

LOCAL FUND AUDIT, KALAHANDI, ODISHA

CATEGORY : Municipality/Municipal Corporation

Audit Report No : 695127/AR/2022-2023-KALAHANDI

PARA: 1 TITLE SHEET

1	Name of the Institution :	Bhawanipatna Municipality
2	Year of Accounts under Audit :	2021-2022
3	Name of the Local Authority during the year of A/Cs :	SRI BISWAMBHAR MISHRA,EO,from 1.4.21 to 19.7.21 SRI BALAYA DEHURI,OMAS,EO, from 20.7.21 to 31.3.22
	Name of the Local Authority at the time of Audit :	SRI BALAYA DEHURI,OMAS,EO
4	Duration of Audit :	22-11-2022 To 14-02-2023 (Mandays Consumed :- 45)
5	Name of the Auditors :	KAILASH CHANDRA MAJHI - Lead Auditor(22-11-2022 to 14-02-2023) Rajeswar Murmu - Auditor(22-11-2022 to 14-02-2023)
6	Name of the Reviewing Officer :	MADAN MOHAN NAIK(District Audit Officer)
7	Date of submission of report by Reviewing officer :	03-06-2023
8	Entry Conference Date :	
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	Cash in hand	23.11.22	430	430	RTI cashbook	NIL
2	HOLDING TAX	23.11.2022	54	54	30	NIL

	RECEIPT BOOK					
3	SERVICE TAX RECEIPT BOOK	23.11.2022	14	14	52	NIL
4	DAILY MARKET RECEIPT BOOK	23.11.2022	0	0	79	NIL
5	KANI HOUSE RECEIPT BOOK	23.11.2022	02	02	171	NIL
6	WEEKLY MARKET RECEIPT BOOK	23.11.2022	0	0	105	NIL
7	Service Postage Stamps	23.11.2022	4003	4003	52	NIL
8	Measurement Books	23.11.2022	0	0	161	NIL
9	Miscellaneous Receipt Books	23.11.2022	354	354	19	NIL
10	Cash in hand	23.11.2022	0	0	nil	NIL

Comments

POM No.1/23.11.2022.

As required u/r 20(a) of OLFA Rules 1951, physical verification of cash, postage stamp, M.R.Books, Measurement Books etc was conducted on the commencement of audit i.e. 23.11.2022, and result recorded as above.

It is seen from the analysis of the C.B as on 23.11.2022 that there is cash in hand amount is 430.00 which is within the ceiling limit of Rs.10000.00.

Periodic Verification of cash balance – As per Govt rules at the end of each month the E.O shall verify cash balance in the chest with the balance in the cash book and record signed and dated certificate to that effect. But, audit revealed that verification of cash balance in the chest with the balance in the cash book was not recorded in each month. Such lapses may lead to misappropriation of cash, embezzlement of cash etc.

So, the Executive Officer is suggested to conduct verification of cash balance in the chest with the balance in the cash book and record signed and dated certificate to that effect. Further the Executive Officer shall personally satisfy himself that -

(A) Closing balance of the transaction of the previous day has been correctly carried forward as opening balance on the day of transaction,

(B) All cheques and bank drafts signed by him for drawal are presented into the treasury/bank and amount received is correctly accounted for in the P.L. Account/ Municipality other relevant cash book,

(C) Payment from the Fund in shape of cheque, bank drafts and in cash is correctly noted in the cash book.

(D) Closing balance is worked out correctly. The cash in hand, cash in shape of deposit and amount of advance is correctly worked out to determine closing balance, e. at the end of each month the Block Development Officer shall verify cash balance in the chest with the balance in the cash book

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	Nominal Muster Roll (NMR)	Rule 340	Form W-II
7	Contract Agreement Form	Rule 341	Form W-III
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	Tax collector's daily collection register	Rule 192	Form K
12	Stock account of Receipt Forms	Rule 196	Form L
13	Tax Receipt Form	Rule 188	Form I
14	Demand and Collection Register	Rule 178	Form B
15	Assessment List	Rule 177	Form A
16	Stock Register of Stationery	Rule 172	Form No. XLIV
17	Stock account of Tickets used for daily collection of Market fees	Rule 171	Form No. XLIII
18	Stamp Account	Rule 172	Form No. XLIV
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	Register of Investments	Rule 148	Form No. XXVI
9	Establishment Audit Register	Rule 146	Form No. XXV
10	Voucher of Recoupment of	Rule 110	Form No. XIII

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

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	Form of inventory & Notice	Rule 203	Form Q
3	Warrant register	Rule 202	Form R
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	Form of appeal petition	Rule 183	Form E
9	Mutation Register	Rule 184	Form G
10	Register of Petitions	Rule 183	Form F
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. 1/23.11.2022.

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 - 2021-2022

Slno	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference(In Rs:)	Remarks
1	CONSOLIDATED	01-04-2021	429267744.09	522165175.14	951432919.23	385371247.08	31-03-2022	566061672.15	31-03-2022	566061672.15	0.00	
	GRAND TOTAL		429267744.09	522165175.14	951432919.23	385371247.08		566061672.15		566061672.15	0.00	

Comments							
The Details of Cashbook wise closing balance as on 31.03.2022 is furnished below :-							
Sl No	Name of the Bank	Bank Account No.	Closing Balance in Bank as mentioned in Cash Book as on 31.03.2022	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	8807703.50	0.00	0.00	8807703.50	(BRGF A/C)
4	Andhra Bank, Bhawanipatna	106110011002213	5826.00	0.00	0.00	5826.00	MLALAD(OLD)
5	AXIS Bank, Bhawanipatna	812010100001731	761704.50	0.00	0.00	761704.50	(Daily Collection Deposit)(OLD)
6	AXIS Bank, Bhawanipatna	910010032620998	33523.00	0.00	0.00	33523.00	BIJU KBK
7	AXIS Bank, Bhawanipatna	914010005210274	949286.00	0.00	0.00	949286.00	(Harishchandra Sahayata Scheme)
8	AXIS Bank, Bhawanipatna	914010005078902	3030.00	0.00	0.00	3030.00	NATIONAL URBAN LIVELIHOOD MISSION
9	AXIS Bank, Bhawanipatna	914010046980574	400.00	0.00	0.00	400.00	Swachha Bharat Mission
10	AXIS Bank, Bhawanipatna	920020027123512	808374.00	0.00	0.00	808374.00	GST Depsoti
11	AXIS Bank, Bhawanipatna	912010059993334	23032.48	0.00	0.00	23032.48	(WODC A/C)
12	AXIS Bank, Bhawanipatna	912010060035713	800.00	0.00	0.00	800.00	URBAN OF CC ROAD A/C)
13	AXIS Bank, Bhawanipatna	812010100004824	659692.00	0.00	0.00	659692.00	(IHSDP NEW A/C)

14	AXIS Bank,B hawanipatna	9320100600 44746	131363.74	0.00	0.00	131363.74	(Shop/Compl ex)
15	Bank of Baroda, Bha wanipatna	3367010000 0922	50632.12	0.00	0.00	50632.12	(MBPY)
16	Bank of Baroda, Bha wanipatna	3367010001 0264	0.00	0.00	0.00	0.00	IGNOAP
17	Bank of Baroda, Bha wanipatna	3367010001 0265	0.00	0.00	0.00	0.00	IGNWP
18	Bank of Baroda, Bha wanipatna	3367010001 0263	0.00	0.00	0.00	0.00	IGNDP
19	Bank of Baroda, Bha wanipatna	3367010001 0262	61021.00	0.00	0.00	61021.00	NFBS
20	Bank of Baroda, Bha wanipatna	3367010000 8530	375.50	0.00	0.00	375.50	Mukhya Mantri Kalakar Yojna
21	Bank of Baroda, Bha wanipatna	3367010001 11136	5229186.00	0.00	0.00	5229186.00	Urban Poor Welfare Fund
22	Bank of Baroda, Bha wanipatna	3368701000 11538	910561.00	0.00	0.00	910561.00	Covid-19 (TMC Expenses)
23	Bank of Baroda, Bha wanipatna	3367010001 2025	1326007.00	0.00	0.00	1326007.00	Collection of User Fee
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, Bhaw anipatna	4134101001 663	1513138.00	0.00	0.00	1513138.00	Land Right
28	Canara Bank, Bhaw anipatna	4134101002 759	1987080.00	0.00	0.00	1987080.00	Animal Birth Control
29	DCB Bank,B hawnipatna	2171150000 0541	32140.00	0.00	0.00	32140.00	Biju Statue
30	Federal Bank, Bhaw	2192020000 1299	13453672.0 0	0.00	0.00	13453672.0 0	(Daily Collection

	anipatna						Deposit)
31	Federal Bank, Bhawanipatna	21920100032774	1603335.00	0.00	0.00	1603335.00	COVID-19
32	HDFC Bank, Bhawanipatna	50200036808841	2528742.44	0.00	0.00	2528742.44	Online Holding Tax Collection
33	HDFC Bank, Bhawanipatna	50100345483988	603134.30	0.00	0.00	603134.30	Special Financial Assistance to workers of OBOCWWB during COVID-19
34	HDFC Bank, Bhawanipatna	19581450000050	61184.71	0.00	0.00	61184.71	(SCHEMATIC FUND A/C)
35	ICICI Bank, Bhawanipatna	077701000609	10445943	0.00	0.00	10445943.00	R & B
36	ICICI Bank, Bhawanipatna	077701000610	1184330.00	0.00	0.00	1184330.00	NRB
37	IDBI Bank, Bhawanipatna	1134104000003537	26663.00	0.00	0.00	26663.00	LPADF Fund
38	IDBI Bank, Bhawanipatna	1134104000037873	1234823.00	0.00	0.00	1234823.00	(WODC)
39	IDBI Bank, Bhawanipatna	1134104000040354	140678.00	0.00	0.00	140678.00	ANGANWADI CENTRE(AWC)
40	IDBI Bank, Bhawanipatna	1134104000044156	1173976.00	0.00	0.00	1173976.00	(DEVOLUTION FUND & NIGHT SHELTER)
41	IDBI Bank, Bhawanipatna	1134104000055903	86674.00	0.00	0.00	86674.00	(Motor Vehicle Tax)
42	IDBI Bank, Bhawanipatna	1134104000077950	511656.00	0.00	0.00	511656.00	Shelter for Urban Homeless
43	IOB, Bhawanipatna	70701000017760	14103.00	0.00	0.00	14103.00	Performance Based Incentives (PBI)
44	KAGB	19/4435	1650.00	0.00	0.00	1650.00	NRV
45	KAGB	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	3094737177 1	3347888.00	0.00	0.00	3347888.00	(NEW RD A/C & TFC)
48	SBI Main Branch	1108345955 7	501116.50	0.00	0.00	501116.50	(Current A/C)
49	SBI Main Branch	3565047724 5	1209576.50	0.00	0.00	1209576.50	Current Account (EPF)
50	SBI Main Branch	3762494322 8	5117.50	0.00	0.00	5117.50	Biju Yuba Bahini
51	SBI Main Branch	4039225217 9	341201.00	0.00	0.00	341201.00	IGNOAP New
52	SBI Main Branch	4039233343 3	206501.00	0.00	0.00	206501.00	IGNWP New
53	SBI Main Branch	4039234748 1	43401.00	0.00	0.00	43401.00	IGNDP New
54	SBI Main Branch	5852	12706.15	0.00	0.00	12706.15	(MPLAD Account) Old
55	SBI Main Branch	4643	1618.00	0.00	0.00	1618.00	Daily Collection Deposit, Old
56	SBI Main Branch	4632	6038.52	0.00	0.00	6038.52	Daily Collection Deposit, Old
57	Syndicate Bank, Bhawanipatna	8073220000 2707	436167.55	0.00	0.00	436167.55	(Creation of Capital Assets)
58	UGB, Bhawanipatna	1220701800 7	52278.97	0.00	0.00	52278.97	(OLD RD A/C)
59	UGB, Bhawanipatna	1220701735 4	86155.80	0.00	0.00	86155.80	(OLD IHSDP A/C)
60	Union Bank, Bhawanipatna	6002020100 00731	1531036.00	0.00	0.00	1531036.00	(S.D.Account)
61	Union Bank, Bhawanipatna	6002020100 00679	216525.00	0.00	0.00	216525.00	MLALAD/MP LAD
62	Union Bank, Bhawanipatna	6002020100 01107	1011579.00	0.00	0.00	1011579.00	(SJSRY)
63	AXIS Bank, Bhawanipatna	9210100008 27015	1631821.00	0.00	0.00	1631821.00	Const. of New Bus Stand
64	Bank of Baroda, Bhawanipatna	3367010001 2025	1326007.00	0.00	0.00	1326007.00	User Fee
65	ICICI Bank, Bhawanipatna	0777010014 61	1691102.00	0.00	0.00	1691102.00	MBPY New

66	Bank of Baroda, Bhawanipatna	3367010001 2023	111951.00	0.00	0.00	111951.00	MCC/MRF
67	Federal Bank, Bhawanipatna	2192010004 1346	62420136.00	0.00	0.00	62420136.00	Urban Infra
68	Federal Bank, Bhawanipatna	2192010004 1270	2515755.00	0.00	0.00	2515755.00	Mission Shakti Gruha
69	AXIS Bank, Bhawanipatna	9210100008 27046	97412023.00	0.00	0.00	97412023.00	15th Finance Commission
70	AXIS Bank, Bhawanipatna	9210100008 27170	33224415.00	0.00	0.00	33224415.00	Solid Waste Management New
		TOTAL Rs.	265931188.15	0.00	0.00	265931188.15	
71	P/L Account (Grant Account) Treasury, Bhawanipatna	8448001020 09916000	0.00	300130054.00	0.00	300130054.00	P/L Account
72	RTI CASHBOOK		0.00	0.00	430.00	430.00	RTI
		Grand Total Rs.	265931188.15	300130054.00	430.00	566061672.15	

Para No.4.2 NON-Maintenance of flexi account in banks w.r.t Scheme funds: (POM NO.5/23.11.2022)

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 4.3. Comments on Maintenance of Accounts:(POM NO.3/23.11.2022)

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.4.3 Non preparation of accounting budget. (POM NO.95/7.2.2023)

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 approval.

But in Bhawanipatna Municipality it is observed that no Budget is prepared for the planed expenditure. However for the Non-Planned Expenditure favoring the head of account salaries is prepared regularly. In absence of the proper Budget Audit is unable to compare the Budgeted receipt and expenditure with the actual receipt and expenditure. Non preparation of the Administrative Planning Authorities are executed aimlessly. Audit suggests Annual Budget be prepared and produced to the audit positively forthwith.

In reference to audit objection memo local authority in his reply stated that produced. But local authority did not produce budget before audit for verification and no comments has been cited on memo.

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

Bhawanipatna Municipality - 2021-2022

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	ALL BANK		01-04-2021	571034320.15	31-03-2022	566061672.15	4972648.00	Details of difference has been furnished below
	GRAND TOTAL			571034320.15		566061672.15	4972648.00	

Reconciliation

POM NO.8/23.11.2022

BANK RECONCILIATION IN RESPECT OF CASH BOOK AND PASS BOOK OF BHAWANIPATNA MUNICIPALITY ACCOUNT FOR THE YEAR 2021-22

SI No	Name of the Bank	Bank Account No.	Closing Balance in Pass Book as on 31.03.2022 (A)	Closing Balance in Bank as mentioned in Cash Book as on 31.03.2022 (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	8807703.50	8807703.50	0.00	(BRGF A/C)
4	Andhra Bank, Bhawanipatna	106110011002213	5826.00	5826.00	0.00	MLALAD(OLD)
5	AXIS Bank, Bhawanipatna	812010100001731	761704.50	761704.50	0.00	(Daily Collection Deposit)(OLD)
6	AXIS Bank, Bhawanipatna	910010032620998	33523.00	33523.00	0.00	BIJU KBK
7	AXIS Bank, Bhawanipatna	914010005210274	949286.00	949286.00	0.00	(Harishchadra Sahayata Scheme)
8	AXIS Bank, Bhawanipatna	914010005078902	3030.00	3030.00	0.00	NATIONAL URBAN LIVELIHOOD MISSION
9	AXIS Bank, Bhawanipatna	914010046980574	400.00	400.00	0.00	Swachha Bharat Mission
10	AXIS Bank, Bhawanipatna	920020027123512	808374.00	808374.00	0.00	GST Depsoti
11	AXIS Bank, Bhawanipatna	912010059993334	23032.48	23032.48	0.00	(WODC A/C)
12	AXIS Bank, Bhawanipatna	912010060035713	800.00	800.00	0.00	URBAN OF CC ROAD A/C)
13	AXIS Bank, Bhawanipatna	812010100004824	659692.00	659692.00	0.00	(IHSDP NEW A/C)

14	AXIS Bank, Bhawanipatna	932010060044746	131363.74	131363.74	0.00	(Shop/Complex)
15	Bank of Baroda, Bhawanipatna	33670100000922	50632.12	50632.12	0.00	(MBPY)
16	Bank of Baroda, Bhawanipatna	33670100010264	0.00	0.00	0.00	IGNOAP
17	Bank of Baroda, Bhawanipatna	33670100010265	0.00	0.00	0.00	IGNWP
18	Bank of Baroda, Bhawanipatna	33670100010263	0.00	0.00	0.00	IGNDP
19	Bank of Baroda, Bhawanipatna	33670100010262	61021.00	61021.00	0.00	NFBS
20	Bank of Baroda, Bhawanipatna	33670100008530	375.50	375.50	0.00	Mukhya Mantri Kalakar Yojna
21	Bank of Baroda, Bhawanipatna	336701000111136	5229186.00	5229186.00	0.00	Urban Poor Welfare Fund
22	Bank of Baroda, Bhawanipatna	336870100011538	910561.00	910561.00	0.00	Covid-19 (TMC Expenses)
23	Bank of Baroda, Bhawanipatna	33670100012025	1326007.00	1326007.00	0.00	Collection of User Fee
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	1513138.00	1513138.00	0.00	Land Right
28	Canara Bank, Bhawanipatna	4134101002759	1987080.00	1987080.00	0.00	Animal Birth Control
29	DCB Bank, Bhawanipatna	21711500000541	32140.00	32140.00	0.00	Biju Statue
30	Federal Bank, Bhawanipatna	21920200001299	17237707.00	13453672.00	3784035.00	(Daily Collection Deposit)
31	Federal Bank, Bhawanipatna	21920100032774	1603335.00	1603335.00	0.00	COVID-19
32	HDFC Bank,	502000368088	2528742.44	2528742.44	0.00	Online Holding

	Bhawanipatna	41				Tax Collection
33	HDFC Bank, Bhawanipatna	50100345483988	603134.30	603134.30	0.00	Special Financial Assistance to workers of OBOCWWB during COVID-19
34	HDFC Bank, Bhawanipatna	19581450000050	61184.71	61184.71	0.00	(SCHEMATI C FUND A/C)
35	ICICI Bank, Bhawanipatna	077701000609	10445943	10445943	0.00	R & B
36	ICICI Bank, Bhawanipatna	077701000610	1184330.00	1184330.00	0.00	NRB
37	IDBI Bank, Bhawanipatna	1134104000003537	26663.00	26663.00	0.00	LPADF Fund
38	IDBI Bank, Bhawanipatna	11341040000037873	1234823.00	1234823.00	0.00	(WODC)
39	IDBI Bank, Bhawanipatna	11341040000040354	140678.00	140678.00	0.00	ANGANWA DI CENTRE(AWC)
40	IDBI Bank, Bhawanipatna	11341040000044156	1173976.00	1173976.00	0.00	(DEVOLUTI ON FUND & NIGHT SHELTER)
41	IDBI Bank, Bhawanipatna	11341040000055903	86674.00	86674.00	0.00	(Moter Vehicle Tax)
42	IDBI Bank, Bhawanipatna	11341040000077950	511656.00	511656.00	0.00	Shelter for Urban Homeless
43	IOB, Bhawanipatna	70701000017760	14103.00	14103.00	0.00	Performance Based Incentives (PBI)
44	KAGB	19/4435	1650.00	1650.00	0.00	NRV
45	KAGB	26/5866	11621.00	11621.00	0.00	PMIUPEP Account
46	OBC Bank, Bhawanipatna	16932191015970	60542.00	60542.00	0.00	(Special Problem Fund)
47	SBI Main Branch	30947371771	3347888.00	3347888.00	0.00	(NEW RD A/C & TFC)
48	SBI Main Branch	11083459557	1014601.50	501116.50	513485.00	(Current A/C)
49	SBI Main Branch	35650477245	1209576.50	1209576.50	0.00	Current Account (EPF)
50	SBI Main Branch	37624943228	5117.50	5117.50	0.00	Biju Yuba Bahini
51	SBI Main	40392252179	341201.00	341201.00	0.00	IGNOAP New

	Branch					
52	SBI Main Branch	40392333433	206501.00	206501.00	0.00	IGNWP New
53	SBI Main Branch	40392347481	43401.00	43401.00	0.00	IGNDP New
54	SBI Main Branch	5852	12706.15	12706.15	0.00	(MPLAD Account) Old
55	SBI Main Branch	4643	1618.00	1618.00	0.00	Daily Collection Deposit,Old
56	SBI Main Branch	4632	6038.52	6038.52	0.00	Daily Collection Deposit,Old
57	Syndicate Bank, Bhawanipatna	80732200002707	436167.55	436167.55	0.00	(Creation of Capital Assets)
58	UGB,Bhawani patna	12207018007	52278.97	52278.97	0.00	(OLD RD A/C)
59	UGB,Bhawani patna	12207017354	86155.80	86155.80	0.00	(OLD IHSDP A/C)
60	Union Bank, Bhawanipatna	600202010000731	2206164.00	1531036.00	675128.00	(S.D.Account)
61	Union Bank, Bhawanipatna	600202010000679	216525.00	216525.00	0.00	MLALAD/MP LAD
62	Union Bank, Bhawanipatna	600202010000107	1011579.00	1011579.00	0.00	(SJSRY)
63	AXIS Bank,Bhawanipatna	921010000827015	1631821.00	1631821.00	0.00	Const. of New Bus Stand
64	Bank of Baroda, Bhawanipatna	33670100012025	1326007.00	1326007.00	0.00	User Fee
65	ICICI Bank, Bhawanipatna	077701001461	1691102.00	1691102.00	0.00	MBPY New
66	Bank of Baroda, Bhawanipatna	33670100012023	111951.00	111951.00	0.00	MCC/MRF
67	Federal Bank, Bhawanipatna	21920100041346	62420136.00	62420136.00	0.00	Urban Infra
68	Federal Bank, Bhawanipatna	21920100041270	2515755.00	2515755.00	0.00	Mission Shakti Gruha
69	AXIS Bank,Bhawanipatna	921010000827046	97412023.00	97412023.00	0.00	15th Finance Commission
70	AXIS Bank,Bhawanipatna	921010000827170	33224415.00	33224415.00	0.00	Solid Waste Management New
		TOTAL Rs.	270903836.15	265931188.15	4972648.00	
71	P/L Account	844800102009	300130054.00	300130054.00	0.00	P/L Account

	(Grant Account) Treasury, Bhawanipatna	916000				
73	RTI CASHBOOK		430.00	430.00	0.00	RTI
		Grand Total Rs.	571034320.15	566061672.15	4972648.00	

Reconciliation

1	Federal Bank-A.C no.21920200001299-Daily Collection Deposit	Add	Deduct	Balance
a	Closing Balance as per Cash Book as on 31.3.22			13453672.00
b	ADD-expenditure booked towards telephone bill vide vr.no P-977/14.3.22 but encashed from passbook during Financial year 22-23 on dt.4.4.22	7904.00		
c	ADD-expenditure booked towards Energy charges vide vr.no P-1035/30.3.22 but encashed from passbook during Financial year 22-23 on dt.4.4.22	3776131.00		
d	Total Addition / Deduction	3784035.00	0.00	3784035.00
e	Balance arrived in audit			17237707.00
f	Balance in pass book as on 31.3.22			17237707.00
g	Un reconciled difference			0.00
2	SBI-A.C no.1108345 9557-Current A/C	Add	Deduct	Balance
a	Closing Balance as per Cash Book as on			501116.50

	31.3.22			
b	ADD-expenditure booked towards deposit of LIC premium vide vr.no P-1009/25.3.22 but encashed from passbook during Financial year 22-23 on dt.8.4.22	60949.00		
c	ADD-expenditure booked towards deposit of LIC premium vide vr.no P-1010/25.3.22 but encashed from passbook during Financial year 22-23 on dt.8.4.22	62847.00		
d	ADD-expenditure booked towards deposit of LIC premium vide vr.no P-1011/25.3.22 but encashed from passbook during Financial year 22-23 on dt.8.4.22	62847.00		
e	ADD-expenditure booked towards deposit of LIC premium vide vr.no P-1012/25.3.22 but encashed from passbook during Financial year 22-23 on dt.8.4.22	62847.00		
f	ADD-expenditure booked towards deposit of GPF vide vr.no P-1013/25.3.22 but encashed from passbook during Financial year 22-23 on dt.6.5.22	30000.00		
g	ADD-expenditure booked towards deposit of GPF vide vr.no P-1014/25.3.22 but encashed from passbook during Financial year 22-23 on dt.6.5.22	30000.00		

h	ADD-expenditure booked towards deposit of GPF vide vr.no P-1015/25.3.22 but encashed from passbook during Financial year 22-23 on dt.6.5.22	30000.00		
i	ADD-expenditure booked towards deposit of P.T vide vr.no P-1016/25.3.22 but encashed from passbook during Financial year 22-23 on dt.6.5.22	10475.00		
j	ADD-expenditure booked towards deposit of P.T vide vr.no P-1017/25.3.22 but encashed from passbook during Financial year 22-23 on dt.6.5.22	10275.00		
k	ADD-expenditure booked towards deposit of P.T vide vr.no P-1018/25.3.22 but encashed from passbook during Financial year 22-23 on dt.6.5.22	10275.00		
l	ADD-expenditure booked towards deposit of P.T vide vr.no P-1019/25.3.22 but encashed from passbook during Financial year 22-23 on dt.6.5.22	10050.00		
m	ADD-expenditure booked towards deposit of NPS vide vr.no P-1020/25.3.22 but encashed from passbook during Financial year 22-23	80920.00		
n	ADD-expenditure booked towards deposit of PF vide vr.no P-1021/25.3.22 but encashed from passbook during	13000.00		

	Financial year 22-23 on dt.13.5.22			
o	ADD-expenditure booked towards deposit of PF vide vr.no P-1022/25.3.22 but encashed from passbook during Financial year 22-23 on dt.13.5.22	13000.00		
p	ADD-expenditure booked towards deposit of PF vide vr.no P-1023/25.3.22 but encashed from passbook during Financial year 22-23 on dt.13.5.22	13000.00		
q	ADD-expenditure booked towards deposit of PF vide vr.no P-1024/25.3.22 but encashed from passbook during Financial year 22-23 on dt.13.5.22	13000.00		
r	Total Addition / Deduction	513485.00	0.00	513485.00
s	Balance arrived in audit			1014601.50
t	Balance in pass book as on 31.3.22			1014601.50
u	Un reconciled difference			0.00
3	UNION BANK-A.C n o.600202010000731- S.D.Account	Add	Deduct	Balance
a	Closing Balance as per Cash Book as on 31.3.22			1531036.00
c	ADD-expenditure booked towards SD refund vide vr.no P-928/28.2.22 but encashed from passbook during Financial year 22-23 on dt.16.5.22	675128.00		

d	Total Addition / Deduction	675128.00	0.00	675128.00
e	Balance arrived in audit			2206164.00
f	Balance in pass book as on 31.3.22			2206164.00
g	Un reconciled difference			0.00

Para No.5.2.OPERATION OF MULTIPLE BANK ACCOUNT FOR INDIVIDUAL SCHEME FUND AND VICE VERSA (POM NO.6/23.11.2022)

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 be 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 - 2021-2022

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

POM NO. 9/ 23.11.2022

Conduct of physical verification of Stock & store:

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 01.04.2021	Receipt During 2021-22	Total	Issue During 2021-22	Balance as on 31.03.2022	Page No	Remarks
1	250 wt SV Lamp	0	0	0	0	0	19	
2	250 wt SV Choke	0	0	0	0	0	40	
3	70 wt SV Lamp	0	0	0	0	0	54	
4	70 wt SV Choke	0	0	0	0	0	74	
5	Ignitor	0	0	0	0	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	42	0	42	0	42	125	
10	90 wt LED fitting	0	0	0	0	0	149	
11	GI Bracket	0	0	0	0	0	173	
12	Ms Clamps	58	0	58	0	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	290	0	290	0	290	275	
16	Black tape	0	0	0	0	0	384	
17	EC Holder	0	0	0	0	0	372	
18	2.5mm Service wire	0	0	0	0	0	327	
19	EC Tube	0	0	0	0	0	356	
20	LT Power cable	0	0	0	0	0	359	
21	EC Choke	0	0	0	0	0	365	
22	SV Holder	0	0	0	0	0	369	
23	CFL Lamp	0	0	0	0	0	317	
24	SV Cover Plastic for SV Fitting	0	0	0	0	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	

PARA: 7 INVESTMENT

Bhawanipatna Municipality - 2021-2022

S/no	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	01-04-2021	0.00	0.00	0.00	0.00	31-03-2022	0.00	31-03-2022	0.00	0.00	
	GRAND TOTAL	0.00	0.00	0.00	0.00		0.00		0.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :
POM NO.11/23.11.2022.
No investment has been made out of the municipal fund during the financial year 2021-22.
In reference to audit objection memo local authority replied that all the funds are maintained in Treasury Account, hence there is no scope for investment.

PARA: 8 **ADVANCE**

Bhawanipatna Municipality - 2021-2022

S/no	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	01-04-2024	Accountant cashbook	164917 37.28	468221 00.00	633138 37.28	397194 00.00	31-03-2024	235944 37.28	31-03-2024	235944 37.28	0.00	
	GRAND TOTAL		164917 37.28	468221 00.00	633138 37.28	397194 00.00		235944 37.28		235944 37.28	0.00	

Comments :

Details of year wise break up of outstanding advance of Bhawanipatna Municipality as on 31.03.2022.

Outstanding Advance Break-up 2021-22	
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	3260400.00
2021-22	7192700.00
TOTAL	23594437.28

POM NO.37/18.01.2023

(A) ADVANCE PAID AND ADJUSTED DURING THE YEAR 2021-22 ON ACCOUNTS OF BHAWANIPATNA MUNICIPALITY								
SLNO	NAME OF THE ADVANCE HOLDER	VR.NO	Date	AMOUNT	PURPOSE	VR.NO AND DATE OF ADJUSTMENT	AMOUNT ADJUSTED	Balance
1	Abhimanyu Durga	44	22.04.2021	20000.00	Medical Advance	861/03.02.2022	20000.00	
			Total Rs.	20000.00		Total Rs.	20000.00	0.00
2	Ajit Naik	367	18.08.2021	30000.00	Medical Advance			
			Total Rs.	30000.00		Total Rs.	0.00	30000.00
3	Amulya Kumar Mund	496	30.09.2021	10000.00	Cleaing on the occasion of Dushera,2021			
			Total Rs.	10000.00		Total Rs.	0.00	10000.00
4	Arabina Naik	705	08.12.2021	9000.00	Medical Advance	959/07.03.2022	9000.00	
			Total Rs.	9000.00		Total Rs.	9000.00	0.00
5	Balaya Kumar Dehury, EO	926	22.02.2022	20000.00	Payment of TA advance to Sri Balaya Kumar Dehury, EO towards tour programme to BBSR for Election Work.	985/16.03.2022	20000.00	
			Total Rs.	20000.00		Total Rs.	20000.00	0.00
6	Bindulal Naik	463	15.09.2021	20000.00	Medical Advance		12000.00	
			Total Rs.	20000.00		Total Rs.	12000.00	8000.00
7	Birsing	91	07.05.2021	20000.00	Maintenanc	959/07.03.	20000.00	

	Biroli				e of Politec hniku College	2022		
			Total Rs.	20000.00		Total Rs.	20000.00	0.00
8	Biswakess h Mishra	33	19.04.2021	50000.00	Disposal of Dead Bodies under COVID-19			
		54	23.04.2021	50000.00	Disposal of Dead Bodies			
		69	30.04.2021	100000.00	Disposal of Deadbodie s.	72/04.05.2 021	100000	
		133	24.05.2021	50000.00	Adv. For Politechnic college	1047/31.03 .2021	50000	
		280	13.07.2021	30000.00	Disposal of Deadbodie s.			
		408	03.09.2021	6000.00	Electrificati on.	987/03.09. 2021	6000	
		847	29.01.2022	30000.00	Disposal of Deadbodie s.			
		139-A	25.05.2021	70000.00	Disposal of Deadbodie s.	164-A/07.0 6.2021	70000	
			Total Rs.	386000.00		Total Rs.	226000	160000.00
9	Chiranjibi Bag	266	09.07.2021	40000.00	Medical Advance			
			Total Rs.	40000.00		Total Rs.	0.00	40000.00
10	Ganesh Mahakhud	122	20.05.2021	25000	supply of food to stray cattles	235/03.07. 2021	25000.00	
		527	08.10.2021	50000.00	Contingenc y expenses under Dushera.			
			Total Rs.	75000.00		Total Rs.	25000.00	50000.00
11	Gautam Sagar	42	22.04.2021	50000.00	Medical Advance	959/07.03. 2022	50000.00	
			Total Rs.	50000.00		Total Rs.	50000.00	0.00
12	Geetashre e Dash	88	05.05.2021	200000.00	Harishchan dra Sahayata	1043/31.03 .2022	200000.00	

					Scheme.			
		303	02.08.2021	200000.00	Harishchandra Sahayata Scheme.	1043/31.03.2022	200000.00	
		615	09.11.2021	200000.00	Harishchandra Sahayata Scheme.	1043/31.03.2022	200000.00	
		910	18.02.2022	100000.00	Harishchandra Sahayata Scheme.	1043/31.03.2022	100000.00	
		902	15.02.2022	30000.00	1st Payment under MBP Y.(HIV)			
			Total Rs.	730000.00		Total Rs.	700000.00	30000.00
13	Jagadish Kumar	366	18.08.2021	30000.00	Medical Advance		18000.00	
			Total Rs.	30000.00		Total Rs.	18000.00	12000.00
14	Kartik Tandi	265	09.07.2021	30000.00	Medical Advance		18000.00	
			Total Rs.	30000.00		Total Rs.	18000.00	12000.00
15	M/s Panda Fuel, Bhawaniapatna	37	20.04.2021	100000.00	supply of POL to Office Vehicle used for Sanitation and Cleaning.	1040/31.03.2022	100000.00	
		560	12.10.2021	100000.00	supply of POL to Municipal Vehicle for Sanitation of Cleaning.	1041/331.03.2022	100000.00	
			Total Rs.	200000.00		Total Rs.	200000.00	0.00
16	Madan Mohan Rout	7	12.04.2021	1800000.00	disbursement of amount under MBPY	1048	27325400	
		8	12.04.2021	500000.00	disbursement of amount under IGNDP			
		9	12.04.2021	500000.00	disbursement			

			t of amount under IGNOAP		
	97	12.05.2021	2179500.0 0	disbursmen t of amount under MBPY	
	98	12.05.2021	426000.00	disbursmen t of amount under IGNOAP	
	99	12.05.2021	44000.00	disbursmen t of amount under IGNDP	
	194	12.06.2021	6922500.0 0	disburseme nt of MBPY amount.	
	195	12.06.2021	138600.00	disburseme nt of IGNDP amount.	
	196	12.06.2021	1357500.0 0	disburseme nt of IGNOAP amount.	
	432	12.09.2021	2638700.0 0	disbursemn t of MBPY/ NSAP amount.	
	562	12.10.2021	2806200.0 0	disburseme nt of MBPY /NSAP amount.	
	617	12.11.2021	2806200.0 0	disburseme nt of MBPY /NSAP amount.	
	718	12.12.2021	2806200.0 0	disbursmen t of MBPY/ NSAP	
	812	12.01.2022	2400000.0 0	disburseme nt of amount under MBP Y/NSAP	
	912	21.02.2022	180000.00	disburseme nt of MBPY /NSAP for January,20	

					22			
		901	15.02.2022	2400000.00	Disbursement of MBPY /IGNOAP/ WP/DP for February,2022			
			Total Rs.	29905400.00		Total Rs.	27325400	2580000.00
17	Madan Mohan Rout	474	21.09.2021	20000.00	un-identified Dead Bodies			
		984	16.03.2022	2638700.00	disbursement of MBPY/ NSAP amount for the month of March,2022			
			Total Rs.	2658700.00		Total Rs.	0	2658700.00
18	Mahesh Chandra Misha	495	30.09.2021	10000.00	Special Cleaning on the occasion of Dushera,2021			
		558	11.10.2021	30000.00	Special Cleaning on the occasion of Dushera,2021			
		43	22.04.2021	36000.00	Medical Advance	861/03.02.2022	36000.00	
			Total Rs.	76000.00		Total Rs.	36000.00	40000.00
19	Manoj Deep	368	18.08.2021	20000.00	Medical Advance		12000.00	
			Total Rs.	20000.00		Total Rs.	12000.00	8000.00
20	Md.Abdul Warish	318	06.08.2021	30000.00	Celebration of Independence Day,2021			
		383	21.08.2021	150000.00	Payment of Advance to Sri Md.Abdul Warish			

					towards Cel			
		387	24.08.2021	120000.00	Payment of Advance to Sri Md.Abdul Wariish towards Cel	951/07.03. 2022	120000.00	
		398	30.08.2021	80000.00	Erection of hoadng.			
		431	09.09.2021	90000.00	Payment of Advance to Sri Md.Abdul Warish towards			
		500	01.10.2021	50000.00	Celebration of Gandhi Jayanti.	557/11.10. 21	50000.00	
		526	08.10.2021	50000.00	IEC work for Dushera			
		638	25.11.2021	100000.00	Capacity Building under SBM			
		681	02.12.2021	200000.00	Capacity Building under SBM			
		696	07.12.2021	60000.00	Expenditur e of Removing of Model Code of Conduct.			
		837	24.01.2022	30000.00	celebration of Republic Day,2022.			
			Total Rs.	960000.00		Total Rs.	170000.00	790000.00
21	Pradeep Kumar Mishra	41	22.04.2021	50000.00	Medical Advance	861/03.02. 2022	50000.00	
		581	28.10.2021	10000.00	Election Expenses	915/21.02. 2022	10000.00	
		708	08.12.2021	40000.00	Election Expenses.	913/21.02. 2022	40000.00	
		830	18.01.2022	70000.00	Election Expenses.	914/21.02. 2022	70000.00	
		930	28.02.2022	20000.00	Election Expenses.	936/04.03. 2022	20000.00	

		938	04.03.2022	30000.00	Election Expenses.	965/08.03.2022	30000.00	
		973	11.03.2022	20000.00	Election Expenses.	972/11.03.2022	20000.00	
		997	16.03.2022	130000.00	Election Expenses.	1005/22.03.2022	130000.00	
		1007	22.03.2022	100000.00	Election Expenses.	1025/30.03.2022	100000.00	
			Total Rs.	470000.00		Total Rs.	470000.00	0.00
22	Prakash Behera	369	18.08.2021	20000.00	Medical Advance		12000.00	
			Total Rs.	20000.00		Total Rs.	12000.00	8000.00
23	Ratha Pandey	229	28.06.2021	30000.00	Medical Advance			
			Total Rs.	30000.00		Total Rs.	0.00	30000.00
24	Rudra Prasad Naik	135	24.05.2021	10000.00	Medical Advance	959/07.03.2022	10000.00	
			Total Rs.	10000.00		Total Rs.	10000.00	0.00
25	Rupesh Deep	231	28.06.2021	15000.00	Medical Advance			
			Total Rs.	15000.00		Total Rs.	0.00	15000.00
26	Sambhu Prasad Harpal	737	23.12.2021	5100000.00	Disbursement of NSAP amount to Beneficiaries	797-A/ 10.01.2022	10222000.00	
		738	24.12.2021	2622000.00	Disbursement of NSAP amount to Beneficiaries			
		740	25.12.2022	2500000.00	Disbursement of NSAP amount to Beneficiaries			
			Total Rs.	10222000.00		Total Rs.	10222000.00	0.00
27	Sarat Kumar Sahoo	525	08.10.2021	90000.00	Work Advance			
			Total Rs.	90000.00		Total Rs.	0.00	90000.00
28	Siba Sindur	230	28.06.2021	20000.00	Medical Advance			
		580	28.10.2021	10000.00	Medical Advance			

			Total Rs.	30000.00		Total Rs.	0.00	30000.00
29	Someswar Mahapatra	40	22.04.2022	15000.00	Payment made to Sri Someswar Mahapatra	264/09.07.2021	15000.00	
			Total Rs.	15000.00		Total Rs.	15000.00	0.00
30	Somya Ranjan Nayak	799	10.01.2022	390000.00	Street Vendor Expenses.			
			Total Rs.	390000.00		Total Rs.	0.00	390000.00
31	Sun Graphics, Bhawanipatna	695	07.12.2021	200000.00	Erection of Hoardings under Jaga Sampark.			
			Total Rs.	200000.00		Total Rs.		200000.00
32	Trinath Behera, driver	55	23.04.2021	30000.00	Medical Advance	512/05.10.2021	30000.00	
			Total Rs.	30000.00		Total Rs.	30000.00	0.00
33	Trinath Sagar, sweeper	169	07.06.2021	10000.00	Medical Advance		9000.00	
			Total Rs.	10000.00		Total Rs.	9000.00	1000.00
		Grand.Total (A)		46822100.00			39629400.00	7192700.00

(B)ADVANCE PAID PRIOR TO 31.3.2021 BUT ADJUSTED DURING THE YEAR 2021-22 ON ACCOUNTS OF BHAWANIPATNA MUNICIPALITY

SLNO	NAME OF THE ADVANCE HOLDER	VR.NO	Date	AMOUNT	PURPOSE	VR.NO AND DATE OF ADJUSTMENT	AMOUNT ADJUSTED	Balance
1	Sri Biswakesh Mishra	498	23.10.2020	30000.00	Disposal of Dead Bodies under COVID-19	16.04.2021	30000.00	
			Total Rs.	30000.00		Total Rs.	30000.00	0.00
2	Sri Hemant Naik	276	21.07.2020	20000.00	Financial Assistance to Community Based Decentralised Strategy for COVID-19	1046/31.03.22	20000.00	
			Total Rs.	20000.00		Total Rs.	20000.00	0.00
3	Sri Ganesh Mahakhud	269	21.07.2020	20000.00	Financial Assistance	1044/31.03.22	20000.00	

					to Community Based Dec entralised Strategy for COVID-19			
			Total Rs.	20000.00		Total Rs.	20000.00	0.00
4	Sri Someswar Mahapatra	268	21.07.2020	20000.00	Financial Assistance to Community Based Dec entralised Strategy for COVID-19	1045/31.03 .22	20000.00	
			Total Rs.	20000.00		Total Rs.	20000.00	0.00
		(B) Sub Total Advance paid prior to 31.3.2021 and Adjusted during 2021-22					90000.00	0.00
		(A+B) GRANT TOTAL ADVANCE PAID AND ADJUSTED DURING 2021-22		46822100. 00			39719400. 00	7192700.0 0

POM NO.38/18.01.2023.

In checking of the advance position with reference to advance ledger, it is seen that a total sum of Rs.7042700.00 of advance was sanctioned during the year 2021-22 but remain unadjusted till 31.03.2022. The local authority was asked through audit objection memo, the reason of non adjustment of advance within the financial year 2021-22.

In reference to audit objection memo local authority stated that the out standing advance as on 31.03.2022 has already been recovered during year 2022-23 from the salary of the employees. Till the verification of adjustment vouchers the amount is kept under objection.

NON-ADJUSTMENT OF ADVANCE PAID DURING THE YEAR 2021-22 i.e OUTSTANDING DETAILS FOR THE YEAR 2021-22 ON ACCOUNTS OF BHAWANIPATNA MUNICIPALITY								
SLNO	NAME OF THE ADVANCE HOLDER	VR.NO	Date	AMOUNT	PURPOSE	VR.NO AND DATE OF ADJUSTMENT	AMOUNT AJDUSTED	Balance
1	Ajit Naik	367	18.08.2021	30000.00	Medical Advance			
			Total Rs.	30000.00		Total Rs.	0.00	30000.00
2	Amulya Kumar Mund	496	30.09.2021	10000.00	Cleaing on the occasion of Dushera,2021			

			Total Rs.	10000.00		Total Rs.	0.00	10000.00
3	Bindulal Naik	463	15.09.2021	20000.00	Medical Advance		12000.00	
			Total Rs.	20000.00		Total Rs.	12000.00	8000.00
4	Biswakess h Mishra	33	19.04.2021	50000.00	Disposal of Dead Bodies under COVID-19			
		54	23.04.2021	50000.00	Disposal of Dead Bodies			
		280	13.07.2021	30000.00	Disposal of Deadbodies.			
		847	29.01.2022	30000.00	Disposal of Deadbodies.			
			Total Rs.	160000.00		Total Rs.	0	160000.00
5	Chiranjibi Bag	266	09.07.2021	40000.00	Medical Advance			
			Total Rs.	40000.00		Total Rs.	0.00	40000.00
6	Ganesh Mahakhud	527	08.10.2021	50000.00	Contingency expenses under Dushera.			
			Total Rs.	50000.00		Total Rs.	0.00	50000.00
7	Geetashree Dash	902	15.02.2022	30000.00	1st Payment under MBPY.			
			Total Rs.	30000.00		Total Rs.	0.00	30000.00
8	Jagadish Kumar	366	18.08.2021	30000.00	Medical Advance		18000.00	
			Total Rs.	30000.00		Total Rs.	18000.00	12000.00
9	Kartik Tandi	265	09.07.2021	30000.00	Medical Advance		18000.00	
			Total Rs.	30000.00		Total Rs.	18000.00	12000.00
10	Madan Mohan Rout	7	12.04.2021	1800000.00	disbursement of amount under MBPY	1048	27325400	
		8	12.04.2021	500000.00	disbursement of amount under IGNDP			
		9	12.04.2021	500000.00	disbursement			

			t of amount under IGNOAP		
	97	12.05.2021	2179500.00	disbursement of amount under MBPY	
	98	12.05.2021	426000.00	disbursement of amount under IGNOAP	
	99	12.05.2021	44000.00	disbursement of amount under IGNDP	
	194	12.06.2021	6922500.00	disbursement of MBPY amount.	
	195	12.06.2021	138600.00	disbursement of IGNDP amount.	
	196	12.06.2021	1357500.00	disbursement of IGNOAP amount.	
	432	12.09.2021	2638700.00	disbursement of MBPY/NSAP amount.	
	562	12.10.2021	2806200.00	disbursement of MBPY/NSAP amount.	
	617	12.11.2021	2806200.00	disbursement of MBPY/NSAP amount.	
	718	12.12.2021	2806200.00	disbursement of MBPY/NSAP	
	812	12.01.2022	2400000.00	disbursement of amount under MBPY/NSAP	
	912	21.02.2022	180000.00	disbursement of MBPY/NSAP for January,20	

					22			
		901	15.02.2022	2400000.00	Disbursement of MBPY/IGNOAP/WP/DP for February, 2022			
			Total Rs.	29905400.00		Total Rs.	27325400	2580000.00
11	Madan Mohan Rout	474	21.09.2021	20000.00	un-identified Dead Bodies			
		984	16.03.2022	2638700.00	disbursement of MBPY/NSAP amount for the month of March, 2022			
			Total Rs.	2658700.00		Total Rs.	0.00	2658700.00
12	Mahesh Chandra Misha	495	30.09.2021	10000.00	Special Cleaning on the occasion of Dusshera, 2021			
		558	11.10.2021	30000.00	Special Cleaning on the occasion of Dusshera, 2021			
			Total Rs.	40000.00		Total Rs.	0.00	40000.00
13	Manoj Deep	368	18.08.2021	20000.00	Medical Advance		12000.00	
			Total Rs.	20000.00		Total Rs.	12000.00	8000.00
14	Md. Abdul Warish	318	06.08.2021	30000.00	Celebration of Independence Day, 2021			
		383	21.08.2021	150000.00	Payment of Advance to Sri Md. Abdul Warish towards Cell			

		398	30.08.2021	80000.00	Erection of hoading.			
		431	09.09.2021	90000.00	Payment of Advance to Sri Md.Abdul Warish towards			
		526	08.10.2021	50000.00	IEC work for Dushera			
		638	25.11.2021	100000.00	Capacity Building under SBM			
		681	02.12.2021	200000.00	Capacity Building under SBM			
		696	07.12.2021	60000.00	Expenditure of Removing of Model Code of Conduct.			
		837	24.01.2022	30000.00	celebration of Republic Day,2022.			
			Total Rs.	790000.00		Total Rs.	0.00	790000.00
15	Prakash Behera	369	18.08.2021	20000.00	Medical Advance		12000.00	
			Total Rs.	20000.00		Total Rs.	12000.00	8000.00
16	Ratha Pandey	229	28.06.2021	30000.00	Medical Advance			
			Total Rs.	30000.00		Total Rs.	0.00	30000.00
17	Rupesh Deep	231	28.06.2021	15000.00	Medical Advance			
			Total Rs.	15000.00		Total Rs.	0.00	15000.00
18	Sarat Kumar Sahoo	525	08.10.2021	90000.00	Work Advance			
			Total Rs.	90000.00		Total Rs.	0.00	90000.00
19	Siba Sindur	230	28.06.2021	20000.00	Medical Advance			
		580	28.10.2021	10000.00	Medical Advance			
			Total Rs.	30000.00		Total Rs.	0.00	30000.00
20	Somya Ranjan Nayak	799	10.01.2022	390000.00	Street Vendor Expenses.			

			Total Rs.	390000.00		Total Rs.	0.00	390000.00
21	Sun Graphics, Bhawanipatna	695	07.12.2021	200000.00	Erection of Hoardings under Jaga Sampark.			
			Total Rs.	200000.00		Total Rs.		200000.00
22	Trinath Sagar	169	07.06.2021	10000.00	Medical Advance		9000.00	
			Total Rs.	10000.00		Total Rs.	9000.00	1000.00
		Total Outstanding Rs						7192700.00

MEDICAL ADVANCE POSITION AS ON 31.03.2022 OF BHAWANIPATANA MUNICIPALITY									
SI No	Name Of The Advance Holder	Outstanding as on 01.04.2021	Adv. Paid	Vr. No./dt. Of Payment	Total	Amount Adjusted during 2021-22	Vr. No./dt. Of Adjust	Advance Outstanding as on 31.03.2022	Remarks/ Vr No for Opening Balance
1	Abhimanyu Durga	0.00	20000.00	44/22.04.2021	20000.00	861/03.02.2022	20000.00	0.00	
2	Ajit Naik, Sweeper	24000.00	30000.00	367/18.08.2021	54000.00			54000.00	OB - Paid vide Vr.No- 197/06.08.19
3	Arabina Naik, Sweeper	10000.00	9000.00	705/08.12.2021	19000.00	959/07.03.2022	9000.00	10000.00	OB - Paid vide Vr.No-98/14.05.2020
4	Bansi Naik, Sweeper	11250.00			11250.00			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	20000.00	463/15.09.2021	20000.00	Deduct from salary (2000@10, Sept-21 to Feb-22)	12000.00	8000.00	
6	Bira Deep, Sweeper	30000.00			30000.00			30000.00	OB- RS.30000.00 vide Vr no

									-125/27.0 5.2020
7	Birshingh Biroli, JE	40000.00			40000.00			40000.00	OB- RS.1 0000.00 vide Vr no -753/29.0 3.18 & Rs .30000.00 vide Vr no -530/21.0 1.20
8	Biswanath Naik	10000.00			10000.00			10000.00	OB - Paid vide Vr.No- 11 2/01.07.1 9
9	Chiranjibi Bag	0.00	40000.00	266/09.07 .2021	40000.00			40000.00	
10	Dukha Deep, Sweeper	0.00			0.00			0.00	
11	Gautam Sagar		50000.00	42/22.04. 2021	50000.00	959/07.03 .2022	50000.00	0.00	
12	Jagdish Kumar Naik, Sweeper	20000.00	30000.00	366/18.08 .2021	50000.00	Deduct from salary (30 00@10,S ept-21 to Feb-22)	18000.00	32000.00	OB - Paid vide Vr.No- 46 6/10.12.1 9
13	Jitendra Meher	0.00			0.00			0.00	
14	Kartik Tandi		30000.00	265/09.07 .2021	30000.00	Deduct from salary (30 00@10,S ept-21 to Feb-22)	18000.00	12000.00	
15	Kishor Kumar Pattnaik, Peon	1000.00			1000.00			1000.00	OB - Paid vide Vr.N o-70/17.0 5.17
16	M.M Rout, JA	0.00			0.00			0.00	
17	Mahesh Chandra Mishra	20000.00	36000.00	43/22.04. 2021	56000.00	861/03.02 .2022	36000.00	20000.00	OB paid vide vr.no 265/21.07 .2020 & 3 90/25.09. 2020 @ 20000.00

18	Manoj Deep, Sweeper	41000.00	20000.00	368/18.08 .2021	61000.00	Deduct from salary (2000@10, Sept-21 to Feb-22)	12000.00	49000.00	OB- RS.10000.00 vide Vr no -267/05.09.18 , Rs. 1000.00 vide Vr no -92/20.06.19 ,Rs.15000.00 vide vr.no 242/10.07.2020 & Rs.15000.00 paid vr.no 730/22.01.2021
19	Nairakar Deep	42000.00			42000.00			42000.00	OB - RS.17000.00 Paid vide Vr.No- 234/27.08.19& Rs.25000.00 paid vide vr.no 141/02.06.2020
20	P.K. Goud Tax Peon	0.00			0.00			0.00	
21	Pankaj Naik, Sweeper	14000.00			14000.00			14000.00	OB-paid vide vr.no 432/06.10.2020
22	Pitam Naik, Sweeper	1000.00			1000.00			1000.00	OB - Paid vide Vr.No-29/01.05.17
23	Pradeep Ku Mishra, JA	0.00	50000.00	41/22.04.2021	50000.00	861/03.02.2022	50000.00	0.00	
24	Prakash Behera, Sweeper	10000.00	20000.00	369/18.08 .2021	30000.00	Deduct from salary (2000@10, Sept-21 to Feb-22)	12000.00	18000.00	OB - Paid vide Vr.No- 268/05.09.18
25	Rabindra Naik	10000.00			10000.00			10000.00	OB - Paid vide Vr.No- 11

									1/01.07.19
26	Rabindra Naik	3000.00			3000.00			3000.00	OB - Paid vide Vr.No- 47 6/30.11.18
27	Raju Behera, Sweeper	30000.00			30000.00			30000.00	OB - Paid vide Vr.No- 26 6/05.09.18 & paid vide vr.no 126/27.05.2020
28	Ram Chandra Naik, Sweeper	70000.00			70000.00			70000.00	OB - Paid vide Vr.No- 53 6/21.01.20 & RS 20000.00 paid vide vr. 485/19.10.2020
29	Ratha Pandey, Sweeper	50000.00	30000.00	229/28.06.2021	80000.00			80000.00	OB - Paid vide Vr.No- 61 0/04.03.20
30	Rudra Prasad Naik		10000.00	135/24.05.2021	10000.00	959/07.03.2022	10000.00	0.00	
31	Rupesh Deep, Sweeper	0.00	15000.00	231/28.06.2021	15000.00			15000.00	
32	Sanjay Behera	15000.00			15000.00			15000.00	OB - Paid vide Vr.No-46/06.05.19
33	Shanti Dei, Sweeper	0.00			0.00			0.00	
34	Siba Sindur, Sweeper	15000.00	30000.00	230/28.06.2021 & 580/28.10.2021	45000.00			45000.00	OB-paid vide vr.no 234/07.07.2020
35	Sribatsha Mahapatra	3000.00			3000.00			3000.00	OB - Paid vide Vr.No- 15/22.04.19
36	Sukur	7000.00			7000.00			7000.00	OB - Paid

	Naik								vide Vr.No- 38 7/04.11.19
37	Trinath Behera. Sweeper	10000.00	30000.00	55/23.04.2021	40000.00	512/05.10.2021	30000.00	10000.00	OB - Paid vide Vr.N o-235/07.07.2020
38	Trinath Sagar	15000.00	10000.00	169/07.06.2021	25000.00	Deduct from salary (2000@10,june-21 to Feb-22)	9000.00	16000.00	OB - Paid vide Vr.N o-66/31.05.19
	TOTAL.	502250.00	480000.00		982250.00		286000.00	696250.00	

OUTSTANDING FESTIVAL ADVANCE POSITION FOR 2021-22 AS ON 31.03.2022 VIDE Sanction of Festival Advance on Dt 12.10.2021								
SL No	Name of the Employee	Designation	OUTSTANDING ADVANCE AS ON 01.04.2021	Festival Advance on dt.12.10.21	TOTAL	Amount adjusted	Period of adjustment	BALANCE OUTSTANDING AS ON 31.03.2022
1	Abhimanyu Durga	SWEEPER	9000	15000	24000	16500	03/21 to 08/21 & 11/21 to 03/22	7500
2	Abhimanyu Patel	MALI	9000	15000	24000	16500	03/21 to 08/21 & 11/21 to 03/22	7500
3	Ajit Naik	SWEEPER	12000	20000	32000	22000	03/21 to 08/21 & 11/21 to 03/22	10000
4	Arabina Naik	SWEEPER	9000	15000	24000	16500	03/21 to 08/21 & 11/21 to 03/22	7500
5	Arjun Deep	SWEEPER	9000	15000	24000	10500	03/21 to 08/21 & 11/21 to 03/22	13500
6	Ashish Kumar Panda	MIS	12000	0	12000	12000	03/21 to 08/21 & 11/21 to 03/22	0

7	Ashok Kumar Gahir	PEON	12000	20000	32000	22000	03/21 to 08/21 & 11/21 to 03/22	10000
8	Baidya Naik	SWEEPER	12000	20000	32000	22000	03/21 to 08/21 & 11/21 to 03/22	10000
9	Bansi Naik	SWEEPER	12000	20000	32000	22000	03/21 to 08/21 & 11/21 to 03/22	10000
10	Basanta Naik	SWEEPER	12000	20000	32000	22000	03/21 to 08/21 & 11/21 to 03/22	10000
11	Bindulal Naik	SWEEPER	9000	15000	24000	16500	03/21 to 08/21 & 11/21 to 03/22	7500
12	Bira Deep	SWEEPER	12000	20000	32000	22000	03/21 to 08/21 & 11/21 to 03/22	10000
13	Birsingh Biroll	J.E.	12000	20000	32000	22000	03/21 to 08/21 & 11/21 to 03/22	10000
14	Biswakesh Mishra	Electrician	12000	20000	32000	22000	03/21 to 08/21 & 11/21 to 03/22	10000
15	Biswanath Naik	SWEEPER	9000	15000	24000	16500	03/21 to 08/21 & 11/21 to 03/22	7500
16	Brunda Suna	SWEEPER	9000	15000	24000	16500	03/21 to 08/21 & 11/21 to 03/22	7500
17	Chandradh waja Kata	DRIVER	9000	15000	24000	16500	03/21 to 08/21 & 11/21 to 03/22	7500
18	Chiranjibi Bag	SWEEPER	12000	20000	32000	22000	03/21 to 08/21 & 11/21 to 03/22	10000
19	CR Bahadur	CLEANER-CUM-	0	20000	20000	10000	03/21 to 08/21 &	10000

		GARAZE A TTENDAN T					11/21 to 03/22	
20	Deepak Behera	SWEEPER	9000	15000	24000	16500	03/21 to 08/21 & 11/21 to 03/22	7500
21	Dukha Deep	SWEEPER	12000	20000	32000	22000	03/21 to 08/21 & 11/21 to 03/22	10000
22	Ganesh Mahakud	ACCOUNT AN T	12000	20000	32000	22000	03/21 to 08/21 & 11/21 to 03/22	10000
23	Gautam sagar	SWEEPER	12000	20000	32000	32000	03/21 to 08/21 & 11/21 to 03/22	0
24	Gokul Deep	SWEEPER	12000	20000	32000	22000	03/21 to 08/21 & 11/21 to 03/22	10000
25	Hema Chandra Rout	DRIVER	12000	0	12000	0	03/21 to 08/21 & 11/21 to 03/22	12000
26	Hemanta Kumar Naik	A.T.C.	12000	20000	32000	20000	03/21 to 08/21 & 11/21 to 03/22	12000
27	Hiralal Deep	SWEEPER	9000	15000	24000	16500	03/21 to 08/21 & 11/21 to 03/22	7500
28	Iswara Behera	SWEEPER	12000	20000	32000	22000	03/21 to 08/21 & 11/21 to 03/22	10000
29	Jagabandu Naik	SWEEPER	12000	20000	32000	22000	03/21 to 08/21 & 11/21 to 03/22	10000
30	Jagadish Kumar	SWEEPER	12000	20000	32000	22000	03/21 to 08/21 & 11/21 to 03/22	10000
31	Jagannath Naik	DRIVER	9000	15000	24000	16500	03/21 to 08/21 & 11/21 to	7500

							03/22	
32	Jeetendra Kumar Dash	C.A.	12000	20000	32000	22000	03/21 to 08/21 & 11/21 to 03/22	10000
33	Jitendra Meher	DRIVER	9000	15000	24000	16500	03/21 to 08/21 & 11/21 to 03/22	7500
34	Jogendra Patel	MALI	12000	0	12000	12000	03/21 to 08/21 & 11/21 to 03/22	0
35	Kalia Naik	SWEEPER	9000	15000	24000	16500	03/21 to 08/21 & 11/21 to 03/22	7500
36	Kartika Tandi	SWEEPER	12000	20000	32000	22000	03/21 to 08/21 & 11/21 to 03/22	10000
37	Kishor Pattnaik	PEON	12000	20000	32000	22000	03/21 to 08/21 & 11/21 to 03/22	10000
38	Kishore Behera	SWEEPER	12000	20000	32000	22000	03/21 to 08/21 & 11/21 to 03/22	10000
39	Krushna Chandra Deep	SWEEPER	9000	15000	24000	16500	03/21 to 08/21 & 11/21 to 03/22	7500
40	Krushna Chandra Sabar	DRIVER (ROLLER)	12000	20000	32000	22000	03/21 to 08/21 & 11/21 to 03/22	10000
41	KUMUDA KANTA PR NAIK	PEON	9000	15000	24000	16500	03/21 to 08/21 & 11/21 to 03/22	7500
42	Lalu Naik	SWEEPER	9000	15000	24000	16500	03/21 to 08/21 & 11/21 to 03/22	7500
43	Laxman Naik	SWEEPER	12000	20000	32000	22000	03/21 to 08/21 & 11/21 to 03/22	10000
44	Madan	JR ASST	12000	20000	32000	22000	03/21 to	10000

	Mohan Rout						08/21 & 11/21 to 03/22	
45	Mahesh Ch.Mishra	A.T.C.	12000	20000	32000	22000	03/21 to 08/21 & 11/21 to 03/22	10000
46	Maheswar Majhi	Club Choukidar	12000	20000	32000	22000	03/21 to 08/21 & 11/21 to 03/22	10000
47	Malayanan da Patnaik	S.A.	12000	20000	32000	22000	03/21 to 08/21 & 11/21 to 03/22	10000
48	Manoj Deep	SWEEPER	9000	15000	24000	16500	03/21 to 08/21 & 11/21 to 03/22	7500
49	Manu Deep	SWEEPER	12000	20000	32000	22000	03/21 to 08/21 & 11/21 to 03/22	10000
50	Md abdul Warish	JR ASST	12000	20000	32000	22000	03/21 to 08/21 & 11/21 to 03/22	10000
51	Nadulal Naik	SWEEPER	12000	20000	32000	22000	03/21 to 08/21 & 11/21 to 03/22	10000
52	Naimish sahu	JR ASST	12000	20000	32000	22000	03/21 to 08/21 & 11/21 to 03/22	10000
53	Nirakar Deep	SWEEPER	9000	15000	24000	12000	03/21 to 08/21 & 11/21 to 03/22	12000
54	Niran Naik	SWEEPER	12000	20000	32000	22000	03/21 to 08/21 & 11/21 to 03/22	10000
55	Pankaja Naik	SWEEPER	9000	15000	24000	16500	03/21 to 08/21 & 11/21 to 03/22	7500
56	Prabin Ku Naik	PEON	12000	20000	32000	14000	03/21 to 08/21 & 11/21 to	18000

							03/22	
57	Pradeep Kumar Mishra	JR ASST	12000	20000	32000	32000	03/21 to 08/21 & 11/21 to 03/22	0
58	Pradeep Kumar Goud	PEON	12000	20000	32000	22000	03/21 to 08/21 & 11/21 to 03/22	10000
59	Prakash Behera	SWEEPER	9000	15000	24000	16500	03/21 to 08/21 & 11/21 to 03/22	7500
60	Pritam Naik	SWEEPER	12000	20000	32000	22000	03/21 to 08/21 & 11/21 to 03/22	10000
61	Purandar Naik	SWEEPER	12000	20000	32000	22000	03/21 to 08/21 & 11/21 to 03/22	10000
62	Rabi Deep	SWEEPER	12000	20000	32000	22000	03/21 to 08/21 & 11/21 to 03/22	10000
63	Rabindra Naik	SWEEPER	9000	15000	24000	16500	03/21 to 08/21 & 11/21 to 03/22	7500
64	Radhe Pande	SWEEPER	12000	20000	32000	22000	03/21 to 08/21 & 11/21 to 03/22	10000
65	Rajesh Naik	SWEEPER	9000	15000	24000	13500	03/21 to 08/21 & 11/21 to 03/22	10500
66	Raju Behera	SWEEPER	9000	15000	24000	16500	03/21 to 08/21 & 11/21 to 03/22	7500
67	Rama Chandra Naik	SWEEPER	12000	20000	32000	22000	03/21 to 08/21 & 11/21 to 03/22	10000
68	Rudra Prasad Naik	TRUCK HELPER	9000	15000	24000	16500	03/21 to 08/21 & 11/21 to 03/22	7500
69	Rupesh	SWEEPER	9000	15000	24000	16500	03/21 to	7500

	Deep						08/21 & 11/21 to 03/22	
70	Sagar Deep	SWEEPER	9000	15000	24000	16500	03/21 to 08/21 & 11/21 to 03/22	7500
71	SAMAREN DRA ROUT	PEON	0	15000	15000	7500	03/21 to 08/21 & 11/21 to 03/22	7500
72	Sanjaya Behera	SWEEPER	9000	15000	24000	16500	03/21 to 08/21 & 11/21 to 03/22	7500
73	Santanu Kumar Pattnaik	C.A.	12000	20000	32000	22000	03/21 to 08/21 & 11/21 to 03/22	10000
74	Sarada Sabar	SWEEPER	9000	15000	24000	16500	03/21 to 08/21 & 11/21 to 03/22	7500
75	Saroja Sharma	Homeo Asst.	12000	20000	32000	22000	03/21 to 08/21 & 11/21 to 03/22	10000
76	Satya Ranjan Sudhakar	A.T.C.	12000	20000	32000	22000	03/21 to 08/21 & 11/21 to 03/22	10000
77	Shanti Dei	SWEEPER	12000	20000	32000	22000	03/21 to 08/21 & 11/21 to 03/22	10000
78	Siba Sindur	SWEEPER	9000	15000	24000	16500	03/21 to 08/21 & 11/21 to 03/22	7500
79	Someswar Mohapatra	A.T.C.	12000	20000	32000	22000	03/21 to 08/21 & 11/21 to 03/22	10000
80	Sribatsa Mahapatra	JR ASST	0	20000	20000	10000	03/21 to 08/21 & 11/21 to 03/22	10000
81	Sukanta Naik	SWEEPER	9000	15000	24000	16500	03/21 to 08/21 & 11/21 to	7500

							03/22	
82	Trinath Sagar	SWEeper	9000	15000	24000	16500	03/21 to 08/21 & 11/21 to 03/22	7500
83	Uma Naik	PEON	9000	15000	24000	16500	03/21 to 08/21 & 11/21 to 03/22	7500
		TOTAL	864000	1435000	2299000	1566000		733000
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
1	Sangram Rout	Ex-Driver	7500	0	7500			7500
		TOTAL	7500					7500
		GRAND TOTAL	871500	1435000	2299000	1566000	0	740500

SURCHARGABLE ADVANCE (POM NO.39/18.01.2023)

The following advances amounting to a total of Rs.3260400.00 paid during the year 2020-21 (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 2020-21 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.

In reference to audit objection memo local authority stated that the out standing advance as on 31.03.2022 has already been recovered during year 2022-23 and 2023-24 from the salary of the employees. However yill the verification of adjustment vouchers the amount is suggested for recovery from the person held responsible.

SURCHARGABLE ADVANCE PAID DURING 2020-21 BUT NOT ADJUSTED TILL 31.03.2022 ON ACCOUNTS OF BHAWNIPATNA MUNICIPALITY						
SLNO	NAME OF THE ADVANCE HOLDER	VR.NO AND DATE OF PAYMENT	AMOUNT PAID	PURPOSE	OUTSTANDING ADVANCE FOR 2021-22	Name of Sanctioning Authority
1	Arabina Naik, Sweeper	98/14.05.2020	10000.00	Medical Advance		Biswambhar Mishra,EO
		Total Rs.	10000.00		10000.00	
2	Bira Deep, Sweeper	125/27.05.2020	30000.00	Medical Advance		Biswambhar Mishra,EO

		Total Rs.	30000.00		30000.00	
3	Birsingh Biroli, JE	26/15.04.2020	250000.00	Special Financial Assistance to workers of OBOCWBB during COVID-19		Biswambhar Mishra,EO
		28/17.04.2020	600000.00	Special Financial Assistance to workers of OBOCWBB during COVID-19		Biswambhar Mishra,EO
		46/20.04.2020	400000.00	Special Financial Assistance to workers of OBOCWBB during COVID-19		Biswambhar Mishra,EO
		249/10.07.2020	25000.00	Work Advance		Biswambhar Mishra,EO
		Total Rs.	1275000.00		1275000.00	
4	Dayanidhi Thakur	271/21.07.2020	20000.00	Financial Assistance to Community Based Decentralised Strategy for COVID-19		Biswambhar Mishra,EO
		Total Rs.	20000.00		20000.00	
5	Deepak Behera	270/21.07.2020	20000.00	Financial Assistance to Community Based Decentralised Strategy for COVID-19		Biswambhar Mishra,EO
		Total Rs.	20000.00		20000.00	
6	Madan Mohan Rout, Jr.Asst.	338/26.08.2020	40000.00	IEC Activies		Biswambhar Mishra,EO
		694/11.01.2021	10000.00	Towards CM Programme		Biswambhar Mishra,EO
		274/21.07.2020	20000.00	Financial Assistance to Community Based Decentralised		Biswambhar Mishra,EO

				Strategy for COVID-19		
		Total Rs.	70000.00		70000.00	
7	Mahesh Chandra Mishra	390/25.09.2020	20000.00	Medical Advance		Biswambhar Mishra,EO
		Total Rs.	20000.00		20000.00	
8	Manoj Deep, Sweeper	242/10.07.2020	15000.00	Medical Advance		Biswambhar Mishra,EO
		730/22.01.2021	15000.00	Medical Advance		Biswambhar Mishra,EO
		Total Rs.	30000.00		30000.00	
9	Md.Abul Warish, Jr.Asst.	25/13.04.2020	5000.00	Cost of POL		Biswambhar Mishra,EO
		53/24.04.2020	5000.00	Cost of POL		Biswambhar Mishra,EO
		79/07.05.2020	5000.00	Cost of POL		Biswambhar Mishra,EO
		118/26.05.2020	5000.00	Cost of POL		Biswambhar Mishra,EO
		272/21.07.2020	20000.00	Financial Assistance to Community Based Decentralised Strategy for COVID-19		Biswambhar Mishra,EO
		339/26.08.2020	5000.00	Cost of POL		Biswambhar Mishra,EO
		345/02.09.2021	5000.00	Cost of POL		Biswambhar Mishra,EO
		695/11.01.2021	10000.00			Biswambhar Mishra,EO
		Total Rs.	60000.00		60000.00	
10	Naimish Kumar,Jr.Asst.	273/21.07.2020	20000.00	Financial Assistance to Community Based Decentralised Strategy for COVID-19		Biswambhar Mishra,EO
		937/08.03.2021	10000.00	TA Advance		Biswambhar Mishra,EO
		Total Rs.	30000.00		30000.00	
11	Nirakar Deep	141/02.06.2020	25000.00	Medical Advance		Biswambhar Mishra,EO

		Total Rs.	25000.00		25000.00	
12	Pankaj Naik, Sweeper	432/06.10.2020	20000.00	Medical Advance		Biswambhar Mishra,EO
		Total Rs.	20000.00		14000.00	
13	Pushpanajali Meher, MI	144/02.06.2020	200000.00	Financial Assistance to Ration Card Holders under NFSA/NFSS during COVID-19		Biswambhar Mishra,EO
		Total Rs.	200000.00		200000.00	
14	Raju Behera, Sweeper	126/27.05.2020	15000.00	Medical Advance		Biswambhar Mishra,EO
		Total Rs.	15000.00		15000.00	
15	Ram Chandra Naik, Sweeper	485/19.10.2020	20000.00	Medical Advance		Biswambhar Mishra,EO
		Total Rs.	20000.00		20000.00	
16	Sarat Kumar Sahoo, JE	19/09.04.2020	30000.00	Procurement of Materials for TMC		Biswambhar Mishra,EO
		23/13.04.2020	100000.00	Special Financial Assistance to workers of OBOCWVB during COVID-19		Biswambhar Mishra,EO
		27/15.04.2020	250000.00	Special Financial Assistance to workers of OBOCWVB during COVID-19		Biswambhar Mishra,EO
		29/17.04.2020	600000.00	Special Financial Assistance to workers of OBOCWVB during COVID-19		Biswambhar Mishra,EO
		253/17.07.2020	200000.00	Special Financial Assistance to workers of OBOCWVB during COVID-19		Biswambhar Mishra,EO
		Total Rs.	1180000.00		1180000.00	

17	Sagar Deep	277/21.07.2020	20000.00	Financial Assistance to Community Based Decentralised Strategy for COVID-19		Biswambhar Mishra,EO
		Total Rs.	20000.00		20000.00	
18	Satya Narayan Sudhakar	275/21.07.2020	20000.00	Financial Assistance to Community Based Decentralised Strategy for COVID-19		Biswambhar Mishra,EO
		Total Rs.	20000.00		20000.00	
19	Siba Sindur, Sweeper	234/07.07.2020	15000.00	Medical Advance		Biswambhar Mishra,EO
		Total Rs.	15000.00		15000.00	
20	Soumya Ranjan Nayak	43/20.04.2020	102000.00	Financial Assistance to Street Vendors		Biswambhar Mishra,EO
		554/21.11.2020	20000.00	Contingency expenses of Aahaar Centre		Biswambhar Mishra,EO
		Total Rs.	122000.00		122000.00	
21	Trinath Behera. Sweeper	235/07.07.2020	10000.00	Medical Advance		Biswambhar Mishra,EO
		Total Rs.	10000.00		10000.00	
22	Geetashree Dash, CO	316-319/14.08.20 of Rs.78455 00.00, 379-382 /14.09.20 of Rs .10895200.00, 708-711/15.01.21 of Rs.28062 00.00, 843-846 /18.02.21 of Rs .2806200.00, & 942/17.03.21 of Rs.2806200.00	27159300.00	Disbursement of MBPY/NSAP amount to Beneficiaries During 2020-21		Biswambhar Mishra,EO
			27159300.00		54400.00	
		Total Surchargeable Rs			3260400.00	

Person(s) Responsible for this loss

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Arabina Naik	Sweeper	now at bhawanipatna municipality	5000
2	Bira Deep	Sweeper	now at bhawanipatna municipality	15000
3	Birsingh Biroli	JE	now at Junagarh NAC	637500
4	Biswambhar Mishra	EO	NOW AT JUNAGARH NAC	1630200
5	Dayanidhi Thakur	TC	now at bhawanipatna municipality	10000
6	Deepak Behera	Sweeper	now at bhawanipatna municipality	10000
7	Geetashree Dash,	EX-CO	now at bhawanipatna municipality	27200
8	Madan Mohan Rout,	JR ASST	now at bhawanipatna municipality	35000
9	Mahesh Chandra Mishra	TC	now at bhawanipatna municipality	10000
10	Manoj Deep,	Sweeper	now at bhawanipatna municipality	15000
11	Md.Abul Warish,	Jr.Asst.	now at bhawanipatna municipality	30000
12	Naimish Kumar,	Jr.Asst.	now at bhawanipatna municipality	15000
13	Nirakar Deep	SWEEPER	now at bhawanipatna municipality	12500
14	Pankaj Naik,	Sweeper	now at bhawanipatna municipality	7000
15	Pushpanajali Meher,	MI	now at bhawanipatna municipality	100000
16	Raju Behera,	Sweeper	now at bhawanipatna municipality	7500
17	Ram Chandra Naik,	Sweeper	now at bhawanipatna municipality	10000
18	Sagar Deep	SWEEPER	now at bhawanipatna municipality	10000
19	Sarat Kumar Sahoo,	JE	now at Dharmagarh NAC	590000
20	Satya Narayan Sudhakar	TC	now at bhawanipatna municipality	10000
21	Siba Sindur,	Sweeper	now at bhawanipatna municipality	7500
22	Soumya Ranjan Nayak	CMMU MANAGER	now at bhawanipatna municipality	61000
23	Trinath Behera.	Sweeper	now at bhawanipatna municipality	5000

PARA: 9 **GRANTS**

Bhawanipatna Municipality - 2021-2022

Sino	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2021	354544169.00	471163238.00	825707407.00	364075498.00	31-03-2022	461631909.00	
	GRAND TOTAL	354544169.00	471163238.00	825707407.00	364075498.00		461631909.00	

Comments :								
POM NO.89/7.2.2023.								
LOW SPENDING EFFICIENCY.								
On scrutiny of the grant position, it was noticed that 44.09% of the total grants is utilised during 2021-22, 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 2021-22 in respect of Bhawanipatna Municipality						
Sl. No.	Name of Grant / Scheme	O.B	Receipt	Total	Expenditure	Closing Balance
1	Assignment out of Entry Tax for Salary & Establishment during 2020-21		15811000.00			
			47431000.00			
	TOTAL	20883762.00	63242000.00	84125762.00	48777205.00	35348557.00
2	14th Finance Commission					
	Total	24585581.00	0.00	24585581.00	24530121.00	55460.00
3	Devolution of Fund		34372000.00			
	Total	58781874.00	34372000.00	93153874.00	57634056.00	35519818.00

4	Creation of Capital Assets for Revenue Generation		3925000.00			
	Total Rs.	6444231.00	3925000.00	10369231.00	0.00	10369231.00
5	Maintenance of Capital Assets for Revenue Generation		1516000.00			
	Total Rs.	5245960.00	1516000.00	6761960.00	0.00	6761960.00
6	Compensation from Arrear Pension and Basic Service		0.00			
	Total	16403846.00	0.00	16403846.00	14027671.00	2376175.00
7	Motor Vehicle Tax		8088000.00			
	Total	6686386.00	8088000.00	14774386.00	2540881.00	12233505.00
8	AMP (Non Residential Building)		343000.00			
	TOTAL	728877.00	343000.00	1071877.00	0.00	1071877.00
9	AMP (Maintenance of Roads & Bridges)		3616000.00			
	TOTAL	8161616.00	3616000.00	11777616.00	2001737.00	9775879.00
10	Animal Birth Control		500000.00			
			876000.00			
	TOTAL	946794.00	1376000.00	2322794.00	0.00	2322794.00
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	Arrear Salary recommended by 5th SFC		15248779.00			

	TOTAL	0.00	15248779.00	15248779.00	0.00	15248779.00
14	National Family Benefit Scheme					
	TOTAL	-29100.00	0.00	-29100.00	0.00	-29100.00
15	WODC		475000.00			
	TOTAL	500000.00	475000.00	975000.00		975000.00
16	Special Development Programme					
	TOTAL	-150000.00	0.00	-150000.00	0.00	-150000.00
17	Solid Waste Management		0.00			
	TOTAL	28823948.00	0.00	28823948.00	12322527.00	16501421.00
18	Swachha Bharat Mission					
	Total Rs.	26089561.00	0.00	26089561.00	12515666.00	13573895.00
20	Shelter for Urban Homeless		600000.00			
	Total Rs.	615000.00	600000.00	1215000.00	746343.00	468657.00
21	Construction of New Bus Statnd		74787500.00			
	Total Rs.	0.00	74787500.00	74787500.00	74787500.00	0.00
22	MPLAD					
	TOTAL	592722.00	0.00	592722.00	0.00	592722.00
23	MLALAD					
	TOTAL	241087.00	0.00	241087.00	0.00	241087.00
24	Special Problem Fund		0.00			
	TOTAL	800000.00	0.00	800000.00	0.00	800000.00
25	MBPY/IGNOA P/WP/DP		27108673.00			
	Total Rs.	1905939.00	27108673.00	29014612.00	27325400.00	1689212.00
26	Renovation of Kitchen of Maa Tarini		0.00			
	Total Rs.	0.00	0.00	0.00		0.00
27	Biju Yuba Bahini					
	Total Rs.	0.00	0.00	0.00	0.00	0.00

28	Maintnance of Primary School Bulding under 5th SFC		500000.00			
	Total Rs.	0.00	500000.00	500000.00	0.00	500000.00
29	Election Grant		848200.00			
	Total Rs.	0.00	848200.00	848200.00	848200.00	0.00
30	NFSA		10222000.00			
	Total Rs.	0.00	10222000.00	10222000.00	10222000.00	0.00
31	NULM					
	Total Rs.	838241.00	0.00	838241.00	838241.00	0.00
	Remuneration of BLOs & Superviosrs					
	Total Rs.	0.00	0.00	0.00	0.00	0.00
32	Road Infra Project		61924000.00			
	Total Rs.	0.00	61924000.00	61924000.00		61924000.00
33	BRGF		0.00			
	Total Rs.	-5928088.00	0.00	-5928088.00	0.00	-5928088.00
34	NRV		0.00			
	Total Rs.	11700.00	0.00	11700.00	11700.00	0.00
35	Harishchandra Yojna		819000.00			
	Total Rs.	-655000.00	819000.00	164000.00	700000.00	-536000.00
36	Kalahandi Group of Temples		0.00			
	Total Rs.	0.00	0.00	0.00		0.00
37	AWC Building		0.00			
	Total Rs.	3400000.00	0.00	3400000.00	0.00	3400000.00
38	Land Rights/Jaga Mission		630000.00			
			1015000.00			
	Total Rs.	-26900.00	1645000.00	1618100.00	1645000.00	-26900.00
39	Mission Shakti Gruha		2500000.00			
	Total Rs.	0.00	2500000.00	2500000.00		2500000.00
40	15th Finance Commission		17870000.00			

			17870000.00			
	Total Rs.	59076000.00	35740000.00	94816000.00	21689920.00	73126080.00
41	15th Finance Commission Tied-Up Grant		26805000.00			
			26805000.00			
	Total Rs.	59076000.00	53610000.00	112686000.00	42925377.00	69760623.00
42	15th Finance Commission (Urban Health Welfare)		7000000.00			
	Total Rs.	0.00	7000000.00	7000000.00	0.00	7000000.00
	Financial Assistance to Community Based Decentralised Strategy for COVID-19					
	Total Rs.	200000.00	0.00	200000.00	60000.00	140000.00
43	Assistance to the Support of Stray Animals in Urban and Semi Urban Area during Covid-19		135000.00			
	Assistance to the Support of Stray Animals in Urban and Semi Urban Area during Covid-19		80000.00			
	Total Rs.	0.00	215000.00	215000.00	215000.00	0.00
44	Disposal of Dead Bodies under COVID-19		1611086.00			
	Total Rs.	0.00	1611086.00	1611086.00	1611086.00	0.00
45	Financial Assistance to Street Vendors during lockdown		1668000.00			
			1713000.00			

	Total Rs.	0.00	3381000.00	3381000.00	0.00	3381000.00
46	Special Financial Assistance to workers of OBOCWBB during COVID-19 for 2020-21					
	Total Rs.	2767844.00	0.00	2767844.00	0.00	2767844.00
47	Solid Waste Management (5th SFC)		8196000.00			
	Total Rs.	8196000.00	8196000.00	16392000.00	0.00	16392000.00
48	MUKTA		1610000.00			
			1190000.00			
			4200000.00			
			9488000.00			
			7014000.00			
			24752000.00			
	Total Rs.	9400000.00	48254000.00	57654000.00	6099867.00	51554133.00
49	Storm Water Drainage-Preparation of Drainage Master Plan					
	Total Rs.	10000000.00	0.00	10000000.00	0.00	10000000.00
	Grand Total	354544169.00	471163238.00	825707407.00	364075498.00	461631909.00

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	1085247.00

2018-19	35311788.00
2019-20	34332037.00
2020-21	61500826.00
2021-22	327139648.00
TOTAL	461631909.00

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 - 2021-2022

S/no	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	01-04-2021	438017768.86	364075498.00	802093266.86	151747595.00	31-03-2022	650345671.86	
	GRAND TOTAL	438017768.86	364075498.00	802093266.86	151747595.00		650345671.86	

Comments :

POM NO.15/23.11.2022.

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

The details of U.C Submitted during the year 2021-22					
SLNO	SCHEME	AMOUNT OF UC	LETTER NO. & DATE	YEAR OF GRANT	AUTHORITY TO WHOME SUBMITTED
1	Assignment Out of Entry Tax for Salary & Establishment.	1,45,05,000.00	783/16.03.22	2020-21	F.A-cum-Addl.Secretary to Govt.
		1,45,05,000.00	305/30.03.22	2020-21	-do-
		2,90,11,000.00	782/16.03.22	2020-21	-do-
	Sub Total Rs.	58021000.00			
2	Devolution of fund	17186000.00	778/16.03.22	2020-21	F.A-cum-Addl.Secretary to Govt.
		17186000.00	779/16.03.22	2020-21	-do-
		2285000.00	777/16.03.22	2015-16	-do-
		6002000.00	776/16.03.22	2014-15	-do-
		1713000.00	775/16.03.22	2015-16	-do-
	Sub Total Rs.	44372000.00			
3	14th Finance Commission	27,59,000.00	786/16.03.22	2020-21	F.A-cum-Addl.Secretary to Govt.
		1,12,773.00	785/16.03.22	2020-21	-do-
	Sub Total Rs.	2871773.00			
4	15th Finance Commission (Basic Grant)	2,25,40,351.00	790/16.03.22	2020-21	F.A-cum-Addl.Secretary to Govt.
	Sub Total Rs.	22540351.00			
5	Maintenance of Roads & Bridges	37,44,000.00	774/16.03.22	2017-18	-do-
		25,21,565.00	773/16.03.22	2018-19	-do-
		32,87,000.00	771/16.03.22	2020-21	-do-

	Sub Total Rs.	9552565.00			
6	Financial Assistance to Ration Card Holders under NFSA/NFSS during COVID-19 for 2020-21	1011800.00		2021-22	-do-
	Sub Total Rs.	1011800.00			
7	Development of Night Shelter	30,00,000.00	767/16.03.22	2014-15	F.A-cum-Addl.Secretary to Govt.
	Sub Total Rs.	3000000.00			
8	Solid Waste Management	1855354.00	241/08.04.21	2019-20	
		2193552.00	245/08.04.21	2019-20	
	Sub Total Rs.	4048906.00			
9	Assistance to the Support of Stray Animals in Urban and Semi Urban Area during Covid-19 out of CMRF	95000.00		2020-21	PD.DUDA,Kalahandi
		90000.00		2020-21	-do-
		135000.00		2021-22	-do-
		80000.00		2021-22	-do-
		135000.00		2021-22	-do-
		80000.00		2021-22	-do-
	Sub Total Rs.	615000.00			
10	Financial Assistance to Street Vendors for COVID-19 out of CMRF,2020-21	1713000.00		2021-22	
		1668000.00		2021-22	
		1305000.00		2020-21	
	Sub Total Rs.	4686000.00			
11	Incentives for Quarantine Persons under COVID-19,2020-21	206000.00		2020-21	
	Sub Total Rs.	206000.00			
12	Financial Assistance to Community	200000.00		2020-21	

	Based Decentralised Strategy for COVID-19 management in out of CMRF				
	Sub Total Rs.	200000.00			
13	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		2020-21	
	Sub Total Rs.	622200.00			
	Grand Total Rs.	151747595.00			

Year wise Break-up of outstanding UC position is furnished below.

Year	Amount
PRIOR TO 2012-13	2,18,10,235.86
2012-13	94,44,251.00
2013-14	72,69,250.00
2014-15	4,61,73,622.00
2015-16	13,03,783.00
2016-17	94,217.00
2017-18	5,98,43,727.00
2018-19	5,21,79,520.00
2019-20	2,53,28,794.00
2020-21	6,76,45,574.00
2021-22	35,92,52,698.00
TOTAL	65,03,45,671.86

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - Non-depositing of collected amount in Municipality fund (POM No.78/24.01.2023)

While checking the Misc. receipt book w.r.t DCR of M.M Rout, J A for the year 2021-22, it is noticed that, a sum of RS.1072918.00 has been collected towards Garbage Fee collection 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. The reason may be intimated to audit and as such fixed the responsibility.

The Details of collection has been furnished below:

Misappropriation of Cash by way of non-depositing of collected amount in Municipality fund					
Sl.No	Book No.	Receipt no.	Particulars	Amount collected	Name of the Collector
1	215	21491 to 21500	Garbage fee	300.00	MM Rout
2	232	23163 to 23200	Garbage fee	2250.00	MM Rout
3	237	23678 to 23700	Garbage fee	770.00	MM Rout
4	244	24395 to 24399	Garbage fee	150.00	MM Rout
5	249	24884 to 24900	Garbage fee	954.00	MM Rout
6	258	25778 to 25800	Garbage fee	1085.00	MM Rout
7	266	26580 to 26600	Garbage fee	1555.00	MM Rout
8	274	27301 to 27400	Garbage fee	3850.00	MM Rout
9	275	27458 to 27500	Garbage fee	1380.00	MM Rout
10	277	27699 to 27700	Garbage fee	80.00	MM Rout
11	279	27854 to 27900	Garbage fee	2315.00	MM Rout
12	282	28176 to 28200	Garbage fee	2020.00	MM Rout
13	284	28345 to 28400	Garbage fee	2730.00	MM Rout
14	286	28581 to 28600	Garbage fee	1160.00	MM Rout
15	288	28716 to 28800	Garbage fee	3430.00	MM Rout
16	289	28801 to 28900	Garbage fee	5400.00	MM Rout
17	290	28901 to 29000	Garbage fee	5232.00	MM Rout
18	291	29001 to 29100	Garbage fee	5132.00	MM Rout
19	292	29101 to 29200	Garbage fee	5070.00	MM Rout
20	293	29283 to 29300	Garbage fee	640.00	MM Rout
21	294	29378 to 29400	Garbage fee	790.00	MM Rout
22	295	29401 to 29500	Garbage fee	5416.00	MM Rout
23	297	29695 to 29700	Garbage fee	245.00	MM Rout
24	298	29723 to 29800	Garbage fee	2925.00	MM Rout
25	299	29801 to 29900	Garbage fee	5985.00	MM Rout
26	300	29901 to 30000	Garbage fee	3400.00	MM Rout
27	301	30020 to 30100	Garbage fee	7740.00	MM Rout
28	302	30101 to 30200	Garbage fee	4815.00	MM Rout
29	303	30201 to 30300	Garbage fee	4580.00	MM Rout
30	304	30301 to 30400	Garbage fee	4060.00	MM Rout
31	305	30401 to 30500	Garbage fee	6370.00	MM Rout
32	306	30501 to 30600	Garbage fee	5255.00	MM Rout
33	307	30601 to 30700	Garbage fee	4440.00	MM Rout

34	309	30801 to 30900	Garbage fee	5280.00	MM Rout
35	310	30901 to 31000	Garbage fee	3450.00	MM Rout
36	311	31017 to 31100	Garbage fee	3480.00	MM Rout
37	312	31101 to 31200	Garbage fee	3100.00	MM Rout
38	313	31201 to 31300	Garbage fee	5090.00	MM Rout
39	314	31301 to 31400	Garbage fee	4810.00	MM Rout
40	315	31401 to 31500	Garbage fee	4025.00	MM Rout
41	316	31501 to 31600	Garbage fee	4005.00	MM Rout
42	317	31601 to 31700	Garbage fee	5165.00	MM Rout
43	318	31701 to 31800	Garbage fee	3920.00	MM Rout
44	319	31801 to 31900	Garbage fee	5880.00	MM Rout
45	320	31901 to 32000	Garbage fee	4520.00	MM Rout
46	321	32001 to 32100	Garbage fee	5210.00	MM Rout
47	324	32373 to 32400	Garbage fee	1560.00	MM Rout
48	325	32401 to 32500	Garbage fee	3830.00	MM Rout
49	326	32501 to 32600	Garbage fee	3100.00	MM Rout
50	327	32601 to 32700	Garbage fee	3800.00	MM Rout
51	328	32701 to 32800	Garbage fee	6085.00	MM Rout
52	329	32801 to 32900	Garbage fee	6095.00	MM Rout
53	330	32901 to 33000	Garbage fee	3270.00	MM Rout
54	331	33001 to 33100	Garbage fee	4190.00	MM Rout
55	332	33101 to 33200	Garbage fee	7955.00	MM Rout
56	333	33201 to 33300	Garbage fee	5530.00	MM Rout
57	334	33301 to 33400	Garbage fee	4615.00	MM Rout
58	335	33401 to 33500	Garbage fee	3990.00	MM Rout
59	336	33501 to 33600	Garbage fee	5055.00	MM Rout
60	337	33601 to 33700	Garbage fee	3724.00	MM Rout
61	338	33701 to 33800	Garbage fee	3225.00	MM Rout
62	339	33801 to 33900	Garbage fee	4180.00	MM Rout
63	340	33901 to 34000	Garbage fee	3520.00	MM Rout
64	341	34001 to 34100	Garbage fee	3670.00	MM Rout
65	342	34101 to 34200	Garbage fee	3290.00	MM Rout
66	345	34401 to 34500	Garbage fee	4180.00	MM Rout
67	346	34501 to 34600	Garbage fee	4390.00	MM Rout
68	348	34701 to 34800	Garbage fee	4690.00	MM Rout
69	349	34801 to 34900	Garbage fee	4220.00	MM Rout
70	350	34901 to 35000	Garbage fee	5710.00	MM Rout
71	351	35001 to 35100	Garbage fee	4100.00	MM Rout
72	352	35101 to 35200	Garbage fee	5180.00	MM Rout
73	353	35201 to 35300	Garbage fee	5150.00	MM Rout

74	354	35301 to 35400	Garbage fee	3020.00	MM Rout
75	357	35601 to 35700	Garbage fee	4020.00	MM Rout
76	358	35701 to 35798	Garbage fee	3965.00	MM Rout
77	359	35801 to 35900	Garbage fee	4370.00	MM Rout
78	360	35901 to 36000	Garbage fee	420.00	MM Rout
79	361	36001 to 36100	Garbage fee	5400.00	MM Rout
80	362	36101 to 36200	Garbage fee	3130.00	MM Rout
81	363	36201 to 36300	Garbage fee	3510.00	MM Rout
82	365	36401 to 36500	Garbage fee	5787.00	MM Rout
83	366	36501 to 36600	Garbage fee	3940.00	MM Rout
84	367	36601 to 36700	Garbage fee	5100.00	MM Rout
85	368	36701 to 36800	Garbage fee	5320.00	MM Rout
86	369	36801 to 36900	Garbage fee	5065.00	MM Rout
87	370	36901 to 37000	Garbage fee	3975.00	MM Rout
88	371	37001 to 37100	Garbage fee	3570.00	MM Rout
89	372	37101 to 37200	Garbage fee	5485.00	MM Rout
90	373	37201 to 37300	Garbage fee	4042.00	MM Rout
91	377	37601 to 37700	Garbage fee	5390.00	MM Rout
92	378	37701 to 37800	Garbage fee	5070.00	MM Rout
93	379	37801 to 37900	Garbage fee	4770.00	MM Rout
94	380	37901 to 37993	Garbage fee	5300.00	MM Rout
95	381	38001 to 38100	Garbage fee	5500.00	MM Rout
96	382	38101 to 38200	Garbage fee	4810.00	MM Rout
97	383	38201 to 38300	Garbage fee	3110.00	MM Rout
98	384	38301 to 38400	Garbage fee	3320.00	MM Rout
99	385	38401 to 38500	Garbage fee	3100.00	MM Rout
100	386	38501 to 38600	Garbage fee	3610.00	MM Rout
101	387	38601 to 38700	Garbage fee	3850.00	MM Rout
102	388	38701 to 38800	Garbage fee	4860.00	MM Rout
103	389	38801 to 38900	Garbage fee	3900.00	MM Rout
104	390	38901 to 39000	Garbage fee	4800.00	MM Rout
105	391	39001 to 39100	Garbage fee	5060.00	MM Rout
106	392	39101 to 39200	Garbage fee	5990.00	MM Rout
107	394	39301 to 39400	Garbage fee	5555.00	MM Rout
108	395	39401 to 39500	Garbage fee	3230.00	MM Rout
109	396	39501 to 39600	Garbage fee	3500.00	MM Rout
110	397	39601 to 39700	Garbage fee	3905.00	MM Rout
111	398	39701 to 39800	Garbage fee	5975.00	MM Rout
112	399	39801 to 89900	Garbage fee	4330.00	MM Rout
113	400	39901 to 40000	Garbage fee	3630.00	MM Rout

114	401	40001 to 40100	Garbage fee	4060.00	MM Rout
115	402	40101 to 40200	Garbage fee	6800.00	MM Rout
116	403	40201 to 40300	Garbage fee	4490.00	MM Rout
117	404	40301 to 40400	Garbage fee	4130.00	MM Rout
118	405	40401 to 40500	Garbage fee	4435.00	MM Rout
119	406	40501 to 40600	Garbage fee	4725.00	MM Rout
120	407	40601 to 40700	Garbage fee	6630.00	MM Rout
121	408	40701 to 40800	Garbage fee	5785.00	MM Rout
122	409	40801 to 40900	Garbage fee	4620.00	MM Rout
123	410	40901 to 41000	Garbage fee	4740.00	MM Rout
124	411	41001 to 41100	Garbage fee	3834.00	MM Rout
125	412	41101 to 41200	Garbage fee	3790.00	MM Rout
126	413	41201 to 41300	Garbage fee	4580.00	MM Rout
127	414	41301 to 41400	Garbage fee	3670.00	MM Rout
128	415	41401 to 41500	Garbage fee	3522.00	MM Rout
129	416	41501 to 41600	Garbage fee	5390.00	MM Rout
130	417	41601 to 41700	Garbage fee	3310.00	MM Rout
131	418	41701 to 41800	Garbage fee	3030.00	MM Rout
132	419	41801 to 41900	Garbage fee	3560.00	MM Rout
133	420	41901 to 42000	Garbage fee	4610.00	MM Rout
134	422	42101 to 42167	Garbage fee	4740.00	MM Rout
135	423	42201 to 42300	Garbage fee	4510.00	MM Rout
136	424	42301 to 42400	Garbage fee	4120.00	MM Rout
137	425	42401 to 42500	Garbage fee	4732.00	MM Rout
138	426	42501 to 42600	Garbage fee	4780.00	MM Rout
139	427	42601 to 42700	Garbage fee	5365.00	MM Rout
140	428	42701 to 42785	Garbage fee	5275.00	MM Rout
141	429	42801 to 42900	Garbage fee	3200.00	MM Rout
142	430	42901 to 43000	Garbage fee	3810.00	MM Rout
143	431	43001 to 43100	Garbage fee	3215.00	MM Rout
144	432	43101 to 43200	Garbage fee	3860.00	MM Rout
145	433	43201 to 43300	Garbage fee	4575.00	MM Rout
146	434	43301 to 43400	Garbage fee	4610.00	MM Rout
147	435	43401 to 43500	Garbage fee	4050.00	MM Rout
148	436	43501 to 43600	Garbage fee	4095.00	MM Rout
149	437	43601 to 43700	Garbage fee	5620.00	MM Rout
150	438	43701 to 43800	Garbage fee	5572.00	MM Rout
151	439	43801 to 43900	Garbage fee	5450.00	MM Rout
152	440	43901 to 44000	Garbage fee	4100.00	MM Rout
153	441	44001 to 44100	Garbage fee	4560.00	MM Rout

154	442	44101 to 44200	Garbage fee	6434.00	MM Rout
155	443	44201 to 44300	Garbage fee	4170.00	MM Rout
156	444	44301 to 44400	Garbage fee	4280.00	MM Rout
157	445	44401 to 44500	Garbage fee	3540.00	MM Rout
158	446	44501 to 44600	Garbage fee	4064.00	MM Rout
159	447	44601 to 44700	Garbage fee	3346.00	MM Rout
160	448	44701 to 44800	Garbage fee	3150.00	MM Rout
161	450	44901 to 45000	Garbage fee	8440.00	MM Rout
162	451	45001 to 45100	Garbage fee	3820.00	MM Rout
163	452	45101 to 45200	Garbage fee	4020.00	MM Rout
164	453	45201 to 45300	Garbage fee	3785.00	MM Rout
165	454	45301 to 45400	Garbage fee	4520.00	MM Rout
166	455	45401 to 45500	Garbage fee	5910.00	MM Rout
167	456	45501 to 45600	Garbage fee	4600.00	MM Rout
168	457	45601 to 45700	Garbage fee	3380.00	MM Rout
169	458	45701 to 45800	Garbage fee	4830.00	MM Rout
170	459	45801 to 45900	Garbage fee	5902.00	MM Rout
171	460	45901 to 46000	Garbage fee	3810.00	MM Rout
172	461	46001 to 46100	Garbage fee	7746.00	MM Rout
173	462	46101 to 46200	Garbage fee	5200.00	MM Rout
174	463	46201 to 46300	Garbage fee	4640.00	MM Rout
175	464	46301 to 46400	Garbage fee	4070.00	MM Rout
176	466	46501 to 46600	Garbage fee	9430.00	MM Rout
177	467	46601 to 46700	Garbage fee	4385.00	MM Rout
178	468	46701 to 46800	Garbage fee	5175.00	MM Rout
179	469	46801 to 46896	Garbage fee	5875.00	MM Rout
180	470	46901 to 47000	Garbage fee	3200.00	MM Rout
181	471	47001 to 47100	Garbage fee	3320.00	MM Rout
182	472	47101 to 47199	Garbage fee	3665.00	MM Rout
183	473	47201 to 47300	Garbage fee	3520.00	MM Rout
184	474	47301 to 47400	Garbage fee	3410.00	MM Rout
185	475	47401 to 47500	Garbage fee	3430.00	MM Rout
186	476	47501 to 47600	Garbage fee	3130.00	MM Rout
187	484	48301 to 48400	Garbage fee	3560.00	MM Rout
188	485	48401 to 48500	Garbage fee	4220.00	MM Rout
189	488	48701 to 48800	Garbage fee	3755.00	MM Rout
190	489	48801 to 48900	Garbage fee	3755.00	MM Rout
191	490	48901 to 49000	Garbage fee	6336.00	MM Rout
192	491	49001 to 49100	Garbage fee	3155.00	MM Rout
193	492	49101 to 49200	Garbage fee	4435.00	MM Rout

194	493	49201 to 49300	Garbage fee	3790.00	MM Rout
195	494	49301 to 49394	Garbage fee	3865.00	MM Rout
196	495	49401 to 49500	Garbage fee	4760.00	MM Rout
197	496	49501 to 49600	Garbage fee	5180.00	MM Rout
198	499	49801 to 49900	Garbage fee	5180.00	MM Rout
199	500	49901 to 49928	Garbage fee	2040.00	MM Rout
200	501	50001 to 50100	Garbage fee	4550.00	MM Rout
201	502	50101 to 50200	Garbage fee	6040.00	MM Rout
202	503	50201 to 50300	Garbage fee	3945.00	MM Rout
203	504	50301 to 50400	Garbage fee	3490.00	MM Rout
204	505	50401 to 50500	Garbage fee	5180.00	MM Rout
205	506	50501 to 50600	Garbage fee	4530.00	MM Rout
206	507	50601 to 50700	Garbage fee	5380.00	MM Rout
207	508	50701 to 50800	Garbage fee	5260.00	MM Rout
208	509	50801 to 50879	Garbage fee	4480.00	MM Rout
209	511	51001 to 51100	Garbage fee	3530.00	MM Rout
210	512	51101 to 51200	Garbage fee	4910.00	MM Rout
211	513	51201 to 51300	Garbage fee	5866.00	MM Rout
212	514	51301 to 51400	Garbage fee	4170.00	MM Rout
213	515	51401 to 51500	Garbage fee	3442.00	MM Rout
214	516	51501 to 51600	Garbage fee	4070.00	MM Rout
215	517	51601 to 51700	Garbage fee	4938.00	MM Rout
216	518	51701 to 51800	Garbage fee	4560.00	MM Rout
217	519	51801 to 51900	Garbage fee	3710.00	MM Rout
218	520	51901 to 52000	Garbage fee	3490.00	MM Rout
219	521	52001 to 52100	Garbage fee	3015.00	MM Rout
220	522	52101 to 52200	Garbage fee	4125.00	MM Rout
221	523	52201 to 52300	Garbage fee	4795.00	MM Rout
222	524	52301 to 52400	Garbage fee	6070.00	MM Rout
223	525	52401 to 52500	Garbage fee	4945.00	MM Rout
224	526	52501 to 52600	Garbage fee	4325.00	MM Rout
225	527	52601 to 52700	Garbage fee	4495.00	MM Rout
226	528	52701 to 52772	Garbage fee	2890.00	MM Rout
227	529	52801 to 52900	Garbage fee	4550.00	MM Rout
228	530	52901 to 53000	Garbage fee	5030.00	MM Rout
229	532	53101 to 53200	Garbage fee	4170.00	MM Rout
230	533	53201 to 53300	Garbage fee	4320.00	MM Rout
231	534	53301 to 53400	Garbage fee	3750.00	MM Rout
232	538	53701 to 53800	Garbage fee	4470.00	MM Rout
233	539	53801 to 53900	Garbage fee	4390.00	MM Rout

234	541	54001 to 54100	Garbage fee	5460.00	MM Rout
235	542	54101 to 54200	Garbage fee	4150.00	MM Rout
236	543	54201 to 54276	Garbage fee	2800.00	MM Rout
237	544	54301 to 54400	Garbage fee	4894.00	MM Rout
238	545	54401 to 54500	Garbage fee	4260.00	MM Rout
239	546	54501 to 54600	Garbage fee	3312.00	MM Rout
240	548	54701 to 54771	Garbage fee	2155.00	MM Rout
241	549	54801 to 54869	Garbage fee	2435.00	MM Rout
242	550	54901 to 54988	Garbage fee	3175.00	MM Rout
243	551	55001 to 55100	Garbage fee	4425.00	MM Rout
244	552	55101 to 55200	Garbage fee	4910.00	MM Rout
245	553	55201 to 55300	Garbage fee	2990.00	MM Rout
246	554	55301 to 55366	Garbage fee	2540.00	MM Rout
247	555	55401 to 55500	Garbage fee	3600.00	MM Rout
248	556	55501 to 55600	Garbage fee	3106.00	MM Rout
249	558	55701 to 55791	Garbage fee	3040.00	MM Rout
250	560	55901 to 55956	Garbage fee	3040.00	MM Rout
251	561	56001 to 56086	Garbage fee	4520.00	MM Rout
252	562	56101 to 56159	Garbage fee	2850.00	MM Rout
253	563	56201 to 56222	Garbage fee	1600.00	MM Rout
254	564	56301 to 56313	Garbage fee	425.00	MM Rout
255	567	56601 to 56606	Garbage fee	340.00	MM Rout
256	568	56701 to 56800	Garbage fee	3670.00	MM Rout
257	569	56801 to 56814	Garbage fee	540.00	MM Rout
258	570	56901 to 56995	Garbage fee	4700.00	MM Rout
259	571	57001 to 57100	Garbage fee	6475.00	MM Rout
				1072918.00	

Responding to the audit objection memo the EO recovered the amount of Rs.1072918.00 which is deposited on Bank Of Boroda, A/C No-33670100012025 on the following dates.

17.12.2022 =Rs.167000.00

30.11.2022 = Rs.125000.00

27.03.2023 = Rs.232350.00

29.03.2023 =Rs.50000.00

29.03.2023 = Rs. 434010.00

03.04.2023 =Rs.65000.00

TOTAL = Rs.1073360.00 (Excess deposit Rs.442.00) The above deposits are Verified and found correct. Hence para is dropped.

11.2 - Non-depositing of collected amount in Municipality fund. (POM No.32/28.12.2022)

While checking the Misc. receipt book w.r.t DCR of Deepak Behera for the year 2021-22, it is noticed that, a sum of RS.84655.00 has been collected by the Tax collector from the Tax payees, in shape of cash towards House rent 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. The reason may be intimated to audit and as such fixed the responsibility.

The Details of collection and misappropriation has been furnished below:

Book No.	Receipt no.	Date of Collection	Particulars	Amount collected	Name of the Tax Collector
482	48136	12.09.22	Dhruba charan Barik	14835.00	Deepak Behera
482	48137	15.09.22	Kapileswar khameria	8628.00	Deepak Behera
482	48138	16.09.22	Bhagaban Pradhan	4000.00	Deepak Behera
482	48139	16.09.22	Sonalika Pradhan	2000.00	Deepak Behera
482	48140	16.09.22	Rohini kanta Chatar	2000.00	Deepak Behera
482	48141	23.09.22	Jagendra Ku Pradhan	3000.00	Deepak Behera
482	48142	23.09.22	Chandan Thakur	13464.00	Deepak Behera
482	48143	23.09.22	Raj kumar Thakur	1600.00	Deepak Behera
482	48144	24.09.22	Shiv Ku Agrawal	6528.00	Deepak Behera
482	48145	24.09.22	Bijaya Jal	10000.00	Deepak Behera
482	48146	24.09.22	Sudhir ku Mund	3600.00	Deepak Behera
482	48147	26.09.22	Bhawanishankar Dash	10000.00	Deepak Behera
482	48149	27.09.22	Bhagwana Dakua	5000.00	Deepak Behera
				84655.00	

In reference to the audit objection memo local authority has replied that, the person concerned has died, hence notice has been issued to the legal heir to deposit the amount of Rs.84655.00. Reply of the local authority is not acceptable. Due to lack proper supervision of local authority and failure of internal mechanism the amount could not be collected from the tax collector in time i.e within the 24 hours of collection Hence for this negligence both Tax Daroga and E.O equally responsible for the above lapse of fund and suggested for recover from Tax Daroga and E.O equally.

Responsible Person for this paragraph

SIno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Balaya Dehuri	EX EO	NOW E.O Talcher Municipality, Talcher, Dist. Anugul.	42328
2	Sribatsha Mahapatra	Tax Daroga	Now at Bhawanipatna	42327

			Municipality	

11.3 - 1.- 1. Non-deposit of collected amount in Municipality fund (POM No.33/28.12.2022)

While checking the Misc. receipt book w.r.t DCR of Sribatsha Mahapatra for the year 2021-22 , it is noticed that, a sum of RS.252523.00 has been collected by the 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. The reason may be intimated to audit and as such fixed the responsibility.

The Details of collection and misappropriation has been furnished below:

Book No.	Receipt no.	Date of Collection	Particulars	Amount collected	Name of the Tax Collector
47 (Holding)	1	03.03.22	Jagdish Tandi	6003.00	Sribatsha Mahapatra
47 (Holding)	2	02.03.22	Bighan Sethi	4830.00	Sribatsha Mahapatra
47 (Holding)	3	02.03.22	Banchanidhi Sahu	11802.00	Sribatsha Mahapatra
47 (Holding)	4	03.03.22	Kailash ch. Behera	1380.00	Sribatsha Mahapatra
47 (Holding)	5	03.03.22	Abhayadatt Singh	5280.00	Sribatsha Mahapatra
47 (Holding)	6	03.03.22	Bidyadhar Das	5706.00	Sribatsha Mahapatra
47 (Holding)	7	04.03.22	Makardwaj Patel	920.00	Sribatsha Mahapatra
47 (Holding)	8	04.03.22	Sashikanta Mishra	5685.00	Sribatsha Mahapatra
47 (Holding)	9	04.03.22	binod bihari pattnaik	11404.00	Sribatsha Mahapatra
47 (Holding)	10	04.03.22	Deba Bag	5169.00	Sribatsha Mahapatra
47 (Holding)	11	04.03.22	Duali Mangaraj	5005.00	Sribatsha Mahapatra
47 (Holding)	12	04.03.22	Laba Naik	5370.00	Sribatsha Mahapatra
47 (Holding)	13	04.03.22	Maya Senapati	2760.00	Sribatsha Mahapatra
47 (Holding)	14	05.03.22	Prabhudan Bhatara	1380.00	Sribatsha Mahapatra
47 (Holding)	15	05.03.22	Jayasingh Sunani	5060.00	Sribatsha Mahapatra
47 (Holding)	16	05.03.22	Ramkishanlal	6591.00	Sribatsha

			Agrawal		Mahapatra
47 (Holding)	17	05.03.22	Shibram Tandi	5750.00	Sribatsha Mahapatra
47 (Holding)	18	05.03.22	Prusuttam Braham	5165.00	Sribatsha Mahapatra
47 (Holding)	19	05.03.22	Basnta Nial	5540.00	Sribatsha Mahapatra
47 (Holding)	20	05.03.22	jayaram barik	3450.00	Sribatsha Mahapatra
47 (Holding)	21	05.03.22	Bishnu Pradhan	2053.00	Sribatsha Mahapatra
47 (Holding)	22	05.03.22	Nalili kanta Pujari	3946.00	Sribatsha Mahapatra
47 (Holding)	23	06.03.22	Bijaya ku Behera	2990.00	Sribatsha Mahapatra
47 (Holding)	24	06.03.22	Bidyanath Singh	5520.00	Sribatsha Mahapatra
47 (Holding)	25	06.03.22	Padmacharan Patra	2070.00	Sribatsha Mahapatra
47 (Holding)	26	06.03.22	Kissan lal beshra	5208.00	Sribatsha Mahapatra
47 (Holding)	27	06.03.22	Sombari Dey	2760.00	Sribatsha Mahapatra
47 (Holding)	28	06.03.22	Baduprashad Sharma	690.00	Sribatsha Mahapatra
47 (Holding)	29	06.03.22	Soubhagini Patra	2070.00	Sribatsha Mahapatra
47 (Holding)	30	06.03.22	Jyotshna Manjari Mund	12789.00	Sribatsha Mahapatra
47 (Holding)	31	06.03.22	Ramesh Prashad Sahu	32358.00	Sribatsha Mahapatra
47 (Holding)	32	06.03.22	Sriram Goud	2760.00	Sribatsha Mahapatra
47 (Holding)	33	06.03.22	Banmali Naik	4830.00	Sribatsha Mahapatra
47 (Holding)	34	06.03.22	Ghasiram Panda	6615.00	Sribatsha Mahapatra
47 (Holding)	35	06.03.22	Baishakhi Goud	5100.00	Sribatsha Mahapatra
47 (Holding)	36	06.03.22	Kausally dhangada Majhi	4830.00	Sribatsha Mahapatra
47 (Holding)	37	06.03.22	Bimbadhar Mahapatra	2208.00	Sribatsha Mahapatra
47 (Holding)	38	07.03.22	Chakradhar Dandasena	690.00	Sribatsha Mahapatra
47 (Holding)	39	07.03.22	udhhaba Naik	2070.00	Sribatsha

					Mahapatra
47 (Holding)	40	07.03.22	Rajiba Sahu	690.00	Sribatsha Mahapatra
47 (Holding)	41	07.03.22	Mahendar Gahir	3810.00	Sribatsha Mahapatra
47 (Holding)	42	07.03.22	Deepak Sabar	5866.00	Sribatsha Mahapatra
47 (Holding)	43	07.03.22	Champa Bag	5622.00	Sribatsha Mahapatra
47 (Holding)	44	07.03.22	Bidyut Prasad Mishra	6206.00	Sribatsha Mahapatra
47 (Holding)	45	07.03.22	Abhimanyu pradhan	7040.00	Sribatsha Mahapatra
47 (Holding)	46	07.03.22	jayasandra Pradhan	4603.00	Sribatsha Mahapatra
47 (Holding)	47	07.03.22	Balmiki das	10119.00	Sribatsha Mahapatra
47 (Holding)	48	07.03.22	ugreshan Tandi	2760.00	Sribatsha Mahapatra
			TOTAL	252523.00	

In reference to the audit objection memo local authority has replied that, notice has been issued to the person held responsible to deposit amount. till the deposit of amount the amount is suggested for recovery from Sribatsha Mahapatra , Tax daroga.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sribatsha Mahapatra	Tax Daroga	Now at Bhawanipatna Municipality	252523

PARA: 12 LOSS OF STOCK & STORE

12.1 - Loss of stocks and store.

POM NO.16/23.11.2022.

During the audit no cases of loss of stock and store was noticed

PARA: 13 AUDIT OF RECEIPTS

13.1 - DCB POSITION OF HOLDING TAX & INEFFECTIVE AND INEFFICIENT COLLECTION OF HOLDING TAX (POM NO.94/7.2.2023)

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 01.04.2021			Collection during 2021-22				balance as on 31.03.22			Collection in Percentage
		Arrear	Current	Total	Arrear	Current	Rebate	Total	Arrear	Current	Total	
1	Holding Tax	380100 5.20	332774 8.00	712875 3.20	102338 7.00	172439 7.00	167703 .00	291548 7.00	277761 8.20	143564 8.00	421326 6.20	40.90
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 tax	201272 2.87	222324 4.00	423596 6.87	709315 .00	149061 8.00	148540 .00	234847 3.00	130340 7.87	584086 .00	188749 3.87	55.44
4	Water Tax	202438 0.12	166737 2.00	369175 2.12	531988 .00	111796 5.00	111416 .00	176136 9.00	149239 2.12	437991 .00	193038 3.12	47.71
	Total	835923 4.84	721836 4.00	155775 98.84	226469 0.00	433298 0.00	427659 .00	702532 9.00	609454 4.84	245772 5.00	855226 9.84	45.10

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

1	Actual collection as per Accountant Cashbook	6597670.00
2	Add rebate	427659.00

3 | Collection as per DCB

7025329.00

The above table indicates that the total collection is 45.10.% of the actual demand. Though the current collection is 65.95% 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.8552269.84 is kept in objection & compliance reported.

13.2 - Time Barred Dues (POM NO.83/7.2.2023)

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	66140.00	107543.00	342470.00
2003-04	70054.15	36874.73	29376.84	32171.84	168477.56
2004-05	139510.00	0.00	24998.00	8935.00	173443.00
2005-06	0.00	0.00	19173.00	2096.00	21269.00
2006-07	-38971.00	0.00	3498.00	4028.00	-31445.00
2007-08	37210.00	0.00	9031.00	5036.00	51277.00
2008-09	28767.00	0.00	10326.00	682.00	39775.00
2009-10	8046.00	0.00	1724.00	6547.00	16317.00

2010-11	8448.00	0.00	2006.00	1913.00	12367.00
2011-12	1633.00	0.00	1680.00	2299.00	5612.00
2012-13	2752.00	0.00	1970.00	1671.00	6393.00
2013-14	93.00	0.00	703.00	608.00	1404.00
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 (TIME BARRED DUES)	1908.00	0.00	438.00	4300.00	6646.00
Sub Total					4920518.84
2018-19	16893.00	0.00	5181.00	4838.00	26912.00
2019-20	53140.00	0.00	6974.00	1231.00	61345.00
2020-21	886725.00	0.00	15380.00	183664.00	1085769.00
2021-22	1435648.00	0.00	584086.00	437991.00	2457725.00
TOTAL:-	4213266.20	521126.65	1887493.87	1930383.12	8552269.84

It would be seen from the previous para table that an amount of Rs.8552269.84 is outstanding towards taxes as on 31.03.2022 out of which an amount of Rs.4920518.84 has been time barred by limitation and treated as loss to the Municipality according to Section 346 and other related sections of OM Act,1950 read with F.D O/M No.2252/LFA dated. 30.04.1970 & notification No.XIV-50/955-7166/F of the Finance Deptt. As per rule the same is treated as loss of the institution & the executive officer and Tax Daroga are responsible for the same. However the same amount upto 2016-17 has already been surcharged in previous report so the same is not surcharged here in order to avoid double recovery/surcharge. Only for the period of 2017-18 amounting to Rs.6646.00 is due for surcharable.

In reference to audit objection memo, local authority has stated that the time barred amount has been collected during the year 2022-23.

However, the local authority is advised to take sincere step to expedite the collection of huge outstanding dues remaining uncollected amounting to Rs.8552269.84 as on 31.03.2022 for years together and compliance reported.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Balaya Dehuri	EX EO	NOW E.O Talcher Municipality, Talcher, Dist. Anugul.	3323
2	Sribatsha Mahapatra	Tax Daroga	Now at Bhawanipatna Municipality	3323

13.3 - Lease of tank (POM NO.90/7.2.2023)

On issue of POM on lease out of tanks of the Municipality, the local authority replied that during the covid-19 period, tanks of this office could not be leased out during 2021-22. However lease process has already been processed 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 (POM NO.84/7.2.2023)

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. No new towers was installed during 2021-22. DCB position of licence fees from telecom tower as on 31.03.2022 installed in the municipality area could not be worked out in audit .However basing on the last Audit Report No : 653942/AR/2021-2022-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 2021-22	Total amount due as on 31.03.2022	Amount collected during 2021-22	Balance outstanding as on 31.03.2022
Not furnished	1000	2000	0	2000		2000
-do-	1000	17000	0	17000		17000
-do-	1000	10000	0	10000		10000
-do-	1000	8000	35269	43269	35269	8000
Total	4000	37000	35269	72269	35269	37000

13.5 - NON-COLLECTION OF LICENSE FEE U/S 290 OM ACT1950 (POM NO.81/7.2.2023)

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 2021-22 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 as per the advice of the audit, the license fees U/S 290 of Om Act 1950 is started collection from the arrear of previous years.

13.6 - Non-Collection of Holding Tax and Tax U/S-290 from Energy dept (POM NO.75/21.1.2023)

As Per OMR-113, read with Gridco, FFA 35/99-147291/E, BBSR dated 20.04.13 the Municipal authority had the power to impose tax on installation of pole, transformers within municipal area. Though the electricity supply from in a corporation and vested with entrepreneur ship with corporate business.

In reference to audit objection memo, local authority has stated for future guidance, which is not a suitable reply. Hence the municipal authority had power to impose ground rent from grid and substation areas. But the local authority had not taken any step for this purpose. Hence the Local authority is suggested to collect the ground rent on installation area transformers.

13.7 - Stall Rent (POM NO.85/7.2.2023)

The abstract DCB position of stall rent for the year 2021-22 is furnished below

DCB POSITION OF MARKET COMPLEX (Stall Rent)								
DEMAND AS ON 01.04.2021			COLLECTION DURING 2020-21			BALANCE AS ON 31.03.2022		
Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
3110418.0 0	1930358.0 0	5040776.0 0	833821	740016	1573837.0 0	2276597.0 0	1190342.0 0	3466939.0 0

On issue of POM regarding non-collection of such huge outstanding dues amounting to Rs.3466939.00 from the rentees, the local authority replied that henceforth collection of Market complex outstanding dues shall be accelerated i.e. on priority basis & compliance to be reported.

13.8 - TRADE LICENSE FEES POM NO.82/7.2.2023)

It is revealed from the receipt statement furnished by the local authority that Rs.311700.00 is collected towards trade license fees during the year 2021-22. 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.

13.9 - HOARDING CHARGES (POM NO.91/7.2.2023)

As per the Receipt statement produced by the local authority, Rs.70000.00 collection has been made towards hoarding charges during the year 2021-22. But in spite of repeated verbal approaches & issuing of POM, the

concerned file was not produced before audit for verification. The local authority replied that during the covid-19, the hoarding could not be leased out. However step has been taken to accelerate on collection of hoarding.

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 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.

13.10 - Holding tax on railway land (POM NO.87/7.2.2023)

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.

13.11 - ASSESSMENT OF NEW HOLDING/ RE-ASSESSMENT (POM NO.92/7.2.2023)

ASSESSMENT OF NEW HOLDING/ RE-ASSESSMENT

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 assessment has been made during 2021-22. When the local authority was asked through objection memo regarding such poor assessment the EO replied that due to covid-19 new assessment could not be done. However steps are being taken to increase new assessment during the year 2022-23.. The new holding assessment list produced by the local authority is furnished below :-

DETAILS OF NEW ASSESMENT /REASSESSMENT OF BUILDING IN RESPECT OF BHAWANIPATNA MUNICIPALITY FOR THE YEAR 2021-22											
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	572139	Gela Pradhan, Jaleswar Mandir Road	Ground	1663	1993937	55929	2517	2237	1678	6432	
2	572080	Rameswar Thakur, BBC Pada	Ground	1255	1504745	45766	2060	1830	1373	5263	
3	4000260	Bibhudeendra Panda, Shanti Nagar Pada	Ground	1222	1500000	49500	1984	1763	1322	5069	
4	17000268	Hemangini Kshiti, W.No.17	Ground	1068	1300000	38465	1731	1538	1154	4423	
5	15000360	Debanti Devi	Ground	1134	1359666	39139	1761	1565	1174	4500	
6	1000414	Sujata Mahanty, W.No.1	Ground	1440	1726560	52365	2356	2095	1571	6022	
7	5000306	Jayanti Patra, W.No.5	Ground	800	960000	31680	1257	1117	838	3212	
8	14000594	Sandhya Rani	Ground	1200	1400000	40270	1812	1611	1208	4631	

		Naik, W.No.1 4									
9	400027 8	Prasant a Kumar Thakur, W.No.4	G+1	1039	125000 0	41250	1623	1442	1082	4147	
10	150003 59	Sangra m Keshari Rath, Wno.16	G+1	1260	141687 0	40743	1833	1629	1222	4684	
11	400027 9	Dingar Putel, W.No.4	G+1	1035	232000 0	76560	0	2643	1982	4625	
							18934	19470	14604	53008	

13.12 - SLAUGHTER HOUSE FEES. (POM NO.86/7.2.2023)

SLAUGHTER HOUSE FEES-

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.

In reference to audit objection memo local authority, has stated that collection on slaughter house fees has been started from 2023-24 and it will be produced in the next audit.

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

LOSS OF REVENUE DUE TO DELAY IN REVISION OF HOLDING TAX (POM No.93/07.02.2023)

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 has replied that revision of holding tax has been made from the financial year 2015-16 onwards .and new holding tax on residential building and commercial building are levied on revised rate. The local authority is advised to ensure assessment by valuation team of Govt. without delay & compliance reported.

13.14 - - Distressed warrant (POM NO105/8.2.2023)

Distressed warrant -

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 2021-22 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.

13.15 - MAINTENANCE OF IMPROPER RECEIPT BOOK FOR COLLECTION OF HOLDING TAX (POM NO.106/8.2.2023)

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

13.16 - PRODUCTION OF RECORDS & INFORMATION ON VALUATION OF COMMERCIAL BUILDING DURING 2021-22 FINANCIAL YEAR

(POM NO.80/7.2.2023)

PRODUCTION OF RECORDS & INFORMATION ON VALUATION OF COMMERCIAL BUILDING DURING 2021-22 FINANCIAL YEAR

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

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

POM NO.88/7.2.2023

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

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

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

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

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

PARA: 14 AUDIT OF EXPENDITURE

14.1 - RETENTION OF UNSPENT OAP MONEY WITH DISBURSING OFFICIALS (POM No.79/04.02.2023)

While checking the paid vouchers w.r.t Cash Book for the year 2021-22, it is noticed that a total sum of Rs. 29905400.00 has been disbursed to the disbursing officials for the month of april-2021 to February -2022 as revealed from concerned Cash Book. Further, a total sum of Rs.27325400.00 has been disbursed by the concerned disbursing officer and a sum of Rs.2406720.00 has been deposited in bank (BOB A/C no-33670100000922) on various dates. So it is found that an amount of Rs.173280.00 is still retained with concerned disbursing officials till date. Since the above advance relates to financial year 2021-22 and there is no scope of further payment to beneficiaries, it implies that the concerned disbursing officer have retained the Govt. money with intention. The details of advance payment, adjustment and balance f is given below.

SLNO	NAME OF THE ADVANCE HOLDER	VR.NO	Date	AMOUNT	PURPOSE	VR.NO AND DATE OF ADJUSTMENT	AMOUNT AJDUSTED	Balance
1	Madan Mohan Rout	7	12.04.2021	1800000.00	disbursement of amount under MBPY	1048	27325400	2580000.00
		8	12.04.2021	500000.00	disbursement of amount			

					under IGNDP
		9	12.04.2021	500000.00	disbursement of amount under IGNOAP
		97	12.05.2021	2179500.00	disbursement of amount under MBPY
		98	12.05.2021	426000.00	disbursement of amount under IGNOAP
		99	12.05.2021	44000.00	disbursement of amount under IGNDP
		194	12.06.2021	6922500.00	disbursement of MBPY amount.
		195	12.06.2021	138600.00	disbursement of IGNDP amount.
		196	12.06.2021	1357500.00	disbursement of IGNOAP amount.
		432	12.09.2021	2638700.00	disbursement of MBPY /NSAP amount.
		562	12.10.2021	2806200.00	disbursement of MBP Y/NSAP amount.
		617	12.11.2021	2806200.00	disbursement of MBP Y/NSAP amount.
		718	12.12.2021	2806200.00	disbursement of MBPY /NSAP
		812	12.01.2022	2400000.00	disbursement

				0	ent of amount under MBP Y/NSAP			
		901	15.02.2022	2400000.00	Disburseme nt of MBPY /IGNOAP/ WP/DP for February,2 022			
		912	21.02.2022	180000.00	disbursem ent of MBP Y/NSAP for January ,2022			
			Total Rs.	29905400.00			27325400	2580000.00
	Deduct amount already deposited in passbook (BOB, A/C No-33670100000922) on different date						12.04.2021	308000.00
							10.06.2021	350000.00
							03.07.2021	700000.00
							12.10.2021	210000.00
							08.12.2021	412420.00
							04.01.2022	206000.00
							21.01.2021	60200.00
							16.03.2022	160100.00
							Total Rs.	2406720.00
	Balance amount not deposited till date							173280.00
In reference to audit objection memo local authority has replied that the person held responsible has been instructed to deposit the balance amount. The amount of Rs.173280.00 is suggested for recovery from the person held responsible.								

Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Biswambhar Mishra	EO	NOW AT jUNAGARH NAC	86640
2	Madan Mohan Rout,	JR ASST	now at bhawanipatna municipality	86640

14.2 - NON PRODUCTION OF LOG BOOK OF VEHICLE USED FOR GARBAGE COLLECTION.(POM NO.50/20.01.2023)

During the course of checking of cashbook, it was noticed that, in the financial year 2021-22 a sum of Rs.1032500.00 has been incurred expenditure towards hire charge of vehicle as details furnished below. But in spite of issued of objection memo, local authority failed to produce the logbook. Hence till the production of log book the expenditure occurred thereof is treated as irregular and kept under objection.

26.04.2022	56	Payment made towards hire charge of vehicle engaged in door to door collection of garbage	122000.00
24.06.2022	225	Payment made towards hire charge of vehicle engaged in door to door collection of garbage	100500.00
02.08.2021	301	Payment made towards hire charge of vehicle engaged in door to door collection of garbage	70000.00
02.08.2021	302	Payment made towards hire charge of vehicle engaged in door to door collection of garbage	95000.00
23.09.2021	485	Payment made towards hire charge of vehicle engaged in door to door collection of garbage	83000.00
12.10.2021	564	Payment made towards hire charge of vehicle engaged in door to door collection of garbage	84000.00
17.12.2021	720	Payment towards hire Charges of Vehicle engaged in door to door collection of garbage.	221000.00
11.01.2022	810	Payment towards hire charges of Vehicle engaged in Door to Door collection of garbage.	122000.00
15.02.2022-	907	Payment of Hire charges of Vehicle engaged in Door to Door collection of Garbage for the month of January,2022	135000.00
		Total	1032500.00

In reference to audit objection memo local authority has replied that produced. but actually not produced.

14.3 - Non production of records ,register & files of towards Procurement of Sanitation.(POM NO.53/21.1.2023)

During the course of checking of cashbook, it was noticed that, in the financial year 2021-22 a sum of Rs.382636.00 has been incurred expenditure towards procurement of sanitation material as details below. The local authority was asked to produce the stocks and store register before audit for verification. But till the close of audit the required register was not produced before audit for verification.

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 Office concerned or such other as may be specially authorised by him. Non-conduct of physical verification of stores as required under rules as non-conduct of regular physical verification may give scope for mis-utilisation, defalcation and damaging of perishable items causing loss. local authority is requested to conduct physical verification and submit report regarding present position of the stock. Failure to comply to audit objection, stock of perishable goods which is rolling for inordinately long periods without utilisation, entire stock should be evaluated at current market price and reported as loss should be suggested for recovery from the person held responsible. Till the production of stocks register the amount is kept under objection.

28.12.2021	746	Payment towards Procurement of Sanitation Material paid to Naimish Kumar Sahu	22790.00
30.04.2021	67	Payment made towards Procurement of Sanitation Material to M/s Ariyan Chemicals, Sambalpur	88800.00
30.08.2021	393	Payment made towards Procurement of Sanitation Material paid to M/s BM Enterprises	186296.00
21.09.2021	473	Payment towards Procurement of Sanitation Material paid to Naimish Kumar Sahu	24750.00
11.01.2022	808	Payment towards Procurement of Sanitation Material paid to Sri Naimish Kumar Sahu	32050.00
28.02.2022	931	Payment towards cost of Sanitation Material paid to Sri Naimish Kumar Sahu.	27950.00
		Total	382636.00

In reference to audit objection memo local authority has replied but actually not produced.

PARA: 15 **AUDIT ON WORKS**

15.1 - Production of work case records

As per letter no 2262 /DLFA/dt21.02.2017 information regarding development work case records is furnished below.

Production of work case records		
	No of case records	Amount involved
Previous year case records	5	2217430.00
Current Year case records	136	61533992.00
Total no case records	141	63751422.00
Case Records produced and verified in audit	141	63751422.00
Case Records not produced for verification in audit	NIL	NIL

15.2 - Excess rate for Rigid and smooth centering and shuttering including RCC work for Plinth bend:- (POM No -34/18.01.2023)

NAME OF THE WORK	Const. of MRF center side of BSNL Office under Bhawanipatna Municipality.
AGENCY	Chandan Agrawal
CR No.	56/2019-20
ESTIMATED COST	Rs.10,40,000.00
NAME OF THE JE	Sarat Kumar Sahoo
NAME OF THE ME	Sameer Kumar Thakur
SCHEME	SWM /2019/20
MB No.	446/P-01-22

1 Excess rate for Rigid and smooth centering and shuttering including RCC work for Plinth bend:-

On scrutiny of above case record w.r.t connected MB it is noticed that in the analysis of rate attached in the estimate the rate of Rigid and smooth centering and shuttering for RCC work etc. in CC(1:1.5:3) for different item has provided separately. But the rate of Rigid and smooth centering and shuttering for Plinth bend added in the finished rate is excess than the actual.

As per Thumb rule for RCC work, details of excess rate.

In the analysis of Rate of attached with the case record, rate for Rigid and smooth centering and shuttering including RCC work for Plinth bend is Rs.4553.02 and for Column & Beam is Rs.9464.05. In preparation of bill for plinth bend, rate of Column & Beam has been in added resulting excess payment of Rs.27010.00 as calculated below.

ITEM	As per Thumb Rule	Rate of Centering & suttering added in RCC Item	Total	Basic rate of RCC	Total Rate
Column base/footing	1.5	99.67	149.51	4154.34	4303.85
Plinth Bend/Bed block	4	99.67	398.68	4154.34	4553.02
Col. & Beam	8	663.71	5309.71	4154.34	9464.05

Details of excess payment.

ITEM	Qty	Excess	Amount
Plinth Bend/Bedblock	5.5	4911.03	27010.00

In reference to audit objection memo local authority replied that step will be taken to recover the amount from the person held responsible.

Till the recovery of amount, the following person are held responsible.

Responsible Person for this paragraph

SIno	Name	Designation	Adress	Amount(In Rs:)
1	Sameer Kumar Thakur	ME	Now at DRDA Bhawanipatna	13505
2	Sarat Kumar Sahoo,	JE	now at Dharmagarh NAC	13505

15.3 - Excess rate in carriage of mechanical means:- (POM No -35/18.01.2023)

NAME OF THE WORK	Const. of drain from Satyam Cinema hall chowk towards Gandhi chowk in ward No.9
AGENCY	Deepak Kumar Sahani
CR No.	I(B)17
ESTIMATED COST	Rs.1162000.00
NAME OF THE JE	Sarat Kumar Sahoo
NAME OF THE ME	Sameer Kumar Thakur
SCHEME	15 th F.C /2020-21
MB No.	470/P-44-56

1 Excess rate in carriage of mechanical means:-

On scrutiny of above case record w.r.t connected MB it is noticed that 423.00 cum earth has been excavated by manually @ 184.59 within 50m initial lead and 1.5mt initial lift and carried away by mechanical means within 5km lead @ 99.78/cum.

As per the works Deptt. letter No.13827/16.09.2017 the initial rate for 5km is Rs.149.67, including loading and unloading charge of Rs.79.00/cum. (2/3 for loading and 1/3 for unloading charges). Hence loading charge is not allowed and Rs.52.66 i.e 2/3 of Rs.79 should be deducted from initial lead of Rs.149.67. and should be allowed Rs.97.00 resulting excess payment of Rs. 846.00 is suggested from person held responsible.

Details of excess payment.

QTY	Rate paid	Rate allowed	Excess rate	Total
423cum	99	97	2	846.00

In reference to audit objection memo local authority replied that step will be taken to recover the amount from the person held responsible.

Till the recovery of amount, the following person are held responsible.

Responsible Person for this paragraph

SIno	Name	Designation	Adress	Amount(In Rs:)
1	Sameer Kumar Thakur	ME	Now at DRDA Bhawanipatna	423
2	Sarat Kumar Sahoo,	JE	now at Dharmagarh NAC	423

15.4 - Excess earth excavation on bed (POM No -36/18.01.2023)

NAME OF THE WORK	Const. of CC road drain from Singh Babu house towards Arjun Naik house last portion of Shaktinagarpada in Ward No.4
AGENCY	Simanchala Pruseth
CR No.	I(B)52
ESTIMATED COST	Rs.600000.00
NAME OF THE JE	Sarat Kumar Sahu
NAME OF THE ME	Sameer Kumar Thakur
SCHEME	15 th F.C Action plan-52
MB No.	472/P-1-11

1 Excess earth excavation on bed :-

On scrutiny of above case record w.r.t connected MB it is noticed that excess earth excavation has been recorded in MB than actual. As per the MB, earth excavation for drain is recorded as follows.

1. $-1 \times 104 \times 1.2 \times 1.00 = 149.76 \text{ cum}$
2. S.F in drain $1 \times 104 \times 1.20 \times 0.10 = 12.48 \text{ cum}$
3. CC (1:4:8) in drain bed:- $1 \times 104.00 \times 1.20 \times 0.10 = 12.48 \text{ cum}$
4. CC (1:2:4) in drain bed:- $1 \times 120 \times 0.9 \times 0.10 = 12.48 \text{ cum}$
4. CC (1:2:4) in drain wall:- $1 \times 120 \times 0.9 \times 0.60 = 16.20 \text{ cum}$

Including sand filling and CC work, drain has been erected with height of 0.90m against the earth excavation of 1.2m. Which shows that drain has been executed 0.30m below the ground is fictitious. Besides in the photograph it is reflected that height of the drain is equal to road. Considering the above measurement it is construed that 0.30m excess height of earth excavation has been recorded in MB and the amount involved there with amounting to Rs.6911.00 @184.59 of 37.44cum suggested for recovery.

Details of excess payment.

ITEM	L	B	Excess height	Total
Earth excavation for drain	104.00	1.2	0.30	37.44cum

In reference to audit objection memo local authority replied that step will be taken to recover the amount from the person held responsible.

Till the recovery of amount, the following person are held responsible.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sameer Kumar Thakur	ME	Now at DRDA Bhawanipatna	3456
2	Sarat Kumar Sahoo,	JE	now at Dharmagarh NAC	3455

15.5 - Excess payment due to less deduction of royalty :- (POM No -104/08.02.2023)

NAME OF THE WORK	Imp. Of Road with drain from Jaleswar Mandir road towards Sudhir Behera house in Ward No.1
AGENCY	Sibashankar Gopal
CR No.	1(A) 5
ESTIMATED COST	Rs. 1550000
NAME OF THE JE	Sarat Kumar Sahu

NAME OF THE ME	Sameer Kumar Thakur
SCHEME	14 th Finance Action plan Sl. No.5/2020-21
MB No.	478/32-54

Excess payment due to less deduction of royalty :- On verification of the above said work bill with connected M.B, it is noticed that a sum of Rs.44526.00 has been deposited towards royalty against the collection of Rs.56602.00.

On scrutiny of the above said work bill with connected M.B, it is seen that 315.53 cum moorum, 180.07cum sand and 301.97 metal/chips have been used . It is learnt from the rate analysis attached to the case record that, 1.28 cum moorum has been allowed to get final output of 1 cum compacted moorum and cost with royalty and conveyance charges of 1.28 cum moorum has been allowed and 1.21cum metal has been allowed to get final output of 1 cum compacted and cost with royalty and conveyance charges of 1.21 cum metal has been allowed. But royalty of only 458.78 cum moorum and 218.99cum metal have been deducted from the work bill , which resulted less/non deduction of royalty of 138.56cum @ 35 comes to Rs.12076.00 is suggested for recovery.

Details of royalty collection as per the analysis of rate attached with the case record as follows.

Item	Qty in cum	Sand/moorum utilized	Mtal/chips utilised
S/F in plinth	35.94	35.94	
CC (1:4:8)	35.94	17.25	34.50
CC (1:2:4)	90.59	40.76	81.53
Plaster	487.50	3.65	
Moorom & sand in subbase	249.95	296.83	
Metaling	153.67	44.56	185.94
Moorom	44.24	56.62	
Total		495.61 @35=17346.00	301.97@130=39256.00

In reference to audit objection memo local authority replied that step will be taken to recover the amount from the person held responsible.

Till the recovery of amount, the following person are held responsible.

Responsible Person for this paragraph

SIno	Name	Designation	Adress	Amount(In Rs:)
1	Sameer Kumar Thakur	ME	Now at DRDA Bhawanipatna	6038
2	Sarat Kumar Sahoo,	JE	now at Dharmagarh NAC	6038

15.6 - Loss due to unutility of executed work (POM No -100/08.02.2023)

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NAME OF THE WORK	Const. of CC Road & drain from Jamini Majhi house to Ajaya Das house at Radhakrushna Nagar Lane -01 on ward No.12
AGENCY	Nazir Hushan
CR No.	1(A)12
ESTIMATED COST	Rs.774000.00
NAME OF THE JE	Birsingh Biroli
NAME OF THE ME	Sameer Kumar Thakur
SCHEME	14 th FC Plan Sl.No.12
MB No.	449/P-131-142

1. Loss due to unutility of executed work

On scrutiny of the above case w.r.t connected MB it was found that vide Item No.1 The earth excavation is done for cut off wall with the height of 0.2m and for road 0.2.

Vide item No.02 S/F for road only is 0.075

Vide item No.3 C.C (1:4:8) cut off wall measured as follows

1X 28.00 X0.25 X0.1=0.7cum

that means the height of the cut off wall is 0.1m below the ground level.

Measurement of C.C road vide C.C(1:3:6) is with the height of 0.1m

and measurement of CC(1:2:4) is 0.125m

On scrutiny, it is observed that the height of C.C works raised 0.1m above the ground level. So 0.3m gap is created between cut off wall & C.C work. The purpose of construction of cut off wall to prevent seepage of ground water and to discharge the traffic pressure to earth. But both the purpose failed here as the cut off wall did not touch the C.C slab. So, the inadmissible executed work is as follows and suggested for recovery.

i. Earth work cut off 1 x 28 x0.25 x 0.2=1.4cum @184.59 is Rs.258.00

ii. C.C (1:4:8)for cut off 1X 28.00 x0.25 X [0.10=0.7cum@.3721.68](#)is.2605.00

Total Rs.2863.00

In reference to audit objection memo local authority replied that step will be taken to recover the amount from the person held responsible.

Till the recovery of amount, the following person are held responsible.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Birsingh Biroli	JE	now at Junagarh NAC	1431
2	Sameer Kumar Thakur	ME	Now at DRDA Bhawanipatna	1432

15.7 - Double measurement of culvert base. (POM No -101/08.02.2023)

NAME OF THE WORK	Const. of CC Road & drain from Godam pada chowk towards Haliapada in ward No.18
AGENCY	Arjun Naik
CR No.	1(A)20
ESTIMATED COST	Rs.1007000.00
NAME OF THE JE	Birsingh Biroli
NAME OF THE ME	Sameer Kumar Thakur
SCHEME	14 th FC Plan Sl.No.26
MB No.	451/P-46-60

1.Double measurement of culvert base.

On scrutiny of the above case w.r.t connected MB it was found that vide Item No.1 The earth excavation for drain is $1 \times 41 \times 0.9 \times 0.65 = 23.99 \text{ cum}$

$1 \times 106 \times 0.9 \times 0.65 = 62.01 \text{ cum}$

$1 \times 70 \times 0.9 \times 0.65 = 40.95 \text{ cum}$

Culvert.

$1 \times 4.15 \times 1.20 \times 0.9 = 4.48 \text{ cum}$

$1 \times 4.80 \times 1.2 \times 0.9 = 5.18 \text{ cum}$

Vide item No.02 S/F for drain with thickness of is 0.10m and for

culvert with thickness of 0.15m

Vide item No.3 C.C (1:4:8) base of drain measured as with the height of 0.1m

And culvert with the height of 0.15m

Vide item CC(1:2:4)

Base of drain is measured as follows.

$$1 \times 41 \times 0.85 \times 0.05 = 1.74 \text{ cum}$$

$$1 \times 106 \times 0.85 \times 0.05 = 4.51 \text{ cum}$$

$$1 \times 70 \times 0.85 \times 0.05 = 2.98 \text{ cum}$$

Culvert.

$$1 \times 4.15 \times 0.85 \times 0.075 = 0.26 \text{ cum}$$

$$1 \times 4.80 \times 0.85 \times 0.075 = 0.31 \text{ cum}$$

Drain wall

$$2 \times 41 \times 0.20 \times 0.4 = 6.56 \text{ cum}$$

$$2 \times 106 \times 0.85 \times 0.05 = 21.20 \text{ cum}$$

$$2 \times 70 \times 0.175 \times 0.75 = 18.88 \text{ cum}$$

No separate wall has been executed for culvert.

As the slab of the culvert has been executed over the drain wall. Hence on the base of the culvert portion executed during the casting of drain and again of culvert resulting double measurement or excess height of base than the drain

Due to the fictitious measurement excess payment has been done as follow and suggested for recovery.

Base of culvert

i. In CC 1:4:8) as stated above. [ls=1.61.@3721.68](#)=5992.00

ii. C.C (1:2:4) is [0.57cum@5262](#)=2999.00

Total Rs.8991.00

In reference to audit objection memo local authority replied that step will be taken to recover the amount from the person held responsible.

Till the recovery of amount, the following person are held responsible.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Birsingh Biroli	JE	now at Junagarh NAC	4495
2	Sameer Kumar Thakur	ME	Now at DRDA Bhawanipatna	4496

15.8 - Less deduction of royalty :- (POM No -102/08.02.2023)

NAME OF THE WORK	Special repair to road from Main road to covid -19 smasan near Madabhathi in ward No.10
AGENCY	Departmentally
File No.	W-215/2021-22
ESTIMATED COST	Rs.96800.00
NAME OF THE JE	Birsingh Biroli
NAME OF THE ME	Sameer Kumar Thakur
SCHEME	Misc.
MB No.	432/P-196-200

1. Less deduction of royalty :-

On scrutiny of the above said work bill with connected M.B, it is seen that 138.35 cum moorum has been executed . It is learnt from the rate analysis attached to the case record that, 1.28 cum moorum has been allowed to get final output of 1 cum compacted moorum and cost with royalty and conveyance charges of 1.28 cum moorum has been allowed . As such Rs.625.15/1 cum includes cost of 1.28 cum moorum, so as a whole, cost with all charges of 177.08 cum (138.35X1.28) has been allowed in the work bill. But royalty of only 138.35 cum moorum has been deducted from the work bill , which resulted less/non deduction of royalty of 38.52cum @ 35 comes to Rs.1342.00 is suggested for recovery.

2. Further it is noticed that 1% cess has been added in analysis of rate of items. But again in preparation of items 1% cess amount has been added and 1% deducted from the bill amount resulting double addition of cess and single deduction a sum of Rs.907 excess paid to the executant.

In this way a sum of Rs.2249.00 is suggested from the person held responsible.

In reference to audit objection memo local authority replied that step will be taken to recover the amount from the person held responsible.

Till the recovery of amount, the following person are held responsible.

Responsible Person for this paragraph

SIno	Name	Designation	Adress	Amount(In Rs:)
1	Birsingh Biroli	JE	now at Junagarh NAC	1125
2	Sameer Kumar Thakur	ME	Now at DRDA Bhawanipatna	1124

15.9 - Excess rate of Metal/chips. (POM No -103/08.02.2023)

NAME OF THE WORK	Const. of C.C road at Sahoo colony back side of circuit house in Ward No.14
AGENCY	Manini Mohanty
CR No.	10 A (A)
ESTIMATED COST	Rs. 1950000.00
NAME OF THE JE	Birsingh Biroli, JE
NAME OF THE AEE	Sameer Kumar Thakur,
SCHEME	14 th FC/2017-18, Action Plan Sl.No.16
MB No.	440/Page-84-97

Excess rate of Metal/chips.

On scrutiny of the above cited case record w.r.t connected MB, it was noticed that in preparation of analysis of rate items, rate of pre GST period has been included.

As per the Works department letter No.13827/dt.16.9.17 consequent upon implementation of GST, the schedule rate 2014 has been revised. But in preparation of estimate and bill amount of stone product, rate of pre GST period has been included and as such excess payment of Rs.17827.00 made to the executant is suggested for recovery from the person held responsible..

Details of excess payment.

Item	Qty in CUM	Metal/chips used	Rate allowed	Rate admissible	Excess	Excess paid
CC (1:4:8)	188.2	210.06 (40cm CBHG)	761	724	37	7772.00
CC (1:2:4)	210.06	189.05 (12mm CBHG)	1117	1063.81	53.19	10055.00
					Total	17827.00

In reference to audit objection memo local authority replied that step will be taken to recover the amount from the person held responsible.

Till the recovery of amount, the following person are held responsible.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Birsingh Biroli	JE	now at Junagarh NAC	8913
2	Sameer Kumar Thakur	ME	Now at DRDA Bhawanipatna	8914

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 - AUDIT ON UNITS / DEPARTMENT OF BHAWANIPATANA MUNICIPALITY (POM NO.107/8.2.2023)

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

16.2 -

No comments

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

PARA: 18 MISCELLANEOUS

18.1 - RECEIPT STATEMENT OF BHAWANIPATNA MUNICIPALITY FOR THE YEAR 2021-22

RECEIPT OF OWN SOURCE OF REVENUE , GRANTS AND CONTRIBUTION IN RESPECT OF BHAWANIPATNA MUNICIPALITY FOR THE YEAR 2021-22			
Sl.	Head of receipt		Grand Total
I	RATES & TAXES		
1	Holding Tax	Ar.	1023387
2	Holding Tax	Cr.	1724397
3	Latrine Tax	Ar.	0
4	Light Tax	Ar.	709315
5	Light Tax	Cr.	1490618
6	Water Tax	Ar.	531988
7	Water Tax	Cr.	1117965
8	Received through online		
	Total		6597670.00
II.	LICENCE & OTHERS FEES		

1	Licence from offensive and dangerous trade	
2	Trade Licence fee	311700
3	Cattle Pound	
4	Tower & Licence Fee	35269
	Total	346969.00
III.	RECEIPT UNDER SPECIAL ACTS.	
1	Fine & Fees	46350
2	Lease Amount of Hoarding	70000
3	Lease amount of Gandhi Park	34500
4	Labour Cess Charges for Building Approval	0.00
	Total	150850.00
IV.	REVENUE DERIVED FROM MUNICIPAL POWER & PROPERTY	
1	Rent on land, Building & Shops Ar.	833821
2	Rent on land, Building & Shops Cr..	740016
3	Weekly Market /Daily Market	1965000.00
4	Slaughter House	
5	Water Tanker	23500
6	Town Hall	
7	Shop Donation/Security of Shop	50000
8	Rent from Kalayan Mandap	0.00
9	JCB	0.00
10	Sky Jacker	0.00
11	Mo Khata	27900
12	MRF	111000
	Total	3612337.00
V.	GRANTS & CONTRIBUTION	
1	14th Finance Commission	0.00
2	15th Finance Commission	35740000.00
3	15th Finance Commission Tied-Up Grant	53610000.00
4	15th Finance Commission (Urban Health Welfare)	7000000.00
5	Compensation & Assignment in lieu of Octroi	63242000.00
6	Motor Vehicle Tax	8088000.00
7	Devolution of Fund	34372000.00
8	Creation of Capital Asset	3925000.00
9	Maintenance of Capital Asset	1516000.00

10	Swachha Bharat Mission	0.00
11	Solid Waste Management	0.00
12	Solid Waste Management (Under 5th SFC)	8196000.00
13	Animal Birth Control	1376000.00
14	Maintenance of Non Residential Building	343000.00
15	Maintenance of Roads & Bridges	3616000.00
16	Storm Water Drainage-Preparation of Drainage Master Plan	0.00
17	Shelter for Urban Homeless	600000.00
18	Construction of New Bus Stand	74787500.00
19	Assistance to the Support of Stray Animals in Urban and Semi Urban Area during Covid-19	215000.00
20	Disposal of Dead Bodies under COVID-19	1611086.00
21	Arrear Salary recommended by 5th SFC	15248779.00
22	Financial Assistance to Street Vendors during lockdown	3381000.00
23	Maintenance of Primary School Building under 5th SFC	500000.00
24	Road Infra Project	61924000.00
25	Land Rights/Jaga Mission	1645000.00
26	Mission Shakti Gruha	2500000.00
27	UWEI/MUKTA	48254000.00
28	Pradhan Mantri Awas Yojna (PMAY)	0.00
	Total	431690365.00
VI.	OTHER GOVT. GRANTS	
1	Financial Assistance to Ration Card Holders under NFSA/NFSS during COVID-19 for 2020-21	10222000.00
2	Harishchandra Sahayata Yojna	819000.00
3	MBPY/IGNOAP/WP/DP	27108673.00
4	MPLAD	0.00
5	M.L.A.L.A.D.	0.00
6	WODC	475000.00
7	Election	848200.00
	Total	39472873.00
VII.	MISCELLANEOUS	
1	Audit Recovery	0.00
2	Warrant Fee	0.00

3	Sale of Building Approval Form	4800.00
4	Building Approval Fee	4630516
5	Hire Charges of Cess Pool	337250
6	Renewal of Contractor License	0.00
7	Cost of Tender Paper	3122400
8	Others Misc	1019180
9	Road Cutting Fee	0.00
10	Welfare fund of Urban Poor	362150.00
11	GIS	0.00
12	LIC	765475.00
13	LOAN	5940.00
14	GPF	1773100.00
15	PF	121000.00
16	EPF	1138725.00
17	P.TAX	126375.00
18	Pension Contribution of LFS / Non-LFS Employees	106327.00
19	IT of staff	407537.00
22	HRA	564478.00
23	NPS	100424.00
24	Interest from Bank	5733557.80
27	Total adjustment of advance	14434746.34
28	Grant expenditure shown out of advance amount	
	Total	34753981.14
VIII.	EXTRA ORDINARY & DEBTS	
1	S.D/EMD	1668940.00
2	Income Tax of contractor	670568.00
3	GST	1086276.00
4	Royalty	1334781.00
5	Cess	553127.00
6	Empty Bitumen Drum	0.00
7	Empty Cement Bag	226438.00
8	Others	
	Total	5540130.00
	GRAND TOTAL	522165175.14

18.2 - EXPENDITURE STATEMENT OF BAWANIPATNA MUNICIPALITY FOR THE YEAR 2021-22

EXPENDITURE STATEMENT OF BAWANIPATNA MUNICIPALITY FOR THE YEAR,2021-22		
Sl.	Head of receipt	Grand Total
I	General Administration	
A	General Establishment	
1	Pay	2143374.00
2	Grade Pay	0.00
3	D.A.	477054.00
4	H.R.A. / C.A.	61417.00
5	P.Tax / P.Contribution / LS. Contribution	34283.00
5	Leave Salary and Unutilised leave Salary	
6	Allowance to Chairperson /Vice- Chairperson and Sitting Allowance	
7	Payment of Telephone Bill & Broadband Bill	189827.00
8	Payment of Advertisement Charges	226858.00
9	Postage Stamp	0.00
10	Hire Charges of Vehicle	0.00
11	Cost of Office Furniture	0.00
12	Office Contingency	0.00
13	Salary to Contractual / Consolidated employees	6071174.00
	TOTAL	9203987.00
B	Tax Section	
1	Pay	1113800.00
2	Grade Pay	0.00
3	D.A.	247135.00
4	H.R.A. / C.A.	14088.00
5	P.Tax / P.Contribution	15744.00
	TOTAL	1390767.00
C	Octroi Section	
1	Pay	2717738.00
2	Grade Pay	0.00
3	D.A.	595706.00
4	H.R.A. / C.A.	59395.00
	TOTAL	3372839.00
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	30890.00
2	Grade Pay	0.00
3	D.A.	0.00
4	H.R.A. / C.A.	0.00
5	Maintenance of Street Light.	1207852.00
6	Payment of Enegy dues	11117533.00
	TOTAL	12356275.00
III	PUBLIC HEALTH	
A	Scavenging Section	
1	Pay	9326543.00
2	Grade Pay	0.00
3	D.A.	2063891.00
4	H.R.A. / C.A.	284626.00
5	Procurement of Sanitation Materials, Equipment and Medicine	363195.00
6	Fair Festival and Exihibition	
7	Supply of Liveries / Wheel Barrow	99710.00
8	Maintenance of Municipal Vehicle	575924.00
9	Cost of POL	4637223.00
10	Payment of Cleaning and Sanitation Charge	5118303.00
11	Maintenance of Kine House	0.00
12	Others	
	TOTAL	22469415.00
IV	MEDICAL ESTABLISHMENT	
1	Pay	363300.00
2	Grade Pay	0.00
3	D.A.	80309.00
4	H.R.A. / C.A.	11424.00
5	P.Tax / P.Contribution	0.00
	TOTAL	455033.00
V	PUBLIC CONVENIENCE	
A	Park Section	
1	Pay	404000.00
2	Grade Pay	0.00
3	D.A.	89420.00

4	H.R.A. / C.A.	11820.00
5	Repair & Maintenance of Park & Garden	
	TOTAL	505240.00
VI	PUBLIC WORK	
A	Works Section	
1	Pay	3040545.00
2	Grade Pay	0.00
3	D.A.	664734.00
4	H.R.A. / C.A.	94404.00
5	P.Tax / P.Contribution	28764.00
6	Eviction Work	0.00
7	Contingency	0.00
	TOTAL	3828447.00
VII	PUBLIC INSTRUCTION	
A	U.B.S. Section	
1	Pay	528000.00
2	Grade Pay	0.00
3	D.A.	97020.00
4	H.R.A. / C.A.	15489.00
5	P.Tax / P.Contribution	27536.00
	TOTAL	668045.00
B	Club Section	
1	Pay	388800.00
2	Grade Pay	0.00
3	D.A.	86074.00
4	H.R.A. / C.A.	11820.00
	TOTAL	486694.00
VIII	DEVELOPMENT & UPGRADATION OF URBAN POOR	
1	Construction / Repair of of Drains and Culverts under Schematic Fund	838241.00
2	Maintenance / Construction of Roads under Schemativ Fund	0.00
	TOTAL	838241.00
IX	Fixed Assets	
1	Invertor	0.00
2	Computer	563400.00
3	CC TV Camera	0.00
4	Furnitur & Fixture	205065.00

5	Other Fixed Assets	
	TOTAL	768465.00
X	GRANTS & CONTRIBUTION	
1	14th Finance Commission	24530121.00
2	15th Finance Commission	21689920.00
3	15th Finance Commission Tied-Up Grant	42925377.00
4	15th Finance Commission (Urban Health Welfare)	0.00
5	Devolution of Fund	57634056.00
6	Creation of Capital Assets for Revenue Generation	0.00
7	Maintenance of Capital Assets for Revenue Generation	0.00
8	Compensation for Arrear Pension and Basic Service	14027671.00
9	Motor Vehicle Tax	2540881.00
10	AMP (Maintenance of Roads & Bridges)	2001737.00
11	AMP (Non Residential Building)	0.00
12	Animal Birth Control	0.00
13	Solid Waste Management	12322527.00
14	Swachha Bharat Mission	12515666.00
15	COVID-19	0.00
16	Shelter for Urban Homeless	746343.00
17	Construction of New Bus Stand	74787500.00
18	National Urban Livelihood Mission	838241.00
19	Protection and Conservation of Water Bodies	0.00
20	BRGF	0.00
21	NRY	11700.00
22	Land Rights/ JAGA Mission	1645000.00
23	Assistance to the Support of Stray Animals in Urban and Semi Urban Area during Covid-19	215000.00
24	Disposal of Dead Bodies under COVID-19	1611086.00
25	Financial Assistance to Community Based Decentralised Strategy for COVID-19	60000.00
26	Financial Assistance to Street Vendors during lockdown	0.00
27	Special Financial Assistance to	0.00

	workers of OBOCWBB during COVID-19 for 2020-21	
28	UWEI/MUKTA	6099867.00
29	Pradhan Mantri Awas Yojna (PMAY)	0.00
	TOTAL	276202693.00
	Other Govt. Grants	
1	MPLAD	0.00
2	M.L.A.L.A.D.	0.00
3	W.O.D.C.	0.00
4	Financial Assistance to Ration Card Holders under NFSA/NFSS during COVID-19 for 2020-21	10222000.00
5	Harishchandra Sahayata Yojna	700000.00
6	MBPY/IGNOAP/WP/DP	27325400.00
7	Election	848200.00
8	Special Problem Fund	0.00
	TOTAL	39095600.00
XII	Miscellaneous	
1	Rebate	702.00
2	Law Charges / Legal Expenses	36000.00
3	Printing & Stationary	237270.00
4	Disposal of Un-claimed dead body	0.00
7	Obsequis charge	10000.00
8	Jala Chhatra /Supply of Drinking Water	185930.00
9	Observance of National Day	150000.00
10	Observance of LSG Day	120000.00
11	Training Programme Expenses	0.00
12	payment of TA / DA	20000.00
13	Awariness Programme Expenses	251000.00
15	Bank Charges	1846.08
16	Other	0.00
	TOTAL	1012748.08
XIII	Extra Ordinary & Debts	
1	Payment of Medical / TA Advance /Festival Advance	2520000.00
2	Insurance and Vehicle Tax	136460.00
3	Maintenance of Office Computer	187300.00
4	Repair and maintenance of Electrical Appliance	199316.00
5	Repair and maintenance of Office	14088.00

	Equipment	
6	Repair and maintenance of Other Fixed Assets	0.00
7	Maintenance of CT/PT	441000.00
8	Deposit of Income Tax of contracor	670568.00
9	Deposit of GST	1086276.00
10	Deposit of Cess	553127.00
11	Deposit of Royalty	1334781.00
12	Deposit of SD	1668940.00
13	Deposit of ECB	226438.00
14	GIS	0.00
15	LIC	765475.00
16	LOAN	5940.00
17	GPF	1773100.00
18	PF	121000.00
19	EPF	1138725.00
20	P.TAX	126375.00
21	IT of staff	407537.00
24	HR	2450.00
25	Pension Contribution of LFS / Non-LFS Employees	106327.00
	TOTAL	13485223.00
	GRAND TOTAL	385371247.08

18.3 - STAFF POSITION

Sl. No.	Category of Post	Sanctioned Strength	Staff in Position	Vacancy position
-1-	-2-	-3-	-4-	-5-
01	Executive Officer	1	1	0
02	Municipal Engineer	1	1	0
03	Community Organizer	3	0	3
04	Asst Engineer	1	0	1
05	Junior Engineer	2	2	0
06	Homoeo Doctor	1	0	1
07	Head Asst	1	1	0
08	Sr Asst	2	2	0
09	Jr Asst	5	3	1

10	Cashier	1	0	1
11	Warrant Officer	1	0	1
12	Peon	6	6	0
13	Orderly Peon	2	0	2
14	Daftary peon	1	0	1
15	Tax Collector	6	6	6
16	Asst Tax Collector	2	1	1
17	Amin	1	0	1
18	Wire man	2	0	2
19	Roller Driver	1	1	0
20	Roller Helper	1	0	1
21	Mali	2	0	2
22	Homoeo Asst	3	1	2
23	Octroi Peon	11	6	5
24	Tractor Driver	2	0	2
25	Sweeper / Sweepress	46	29	17

18.4 - Details of Staff

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	AJAYA SAHA	DY. EE	9437059144	
6	BIRASINGH BIROLI	Ex-JE	9438618829	
7	SARAT KU SAHOO	Ex-JE	9439469526	
8	RADHAMOHAN RAY	JE	8917438842	
9	FAGU MARANDI	JE	8327732006	
10	GEETASHREE DASH	Ex-CO	9437409946	
11	SRIBATSA MAHAPATRA	SR ASST	9437125420	

12	MD ABDUL WARISH	JR ASST	9937140992	
13	NAIMISH KU SAHU	SR ASST	9668392016	
14	MADAN MOHAN ROUT	JR ASST	7326954789	
15	KSHIRASINDHU BIHARI	JR ASST	8144163157	
16	SR SUDHAKAR	ATC	9437839477	
17	SANGRAM SWAIN	ACCOUNTANT	9583436527	
18	SISIR BISHI	MIS	7978813154	
19	SOMYA RANJAN NAYAK	CMMU MANAGER	9938655428	
20	TAPAN KU NAYAK	JR SANITATION EXPERT	7077485530	
21	BALARAM KURESI	-do-	6371966988	
22	KIRAN KUMAR BEHERA	INFRA EXPERT	8984711408	
23	KAMLU	IMPLEMENEXPERT	7217656916	
24	DEEPANJALI DEEP	CO-ORDINATOR	7978579101	
25	NILADRI BHINIPATI	ACCOUNTANT EXPERT	7008367320	
26	SANKAR PRASAD DASH	CLTC	8249574181	
27	SHANTANU KU PATTANAYAK	COMPUTER ASST	9937326735	
28	SUSANTA KU JENA	TAX COLLECTOR	6371967434	
29	ASHOK DALABEHERA	TAX COLLECTOR	9439416971	
30	SAROJ KU PATRA	TAX COLLECTOR	9437358601	
31	P SHANKAR RAO	TAX COLLECTOR	9090520332	
32	BHASKAR BEHERA	TAX COLLECTOR	9937279977	
33	JITENDRA KU DASH	COMPUTER ASST	9658005939	
34	PUSPANJALI MEHER	MI	9438878506	
35	MONALISHA SAHOO	DIST COORDINATOR	8917676846	
36	MANISHA MANJARI BEHERA	PA	8280296466	
37	BISWAKESH MISHRA	LIGHT INCHARGE	9437224817	
38	KRUSHNA CH SABAR	ROLLER DRIVER	9078013344	
39	MAHESH CH MISHRA	TC	7008035505	
40	AMULYA KU MUND	DISINFECTOR	9437363169	

41	KUMUDA RANJAN NAG	AMIN	8249658232	
42	Late-DEEPAK KU BEHERA	SWEEPER	7978499714	
43	SUKANTA NAIK	SWEEPER	8327789303	
44	SAGAR DEEP	SWEEPER	8327701036	
45	SARADA SABAR	SWEEPER	9438010693	
46	SAROJ SHARMA	HOMOEEO ASST	7978182556	
47	MIKI PATTNAIK	OFFICE SUPPORT STAFF	7981553766	
48	SHIBA PRASAD PUJHARI	SANITARY INSCOR	8249524046	
49	GHANASHYAM TANDI	VS CLERK	9938448524	
50	CHHANDA CH. PRADHANI	DEO	8658861688	
51	SURANJAN DASH	DEO	8917312770	
52	KSHITISH NANDA	DEO	8328919677	
53	PRADEEP GOUD	PEON		
54	MAHESWAR MAJHI	PEON		
55	JOGENDRA PATEL	MALI		
56	KISHORE PATTNAIK	PEON		
57	ABHIMANYU PATEL	MALI		
58	UMA NAIK	PEON		
59	CHANDRA RAJ BAHADUR	NIGHT WATCHER		
60	KUMUDA KANTA NAIK	GROUP D		
61	SAMARENDRA ROUT	GROUP D		
62	ABHIMANYU DURGA	PEON		
63	JAGANNATH NAIK	DRIVER		
64	CHANDRADHWAJ KATTA	DRIVER		
65	JITENDRA MEHER	DRIVER		
66	RUDRA PRASAD NAIK	DRIVER		

18.5 - AUDIT PARAS PENDING FOR SETTLEMENT

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-K ALAHANDI	0	0.00	8	13518004.00	8	13518004.00
4	653942/AR/2021-2022-K ALAHANDI	0	0.00	11	9618804.00	11	9618804.00

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.

18.6 - PRODUCTION OF RECORDS WHICH WAS NOT PRODUCED IN PREVIOUS AUDIT.(POM No.24/5.12.2022)

While going through the last Audit Report vide Para 15.11 it is seen that It is learnt from the para No.15.nos of the Last Audit Report No : 653942/AR/2021-2022-KALAHANDI that 5 nos of work case records along with concerned M.B amounting to Rs. 2217430.00 relating to the year 2021-22 had not been produced before last audit . On issue of audit objection memo local authority produced the work case records along with concerned M.Bs, before audit. The case records were verified and found to be correct. hence para is dropped.					
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	S.K. Sahoo	283/27.07.20	46319.00	S.K. Sahoo

	vigillance DSP office in ward no-15				
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
			TOTAL	2217430.00	

18.7 - IRREGULAR EXPENDITURE OF HARISHANDRA FUND TO MBPY (24/05.12.2022)

Last year audit vide Para-14.8: ADVANCE ADJUSTMENT VOUCHER WANTING

In the year under audit i.e., 2020-21 a total sum of Rs.900000.00 have been paid advance and adjusted in favour of Gitashree Das, CDEO towards Harishandra Sahayata Yojana. Details thereof is given below –

Vr.No./Date of advance payment	Advance amount paid	Vr.No./Dt of advance adjustment	Advance amount adjusted	Balance advance
117/26.05.20	100000.00	1031/31.03.21	100000.00	0.00
344/01.09.20	200000.00	1032/31.03.21	200000.00	0.00
671/30.12.20	200000.00	1033/31.03.21	200000.00	0.00
787/02.02.21	300000.00	1034/31.03.21	300000.00	0.00
842/18.02.21	100000.00	1035/31.03.21	100000.00	0.00
TOTAL	900000.00		900000.00	

On scrutiny of record it is found that out of the above expenditure, a sum of Rs.237000.00 has been spent on MBPY. . As the advance was sanctioned for Harishandra Sahayat Yojna but payment has been made to the MBPY beneficiaies. Hence without the prior approval of sanctioning authority the amount is spent on MBPY .

As per Rule 171 of OGFR Vol-I, grants should be utilised for the specific purposes as contained in its sanction order and on no account the grant will be diverted for any other purpose(s). In case of unavailable fund, the grant may be diverted, but the same should be recouped within the financial year. In the last audit it was instructed to recoup the fund. Deviating the guideline the amount has been spent for other purposes instead of the purpose(s) for which the same was sanction by way of diversion, hence it is treated as irregular expenditure and suggested for recover from the persons held responsible fixed in the last audit report.

Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Biswambhar Mishra	EO	NOW AT jUNAGARH NAC	79000
2	Ganseh Mahakud	Accountant	Now at Junargarh NAC	79000
3	Geetashree Dash,	EX-CO	now at bhawanipatna municipality	79000

18.8 - PRODUCTION OF RECORDS WHICH WAS NOT PRODUCED IN PREVIOUS AUDIT.(POM No.24/5.12.2022)

(1) Para-14.4: 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.

(2) Para-14.5:Labour Licence, Service providing Licence Wanting (POM No-11/06.04.22)

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

The concerned records were produced before audit and verified. Hence para is dropped.

18.9 - Non production of M.R Books During Last Audit. (POM NO.29/23.12.2122)

While going through the last Audit Report it is seen that the 51 no of M.R Books could not be produced before audit for checking. However it is once again impressed upon to produce before present audit . But the local authority failed to produce the 51 nos of MR books Hence local authority is requested to initiate administrative action against delinquent officials as deem fit.

In reference to audit objection memo local authority remained silent on this matter.

The details of which are placed below.

SL No	Date of Issue	Book No	Person Issue to	Stock Page No
1	24.04.2020	11	IIC, Town Police Station, Bhawanipatna	6
2	24.04.2020	12	IIC, Town Police	6

			Station, Bhawanipatna	
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 Station, Bhawanipatna	6
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,	8

			Bhawanipatna	
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 Station, Bhawanipatna	9
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

18.10 - Non production of M.R Books (POM NO.77/24.01.2023)

During the course of checking of MR stocks register for the year 2021-22, it is noticed that, 300 Nos of MR Books have been issued to M.M Rout, Jr. Asst. towards garbage collection . Out of 300 Nos of MR books only 279 Nos of MR books are produced to audit and 21 Nos MR books are not produce to audit for verification. Audit is conducted within the time limit. Hence non production of MR books within the audit period hampers in timely and smooth completion of audit. Why failure in production of MR books will not be treated as lack of control in your internal mechanism .

In reference to audit objection memo local authority replied that these 21 Nos of books are running books and it will be produced to next audit.

Due to non production of MR books the money value there with could not be ascertained. Hence local authority is requested to take immediate necessary action as deem fit.

SL.No.	Date of issue	Book No.	Person issue to	Stock page No.	remarks
1	09.07.2021	83	M.M Rout	11	Not produced
2	11.02.2022	343	M.M Rout	15	Not produced
3	11.02.2022	344	M.M Rout	15	Not produced
4	11.02.2022	355	M.M Rout	15	Not produced
5	11.02.2022	356	M.M Rout	15	Not produced
6	11.02.2022	364	M.M Rout	15	Not produced
7	11.02.2022	374	M.M Rout	15	Not produced
8	17.03.2022	393	M.M Rout	15	Not produced
9	17.03.2022	421	M.M Rout	15	Not produced
10	17.05.2022	449	M.M Rout	16	Not produced
11	17.05.2022	465	M.M Rout	16	Not produced
12	12.08.2022	486	M.M Rout	17	Not produced
13	12.08.2022	487	M.M Rout	17	Not produced
14	12.08.2022	497	M.M Rout	17	Not produced
15	12.08.2022	498	M.M Rout	17	Not produced
16	17.10.2022	547	M.M Rout	18	Not produced
17	17.10.2022	557	M.M Rout	18	Not produced
18	17.10.2022	559	M.M Rout	18	Not produced
19	17.10.2022	566	M.M Rout	18	Not produced
20	17.10.2022	581	M.M Rout	18	Not produced
21	17.10.2022	582	M.M Rout	18	Not produced
	Total	21			

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

19.1 - Non-deposit of Govt. dues in Govt. Treasury (POM NO.97/07.02.2023)

The Govt. dues position shows that a huge amount of Rs.1191155.00 is not deposited into the proper quarter by 31.03.2022. This delay in deposit/non deposit of Govt. dues highly affects the wage and means of planning sector of the Govt. very badly. So audit suggests all the dues of the Govt. be deposited immediately under compliance to audit.

Rules 6 of Odisha Treasury code vol –I read with Rule-4 of OGFR stipulates that all money received /realised on behalf of Govt. should be deposited in full by the competent authority within three days of receipt of this same.

Retention of the Govt. money /revenue outside the Govt. account is highly irregular and not permissible. Hence the local authority is suggested to deposit the balance amount the Govt. dues in proper quarter immediately & compliance reported.

Particular	O.B. as on 01.04.2021	Amount Collected during the year 2021-22	Total	Amount Remitted during the year 2021-22	Balance to be remitted as on 31.03.2022
Income tax	8500.00	670568.00	679068.00	670568.00	8500.00
Labour Cess	8500.00	553127.00	561627.00	553127.00	8500.00
Royalty	1174155.00	1334781.00	2508936.00	1334781.00	1174155.00
GST	0.00	1086276.00	1086276.00	1086276.00	0.00
P.T.	0.00	126375.00	126375.00	126375.00	0.00
TOTAL.	1191155.00	3771127.00	4962282.00	3771127.00	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 deposite of pending govt dues and compliance be reported.

19.2 - NSDP Loan (POM NO.98/07.02.2023)

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 2021-22 is furnished below:

NSDP Loan			
Particulars	Principal	Interest	Total
Loan outstanding for recovery as on 01.04.2021	5163955.00	4671810.00	9835765.00
The amount due for 2021-22	0.00	941042.00	941042.00
Total	5163955.00	5612852.00	10776807.00
Repayment of loan made during the year 2021-22	0.00	0.00	0.00
Balance for loan outstanding for repayment as on 31.03.2022	5163955.00	5612852.00	10776807.00

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 installment 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 (POM No.99/07.02.2023)

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 01.04.2021	29212656.00
2	Amount deducted during the year 2021-22	1138725.00
3	Total	30351381.00
4	Amount deposited during the year 2021-22	1138725.00
5	Balance to be deposited as on 31.03.2022	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 up to March-2022 and no such amount is pending for deposit 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 records relating to EPF minutely and compliance be reported.

PARA: 20 RESULT OF AUDIT AND CONCLUSION

20.1 - Remarks On Maintenance of Account.

- Effective steps have not been taken to realize the arrear and warrant dues of taxes and rents.
- Govt. grants relating to previous year have been spent without obtaining fresh order of competent authority.
- Some advance have not been adjusted since long.
- Compliance reports of the pending audit reports have not been submitted for settlement of objection raised in audit.
- DCB position of Tax is not maintained.
- DCR not properly maintained.

The state of maintenance of accounts records and register of the Municipality. needs further improvement. Effective steps need by taken to adjust the long ousting advances. Necessary and prompt steps should be taken to submit the pending UCs to the proper quarters early. The collection of taxes should be stepped up and expenditure out of the Govt. fund and council fund should be made in a very prudent manner.

As a result of this Audit transactions involving a sum of Rs 5508413.00 are held under objection which include an amount of Rs 4093277.00 suggested for recovery. Besides, a sum of Rs 1072918 was recovered at the instance of audit. The details are furnished in the following tables.

Result Of Audit

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Other cases(In Rs:)	Remarks
1	8.1	3260400.00	3260400.00	3260400.00	0.00	0.00	
2	11.2	84655.00	84655.00	84655.00	0.00	0.00	
3	11.3	252523.00	252523.00	252523.00	252523.00	0.00	
4	13.2	6646.00	6646.00	6646.00	0.00	0.00	
5	14.1	173280.00	173280.00	173280.00	0.00	0.00	
6	14.2	0.00	1032500.00	0.00	0.00	0.00	
7	14.3	0.00	382636.00	0.00	0.00	0.00	
8	15.2	27010.00	27010.00	27010.00	0.00	0.00	
9	15.3	846.00	846.00	846.00	0.00	0.00	
10	15.4	6911.00	6911.00	6911.00	0.00	0.00	
11	15.5	12076.00	12076.00	12076.00	0.00	0.00	
12	15.6	2863.00	2863.00	2863.00	0.00	0.00	
13	15.7	8991.00	8991.00	8991.00	0.00	0.00	
14	15.8	2249.00	2249.00	2249.00	0.00	0.00	
15	15.9	17827.00	17827.00	17827.00	0.00	0.00	
16	18.7	237000.00	237000.00	237000.00	0.00	0.00	
Total		4093277.00	5508413.00	4093277.00	252523.00	0.00	

Spot Recovery

SI No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	11.1	Bank deposit	2023-03-27	1072918	Madan Mohan Rout, Tax Collector
Total				1072918	

Audit Certificate

Certified that the accounts of **Bhawanipatna Municipality** for the financial year **2021-2022** have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .