhan	6477.00	MM Rout	
62	6174	03.02.21	Gayatri Dakua	5555.00	MM Rout	
62	6175	03.02.21	Golapi Dakua	5555.00	MM Rout	
62	6176	03.02.21	Chanchala Dash	9762.00	MM Rout	
62	6177	04.02.21	Pramila Kabati	7865.00	MM Rout	
62	6178	08.02.21	Sakuntala Nag	475.00	MM Rout	
62	6179	09.02.21	Soubhagya Gahir	3396.00	MM Rout	
62	6180	09.02.21	Anita Gahir	4071.00	MM Rout	
62	6181	09.02.21	Sobhangini Satpathi	24478.00	MM Rout	
62	6182	10.02.21	Chandra Sekh Patra	6477.00	MM Rout	
62	6183	10.02.21	Kanak Singh	9072.00	MM Rout	
62	6184	10.02.21	Aruni Dei	8962.00	MM Rout	
62	6185	10.02.21	Dhamanti Jhuna	8962.00	MM Rout	
62	6186	10.02.21	Rambha Naik	5555.00	MM Rout	
62	6187	22.02.21	Debaki Gahir	5555.00	MM Rout	
62	6188	25.02.21	Raghunath Naik	1376.00	MM Rout	
62	6189	01.03.21	Safar Khan	7865.00	MM Rout	
62	6190	08.03.21	Jaya Dash	3396.00	MM Rout	

62	6192	08.03.21	Kanak Naik	7865.00	MM Rout	
62	6193	08.03.21	Priyadharsini Chhatra	1316.00	MM Rout	
62	6194	08.03.21	Bhaktaram Majhi	4988.00	MM Rout	
62	6195	09.03.21	Prabhati Sahani	4071.00	MM Rout	
62	6196	09.03.21	Uma Pradhani	3396.00	MM Rout	
62	6197	09.03.21	Md Faruk	24478.00	MM Rout	
62	6198	09.03.21	Md Tosif	24478.00	MM Rout	
62	6199	09.03.21	Phakir Majhi	8943.00	MM Rout	
71	7001	30.03.21	Narendra Naik	3197.00	MM Rout	
71	7002	30.03.21	Suria Rout	7865.00	MM Rout	
71	7003	30.03.21	Hemandini Dandsena	11115.00	MM Rout	
71	7004	30.03.21	Ganesh Tape	38943.00	MM Rout	
71	7005	30.03.21	Lochani Majhi	6481.00	MM Rout	
71	7006	30.03.21	Mira Majhi	6481.00	MM Rout	
71	7007	05.04.21	Pratima Sharma	47287.00	MM Rout	
71	7008	05.04.21	Ghanashyam Naik	4700.00	MM Rout	
71	7009	05.04.21	Ujala Gahir	4626.00	MM Rout	
71	7010	05.04.21	Pramila Gahir	4626.00	MM Rout	
71	7011	05.04.21	Astami Majhi	7865.00	MM Rout	
71	7012	05.04.21	Puspanjali Naik	7865.00	MM Rout	
71	7013	09.04.21	Sakuntala Rout	35957.00	MM Rout	
71	7014	09.04.21	Suria Rout	7865.00	MM Rout	
71	7015	09.04.21	Kunti Chandi	539.00	MM Rout	
71	7016	09.04.21	Mini Majhi	2458.00	MM Rout	
71	7017	09.04.21	Bira Barik	7865.00	MM Rout	
71	7018	22.04.21	Kumani Padhi	26710.00	MM Rout	
71	7019	22.04.21	Jhilli Palei	5555.00	MM Rout	
71	7020	03.05.21	Bisnu Priya Naik	2274.00	MM Rout	
71	7021	03.05.21	Lalita Bag	4071.00	MM Rout	
71	7022	03.05.21	Laxmi Chhatra	7865.00	MM Rout	
71	7023	28.06.21	Satyabhama Naik	7865.00	MM Rout	
71	7024	30.06.21	Kuntala Chhatra	4071.00	MM Rout	
71	7025	01.07.21	Ratikanta Pani	5555.00	MM Rout	
71	7026	01.07.21	Bhimala Mohapatra	6069.00	MM Rout	
71	7027	02.07.21	Dhaba Naik	3817.00	MM Rout	
71	7028	06.07.21	Gopal Rout	7865.00	MM Rout	

71	7029	06.07.21	Kutambara Challan	27001.00	MM Rout	
71	7031	16.07.21	Manju Naik	11103.00	MM Rout	
71	7032	19.07.21	Chandrika Majhi	3070.00	MM Rout	
71	7033	20.07.21	Sailashini Bemal	4069.00	MM Rout	
71	7034	22.07.21	Padmaful Bagat	3586.00	MM Rout	
71	7035	26.07.21	Bhuin suta Pengua	7865.00	MM Rout	
71	7036	26.07.21	Ketaki Sahu	24478.00	MM Rout	
71	7037	30.07.21	Ranju Sahu	4071.00	MM Rout	
71	7038	02.08.21	Lalita Bag	6480.00	MM Rout	
71	7039	04.08.21	Niharika Ketua	2818.00	MM Rout	
71	7040	04.08.21	Chumani Bag	4078.00	MM Rout	
71	7041	04.08.21	Rebati Bag	11103.00	MM Rout	
71	7042	06.08.21	Gita Bag	5552.00	MM Rout	
71	7043	06.08.21	Pramila Sahu	7865.00	MM Rout	
71	7044	09.08.21	Niranjan Bisi	14287.00	MM Rout	
71	7045	09.08.21	Ramakanta Majhi	6645.00	MM Rout	
71	7046	09.08.21	Urmila Naik	4070.00	MM Rout	
71	7047	24.08.21	Puspa Gahir	7705.00	MM Rout	
71	7048	01.09.21	Saijan Khan	7636.00	MM Rout	
71	7049	02.09.21	Asmani Setu	11103.00	MM Rout	
71	7050	08.09.21	Anamika Rao	26197.00	MM Rout	
71	7051	08.09.21	Dasoni Pujhari	7865.00	MM Rout	
71	7052	20.09.21	Santosini Majhi	127.00	MM Rout	
71	7053	04.10.21	Kumudini Naik	7865.00	MM Rout	
71	7054	05.10.21	Sebati Bag	47287.00	MM Rout	
71	7055	18.10.21	Lochan Goud	31448.00	MM Rout	
71	7056	27.10.21	Sujata Bag	5555.00	MM Rout	
71	7057	29.10.21	Baijayanti Chandi	2872.00	MM Rout	
71	7058	29.10.21	Chandramni Majhi	1549.00	MM Rout	
71	7059	29.10.21	Banita Sethi	25085.00	MM Rout	
71	7060	29.10.21	Harekrushna Majhi	1349.00	MM Rout	
71	7061	29.10.21	Bilash Majhi	7164.00	MM Rout	
71	7062	29.10.21	Prthaba Sethi	3575.00	MM Rout	
71	7063	15.11.21	Kamala Bag	25372.00	MM Rout	
71	7064	15.11.21	Kedar Goud	4626.00	MM Rout	
71	7065	15.11.21	Manu Goud	22642.00	MM Rout	

71	7066	23.11.21	Sunita Pattnaik	5555.00	MM Rout	
71	7067	24.11.21	Bhabani Sekhar	46760.00	MM Rout	
71	7068	25.11.21	Netranjali Majhi	24478.00	MM Rout	
71	7069	29.11.21	Tulashi Rout	24478.00	MM Rout	
71	7070	29.11.21	Gobardhan Rout	47287.00	MM Rout	
71	7071	21.12.21	Prabhakar Sahu	17300.00	MM Rout	
71	7072	29.12.21	Subarna Rout	24478.00	MM Rout	
71	7073	30.12.21	Simantini Patra	5555.00	MM Rout	
71	7074	31.12.21	Jasoda Majhi	7865.00	MM Rout	
71	7075	31.12.21	Pratima Goud	4071.00	MM Rout	
71	7076	31.12.21	Ajit Kati	26166.00	MM Rout	
71	7077	31.12.21	Loknath Kati	27067.00	MM Rout	
71	7078	03.01.22	Suprabha Sabar	7865.00	MM Rout	
71	7079	05.01.22	Tebha Majhi	3530.00	MM Rout	
71	7080	05.01.22	Chita Chandi	4625.00	MM Rout	
71	7081	10.01.22	Manjani Jal	12165.00	MM Rout	
71	7082	11.01.22	Bedamati Rout	7865.00	MM Rout	
71	7083	11.01.22	Mamata Rout	7865.00	MM Rout	
71	7084	02.02.22	Sunita Mohanti	47287.00	MM Rout	
71	7085	02.02.22	Usharani Moharana	7353.00	MM Rout	
71	7086	04.02.22	Sasmita Sahu	33379.00	MM Rout	
			TOTAL			
				21,51,945.00		
Deduct amount already deposited in DCR & passbook (BOB, A/C No-33670100011136) on different date			02.12.2020	165570.00		
			11.01.2021	154098.00		
			05.02.2021	24695.00		
			12.03.2021	150000.00		
			31.03.2021	290000.00		
			10.05.2021	26858.00		
			07.08.2021	29695.00		
			26.08.2021	200000.00		
			06.11.2021	30930.00		
			24.11.2021	223600.00		
			11.01.2022	212000.00		
			31.01.2022	60000.00		
			07.02.2022	153000.00		
			08.02.2022	33024.00		
			05.05.2022	34995.00		

	TOTAL			
		17,88,465.00		
Balance amount not deposited till date		3,63,480.00		

Responding to the audit objection memo the EO recovered the amount of Rs.3,63,480.00 which is deposited on Bank Of Boroda, A/C No-33670100011136 on dated.13.05.2022. Which was Verified and found correct. Hence para is dropped.

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

Misappropriation of Cash by way of non-depositing of collected amount in Municipality fund (POM No-06/03.04.2022)

While checking the Misc. receipt book w.r.t DCR of Madhan Mohan Rout, JA for the year 2020-21 , it is noticed that, a sum of **RS.14,54,744.00** has been collected towards Garbage Fee collection & out of **RS.14,54,744.00**, a sum of **Rs.13,26,007.00** has been deposited in Bank (BOB ,A/C No-33670100012025 on various dated & leaving a balance of **Rs.1,28,737.00** has not been deposited in cashier cash book & Accountant cash book till date which led to misappropriation of collected cash by the concerned Tax collector.

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

Misappropriation of Cash by way of non-depositing of collected amount in Municipality fund					
Book No.	Receipt no.	Particulars	Amount collected	Name of the Tax Collector	
1	01 to 100	Garbage fee	6665.00	MM Rout	
2	101 to 200	Garbage fee	10650.00	MM Rout	
16	1501 to 1600	Garbage fee	8400.00	MM Rout	
17	1601 to 1700	Garbage fee	6450.00	MM Rout	
23	2201 to 2300	Garbage fee	9135.00	MM Rout	
58	5701 to 5800	Garbage fee	7600.00	MM Rout	
94	9301 to 9400	Garbage fee	7100.00	MM Rout	
3	201 to 300	Garbage fee	7555.00	MM Rout	
27	2601 to 2700	Garbage fee	9260.00	MM Rout	
26	2501 to 2600	Garbage fee	8235.00	MM Rout	
41	4001 to 4100	Garbage fee	6435.00	MM Rout	
39	3801 to 3900	Garbage fee	7465.00	MM Rout	
40	3901 to 4000	Garbage fee	7105.00	MM Rout	
42	4101 to 4200	Garbage fee	6340.00	MM Rout	
43	4201 to 4300	Garbage fee	6305.00	MM Rout	
74	7301 to 7400	Garbage fee	4343.00	MM Rout	
75	7401 to 7500	Garbage fee	2844.00	MM Rout	
97	9601 to 9700	Garbage fee	3769.00	MM Rout	

98	9701 to 9800	Garbage fee	4894.00	MM Rout	
107	10601 to 10700	Garbage fee	6227.00	MM Rout	
89	8801 to 8900	Garbage fee	7433.00	MM Rout	
111	11001 to 11100	Garbage fee	4250.00	MM Rout	
110	10901 to 11000	Garbage fee	7885.00	MM Rout	
115	11401 to 11500	Garbage fee	6870.00	MM Rout	
112	11101 to 11200	Garbage fee	7140.00	MM Rout	
114	11301 to 11400	Garbage fee	6510.00	MM Rout	
140	13901 to 14000	Garbage fee	5739.00	MM Rout	
139	13801 to 13900	Garbage fee	5824.00	MM Rout	
113	11201 to 11300	Garbage fee	7640.00	MM Rout	
163	16201 to 16300	Garbage fee	4906.00	MM Rout	
162	16101 to 16200	Garbage fee	5830.00	MM Rout	
161	16001 to 16100	Garbage fee	7835.00	MM Rout	
191	19001 to 19100	Garbage fee	6615.00	MM Rout	
160	15901 to 16000	Garbage fee	5900.00	MM Rout	
173	17201 to 17300	Garbage fee	6610.00	MM Rout	
192	19101 to 19200	Garbage fee	7020.00	MM Rout	
194	19301 to 19400	Garbage fee	4965.00	MM Rout	
193	19201 to 19300	Garbage fee	4520.00	MM Rout	
174	17301 to 17400	Garbage fee	4092.00	MM Rout	
201	20001 to 20100	Garbage fee	6455.00	MM Rout	
59	5801 to 5900	Garbage fee	7200.00	MM Rout	
97	9601 to 9700	Garbage fee	5235.00	MM Rout	
4	301 to 400	Garbage fee	7060.00	MM Rout	
5	401 to 500	Garbage fee	5535.00	MM Rout	
6	501 to 600	Garbage fee	5155.00	MM Rout	
19	1801 to 1900	Garbage fee	5425.00	MM Rout	
22	2101 to 2200	Garbage fee	7650.00	MM Rout	
33	3201 to 3300	Garbage fee	4755.00	MM Rout	
34	3301 to 3400	Garbage fee	4750.00	MM Rout	
35	3401 to 3500	Garbage fee	5985.00	MM Rout	
77	7601 to 7700	Garbage fee	7095.00	MM Rout	
78	7701 to 7800	Garbage fee	4930.00	MM Rout	
79	7801 to 7900	Garbage fee	5375.00	MM Rout	
71	7001 to 7100	Garbage fee	4985.00	MM Rout	
72	7101 to 7200	Garbage fee	5705.00	MM Rout	
103	10201 to 10300	Garbage fee	6410.00	MM Rout	
104	10301 to 10400	Garbage fee	5195.00	MM Rout	
105	10401 to 10500	Garbage fee	7205.00	MM Rout	
106	10501 to 10600	Garbage fee	5110.00	MM Rout	
99	9801 to 9900	Garbage fee	5040.00	MM Rout	
108	10701 to 10800	Garbage fee	4965.00	MM Rout	

109	10801 to 10900	Garbage fee	4065.00	MM Rout	
134	13301 to 13400	Garbage fee	5665.00	MM Rout	
135	13401 to 13500	Garbage fee	6718.00	MM Rout	
136	13501 to 13600	Garbage fee	4114.00	MM Rout	
137	13601 to 13700	Garbage fee	6540.00	MM Rout	
138	13701 to 13800	Garbage fee	5817.00	MM Rout	
154	15301 to 15400	Garbage fee	5225.00	MM Rout	
155	15401 to 15500	Garbage fee	6225.00	MM Rout	
156	15501 to 15600	Garbage fee	4085.00	MM Rout	
157	15601 to 15700	Garbage fee	6595.00	MM Rout	
158	15701 to 15800	Garbage fee	5265.00	MM Rout	
159	15801 to 15900	Garbage fee	5445.00	MM Rout	
196	19501 to 19600	Garbage fee	3850.00	MM Rout	
198	19701 to 19800	Garbage fee	9090.00	MM Rout	
199	19801 to 19900	Garbage fee	10860.00	MM Rout	
197	19601 to 19700	Garbage fee	5390.00	MM Rout	
200	19901 to 20000	Garbage fee	5730.00	MM Rout	
14	1301 to 1400	Garbage fee	7380.00	MM Rout	
93	9201 to 9300	Garbage fee	6030.00	MM Rout	
15	1401 to 1500	Garbage fee	5710.00	MM Rout	
18	1701 to 1800	Garbage fee	5170.00	MM Rout	
20	1901 to 2000	Garbage fee	13040.00	MM Rout	
28	2701 to 2800	Garbage fee	4620.00	MM Rout	
44	4301 to 4400	Garbage fee	4710.00	MM Rout	
67	6601 to 6700	Garbage fee	4950.00	MM Rout	
68	6701 to 6800	Garbage fee	4380.00	MM Rout	
70	6901 to 7000	Garbage fee	3915.00	MM Rout	
100	9901 to 10000	Garbage fee	3600.00	MM Rout	
45	4401 to 4500	Garbage fee	4350.00	MM Rout	
69	6801 to 6900	Garbage fee	4200.00	MM Rout	
10	901 to 1000	Garbage fee	3925.00	MM Rout	
73	7201 to 7300	Garbage fee	5150.00	MM Rout	
116	11501 to 11600	Garbage fee	5685.00	MM Rout	
122	12101 to 12200	Garbage fee	7155.00	MM Rout	
66	6501 to 6600	Garbage fee	8310.00	MM Rout	
123	12201 to 12300	Garbage fee	5940.00	MM Rout	
119	11801 to 11900	Garbage fee	6175.00	MM Rout	
143	14201 to 14300	Garbage fee	5670.00	MM Rout	
146	14501 to 14600	Garbage fee	4565.00	MM Rout	
148	14701 to 14800	Garbage fee	5530.00	MM Rout	
179	17801 to 17900	Garbage fee	5955.00	MM Rout	
145	14401 to 14500	Garbage fee	6460.00	MM Rout	
180	17901 to 18000	Garbage fee	4800.00	MM Rout	

187	18601 to 18700	Garbage fee	4105.00	MM Rout	
188	18701 to 18800	Garbage fee	5800.00	MM Rout	
120	11901 to 12000	Garbage fee	4930.00	MM Rout	
144	14301 to 14400	Garbage fee	7190.00	MM Rout	
224	22301 to 22400	Garbage fee	5520.00	MM Rout	
223	22201 to 22300	Garbage fee	4825.00	MM Rout	
74	7301 to 7400	Garbage fee	6650.00	MM Rout	
95	9401 to 9500	Garbage fee	7500.00	MM Rout	
7	601 to 700	Garbage fee	7445.00	MM Rout	
8	701 to 800	Garbage fee	7200.00	MM Rout	
9	801 to 900	Garbage fee	6985.00	MM Rout	
73	7201 to 7300	Garbage fee	4175.00	MM Rout	
25	2401 to 2500	Garbage fee	3580.00	MM Rout	
32	3101 to 3200	Garbage fee	4660.00	MM Rout	
24	2301 to 2400	Garbage fee	5420.00	MM Rout	
31	3001 to 3100	Garbage fee	3580.00	MM Rout	
38	3701 to 3800	Garbage fee	3870.00	MM Rout	
37	3601 to 3700	Garbage fee	3810.00	MM Rout	
36	3501 to 3600	Garbage fee	4690.00	MM Rout	
61	6001 to 6100	Garbage fee	3950.00	MM Rout	
63	6201 to 6300	Garbage fee	4650.00	MM Rout	
62	6101 to 6200	Garbage fee	3940.00	MM Rout	
65	6401 to 6500	Garbage fee	4470.00	MM Rout	
64	6301 to 6400	Garbage fee	4430.00	MM Rout	
76	7501 to 7600	Garbage fee	4730.00	MM Rout	
82	8101 to 8200	Garbage fee	5042.00	MM Rout	
81	8001 to 8100	Garbage fee	6010.00	MM Rout	
92	9101 to 9200	Garbage fee	6720.00	MM Rout	
84	8301 to 8400	Garbage fee	631.00	MM Rout	
90	8901 to 9000	Garbage fee	4374.00	MM Rout	
94	9301 to 9400	Garbage fee	4310.00	MM Rout	
95	9401 to 9500	Garbage fee	6260.00	MM Rout	
93	9201 to 9300	Garbage fee	5970.00	MM Rout	
96	9501 to 9600	Garbage fee	6540.00	MM Rout	
131	13001 to 13100	Garbage fee	6370.00	MM Rout	
130	12901 to 13000	Garbage fee	5320.00	MM Rout	
132	13101 to 13200	Garbage fee	4570.00	MM Rout	
129	12801 to 12900	Garbage fee	4240.00	MM Rout	
150	14901 to 15000	Garbage fee	4220.00	MM Rout	
149	14801 to 14900	Garbage fee	5650.00	MM Rout	
153	15201 to 15300	Garbage fee	5980.00	MM Rout	
133	13201 to 13300	Garbage fee	4280.00	MM Rout	
151	15001 to 15100	Garbage fee	3650.00	MM Rout	

152	15101 to 15200	Garbage fee	4450.00	MM Rout	
170	16901 to 17000	Garbage fee	7300.00	MM Rout	
175	17401 to 17500	Garbage fee	5430.00	MM Rout	
178	17701 to 17800	Garbage fee	4840.00	MM Rout	
171	17001 to 17100	Garbage fee	5570.00	MM Rout	
172	17101 to 17200	Garbage fee	4690.00	MM Rout	
176	17501 to 17600	Garbage fee	5860.00	MM Rout	
177	17601 to 17700	Garbage fee	6140.00	MM Rout	
209	20801 to 20900	Garbage fee	5040.00	MM Rout	
75	7401 to 7500	Garbage fee	6845.00	MM Rout	
13	1201 to 1300	Garbage fee	5015.00	MM Rout	
96	9501 to 9600	Garbage fee	7350.00	MM Rout	
12	1101 to 1200	Garbage fee	5204.00	MM Rout	
11	1001 to 1100	Garbage fee	5153.00	MM Rout	
30	2901 to 3000	Garbage fee	5780.00	MM Rout	
29	2801 to 2900	Garbage fee	6170.00	MM Rout	
85	8401 to 8492	Garbage fee	5810.00	MM Rout	
86	8501 to 8600	Garbage fee	5710.00	MM Rout	
87	8601 to 8700	Garbage fee	4487.00	MM Rout	
88	8701 to 8751	Garbage fee	2720.00	MM Rout	
128	12701 to 12800	Garbage fee	4370.00	MM Rout	
102	10101 to 10200	Garbage fee	5360.00	MM Rout	
126	12501 to 12600	Garbage fee	3760.00	MM Rout	
124	12301 to 12400	Garbage fee	5335.00	MM Rout	
125	12401 to 12500	Garbage fee	4750.00	MM Rout	
101	10001 to 10100	Garbage fee	7790.00	MM Rout	
164	16301 to 16400	Garbage fee	4825.00	MM Rout	
166	16501 to 16600	Garbage fee	3740.00	MM Rout	
165	16401 to 16500	Garbage fee	4080.00	MM Rout	
167	16601 to 16700	Garbage fee	4515.00	MM Rout	
142	14101 to 14200	Garbage fee	3450.00	MM Rout	
127	12601 to 12700	Garbage fee	5850.00	MM Rout	
214	21301 to 21400	Garbage fee	4380.00	MM Rout	
203	20201 to 20300	Garbage fee	5140.00	MM Rout	
204	20301 to 20400	Garbage fee	3890.00	MM Rout	
181	18001 to 18100	Garbage fee	6380.00	MM Rout	
182	18101 to 18200	Garbage fee	5230.00	MM Rout	
183	18201 to 18300	Garbage fee	5920.00	MM Rout	
186	18501 to 18600	Garbage fee	4730.00	MM Rout	
236	23501 to 23600	Garbage fee	4530.00	MM Rout	
235	23401 to 23500	Garbage fee	4492.00	MM Rout	
184	18301 to 18400	Garbage fee	3504.00	MM Rout	
185	18401 to 18500	Garbage fee	3972.00	MM Rout	

202	20101 to 20200	Garbage fee	5690.00	MM Rout	
250	24901 to 25000	Garbage fee	4497.00	MM Rout	
251	25001 to 25100	Garbage fee	3900.00	MM Rout	
254	25301 to 25400	Garbage fee	6390.00	MM Rout	
253	25201 to 25300	Garbage fee	4430.00	MM Rout	
267	26601 to 26700	Garbage fee	3422.00	MM Rout	
264	26301 to 26400	Garbage fee	6130.00	MM Rout	
285	28401 to 28500	Garbage fee	4000.00	MM Rout	
287	28601 to 28700	Garbage fee	4017.00	MM Rout	
255	25401 to 25500	Garbage fee	4930.00	MM Rout	
234	23301 to 23400	Garbage fee	4530.00	MM Rout	
252	25101 to 25200	Garbage fee	4980.00	MM Rout	
266	26501 to 26579	Garbage fee	4765.00	MM Rout	
265	26401 to 26500	Garbage fee	4915.00	MM Rout	
286	28501 to 28580	Garbage fee	4110.00	MM Rout	
284	28301 to 28344	Garbage fee	1880.00	MM Rout	
288	28701 to 28715	Garbage fee	460.00	MM Rout	
206	20501 to 20600	Garbage fee	4635.00	MM Rout	
205	20401 to 20500	Garbage fee	5575.00	MM Rout	
207	20601 to 20700	Garbage fee	4000.00	MM Rout	
208	20701 to 20800	Garbage fee	4760.00	MM Rout	
221	22001 to 22100	Garbage fee	4610.00	MM Rout	
225	22401 to 22500	Garbage fee	4145.00	MM Rout	
226	22501 to 22600	Garbage fee	5110.00	MM Rout	
227	22601 to 22700	Garbage fee	4785.00	MM Rout	
228	22701 to 22800	Garbage fee	5185.00	MM Rout	
257	25601 to 25700	Garbage fee	7780.00	MM Rout	
258	25701 to 25777	Garbage fee	3055.00	MM Rout	
256	25501 to 25600	Garbage fee	5280.00	MM Rout	
259	25801 to 25900	Garbage fee	5520.00	MM Rout	
278	27701 to 27800	Garbage fee	4995.00	MM Rout	
279	27801 to 27853	Garbage fee	2235.00	MM Rout	
280	27901 to 28000	Garbage fee	4100.00	MM Rout	
281	28001 to 28100	Garbage fee	7895.00	MM Rout	
210	20901 to 21000	Garbage fee	3920.00	MM Rout	
217	21601 to 21700	Garbage fee	4711.00	MM Rout	
219	21801 to 21900	Garbage fee	4130.00	MM Rout	
218	21701 to 21800	Garbage fee	5100.00	MM Rout	
220	21901 to 22000	Garbage fee	5054.00	MM Rout	
231	23001 to 23100	Garbage fee	4870.00	MM Rout	
233	23201 to 23300	Garbage fee	5640.00	MM Rout	
232	23101 to 23162	Garbage fee	3700.00	MM Rout	
189	18801 to 18900	Garbage fee	5675.00	MM Rout	

229	22801 to 22900	Garbage fee	5595.00	MM Rout	
238	23701 to 23800	Garbage fee	3460.00	MM Rout	
121	12001 to 12100	Garbage fee	3580.00	MM Rout	
190	18901 to 19000	Garbage fee	5370.00	MM Rout	
237	23601 to 23677	Garbage fee	4485.00	MM Rout	
297	29601 to 29694	Garbage fee	6515.00	MM Rout	
230	22901 to 23000	Garbage fee	3795.00	MM Rout	
239	23801 to 23900	Garbage fee	4730.00	MM Rout	
298	29701 to 29722	Garbage fee	945.00	MM Rout	
213	21201 to 21300	Garbage fee	3590.00	MM Rout	
168	16701 to 16800	Garbage fee	5150.00	MM Rout	
211	21001 to 21100	Garbage fee	3730.00	MM Rout	
216	21501 to 21600	Garbage fee	3640.00	MM Rout	
195	19401 to 19500	Garbage fee	4740.00	MM Rout	
242	24101 to 24200	Garbage fee	3800.00	MM Rout	
263	26201 to 26300	Garbage fee	3290.00	MM Rout	
261	26001 to 26100	Garbage fee	4210.00	MM Rout	
241	24001 to 24100	Garbage fee	3820.00	MM Rout	
212	21101 to 21200	Garbage fee	6480.00	MM Rout	
275	27401 to 27457	Garbage fee	2020.00	MM Rout	
240	23901 to 24000	Garbage fee	3340.00	MM Rout	
245	24401 to 24500	Garbage fee	4644.00	MM Rout	
246	24501 to 24600	Garbage fee	3960.00	MM Rout	
247	24601 to 24700	Garbage fee	5200.00	MM Rout	
248	24701 to 24800	Garbage fee	4530.00	MM Rout	
262	26101 to 26200	Garbage fee	5330.00	MM Rout	
268	26701 to 26800	Garbage fee	3980.00	MM Rout	
269	26801 to 26900	Garbage fee	5110.00	MM Rout	
272	27101 to 27200	Garbage fee	8740.00	MM Rout	
273	27201 to 27300	Garbage fee	3510.00	MM Rout	
276	27501 to 27600	Garbage fee	4600.00	MM Rout	
283	28201 to 28300	Garbage fee	11640.00	MM Rout	
215	21401 to 21489	Garbage fee	5080.00	MM Rout	
222	22101 to 22157	Garbage fee	3180.00	MM Rout	
244	24301 to 24394	Garbage fee	5760.00	MM Rout	
249	24801 to 24883	Garbage fee	5000.00	MM Rout	
277	27601 to 27698	Garbage fee	4220.00	MM Rout	
282	28101 to 28175	Garbage fee	5030.00	MM Rout	
290	28901 to 28942	Garbage fee	1650.00	MM Rout	
293	29201 to 29282	Garbage fee	4510.00	MM Rout	
294	29301 to 29377	Garbage fee	3230.00	MM Rout	
301	30001 to 30019	Garbage fee	2090.00	MM Rout	
311	31001 to 31016	Garbage fee	520.00	MM Rout	

		TOTAL	14,54,744.00		
Deduct amount already deposited in DCR & passbook (BOB, A/C No-33670100012025) on different date	31.03.21		40000.00		
	09.04.21		54340.00		
	16.04.21		94050.00		
	05.05.21		915.00		
	10.05.21		290.00		
	03.08.21		120000.00		
	07.08.21		1314.00		
	26.08.21		100000.00		
	09.09.21		120000.00		
	20.09.21		40000.00		
	22.09.21		40000.00		
	24.09.21		46000.00		
	30.09.21		66000.00		
	30.09.21		103659.00		
	03.12.21		207700.00		
	05.01.22		90000.00		
	31.01.22		105000.00		
	07.02.22		90000.00		
	08.02.22		6739.00		
		TOTAL	13,26,007.00		
Balance amount not deposited till date			1,28,737.00		

Responding to the audit objection memo the EO recovered the amount of Rs.128737.00 which is deposited on Bank Of Boroda, A/C No-33670100012025 on the following dates.

04.04.2020 = Rs.91900.00

21.05.2022 =Rs.38100.00

TOTAL = Rs.130000.00 (excess Deposited Rs.1263.00)

The above deposits are Verified and found correct. Hence para is dropped.

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

Misappropriation of Cash by way of non-depositing of collected amount in Municipality fund (POM No-06/03.04.2022)

While checking of M.R. Books with Daily Collection Register, Cashier cash book and Accountant cash book for the year 2020-21, It is seen that, **Rs.800.00** was less deposited by following Tax collector than the actual collected amount collected from the Tax payees, in shape of cash towards different purpose through money receipts.

Hence Rs.800.00 detailed below is suggested for recovery from following Tax collector.

Misappropriation of Cash by way of non-depositing of collected amount in Municipality fund							
Book No.	Rt No./DCR dt.	Particulars	Amount actual collected	Amount shown in DCR	Less deposited.	Name of the Tax Collector	
67	6639/dt.22.0 3.21	Suklal Meher	1000.00	500.00	500.00	Mahesh Mishra	
		Total	1000.00	500.00	500.00		
91	9007/dt.20.0 9.21	S.Pujhari	200.00	100.00	100.00	Namish Kumar Sahu	
91	9029/dt.20.0 9.21	S.Nayak	200.00	100.00	100.00	Namish Kumar Sahu	
91	9072/dt.20.0 9.21	G.Sagar	200.00	100.00	100.00	Namish Kumar Sahu	
		Total	600.00	300.00	300.00		
		Grand Total	1600.00	800.00	800.00		

Responding to the audit objection memo the total sum of Rs.800.00 was recovered from concerned Tax collector as details given below :-

SI No	Name of the Tax Collector	MR No/ Date	Amount Recovered
1	Mahesh Mishra	68/6719/dt.20.05.2022	500.00
2	Namish Kumar Sahu	68/6726/dt.21.05.2022	300.00
		TOTAL	800.00

Concerned MR are verified 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

DCB POSITION OFHOLDING TAX & INEFFECTIVE AND INEFFICIENT COLLECTION OF HOLDING TAX (POM No. 07/06.04.22)

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.

Sl No	Name of the Tax	Demand as on 01.04.2020			Collection during 2020-21				balance as on 31.03.2021			
		Arrear	Current	Total	Arrear	Current	Rebate	Total	Arrear	Current	Total	Collection in Percentage
1	Holding Tax	318428 5.20	330881 4.00	649309 9.20	571605 .00	181548 8.00	305001 .00	269209 4.00	261268 0.20	118832 5.00	380100 5.20	41.46
2	Latrine Tax	521126 .65	0.00	521126 .65	0.00	0.00	0.00	0.00	521126 .65	0.00	521126 .65	0.00
3	Lighting	203621 1.87	220377 4.00	423998 5.87	398209 .00	157990 4.00	249150 .00	222726 3.00	163800 2.87	374720 .00	201272 2.87	52.53
4	Water Tax	203968 0.12	165276 8.00	369244 8.12	298964 .00	118537 2.00	183732 .00	166806 8.00	174071 6.12	283664 .00	202438 0.12	45.18
		778130 3.84	716535 6.00	149466 59.84	126877 8.00	458076 4.00	737883 .00	658742 5.00	651252 5.84	184670 9.00	835923 4.84	44.07

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

1	Actual collection as per Accountant Cashbook	5849542.00
2	Add rebate	737883.00
3	Collection as per DCB	6587425.00

The above table indicates that the total collection is 44.07.% of the actual demand. Though the current collection is 74.23% 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. **8359234.84** is kept in objection & compliance reported.

13.2 - Time Barred Dues

Time barred dues – (POM No.07/06.04.22)					
TIME BARRED DUES					
YEAR	HOLDING TAX	LATRINE TAX	LIGHTING TAX	WATER TAX	TOTAL
1963-64 to 82-83	97360.58	43572.00	60373.13	35973.54	237279.25
1983-84	19077.52	3124.31	16737.14	17163.14	56102.11
1984-85	19581.56	3561.59	18873.70	19143.70	61160.55
1985-86	15190.08	4093.91	18469.62	18505.56	56259.17
1986-87	20988.76	3812.78	21102.27	21009.27	66913.08
1987-88	20756.22	3468.56	19048.16	19796.06	63069.00
1988-89	18193.28	2873.77	16996.71	16996.71	55060.47
1989-90	38677.05	6869.00	31997.30	32667.30	110210.65
1990-91	35617.00	5539.00	29677.00	29785.00	100618.00
1991-92	38675.00	8052.00	32466.00	33602.00	112795.00
1992-93	27116.00	3782.00	25823.00	25736.00	82457.00
1993-94	42026.00	7021.00	36950.00	38694.00	124691.00
1994-95	45954.00	4720.00	39207.00	41199.00	131080.00
1995-96	39173.00	6393.00	30076.00	33921.00	109563.00
1996-97	116085.00	133294.00	95033.00	102568.00	446980.00
1997-98	162112.00	45070.00	124539.00	127841.00	459562.00
1998-99	146187.00	41153.00	113401.00	117857.00	418598.00
1999-2000	177429.00	44230.00	128895.00	133363.00	483917.00
2000-2001	200000.00	45436.00	137557.00	143847.00	526840.00
2001-2002	145305.00	35305.00	107587.00	115161.00	403358.00
2002-03	135906.00	32881.00	97676.00	107543.00	374006.00
2003-04	70054.15	36874.73	29376.84	85956.84	222262.56
2004-05	139510.00	0.00	24998.00	8935.00	173443.00
2005-06	0.00	0.00	19173.00	20963.00	40136.00
2006-07	-38971.00	0.00	34987.00	40285.00	36301.00

2007-08	44298.00	0.00	90315.00	125036.00	259649.00
2008-09	28767.00	0.00	10326.00	682.00	39775.00
2009-10	8046.00	0.00	51724.00	46547.00	106317.00
2010-11	68448.00	0.00	62006.00	61913.00	192367.00
2011-12	16332.00	0.00	16980.00	22299.00	55611.00
2012-13	20752.00	0.00	19700.00	51671.00	92123.00
2013-14	93.00	0.00	703.00	2608.00	3404.00
2014-15	0.00	0.00	0.00	0.00	0.00
2015-16	0.00	0.00	0.00	0.00	0.00
2016-17	0.00	0.00	0.00	0.00	0.00
2017-18	13908.00	0.00	6438.00	4300.00	24646.00
2018-19	116893.00	0.00	51817.00	24838.00	193548.00
2019-20	563140.00	0.00	16974.00	12310.00	592424.00
2020-21	1188325.00	0.00	374720.00	283664.00	1846709.00
TOTAL:-	3801005.20	521126.65	2012722.87	2024380.12	8359234.84

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 2016-17 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 2020-21 has been collected during the current year under audit.

However, the local authority is advised to take sincere step to expedite the collection of huge outstanding dues remaining uncollected amounting to **Rs.8359234.84 as on 31.03.2021** for years together and compliance reported.

13.3 - Lease of Tank

Lease of tank (POM No.14/08.04.22)

On issue of POM on lease out of tanks of the Municipality, the local authority replied that due to covid-19 the said properties of municipality could not be leased out during 2020-21. However lease process has already been proessed during 2022-23.

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

LICENCE FROM TELECOM TOWER- (POM No.14/08.04.22)

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.

On issue of POM the local authority replied that as per the instruction of the Govt. realisation of renewal license fees has been stopped. However two nos of new Jio towers installed during 2020-21 and one time settlement installation fees has been realised at the rate of Rs.10000.00 for each tower.

As a result of which the clear picture DCB position of licence fees from telecom tower as on 31.03.2021 installed in the municipality area could not be worked out in audit .However basing on the last AR no-586770/2020-21-Kalahandi vide para no-13.4 the DCB position of telecom tower if furnished below:-

Installation w.e.f.	Rate/year	Balance outstanding as on 31.03.2021	Amount due for 2020-21	Total amount due as on 31.03.2021	Amount collected during 2020-21	Balance outstanding as on 31.03.2021
Not furnished	1000.00	1000.00	1000.00	2000.00	0.00	2000.00
-Do-	1000.00	16000.00	1000.00	17000.00	0.00	17000.00
-Do-	1000.00	9000.00	1000.00	10000.00	0.00	10000.00
-Do-	1000.00	17000.00	1000.00	18000.00	10000.00	8000.00
TOTAL		43000.00	4000.00	47000.00	10000.00	37000.00

Hence the local authority is advised to collect **Rs.37000.00** 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.

13.5 - NON-COLLECTION OF LICENSE FEE U/S 290 OM ACT1950

NON-COLLECTION OF LICENSE FEE U/S 290 OM ACT1950 (POM No.-14/08.04.22)

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 2020-21 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 due to Covid-19 the license fee U/s 290 of OMA Act 1950 could not be collected. 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

Stall rent (POM No.07/06.04.22)

The abstract DCB position of stall rent for the year 2020-21 is furnished below

DCB POSITION OF MARKET COMPLEX (Stall Rent)								
DEMAND AS ON 01.04.2020			COLLECTION DURING 2020-21			BALANCE AS ON 31.03.2021		
Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
4357953.00	3746760.00	8104713.00	1247535.00	1816402.00	3063937.00	3110418.00	1930358.00	5040776.00

On issue of POM regarding non-collection of such huge outstanding dues amounting to **Rs.5040776.00** 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-586770/2020-21-Kalahandi:-

BHAWANIPATNA MUNICIPALITY SHOP ROOM FURNISHED BY THE LOCAL AUTHORITY						REMARKS
SL.NO	AREA	NAME OF THE BENIFICIARY	TYPE OF SHOP(RCC/TI N/NURIA TILE)	SIZE OF SHOP ROOM	MONTHLY RENT	
1	DAILY MARKET	MANOJ KU.AGRAWAL	TIN		809	
2	DAILY MARKET	DEBI PRASAD AGRAWAL	TIN		734	
3	DAILY MARKET	GIRIJA SHANKAR SAHU	TIN		2385	
4	DAILY MARKET	MANOJ KU.AGRAWAL	TIN		1639	
5	DAILY MARKET	MANORANJA N SAHU	TIN		256	
6	DAILY MARKET	ACHYUTNAN D SAHU	TIN		123	
7	DAILY MARKET	BANAMALI SAHU	TIN		1002	
8	DAILY MARKET	RAMABATAR JAIN	TIN		1229	
9	DAILY MARKET	SIMADRI NAIK	TIN		1090	
10	DAILY MARKET	CHINTAMANI SAHU	TIN		3908	
11	DAILY	SHANKARLAL	TIN		1160	

	MARKET	AGRAWAL				
12	DAILY MARKET	SHANKAR LAL AGRAWAL	TIN		1160	
13	DAILY MARKET	HARI OMM AGRAWAL	TIN		378	
14	DAILY MARKET	GIRIDHARI SAHU	TIN		108	
15	DAILY MARKET	SHYAM SUNDAR SAHU	TIN		270	
16	DAILY MARKET	SITARAM AGRAWAL	TIN		432	
17	DAILY MARKET	ANAND KU.AGRRAWAL	TIN		1044	
18	DAILY MARKET	KOUSAL KU.AGRRAWAL	TIN		650	
19	DAILY MARKET	SURESH KU.AGRRAWAL	TIN		615	
20	DAILY MARKET	MANOJ KU.DAS	TIN		649	
21	DAILY MARKET	YOGESH AGRAWAL	TIN		644	
22	DAILY MARKET	ATUL AGRAWAL	TIN		784	
23	DAILY MARKET	SHIB KUMAR AGRAWAL	TIN		544	
24	DAILY MARKET	ANJU AGRAWAL	TIN		621	
25	DAILY MARKET	JAGDISH PRASAD TIWARI	TIN		621	
26	DAILY MARKET	K. RAMKUMAR SET	TIN		648	
27	DAILY MARKET	SUMAN LAL AGRAWAL	TIN		653	
28	DAILY MARKET	MOHANLAL AGRAWAL	TIN		653	
29	DAILY MARKET	BHAWANISHA NKAR SAHU	TIN		668	
30	DAILY MARKET	RAMESWAR SAHU	TIN		670	
31	DAILY MARKET	PARSURAM PANDA	TIN		719	
32	DAILY MARKET	KAILASH CH.SAHU	TIN		719	
33	DAILY MARKET	JYOTI AGRAWAL	TIN		679	
34	DAILY	SUNIL	TIN		750	

	MARKET	KU.FATWANI				
35	DAILY MARKET	YOJESH KU.JAIN	TIN		730	
36	DAILY MARKET	THAHAL RAM SINDHI	TIN		811	
37	DAILY MARKET	SAMANLAL SINDHI	TIN		926	
38	DAILY MARKET	P.K. PRADHAN (A)	TIN			
	DAILY MARKET	J. PRADHAN (B)	TIN			
39	DAILY MARKET	N.K AGRAWAL	TIN		748	
40	DAILY MARKET	SUNITA AGRAWAL	TIN		811	
41	DAILY MARKET	RAMBILASH AGRAWAL	TIN		736	
42	DAILY MARKET	BAJRANGLAL AGRAWAL	TIN		736	
43	DAILY MARKET	PAWAN KU.AGRawal	TIN		719	
44	DAILY MARKET	SUNIL KU.AGRawal	TIN		719	
45	DAILY MARKET	J PRADHAN	TIN		980	
46	DAILY MARKET	RAMESWARL AL SET	TIN		676	
47	DAILY MARKET	MAHABIR PRASAD AGRAWAL	TIN		791	
48	DAILY MARKET	DHBALESWA R JOSHI	TIN		600	
49	DAILY MARKET	PARMANAND JOSHI	TIN		600	
50	DAILY MARKET	GOPAL AGRAWAL	TIN		458	
51	DAILY MARKET	BABULAL AGRAWAL	TIN		782	
52	DAILY MARKET	BABULAL SAHU	TIN		375	
53	DAILY MARKET	DEBASIS DORA	TIN		313	
54	DAILY MARKET	KISHANLAL AGRAWAL	TIN		348	
55	DAILY MARKET	SUMAN KU.AGRawal	TIN		348	
56	DAILY MARKET	SUNIL KU.AGRawal	TIN			
57	DAILY	RAMBILASH	TIN			

	MARKET	AGRAWAL				
58	DAILY MARKET	JAIRAM SINDHI	TIN			
59	DAILY MARKET	S SATYA RAO	TIN		348	
60	DAILY MARKET	SOHANLAL AGRAWAL	TIN			
61	DAILY MARKET	MUSKAN AGRAWAL	TIN			
62	DAILY MARKET	MEENA AGRAWAL	TIN			
63	DAILY MARKET	L.N. TIWARI	TIN		182	
64	DAILY MARKET	HARI SAHU(L AXMAN SAHU)	TIN		389	
65	DAILY MARKET	PARSURAM SINDHI	TIN		345	
66	DAILY MARKET	LAXMAN MAHARANA	TIN		153	
67	DAILY MARKET	MOHAN SAHU	TIN		216	
68	DAILY MARKET	SHYAM BABU JASWAL	TIN		840	
69	DAILY MARKET	NARAYAN PANDA	TIN		430	
70	DAILY MARKET	PRASANTA KU.SAHU	TIN		230	
71	DAILY MARKET	DAMODAR BAG	TIN		485	
72	DAILY MARKET	SUJATA DORA	TIN		439	
73	DAILY MARKET	HARI SHANKAR SAHU	TIN		431	
74	DAILY MARKET	DANDAPANI SAHU	TIN		504	
75	DAILY MARKET	GOPAL BEHERA	TIN		115	
76	DAILY MARKET	SIBA RAM MEHER	TIN		101	
77	DAILY MARKET	BIPIN MEHER	TIN		144	
78	DAILY MARKET	ACHYOUTAN ANDA SAHU	TIN		164	
79	DAILY MARKET	CHATURBHUU A SAHU	TIN		379	
80	DAILY MARKET	RADHAKANTA SAHU	TIN		498	

81	DAILY MARKET	TURUPATI SAHU	TIN		124	
82	DAILY MARKET	NARENDRA RANA	TIN		248	
83	DAILY MARKET	RAGHUNATH DAKUA	TIN		270	
84	DAILY MARKET	SURESH KU.AGRAWAL	TIN		209	
85	DAILY MARKET	MANGELAL SAHU	TIN		155	
86	DAILY MARKET	PARAMESWA R NAIK	TIN		170	
87	DAILY MARKET	INDRAJIT SAJU	TIN		204	
88	DAILY MARKET	SHYAMSUND AR KAMANI	TIN		232	
89	DAILY MARKET	RAM CHANDRA SAHU	TIN		175	
90	DAILY MARKET	RANJEET SAHU	TIN		193	
91	DAILY MARKET	SATRUGHAN SAHU	TIN		169	
92	DAILY MARKET	NARESH KU.AGRAWAL	TIN		293	
93	DAILY MARKET	GHASIRAM SETH	TIN		114	
94	DAILY MARKET	SWATIRAM KAMANI	TIN		98	
95	DAILY MARKET	BANMALI THAPA	TIN		248	
96	DAILY MARKET	BAJRANGLAL AGRAWAL	TIN		191	
97	DAILY MARKET	RAMESWAR SAHU	TIN		90	
98	DAILY MARKET	TULSI RAO	TIN		185	
99	DAILY MARKET	OMPRAKASH JAIN	RCC		1284	
100	DAILY MARKET	PAWAN KU.AGRAWAL	RCC		1284	
101	DAILY MARKET	KAMALKUMA R AGRAWAL	RCC		1248	
102	DAILY MARKET	TIRUPATI SAHU	RCC		1539	
103	DAILY MARKET	BADRI PRASAD SHARMA	RCC		248	
104	DAILY	PRAMOD	RCC		270	

	MARKET	MEHER				
105	DAILY MARKET	MOHANLAL AGRAWAL	RCC		1845	
106	DAILY MARKET	LINGRAJ SWAIN	RCC		946	
107	DAILY MARKET	GOBARDHAN JHAMAN DAS	RCC		2250	
108	DAILY MARKET	BHAGATLAL SINDHI	RCC		1423	
109	DAILY MARKET	S K PRADHAN	RCC		1833	
110	DAILY MARKET	NABIN DAS	RCC		1844	
111	DAILY MARKET	SANATAN SWAIN	RCC		518	
112	DAILY MARKET	NANDA KISHOR SWAIN	RCC		726	
113	DAILY MARKET	DIGAMBAR RAULA	RCC		601	
114	DAILY MARKET	SATYANARAY AN PANDA	RCC		1304	
115	DAILY MARKET	BIJAYA KU.AGRRAWAL	RCC		769	
116	DAILY MARKET	MURARILAL AGRAWAL	RCC		855	
117	DAILY MARKET	RINKY AGRAWAL	RCC		1775	
118	DAILY MARKET	LAXMIKANTA MAHANTY	RCC		935	
119	DAILY MARKET	NANDA KISHOR AGRAWAL	RCC		1296	
120	DAILY MARKET	RADHE SHYAM AGRAWAL	RCC		1896	
121	DAILY MARKET	PRAKASH KAMANI	RCC		661	
122	DAILY MARKET	S SATYA RAO	RCC		1090	
123	DAILY MARKET	J PRADHAN	RCC		2321	
124	DAILY MARKET	SAMANLAL SINDHI	RCC		2168	
125	DAILY MARKET	ABHIMANYOU PRADHAN	RCC		1349	
126	DAILY MARKET	RAKESH SHARMA	RCC		946	
127	DAILY	TULARAM	RCC		948	

	MARKET	SINDHI				
128	DAILY MARKET	MAHESH KU.AGRAWAL	RCC		1383	
129	DAILY MARKET	SIVENDRA KUMAR AGRAWAL	RCC		1494	
130	DAILY MARKET	MANOJ KU.AGRAWAL	RCC		1218	
131	DAILY MARKET	JAIRAM SINDHI	RCC		1363	
132	DAILY MARKET	KAMAL KU.MAKHIJA	RCC		1363	
133	DAILY MARKET	BASANTA KUMAR SAHU	RCC		1363	
134	DAILY MARKET	ARUN SAHU	TIN		178	
135	DAILY MARKET	ATAL BIHARI DAS	TIN		403	
136	DAILY MARKET	PARSURAM PANDA	TIN		343	
137	DAILY MARKET	AMIT AGRAWAL	TIN		158	
138	DAILY MARKET	RAMULU SENAPATI	TIN		78	
139	DAILY MARKET	UPENDRA BISHI	TIN		89	
140	DAILY MARKET	GANGADHAR PATRA	TIN		99	
141	DAILY MARKET	BIKRAM CHARAN PRADHAN	TIN		78	
142	DAILY MARKET	KUMUDA KANTA SAHU	TIN		170	
143	DAILY MARKET	SAMBHU PRASAD BAG	TIN		158	
144	DAILY MARKET	SEKH JUMAN	TIN		138	
145	DAILY MARKET	YOUB KHAN	TIN		59	
146	DAILY MARKET	SUMANLAL SINDHI	TIN		60	
147	DAILY MARKET	JAIRAM SINDHI	TIN		60	
148	DAILY MARKET	GOPAL AGRAWAL	TIN		79	
149	DAILY MARKET	SIBLAL AGRAWAL	TIN		155	
150	DAILY MARKET	SASHI BHUSAN	TIN		155	

		MISHRA				
151	DAILY MARKET	GOBIND RAO	TIN		219	
152	DAILY MARKET	SRIDHARA SAHU	TIN		155	
153	DAILY MARKET	KHIRASINDHU BAG	TIN		155	
154	DAILY MARKET	PRAHALAD AGRAWAL	TIN		155	
155	DAILY MARKET	RAJKUMAR MAKHIJA	TIN		155	
156	DAILY MARKET	SANJIB KU.SWAIN	TIN		155	
157	DAILY MARKET	RADHAKANTA PRADHAN	TIN		155	
158	DAILY MARKET	SOUKAT ALLI	TIN		155	
159	DAILY MARKET	KARTIK CHANDRA BEHERA	TIN		155	
160	DAILY MARKET	KUNU SAHU	TIN		155	
161	DAILY MARKET	SALIM KHAN	TIN		155	
162	DAILY MARKET	TIKESWAR NAIK	TIN		155	
163	DAILY MARKET	ANIL KU.MAKHIJA	TIN		155	
164	DAILY MARKET	ASHOK KU.JAIN	TIN		219	
165	DAILY MARKET	AMIT KUMAR AGRAWAL	TIN			
166	DAILY MARKET	HARISHANKA R AGRAWAL	TIN			
167	DAILY MARKET	KUKESH KUMAR SENAPATI	TIN		97	
168	DAILY MARKET	RAKESH KU. SAHU	RCC		434	
169	DAILY MARKET	BISWANATH SENAPATI	RCC		70	
170	DAILY MARKET	SHYAM SUNDAR AGRAWAL	RCC		512	
171	DAILY MARKET	ANIL KUMAR SENAPATI	RCC		331	
172	DAILY MARKET	NARAYANA PATRA	RCC		645	
173	DAILY	RAJESH	RCC		645	

	MARKET	KU.AGRAWAL				
174	DAILY MARKET	RAJESH KU.AGRAWAL	RCC		645	
175	DAILY MARKET	RAJESH SENAPATI	RCC		645	
176	DAILY MARKET	MANGELAL AGRAWAL	RCC		538	
177	DAILY MARKET	SHYAM SUNDAR NAIK	RCC		551	
178	DAILY MARKET	RADHESHYA M AGRAWAL	RCC		555	
179	DAILY MARKET	PRABIN KU.JAIN	RCC		774	
180	DAILY MARKET	MOHAN KU. AGRAWAL	RCC		774	
181	DAILY MARKET	RAMESH KU.AGRAWAL	RCC		774	
182	DAILY MARKET	RAMESH KU.JAIN	RCC		774	
183	DAILY MARKET	NARESH KU.AGRAWAL	RCC		1016	
184	DAILY MARKET	J PRABHAKAR RAO	RCC		1895	
185	DAILY MARKET	BIKASH AGRAWAL	RCC		529	
186	DAILY MARKET	CHAMPATLAL JAIN	TIN		221	
187	DAILY MARKET	ANIL KU.SINGH	TIN		144	
188	DAILY MARKET	ANAND KU.AGRAWAL	TIN		144	
189	DAILY MARKET	MOHAN KU. AGRAWAL	TIN		119	
190	DAILY MARKET	PAWAN KU.AGRAWAL	TIN		144	
191	DAILY MARKET	LOKNATH NAYAK	TIN		515	
192	DAILY MARKET	REHENA BEGUM	TIN		400	
193	DAILY MARKET	RAJ KISHORE AGRAWAL	RCC			
194	DAILY MARKET	KISHAN PRASAD AGRAWAL	RCC		575	
195	DAILY MARKET	RUP KUMAR AGRAWAL	RCC		575	
196	GHODAGHAT CHOWK	SANTOSH KU.PRUSTI	RCC	8x8	324	

197	GHODAGHAT CHOWK	MAHESWARA SAHU	RCC	8x8	324
198	GHODAGHAT CHOWK	PRABHAT KU.PATRA	RCC	8x8	324
199	GHODAGHAT CHOWK	MAHAMMAD JAFAR	RCC	8x8	324
200	GHODAGHAT CHOWK	ABDUL HAMID	RCC	8x8	324
201	GHODAGHAT CHOWK	NASHIM KHAN	RCC	8x8	324
202	GHODAGHAT CHOWK	BANDANA PATRA	RCC	8x8	324
203	GHODAGHAT CHOWK	TAPAN KU.SWAIN	RCC	8x8	324
204	GHODAGHAT CHOWK	AKSHYA KU. BISOI	RCC	8x8	324
205	GHODAGHAT CHOWK	SANYASI SAHU	RCC	8x8	324
206	GHODAGHAT CHOWK	BATAKRUSHN A SWAIN	RCC	8x8	324
207	GHODAGHAT CHOWK	THABIRA DEEP	RCC	8x8	324
208	GHODAGHAT CHOWK	ALEKH BEMAL	RCC	8x8	324
209	GHODAGHAT CHOWK	GOLEKHA BEMAL	RCC	8x8	324
210	GHODAGHAT CHOWK	PADMAN NAIK	RCC	8x8	324
211	GHODAGHAT CHOWK	ASHOK KU.SAHU	RCC	6X6	333
212	GHODAGHAT CHOWK	PRATAP KU. PANDA	RCC	6X6	273
213	GHODAGHAT CHOWK	RAJENDRA SAHU	RCC	6X6	273
214	GHODAGHAT CHOWK	NISHAR MAHAMMAD	RCC	6X6	273
215	GHODAGHAT CHOWK	MADANMOHA N PRADHAN	RCC	6X6	273
216	GHODAGHAT CHOWK	SUMANTA PARIDA	RCC	6X6	273
217	GHODAGHAT CHOWK	RADHARANI SAHU	RCC	6X6	273
218	GHODAGHAT CHOWK	MADHABA SAHU	RCC	6X6	273
219	GHODAGHAT CHOWK	NABA MAJHI	RCC	6X6	273
220	GHODAGHAT CHOWK	NABAKISHOR NAIK	RCC	6X6	273
221	GHODAGHAT	SASHI	RCC	12X12	827

	CHOWK	SHEKHAR NAYAK				
222	GHODAGHAT CHOWK	KUMARI KUTRANI DEI	RCC	12X12	992	
223	GHODAGHAT CHOWK	SURESH KU.AGRAWAL	RCC	12X12	929	
224	GHODAGHAT CHOWK	SURESH KU.AGRAWAL	RCC	12X12	992	
225	GHODAGHAT CHOWK	SAROJ KU .SAHU	RCC	12X12	992	
226	GHODAGHAT CHOWK	MUDRIKA JADAB	RCC	12X12	992	
227	GHODAGHAT CHOWK	RAJESH KU.AGRAWAL	RCC	12X12	992	
228	GHODAGHAT CHOWK	AMULYA KU.DAKUA	RCC	12X12	992	
229	GHODAGHAT CHOWK	MANIJ KU.PATRA	RCC	12X12	992	
230	GHODAGHAT CHOWK	CHITTA RANJAN MUND	RCC	12X12	899	
231	GHODAGHAT CHOWK	CHAKRADHA R SETHI	RCC	12X12	899	
232	GHODAGHAT CHOWK	MUSTHAFA KHAN	RCC	12X12	899	
233	GHODAGHAT CHOWK	HANIF KHAN	RCC	12X12	888	
234	GHODAGHAT CHOWK	GYANENDRA MAHANTY	RCC	12X12	888	
235	GHODAGHAT CHOWK	KOUSALYA PATEL	RCC	12X12	888	
236	GHODAGHAT CHOWK	ANISH BEGUM	RCC	12X12	888	
237	GHODAGHAT CHOWK	NIYAD ALLI	RCC	12X12	888	
238	GHODAGHAT CHOWK	MEHEBUB RAZA	RCC	12X12	1028	
239	GHODAGHAT CHOWK	MEHEBUB RAZA	RCC	12X12	1028	
240	GHODAGHAT CHOWK	SANJIB KU.SAHU	RCC	12X12	1028	
241	GHODAGHAT CHOWK	MANAS RANJAN PADHI	RCC	12X12	1028	
242	GHODAGHAT CHOWK	SAMIM AHAMAD KHAN	RCC	12X12	1028	
243	GHODAGHAT CHOWK	KALIM QURESIA	RCC	12X12	1028	

244	GHODAGHAT CHOWK	CHITTARANJAN MUND	RCC	12X12	1028	
245	GHODAGHAT CHOWK	A. K. PATTANAIK	RCC	12X12	1028	
246	GHODAGHAT CHOWK	RADHAKRUSHNA CHOUDHARY	RCC		3551	
247	GHODAGHAT CHOWK	SISIRA DAS	RCC	6X6	273	
248	GHODAGHAT CHOWK	NEPAL CH.NAIK	RCC	6X6	273	
249	GHODAGHAT CHOWK	MITA SAHU	RCC	6X6	273	
250	GHODAGHAT CHOWK	GANESH PANDA	RCC	6X6	273	
251	GHODAGHAT CHOWK	BHAKTA GAHIR	RCC	6X6	273	
252	GHODAGHAT CHOWK	JAYANTI NAIK	RCC	6X6	273	
253	GHODAGHAT CHOWK	JUGAL KISHOR NAIK	RCC	6X6	273	
254	GHODAGHAT CHOWK	DHANESWAR BEHERA	RCC	6X6	273	
255	GHODAGHAT CHOWK	RAJ KUMAR SETHI	RCC	6X6	273	
256	GHODAGHAT CHOWK	DULAL DASH	RCC	6X6	449	
257	GHODAGHAT CHOWK	DAMAGE	RCC			
258	GHODAGHAT CHOWK	SBI RM OFFICE	RCC		17993	
259	DAILY MARKET	THE NEW INDIA INSURENCE	RCC		10368	
260	DAILY MARKET	CHHATISH PRASAD SUNAKAR	RCC		194	
261	DAILY MARKET	DAMAGE	RCC			
262	DAILY MARKET	ASHOK KU.THAPA	RCC		417	
263	DAILY MARKET	RAKESH ROUT	RCC		262	
264	DAILY MARKET	CHAKRADHAR BAG	RCC		120	
265	DAILY MARKET	DAMAGE	RCC			
266	DAILY MARKET	DAMAGE	RCC			

267	DAILY MARKET	ANIL KU.SINDHI	RCC		1305	
268	DAILY MARKET	OMPRAKASH AGRAWAL	RCC		748	
269	DAILY MARKET	MAHESH KU. KUKREJA	RCC		933	
270	WEEKLY MARKET	KAILASH SUKLA	RCC			
271	WEEKLY MARKET	A VENKAT RAO	RCC		144	
272	WEEKLY MARKET	MANIKESWAR I RAO	RCC		144	
273	WEEKLY MARKET	NARENDRA KU.SAHU	RCC		144	
274	WEEKLY MARKET	TRINATH BISWAL	RCC		144	
275	WEEKLY MARKET	DEBENDRA BARIK	RCC		144	
276	WEEKLY MARKET	G BEHERA	RCC		144	
277	WEEKLY MARKET	MADHULAL NAIK	RCC		144	
278	WEEKLY MARKET	SUNAKAR MAHANTY	RCC		144	
279	WEEKLY MARKET	PADMA CHARAN MAHANTY	RCC		144	
280	WEEKLY MARKET	BAI CHARAN SAHU	RCC		144	
281	WEEKLY MARKET	MAHENDRA SADANGI	RCC		144	
282	WEEKLY MARKET	BHARAT BHUSAN ROUT	RCC	10X12	719	
283	WEEKLY MARKET	S BIJAYA LAXMI	RCC	10X12	719	
284	WEEKLY MARKET	SURYABRATA RATHA	RCC	10X12	719	
285	WEEKLY MARKET	HARIHARA PATTNAIK	RCC	10X12	719	
286	WEEKLY MARKET	S AZAD SINGH	RCC	10X12	719	
287	WEEKLY MARKET	SUNANDINI DAS	RCC	10X12	719	
288	WEEKLY MARKET	A VENKET ACHARY	RCC	10X12	719	
289	WEEKLY MARKET	GEETANJALI DAS	RCC	10X12	719	
290	WEEKLY	RAJKUMAR	RCC	10X12	719	

	MARKET	GUPTA				
291	WEEKLY MARKET	SATENDRA PRATAP SINGH	RCC	10X12	719	
292	WEEKLY MARKET	BINDYABASIN I DAS	RCC	10X12	719	
293	WEEKLY MARKET	SANJUKTA PATTNAIK	RCC	10X12	719	
294	WEEKLY MARKET	SATYANARAY AN ACHARY	RCC	10X12	719	
295	WEEKLY MARKET	RAJENDRA SAHU	RCC	10X12	719	
296	WEEKLY MARKET	RAJENDRA SAHU	RCC	10X12	719	
297	WEEKLY MARKET	KAPILESWAR KHAMARI	RCC	10X12	719	
298	WEEKLY MARKET	RAM PRATAP KUKREJA	RCC	10X12	719	
299	WEEKLY MARKET	NABIN DAS	RCC	10X12	719	
300	WEEKLY MARKET	RAMESH KU. FATWANI	RCC	10X12	719	
301	WEEKLY MARKET	RAMESH KU.PATTNAIK	RCC	10X12	719	
302	WEEKLY MARKET	NIRAKAR MAHANTY	RCC	10X12	719	
303	WEEKLY MARKET	PRABHATI DEVI FATWANI	RCC	10X12	719	
304	WEEKLY MARKET	MANOJ KU. PRUSTI	RCC	10X12	719	
305	WEEKLY MARKET	DURGA PRASAD ACHARY	RCC	10X12	719	
306	WEEKLY MARKET	RAM PRASAD KUKREJA	RCC		719	
307	WEEKLY MARKET	DEBI PRASAD SAHU	RCC			
308	WEEKLY MARKET	SABITA SAHU	RCC			
309	WEEKLY MARKET	KUNTALA DAKUA	RCC			
310	WEEKLY MARKET	PRATAP KU.SADANGI	RCC			
311	WEEKLY MARKET	LINGARAJ ROUT	RCC			
312	WEEKLY MARKET	ABDESH SUKLA	RCC			
313	WEEKLY	SHYAM	RCC			

	MARKET	SUNDAR DAS				
314	WEEKLY MARKET	KASHINATH ROUT	RCC			
315	WEEKLY MARKET	CHANDRAMA NI SAHU	RCC			
316	WEEKLY MARKET	SUSANTA KU. JOSHI	RCC			
317	WEEKLY MARKET	SUSANTA KU. PANDA	RCC			
318	WEEKLY MARKET	MADHABA RAUT	RCC			
319	SHELTER HOUSE	MD.OKIL	RCC	8X8	800	
320	SHELTER HOUSE	SAHID RAZA	RCC	8X8	800	
321	SHELTER HOUSE	ABDUL HABIB	RCC	8X8	800	
322	SHELTER HOUSE	MD RAFIK	RCC	8X8	800	
323	SHELTER HOUSE	URBAN KHAN	RCC	8X8	800	
324	SHELTER HOUSE	MD NASIN QURESI	RCC	8X8	800	
325	SHELTER HOUSE	ABDUL KARIM	RCC	8X8	800	
326	SHELTER HOUSE	NARENDRA GHEE	RCC	8X8	800	
327	SHELTER HOUSE	MD AFROZ QURESI	RCC	8X8	800	
328	SHELTER HOUSE	MD FARUK	RCC	8X8	800	
329	SHELTER HOUSE	CHAMARA BAG	RCC	8X8	800	
330	SHELTER HOUSE	MUSAID RAZA	RCC	8X8	800	
331	SHELTER HOUSE	RAMESH NAIK	RCC	8X8	800	
332	SHELTER HOUSE	IMRAN KHAN	RCC	8X8	800	
333	SHELTER HOUSE	SAHID RAZA	RCC	8X8	800	
334	SHELTER HOUSE	ARUN SABAR	RCC	8X8	800	
335		DAMAGE	RCC			
336		DAMAGE	RCC			
337		DAMAGE	RCC			
338		DAMAGE	RCC			
339		DAMAGE	RCC			

340		DAMAGE	RCC			
341		DAMAGE	RCC			
342		DAMAGE	RCC			
343		DAMAGE	RCC			
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361		DAMAGE	RCC			
362		DAMAGE	RCC			
363		DAMAGE	RCC			
364		DAMAGE	RCC			
365	SAI COMPLEX	ACHYUTNAN D PATEL	RCC	8X8	452	
366	SAI COMPLEX	INTEZA AHEMAD	RCC	8X8	461	
367	SAI COMPLEX	SANJAYA KU. PANDA	RCC	8X8	439	
368	SAI COMPLEX	SANTOSH KU.MAKHIJA	RCC	8X8	439	
369	SAI COMPLEX	KAPILESH KHAMARI	RCC	8X8	412	
370	SAI COMPLEX	CHITTARANJA N MUND	RCC	8X8	422	
371	SAI COMPLEX	SANJAYA KU. PANDA	RCC	8X8	211	
372	SAI COMPLEX	PRATAP KU. PANDA	RCC	8X8	211	
373	SAI COMPLEX	BIKRAM KESHARI MAHANTY	RCC	8X8	211	
374	SAI COMPLEX	HEMANTA KU. KARA	RCC	8X8	211	

375	SAI COMPLEX	HARAPRASAD GOUD	RCC	8X8	222	
376	SAI COMPLEX	LAXMIKANTA BAG	RCC	8X8	222	
377	SAI COMPLEX	MAHAMMAD ISMILE	RCC	8X8	209	
378	SAI COMPLEX	PRADEEP KU. NAIK	RCC	8X8	209	
379	SAI COMPLEX	SIBA SHANKAR PANIGRAHI	RCC	8X8	209	
380	SAI COMPLEX	MINIKETAN MISHRA	RCC	8X8	209	
381	GHODAGHAT CHOWK	ASHIS KU. CHOUDHARY	RCC	8X8	2243	
382	GHODAGHAT CHOWK	SUDHANSU SEKHER PATTNAIK	RCC	8X8	383	
383	GHODAGHAT CHOWK	PRAKESH MAHAPATRA	RCC	8X8	250	
384	GHODAGHAT CHOWK	A K MAHANTY	RCC	8X8	246	
385		DAMAGE	RCC			
386		ABDUL OHID	RCC			
387		AHEMAD RAJID	RCC			
388		BDPS	RCC			
389	NEAR ARABINDA SCHOOL	ARUNRAJ BISHI	RCC	10X12	1500	
390	NEAR ARABINDA SCHOOL	RANJAN KU.SATPATH Y	RCC	10X12	1500	
391	NEAR ARABINDA SCHOOL	BHARAT BHUSAN BAG	RCC	10X12	1500	
392	NEAR ARABINDA SCHOOL	PRADEEP KU. SAHU	RCC	10X12	1500	
393	NEAR ARABINDA SCHOOL	SANTOSH KU. MISHRA	RCC	10X12	1500	
394	NEAR ARABINDA SCHOOL	BHOLANATH MISHRA	RCC	10X12	1500	
395	NEAR ARABINDA SCHOOL	BHAWANI SHANKAR DAS	RCC	10X12	1500	
396	NEAR ARABINDA	PRASANNA MAHARANA	RCC	10X12	1500	

	SCHOOL					
397	NEAR ARABINDA SCHOOL	BHAGIRATHI DASH	RCC	10X12	1500	
398	NEAR ARABINDA SCHOOL	RAHA KANTA ROUT	RCC	10X12	1500	
399	NEAR ARABINDA SCHOOL	BHAGBANA DAKUA	RCC	10X12	1500	
400	NEAR ARABINDA SCHOOL	RANJAY KU. THAKUR	RCC	10X12	1500	
401	NEAR ARABINDA SCHOOL	BUJAYA JAL	RCC	10X12	1500	
402	NEAR ARABINDA SCHOOL	SURESH CHANDRA MISHRA	RCC	10X12	1500	
403	NEAR ARABINDA SCHOOL	BIDYADHAR PANDA	RCC	10X12	1500	
404	NEAR ARABINDA SCHOOL	KISHOR KU. RAY	RCC	10X12	1500	
405	NEAR ARABINDA SCHOOL	KESHAB CHANDRA PANIGRAHI	RCC	10X12	1500	
406	NEAR ARABINDA SCHOOL	SHANTOSH KU. MISHRA	RCC	10X12	1500	
407	NEAR ARABINDA SCHOOL	RABI NARAYAN SUKLA	RCC	10X12	1500	
408	NEAR ARABINDA SCHOOL	SIBARAM MEHER	RCC	10X12	1500	
409	NEAR ARABINDA SCHOOL		DAMAGE			
410	NEAR ARABINDA SCHOOL		DAMAGE			
411	NEAR ARABINDA SCHOOL		DAMAGE			
412	NEAR ARABINDA SCHOOL		DAMAGE			
413	NEAR ARABINDA		DAMAGE			

	SCHOOL					
414	NEAR ARABINDA SCHOOL		DAMAGE			
415	GANDHI CHOWK	NARESH KU. BEHERA	WOOD CABIN		140	
416	GANDHI CHOWK	BHAWANI SHANKAR PANIGRAHI	WOOD CABIN		140	
417	GANDHI CHOWK	BHGYABAN PANIGRAHI	WOOD CABIN		140	
418	GANDHI CHOWK	TRINATH MAHAPATRA	WOOD CABIN		140	
419	GANDHI CHOWK	SANATAN SAHU	WOOD CABIN		140	
420	GANDHI CHOWK	NARI MAHAKUD	WOOD CABIN		140	
421	GANDHI CHOWK	DAMAYANTI BAG	WOOD CABIN		140	
422	GANDHI CHOWK	JASOBANTA NAIK	WOOD CABIN		140	
423	GANDHI CHOWK	SANATAN SWAIN	WOOD CABIN		140	
424	GANDHI CHOWK	CHATURBUJ A SWAIN	WOOD CABIN		140	
425	GANDHI CHOWK	BIJAYA KU.BARIK	WOOD CABIN		140	
426	GANDHI CHOWK	PRADEEP KU. NAIK	WOOD CABIN			
427	GANDHI CHOWK	JATRI CLUB	WOOD CABIN			
428	GANDHI CHOWK	TIKELAL MEHER	WOOD CABIN		140	
429	GANDHI CHOWK	JANAKRAM DURGA	WOOD CABIN		140	
430	GANDHI CHOWK	DURGA PRASAD NAG	WOOD CABIN		140	
431	GANDHI CHOWK	BHAKTA BEHERA	WOOD CABIN		140	
432	GANDHI CHOWK	SARBA SUNANI	WOOD CABIN		140	
433	GANDHI CHOWK	SANTOSH KU.SAHU	WOOD CABIN		140	
434	GANDHI CHOWK	K C SAHU	WOOD CABIN		140	
435	GANDHI CHOWK	SANGITA MAHAPATRA	WOOD CABIN		140	
436	GANDHI CHOWK	DAMAGE	WOOD CABIN			

437	GANDHI CHOWK	NARESH KU. BEHERA	WOOD CABIN		140	
438	GANDHI CHOWK	PABITRA BISHI	WOOD CABIN			
439	GANDHI CHOWK	KAILASH SUKLA	WOOD CABIN		115	
440	GANDHI CHOWK	DINABANDHU PANDA	WOOD CABIN		1605	
441		DAMAGE	WOOD CABIN			
442		MINKETAN POROHIT	WOOD CABIN			
443		SAHIDA BIBI	WOOD CABIN		108	
444		BRUNDA BAGARTY	WOOD CABIN		99	
445		NARAYAN PANDA	DAMAGE			
446		ALOK MISHRA	DAMAGE			
447		PRASANTA KU.THAKUR	DAMAGE			
448		ANAMA HARPAL	DAMAGE			
449		RAOSAN PRAJAPATI	DAMAGE			
450	WEEKLY MARKET	SAMIR PADHI	RCC		1500	
451	WEEKLY MARKET	LABANI BUDDHIA	RCC		1500	
452	WEEKLY MARKET	TAPAN KU.DAS	RCC		1500	
453		MAHAMMAD OKIL	DAMAGE			
454	DAILY MARKET	PRADEEP KU.PATRA	TIN		169	
455	DAILY MARKET	PREMNATH BEHERA	RCC		1045	
456	DAILY MARKET	SAGAR DAS	RCC		1045	
457	DAILY MARKET	ANIL KU.SINGH	RCC		1045	
458	DAILY MARKET	MUKESH KU. AGRAWAL	RCC		1045	
459	DAILY MARKET	PRADEEP KU. PATRA	TIN			
460	DAILY MARKET	RANJAN ROUT	TIN		276	
461	DAILY MARKET	BASU ROUT	TIN		363	
462	DAILY MARKET	BHIBUTI BHUSAN	TIN		363	

		SWAIN				
463	DAILY MARKET	HEMALATA DEI	TIN		150	
464	MSA CHOWK	PURUNLAL AGRAWAL	RCC		340	
465	MSA CHOWK	BIKASH SAHANI	RCC		340	
466	MSA CHOWK	JAGABANDHU ROUT	RCC		340	
467	MSA CHOWK	KAILASH CH. BEMAL	RCC		340	
468	MSA CHOWK	JITENDRA THAKUR	RCC		340	
469	MSA CHOWK	BISWANATH PUROHIT	RCC		896	
470	MSA CHOWK	DHRUBA CHARAN BARIK	RCC		989	
471	MSA CHOWK	SURAJ MAHAPATRA	RCC		2370	
472	MSA CHOWK	RAJ KISHOR NAIK	RCC		556	
473	MSA CHOWK	ABISEKH AGRAWAL	RCC		936	
474		KHIRASINDHU RAJU	DAMAGE		176	
475		DAMAGE	DAMAGE			
476		DAMAGE	DAMAGE			
477	NEAR TAHASIL OFFICE	NILA RANA	RCC		360	
478	NEAR TAHASIL OFFICE	KRUSHNA CH.KATA	RCC		600	
479	NEAR TAHASIL OFFICE	ROHINIKANTA CHALAN	RCC		480	
480	NEAR TAHASIL OFFICE	KAILASH PRADHAN	RCC		480	
481	NEAR TAHASIL OFFICE	BHARAT BISWAL	RCC		480	
482	NEAR TAHASIL OFFICE	KAPIL CHANDRA DAKUA	RCC		480	
483	NEAR TAHASIL OFFICE	SASHIBHUSA N PRADHAN	RCC		480	

484	NEAR TAHASIL OFFICE	SONALIKA PRADHAN	RCC		480	
485	NEAR TAHASIL OFFICE	AJIT KU. PRADHAN	RCC		240	
486	NEAR TAHASIL OFFICE	JOGENDRA KU. PRADHAN	RCC		384	
487	WEEKLY MARKET	RAMESH PRASAD SUKLA	RCC		800	
488	WEEKLY MARKET	G RAMARAO DORA	RCC		280	
489	WEEKLY MARKET	DURGA DEBI	RCC		600	
490	WEEKLY MARKET	RAJKUMAR THAKUR	RCC		800	
491	WEEKLY MARKET	ANAND KU. THAKUR	RCC		800	
492	WEEKLY MARKET	ASHIOK KU. BEHERA	RCC		800	
493	WEEKLY MARKET	MINATI PRADHAN	RCC		360	
494	WEEKLY MARKET	NABAKISHOR PATTNAIK	RCC		800	
495	WEEKLY MARKET	SASMITA MISHRA	RCC		800	
496	BACK SITE OF MUNICIPAL OFFICE	KIRAN ROUT	RCC		1500	
497	BACK SITE OF MUNICIPAL OFFICE	HARIHARA DAS	RCC		1500	
498	BACK SITE OF MUNICIPAL OFFICE	NIHAR RANJAN PATTNAIK	RCC		1500	
499	BACK SITE OF MUNICIPAL OFFICE	SOMNATH BAG	RCC		1500	
500	BACK SITE OF MUNICIPAL OFFICE	UGESH SAHU	RCC		1500	
501	BACK SITE OF MUNICIPAL OFFICE	RISI SAHU	RCC		1500	
502	BACK SITE OF MUNICIPAL OFFICE	ARUN KU. AGRAWAL	RCC		1500	
503	BACK SITE OF	K	RCC		1500	

	MUNICIPAL OFFICE	SARATBABU				
504	BACK SITE OF MUNICIPAL OFFICE	MAHAMMAD JABED	RCC		1500	
505	BACK SITE OF MUNICIPAL OFFICE	JAGANNATH BEHERA	RCC		1500	
506	BACK SITE OF MUNICIPAL OFFICE	MD. MEHERAB	RCC		1500	
507	BACK SITE OF MUNICIPAL OFFICE	RAJIB NAYAK	RCC		800	
508	BACK SITE OF MUNICIPAL OFFICE	SOURMYA RANJAN JOSHI	RCC		2000	
509	BACK SITE OF MUNICIPAL OFFICE	SHYAM GHANA PRADHAN	RCC		800	
510	BACK SITE OF MUNICIPAL OFFICE	SONTOSH KU. PRUSTI	RCC		800	
511	BACK SITE OF MUNICIPAL OFFICE	BUKARI FAKIR KHAN	RCC		800	
512	BACK SITE OF MUNICIPAL OFFICE	FAZUD MAHAMMAD	RCC		800	
		Total			312230	
		Demand per year 312230 x 12 =			3746760	

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

TRADE LICENSE FEES (POM No.14/08.04.22)

It is revealed from the receipt statement furnished by the local authority that **Rs.1187850** is collected towards trade license fees during the year 2020-21. 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 follow the guidelines/procedure laid down in this regard and prepare trader wise DCB for production before audit compliance reported.

13.8 - HOARDING CHARGES

HOARDING CHARGES (POM No.14/08.04.22)

As per the Receipt statement produced by the local authority, **Rs.230000.00** collection has been made towards hoarding charges during the year 2020-21. 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 reply 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 - Holding tax on railway land

Holding tax on railway land

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.

13.10 - ASSESSMENT OF NEW HOLDING/ RE-ASSESSMENT

ASSESSMENT OF NEW HOLDING/ RE-ASSESSMENT (POM No.07/06.04.22)

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.

During the year under audit it is seen that only 10nos of new assesment has been made during 2020-21. When the local authority was asked through objection memo regarding such poor assesment the EO replied that due to covid-19 new assesment could not be done. However steps are being taken to increase new assesment during the year 2022-23..

The new holding assessment list iproduced by the local authority is furnished below :-

DETAILS OF NEW ASSESMENT /REASSESSMENT OF BUILDING IN RESPECT OF BHAWANIPATNA MUNICIPALITY FOR THE YEAR 2020-21											
SL.NO	Holding 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	616/11/14	Sri Alekha Panigrahi, Purunapada, Sahoo Colony	Ground Floor	330	181500	6000	270.00	240.00	180.00	690.00	New Assessment
2	690	Sri Sisir Kumar Pattnaik, Hill Town, Ward No-16	Ground Floor + 1st floor	767	1720000	49246	2216.00	1970.00	1477.00	5663.00	New Assessment
3	17000268	Smt Hemangini Kshiti, Ward no-17	Ground Floor	1068	1300000	38465	1731.00	1538.00	1154.00	4423.00	New Assessment
4	4000260	Sri Bibhudhendra Panda, Shantinagar Padma	Ground Floor	1222	1500000	44075	1984.00	1763.00	1322.00	5069.00	New Assessment

5	7000346	Smt Pramila Dakua, Ram Das Vihar	Ground Floor	800	950000	27147	1222.00	1086.00	814.00	3122.00	New Assessment
6	14000432	Sri Krushna Chandra Sabara, Purna Pada, W.No-14	Ground Floor	700	830000	23542	1059.00	942.00	706.00	2707.00	New Assessment
7	653	Sri Rabindra Nath Panda, Purna Pada, W.No-15	Ground Floor + 1st floor	1064	2385000	68899	3010.00	2676.00	2007.00	7693.00	New Assessment
8	815	Sri Jagannath Patnaik, Irrigation Colony, W.No-2	Ground Floor	1058	1250000	36062	1623.00	1442.00	1082.00	4147.00	New Assessment
9	421	Sri Rinku Chaudhury, Ramnagar Pada,	Ground Floor	1120	1340000	38587	1736.00	1543.00	1158.00	4437.00	New Assessment
10		Sri Debaraj Mohanty, Manikswari School Pada, W. No-1	Ground Floor				398.00	354.00	265.00	1017.00	New Assessment
		TOTAL					15249.00	13554.00	10165.00	38968.00	

13.11 - SLAUGHTER HOUSE FEES

SLAUGHTER HOUSE FEES- (POM No-14/08.04.22)

As per the Receipt statement produced by the local authority, no amount has been collected towards slaughter house dues during the year 2020-21. No collection is found even last 5 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.

13.12 - LOSS OF REVENUE DUE TO DELAY IN REVISION OF HOLDING TAX

LOSS OF REVENUE DUE TO DELAY IN REVISION OF HOLDING TAX (POM No.14/08.04.22)

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.

13.13 - Distressed warrant

Distressed warrant -(POM No.-07/06.04.22)

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 2020-21 any distressed warrant has been issued the details of the same need be furnished/produced before audit for verification.

On issue of POM the local authority replied that steps will be taken to issue notices to the defaulters.

13.14 - MAINTENANCE OF IMPROPER RECEIPT BOOK FOR COLLECTION OF HOLDING TAX

MAINTENANCE OF IMPROPER RECEIPT BOOK FOR COLLECTION OF HOLDING TAX

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

13.15 - PRODUCTION OF RECORDS& INFORMATION ON VALUATION OF COMMERCIAL BUILDING DURING 2020-21 FINANCIAL YEAR

PRODUCTION OF RECORDS & INFORMATION ON VALUATION OF COMMERCIAL BUILDING DURING 2020-21 FINANCIAL YEAR (POM No.14/08.04.22)

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 building	Irrection cost of building	Rental value @	land cost @	rental value (7+8)	mainten ance cost @	Annual rental value	Tax to be imposed @
1	2	3	4	5	6	7	8	9	10	11	12

13.16 - INFORMATION REGARDING PARKING AREA, BUS STAND, CYCLE STAND, LMV STAND, ETC

INFORMATION REGARDING PARKING AREA, BUS STAND, CYCLE STAND, LMV STAND, ETC (POM No.14/08.04.22)

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.

13.17 - Non- Deposited of Collected M.R Books

Non- Deposited of Collected M.R Books (POM No 05/02.04.2022)

During the course of checking of M.R Stock register for the year 2020-21, It is noticed that 41 Nos of M.R Books has been issued in favour of the IIC, Bhawanipatna Police station towards collection of vehicle and mask checking fee during Covid-19 period and 10 nos of Misc. Receipt books in favour of M.M Rout, Jr.Asst. But it is seen that neither those collected amount has been deposited into municipal fund nor those M.R books have been refunded to the municipality. Due to Non-refund of those MR books actual amount collected through MR could not be ascertained in the present audit.

When the EO, Bhawanipatna Municipality was asked through Objection memo regarding those MR, the EO reply that the IIC, Police station Bhawanipatna has been requested vide this office letter no- / dt. for refund of those amount. which will be produced to next audit. Further it is stated that MR books issued to MM Rout, Jr Asst are under in running condition . After completion those MR will be refunded.

However Steps may be taken to get back those M.R books and ask the police personal and Sri MM Rout to deposit the collected amount as early as possible and produce before the next audit.

Details of those MR furnished below :-

SL No	Date of Issue	Book No	Person Issue to	Stock Page No	Remarks
1	24.04.2020	11	IIC, Town Police Station, Bhawanipatna	6	
2	24.04.2020	12	IIC, Town Police Station, Bhawanipatna	6	
3	29.04.2020	15	IIC, Town Police Station, Bhawanipatna	6	
4	29.04.2020	16	IIC, Town Police Station, Bhawanipatna	6	
5	29.04.2020	17	IIC, Town Police Station, Bhawanipatna	6	
6	29.04.2020	18	IIC, Town Police Station, Bhawanipatna	6	
7	29.04.2020	19	IIC, Town Police Station, Bhawanipatna	6	
8	29.04.2020	20	IIC, Town Police	6	

			Station, Bhawanipatna		
9	29.04.2020	21	IIC, Town Police Station, Bhawanipatna	6	
10	29.04.2020	22	IIC, Town Police Station, Bhawanipatna	6	
11	29.04.2020	23	IIC, Town Police Station, Bhawanipatna	6	
12	29.04.2020	24	IIC, Town Police Station, Bhawanipatna	6	
13	17.07.2020	46	IIC, Town Police Station, Bhawanipatna	7	
14	17.07.2020	47	IIC, Town Police Station, Bhawanipatna	7	
15	17.07.2020	48	IIC, Town Police Station, Bhawanipatna	8	
16	17.07.2020	49	IIC, Town Police Station, Bhawanipatna	8	
17	17.07.2020	50	IIC, Town Police Station, Bhawanipatna	8	
18	17.07.2020	51	IIC, Town Police Station, Bhawanipatna	8	
19	17.07.2020	52	IIC, Town Police Station, Bhawanipatna	8	
20	17.07.2020	53	IIC, Town Police Station, Bhawanipatna	8	
21	17.07.2020	54	IIC, Town Police Station, Bhawanipatna	8	
22	17.07.2020	55	IIC, Town Police Station, Bhawanipatna	8	
23	29.03.2021	79	IIC, Town Police Station, Bhawanipatna	9	
24	29.03.2021	80	IIC, Town Police Station, Bhawanipatna	9	
25	29.03.2021	81	IIC, Town Police	9	

			Station, Bhawanipatna		
26	29.03.2021	82	IIC, Town Police Station, Bhawanipatna	9	
27	29.03.2021	83	IIC, Town Police Station, Bhawanipatna	9	
28	29.03.2021	84	IIC, Town Police Station, Bhawanipatna	9	
29	29.03.2021	85	IIC, Town Police Station, Bhawanipatna	9	
30	29.03.2021	86	IIC, Town Police Station, Bhawanipatna	9	
31	29.03.2021	87	IIC, Town Police Station, Bhawanipatna	9	
32	29.03.2021	88	IIC, Town Police Station, Bhawanipatna	9	
33	25.06.2021	51	IIC, Town Police Station, Bhawanipatna	11	
34	25.06.2021	53	IIC, Town Police Station, Bhawanipatna	11	
35	25.06.2021	54	IIC, Town Police Station, Bhawanipatna	11	
36	25.06.2021	55	IIC, Town Police Station, Bhawanipatna	11	
37	25.06.2021	56	IIC, Town Police Station, Bhawanipatna	11	
38	25.06.2021	57	IIC, Town Police Station, Bhawanipatna	11	
39	25.06.2021	58	IIC, Town Police Station, Bhawanipatna	11	
40	25.06.2021	59	IIC, Town Police Station, Bhawanipatna	11	
41	25.06.2021	60	IIC, Town Police Station, Bhawanipatna	11	
42	20.01.2021	69	MM Rout	9	

43	20.01.2021	70	MM Rout	9	
44	20.01.2021	72	MM Rout	9	
45	06.09.2021	141	MM Rout	12	
46	22.09.2021	147	MM Rout	12	
47	13.12.2021	243	MM Rout	13	
48	13.12.2021	260	MM Rout	13	
49	10.01.2022	296	MM Rout	14	
50	10.01.2022	301	MM Rout	14	
51	10.01.2022	308	MM Rout	14	
TOTAL No Of Book		51			

PARA: 14 **AUDIT OF EXPENDITURE**

14.1 - Irregular payment of Salary

Irregular payment of Salary (POM NO-03/02.03.2022)

On scrutiny of the personal file no- V-119/2022 and service book of the Sri Pradip Kumar Mishra, Tax inspector, It is seen that Sri Pradip Kumar Mishra was appointed as Typist on N.M.R basis vide letter no- 795/dt.18.04.1994 of the Executive Officer, Bhawanipatna Municipality on the basis of resolution no-05/dt.31.03.1994, Further he was appointed as Tax Inspector (newly created post) vide letter no-797/dt.18.04.1994 and continuing till dt.31.03.2021. The Director Municipal administration, H & UD Department, Govt. Of Odisha has been requested several time vide Lt. No-1005/dt.20.07.1995, Lt. No-1522/dt.01.05.2001, to accord sanction to the newly created post of Tax inspector by the council. But vide Lt. No-29354/dt.01.08.2001, of H & UD Department, It was denied to sanction new post of Tax inspector in view of activity measure and it was advised to manage by the surplus staff out of octroi sanction. So till dt.31.03.2021, that post of Tax inspector neither been sanctioned nor the service of Sri Pradip Kumar Mishra has been regularised. Hence from Audit point of view, total sum of Rs.598920.00 paid to Sri Pradip Kumar Mishra during the period of audit i.e 2020-21 towards salary is treated as irregular payment.

In response to the audit objection memo the EO reply that , Sri Pradeep ku Mishra appointed as Tax inspector vide office order No-797/dt.08.04.1994 by the municipal council. This is a junior Asst post under LFS cadre accordingly the Govt. in H & UD deptt. has regularised all irregular appointment by the councils from time to time. Accordingly proposal has been send for regularise of his service. Even after the cut of date i.e dt.12.04.1993. Reply of the EO could not quench the thirst of audit and compliance is not found to be appropriate. So till regularisation Rs.598920.00 kept to Sri Mishra towards his Salary during 2020-21 is kept under Objection.

14.2 - Irregular payment of Salary

Irregular payment of Salary (POM No-04/15.03.2022)

On scrutiny of the personal file no- V-126/2021 and service book of Md. Abdul Warish, Sr. Asst., that Md. Abdul Warish was appointed as Jr.Asst against the vacant post vide letter no- 1072/dt.22.07.1995 of the Executive Officer, Bhawanipatna Municipality with consolidated pay of Rs.1050.00 per month. Later on he was allowed regular scale of pay w.e.f 01.09.1997 vide Lt. No-2311/dt.24.09.1997 of the Executive Officer, Bhawanipatna Municipality. The H & UD Department, Govt. Of Odisha has been moved so many times vide Lt No-2256/dt.18.09.2013, and Lt. No-2681/dt.03.11.1999 for regularisation of service of Md. Abdul Warish, but till now his service has not been regularised.

Since, the service has not been regularised, payment of salary with other claim on regular scale does not appear to be permissible. Under whose authority regular salary is being paid and why it will not be treated as irregular payment, that may be clarified to audit. During the period of audit i.e 2020-21 a total sum of Rs.552144.00 has been paid to Md. Abdul Warish towards of salary.

When the EO was asked through objection memo regarding Non-regularisation of service the EO did not reply anything else. However Steps may be taken to get approval from H&UD deptt. to regularise the service of Sri Warish. Till then Rs.552144.00 is kept under objection.

14.3 - Excess Payment due to Non-deduction of TDS under GST

Excess Payment due to Non-deduction of TDS under GST (POM No-11/06.04.2022)

An amount of Rs.277000.00 has been paid to Sun-Graphics, Bhawanipatna vide Vr. No-309/dt.10.08.2020 under swachha bharat mission. As per section -51 of the GST Act-2017, the paying authority is to deduct TDS of 2% (1% -OGST + 1% -CGST) from the supplier, where total payment of Goods/Services or both exceeds Rs.2.50 Lakh excluding Tax. But it is seen that from the bill that TDS deduction has not been made from the supplier. As such the TDS amount comes to **Rs.5540.00** as Calculated below :-

$\text{Rs.277000.00} \times 2/100 = \text{Rs. 5540.00}$

So, Due to non deduction of TDS under GST, Rs.5540.00 has been paid excess to the supplier.

On issue of audit objection memo in this regard the EO reply that the step will be taken for realisation of Rs.5540.00 from the agency. Since the Local authority has agreed to realised from the agency it is construed that the objection stands good.

Steps may be taken to recover Rs.5540.00 from the supplier and that may be deposited into proper head of A/c immediately.

14.4 - Details Voucher Wanting

Details Voucher Wanting (POM No-11/06.04.22)

An amount of **Rs.76385.00** has been paid to Sri Nilakantha Sahu, Contractor towards improvement of CC Road from Manas Das house to Councillor House at BBC Pada in Ward No-06, vide Vr. No-257/dt.17.07.2020.

When the local authority asked through audit objection memo to produce Concern voucher, work case records and MB, the EO reply that the steps will be taken to produced vouchers and concerned case record on the day of exit conference. So till its production and verification Rs.76385.00 is kept under objection.

14.5 - Labour Licence, Service providing Licence Wanting

Labour Licence, Service providing Licence Wanting (POM No-11/06.04.22)

It is seen from the paid vouchers of Accountant cash book that, a total sum of Rs.553706.00 has been paid through Rajendra Kumar Mohapatra and Shyam sundar Panda towards security Guard charges engaged at

different TMC centres. Details of payment is given below :-

Vr No/ Date	Particulars	Amount Paid
250/13.07.2020	Paid to Rajendra Ku. Mahapatra	Rs.199442.00
251/13.07.2020	Paid to Shyam Sundar Panda	Rs. 53640.00
286/30.07.2020	Paid to Rajendra Ku Mahapatra	Rs.300624.00
	TOTAL	Rs.553706.00

When the EO was asked to produced the Labour Licence, Service Providing Licence, GST registration etc of Sri Mohapatra and Sri Panda before audit, the EO did not reply anything else. So the EO is requested to produced the above requird documents before next audit. Till than Rs.553706.00 is kept under objection.

14.6 - In admissible Payment (POM No-17/dt.08.04.2022)

In admissible Payment (POM No-17/dt.08.04.2022)

An amount of Rs.136833.00 has been paid to Md. Abdul Warish, Sr.Asst vide Vr. No-562/27.11.20. It is learnt from the concern voucher that Rs.157938.00 has been paid to RTO, Kalahandi against receipt No-OR220426C6938095/ dt.31.03.21 towards M.V Tax with additional M.V Tax against new vehicle sky taker (goods carrier) for the period from dt.01.07.2017 to dt.30.06.2022. It is observed that payment has been taken from municipality on dt.27.11.2020 but actual payment to RTO has been made on dt.31.03.2021. Reasonfor retention of cash in hand for long 4 month (From Nov-2020 to March-2021) could not be understood in Audit.

Further it is seen that total amount of the receipt amounting to Rs.157938.00 includes penalty amount of Rs.100938.00 imposed due to delay in payment as caused due to negligence. Hence payment of penalty amount of Rs.100938.00 can not be admissible in audit, because had it been paid in due time, penalty could have been avoided and payment of penalty could have been saved. The Municipality has to bear extra payment of penalty amounting to Rs.100938.00 due to delay and negligence. As such payment of Rs.100938.00 towards penalty charges is treated as inadmissible payment. On issue of audit objection memo in this regard the Local authority reply that conceren records will be verified and compliance will be submitted on the day of exit conference. The reply of the EO is not found to be satisfactory because appropriate compliance to audit paras could not be furnished and payment of penalty charges could not be justified. Hence it is treated as in admissible payment of Rs.100938.00 needs recovery from the following officials found responsible for delay in payment.

Responsible Person for this paragraph

SIno	Name	Designation	Adress	Amount(In Rs:)
1	BISWAMBAR MISHRA	EXECUTIVE OFFICER	Junagarh NAC, Kalahandi	50469
2	Mr. Biswakesh Mishra	Sr. Asst.	Bhawanipatna Municipality, Kalahandi	50469

14.7 - Adjustment Voucher Wanting :- (POM No-15/08.04.2022)

Adjustment Voucher Wanting :- (POM No-15/08.04.2022)

A total sum of Rs.450000.00 had been paid advance to Sri Birsingh Biroli, J.E for PEETHA Programme during 2018-19, as details given below :-

Voucher No/ Date	Advance amount Paid
622/dt.12.01.2019	Rs.150000.00
650/dt.08.02.2019	Rs.100000.00
657/dt.13.02.2019	Rs.200000.00
TOTAL	Rs.450000.00

The advance amount of Rs.450000.00 has been adjusted and additional balance amount of Rs.96715.00 has been further paid to Sri Birsingh Biroli, J.E vide Vr. No-986/dt.26.03.2021. So, details voucher for Rs.546715.00 (Rs.450000.00+Rs.96715.00) could not be produced before audit for verification. In response to audit objection memo the EO reply that the conceren voucher will be produced on the day of exit conference. The reply of the EO not found to be reliable because those vouchers which could not be produced during the course of audit, its production on the day of exit conference apperas to be less possible. Hence in absence of details voucher adjustment of advance can not be accepted as genuine and it is treated as false adjustment of advance in audit. So the total amount of **Rs.546715.00** is not accepted as genuine payment and sugested for recovery from the following officials i.e the advancee and advance adjustment authority and the accountant at in equal share.

Responsible Person for this paragraph

SIno	Name	Designation	Adress	Amount(In Rs:)
1	BISWAMBAR MISHRA	EXECUTIVE OFFICER	Junagarh NAC, Kalahandi	182238
2	SRI BIRASINGH BIROLI	J.E	BHAWANIPATNA MUNICIPALITY, KALAHANDI	182239
3	SRI GANESH MAHAKUD	ACCOUNTANT	JUNAGARH NAC, KALAHANDI	182238

PARA: 15 AUDIT ON WORKS

15.1 - Production of work case records

Production of work case records		
Production of work case records		
	No of case records	Amount involved
Total no case records	112	28129378.00
No. Of case records produced	107	25911948.00
No of case records not produced	5	2217430.00

the details of work case recods not produced before audit vide para No-15.11

15.2 - Excess payment due to excess quantity of materials allowed

Excess payment due to excess quantity of materials allowed (POM No -12/07.04.22)
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Name of the Work	Spreading of crusher dust on roads of ward no-6,8,11&17
CR No./ Year	228/2019
E.C / Scheme	Rs.49900.00 (OWN fund/ 2019)
Executant Name	Manoj Ku Patra, Contractor
J.E Name	Birsingh Biroli, J.E
1st and Final Bill Vr No/ Date & Amount	Vr. No-895/dt.24.02.21 for Rs.49900.00
MB No/ Page No	444/ P.No-74 to 77

On scrutiny of the above said work bill with reference to concerned M.B, it came to notice that 1.28 cum loose crusher dust has been allowed to get 1 cum compacted crusher dust spreading and consolidation with H.R.R and accordingly Rs.740.00 has been allowed towards cost of 1 cum crusher dust including collecting, spreading, and consolidation with HRR. But as per standard specification, 1cum loose crusher dust is only allowed to get 1cum crusher dust consolidated with HRR and actual cost comes to Rs.621.86 per 1 cum as calculated below :-

Collection & Spreading of crusher dust consolidation with HRR :- (Data for 2.83 cum)

a.. Mulia 2.5 Nos of Rs.286.30/ each = Rs.715.75

b.. Over head Charge of 7.5% = Rs.53.68

c.. Contractors Profit of 7.5% =Rs.53.68

Total Rs. 823.11/ 2.83 cum

1 cum = 290.85 /cum

d.. Cost, Lead & Royalty 1 cum of 324.86 = 324.86

e..Labour Cess 1% = 6.15

Total Rs. 621.86

As against the actual rate of Rs.621.86 in the work bill Rs.740.00 per cum has been allowed which resulted excess payment of 118.14 per cum. As such a total Rs.7889.00 towards cost of 66.78 cum of Rs.118.14 has been paid excess. But it is learnt from the work bill that, the gross value of the work bill comes to Rs.55347.00, which has been limited to the estimated cost of Rs.49900.00. Hence, the differential amount of Rs.5447.00 (Rs.55347.00-49900.00) is to be deducted from total excess paid amount of Rs.7889.00. As such the actual excess payment amount comes to Rs.2442.00 (7889.00-5447.00).

Responding to the audit objection memo the EO recovered the amount vide MR No-68/6722/dt.21.05.2022. Verified the MR and found correct. Hence para is dropped.

15.3 - Excess payment due to less deduction of Royalty

Excess payment due to less deduction of Royalty (POM No -12/07.04.22)

Name of the Work	Imp. Of Road at East hill Town Lane No-05 in Ward No-16
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CR No./ Year	198/18-19
E.C / Scheme	Rs.915000.00 (14 th FC/18-19)
Executant Name	Nilakantha Sahu, Contractor
J.E Name	Birsingh Biroli, J.E
1st and Final Bill Vr No/ Date & Amount	Vr. No-653/dt.29.12.20 for Rs.914941.00
MB No/ Page No	440/ P.No-74 to 83

While checking the above said work bill with connected M.B, It is seen that Rs.536.89 has been allowed towards cost of 1 cum morum consolidation, But it includes head and Royalty of 1.28 cum. It is seen that cost of 336.56 cum morum consolidation has been allowed of Rs.536.89 per cum and royalty of only 399.70 cum morum has been deducted. But actually in the work bill, Royalty of $336.56 \times 1.28 = 430.79$ cum morum has been allowed which resulted less deduction of Royalty of 31.09 (430.79-399.70) cum morum.

As such, the Royalty cost of 31.09 cum morum comes to Rs.1088.00 of Rs.35.00 per cum. Due to less deduction of Royalty, Rs.1088.00 as calculated above has been paid excess to the executants.

Responding to the audit objection memo the EO recovered the amount vide MR No-68/6722/dt.21.05.2022. Verified the MR and found correct. Hence para is dropped.

15.4 - Inadmissible payment due to allowing of 12% GST for Departmental Work

Inadmissible payment due to allowing of 12% GST for Departmental Work (POM No-12/07.04.22)

Name of the Work	Special Repair to the connecting road from Main road to Polytechnic college (TMC centre)
CR No./ Year	21/ 2020
E.C / Scheme	Rs.49000.00 (OWN fund)
Executant Name	S.K Sahu, J.E (Departmental)
J.E Name	S.K. Sahu, J.E
1st and Final Bill Vr No/ Date & Amount	Vr. No- 408/dt.05.10.20 for Rs.49000.00
MB No/ Page No	434/ P.No- 173 to 179

It is learnt from the work bill that, 12% GST amounting to Rs.5213.00 has been added in the work bill and payment has been made. Since, it is a departmental work, 12% GST can not be allowed. As per instruction of the Govt. Neither 12% GST allowed nor 2% TDS under GST is deducted in case of departmental work. Hence, Rs.5213.00 allowed in this work bill towards 12% GST is treated as inadmissible payment.

Responding to the audit objection memo the EO recovered the amount vide MR No-68/6723/dt.21.05.2022. Verified the MR and found correct. Hence para is dropped.

15.5 - Excess payment due to excess rate allowed in the work bill

Excess payment due to excess rate allowed in the work bill (POM No-12/07.04.22)

Name of the Work	Imp. Of road from Thabira Rout house to Arun Rout house back side of Arati apartment in Ward No-02
CR No./ Year	215/2018-19
E.C / Scheme	Rs. 174000.00 (OWN fund)
Executant Name	Siba Bihari, Executant
J.E Name	S.K. Sahu, J.E
1st and Final Bill Vr No/ Date & Amount	Vr. No- 132/dt.30.05.20 for Rs.174000.00
MB No/ Page No	436/ P.No- 113 to 121

On checking of the above said work bill with connected M.B, It is seen that, 86.13 cum earth work has been executed for levelling of road and payment has been allowed at the rate of Rs.134.43 per cum which includes 20% extra charge for foundation work. Since, it is a levelling work, 20% extra charge towards foundation work can not be allowed and actual cost comes to Rs.112.02 per cum as calculated below :-

Earth Work in hard soil (Data for 100 cum) :-

1..Mulia 43 Nos of Rs. 224.30/each = Rs.9644.90

2..Over head charges of 7.5% = Rs.723.37

3..Contractor's Profit of 7.5% = Rs.723.37

Total Rs.11091.64/ 100 cum

1 cum = Rs. 110.92

4..cess 1% = Rs. 1.10

Total Rs.112.02 per cum

As against actual rate of Rs.112.02 per cum , in the work bill, Rs. 134.43 per cum has been allowed which resulted excess payment of Rs.22.41 per cum. Hence a total sum of Rs. 1930.00 towards cost of 86.13 cum earth towards cost of 22.41 needs recovery from the executants.

Responding to the audit objection memo the EO recovered the amount vide MR No-68/6723/dt.21.05.2022. Verified the MR and found correct. Hence para is dropped.

15.6 - In admissible payment due to allowing of 12% GST for Departmental Work

In admissible payment due to allowing of 12% GST for Departmental Work POM No-12/07.04.22)	
Name of the Work	Const. Of CC Drain from Mahapatra babu house to Roulagali main drain in ward no- 19
CR No./ Year	
E.C / Scheme	Rs.49800.00 (OWN fund)
Executant Name	Birsingh Biroli, J.E
J.E Name	Birsingh Biroli, J.E
1st and Final Bill Vr No/ Date & Amount	Vr. No- 833/dt.12.02.2021 for Rs.49800.00

MB No/ Page No	432/ P.No- 129 to 141
<p>It is learnt from the work bill that, 12% GST amounting to Rs.5344.00 has been added in the work bill and payment has been made. Since, it is a departmental work, 12% GST can not be allowed. As per instruction of the Govt. Neither 12% GST is allowed nor 2% TDS under GST is deducted in case of departmental work. Hence, Rs.5344.00 allowed in this work bill towards 12% GST is treated as inadmissible payment.</p> <p>Responding to the audit objection memo the EO recovered the amount vide MR No-68/6722/dt.21.05.2022. Verified the MR and found correct. Hence para is dropped.</p>	

15.7 - Excess payment due to Non-deduction of TDS under GST

<u>Excess payment due to Non-deduction of TDS under GST (POM No-12/07.04.22)</u>	
Name of the Work	Const. Of CC road at Sahu colony in ward no- 14
CR No./ Year	06/14-15
E.C / Scheme	Rs.605000.00 (TFC fund/ 14-15)
Executant Name	Ajay Ku. Biswal, Contractor
J.E Name	Sri S.K Sahoo, J.E
2nd and Final Bill Vr No/ Date & Amount	Vr. No- 564/dt.27.11.20 for Rs.105441.00
MB No/ Page No	415/ P.No- 187 to 195
<p>It is revealed from the work bill that, 2% TDS under GST (1% -OGST + 1% -CGST) as required to be deducted as per section 51 of GST Act-2017, has not been deducted from the payment made to the contractor. 2% GST of payment of Rs.105441.00 comes to Rs. 2109.00 as calculated below :-</p> <p>$105441 \times 2/100 = 2108.82 \text{ or } 2109.00$</p> <p>Due to Non-deduction of TDS under GST, excess payment of Rs.2109.00 was made to the executants.</p> <p>Responding to the audit objection memo the EO recovered the amount vide MR No-68/6723/dt.21.05.2022. Verified the MR and found correct. Hence para is dropped.</p>	

15.8 - Excess payment due to less deduction of Royalty

<u>Excess payment due to less deduction of Royalty (POM No-12/07.04.22)</u>	
Name of the Work	Special repair to road near Durga puja mandap, Naktiguda & Balaji mandir Durga Mandap is ward no- 12& 13
CR No./ Year	70/2019-20
E.C / Scheme	Rs.49800.00 (MVT / 19-20)
Executant Name	Santosh Ku Panigrahi,
J.E Name	Birsingh Biroli, J.E
1st and R/F Bill Vr No/ Date & Amount	Vr. No- 590/dt.11.12.20 for Rs.49800.00
MB No/ Page No	442/ P.No- 64 to 68

While checking the above work bill with connected M.B, It is seen that Rs.713.00 has been allowed towards cost of 1 cum morum consolidation, but it includes lead and Royalty of 1.28 cum. It is seen that, cost of 62.65 cum morum consolidation has been allowed of Rs.713.00 per cum and Royalty of only 62.65 cum morum has been deducted. But actually , in the work bill Royalty of $62.65 \times 1.28 = 80.19$ cum morum has been allowed which resulted less deduction of royalty of 17.54 (80.19 - 62.65) cum morum.

As such, the royalty cost of 17.54 cum morum comes to Rs.614.00 of Rs.35.00 per cum. Due to less deduction of Royalty, Rs.614.00 as calculated above has been paid excess to the executants .

Responding to the audit objection memo the EO recovered the amount vide MR No-68/6722/dt.21.05.2022. Verified the MR and found correct. Hence para is dropped.

15.9 - Excess payment due to excess rate

Excess payment due to excess rate (POM No-12/07.04.22)

Name of the Work	Const. Of CC Drain with cover slab from main road drain towards sweeper colony tube well in ward no- 07
CR No./ Year	28/2019-20
E.C / Scheme	Rs.199900.00 (MVT / 19-20)
Executant Name	Nazir Husain
J.E Name	Birsingh Birol, J.E
1st and R/F Bill Vr No/ Date & Amount	Vr. No- 418/dt.05.10.20 for Rs.
MB No/ Page No	442/ P.No- 23 to 36

On scrutiny of the work bill, it is seen that rate for transportation of earth through mechanical means has been allowed amounting to Rs.136.00 per cum. When concern estimate and analysis of rate was verified it is noticed that Rs.38.00 extra has been allowed for beyond 50 meter lead and rate of Rs.136.00 has been arrived and allowed in the work bill. But that particular warding speaks about transportation of earth through mechanical means beyond 5 km. So, extra charges of Rs.38.00 is not found to be genuine and that is why it can not be admitted in audit.

As such a total sum of Rs.1473.00 towards cost of transportation charges of 35.75 cum of Rs.38.00 (extra charges added) is treated as excess payment and needs recovery from the executants.

Responding to the audit objection memo the EO recovered the amount vide MR No-68/6728/dt.21.05.2022. Verified the MR and found correct. Hence para is dropped.

15.10 - Excess payment showing excess measurement area

Excess payment showing excess measurement area (POM No-12/07.04.22)

Name of the Work	Const. Of CC road back side Tarini mandir in Ward no-01
CR No./ Year	185/19-20
E.C / Scheme	Rs.442000.00 (14 th FC / 19-20)
Executant Name	Alok Sahu
J.E Name	S.K Sahu, J.E

1st and R/F Bill Vr No/ Date & Amount	Vr. No- 654/dt.29.12.20 for Rs.375526.00
MB No/ Page No	443/ P.No- 01 to 13

On scrutiny of the above work bill with related M.B, It is seen that right side guard wall and left side guard wall has been constructed having width of 0.75 meter each CC (1.4.8) metaling has been executed for both right and left side guard wall in 1st footing having width of 0.55 meters each. Again for side filling of right and left guard wall, width of 0.40 meter for each has been shown which is found to be excess. Since, the total width of the wall has been shown as 0.75 meter, after erection of 0.55 meter wall, space for side filling remains for 0.20 meter. So as against available space of 0.20 meter width for side filling, 0.40 meter width can not be allowed. In this way, excess measurement has been shown as calculated below :-

Particulars	M.B No/ Page No	Measurement shown as per M.B	Actual measurement as per Audit	Excess measurement
CC (1.4.8) for side filling of right wall	443, P.No-6	$1*29.0*0.40*0.10 = 1.16$ $1*15.0*0.40*0.10 = 0.60$ $1*7.00*0.40*0.10 = 0.28$	$1*29.0*0.20*0.10 = 0.58$ $1*15.0*0.20*0.10 = 0.30$ $1*7.00*0.20*0.10 = 0.14$	
CC (1.4.8) for side filling of left wall	443/ P.No-6	$1*15.0*0.40*0.10 = 0.60$ $1*12.0*0.40*0.10 = 0.48$	$1*15.0*0.20*0.10 = 0.30$ $1*12.0*0.20*0.10 = 0.24$	
	Total	3.12 cum	1.56 cum	1.56 cum

As such cost of 1.56 cum CC (1.4.8) amounting Rs. 5043.00 of Rs.3232.59 per cum is treated as excess payment. So, Rs. 5043.00 needs recovery from the executants.

Responding to the audit objection memo the EO recovered the amount vide MR No-68/6727/dt.21.05.2022. Verified the MR and found correct. Hence para is dropped.

15.11 - NON-PRODUCTION OF WORK CASE RECORDS & M.Bs

NON-PRODUCTION OF WORK CASE RECORDS & M.Bs (POM No-16/08.04.22)

Case Records & M.B.s in support of payment of **Rs.2217430.00.00** 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 :-

NON-PRODUCTION OF WORK CASE RECORDS & M.Bs					
Sl. No.	Name of the Project	Name of the Executant	Vr.No./ Date	Gross Amount	Name of the JE
1	Water supply and sanitary work of community toilet near mohima ashram in ward no-04 (Block-C)	Manoj Ku Patra	608/11.12.20	35246.00	S.K. Sahoo

2	Imp of CC Road from manas das house to councilor house at BBC pada in ward No-6	Nilakantha Sahu	257/17.07.20	85400.00	S.K. Sahoo
3	Renovation of toilet near vigilance DSP office in ward no-15	S.K. Sahoo	283/27.07.20	46319.00	S.K. Sahoo
4	Cleaning of dumping garbage at bhangabari for construction of MCC back side	S.K. Sahoo		158289.00	S.K. Sahoo
5	Const of shoping complex at back side of municipal office	Sudhir Ku Naik	718/18.01.21	1892176.00	S.K. Sahoo
6			TOTAL	2217430.00	

On issue of audit objection memo the EO did not reply anything else. however the EO is requested to produced those records before next audit till than Rs.2217430.00 is kept under objection.

15.12 - IMPORTANT IRREGULARITIES /DEFECTS NOTICED DURING SCRUTINY OF WORKS ACCOUNT

IMPORTANT IRREGULARITIES /DEFECTS NOTICED DURING SCRUTINY OF WORKS ACCOUNT

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

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

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

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

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.

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

10. In some case records deviation of the work is taken on the basis of public demand, Site require etc.

This should be avoided henceforth & compliance reported.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 - AUDIT ON UNITS / DEPARTMENT OF BHAWANIPATANA MUNICIPALITY

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

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 - Physical and Financial Position on Developmental Works of Bhawanipatna Municipality

Physical and Financial Position on Developmental Works of Bhawanipatna Municipality (POM NO-13/08.04.22)							
Financial Position of Developmental Works of Bhawanipatna Municipality for the year 2020-21							
SLNO	SCHEME	FUNDS OB AS ON 01.04.2020	FUNDS RECEIPT DURING 2020-21	TOTAL	FUND SPENT DURING 2020-21	FUND PENDING AS ON 31.03.2021	% OF UTILI SATION OF FUNDS
1	14th Finance Commission	34140231.00	2871773.00	37012004.00	12426423.00	24585581.00	33.57
2	15th Finance Commission	0.00	118152000.00	118152000.00	0.00	118152000.00	0.00
3	AMP (Maintenance of Roads & Bridges)	4874616.00	3287000.00	8161616.00	0.00	8161616.00	0.00
4	AMP (Non Residential Building)	1312287.00	0.00	1312287.00	583410.00	728877.00	44.46
5	AWC Building	3400000.00	0.00	3400000.00	0.00	3400000.00	0.00
6	Creation of Capital Assets for Revenue Generation	2519231.00	3925000.00	6444231.00	0.00	6444231.00	0.00
7	Development of Nightly Shelter	1883349.00	0.00	1883349.00	1883349.00	0.00	100.00
8	Devolution of	44857683.00	34372000.00	79229683.00	20447809.00	58781874.00	25.81

	Fund						
9	Maintenance of Capital Assets for Revenue Generation	3729960.00	1516000.00	5245960.00	0.00	5245960.00	0.00
10	MLALAD	524565.00	0.00	524565.00	283478.00	241087.00	54.04
11	Motor Vehicle Tax	4364518.00	7489000.00	11853518.00	5167132.00	6686386.00	43.59
12	MPLAD	1292722.00	0.00	1292722.00	700000.00	592722.00	54.15
13	Road Development	-163262.00	0.00	-163262.00	0.00	-163262.00	0.00
14	Shelter for Urban Homeless	465000.00	150000.00	615000.00	0.00	615000.00	0.00
15	Special Development Programme	-150000.00	0.00	-150000.00	0.00	-150000.00	0.00
16	Special Problem Fund	800000.00	0.00	800000.00	0.00	800000.00	0.00
17	WODC	3116692.00	0.00	3116692.00	2616692.00	500000.00	83.96
	TOTAL	106967592.00	171762773.00	278730365.00	44108293.00	234622072.00	15.82

PHYSICAL PROGRESS DEVELOPMENTAL WORKS OF BHAWANIPATANA MUNICIPALITY

SLNO	SCHEME	TOTAL SPILL OVER AS ON 01.04.2020	PROJECT TAKEN OFF DURING 2020-21	TOTAL	COMPLETE D DURING 2020-21	TOTAL INCOMPLETE WORKS AS ON 31.03.2021	% OF ACHIEVEMENT
1	2	3	4	5	6	7	8
1	14TH Finance commission	6	31	37	35	2	94.59
2	15th Finance Commission	0	82	82	54	28	65.85
3	AMP (Maintenance of Roads & Bridges)	0	10	10	4	6	40.00
4	AMP (Non Residential Building)	0	1	1	1	0	100.00
5	AWC Building	0	0	0	0	0	0.00
6	Creation of Capital Assets for	5	2	7	1	6	14.29

	Revenue Generation						
7	Development of Nightly Shelter	0	0	0	0	0	0.00
8	Devolution of Fund	3	5	8	2	6	25.00
9	Maintenance of Capital Assets for Revenue Generation	0	2	2	1	1	50.00
10	MLA LAD	0	0	0	0	0	0.00
11	Motor Vehicle Tax	12	22	34	16	18	47.06
12	MP LAD	2	0	2	1	1	50.00
13	Road Development	5	0	5	0	5	0.00
14	Shelter for Urban Homeless	0	0	0	0	0	0.00
15	Special Development Programme	0	0	0	0	0	0.00
16	Special Problem Fund	2	0	2	0	2	0.00
17	WODC	0	0	0	0	0	0.00
	Total	35	155	190	115	75	60.53

From the above it is observed that the percentage of achievement in respect of Development schemes is 15.82%, of outstanding development fund which is below average. Also in some of the schemes the project approved from the competent authority is spilled over to 2021-22. 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 2020-21

RECEIPT STATEMENT OF BHAWANIPATNA MUNICIPALITY FOR THE YEAR 2020-21		
RECEIPT OF OWN SOURCE OF REVENUE, GRANTS AND CONTRIBUTION IN RESPECT OF BHAWANIPATNA MUNICIPALITY FOR THE YEAR 2020-21		
Sl.	Head of receipt	Grand Total
I	RATES & TAXES	

1	Holding Tax	Ar.	571605.00
2	Holding Tax	Cr.	1815488.00
3	Latrine Tax	Ar.	0.00
4	Light Tax	Ar.	398209.00
5	Light Tax	Cr.	1579904.00
6	Water Tax	Ar.	298964.00
7	Water Tax	Cr.	1185372.00
8	Received through online		1438216.00
	Total		7287758.00
II.	LICENCE & OTHERS FEES		
1	Licence from offensive and dangerous trade		0.00
2	Trade Licence fee		1187850.00
3	Cattle Pound		0.00
4	Tower & Licence Fee		10000.00
	Total		1197850.00
III.	RECEIPT UNDER SPECIAL ACTS.		
1	Fine & Fees		98700.00
2	Lease Amount of Hoarding		230000.00
3	Lease amount of Gandhi Park		11295.00
4	Labour Cess Charges for Building Approval		0.00
	Total		339995.00
IV.	REVENUE DERIVED FROM MUNICIPAL POWER & PROPERTY		
1	Rent on land, Building & Shops	Ar.	1247535.00
2	Rent on land, Building & Shops	Cr..	1816402.00
3	Weekly Market /Daily Market		869000.00
4	Slaughter House		0.00
5	Water Tanker		14200.00
6	Town Hall		0.00
7	Shop Donation/Security of Shop		404280.00
8	Rent from Kalayan Mandap		0.00
9	JCB		0.00
10	Sky Jacker		0.00
	Total		4351417.00
V.	GRANTS & CONTRIBUTION		
1	14th Finance Commission		2871773.00
2	15th Finance Commission		59076000.00
3	15th Finance Commission Tied-Up Grant		59076000.00
4	Compensation & Assignment in lieu of Octroi		58021000.00
5	Motor Vehicle Tax		7489000.00

6	Devolution of Fund	34372000.00
7	Creation of Capital Asset	3925000.00
8	Maintenance of Capital Asset	1516000.00
9	Swachha Bharat Mission	5592900.00
10	Solid Waste Management	0.00
11	Solid Waste Management (Under 5th SFC)	8196000.00
12	Animal Birth Control	0.00
13	Maintenance of Non Residential Building	0.00
14	Maintenance of Roads & Bridges	3287000.00
15	Storm Water Drainage-Preparation of Drainage Master Plan	10000000.00
16	Shelter for Urban Homeless	150000.00
17	Arrangement & Functioning of Temporary medical Camps/Quarantine Centre	118571.00
18	Assistance to the Support of Stray Animals in Urban and Semi Urban Area during Covid-19	185000.00
19	Disposal of Dead Bodies under COVID-19	424455.00
20	Financial Assistance to Community Based Decentralised Strategy for COVID-19	200000.00
21	Financial Assistance to Street Vendors during lockdown	1305000.00
22	Food expenditure for functioning of temporary medical camps	558087.00
23	Incentive to Quarantine Persons for COVID-19	206000.00
24	Provision of food for the destitute, homeless, beggars and other needy people in urban areas of the state during lock down in the wake of COVID-19	622200.00
25	Purchase of bed sheets & Pillow cover towards arrangement & functioning of temporary medical camps/Quarantine Centre	99658.00
26	Purchase of personal hygiene kit towards arrangement & functioning of temporary medical camps Quarantine Centre	99658.00
27	Special Financial Assistance to workers of OBOCWVB during COVID-19 for 2020-21	2767844.00
28	UWEI (Urban Wage Employment Initiative)	18800000.00

29	Pradhan Mantri Awas Yojna (PMAY)	67600.00
	Total	279026746.00
VI.	OTHER GOVT. GRANTS	
1	Financial Assistance to Ration Card Holders under NFSA/NFSS during COVID-19 for 2020-21	10074000.00
2	Harishchandra Sahayata Yojna	780000.00
3	MBPY/IGNOAP/WP/DP	15938904.00
4	MPLAD	0.00
5	M.L.A.L.A.D.	0.00
6	Remuneration of BLOs & Supervisors	0.00
	Total	26792904.00
VII.	MISCELLANEOUS	
1	Audit Recovery	251852.00
2	Warrant Fee	0.00
3	Sale of Building Approval Form	6270.00
4	Building Approval Fee	6013748.00
5	Hire Charges of Cess Pool	348410.00
6	Renewal of Contractor License	0.00
7	Cost of Tender Paper	1295040.00
8	Others Misc	12155899.01
9	Road Cutting Fee	0.00
10	Welfare fund of Urban Poor	1395578.00
11	GIS	0.00
12	LIC	898636.00
13	LOAN	34120.00
14	GPF	360000.00
15	PF	96000.00
16	EPF	5701685.00
17	P.TAX	131425.00
18	Pension Contribution of LFS / Non-LFS Employees	174048.00
19	IT of staff	133049.00
22	HRA	667289.00
23	NPS	107904.00
24	Interest from Bank	2655912.70
27	Total adjustment of advance	7082030.00
28	Grant expenditure shown out of advance amount	41175139.79
	Total	80684035.50
VIII.	EXTRA ORDINARY & DEBTS	
1	S.D/EMD	793593.00
2	Income Tax of contractor	253593.00
3	GST	498352.00

4	Royalty	611993.00
5	Cess	262486.00
6	Empty Bitumen Drum	0.00
7	Empty Cement Bag	32561.00
8	Others	0.00
	Total	2452578.00
	GRAND TOTAL	402133283.50

18.2 - EXPENDITURE STATEMENT OF BAWANIPATNA MUNICIPALITY FOR THE YEAR 2020-21

EXPENDITURE STATEMENT OF BAWANIPATNA MUNICIPALITY FOR THE YEAR 2020-21		
EXPENDITURE STATEMENT OF BAWANIPATNA MUNICIPALITY FOR THE YEAR,2020-21		
Sl.	Head of receipt	Grand Total
I	General Administration	
A	General Establishment	
1	Pay	2645700.00
2	Grade Pay	0.00
3	D.A.	
4	H.R.A. / C.A.	74220.00
5	P.Tax / P.Contribution / LS. Contribution	88236.00
5	Leave Salary and Unutilised leave Salary	
6	Allowance to Chairperson /Vice-Chairperson and Sitting Allowance	
7	Payment of Telephone Bill & Broadband Bill	125263.00
8	Payment of Advertisement Charges	431258.00
9	Postage Stamp	5000.00
10	Hire Charges of Vehicle	608220.00
11	Cost of Office Furniture	
12	Office Contingency	87880.00
13	Salary to Contractual / Consolidated employees	5905447.00
	TOTAL	9971224.00
B	Tax Section	
1	Pay	1069500.00
2	Grade Pay	0.00
3	D.A.	181815.00
4	H.R.A. / C.A.	21504.00
5	P.Tax / P.Contribution	15744.00
	TOTAL	1288563.00

C	Octroi Section	
1	Pay	2615967.00
2	Grade Pay	0.00
3	D.A.	442663.00
4	H.R.A. / C.A.	59388.00
	TOTAL	3118018.00
D	Survey of Land / Deposit of Premium	0.00
E	Refund of Excess Deduction	0.00
F	pension / Family Pension	0.00
G	Gratuity	0.00
	TOTAL	0.00
II	PUBLIC SAFTY	
A	Light Section	
1	Pay	315000.00
2	Grade Pay	0.00
3	D.A.	53550.00
4	H.R.A. / C.A.	9850.00
5	Maintenance of Street Light.	0.00
6	Payment of Enegy dues	19657872.00
	TOTAL	20036272.00
III	PUBLIC HEALTH	
A	Scavenging Section	
1	Pay	10160753.00
2	Grade Pay	0.00
3	D.A.	1727125.00
4	H.R.A. / C.A.	320649.00
5	Procurement of Sanitation Materials, Equipment and Medicine	792286.00
6	Fair Festival and Exihibition	0.00
7	Supply of Liveries / Wheel Barrow	0.00
8	Maintenance of Municipal Vehicle	817054.00
9	Cost of POL	532693.00
10	Payment of Cleaning and Sanitation Charge	8090635.00
11	Maintenance of Kine House	0.00
12	Others	515063.00
	TOTAL	22956258.00
IV	MEDICAL ESTABLISHMENT	
1	Pay	353400.00
2	Grade Pay	0.00
3	D.A.	60078.00
4	H.R.A. / C.A.	11424.00
5	P.Tax / P.Contribution	0.00
	TOTAL	424902.00

V	PUBLIC CONVENIENCE	
A	Park Section	
1	Pay	424000.00
2	Grade Pay	0.00
3	D.A.	70480.00
4	H.R.A. / C.A.	12805.00
5	Repair & Maintenance of Park & Garden	290702.00
	TOTAL	797987.00
VI	PUBLIC WORK	
A	Works Section	
1	Pay	2593800.00
2	Grade Pay	48600.00
3	D.A.	708138.00
4	H.R.A. / C.A.	121173.00
5	P.Tax / P.Contribution	28764.00
6	Eviction Work	0.00
7	Contingency	0.00
	TOTAL	3500475.00
VII	PUBLIC INSTRUCTION	
A	U.B.S. Section	
1	Pay	773000.00
2	Grade Pay	0.00
3	D.A.	131410.00
4	H.R.A. / C.A.	24456.00
5	P.Tax / P.Contribution	41304.00
	TOTAL	970170.00
B	Club Section	
1	Pay	379400.00
2	Grade Pay	0.00
3	D.A.	64498.00
4	H.R.A. / C.A.	11820.00
	TOTAL	455718.00
VIII	DEVELOPMENT & UPGRADATION OF URBAN POOR	
1	Construction / Repair of of Drains and Culverts under Schematic Fund	23682063.00
2	Maintenance / Construction of Roads under Schemativ Fund	4447315.00
	TOTAL	28129378.00
IX	Fixed Assets	
1	Invertor	0.00
2	Computer	0.00
3	CC TV Camera	0.00

4	Furnitur & Fixture	9000.00
5	Other Fixed Assets	229013.00
	TOTAL	238013.00
X	GRANTS & CONTRIBUTION	
1	14th Finance Commission	12426423.00
2	Devolution of Fund	20447809.00
3	Creation of Capital Assets for Revenue Generation	0.00
4	Maintenance of Capital Assets for Revenue Generation	0.00
5	Compensation fro Arrear Pension and Basic Service	25267531.00
6	Motor Vehicle Tax	5167132.00
7	AMP (Maintenance of Roads & Bridges)	0.00
8	AMP (Non Residencial Building)	583410.00
9	Animal Birth Control	1018462.00
10	Solid Waste Management	9205718.00
11	Swachha Bharat Mission	1050918.00
12	COVID-19	2500000.00
13	Shelter for Urban Homeless	0.00
14	IHSDP	6668908.00
15	Accounting Reforms under Accrual Based accounting system	80000.00
16	Protection and Conservation of Water Bodies	1052138.00
17	BRGF	1892176.00
18	NRV	1300.00
19	10th FCA	64744.00
20	City Development Plan	714189.00
21	Development of Nightly Shelter	1883349.00
22	Salary of Accountant & MIS	121500.00
23	Ahaar Society	4578919.00
24	Protection of Govt.Land	160000.00
25	Land Rights	278550.00
26	Exposure Visit	3556.00
27	Arrangement & Functioning of Temporary medical Camps/Quarantine Centre	118571.00
28	Assistance to the Support of Stray Animals in Urban and Semi Urban Area during Covid-19	185000.00
29	Disposal of Dead Bodies under COVID-19	424455.00
30	Financial Assistance toCommunity Based Decentralised Strategy for	0.00

	COVID-19	
31	Financial Assistance to Street Vendors during lockdown	1305000.00
32	Food expenditure for functioning of temporary medical comps	558087.00
33	Incentive to Quarantine Persons for COVID-19	206000.00
34	Provision of food for the destitute, homeless, beggars and other needy people in urban areas of the state during lock down in the wake of COVID-19	622200.00
35	Purchase of bed sheets & Pillow cover towards arrangement & functioning of temporary medical camps/Quarantine Centre	99658.00
36	Purchase of personal hygiene kit towards arrangement & functioning of temporary medical camps Quarantine Centre	99658.00
37	Special Financial Assistance to workers of OBOCWVB during COVID-19 for 2020-21	0.00
38	UWEI (Urban Wage Employment Initiative)	9400000.00
39	Pradhan Mantri Awas Yojna (PMAY)	67600.00
	TOTAL	108252961.00
XI	Other Govt. Grants	
1	MPLAD	700000.00
2	M.L.A.L.A.D.	283478.00
3	W.O.D.C.	2616692.00
4	Financial Assistance to Ration Card Holders under NFSA/NFSS during COVID-19 for 2020-21	10074000.00
5	Harishchandra Sahayata Yojna	900000.00
6	MBPY/IGNOAP/WP/DP	34747700.00
7	Election	0.00
8	SR for Office	20000.00
9	Endowment Grant	16697.00
10	Kalahandi Group of Temples	86000.00
11	HR for SC/ST	2300.00
12	Renovation of Asha Sagar	35000.00
13	House for SC/ST	17700.00
14	Special Problem Fund	0.00
15	Remuneration of BLOs & Supervisors	136820.00
16	Special Development Programme	0.00
17	PEETHA	1000000.00

18	Renovation of Kitchen of Maa Tarini	93000.00
	TOTAL	50729387.00
XII	Miscellaneous	
1	Rebate	320673.00
2	Law Charges / Legal Expenses	6060.00
3	Printing & Stationary	174950.00
4	Disposal of Un-claimed dead body	0.00
7	Obsequis charge	5000.00
8	Jala Chhatra /Supply of Drinking Water	0.00
9	Observance of National Day	18500.00
10	Observance of LSG Day	0.00
11	Training Programme Expenses	0.00
12	payment of TA / DA	0.00
13	Awariness Programme Expenses	0.00
15	Bank Charges	19494.40
16	Other	104100.00
	TOTAL	648777.40
XIII	Extra Ordinary & Debts	
1	Payment of Medical / TA Advance /Festival Advance	3401000.00
2	Insurance and Vehicle Tax	219173.00
3	Maintenance of Office Computer	279742.00
4	Repair and maintenance of Electrical Appliance	4000.00
5	Repair and maintenance of Office Equipment	0.00
6	Repair and maintenance of Other Fixed Assets	0.00
7	Maintenance of CT/PT	756000.00
8	Deposit of Income Tax of contracor	253593.00
9	Deposit of GST	498352.00
10	Deposit of Cess	262486.00
11	Deposit of Royalty	611993.00
12	Deposit of SD	793593.00
13	Deposit of ECB	32561.00
14	GIS	0.00
15	LIC	898636.00
16	LOAN	34120.00
17	GPF	360000.00
18	PF	96000.00
19	EPF	5701685.00
20	P.TAX	131425.00
21	IT of staff	133049.00
24	HR	2450.00

25	Pension Contribution of LFS / Non-LFS Employees	174048.00
	TOTAL	14643906.00
	GRAND TOTAL	265923996.40

18.3 - STAFF POSITION OF BHAWANIPATANA MUNICIPALITY

STAFF POSITION OF BHAWANIPATANA MUNICIPALITY				
STAFF POSITION OF BHAWANIPATNA MUNICIPALITY				
Sl. No.	Name of the post	No.of sanctioned post	Men in position	Vacancy
1	EXECUTIVE OFFICER	1	1	0
2	MUNICIPAL ENGINEER	1	1	0
3	COMMUNITY ORGANIZER	3	1	2
4	ASST. ENGINEER	1	1	0
5	JUNIOR ENGINEER	2	2	0
6	HOMEO DOCTOR	1	0	1
7	HEAD ASST	1	1	0
8	SR. ASST.	2	1	1
9	JR. ASST.	5	3	2
10	CASHIER	1	0	1
11	WARRANT OFFICER	1	0	1
12	PEON	6	5	1
13	ORDERLY PEON	2	2	0
14	DAFTY PEON	1	1	0
15	TAX COLLECTOR	6	1	5
16	ASST. TAX COLLECTOR	2	2	0
17	AMIN	1	0	1
18	WIREMAN	2	0	2
19	ROLLER DRIVER	1	1	0
20	ROLLER HELPER	1	0	1
21	MALI	2	1	1
22	HOMEO ASST.	3	1	2
23	OCTROI PEON	11	6	5
24	TRACTOR DRIVER	2	0	2
25	SWEEPERS	48	34	14
Staff Position Of Bhawanipatna Municipality				

S No	Name of Employee	Designation	Mobile No	Remarks
1	BALAYA DEHURY	EXECUTIVE OFFICER	9110255197	
2	BISWAMBAR MISHRA	Ex-EXECUTIVE OFFICER	8908717494	
3	MEGHANAD KUMAR	HEAD ASST	9348335988	
4	MALAYANANDA PATTNAIK	I/C HEAD ASST	8895250318	
5	SAMIR KU. THAKUR	DY. EE	9437153647	
6	BIRASINGH BIROLI	JE	9438618829	
7	SARAT KU SAHOO	JE	9439469526	
8	GEETASHREE DASH	CO	9437409946	
9	SRIBATSA MAHAPATRA	SR ASST	9437125420	
10	MD ABDUL WARISH	JR ASST	9937140992	
11	PRADEEP KU MISHRA	JR ASST	7894807267	
12	NAIMISH KU SAHU	JR ASST	9668392016	
13	MADAN MOHAN ROUT	JR ASST	7326954789	
14	KSHIRASINDHU BIHARI	JR ASST	8144163157	
15	ARUN KU NAIK	JR ASST	8249164743	
16	DAYANIDHI THAKUR	TC	9583912777	
17	SOMESWAR MAHAPATRA	TC	9437361368	
18	SR SUDHAKAR	ATC	9437839477	
19	HEMANT KUMAR NAIK	ATC	9658401300	
20	GANESH MAHAKUD	ACCOUNTANT	9658287404	
21	ASHIS KU PANDA	MIS	7504670599	
22	SOMYA RANJAN NAYAK	CMMU MANAGER	9938655428	
23	TAPAN KU NAYAK	JR SANITATION EXPERT	7077485530	
24	BALARAM KURESI	-do-	6371966988	
25	KIRAN KUMAR BEHERA	INFRA EXPERT	8984711408	
26	MAYANK BAJPAYEE	IMPLEMENEXPERT	7217656916	
27	DEEPANJALI DEEP	CO-ORDINATOR	7978579101	
28	NILADRI BHINIPATI	ACCOUNTANT EXPERT	7008367320	
29	SANKAR PRASAD DASH	CLTC	8249574181	
30	SHANTANU KU	COMPUTER ASST	9937326735	

	PATTANAYAK			
31	JITENDRA KU DASH	COMPUTER ASST	9658005939	
32	PUSPANJALI MEHER	MI	9438878506	
33	MONALISHA SAHOO	DIST COORDINATOR	8917676846	
34	MANISHA MANJARI BEHERA	PA	8280296466	
35	BISWAKESH MISHRA	LIGHT INCHARGE	9437224817	
36	KRUSHNA CH SABAR	ROLLER DRIVER	9078013344	
37	MAHESH CH MISHRA	TC	7008035505	
38	AMULYA KU MUND	DISINFECTOR	9437363169	
39	KUMUDA RANJAN NAG	AMIN	8249658232	
40	DEEPAK KU BEHERA	SWEEPER	7978499714	
41	SUKANTA NAIK	SWEEPER	8327789303	
42	SAGAR DEEP	SWEEPER	8327701036	
43	SARADA SABAR	SWEEPER	9438010693	
44	SAROJ SHARMA	HOMOEASST	7978182556	
45	MIKI PATTNAIK	OFFICE SUPPORT STAFF	7981553766	
46	SHIBA PRASAD PUJHARI	SANITARY INSCTOR	8249524046	
47	GHANASHYAM TANDI	VS CLERK	9938448524	
48	CHHANDA CH. PRADHANI	DEO	8658861688	
49	SURANJAN DASH	DEO	8917312770	
50	KSHITISH NANDA	DEO	8328919677	
51	PRADEEP GOUD	PEON		
52	MAHESWAR MAJHI	PEON		
53	JOGENDRA PATEL	MALI		
54	KISHORE PATTNAIK	PEON		
55	ABHIMANYU PATEL	MALI		
56	UMA NAIK	PEON		
57	CHANDRA RAJ BAHADUR	NIGHT WATCHER		
58	KUMUDA KANTA NAIK	GROUP D		
59	SAMARENDRA ROUT	GROUP D		
60	ABHIMANYU DURGA	PEON		

61	JAGANNATH NAIK	DRIVER		
62	CHANDRADHWAJ KATTA	DRIVER		
63	JITENDRA MEHER	DRIVER		
64	RUDRA PRASAD NAIK	DRIVER		

18.4 - AUDIT PARAS PENDING FOR SETTLEMENT

AUDIT PARAS PENDING FOR SETTLEMENT. (POM No-02/16.02.22)							
AUDIT REPORT ALONG WITH MONEY VALUE INVOLVED PENDING FOR SETTLEMENT							
Sl. No.	Audit report No. & year of a/c	Paragraph pending for settlement relating to misappropriation of cash & loss of stock & store		Paragraph pending for settlement other than misappropriation of cash & loss of stock & store		Total	
		No. of Paragraphs	Amount involved	No. of Paragraphs	Amount involved	No. of Paragraphs	Amount involved
1	417210/AR/2018-2019-K ALAHANDI 2017-18 a/c	0	0.00	10	16910374.00	10	16910374.00
2	520288/AR/2019-2020-K ALAHANDI	0	0.00	16	18637096.00	16	18637096.00
3	586770/AR/2020-2021-KA LAHANDI	0	0.00	8	13518004.00	8	13518004.00

On issue of audit objection memo regarding non submission of compliance the EO replied that step will be taken to submit compliance to the outstanding audit paras.

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

19.1 - Non-deposit of Govt. dues in Govt. Treasury

Non-deposit of Govt. dues in Govt. Treasury (POM No. 13/08.04.22)
<p>The Govt. dues position shows that a huge amount of Rs.1191155.00 is not deposited into the proper quarter by 31.03.2021. 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.</p> <p>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.</p> <p>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.</p>

Non-deposit of Govt. dues in Govt. Treasury					
Particular	O.B. as on 01.04.2020	Amount Collected during the year 2020-21	Total	Amount Remitted during the year 2020-21	Balance to be remitted as on 31.03.2021
Income tax	8500.00	253593.00	262093.00	253593.00	8500.00
Labour Cess	8500.00	262486.00	270986.00	262486.00	8500.00
Royalty	1174155.00	611993.00	1786148.00	611993.00	1174155.00
GST	0.00	498352.00	498352.00	498352.00	0.00
P.T.	0.00	131425.00	131425.00	131425.00	0.00
TOTAL.	1191155.00	1757849.00	2949004.00	1757849.00	1191155.00

On issue of POM in this context, it was replied that steps will be taken to deposit the above Govt due amount of Rs.1191155.00. Once again the EO is requested to make early deposit of pending govt dues and compliance be reported.

19.2 - NSDP Loan

NSDP Loan - (POM No.

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 2020-21 is furnished below: -

NSDP Loan			
Particulars	Principal	Interest	Total
Loan outstanding for recovery as on 01.04.2020	5163955.00	3730768.00	8894723.00
The amount due for 2020-21	0.00	941042.00	941042.00
Total	5163955.00	4671810.00	9835765.00
Repayment of loan made during the year 2020-21	0.00	0.00	0.00
Balance for loan outstanding for repayment as on 31.03.2021	5163955.00	4671810.00	9835765.00

During the year under audit it is seen that no repayment of loan has been made. On issue of audit objection memo in this regard the EO replied that steps will be taken to reconcile the actual loan position at govt level and that will be adjusted out of the grants in instalment basis. The municipality has not updated the loan register as a result of which the actual loan position could not be ascertained in the present audit. However the above position of the loan has been furnished basing upon the last and previous audit reports.

19.3 - EPF Position

EPF Position (POM No.13/08.04.22)

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 01.04.2020	29212656.00
2	Amount deducted during the year 2020-21	5701685.00
3	Total	34914341.00
4	Amount deposited during the year 2020-21	5701685.00
5	Balance to be deposited as on 31.03.2021	29212656.00

On issue of audit objection memo regarding non deposit of EPF amount the EO replied that it is mandatory to deposit the EPF amount in due time and updated EPF deposit has been made upto March-2022 and no such amount is pending for deposite towards EPF. Because if there is due for such huge amount of EPF than the EPF commission could have imposed penalty against municipal establishment.

However the EO is requested to examine the recods relating to EPF minutely and compliance be reported.

PARA: 20 RESULT OF AUDIT AND CONCLUSION

Result Of Audit

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Sur chargeable(In Rs:)	Amount Em bezzlement(In Rs:)	Amount Oth ercases(In Rs:)	Remarks
1	8.1	2144478.00	2144478.00	2144478.00	0.00	2144478.00	
2	14.1	0.00	598920.00	0.00	0.00	0.00	
3	14.2	0.00	552144.00	0.00	0.00	0.00	
4	14.3	5540.00	5540.00	0.00	0.00	0.00	
5	14.4	0.00	76385.00	0.00	0.00	0.00	
6	14.5	0.00	553706.00	0.00	0.00	0.00	
7	14.6	100938.00	100938.00	100938.00	0.00	100938.00	
8	14.7	546715.00	546715.00	546715.00	0.00	546715.00	
9	15.11	0.00	2217430.00	0.00	0.00	0.00	
Total		2797671.00	6796256.00	2792131.00	0.00	2792131.00	

Spot Recovery

SI No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	15.9	68/6728	2022-05-21	1473	Birsingh Biroli, J.E
2	15.10	68/6727	2022-05-21	5043	S.K. Sahu, J.E
3	15.8	68/6722	2022-05-21	614	Birsingh Biroli, J.E
4	15.7	68/6723	2022-05-21	2109	S.K. Sahu, J.E
5	15.4	68/6723	2022-05-21	5213	S.K. Sahu, J.E
6	15.5	68/6723	2022-05-21	1930	S.K. Sahu, J.E
7	15.6	68/6722	2022-05-21	5344	Birsingh Biroli, J.E
8	11.4	68/6726	2022-05-21	300	Namish Kumar Sahu
9	15.2	68/6722	2022-05-21	2442	Birsingh Biroli, J.E
10	15.3	68/6722	2022-05-21	1088	Birsingh Biroli, J.E
11	11.4	68/6719	2022-05-20	500	Mahesh Mishra
12	11.2	BOB, A/C No-336 70100011136	2022-05-13	363480	Madan Mohan Rout
13	11.3	BOB, A/C No-336 70100012025	2022-04-04	91900	Madan Mohan Rout
14	11.3	BOB, A/C No-336 70100012025	2022-05-21	36837	Madan Mohan Rout
15	11.1	68/6725	2022-05-21	30411	Dipak Behera
16	11.1	68/6720	2022-05-21	34700	Namish Kumar Sahu
17	11.1	68/6721	2022-05-21	200	Tapan Nayak
18	11.1	68/6724	2022-05-21	52434	Sagar Deep
Total				636018	

Audit Certificate

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