

Audit Report No:-754371/AR/2023-2024-KALAHANDI



AUDIT REPORT

On the Accounts of

Bhawanipatna Municipality

for

2022-2023

DISTRICT AUDIT OFFICE,
LOCAL FUND AUDIT, KALAHANDI

LOCAL FUND AUDIT, KALAHANDI, ODISHA

CATEGORY : Municipality/Municipal Corporation
Bhawanipatna Municipality,District:-KALAHANDI

Audit Report No : 754371/AR/2023-2024-KALAHANDI

PARA: 1 TITLE SHEET

1	Name of the Institution :	Bhawanipatna Municipality
2	Year of Accounts under Audit :	2022-2023
3	Name of the Local Authority during the year of A/Cs :	SRI BALAYA DEHURI,OMAS,EO from 01.04.2022 to 21.02.2023 SRI Chinmaya Kumar Nayak,OAS-1, (JB) From 22.02.2023 to 31.03.2023
	Name of the Local Authority at the time of Audit :	Dr. Satya Samparna Rout ,OAS
4	Duration of Audit :	12-01-2024 To 20-04-2024 (Mandays Consumed :- 42)
5	Name of the Auditors :	SEEMA MITTAL - Lead Auditor(12-01-2024 to 20-04-2024) SURAIDEEP HEMBRAM - Auditor(04-04-2024 to 20-04-2024) Simantini Tete - Auditor(12-01-2024 to 31-01-2024)
6	Name of the Reviewing Officer :	MADAN MOHAN NAIK(District Audit Officer)
7	Entry Conference Date :	11-01-2024
8	Exit Conference Date :	
9	Name of the District Audit Officer :	MADAN MOHAN NAIK
10	Date of approval of report by District Audit Officer :	08-07-2024

Para1.1 :- Demographic information:-

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

PARA: 2 PHYSICAL VERIFICATION

S/no	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	Daily Market Receipt Book	12-01-2024	0	0	SRP-79	Nil
2	Kine House Receipt Book	12-01-2024	2	2	SRP-171	Nil

3	Weekly Market Receipt Book	12-01-2024	0	0	SRP-105	Nil
4	Service Tax Receipt Book	12-01-2024	12	12	SRP-52	Nil
5	Cash in hand	12-01-2024	0	0	Nil	Nil
6	Measurement Books	12-01-2024	0	0	SRP-161	Nil
7	Miscellaneous Receipt Books	12-01-2024	288	288	SRP-21	Nil
8	Holding Tax Receipt Book	12-01-2024	54	54	SRP-30	Nil
9	Service Postage Stamps	12-01-2024	66	66	SRP-64	Nil

Comments

Denomination of Service Postage Stamp

Rs 1 x 66 = Rs 66

POM No.1/12.01.2024

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.12.01.2024, and result recorded as above.

It is seen from the analysis of the C.B as on 12.01.2024 that there is cash in hand amount is 0.00 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 -

1. Closing balance of the transaction of the previous day has been correctly carried forward as opening balance on the day of transaction,
2. 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
3. Payment from the Fund in shape of cheque, bank drafts and in cash is correctly noted in the cash book.
4. 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, i.e. at the end of each month the Executive 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			
Sino	List Records/Register	Rules	Form No
1	Bank Passbook		
2	Guard file for paid vouchers		
3	Measurement Book	Rule 365	Form W-VIII
4	Stock & Store Register of Municipality	Rule 346	Form W-VII
5	Miscellaneous Supply Bill	Rule 343	Form W-V
6	Register of Works	Rule 345	Form W-VI
7	Nominal Muster Roll (NMR)	Rule 340	Form W-II
8	Contract Agreement Form	Rule 341	Form W-III
9	Contract Certificate	Rule 343	Form W-IV
10	Register of Estimates & Allotments	Rule 332	Form W-I
11	Progress statement of collection of taxes	Rule 200	Form N
12	Tax collector's Ledger	Rule 198	Form M
13	Stock account of Receipt Forms	Rule 196	Form L
14	Tax collector's daily collection register	Rule 192	Form K
15	Tax Receipt Form	Rule 188	Form I
16	Demand and Collection Register	Rule 178	Form B
17	Assessment List	Rule 177	Form A
18	Stock Register of Stationery	Rule 172	Form No. XLIV
19	Stamp Account	Rule 172	Form No. XLIV
20	Stock account of Tickets used for daily collection of Market fees	Rule 171	Form No. XLIII
21	Register of Grants	Rule 80	Form No. XLII
22	Daily Collection Register	Rule 171	Form No. XL
23	Work Case Records		
24	Register of Rents for which there is fixed demand	Rule 163	Form No. XXXVI
25	Register of Lands	Rule 160	Form No. XXXV
26	Miscellaneous Receipts	Rule 157	Form No. XXXIV
27	Annual Account of Receipts and Expenditure	Rule 145	Form No. XXIV
28	Register of Quarterly & Annual account of Expenditure	Rule 144	Form No. XXIII
29	Register of Quarterly &	Rule 144	Form No. XXII

	Annual account of Receipt		
30	Register of outstanding deposits	Rule 143	Form No. XXI
31	Register of adjustments	Rule 132	Form No. XVII
32	Abstract Register of Receipts	Rule 129	Form No. XV
33	Cash Book of the municipality	Rule 125	Form No. XIV
34	Periodical Increment Certificate	Rule 99	Form No. XI
35	Absentee Statement	Rule 97	Form No. X
36	Salary Bills	Rule 97	Form No. IX
37	Order Book	Rule 96	Form No. VIII
38	Register of Bills	Rule 96	Form No. VII
39	Challan	Rule 87	Form No. VI
40	Cashier's Cash Book	Rule 81	Form No. V

B : List of Records/Registers not Produced to Audit

S/no	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 Permanent Advance Account	Rule 110	Form No. XIII
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
14	Schedule for the Budget	Rule 77	Form No. III

	Estimate		
15	Abstract of the Budget Estimate	Rule 74	Form No. I-A
16	Budget Estimate	Rule 74	Form No. I

C : List of Records/Registers not Maintained

Sino	List Records/Register	Rules	Form No
1	Register of Distraigned property & sales	Rule 204	Form S
2	Warrant register	Rule 202	Form R
3	Form of inventory & Notice	Rule 203	Form Q
4	Notice of demand for tax u/s-161 of OM Act	Rule 202	Form O
5	Distrainment Warrant Register	Rule 202	Form P
6	Register of writes off of demands	Rule 190	Form J
7	Mutation Register	Rule 184	Form G
8	Arrear Demand Register	Rule 187	Form H
9	Register of Petitions	Rule 183	Form F
10	Tax Ledger (personal A/C of Tax Payers)	Rule 178	Form B(I)
11	Form of appeal petition	Rule 183	Form E
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
16	Deposit Ledger	Rule 142	Form No. XX
17	Register of Outstanding Advances	Rule 140	Form No. XIX
18	Advance Ledger	Rule 136	Form No. XVIII
19	Abstract Register of Expenditure	Rule 129	Form No. XVI

D : List of Records/Registers not Required

Sino	List Records/Register	Rules	Form No
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Comments

POM NO. 3/12.01.2024

The following Registers are not maintained in the Municipality

Deposit Ledger

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.

Abstract Register of Receipts and Expenditure

Under Rule 129 of Odisha Municipal Rules, 1953, Abstract Register of Receipts and Expenditure in form No. XVI 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.

Investment Register

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

Loan Register

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.

Register of Outstanding Advances

Under Rule 136 of Odisha Municipal Rules, 1953 Register of Outstanding Advances in Form No. XVIII 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. Nonmaintenance of permanent asset register, Land register led to lack of actual and correct position of assets of the Municipality.
1. Nonmaintenance 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.
1. 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 - 2022-2023

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	01-04-2022	566061672.15	335081862.48	901143534.63	366305347.00	31-03-2023	534838187.63	31-03-2023	534838187.63	0.00	
	GRAND TOTAL		566061672.15	335081862.48	901143534.63	366305347.00		534838187.63		534838187.63	0.00	

Comments								
The Details of Cashbook wise closing balance as on 31.03.2023 is furnished below :-								
SL NO	BANK NAME	SCHEME	ACCOUNT NO	Closing Balance in Bank as mentioned in Cash Book as on 31.03.2023	In P.L.	In Cash	TOTAL	Remarks
1	Allahabad Bank/ Indian Bank	Solid Waste Management(Old)	50333863717	8,229.00	0	0	8,229.00	
2	Allahabad Bank/ Indian Bank	NEW IHSDP	21539854738	32,095.00	0	0	32,095.00	
3	Allahabad Bank/ Indian Bank	Cess(Building Plan)	7248858627	61,81,356.56	0	0	61,81,356.56	
4	Andhra Bank/UBI	BRGF A/C	106110011002588	90,65,897.50	0	0	90,65,897.50	
5	Andhra Bank/UBI	MLALAD(OLD)	106110011002213	5,826.80	0	0	5,826.80	
6	AXIS Bank	Daily Collection Deposit(OL	812010100001731	9,92,150.50	0	0	9,92,150.50	

		D)						
7	AXIS Bank	BIJU KBK	910010032 620998	34,540.00	0	0	34,540.00	
8	AXIS Bank	Harishchad ra Sahayata Scheme	914010005 210274	9,03,060.0 0	0	0	9,03, 060.00	
9	AXIS Bank	NATIONAL URBAN LI VELIHOO D MISSION	914010005 078902	3,122.00	0	0	3,122.00	
10	AXIS Bank	Swachha Bharat Mission	914010046 980574	412.00	0	0	412.00	
11	AXIS Bank	WODC A/C	912010059 993334	23,730.48	0	0	23,730.48	
12	AXIS Bank	URBAN OF CC ROAD A/C	912010060 035713	824.00	0	0	824.00	
13	AXIS Bank	IHSDP NEW	812010100 004824	6,79,707.0 0	0	0	6,79, 707.00	
14	AXIS Bank	Shop/Com plex	912010060 044746	1,35,349.7 4	0	0	1,35, 349.74	
15	AXIS Bank	Eo A/c(TDS)	920020027 123512	8,08,374.0 0	0	0	8,08, 374.00	
16	AXIS Bank	15TH FC	821010000 827046	8,89,4 7,439.00	0	0	8,89,47, 439.00	
17	AXIS Bank	Bus Stand	921010000 827015	16,8 1,330.00	0	0	16,81, 330.00	
18	AXIS Bank	SWM Grant Under 5th SFC	921010000 827170	2,24,0 6,453.00	0	0	2,24,06, 453.00	
19	AXIS Bank	Smart Park		0	0	0	0	
20	Bank of Baroda	MBPY	336701000 00922	55,521.02	0	0	55,521.02	
21	Bank of Baroda	NFBS	336701000 08531	0		0	0	

					0			
22	Bank of Baroda	Urban Poor Welfare Fund	33670100011136	57,45,166.00	0	0	57,45,166.00	
23	Bank of Baroda	COVID-19	33670100011538	9,35,861.00	0	0	9,35,861.00	
24	Bank of Baroda	USER FEES	33670100012025	20,68,003.00	0	0	20,68,003.00	
25	Bank of Baroda	MRF	33670100012023	1,57,509.00	0	0	1,57,509.00	
26	Bank of Baroda	Mo Khata	33670100012024	2,20,391.00	0	0	2,20,391.00	
27	Bank of Baroda		33670100010262	61,021.00	0	0	61,021.00	
28	Bank of Baroda		33670100010264	0	0	0	0	
29	Bank of Baroda		33670100010265	0	0	0	0	
30	Bank of Baroda		33670100010263	0	0	0	0	
31	Bank of Baroda		33670100008530	375.50	0	0	375.50	
32	Bank of India	Daily Collection Deposit(Old)	514110210000017	0	0	0	0	
33	Bank of India	FSDUP Account	514110100004827	0	0	0	0	
34	Bank of India	Municipal Fund	514110100004493	0	0	0	0	
35	Canara Bank	Land Right	4134101001663	11,98,534.00	0	0	11,98,534.00	
36	Canara Bank	Animal Birth Control	4134101002759	20,41,340.00	0	0	20,41,340.00	
37	Canara Bank	Smart Park	110105391120	0	0	0	0	

38	DCB Bank	Biju Statue	217115000 00541	32,140.00	0	0	32,140.00	
39	Federal Bank	Daily Collection Deposit	219202000 01299	5,12,748.48	0	0	5,12,748.48	
40	Federal Bank	COVID-19	219201000 32774	16,50,533.00	0	0	16,50,533.00	
41	Federal Bank	ROAD INFRA (UNNATI)	219201000 41346	4,52,19,392.60	0	0	4,52,19,392.60	
42	Federal Bank	Mission Shakti Gruha	219201000 41270	93,71,776.00	0	0	93,71,776.00	
43	Federal Bank	Own Fund-2	219201000 47392	84,03,066.90	0	0	84,03,066.90	
44	Federal Bank	Building Plan App fees	219201000 47384	88,52,111.56	0	0	88,52,111.56	
45	HDFC Bank	Online Holding Tax Collection	502000368 08841	99,90,145.43	0	0	99,90,145.43	
46	HDFC Bank	Town Hall	501005850 52591	3,95,217.00	0	0	3,95,217.00	
47	HDFC Bank	SCHEMATIC FUND A/C	195814500 00050	63,041.71	0	0	63,041.71	
48	HDFC Bank	E-MUNICIPALITY	501003454 83988	6,16,630.30	0	0	6,16,630.30	
49	HDFC Bank	OSCBC	501004108 27434	0	0	0	0	
50	ICICI Bank	R & B	077701000 609	1,16,60,265.00	0	0	1,16,60,265.00	
51	ICICI Bank	NRB	077701000 610	15,96,812.00	0	0	15,96,812.00	
52	ICICI Bank	MBPY	077701001 461	65,349.00	0	0	65,349.00	
53	IDBI Bank	LPADF Fund	113410400 0003537	27,469.00	0	0	27,469.00	
54	IDBI Bank	WODC	113410400	12,72		0	12,72	

			0037873	2,183.00	0		183.00	
55	IDBI Bank	ANGANW ADI CENT RE(AWC)	113410400 0040354	1,44,934.0 0	0	0	1,44, 934.00	
56	IDBI Bank	DEVOLUTI ON FUND &NIGHT SHELTER)	113410400 0044156	12,0 9,495.00	0	0	12,09, 495.00	
57	IDBI Bank	Moter Vehicle Tax	113410400 0055903	89,296.00	0	0	89,296.00	
58	IDBI Bank	Shelter for Urban Homeless	113410400 0077950	5,65,777.0 0	0	0	5,65, 777.00	
59	Indian Overseas Bank	Performan ce Based I ncentives(PBI)	707010000 17760	18,817.16	0	0	18,817.16	
60	Indian Overseas Bank	Public Toilet	707010000 06767	0	0	0	0	
61	OBC Bank/PNB	Special Problem Fund	169321910 15970	60,542.00	0	0	60,542.00	
62	SBI Main Branch	NEW RD A/C & TFC	309473717 71	34,3 9,200.00	0	0	34,39, 200.00	
63	SBI Main Branch	Current A/C	110834595 57	687271.50	0	0	687271.50	
64	SBI Main Branch	Current Account (EPF,it,gst)	356504772 45	7,43,903.6 0	0	0	7,43, 903.60	
65	SBI Main Branch	Biju Yuba Bahini	376249432 28	5,257.50	0	0	5,257.50	
66	SBI Main Branch	(MPLAD Account) Old	5852	12,706.15	0	0	12,706.15	
67	SBI Main Branch	General Fund	4643	1,618.00	0	0	1,618.00	
68	SBI Main Branch	General Fund	4632	6,038.52	0	0	6,038.52	
69	SBI Main Branch	IGNOAP	403922521 79	201.00	0	0	201.00	

70	SBI Main Branch	IGNDP	40392333433	101.00	0	0	101.00	
71	SBI Main Branch	IGNWP	40392347481	201.00	0	0	201.00	
72	Syndicate Bank	Creation of Capital Assets	80732200002707	4,48,954.55	0	0	4,48,954.55	
73	UGB	(OLD RD A/C)	12207018007	53,527.37	0	0	53,527.37	
74	UGB	(OLD IHSDP A/C)	12207017354	88,343.20	0	0	88,343.20	
75	Union Bank	S.D.Account	600202010000731	51504.00	0	0	51504.00	
76	Union Bank	MLALAD/MLAD	600202010000679	1,19,283.00	0	0	1,19,283.00	
77	Union Bank	(SJSRY)	600202010001107	10,325.00	0	0	10,325.00	
78	KAGB		19/4435	1,650.00	0	0	1,650.00	
79	KAGB		26/5866	11,621.00	0	0	11,621.00	
80	UCO(SNA)	SBM	22200210000847	0	0	0	0	
			TOTAL	25,18,93,066.63	0	0	25,18,93,066.63	
81	PL-8448	Own Source of Income	Scheme ID-01	0	58,84,806.00	0	58,84,806.00	
	PL-8448	14th Finance Commission	Scheme ID-18	0	47,73,504.00	0	47,73,504.00	
	PL-8448	Maintenance of Capital Assets for Revenue Generation	Scheme ID-27	0	67,63,000.00	0	67,63,000.00	
	PL-8448	Creation of Capital	Scheme ID-30	0	1,59,46,948.00	0	1,59,46,948.00	

	Assets for Revenue Generation			0			
PL-8448	Motor Vehicle Tax	Scheme ID-42	0	2,04,38,071.00	0	2,04,38,071.00	
PL-8448	Assignment out of Entry Tax for Salary & Establishment	Scheme ID-45	0	5,40,62,900.00	0	5,40,62,900.00	
PL-8448	Pension Arrear and Basic Service	Scheme ID-48	0	5,28,730.00	0	5,28,730.00	
PL-8448	Sitting Allowance, TA, DA etc for Elected Representatives	Scheme ID-51	0	1,87,200.00	0	1,87,200.00	
PL-8448	Devolution of Fund	Scheme ID-54	0	4,54,96,906.00	0	4,54,96,906.00	
PL-8448	UWEI	Scheme ID-56	0	17,345.00	0	17,345.00	
PL-8448	UWEI	Scheme ID-57	0	1,52,062.00	0	1,52,062.00	
PL-8448	UWEI	Scheme ID-58	0	2,31,27,005.00	0	2,31,27,005.00	
PL-8448	Solid Waste Management	Scheme ID-71	0	54,901.00	0	54,901.00	
PL-8448	Solid Waste Management	Scheme ID-72	0	62,07,580.00	0	62,07,580.00	
PL-8448	Solid Waste Management	Scheme ID-73	0	22,88,040.00	0	22,88,040.00	
PL-8448	15th Finance Commission	Scheme ID-75	0	2,55,51,693.00	0	2,55,51,693.00	
PL-8448	15th Finance Commission (Tied Up)	Scheme ID-78	0	22,86,403.00	0	22,86,403.00	

		Grant)						
	PL-8448	SWM Grant Under 5th SFC	Scheme ID-84	0	2,56,46,000.00	0	2,56,46,000.00	
	PL-8448	Storm Water Drainage	Scheme ID-100	0	1,00,00,000.00	0	1,00,00,000.00	
	PL-8448	Maintnanc e of Primary School Bulding under 5th SFC	Scheme ID-122	0	15,00,000.00	0	15,00,000.00	
	PL-8448	Arrear Salary reco mmended by 5th SFC	Scheme ID-126	0	2,62,16,981.00	0	2,62,16,981.00	
	PL-8448	MUKTA	Scheme ID-132	0	16,20,046.00	0	16,20,046.00	
	PL-8448	MUKTA	Scheme ID-133	0	24,09,000.00	0	24,09,000.00	
	PL-8448	MUKTA	Scheme ID-134	0	17,86,000.00	0	17,86,000.00	
			TOTAL	0	28,29,45,121.00	0	28,29,45,121.00	
82		RTI CASH BOOK		0	0	0	0	
			GRAND TOTAL	25,18,93,066.63	28,29,45,121.00	0	53,48,38,187.63	

Para No.4.1 NON-Maintenance of flexi account in banks w.r.t Scheme funds: (POM NO. 06/12.01.2024)

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 utilized 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 4.2. Comments on Maintenance of Accounts:(POM NO. 04/12.01.2024)

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.04/12.01.2024)

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 absense 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 - 2022-2023

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	0	31-03-2023	537707927.63	31-03-2023	534838187.63	2869740.00	
	GRAND TOTAL			537707927.63		534838187.63	2869740.00	

Reconciliation

P.O.M. No. 07/12.01.2024

BANK RECONCILIATION FOR THE YEAR 2022-23 IN RESPECT OF CASH BOOK AND PASS BOOK OF BHAWANIPATNA

MUNICIPALITY ACCOUNT FOR THE YEAR 2022-23

SL NO	BANK NAME	SCHEME	ACCOUNT NO	Closing Balance in	Closing Balance in	Difference Amount(Rs)	Remarks
				Bank as mentioned	Bank as mentioned		
				in Pass Book as on	in Cash Book as on		
				31.03.2023	31.03.2023		
1	Allahabad Bank/ Indian Bank	Solid Waste Management (Old)	50333863717	8,229.00	8,229.00	0	
2	Allahabad Bank/ Indian Bank	NEW IHSDP	21539854738	32,095.00	32,095.00	0	
3	Allahabad Bank/ Indian Bank	Cess(Building Plan)	7248858627	61,81,356.56	61,81,356.56	0	
4	Andhra Bank/UBI	BRGF A/C	106110011002588	90,65,897.50	90,65,897.50	0	
5	Andhra Bank/UBI	MLALAD(OLD)	106110011002213	5,826.80	5,826.80	0	
6	AXIS Bank	Daily Collection Deposit(OLD)	812010100001731	9,92,150.50	9,92,150.50	0	
7	AXIS Bank	BIJU KBK	910010032620998	34,540.00	34,540.00	0	
8	AXIS Bank	Harishchandra Sahayata Scheme	914010005210274	9,03,060.00	9,03,060.00	0	
9	AXIS Bank	NATIONAL URBAN LIVELIHOOD MISSION	914010005078902	3,122.00	3,122.00	0	
10	AXIS Bank	Swachha Bharat Mission	914010046980574	412.00	412.00	0	
11	AXIS Bank	WODC A/C	912010059993334	23,730.48	23,730.48	0	
12	AXIS Bank	URBAN OF	9120100600			0	

		CC ROAD A/C	35713	824.00	824.00		
13	AXIS Bank	IHSDP NEW	8120101000 04824	6,79,707.00	6,79,707.00	0	
14	AXIS Bank	Shop/Complex	9120100600 44746	1,35,349.74	1,35,349.74	0	
15	AXIS Bank	Eo A/c(TDS)	9200200271 23512	8,08,374.00	8,08,374.00	0	
16	AXIS Bank	15TH FC	8210100008 27046	8,9 2,34,266.00	8, 89,47,439.00	286827	
17	AXIS Bank	Bus Stand	9210100008 27015	16,81,330.00	16,81,330.00	0	
18	AXIS Bank	SWM Grant Under 5th SFC	9210100008 27170	2,2 4,06,453.00	2, 24,06,453.00	0	
19	AXIS Bank	Smart Park			-	0	
20	Bank of Baroda	MBPY	3367010000 0922	55,521.02	55,521.02	0	
21	Bank of Baroda	NFBS	3367010000 8531		-	0	
22	Bank of Baroda	Urban Poor Welfare Fund	3367010001 1136	57,45,166.00	57,45,166.00	0	
23	Bank of Baroda	COVID-19	3367010001 1538	9,35,861.00	9,35,861.00	0	
24	Bank of Baroda	USER FEES	3367010001 2025	20,68,003.00	20,68,003.00	0	
25	Bank of Baroda	MRF	3367010001 2023	1,57,509.00	1,57,509.00	0	
26	Bank of Baroda	Mo Khata	3367010001 2024	2,20,391.00	2,20,391.00	0	
27	Bank of Baroda		3367010001 0262	61,021.00	61,021.00	0	
28	Bank of Baroda		3367010001 0264		-	0	
29	Bank of Baroda		3367010001 0265		-	0	
30	Bank of Baroda		3367010001 0263		-	0	
31	Bank of Baroda		3367010000 8530	375.50	375.50	0	
32	Bank of India	Daily	5141102100			0	

		Collection Deposit(Old)	00017	-	-		
33	Bank of India	FSDUP Account	5141101000 04827	-	-	0	
34	Bank of India	Municipal Fund	5141101000 04493	-	-	0	
35	Canara Bank	Land Right	4134101001 663	11,98,534.0 0	11,98,534.0 0	0	
36	Canara Bank	Animal Birth Control	4134101002 759	20,41,340.0 0	20,41,340.0 0	0	
37	Canara Bank	Smart Park	1101053911 20	-	-	0	
38	DCB Bank	Biju Statue	2171150000 0541	32,140.00	32,140.00	0	
39	Federal Bank	Daily Collection Deposit	2192020000 1299	5,12,748.48	5,12,748.48	0	
40	Federal Bank	COVID-19	2192010003 2774	16,50,533.0 0	16,50,533.0 0	0	
41	Federal Bank	ROAD INFR A(UNNATI)	2192010004 1346	4,5 8,79,814.60	4, 52,19,392.6 0	660422	
42	Federal Bank	Mission Shakti Gruha	2192010004 1270	93,71,776.0 0	93,71,776.0 0	0	
43	Federal Bank	Own Fund-2	2192010004 7392	1,0 3,79,366.90	84,03,066.9 0	1976300	
44	Federal Bank	Building Plan App fees	2192010004 7384	88,52,111.5 6	88,52,111.5 6	0	
45	HDFC Bank	Online Holding Tax Collection	5020003680 8841	99,90,145.4 3	99,90,145.4 3	0	
46	HDFC Bank	Town Hall	5010058505 2591	3,95,217.00	3,95,217.00	0	
47	HDFC Bank	SCHEMATI C FUND A/C	1958145000 0050	63,041.71	63,041.71	0	
48	HDFC Bank	E-MUNICIPALITY	5010034548 3988	6,16,630.30	6,16,630.30	0	
49	HDFC Bank	OSCBC	5010041082 7434		-	0	

50	ICICI Bank	R & B	7770100060 9	1,1 6,60,265.00	1, 16,60,265.0 0	0	
51	ICICI Bank	NRB	7770100061 0	15,96,812.0 0	15,96,812.0 0	0	
52	ICICI Bank	MBPY	7770100146 1	65,349.00	65,349.00	0	
53	IDBI Bank	LPADF Fund	1134104000 003530	27,469.00	27,469.00	0	
54	IDBI Bank	WODC	1134104000 037870	12,72,183.0 0	12,72,183.0 0	0	
55	IDBI Bank	ANGANWA DI CENTRE(AWC)	1134104000 040350	1,44,934.00	1,44,934.00	0	
56	IDBI Bank	DEVOLUTIO N FUND &NIGHT SHELTER)	1134104000 044150	12,09,495.0 0	12,09,495.0 0	0	
57	IDBI Bank	Moter Vehicle Tax	1134104000 055900	89,296.00	89,296.00	0	
58	IDBI Bank	Shelter for Urban Homeless	1134104000 077950	5,65,777.00	5,65,777.00	0	
59	Indian Overseas Bank	Performance Based Incent ives(PBI)	7070100001 7760	18,817.16	18,817.16	0	
60	Indian Overseas Bank	Public Toilet	7070100000 6767	-	-	0	
61	OBC Bank/PNB	Special Problem Fund	1693219101 5970	60,542.00	60,542.00	0	
62	SBI Main Branch	NEW RD A/C & TFC	3094737177 1	34,39,200.0 0	34,39,200.0 0	0	
63	SBI Main Branch	Current A/C	1108345955 7	6,89,963.50	6,87,271.50	2692	
64	SBI Main Branch	Current Account	3565047724 5	7,16,179.60	7,43,903.60	-27724	
65	SBI Main Branch	Biju Yuba Bahini	3762494322 8	5,257.50	5,257.50	0	
66	SBI Main Branch	(MPLAD Account) Old	5852	12,706.15	12,706.15	0	
67	SBI Main Branch	General Fund	4643	1,618.00	1,618.00	0	

68	SBI Main Branch	General Fund	4632	6,038.52	6,038.52	0	
69	SBI Main Branch	IGNOAP	40392252179	201.00	201.00	0	
70	SBI Main Branch	IGNDP	40392333433	101.00	101.00	0	
71	SBI Main Branch	IGNWP	40392347481	201.00	201.00	0	
72	Syndicate Bank	Creation of Capital Assets	80732200002707	4,48,954.55	4,48,954.55	0	
73	UGB	(OLD RD A/C)	12207018007	53,527.37	53,527.37	0	
74	UGB	(OLD IHSDP A/C)	12207017354	88,343.20	88,343.20	0	
75	Union Bank	S.D.Account	600202010000731	22,727.00	51,504.00	-28777	
76	Union Bank	MLALAD/MP LAD	600202010000679	1,19,283.00	1,19,283.00	0	
77	Union Bank	(SJSRY)	600202010001107	10,325.00	10,325.00	0	
78	KAGB		19/4435	1,650.00	1,650.00	0	
79	KAGB		26/5866	11,621.00	11,621.00	0	
80	UCO(SNA)	SBM	22200210000847		-	0	
			TOTAL	2 5,47,62,806.63	25, 18,93,066.63	2869740	
81	PL-8448	Own Source of Income	Scheme ID-01	58,84,806.00	58,84,806.00	0	
	PL-8448	14th Finance Commission	Scheme ID-18	47,73,504.00	47,73,504.00	0	
	PL-8448	Maintenance of Capital Assets for Revenue Generation	Scheme ID-27	67,63,000.00	67,63,000.00	0	

PL-8448	Creation of Capital Assets for Revenue Generation	Scheme ID-30	1,59,46,948.00	1,59,46,948.00	0	
PL-8448	Motor Vehicle Tax	Scheme ID-42	2,04,38,071.00	2,04,38,071.00	0	
PL-8448	Assignment out of Entry Tax for Salary & Establishment	Scheme ID-45	5,40,62,900.00	5,40,62,900.00	0	
PL-8448	Pension Arrear and Basic Service	Scheme ID-48	5,28,730.00	5,28,730.00	0	
PL-8448	Sitting Allowance, TA, DA etc for Elected Representatives	Scheme ID-51	1,87,200.00	1,87,200.00	0	
PL-8448	Devolution of Fund	Scheme ID-54	4,54,96,906.00	4,54,96,906.00	0	
PL-8448	UWEI	Scheme ID-56	17,345.00	17,345.00	0	
PL-8448	UWEI	Scheme ID-57	1,52,062.00	1,52,062.00	0	
PL-8448	UWEI	Scheme ID-58	2,31,27,005.00	2,31,27,005.00	0	
PL-8448	Solid Waste Management	Scheme ID-71	54,901.00	54,901.00	0	
PL-8448	Solid Waste Management	Scheme ID-72	62,07,580.00	62,07,580.00	0	
PL-8448	Solid Waste Management	Scheme ID-73	22,88,040.00	22,88,040.00	0	
PL-8448	15th Finance Commission	Scheme ID-75	2,55,51,693.00	2,55,51,693.00	0	
PL-8448	15th Finance Commission	Scheme ID-78		22,86,403.00	0	

		(Tied Up Grant)		22,86,403.00	0		
PL-8448	SWM Grant Under 5th SFC	Scheme ID-84		2,56,46,000.00	2,56,46,000.00	0	
PL-8448	Storm Water Drainage	Scheme ID-100		1,00,00,000.00	1,00,00,000.00	0	
PL-8448	Maintnance of Primary School Bulding under 5th SFC	Scheme ID-122		15,00,000.00	15,00,000.00	0	
PL-8448	Arrear Salary recommended by 5th SFC	Scheme ID-126		2,62,16,981.00	2,62,16,981.00	0	
PL-8448	MUKTA	Scheme ID-132		16,20,046.00	16,20,046.00	0	
PL-8448	MUKTA	Scheme ID-133		24,09,000.00	24,09,000.00	0	
PL-8448	MUKTA	Scheme ID-134		17,86,000.00	17,86,000.00	0	
		TOTAL		28,8,29,45,121.00	28,29,45,121.00	0	
82	RTI CASHBOOK			-	-	0	
						0	
		GRAND TOTAL		53,3,77,07,927.63	53,48,38,187.63	2869740	

RECONCILIATION

1 15TH FC(Axis-821010000827046)					
		ADD	DEDUCT	BALANCE	REMARKS
a	Closing Balance as per Cash Book as on 31.3.23			8,89,47,439.00	
b	Add-Expenditure				

	incurred in Cash book but amount not Debited in pass book				
i	1st & Final bill of repairing of cc road with cleaning of ashasagar pada in ward no-12 payable to Parthasarathi sunani vide Vr No. 1701 Dated 28.03.2023 cheque No. 027463	1,54,457.00			Cheque cleared on 04.04.2023
ii	1st & Final bill of Construction of drain with repairing of cc road from jenakhala pada towards kabarstan in ward no-12 payable to Parthasarathi sunani vide Vr No. 1702 Dated 28.03.2023 cheque No. 027463	1,05,574.00			Cheque cleared on 04.04.2023
iii	IT and GST deducted from bill and de[posited in SBI-245 EO A/c vide Vr No. 1703 Dated 28.03.2023 cheque No. 027463	7,292.00			Cheque cleared on 04.04.2023
iv	Security Deposit and EGB deduction from work bill and transfer to UBI-731 A/c vide Vr No. 1704 Dated 28.03.2023 cheque No. 027463	8,345.00			Cheque cleared on 04.04.2023
v	By Labour cess	2,430.00			Cheque cleared

	deposit to OB&O CWWB,BBSR through RTGS vide Vr No. 1705 Dated 28.03.2023 cheque No. 027463				on 04.04.2023
vi	Royalty of work bill payable to Ta hasildar,Kalahan di vide Vr No. 1706 Dated 28.03.2023 cheque No. 027463	8,729.00			Cheque cleared on 04.04.2023
c	Total Addition / Deduction	2,86,827.00	0	8,92,34,266.00	
d	Balance arrived in audit			8,92,34,266.00	
e	Balance in pass book as on 31.3.22			8,92,34,266.00	
f	Unreconciled difference			0	
2 ROAD INFRA(UNNATI)(Federal Bank-21920100041346)					
		ADD	DEDUCT	BALANCE	REMARKS
a	Closing Balance as per Cash Book as on 31.3.23			4,52,19,392.60	
b	Add-Expenditure incurred in Cash book but amount not Debited in pass book				
i	1st & Running bill of Improvement of road and drain from malsu kiran store to ashok pradhan house at sambhunagarpad a in ward no-15 payable to Shree Shyam Realcon vide Vr No. 1696 Dated 28.03.2023 vide Cheque No. 010727	6,00,000.00			Cheque cleared on 03.04.2023

ii	IT and GST deducted from bill and deposited in SBI-245 EO A/c Vr No. 1697 Dated 28.03.2023 vide Cheque No. 010727	20,432.00			Cheque cleared on 03.04.2023
iii	Security Deposit and EGB deduction from work bill and transfer to UBI-731 A/c Vr No. 1698 Dated 28.03.2023 vide Cheque No. 010727	20,432.00			Cheque cleared on 03.04.2023
iv	By Labour cess deposit to OB&O CWWB,BBSR through RTGS Vr No. 1699 Dated 28.03.2023 vide Cheque No. 010727	6,811.00			Cheque cleared on 03.04.2023
v	Royalty of work bill payable to Tahasildar,Kalahandi Vr No. 1700 Dated 28.03.2023 vide Cheque No. 010727	12,747.00			Cheque cleared on 03.04.2023
c	Total Addition / Deduction	6,60,422.00	0	4,58,79,814.60	
d	Balance arrived in audit			4,58,79,814.60	
e	Balance in pass book as on 31.3.22			4,58,79,814.60	
f	Unreconciled difference			0	
		ADD	DEDUCT	BALANCE	REMARKS
3	Own Fund-2(Federal Bank-'21920100047392)				
a	Closing Balance as per Cash Book as on 31.3.23			84,03,066.90	

b	Add-Expenditure incurred in Cash book but amount not Debited in pass book				
i	MBPY Advance for the month of March-23 payable to Madan Mohan Rout, DA vide Vr No. 1707 Dated 28.03.2023	20,00,000.00			Cheque cleared on 03.04.2023
c	Deduct amount shown received in cashbook but not in Pass Book till 31.03.2023				
i	Tower Charges (Fed-47392)		23700		received in passbook on 03.04.2023
d	Total Addition / Deduction	20,00,000.00	23,700	1,03,79,366.90	
e	Balance arrived in audit			1,03,79,366.90	
f	Balance in pass book as on 31.3.22			1,03,79,366.90	
g	Unreconciled difference			0	
4 Current A/C(SBI-11083459557)					
		ADD	DEDUCT	BALANCE	REMARKS
a	Closing Balance as per Cash Book as on 31.3.23			6,87,271.50	
b	Add-Expenditure incurred in Cash book but amount not Debited in pass book				
i	Pension Contribution LFS staff of the month of Dec-22 payable to HUD Deptt, BBSR vide Vr No. 1410(A) dated 13.01.2023 vide Cheque No.	2,692.00			Reversed to Cash Book on dt.31.03.2023

	955388				
c	Total Addition / Deduction	2,692.00	0	6,89,963.50	
d	Balance arrived in audit			6,89,963.50	
f	Balance in pass book as on 31.3.22			6,89,963.50	
g	Unreconciled difference			0	
5 Current A/C(SBI-11083459557)					
		ADD	DEDUCT	BALANCE	REMARKS
a	Closing Balance as per Cash Book as on 31.3.23			7,43,903.60	
b	Deduct amount shown received in cashbook but not in Pass Book till 31.03.2023				
i	IT and GST deducted from bill and deposited in SBI-245 EO A/c		20,432.00		Amount received on passbook on 03.04.2023
ii	IT and GST deducted from bill and deposited in SBI-245 EO A/c		7,292.00		Amount received on passbook on 03.04.2023
c	Total Addition / Deduction	0.00	27,724.00	7,16,179.60	
d	Balance arrived in audit			7,16,179.60	
e	Balance in pass book as on 31.3.22			7,16,179.60	
f	Unreconciled difference			0	
6 Current A/C(SBI-11083459557)					
		ADD	DEDUCT	BALANCE	REMARKS
a	Closing Balance as per Cash Book as on 31.3.23			51,504.00	
b	Deduct amount shown received in cashbook but not in Pass Book				

	till 31.03.2023				
i	Security Deposit and EGB deduction from work bill and transfer to UBI-731 A/c		20,432.00		Amount received on passbook on 03.04.2023
ii	Security Deposit and EGB deduction from work bill and transfer to UBI-731 A/c		8,345.00		Amount received on passbook on 03.04.2023
c	Total Addition / Deduction	0.00	28,777.00	22,727.00	
d	Balance arrived in audit			22,727.00	
e	Balance in pass book as on 31.3.22			22,727.00	
f	Unreconciled difference			0	

Para No.5.2.OPERATION OF MULTIPLE BANK ACCOUNT FOR INDIVIDUAL SCHEME FUND AND VICEVERSA (POM NO.10/12.01.2024)

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 passbook 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 organization approved by Government to ensure that appropriate controls and procedures are exercised for the integrity and security of the data files and program and storage of back up of this data and its retrieval
2. When accounting is done on a computerized 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 computerization modules and, therefore, can be extracted easily for reporting.
3. When the Director of Municipal Administration is satisfied that the computerized system has stabilized 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 deemed 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 computerized system only.

PARA: 6 STOCK POSITION

Bhawanipatna Municipality - 2022-2023

Sino	Material/Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	0	0	0	0	0.00	0	

Comments

Bhawanipatna Municipality - 2022-23

Sino	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. 08/12.01.2024

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 1.04.2022	Receipt During 2022-23	Total	Issue During 2022-23	Balance as on 31.03.2023	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	0	194	
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	175	115	386	
16	Black tape	0	0	0	0	0	384	
17	EC Holder	0	0	0	20	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 CoverPlastic forSV Fitting	0	0	0	0	0	295	
25	FL holderfor FLFitting	79	0	79	0	79	285	
26	6 mm Sq. 4Core CableWire	0	0	0	0	0	276	
27	250 Wt Tube Light	0	0	0	0	0	143	

PARA: 7 **INVESTMENT**

Bhawanipatna Municipality - 2022-2023

Sino	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2022	0.00	0.00	0.00	0.00	31-03-2023	0.00	31-03-2023	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.9/12.01.2024											
No investment has been made out of the municipal fund during the financial year 2022-23.											
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 - 2022-2023

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	01-04-2022	Accountant Cashbook	235944 37.28	252691 00.00	488635 37.28	627000 0.00	31-03-2023	425935 37.28	31-03-2023	425935 37.28	0.00	
	GRAND TOTAL		235944 37.28	252691 00.00	488635 37.28	627000 0.00		425935 37.28		425935 37.28	0.00	

Comments :

P.O.M. No. 15/16.01.2024

ADVANCE ABSTRACT-2022-23		
SI No.	Year	Outstanding amount
1	Prior to 2012-13	31,04,094.28
2	2012-13	13,51,958.00
3	2013-14	10,52,207.00
4	2014-15	11,14,500.00
5	2015-16	11,75,000.00
6	2016-17	19,76,100.00
7	2017-18	2,20,000.00
8	2018-19	9,43,000.00
9	2019-20	18,94,478.00
10	2020-21	8,30,400.00
11	2021-22	7102700
12	2022-23	2,18,29,100.00
	TOTAL	42593537.28

Note:

Advance Paid during the year 2022-23	25269100
Advance paid and adjusted during the year 2022-23	3440000

Advance paid but not adjusted during the year 2022-23

21829100

The Details of outstanding advance which was paid during the financial year 2022-23 but not adjusted till 31.03.2023 is as follows

COUNCIL, BHAWANIPATNA, KALAHANDI								Name of the ULB:-MUNICIPAL
Details of Advance position for the year 2022-23 (paid but not adjusted during the financial year 22-23)								
Sl.No.	VR NO	Date	Name of the advance holder	Purpose	Amount	Adjusted Amt	Balance Advance Amt	Sanctioning Authority
1	572	19-08-2022	Birsingh Biroli, JE	Advance to Sri Birsingh Biroli, JE for Rainy season	20,000.00	0	20,000.00	Si Balaya Dehury, OMAS, Eo
				Total		Total	20,000.00	
2	5	07-04-2022	M/s Panda Fuel	Payment of Advance to M/s Panda Fuel towards smooth functioning of Sanitation & Cleaning Work.	2,00,000.00	0	2,00,000.00	Si Balaya Dehury, OMAS, Eo
	1126	01-12-2022	Panda Fuel	Advance to Panda Fuel for cost of fuel for sanitation work	2,00,000.00	0	2,00,000.00	Si Balaya Dehury, OMAS, Eo
				Total		Total	4,00,000.00	
3	766	27-09-2022	Md. Abdul warish	Advance to Md. Abdul warish towards Chatar	1,00,000.00	0	1,00,000.00	Si Balaya Dehury, OMAS, Eo

				Jatra-22				
	862	11-10-2022	Md.Abdul warish	Advance to Md.Abdul Warish for inaguration of smart park under Bhawanipt ana municipalit y	90,000.00	0	90,000.00	Si Balaya Dehury, OMAS, Eo
	894	17-10-2022	Md.Abdul warish	Advance to Md.Abdul Warish towards tour to Cuttack for High court case	30,000.00	0	30,000.00	Si Balaya Dehury, OMAS, Eo
	927	31-10-2022	Md.Abdul warish	Advance to Md Abdul warish towards ma intenance of new town hall under Bha wanipatana Municipalit y	40,000.00	0	40,000.00	Si Balaya Dehury, OMAS, Eo
	109	18-04-2022	Md.Abdul Warish,Jr.A sst	Payment of Advance to Sri Md.Abdul Warish,Jr.A sst towards RTI Case.	20,000.00	0	20,000.00	Si Balaya Dehury, OMAS, Eo
	349	28-06-2022	Md.Abdul Warish,Jr.A sst	Advance for TA & DA payable to Abdul W arish-High court case	15,000.00	0	15,000.00	Si Balaya Dehury, OMAS, Eo
	133	04-05-2022	Md.Abdul Warish,Jr.A sst.	Payment of Advance to Sri Md.Abdul Warish,Jr.A sst. towards TA in connection to RTI	10,000.00	0	10,000.00	Si Balaya Dehury, OMAS, Eo

				Case.				
				Total		Total	3,05,000.00	
4	1116	29-11-2002	Madan Mohan Rout,DA	Advance to Madan Mohan Rout,DA towards M BPY/NSAP for disbursement of pension for the month of Dec-22 with winter allowance .	28,50,000.00	0	28,50,000.00	Si Balaya Dehury, OMAS, Eo
	839	01-10-2022	Madan Mohan rout	Advance to Madan Mohan rout towards Chatara yatra-2022	75,000.00	0	75,000.00	Si Balaya Dehury, OMAS, Eo
	193	21-05-2022	Madan Mohan Rout,DA	Advance to Madan Mohan Rout,DA towards M BPY/NSAP for disbursement of pension for the month of May-22	26,38,700.00	0	26,38,700.00	Si Balaya Dehury, OMAS, Eo
	312	16-06-2022	Madan Mohan Rout,DA	Advance to Madan Mohan Rout,DA towards M BPY/NSAP for disbursement of pension for the month of June-22	17,45,000.00	0	17,45,000.00	Si Balaya Dehury, OMAS, Eo
	430	18-07-2022	Madan Mohan Rout,DA	Advance to Madan Mohan Rout,DA of Social section towards MBPY disbursement	15,00,000.00	0	15,00,000.00	Si Balaya Dehury, OMAS, Eo

				for the month of July-2022				
	446	20-07-2022	Madan Mohan Rout,DA	Advance to Madan Mohan Rout,DA of Social section towards MBPY disb ursement for the month of July-2022	86,700.00	0	86,700.00	Si Balaya Dehury, OMAS, Eo
	551	16-08-2022	Madan Mohan Rout,DA	Advance to Madan Mohan Rout,DA towards M BPY/NSAP for disbur sement of pension for the month of August-22	17,00,000. 00	0	17,00,000. 00	Si Balaya Dehury, OMAS, Eo
	717	15-09-2022	Madan Mohan Rout,DA	Advance to Madan Mohan Rout,DA towards M BPY/NSAP for disbur sement of pension for the month of Sept-22	17,00,000. 00	0	17,00,000. 00	Si Balaya Dehury, OMAS, Eo
	887	13-10-2022	Madan Mohan Rout,DA	Advance to Madan Mohan Rout,DA towards M BPY/NSAP for disbur sement of pension for the month of Oct-22	17,00,000. 00	0	17,00,000. 00	Si Balaya Dehury, OMAS, Eo
	1087	18-11-2022	Madan Mohan Rout,DA	Advance to Madan Mohan Rout,DA	17,00,000. 00	0	17,00,000. 00	Si Balaya Dehury, OMAS, Eo

				towards M BPY/NSAP for disbur sement of pension for the month of Nov-22				
	1527	17-02-2023	Madan Mohan Rout,DA	Advance to Madan Mohan Rout,DA towards M BPY/NSAP for disbur sement of pension for the month of Janu-23	5,50,000.0 0	0	5,50,000.0 0	Si Balaya Dehury, OMAS, Eo
	1629	20-03-2023	Madan Mohan Rout,DA	Harish chandra advance payable to Sri Madan Mohan Rout,DA and adjustment of Rs.2,40, 000/- vide vr no-1117an d date 03.11.2022	60,000.00	0	60,000.00	Sri Chinmaya Kumar Nayak, OAS, EO
	1707	28-03-2023	Madan Mohan Rout,DA	Advance to Madan Mohan Rout,DA towards M BPY/NSAP for disbur sement of pension for the month of March-23	20,00,000. 00	0	20,00,000. 00	Sri Chinmaya Kumar Nayak, OAS, EO
	108	18-04-2022	Madan Mohan Rou t,Jr.Asst	Payment of Advance to Sri Madan Mohan Rou t,Jr.Asst towards dis bursment of MBPY/N SAP	26,38,700. 00	0	26,38,700. 00	Si Balaya Dehury, OMAS, Eo

				amount for the month of April,2022.				
						Total	2,09,44,10 0.00	
5	130	02-05-2022	Mahesh Chandra Mishra	Payment of Advance to Sri Mahesh Chandra Mishra towards Sanittion C ontingency	20,000.00	0	20,000.00	Si Balaya Dehury, OMAS, Eo
						Total	20,000.00	
6	1258	27-12-2022	Soumya Ranjan Na yak,CMMU	Repairing of Aahar centre advance	40,000.00	0	40,000.00	Si Balaya Dehury, OMAS, Eo
	1541	20-02-2023	Soumya Ranjan Na yak,CMMU	Advance to Soumya Ranjan Na yak,CMMU towards tour to Koraput CP,EO ,Staff and councilloer for Review meeting by HUD Deptt	50,000.00	0	50,000.00	Si Balaya Dehury, OMAS, Eo
						Total	90,000.00	
7	1245	19-12-2022	Sri Sri Dakhinakali Mandir advance	Sri Sri Dakhinakali Mandir advance	50,000.00	0	50,000.00	Si Balaya Dehury, OMAS, Eo
						Total	50,000.00	
				GRAND TOTAL	2,18,29,10 0.00	0	2,18,29,10 0.00	-

MEDICAL ADVANCE POSITION AS ON 31.03.2023 OF BHAWANIPATANA MUNICIPALITY

SI No	Name Of The Advance Holder	Outstan d ing as on 01.04.202 2	Adv. Paid	Vr. No./dt. Of Payment	Total	Amount Adjustme nt during 2022-23	Vr. No./dt. Of Adjust	Advance Outstand ing as on 31.03.202 3	Remarks/ Vr No for Opening Balance

1	Ajit Naik, Sweeper	54,000	-	-	54,000	-		54,000	OB - Paid vide Vr.No- 19 7/06.08.1 9 Rs.2400 0/- and Rs .30000/- vide Vr no -367/18.0 8.2021
2	Arabina Naik, Sweeper	10,000	20,000	199/27.0 5.2022	30,000	20,000	238/06.06 .2022 375/05.07 .2022 512/04.08 .2022 636/30.08 .2022 799/29.09 .2022 966/04.11 .2022 1179/09.1 2.2022 1351/05.0 1.2023 1483/06.0 2.2023 1596/09.0 3.2023	10,000	OB - Paid vide Vr.N o-98/14.0 5.2020
3	Bansi Naik, Sweeper	11,250			11,250			11,250	OB- RS.1 250.00 vide Vr no -149/05.0 6.17 & Rs .10000.00 vide Vr no -140/28.0 6.18
4	Bindulal naik Sweeper	8,000	30,000	195/21.0 5.2022 1394/13.0 1.2023	38,000	30,000	238/06.06 .2022 375/05.07 .2022 512/04.08 .2022 636/30.08 .2022 799/29.09 .2022 966/04.11 .2022 1179/09.1 2.2022 1351/05.0	8,000	OB- Rs.8000/- vide Vr N o463/15.0 9.2021 Vr No & dt -195/21.0 5.2022 of Rs.10000/ - Vr No & dt -1394/13. 01.2023 of Rs.200 00/-

							1.2023 1483/06.0 2.2023 1596/09.0 3.2023		
5	Bira Deep, Sweeper	30,000			30,000			30,000	OB- RS.3 0000.00 vide Vr no -125/27.0 5.2020
6	Birshingh Biroli, JE	40,000			40,000			40,000	OB- RS.1 0000.00 vide Vr no -753/29.0 3.18 & Rs .30000.00 vide Vr no -530/21.0 1.20
7	Biswanath Naik Sweeper	10,000	20,000	112/26.0 4.2022	30,000	20,000	134/05.05 .2022 238/06.06 .2022 375/05.07 .2022 512/04.08 .2022 636/30.08 .2022 799/29.09 .2022 966/04.11 .2022 1179/09.1 2.2022 1351/05.0 1.2023 1483/06.0 2.2023 1596/09.0 3.2023	10,000	OB - Paid vid eVr.No- 1 12/01.07. 19
8	Chiranjibi Bag Sweeper	40,000			40,000			40,000	OB - Paid vide Vr.No- 26 6/09.07.2 021
9	Jagdish Kumar Naik, Sweeper	32,000	50,000	166/09.0 5.2022	82,000	50,000	238/06.06 .2022 375/05.07 .2022 512/04.08 .2022 636/30.08	32,000	OB - Rs.2 0000/- Paid vide Vr.No- 46 6/10.12.1 9 and Rs. 12000/-

							.2022 799/29.09 .2022 966/04.11 .2022 1179/09.1 2.2022 1351/05.0 1.2023 1483/06.0 2.2023 1596/09.0 3.2023		vide vr no -366/18.0 8 .2021
10	Kartik Tandi Sweeper	12,000			12,000			12,000	OB - Rs.1 2000/- Paid vide Vr.No-265 /09.07.20 21
11	Kishor Kumar Pattnaik, Peon	1,000			1,000			1,000	OB - Paid vide Vr.N o-70/17.0 5.17
12	Mahesh Chandra Mishra,TC	20,000	50,000	719/16.0 9.2022	70,000	50,000	799/29.09 .2022 966/04.11 .2022 1179/09.1 2.2022 1351/05.0 1.2023 1483/06.0 2.2023 1596/09.0 3.2023	20,000	OB paid vide vr.no -265/21.0 7.2020 & 390/25.09 .2020 @2 0000.00
13	Manoj Deep, Sweeper	49,000	40,000	16/07.04. 2022 741/20.09 .2022	89,000	40,000	134/05.05 .2022 238/06.06 .2022 375/05.07 .2022 512/04.08 .2022 636/30.08 .2022 799/29.09 .2022 966/04.11 .2022 1179/09.1 2.2022 1351/05.0 1.2023 1483/06.0	49,000	OB- RS.1 0000.00 vide Vr no -267/05.0 9.18 , Rs. 1000.00 vide Vr no -92/20.06. 19 ,Rs.15 000.00 vide vr.no 242/10.07 .2020 & R s.15000.0 0 paidvr.no 730/22.01 .2021 Vr No & dt

							2.2023 1596/09.0 3.2023		-16/07.04. 2022 of R s.20000/- Vr No & dt -741/20.0 9.2022 of Rs.20000/ -
14	Nairakar Deep Sweeper	42,000			42,000			42,000	OB - RS.1 7000.00 Paid vide Vr.No- 23 4/27.08.1 9& Rs.25 000.00 paid videvr.no 141/ 02.06.202 0
15	Pankaj Naik, Sweeper	14,000			14,000			14,000	OB-paid vide vr.no 432/06.10 .2020
16	Pitam Naik, Sweeper	1,000			1,000			1,000	OB - Paid vide Vr.N o-29/01.0 5.17
17	Prakash Behera, Sweeper	18,000	40,000	364/05.0 7.2022	58,000	40,000	512/04.08 .2022 636/30.08 .2022 799/29.09 .2022 966/04.11 .2022 1179/09.1 2.2022 1351/05.0 1.2023 1483/06.0 2.2023 1596/09.0 3.2023	18,000	OB - Paid vide Vr.No- 26 8/05.09.1 8
18	Rabindra Naik Sweeper	10,000	30,000	167/09.0 5.2022	40,000	30,000	238/06.06 .2022 375/05.07 .2022 512/04.08 .2022 636/30.08 .2022 799/29.09	10,000	OB - Paid vide Vr.No- 11 1/01.07.1 9

							.2022 966/04.11 .2022 1179/09.1 2.2022 1351/05.0 1.2023 1483/06.0 2.2023 1596/09.0 3.2023		
19	Rabindra Naik Sweeper	3,000			3,000			3,000	OB - Paid vide Vr.No- 47 6/30.11.1 8
20	Raju Behera, Sweeper	30,000	20,000	363/05.0 7.2022	50,000	20,000	512/04.08 .2022 636/30.08 .2022 799/29.09 .2022 966/04.11 .2022 1179/09.1 2.2022 1351/05.0 1.2023 1483/06.0 2.2023 1596/09.0 3.2023	30,000	OB - Paid vide Vr.No- 26 6/05.09.1 8 & paid vide vr.no -126/27.0 5.2020
21	Ram Chandra Naik, Sweeper	70,000			70,000			70,000	OB - Paid vide Vr.No- 53 6/21.01.2 0 & RS.20 000.00 paid vide vr. 485/19 .10.2020
22	Ratha Pandey, Sweeper	80,000	50,000	597/25.0 8.2022	1,30,000	50,000	799/29.09 .2022 966/04.11 .2022 1179/09.1 2.2022 1351/05.0 1.2023 1483/06.0 2.2023 1596/09.0 3.2023	80,000	OB - Paid vide Vr.No- 61 0/04.03.2 0

23	Rupesh Deep, Sweeper	15,000			15,000			15,000	OB - Paid vide Vr.N o-231/28.06.2021
24	Sanjay Behera Sweeper	15,000	20,000	1257/27.12.2022	35,000	20,000	1351/05.01.2023 1483/06.02.2023 1596/09.03.2023	15,000	OB - Paid vide Vr.N o-46/06.05.19
25	Siba Sindur, Sweeper	45,000	20,000	1244/19.12.2022	65,000	20,000	1351/05.01.2023 1483/06.02.2023 1596/09.03.2023	45,000	OB-paid vide vr.no 234/07.07.2020
26	Sribatsha Mahapatra Tax Daroga	3,000			3,000			3,000	OB - Paid vide Vr.No- 15/22.04.19
27	Sukur Naik Sweeper	7,000			7,000			7,000	OB - Paid vide Vr.No- 387/04.11.19
28	Trinath Behera. Sweeper	10,000			10,000			10,000	OB - Paid vide Vr.N o-235/07.07.2020
29	Trinath Sagar Sweeper	16,000	20,000	17/07.04.2022	36,000	20,000	134/05.05.2022 238/06.06.2022 375/05.07.2022 512/04.08.2022 636/30.08.2022 799/29.09.2022 966/04.11.2022 1179/09.12.2022 1351/05.01.2023 1483/06.02.2023 1596/09.03.2023	16,000	OB - Paid vide Vr.N o-66/31.05.19

30	Krushna Chandra Deep.	-	50,000	79/16.04.2022 434/19.07.2022	50,000	50,000	27/11.04.2022 134/05.05.2022 238/06.06.2022 375/05.07.2022 512/04.08.2022 636/30.08.2022 799/29.09.2022 966/04.11.2022 1179/09.12.2022 1351/05.01.2023 1483/06.02.2023 1596/09.03.2023	-	Vr No & Dt-79/16.04.2022 of Rs.40000/- Vr No & Dt-434/19.07.2022 of Rs.10000/-
31	Basant Naik, Sweeper	-	50,000	111/26.04.2022	50,000	50,000	134/05.05.2022 238/06.06.2022 375/05.07.2022 512/04.08.2022 636/30.08.2022 799/29.09.2022 966/04.11.2022 1179/09.12.2022 1351/05.01.2023 1483/06.02.2023 1596/09.03.2023	-	
32	Rudra Prasad Naik, Sweeper	-	50,000	113/26.04.2022	50,000	50,000	134/05.05.2022 238/06.06.2022 375/05.07.2022 512/04.08.2022	-	

							636/30.08 .2022 799/29.09 .2022 966/04.11 .2022 1179/09.1 2.2022 1351/05.0 1.2023 1483/06.0 2.2023 1596/09.0 3.2023		
33	Abhimanyu Durga, Dack Peon.	-	20,000	114/26.04.2022	20,000	20,000	134/05.05 .2022 238/06.06 .2022 375/05.07 .2022 512/04.08 .2022 636/30.08 .2022 799/29.09 .2022 966/04.11 .2022 1179/09.1 2.2022 1351/05.0 1.2023 1483/06.0 2.2023 1596/09.0 3.2023	-	
34	Namish Ku Sahu,JA	-	40,000	435/19.07.2022	40,000	40,000	512/04.08 .2022 636/30.08 .2022 799/29.09 .2022 966/04.11 .2022 1179/09.1 2.2022 1351/05.0 1.2023 1483/06.0 2.2023 1596/09.0 3.2023	-	
35	Md.Abdul waris,JA	-	50,000	447/25.07.2022	50,000	50,000	512/04.08 .2022	-	

							636/30.08 .2022 799/29.09 .2022 966/04.11 .2022 1179/09.1 2.2022 1351/05.0 1.2023 1483/06.0 2.2023 1596/09.0 3.2023		
36	Narashing Majhi,TD	-	20,000	485/01.0 8.2022	20,000	20,000	636/30.08 .2022 799/29.09 .2022 966/04.11 .2022 1179/09.1 2.2022 1351/05.0 1.2023 1483/06.0 2.2023 1596/09.0 3.2023	-	
37	Purandar Naik,swee per	-	20,000	1260/27. 12.2022	20,000	20,000	1351/05.0 1.2023 1483/06.0 2.2023 1596/09.0 3.2023	-	
38	Sangram Swain, Ac countant	-	30,000	1261/27. 12.2022	30,000	30,000	1351/05.0 1.2023 1483/06.0 2.2023 1596/09.0 3.2023	-	
39	Purnacha ndra Rout,Peo n	-	10,000	1499/08. 02.2023	10,000	10,000	1596/09.0 3.2023	-	
	TOTAL	6,96,250	7,50,000	-	14,46,250	7,50,000	-	6,96,250	

OUTSTANDING FESTIVAL ADVANCE POSITION FOR 2022-23 AS ON 31.03.2023 VIDE Sanction of Festival Advance on Dt 29.09.2022

SL No	Name of the Employee	Designation	OUTSTANDING ADVANCE AS ON 01.04.2022	Festival Advance on dt.29.09.2022	TOTAL	Amount adjusted	Period of adjustment	BALANCE OUTSTANDING AS ON 31.03.2023
1	Abhimanyu Durga	SWEEPER	7,500.00	15,000.00	22,500.00	15,000.00	03/22 to 08/22 & 10/22 to 03/23	7,500.00
2	Abhimanyu Patel	MALI	7,500.00	15,000.00	22,500.00	15,000.00	03/22 to 08/22 & 10/22 to 03/23	7,500.00
3	Ajit Naik	SWEEPER	10,000.00	20,000.00	30,000.00	20,000.00	03/22 to 08/22 & 10/22 to 03/23	10,000.00
4	Arabina Naik	SWEEPER	7,500.00	15,000.00	22,500.00	15,000.00	03/22 to 08/22 & 10/22 to 03/23	7,500.00
5	Arjun Deep	SWEEPER	13,500.00	-	13,500.00	13,500.00	03/22 to 08/22	-
6	Arun Kumar Naik	Ex-JA	-	20,000.00	20,000.00	20,000.00	10/22 to 03/23	-
7	Ashok Kumar Gahir	PEON	10,000.00	20,000.00	30,000.00	20,000.00	03/22 to 08/22 & 10/22 to 03/23	10,000.00
8	Baidya Naik	SWEEPER	10,000.00	20,000.00	30,000.00	20,000.00	03/22 to 08/22 & 10/22 to 03/23	10,000.00
9	Bansi Naik	SWEEPER	10,000.00	20,000.00	30,000.00	20,000.00	03/22 to 08/22 & 10/22 to 03/23	10,000.00
10	Basanta Naik	SWEEPER	10,000.00	20,000.00	30,000.00	20,000.00	03/22 to 08/22 & 10/22 to 03/23	10,000.00
11	Bikram BharaSagar	SWEEPER	-	15,000.00	15,000.00	7,500.00	10/22 to 03/23	7,500.00
12	Bindulal Naik	SWEEPER	7,500.00	15,000.00	22,500.00	15,000.00	03/22 to 08/22 &	7,500.00

							10/22 to 03/23	
13	Bira Deep	SWEEPER	10,000.00	20,000.00	30,000.00	20,000.00	03/22 to 08/22 & 10/22 to 03/23	10,000.00
14	Birsingh Biroll	J.E.	10,000.00	-	10,000.00	10,000.00	03/22 to 08/22	-
15	Biswakesh Mishra	Electrician	10,000.00	20,000.00	30,000.00	20,000.00	03/22 to 08/22 & 10/22 to 03/23	10,000.00
16	Biswanath Naik	SWEEPER	7,500.00	15,000.00	22,500.00	15,000.00	03/22 to 08/22 & 10/22 to 03/23	7,500.00
17	Brunda Suna	SWEEPER	7,500.00	15,000.00	22,500.00	15,000.00	03/22 to 08/22 & 10/22 to 03/23	7,500.00
18	Chandrath waja Kata	DRIVER	7,500.00	15,000.00	22,500.00	15,000.00	03/22 to 08/22 & 10/22 to 03/23	7,500.00
19	Chiranjibi Bag	SWEEPER	10,000.00	20,000.00	30,000.00	20,000.00	03/22 to 08/22 & 10/22 to 03/23	10,000.00
20	Chandraraj Bahadur	CLEANER CUM- GARAGE A TTENDAN T	10,000.00	20,000.00	30,000.00	20,000.00	03/22 to 08/22 & 10/22 to 03/23	10,000.00
21	Deepak Behera	SWEEPER	7,500.00	20,000.00	27,500.00	17,500.00	03/22 to 08/22 & 10/22 to 03/23	10,000.00
22	Digambar Chatria	Group-D	-	15,000.00	15,000.00	7,500.00	10/22 to 03/23	7,500.00
23	Dukha Deep	SWEEPER	10,000.00	20,000.00	30,000.00	20,000.00	03/22 to 08/22 & 10/22 to 03/23	10,000.00
24	Ganesh Mahakud	ACCOUNT ANT	10,000.00	-	10,000.00	10,000.00	03/22 to 08/22 & 10/22 to 03/23	-
25	Ganesh Prasad	Group-D	-	15,000.00	15,000.00	7,500.00	10/22 to 03/23	7,500.00

	Naik							
26	Gokul Deep	SWEEPER	10,000.00	20,000.00	30,000.00	20,000.00	03/22 to 08/22 & 10/22 to 03/23	10,000.00
27	Hema Chandra Rout	DRIVER	12,000.00	-	12,000.00	12,000.00	03/22 to 08/22 & 10/22 to 03/23	-
28	Hemanta Kumar Naik	A.T.C.	12,000.00	-	12,000.00	-	03/22 to 08/22 & 10/22 to 03/23	12,000.00
29	Hirala Deep	SWEEPER	7,500.00	15,000.00	22,500.00	15,000.00	03/22 to 08/22 & 10/22 to 03/23	7,500.00
30	Iswara Behera	SWEEPER	10,000.00	20,000.00	30,000.00	20,000.00	03/22 to 08/22 & 10/22 to 03/23	10,000.00
31	Jagabandu Naik	SWEEPER	10,000.00	20,000.00	30,000.00	20,000.00	03/22 to 08/22 & 10/22 to 03/23	10,000.00
32	Jagadish Kumar	SWEEPER	10,000.00	20,000.00	30,000.00	20,000.00	03/22 to 08/22 & 10/22 to 03/23	10,000.00
33	Jagannath Naik	DRIVER	7,500.00	15,000.00	22,500.00	15,000.00	03/22 to 08/22 & 10/22 to 03/23	7,500.00
34	Jeetendra Kumar Dash	C.A.	10,000.00	20,000.00	30,000.00	20,000.00	03/22 to 08/22 & 10/22 to 03/23	10,000.00
35	Jitendra Meher	DRIVER	7,500.00	15,000.00	22,500.00	15,000.00	03/22 to 08/22 & 10/22 to 03/23	7,500.00
36	Kalia Naik	SWEEPER	7,500.00	15,000.00	22,500.00	15,000.00	03/22 to 08/22 & 10/22 to 03/23	7,500.00
37	Kartika Tandi	SWEEPER	10,000.00	20,000.00	30,000.00	20,000.00	03/22 to 08/22 & 10/22 to 03/23	10,000.00
38	Kshirasind	JA					10/22 to	

	hu Bihari		-	20,000.00	20,000.00	10,000.00	03/23	10,000.00
39	Kishor Pattnaik	PEON	10,000.00	20,000.00	30,000.00	20,000.00	03/22 to 08/22 & 10/22 to 03/23	10,000.00
40	Kishore Behera	SWEEPER	10,000.00	20,000.00	30,000.00	20,000.00	03/22 to 08/22 & 10/22 to 03/23	10,000.00
41	Krushna Chandra Deep	SWEEPER	7,500.00	15,000.00	22,500.00	15,000.00	03/22 to 08/22 & 10/22 to 03/23	7,500.00
42	Krushna Chandra Sabar	DRIVER (ROLLER)	10,000.00	20,000.00	30,000.00	20,000.00	03/22 to 08/22 & 10/22 to 03/23	10,000.00
43	Kumuda Kanta Pr Naik	PEON	7,500.00	-	7,500.00	7,500.00	03/22 to 08/22 & 10/22 to 03/23	-
44	Lalu Naik	SWEEPER	7,500.00	15,000.00	22,500.00	15,000.00	03/22 to 08/22 & 10/22 to 03/23	7,500.00
45	Laxman Naik	SWEEPER	10,000.00	20,000.00	30,000.00	20,000.00	03/22 to 08/22 & 10/22 to 03/23	10,000.00
46	Madan Mohan Rout	JR ASST	10,000.00	20,000.00	30,000.00	20,000.00	03/22 to 08/22 & 10/22 to 03/23	10,000.00
47	MEGHANA D KUMAR	Ex-HA	-	20,000.00	20,000.00	14,500.00	10/22 to 03/23	5,500.00
48	Mahesh Ch.Mishra	A.T.C.	10,000.00	20,000.00	30,000.00	20,000.00	03/22 to 08/22 & 10/22 to 03/23	10,000.00
49	Maheswar Majhi	Club Choukidar	10,000.00	20,000.00	30,000.00	20,000.00	03/22 to 08/22 & 10/22 to 03/23	10,000.00
50	Malayanan da Patnaik	S.A.	10,000.00	20,000.00	30,000.00	20,000.00	03/22 to 08/22 & 10/22 to 03/23	10,000.00
51	Manoj Deep	SWEEPER	7,500.00	15,000.00	22,500.00	15,000.00	03/22 to 08/22 & 10/22 to	7,500.00

							03/23	
52	Manu Deep	SWEEPER	10,000.00	20,000.00	30,000.00	20,000.00	03/22 to 08/22 & 10/22 to 03/23	10,000.00
53	Md abdul Warish	JR ASST	10,000.00	20,000.00	30,000.00	20,000.00	03/22 to 08/22 & 10/22 to 03/23	10,000.00
54	Nadulal Naik	SWEEPER	10,000.00	20,000.00	30,000.00	20,000.00	03/22 to 08/22 & 10/22 to 03/23	10,000.00
55	Naimish sahu	JR ASST	10,000.00	20,000.00	30,000.00	20,000.00	03/22 to 08/22 & 10/22 to 03/23	10,000.00
56	Nirakar Deep	SWEEPER	12,000.00	15,000.00	27,000.00	17,000.00	03/22 to 08/22 & 10/22 to 03/23	10,000.00
57	Niran Naik	SWEEPER	10,000.00	20,000.00	30,000.00	20,000.00	03/22 to 08/22 & 10/22 to 03/23	10,000.00
58	Pankaja Naik	SWEEPER	7,500.00	15,000.00	22,500.00	15,000.00	03/22 to 08/22 & 10/22 to 03/23	7,500.00
59	Prabin Ku Naik	PEON	18,000.00	-	18,000.00	18,000.00	03/22 to 08/22 & 10/22 to 03/23	-
60	Pradeep Kumar Goud	PEON	10,000.00	20,000.00	30,000.00	20,000.00	03/22 to 08/22 & 10/22 to 03/23	10,000.00
61	Prakash Behera	SWEEPER	7,500.00	15,000.00	22,500.00	15,000.00	03/22 to 08/22 & 10/22 to 03/23	7,500.00
62	Pritam Naik	SWEEPER	10,000.00	20,000.00	30,000.00	20,000.00	03/22 to 08/22 & 10/22 to 03/23	10,000.00
63	Purna Chandra Rout	Group-D	-	15,000.00	15,000.00	7,500.00	10/22 to 03/23	7,500.00
64	Purandar Naik	SWEEPER	10,000.00	20,000.00	30,000.00	20,000.00	03/22 to 08/22 &	10,000.00

							10/22 to 03/23	
65	Rabi Deep	SWEEPER	10,000.00	20,000.00	30,000.00	20,000.00	03/22 to 08/22 & 10/22 to 03/23	10,000.00
66	Rabindra naik	SWEEPER	7,500.00	15,000.00	22,500.00	15,000.00	03/22 to 08/22 & 10/22 to 03/23	7,500.00
67	Radhe Pande	SWEEPER	10,000.00	20,000.00	30,000.00	20,000.00	03/22 to 08/22 & 10/22 to 03/23	10,000.00
68	Rajesh Naik	SWEEPER	10,500.00	-	10,500.00	10,500.00	03/22 to 08/22 & 10/22 to 03/23	-
69	Raju Behera	SWEEPER	7,500.00	15,000.00	22,500.00	15,000.00	03/22 to 08/22 & 10/22 to 03/23	7,500.00
70	Rama Chandra Naik	SWEEPER	10,000.00	20,000.00	30,000.00	20,000.00	03/22 to 08/22 & 10/22 to 03/23	10,000.00
71	Rudra Prasad Naik	TRUCK HELPER	7,500.00	15,000.00	22,500.00	15,000.00	03/22 to 08/22 & 10/22 to 03/23	7,500.00
72	Rupesh Deep	SWEEPER	7,500.00	15,000.00	22,500.00	15,000.00	03/22 to 08/22 & 10/22 to 03/23	7,500.00
73	Sagar Deep	SWEEPER	7,500.00	20,000.00	27,500.00	17,500.00	03/22 to 08/22 & 10/22 to 03/23	10,000.00
74	Samarendr a Rout	PEON	7,500.00	15,000.00	22,500.00	15,000.00	03/22 to 08/22 & 10/22 to 03/23	7,500.00
75	Sangita Behera	Group-D	-	15,000.00	15,000.00	7,500.00	10/22 to 03/23	7,500.00
76	Sanjaya Behera	SWEEPER	7,500.00	15,000.00	22,500.00	15,000.00	03/22 to 08/22 & 10/22 to 03/23	7,500.00
77	Sangram Swain	ACCOUNT ANT	-	20,000.00	20,000.00	10,000.00	10/22 to 03/23	10,000.00

78	Santanu Kumar Pattnaik	C.A.	10,000.00	20,000.00	30,000.00	20,000.00	03/22 to 08/22 & 10/22 to 03/23	10,000.00
79	Sarada Sabar	SWEEPER	7,500.00	20,000.00	27,500.00	17,500.00	03/22 to 08/22 & 10/22 to 03/23	10,000.00
80	Saroja Sharma	Homeo Asst.	10,000.00	20,000.00	30,000.00	20,000.00	03/22 to 08/22 & 10/22 to 03/23	10,000.00
81	Satya Ranjan Sudhakar	A.T.C.	10,000.00	20,000.00	30,000.00	20,000.00	03/22 to 08/22 & 10/22 to 03/23	10,000.00
82	Shanti Dei	SWEEPER	10,000.00	20,000.00	30,000.00	20,000.00	03/22 to 08/22 & 10/22 to 03/23	10,000.00
83	Siba Sindur	SWEEPER	7,500.00	15,000.00	22,500.00	15,000.00	03/22 to 08/22 & 10/22 to 03/23	7,500.00
84	Sisir Kumar Bishi	MISCP	-	20,000.00	20,000.00	10,000.00	10/22 to 03/23	10,000.00
85	Someswar Mohapatra	A.T.C.	10,000.00	-	10,000.00	10,000.00	03/22 to 08/22 & 10/22 to 03/23	-
86	Sribatsa Mahapatra	JR ASST	10,000.00	20,000.00	30,000.00	20,000.00	03/22 to 08/22 & 10/22 to 03/23	10,000.00
87	Sukanta Naik	SWEEPER	7,500.00	20,000.00	27,500.00	17,500.00	03/22 to 08/22 & 10/22 to 03/23	10,000.00
88	Trinath Sagar	SWEEPER	7,500.00	15,000.00	22,500.00	15,000.00	03/22 to 08/22 & 10/22 to 03/23	7,500.00
89	Uma Naik	PEON	7,500.00	15,000.00	22,500.00	15,000.00	03/22 to 08/22 & 10/22 to 03/23	7,500.00
90	Bhakta Banchor	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
91	Rupin	SWEEPER					10/22 to	

	Tandi		-	10,000.00	10,000.00	10,000.00	03/23	-
92	Rasmita Behera	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
93	Jhuni Suna	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
94	Abani Deep	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
95	Ajit Sunani	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
96	Chandram a Kumar	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
97	Bikram Sindur	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
98	Hiran Sunani	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
99	Sunil Sindur	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
100	Nikhil Deep	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
101	Anta Jani	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
102	Trinath Behera	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
103	Pramod Sunani	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
104	Raj Behera	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
105	Mahima Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
106	Tiku Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
107	Pitambar Sunani	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-

								-
108	Narshing Majhi	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
109	Satya Narayan Mishra	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
110	Nirmal Banchor	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
111	Deba Behera	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
112	Man Bahadur	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
113	Chandu Behera	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
114	Khageswar Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
115	Susanta Rout	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
116	Sujata Durga	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
117	Golap Chandra Behera	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
118	Malaya Sunani	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
119	Tikili Patra	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
120	Usha Sunani	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
121	Mohan Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
122	Karan Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
123	Deben Kumar	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-

124	Sudhir Tandi	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
125	Lokanath Sagar	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
126	Ashish Deep	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
127	Bhakta Behera	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
128	Sahil Tandi	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
129	Rabi Behera	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
130	Duleswar Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
131	Purnima Dei	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
132	Rajani Dei	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
133	Tarun Deep	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
134	Subash Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
135	Akhil Rana	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
136	Maheswata Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
137	Balabhadra Sunani	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
138	Ganesh Deep	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
139	Manju Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
140	Nilanchala	SWEEPER					10/22 to	

	Banchor		-	10,000.00	10,000.00	10,000.00	03/23	-
141	Siba Harijan	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
142	Harendra Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
143	Chandantula Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
144	Pramila Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
145	Hara Goud	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
146	Avinash Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
147	Siba Kumar	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
148	Parame Deep	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
149	Pratima Behera	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
150	Biren Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
151	Sukru Goud	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
152	Jitendra Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
153	Asha Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
154	Satya Narayan Singh	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
155	Ashish Kumar Behera	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
156	Raghu Patel	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-

157	Pradyumna Kumar Sethi	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
158	Khetri Sunani	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
159	Jajati Narayan Deep	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
160	Janani Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
161	Sudam Sagar	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
162	Rojia Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
163	Lalit Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
164	Madhulal Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
165	Narsinga Bag	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
166	Bhubane Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
167	Rohan Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
168	Bajrangi Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
169	Mohan Soni	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
170	Disoja Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
171	Gauri Shankar Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
172	Duryadhan Bharti	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
173	Bishal Soni	SWEEPER					10/22 to	

			-	10,000.00	10,000.00	10,000.00	03/23	-
174	Durpati Dei	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
175	Manoj Kumar Subudhi	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
176	Akhilesh Soni	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
177	Avinash Soni	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
178	Kamal Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
179	Partima Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
180	Dinesh Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
181	Arun Sindura	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
182	Gobinda Behera	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
183	Sameer Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
184	Surya Kanti Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
185	Ramesh Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
186	Partima Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
187	Golapi Dei	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
188	Makardhwa j Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
189	Mahesh Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-

190	Girish Durga	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
191	Binod Sunani	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
192	Jashobanta Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
193	Suraj Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
194	Narendra Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
195	Kailash Kumar	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
196	Harihar Nayak	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
197	Sanjit Behera	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
198	Naresh Deep	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
199	Kartik Suna	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
200	Deepak Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
201	Hiralal Sagar	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
202	Rohit Behera	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
203	Sobhagini Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
204	Indira Soni	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
205	Birendra Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
206	DambaruN	SWEEPER					10/22 to	

	aik		-	10,000.00	10,000.00	10,000.00	03/23	-
207	Debaki Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
208	Sangita Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
209	Khageswar Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
210	Mamata Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
211	Shyam Kumar	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
212	Prabin Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
213	Ananda Behera	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
214	Prashant Deep	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
215	Pankajini Deep	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
216	Sashi Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
217	Kumudini Deep	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
218	Bhagya Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
219	Madhab Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
220	Pramila Bag	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
221	Pandab Bag	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
222	Gudi Soni	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-

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223	Sulochana Dei	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
224	Rani Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
225	Hemant Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
226	Bhabani Behera	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
227	Rutan Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
228	Gita Dei	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
229	Ranjan Behera	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
230	Hemanta Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
231	Surekha Bag	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
232	Jitendra Tandia	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
233	Rajendra Patra	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
234	Kumari Kumar	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
235	Suru Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
236	Surendra Kumar	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
237	Suraj Kumar	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
238	Malati Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-

239	Chanchala Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
240	Sambaru Mahananda	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
241	Laxman Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
242	Minakshi Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
243	Subhama Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
244	Debendra Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
245	Ramesh Deep	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
246	Rajesh Behera	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
247	Ramesh Kumar Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
248	Sandhya Behera	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
249	Mamata Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
250	Sari Behera	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
251	Raja Deep	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
252	Nabin Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
253	Champa Bag	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
254	Kartik Behera	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
255	Sonu Deep	SWEEPER					10/22 to	

			-	10,000.00	10,000.00	10,000.00	03/23	-
256	Lata Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
257	Sarita Deep	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
258	Bikram Kumar	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
259	Chandan Kumar Behera	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
260	Khitish Nanda	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
261	Santosh Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
262	Bhakta Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
263	Sabhakar Putel	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
264	Mohan Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
265	Suraj Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
266	Raj Kumar	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
267	Suranjan Dash	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
268	Laxman Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
269	Situ Patra	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
270	Guptswar Chhatria	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
271	Somanth Naik	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-

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272	Murli Nial	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
273	Somanath Bag	SWEEPER	-	10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
274	Lakshmi Naik, sweeper	SWEEPER		10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
275	Sunil Naik, sweeper	SWEEPER		10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
276	Debit Naik, sweeper	SWEEPER		10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
277	Bikas Kumar, sweeper	SWEEPER		10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
278	Kumuda Nag, Amin	Amin		10,000.00	10,000.00	10,000.00	10/22 to 03/23	-
		GRAND TOTAL	7,33,000.00	33,35,000.00	40,68,000.00	33,45,500.00	-	7,22,500.00

Festival advance outstanding out of advance payment during the year 2018-19								
SL No	Name of the Employee	Designation	OUTSTANDING ADVANCE AS ON 01.04.2020	Festival Advance on 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

IRREGULAR RETENTION OF UNDISBURSED MONEY(POM No.63/ Dated.11.03.2024)

On verification of Accountant Cash book and the Advance position of the Municipality for the Financial year 22-23 it is detected that a sum of Rs 20944100.00 has been given to Sri Madan Mohan Rout, Dealing Asst. for disbursement of OAP/MBPY to the beneficiaries. But neither a single Rs has been adjusted out of the advance amount nor any undisbursed amount has been refunded by Sri Madan Mohan Rout. Hence there is illegal retention of Govt. Money and every possibility of misappropriation of Cash. The details as follows

Sl.No.	VR NO	Date	Name of the	Purpose	Amount	Adjusted Amt	Balance Advance	Sanctioning
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			advance holder				Amt	Authority
1	108	18-04-2022	Madan Mohan Rout,DA	Payment of Advance to Sri Madan Mohan Rout,Jr.Asst towards disbursement of MBPY/NSAP amount for the month of April,2022.	26,38,700.00	0	26,38,700.00	Si Balaya Dehury, OMAS, Eo
	193	21-05-2022	Madan Mohan Rout,DA	Advance to Madan Mohan Rout,DA towards MBPY/NSAP for disbursement of pension for the month of May-22	26,38,700.00	0	26,38,700.00	Si Balaya Dehury, OMAS, Eo
	312	16-06-2022	Madan Mohan Rout,DA	Advance to Madan Mohan Rout,DA towards MBPY/NSAP for disbursement of pension for the month of June-22	17,45,000.00	0	17,45,000.00	Si Balaya Dehury, OMAS, Eo
	430	18-07-2022	Madan Mohan Rout,DA	Advance to Madan Mohan Rout,DA of Social section towards MBPY disbursement for the month of July-2022	15,00,000.00	0	15,00,000.00	Si Balaya Dehury, OMAS, Eo
	446	20-07-2022	Madan Mohan Rout,DA	Advance to Madan Mohan Rout,DA of	86,700.00	0	86,700.00	Si Balaya Dehury, OMAS, Eo

				Social section towards MBPY disbursement for the month of July-2022				
	551	16-08-2022	Madan Mohan Rout,DA	Advance to Madan Mohan Rout,DA towards M BPY/NSAP for disbursement of pension for the month of August-22	17,00,000.00	0	17,00,000.00	Si Balaya Dehury, OMAS, Eo
	717	15-09-2022	Madan Mohan Rout,DA	Advance to Madan Mohan Rout,DA towards M BPY/NSAP for disbursement of pension for the month of Sept-22	17,00,000.00	0	17,00,000.00	Si Balaya Dehury, OMAS, Eo
	839	01-10-2022	Madan Mohan rout	Advance to Madan Mohan rout towards Chatara yatra-2022	75,000.00	0	75,000.00	Si Balaya Dehury, OMAS, Eo
	887	13-10-2022	Madan Mohan Rout,DA	Advance to Madan Mohan Rout,DA towards M BPY/NSAP for disbursement of pension for the month of Oct-22	17,00,000.00	0	17,00,000.00	Si Balaya Dehury, OMAS, Eo
	1087	18-11-2022	Madan Mohan Rout,DA	Advance to Madan Mohan Rout,DA towards M	17,00,000.00	0	17,00,000.00	Si Balaya Dehury, OMAS, Eo

				BPY/NSAP for disbur sement of pension for the month of Nov-22				
1	1116	29-11-2002	Madan Mohan Rout,DA	Advance to Madan Mohan Rout,DA towards M BPY/NSAP for disbur sement of pension for the month of Dec-22 with winter allowance .	28,50,000. 00	0	28,50,000. 00	Si Balaya Dehury, OMAS, Eo
	1527	17-02-2023	Madan Mohan Rout,DA	Advance to Madan Mohan Rout,DA towards M BPY/NSAP for disbur sement of pension for the month of Janu-23	5,50,000.0 0	0	5,50,000.0 0	Si Balaya Dehury, OMAS, Eo
	1629	20-03-2023	Madan Mohan Rout,DA	Harish chandra advance payable to Sri Madan Mohan Rout,DA and adjustment of Rs.2,40, 000/- vide vr no-1117an d date 03.11.2022	60,000.00	0	60,000.00	Sri Chinmaya Kumar Nayak, OAS, EO
	1707	28-03-2023	Madan Mohan Rout,DA	Advance to Madan Mohan Rout,DA towards M BPY/NSAP for disbur sement of pension for	20,00,000. 00	0	20,00,000. 00	Sri Chinmaya Kumar Nayak, OAS, EO

				the month of March-23				
						Total	2,09,44,10 0.00	

On issue of objection memo the local authority replied to adjust the amount and deposit the undisbursed amount. Till then the amount of Rs 20944100. is held under objection.

Non Production of Advance Adjustment Vouchers(POM no 62/11.03.24)

On verification of accountant case book of Bhawanipatna municipality for the year 2022-23 .it was noticed that for the following amounts the advance has been shown adjusted but for which amounts no adjustment journal vouchers were produced. Also the payment vouchers against which the advances has been adjusted were also not mentioned Details as follows

SL No	Vr.No/date	Vr.No/date	Name of the advance holder	Purpose	Amount	Sanctioning authority	Adjusted voucher no	Adjusted amount	Remarks
1			Sri Sarat Kumar Sahoo, JE	Scaffolding work for painting work inside Bhawanipatna Municipality	50000		119/26.04.2022	50000	
2			Smt. GeetashreeDash , CO	Disbursement of Harishchandra Sahayata Scheme during 2021-22	700000		123/27.04.2022	700000	Already adjusted vide Vr no. 1043/31.03.22 as revealed from AR no. 695127/AR/2022-2023-KALAHANDI
3			Sri	Cost of	15000		184 (A)/1	15000	Already

			Someswar Mahapatra	POL for enforcement vehicle			2.05.2022		adjusted vide Vr no. 264/09.07.21 as revealed from AR no. 695127/AR/2022-2023-KALAHANDI
4			Sri Someswar Mahapatra	Cost of POL for enforcement vehicle	15000		184 (A)/12.05.2022	15000	

On issue of objection memo. the local authority replied that Serial no, 2 and 3. are already adjusted in Previous year audit report. for serial no. 1 and 4 of above table no adjustment has been made from total advance pending. Hence the above amounts are not treated as adjustment in audit .

Old Advance Adjusted during the year-2022-23

Sl.No.	Vr. No./dt	Vr. No./dt	Name of the advance holder	Purpose	Amount	Adjusted Vr. No./dt	Adjusted Amt	Balance Advance Amt	year of Adjustment
1	26	15.04.2020	Sri Birsing Biroli, JE	Special Financial Assistance to workers of OBOCW WB during COVID-19 taken vide Vr.No.	2,50,000.00	163(A)/05.05.22	2,50,000.00	0	20-21
2	28	17.04.2020	Sri Birsing Biroli, JE	Special Financial Assistance to workers of OBOCW WB during COVID-19	6,00,000.00	163(B)/05.05.22	6,00,000.00	0	20-21

3	46	20.04.2020	Sri Birsing Birol,JE	Special Financial Assistanc e to workers of OBOCW WB during COVID-19	4,00 ,000.00	163(C)/05 .05.22	4,00 ,000.00	0	20-21
4	23	13.04.2020	Sri Sarat Kumar Sahoo,JE	Special Financial Assistanc e to workers of OBOCW WB during COVID-19	1,00 ,000.00	163(D)/05 .05.22	1,00 ,000.00	0	20-21
5	27	15.04.2020	Sri Sarat Kumar Sahoo,JE	Special Financial Assistanc e to workers of OBOCW WB during COVID-19	2,50 ,000.00	163(E)/05 .05.22	2,50 ,000.00	0	20-21
6	29	17.04.2020	Sri Sarat Kumar Sahoo,JE	Special Financial Assistanc e to workers of OBOCW WB during COVID-19	6,00 ,000.00	163(F)/05 .05.22	6,00 ,000.00	0	20-21
7	253	17.07.2020	Sri Sarat Kumar Sahoo,JE	Special Financial Assistanc e to workers of OBOCW WB during COVID-19	2,00 ,000.00	163(G)/05 .05.22	2,00 ,000.00	0	20-21
8	659	13.02.2019	Sri Sarat Kumar Sahoo,JE	C.M.Visit for Streng thening Women E mpowerm ent.	40,000.00	175(A)/12 .05.22	40,000.00	0	18-19
9	673	05.02.2019	Sri Sarat Kumar	Maintena nce of	20,000.00	175(B)/12 .05.22	20,000.00	0	18-19

			Sahoo,JE	Ahaar Centre.					
10	94	26.06.2019	Sri Sarat Kumar Sahoo,JE	Maintenace of Amrut Dhara.	1,50,000.00	175(C)/12.05.22	1,50,000.00	0	19-20
11	311	30.09.2019	Sri Sarat Kumar Sahoo,JE	Improve ment of Site of Durga Puja	50,000.00	175(D)/12.05.22	50,000.00	0	19-20
12	508	03.01.2020	Sri Sarat Kumar Sahoo,JE	Supply of Water PH fitting during Minster Visit.	50,000.00	175(E)/12.05.22	50,000.00	0	19-20
13	525	08-10-2021	Sri Sarat Kumar Sahoo,JE	Repairing of Pot Holes and Spreading of Crusher Dust in Durga Mandap area for Dushera and Chhatar Vijay Yatra, 2021.	90,000.00	175(F)/12.05.22	90,000.00	0	21-22
14	19	09.04.2020	Sri Sarat Kumar Sahoo,JE	Procurement of Materials for TMC Centre.	30,000.00	175(G)/12.05.22	30,000.00	0	20-21
				TOTAL	28,30,000.00	-	28,30,000.00		

Surchargeable 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 ADJUSTED	Balance	Sanctioning Authority

1	Ajit Naik	367	18.08.2021	30000	Medical Advance				SRI BALAYA DEHURI, OMAS, EO
			Total Rs.	30000		Total Rs.	0	30000	
2	Amulya Kumar Mund	496	30.09.2021	10000	Cleaing on the occasion of Dushera,20 21				SRI BALAYA DEHURI, OMAS, EO
			Total Rs.	10000		Total Rs.	0	10000	
3	Bindulal Naik	463	15.09.2021	20000	Medical Advance		12000		SRI BALAYA DEHURI, OMAS, EO
			Total Rs.	20000		Total Rs.	12000	8000	
4	Biswakesh Mishra	33	19.04.2021	50000	Disposal of Dead Bodies under COVID-19				SRI BISW AMBHAR MISHRA, EO
		54	23.04.2021	50000	Disposal of Dead Bodies				SRI BISW AMBHAR MISHRA, EO
		280	13.07.2021	30000	Disposal of Deadbodies.				SRI BISW AMBHAR MISHRA, EO
		847	29.01.2022	30000	Disposal of Deadbodies.				SRI BALAYA DEHURI, OMAS, EO
			Total Rs.	160000		Total Rs.	0	160000	
5	Chiranjibi Bag	266	09.07.2021	40000	Medical Advance				SRI BISW AMBHAR MISHRA, EO
			Total Rs.	40000		Total Rs.	0	40000	
6	Ganesh Mahakshud	527	08.10.2021	50000	Contingency expenses under Dushera.				SRI BALAYA DEHURI, OMAS, EO
			Total Rs.	50000		Total Rs.	0	50000	
7	Geetashr	902	15.02.202	30000	1st				SRI

	e e Dash		2		Payment under MBPY.				BALAYA DEHURI, OMAS,E O
			Total Rs.	30000		Total Rs.	0	30000	
8	Jagadish Kumar	366	18.08.2021	30000	Medical Advance		18000		SRI BALAYA DEHURI, OMAS,E O
			Total Rs.	30000		Total Rs.	18000	12000	
9	Kartik Tandi	265	09.07.2021	30000	Medical Advance		18000		SRI BISW AMBHAR MISHRA, EO
			Total Rs.	30000		Total Rs.	18000	12000	
10	Madan Mohan Rout	7	12.04.2021	1800000	disbursme n t of amount under MBPY	1048	27325400		SRI BISW AMBHAR MISHRA, EO
		8	12.04.2021	500000	disbursme n t of amount under IGNDP				SRI BISW AMBHAR MISHRA, EO
		9	12.04.2021	500000	disbursme n t of amount under IGNOAP				SRI BISW AMBHAR MISHRA, EO
		97	12.05.2021	2179500	disbursme n t of amount under MBPY				SRI BISW AMBHAR MISHRA, EO
		98	12.05.2021	426000	disbursme n t of amount under IGNOAP				SRI BISW AMBHAR MISHRA, EO
		99	12.05.2021	44000	disbursme n t of amount under IGNDP				SRI BISW AMBHAR MISHRA, EO
		194	12.06.2021	6922500	disbursem e nt of MBPY amount.				SRI BISW AMBHAR MISHRA, EO

		195	12.06.2021	138600	disbursement of IGNDP amount				SRI BISW AMBHAR MISHRA, EO
		196	12.06.2021	1357500	disbursement of IGNOAP amount				SRI BISW AMBHAR MISHRA, EO
		432	12.09.2021	2638700	disbursement of MBPY/NSAP amount				SRI BALAYA DEHURI, OMAS,EO
		562	12.10.2021	2806200	disbursement of MBPY amount.				SRI BALAYA DEHURI, OMAS,EO
		617	12.11.2021	2806200	disbursement of MBPY amount.				SRI BALAYA DEHURI, OMAS,EO
		718	12.12.2021	2806200	disbursement of MBPY/NSAP				SRI BALAYA DEHURI, OMAS,EO
		812	12.01.2022	2400000	disbursement of amount under MBPY/NSAP				SRI BALAYA DEHURI, OMAS,EO
		912	21.02.2022	180000	disbursement of MBPY amount/NSAP for January 2022				SRI BALAYA DEHURI, OMAS,EO
		901	15.02.2022	2400000	Disbursement of MBPY WP/DP for February 2022				SRI BALAYA DEHURI, OMAS,EO
			Total Rs.	29905400		Total Rs.	27325400	2580000	
11	Madan Mohan	474	21.09.2021	20000	un-identified				SRI BALAYA

	Rout				Dead Bodies				DEHURI, OMAS, E O
		984	16.03.2022	2638700	disbursement of MBPY/ NSAP amount for the month of march 2022				SRI BALAYA DEHURI, OMAS, E O
			Total Rs.	2658700		Total Rs.	0	2658700	
12	Mahesh Chandra Misha	495	30.09.2021	10000	Special Cleaing on the occasion of Dushera, 20 21				SRI BALAYA DEHURI, OMAS, E O
		558	11.10.2021	30000	Special Cleaing on the occasion of Dushera, 20 21				SRI BALAYA DEHURI, OMAS, E O
			Total Rs.	40000		Total Rs.	0	40000	
13	Manoj Deep	368	18.08.2021	20000	Medical Advance		12000		SRI BALAYA DEHURI, OMAS, E O
			Total Rs.	20000		Total Rs.	12000	8000	
14	Md.Abdul Warish	318	06.08.2021	30000	Celebration of Indipendence Day, 2021				SRI BALAYA DEHURI, OMAS, E O
		383	21.08.2021	150000	Payment of Advance to Sri Md.Abdul Wariish towards Cel				SRI BALAYA DEHURI, OMAS, E O
		398	30.08.2021	80000	Erection of hoading.				SRI BALAYA DEHURI, OMAS, E O
		431	09.09.2021	90000	Payment				SRI

			1		of Advance to Sri Md.Abdul Warish towards				BALAYA DEHURI, OMAS,E O
		526	08.10.2021	50000	IEC work for Dushera				SRI BALAYA DEHURI, OMAS,E O
		638	25.11.2021	100000	Capacity Building under SBM				SRI BALAYA DEHURI, OMAS,E O
		681	02.12.2021	200000	Capacity Building under SBM				SRI BALAYA DEHURI, OMAS,E O
		696	07.12.2021	60000	Expenditure of Removing of Model Code of Conduct.				SRI BALAYA DEHURI, OMAS,E O
		837	24.01.2022	30000	celebration of Republic Day,2022.				SRI BALAYA DEHURI, OMAS,E O
			Total Rs.	790000		Total Rs.	0	790000	
15	Prakash Behera	369	18.08.2021	20000	Medical Advance		12000		SRI BALAYA DEHURI, OMAS,E O
			Total Rs.	20000		Total Rs.	12000	8000	
16	Ratha Pandey	229	28.06.2021	30000	Medical Advance				SRI BISWAMBHAR MISHRA, EO
			Total Rs.	30000		Total Rs.	0	30000	
17	Rupesh Deep	231	28.06.2021	15000	Medical Advance				SRI BISWAMBHAR MISHRA, EO
			Total Rs.	15000		Total Rs.	0	15000	
18	Siba	230	28.06.2021	20000	Medical				SRI

	Sindur		1		Advance				BALAYA DEHURI, OMAS, E O
		580	28.10.2021	10000	Medical Advance				SRI BALAYA DEHURI, OMAS, E O
			Total Rs.	30000		Total Rs.	0	30000	
19	Somya Ranjan Nayak	799	10.01.2022	390000	Street Vendor Expenses				SRI BALAYA DEHURI, OMAS, E O
			Total Rs.	390000		Total Rs.	0	390000	
20	Sun Graphics, Bhawanipatna	695	07.12.2021	200000	Erection of Hoardings under Jaga Sampark.				SRI BALAYA DEHURI, OMAS, E O
			Total Rs.	200000		Total Rs.		200000	
21	Trinath Sagar	169	07.06.2021	10000	Medical Advance		9000		SRI BISWAMBHAR MISHRA, EO
			Total Rs.	10000		Total Rs.	9000	1000	
		Total Outstanding Rs						7102700	

Person(s) Responsible for this loss

S/no	Name	Designation	Address	Amount(In Rs:)
1	Balaya Dehury	Executive Officer	Now E.O at Talcher Municipality, Dist-Angul	3537350
2	Biswambhar Mishra	Executive Officer	Now posted at Balangir Municipality, Dist-Balangir	114000
3	Ajit Naik	Sweeper	Bhawanipatna Municipality, District-Kalahandi	15000
4	Amulya Kumar Mund	Disinfectant	Bhawanipatna Municipality, District-Kalahandi	5000
5	Bindulal Naik	Sweeper	Bhawanipatna Municipality, District-Kalahandi	4000

6	Biswakesh Mishra	DA to Works	Bhawanipatna Municipality, District-Kalahandi	80000
7	Chiranjibi Bag	Sweeper	Bhawanipatna Municipality, District-Kalahandi	20000
8	Ganesh Mahakud	Accountant	Junagarh NAC, Dist-Kalahandi	25000
9	Geetashree Dash	CO	Bhawanipatna Municipality, District-Kalahandi	15000
10	Jagadish Kumar	Sweeper	Bhawanipatna Municipality, District-Kalahandi	6000
11	Kartik Tandi	Sweeper	Bhawanipatna Municipality, District-Kalahandi	6000
12	Madan Mohan Rout	Junior Assistant	Bhawanipatna Municipality, District-Kalahandi	2619350
13	Mahesh Chandra Mishra	Tax Collector	Bhawanipatna Municipality, District-Kalahandi	20000
14	Manoj Deep	Sweeper	Bhawanipatna Municipality, District-Kalahandi	4000
15	Md Abdul Warish	Junior Assistant	Bhawanipatna Municipality, District-Kalahandi	395000
16	Prakash Behera	Sweeper	Bhawanipatna Municipality, District-Kalahandi	4000
17	Ratha Pandey	Sweeper	Bhawanipatna Municipality, District-Kalahandi	15000
18	Rupesh Deep	Sweeper	Bhawanipatna Municipality, District-Kalahandi	7500
19	Siba Sindur	Sweeper	Bhawanipatna Municipality, District-Kalahandi	15000
20	Soumya Ranjan Nayak	CMMU-MANAGER	Bhawanipatna Municipality, District-Kalahandi	195000
21	Trinath Sagar	Sweeper	Bhawanipatna Municipality, District-Kalahandi	500
Total :				7102700

PARA: 9 **GRANTS**

Bhawanipatna Municipality - 2022-2023

Sno	Grants	Grants	Grants	Total(In	Grants	Grants	Grants	Remarks
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	Outstandin g as on (DD MM YYYY)	Outstandin g (In Rs:)	Received during the Year under Audit(In Rs:)	Rs:)	Spent during the Year under Audit(In Rs:)	unspent as on (DD MM YYYY)	unspent (In Rs:)	
1	01-04-2022	461631909. 00	259793644. 00	721425553. 00	319183884. 00	31-03-2023	402241669. 00	
	GRAND TOTAL	461631909. 00	259793644. 00	721425553. 00	319183884. 00		402241669. 00	

Comments :								
Comments :								
POM NO. 18/16.01.2024 and 60/11.03.2024								
LOW SPENDING EFFICIENCY.								
On scrutiny of the grant position, it was noticed that 44.24% of the total grants is utilized during 2022-23, 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 grants will be utilized in succeeding financial years .								
Hence the authority is advised to expedite the utilization of Govt grants by using all of its mechanism & compliance reported.								
MUNICIPAL COUNCIL,BHAWANIPATNA,KALAHANDI								
GRANT OPENING BALNCE ,RECEIVED ,EXPENDITURE AND CLOSING BALANCE FOR THE YEAR 2022-23								
Sl.No.	Purpose of Grant	G.O No. & Date	Opening Balance as on 01.04.2022	Grant Received during the year 2022-23	TOTAL	Grant Exp enditure during the year 2022-23	Closing Balance as on 31.03.2023	% of achievement
1	Compensat ion & Assignmen t Grant 1st Qtr	9680/HUD, dt.03.06.20 22	3,53,48,55 7	1,71,49,00 0	5,24,97,55 7	5,24,97,55 7	0	
2	Compensat ion & Assignmen	16780/HU D,dt.07.10. 2022		1,71,49,00 0	1,71,49,00 0	1,21,22,37 0	50,26,630	

	t Grant 2nd Qtr							
3	Compensation & Assignment Grant 3rd & 4th Qtr	21489/HUD, dt.16.12.2022		3,42,96,000	3,42,96,000	-	3,42,96,000	
		Total	3,53,48,557	6,85,94,000	10,39,42,557	6,46,19,927	3,93,22,630	
4	Arrear Salary	1509/HUD, dt.18.01.2023	1,52,48,779	1,49,86,000	3,02,34,779	40,17,798	2,62,16,981	
		Total	1,52,48,779	1,49,86,000	3,02,34,779	40,17,798	2,62,16,981	
5	15th FCA (Basic grant) (Un-Tied)	1981/HUD, dt.27.01.2023	7,31,26,080	1,84,05,000	9,15,31,080	4,06,85,534	5,08,45,546	
		Total	7,31,26,080	1,84,05,000	9,15,31,080	4,06,85,534	5,08,45,546	
6	15th FCA (Tied)	1582/HUD, dt.20.01.2023	6,97,60,623	2,76,06,000	9,73,66,623	4,19,15,347	5,54,51,276	
		Total	6,97,60,623	2,76,06,000	9,73,66,623	4,19,15,347	5,54,51,276	
7	15th Finance Commission (Urban Health Welfare)		70,00,000	0	70,00,000	8,00,000	62,00,000	
		Total	70,00,000	0	70,00,000	8,00,000	62,00,000	
8	14th FCA (Basic grant)		55,460		55,460	55,460	0	
		Total	55,460	0	55,460	55,460	0	
9	Motor Vehicle Tax	2903/HUD, dt.06.02.2023	1,22,33,505	43,46,000	1,65,79,505	22,40,745	1,43,38,760	
10	Motor Vehicle Tax	22434/HUD, dt.31.12.2022	-	43,46,000	43,46,000		43,46,000	
		Total	1,22,33,505	86,92,000	2,09,25,505	22,40,745	1,86,84,760	
11	Devolution fund	20280/HUD, dt.01.12.2022	3,55,19,818	1,72,00,000	5,27,19,818	2,44,22,912	2,82,96,906	

12	Devolution fund		-	1,72,00,000	1,72,00,000	0	1,72,00,000	
		Total	3,55,19,818	3,44,00,000	6,99,19,818	2,44,22,912	4,54,96,906	
13	Creation of capital assets for revenue generation	1524/HUD, dt.18.01.2023	1,03,69,231	39,06,000	1,42,75,231	0	1,42,75,231	
		Total	1,03,69,231	39,06,000	1,42,75,231	0	1,42,75,231	
14	Maintenance of capital assets for revenue generation	1454/HUD, dt.17.01.2023	67,61,960	15,09,000	82,70,960	0	82,70,960	
		Total	67,61,960	15,09,000	82,70,960	0	82,70,960	
15	Swachh Bharat Mission		1,35,73,895	32,70,994	1,68,44,889	1,68,44,889	-	
		Total	1,35,73,895	32,70,994	1,68,44,889	1,68,44,889	-	
16	Solid Waste management		1,65,01,421		1,65,01,421	72,89,880	92,11,541	
		Total	1,65,01,421	0	1,65,01,421	72,89,880	92,11,541	
17	Solid Waste management (5TH SFC)	17481/HUD, dt.18.10.2022	1,63,92,000	81,96,000	2,45,88,000	1,18,78,013	1,27,09,987	
			1,63,92,000	81,96,000	2,45,88,000	1,18,78,013	1,27,09,987	
18	Maintenance of Road & Bridges	18225/HUD, dt.28.10.2022	97,75,879	39,78,000	1,37,53,879	31,02,368	1,06,51,511	
		Total	97,75,879	39,78,000	1,37,53,879	31,02,368	1,06,51,511	
19	Non Residential Building	19182/HUD, dt.14.11.2022	10,71,877	3,74,000	14,45,877	0	14,45,877	
		Total	10,71,877	3,74,000	14,45,877	0	14,45,877	
20	Compensation for Arrear		23,76,175	0	23,76,175	18,47,445	5,28,730	

	pension and basic services							
		Total	23,76,175	0	23,76,175	18,47,445	5,28,730	
21	Odisha land rights to slum dwellers Act-2017/Jag a Mission		-26,900	0	-26,900		-26,900	
		Total	-26,900	0	-26,900	0	-26,900	
22	Financial Assistance to Community Based Decentralised Strategy for COVID-19		1,40,000		1,40,000		1,40,000	
		Total	1,40,000	0	1,40,000	0	1,40,000	
23	Special Financial Assistance to registered BOC workers of OB&OCC WB in the wake of pandemic COVID-19		27,67,844		27,67,844		27,67,844	
		Total	27,67,844	0	27,67,844	0	27,67,844	
24	Financial Asst to Street Vendor		33,81,000		33,81,000		33,81,000	
		Total	33,81,000	0	33,81,000	0	33,81,000	
25	UWEI	11058/HU D,dt.28.06.2022	5,15,54,133	42,50,000	5,58,04,133	4,90,02,270	68,01,863	
26	UWEI	11052/HU D,dt.28.06.2022		31,42,000	31,42,000	0	31,42,000	

27	UWEI	11045/HU D,dt.28.05. 2022		1,10,88,00 0	1,10,88,00 0	0	1,10,88,00 0	
28	MUKTA	15715/HU D,dt.19.09. 2022		17,81,000	17,81,000	17,81,000	-	
29	MUKTA	15709/HU D,dt.19.09. 2022		24,09,000	24,09,000	24,09,000	-	
30	MUKTA	15721/HU D,dt.19.09. 2022		62,86,000	62,86,000	4,70,954	58,15,046	
		Total	5,15,54, 133	2,89, 56,000	8,05, 10,133	5,36,63 ,224	2,68,46, 909	
31	Road and Urban Infra Project		6,19,24,00 0		6,19,24,00 0	2,02,26,40 3	4,16,97,59 7	
		Total	6,19,24, 000	0	6,19, 24,000	2,02,26 ,403	4,16,97, 597	
32	Const. of mission Shakti Gruha		25,00,000		25,00,000		25,00,000	
		Total	25,00,000	0	25,00,000	0	25,00,000	
33	Maintenna nce of Primary School Building under 5th SFC	19976/HU D,dt.28.11. 2022	5,00,000	10,00,000	15,00,000		15,00,000	
		Total	5,00,000	10,00,000	15,00,000	0	15,00,000	
34	MLA LAD		2,41,087	0	2,41,087		2,41,087	
		Total	2,41,087	0	2,41,087	0	2,41,087	
35	MP LAD		5,92,722		5,92,722	5,00,000	92,722	
		Total	5,92,722	0	5,92,722	5,00,000	92,722	
36	BRGF Grant		-59,28,088	0	-59,28,088		-59,28,088	
		Total	-59,28,088	0	-59,28,088	0	-59,28,088	
37	Special Problem Fund		8,00,000	0	8,00,000		8,00,000	

		Total	8,00,000	0	8,00,000	0	8,00,000	
38	AWC Grant		34,00,000	0	34,00,000		34,00,000	
		Total	34,00,000	0	34,00,000	0	34,00,000	
39	Animal Birth Control		23,22,794		23,22,794	0	23,22,794	
		Total	23,22,794	0	23,22,794	0	23,22,794	
40	Road Development		-1,63,262		-1,63,262		-1,63,262	
		Total	-1,63,262	0	-1,63,262	0	-1,63,262	
41	Honorarium, Sitting Fee, TA, DA etc for Elected Representatives	4793/HUD, dt.01.03.2023	93,550	70,200	1,63,750	0	1,63,750	
		Total	93,550	70,200	1,63,750	0	1,63,750	
42	National Family Benefit Scheme		-29,100		-29,100		-29,100	
		Total	-29,100	0	-29,100	0	-29,100	
43	Special Development Programme		-1,50,000		-1,50,000		-1,50,000	
		Total	-1,50,000	0	-1,50,000	0	-1,50,000	
44	Shelter for Urban Homeless		4,68,657	6,00,000	10,68,657	5,67,120	5,01,537	
		Total	4,68,657	6,00,000	10,68,657	5,67,120	5,01,537	
45	Construction of New Bus Stand		0	0	0	0	0	
		Total	0	0	0	0	0	
46	MBPY/IGN OA/WP/DP		16,89,212	2,54,57,73	2,71,46,94	2,31,56,10	39,90,843	

				1	3	0		
		Total	16,89,212	2,54,57,731	2,71,46,943	2,31,56,100	39,90,843	
47	Harishchandra Yojna		-5,36,000	6,67,000	1,31,000	7,40,000	-6,09,000	
		Total	-5,36,000	6,67,000	1,31,000	7,40,000	-6,09,000	
48	Storm Water Drainage-Preparation of Drainage Master Plan		1,00,00,000		1,00,00,000	0	1,00,00,000	
		Total	1,00,00,000	0	1,00,00,000	0	1,00,00,000	
49	WODC		9,75,000		9,75,000		9,75,000	
		Total	9,75,000	0	9,75,000	0	9,75,000	
50	PMAY Geo Tagging Fund	788/OUHM ,dt.09.06.2022	0	58,500	58,500	58,500	0	
51	PMAY Geo Tagging Fund	1871/OUHM ,dt.30.12.2022	0	58,500	58,500	58,500	0	
		Total	0	1,17,000	1,17,000	1,17,000	0	
52	Septage Management (5th SFC)	18376/HUD ,dt.01.11.2022	0	10,58,000	10,58,000	0	10,58,000	
		Total		10,58,000	10,58,000	0	10,58,000	
53	Azadi Ka Amriti Mahostav	1067/JAGA ,dt.06.09.2022	0	2,90,000	2,90,000	0	2,90,000	
		Total	0	2,90,000	2,90,000	0	2,90,000	
54	Jaga Mission Fund		0	50,000	50,000	0	50,000	
		Total	0	50,000	50,000	0	50,000	
55	Endowment fund		0	4,00,000	4,00,000	0	4,00,000	
		Total	0	4,00,000	4,00,000	0	4,00,000	

56	Const of Mission Shakti Gruha		0	67,17,000	67,17,000	0	67,17,000	
		Total	0	67,17,000	67,17,000	0	67,17,000	
57	Cost of kitchen material purchase for Dist.aahar society		0	4,93,719	4,93,719	493719	0	
		Total	0	4,93,719	4,93,719	493719	0	
		Grand total	46,16,31,909	25,97,93,644	72,14,25,553	319183884	40,22,41669	44.24%

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 O.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 O.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 - 2022-2023

S/no	U.C	U.C Outsta	U.C due for	Total(In	U.C	U.C needs	U.C needs	Remarks
------	-----	------------	-------------	----------	-----	-----------	-----------	---------

	Outstanding as on (DD MM YYYY)	ending(In Rs:)	submission during the period under Audit(In Rs:)	(Rs:)	Submitted during the period under Audit(In Rs:)	to be submitted as on outstanding as on (DD MM YYYY)	to be submitted as on outstanding (In Rs:)	
1	01-04-2022	650345671.86	319183884.00	969529555.86	287796294.00	31-03-2023	681733261.86	
	GRAND TOTAL	650345671.86	319183884.00	969529555.86	287796294.00		681733261.86	

Comments :					
Comments:-					
POM 19/16.01.2024 and 61/11.03.2024					
<p>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. on issue of audit objection memo the local authority replied that UC would be submitted in the succeeding financial year, Hence the local authority is directed to submit the pending UCs and compliance report to audit.</p>					
SL No	Name of the Scheme	Year	Amount of UC Submitted	This office Letter No & Date	Authority to whom submitted
1	MUKTA	21-22	11,90,000.00	1009/27.03.2023	F.A-cum Addl Secretary to Govt, HUD Deptt
2	MUKTA	22-23	16,49,224.00	1001/27.03.2023	F.A-cum Addl Secretary to Govt, HUD Deptt
3	MUKTA	21-22	2,47,52,000.00	1019/27.03.2023	F.A-cum Addl Secretary to Govt, HUD Deptt
4	UWEI	20-21	21,62,000.00	1021/27.03.2023	F.A-cum Addl Secretary to Govt, HUD Deptt
5	15th FC-Basic Grant	20-21	18,88,614.00	1025/27.03.2023	F.A-cum Addl Secretary to Govt, HUD Deptt
6	MUKTA	21-22	70,14,000.00	1017/27.03.2023	F.A-cum Addl Secretary to Govt, HUD Deptt
7	MUKTA	21-22	94,88,000.00	1015/27.03.2023	F.A-cum Addl

					Secretary to Govt, HUD Deptt
8	MUKTA	21-22	16,10,000.00	1003/27.03.2023	F.A-cum Addl Secretary to Govt, HUD Deptt
9	MUKTA	21-22	42,00,000.00	1005/27.03.2023	F.A-cum Addl Secretary to Govt, HUD Deptt
10	15th FC-Tied Grant(2nd)	20-21	1,21,12,803.00	1027/27.03.2023	F.A-cum Addl Secretary to Govt, HUD Deptt
11	15th FC-Tied Grant(1st)	20-21	1,47,69,000.00	1007/27.03.2023	F.A-cum Addl Secretary to Govt, HUD Deptt
12	UWEI	20-21	15,98,000.00	1013/27.03.2023	F.A-cum Addl Secretary to Govt, HUD Deptt
13	Const. of Model Bus Terminal	21-22	6,17,92,878.00	1029/27.03.2023	F.A-cum Addl Secretary to Govt, HUD Deptt
14	15th FC-Basic Grant	20-21	69,97,649.00	1023/27.03.2023	F.A-cum Addl Secretary to Govt, HUD Deptt
15	15th FC-Tied Grant(1st)	20-21	81,07,437.00	1011/27.03.2023	F.A-cum Addl Secretary to Govt, HUD Deptt
16	Road Infra	21-22	1,75,55,257.00	1031/27.03.2023	F.A-cum Addl Secretary to Govt, HUD Deptt
17	Salary Grant	22-23	1,71,49,000.00	1033/27.03.2023	F.A-cum Addl Secretary to Govt, HUD Deptt
18	Salary Grant	22-23	1,71,49,000.00	1035/27.03.2023	F.A-cum Addl Secretary to Govt, HUD Deptt
19	Salary Grant	22-23	2,97,71,927.00	1037/27.03.2023	F.A-cum Addl Secretary to Govt, HUD Deptt
20	Geo Tag(PMAY(U)	22-23	58,500.00	529/20.02.2023	F.A-cum Addl Secretary to Govt, HUD Deptt(PMAY)
21	Special Development Programme	15-16	5,00,000.00	4314/05.11.2022	DPMU, Kalahandi
22	Jaga Mission(Sign Board)	20-21	50,000.00	3907/13.10.2022	F.A-cum Addl Secretary to Govt, HUD Deptt
23	Jaga Sampark	21-22		3904/13.10.2022	F.A-cum Addl

			6,30,000.00		Secretary to Govt,HUD Deptt
24	Jaga Mission(Hoarding)	21-22	10,15,000.00	3909/13.10.2022	F.A-cum Addl Secretary to Govt,HUD Deptt
25	SBM	14-15	70,73,500.00	3906/13.10.2022	F.A-cum Addl Secretary to Govt,HUD Deptt
26	SBM	14-15	16,07,125.00	3906/13.10.2022	F.A-cum Addl Secretary to Govt,HUD Deptt
27	SBM	14-15	36,37,800.00	3906/13.10.2022	F.A-cum Addl Secretary to Govt,HUD Deptt
28	SBM	14-15	48,22,200.00	3906/13.10.2022	F.A-cum Addl Secretary to Govt,HUD Deptt
29	Geo Tag(PMAY(U)	22-23	58,500.00	3326/23.08.2022	F.A-cum Addl Secretary to Govt,HUD Deptt(PMAY)
30	MBPY	21-22	1,86,00,625.00	3301/20.08.2022	DSSO,Kalahandi
31	IGNOAP	21-22	39,77,100.00	3301/20.08.2022	DSSO,Kalahandi
32	IGNWP	21-22	22,57,000.00	3301/20.08.2022	DSSO,Kalahandi
33	IGNDP	21-22	1,67,700.00	3301/20.08.2022	DSSO,Kalahandi
34	PEETHA	19-20	10,00,000.00	2172/31.05.2022	PD ,DUDA,Kalahandi
35	COVID-19(Disposal of Dead Bodies)	21-22	2,17,500.00	1266/25.04.2022	ADM,Kalahandi
36	COVID-19(Disposal of Dead Bodies)	20-21	2,21,955.00	1267/25.04.2022	ADM,Kalahandi
37	COVID-19(Disposal of Dead Bodies)	20-21	2,02,500.00	1265/25.04.2022	ADM,Kalahandi
38	COVID-19(Disposal of Dead Bodies)	21-22	3,67,500.00	1269/25.04.2022	ADM,Kalahandi
39	COVID-19(Disposal of Dead Bodies)	21-22	1,42,500.00	1270/25.04.2022	ADM,Kalahandi
40	COVID-19(Disposal of Dead Bodies)	21-22	2,32,500.00	1264/25.04.2022	ADM,Kalahandi
		TOTAL	28,77,96,294.00		

P.O.M. No. 21/16.01.2024

Year wise Break-up of UC		
SL No	Year	Amount(Rs.)
1	PRIOR TO 2012-13	2,18,10,235.86
2	2012-13	94,44,251.00
3	2013-14	72,69,250.00
4	2014-15	2,90,32,997.00
5	2015-16	8,03,783.00
6	2016-17	94,217.00
7	2017-18	5,98,43,727.00
8	2018-19	5,21,79,520.00
9	2019-20	2,43,28,794.00
10	2020-21	1,95,35,616.00
11	2021-22	263433378.00
12	2022-23	193957493.00
	Total	68,17,33,261.86

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - NON-DEPOSIT OF COLLECTED AMOUNT IN MUNICIPALITY FUND (POM NO 47/20.01.2024)

While Checking Misc Receipt books w.r.t to DCR of Sri Madan Mohan Rout(JA) it is noticed that a sum of Rs **2,11,986 .00** has been collected through money receipt towards garbage collection fees but the said amount has neither been taken to DCR nor deposited in bank accounts of Municipality. Hence treated as misappropriation of Govt. Money .Details of which is as follows

NON-DEPOSIT OF COLLECTED AMOUNT

SI No	Book No	Receipt No	Particular	Amount collected	Name of the collector
1	540	53901 to 54000	Garbage	4740	M M Rout
2	600	59901 to 60000	Garbage	3125	M M Rout
3	616	61501 to 61600	Garbage	4178	M M Rout
4	636	63501 to 63600	Garbage	4380	M M Rout
5	628	62701 to 62711	Garbage	410	M M Rout
6	621	62001 to 62100	Garbage	3710	M M Rout
7	567	56601 to 56700	Garbage	4790	M M Rout
8	634	63301 to 63399	Garbage	3110	M M Rout
9	629	62801 to 62900	Garbage	4220	M M Rout
10	608	60702 to 60800	Garbage	4790	M M Rout

11	635	63401 to 63452	Garbage	2290	M M Rout
12	610	60901 TO 61000	Garbage	5220	M M Rout
13	642	64101 to64200	Garbage	3250	M M Rout
14	559	55801 to 55900	Garbage	5580	M M Rout
15	606	60502 to 60600	Garbage	4290	M M Rout
16	612	61101 to 61200	Garbage	3360	M M Rout
17	613	61201 to 61300	Garbage	4130	M M Rout
18	633	63201 to 63300	User fees collection	7525	M M Rout
19	640	63901 to 64000	Garbage	3915	M M Rout
20	625	62401 to 62500	Garbage	3675	M M Rout
21	624	62301 to 62326	Garbage	1265	M M Rout
22	637	63601 to 63625	User fees collection	1200	M M Rout
23	611	61001 to 61100	Garbage	4155	M M Rout
24	580	57901 to 58000	Garbage	4300	M M Rout
25	614	61301 to 61400	Garbage	3210	M M Rout
26	631	63001 to 63071	Garbage	3288	M M Rout
27	609	60801 to 60900	Garbage	3555	M M Rout
28	630	62901 to 63000	Garbage	3920	M M Rout
29	547	54601 to 54698	Garbage	4660	M M Rout
30	618	61701 to 61800	Garbage	4960	M M Rout
31	575	57401 to 57500	garbge	5170	M M Rout
32	632	63101 to 63152	garbge	2170	M M Rout
33	562	56101 to 56200	garbge	4860	M M Rout
34	620	61901 to 62000	garbge	3320	M M Rout
35	626	65201 to 62600	garbge	5200	M M Rout
36	619	61801 to 61853	garbge	2640	M M Rout
37	615	61401 to 61500	User fees collection	4610	M M Rout
38	594	59301 to 59400	Garbage	6170	M M Rout
39	577	57601 TO 57700	Garbage	5220	M M Rout
40	641	64001 TO64100	Garbage	4000	M M Rout
41	574	57301 to 35400	Garbage	4330	M M Rout
42	573	57201 to 57300	Garbage	3925	M M Rout
43	622	62101 to 62200	Garbage	4210	M M Rout
44	549	54870 to 54900	Garbage	1595	M M Rout
45	570	56996 to 57000	Garbage	170	M M Rout
46	561	56087 to 56100	Garbage	650	M M Rout
47	550	54989 to 55000	Garbage	485	M M Rout
48	422	42168 to 42200	Garbage	1520	M M Rout

49	554	55368 to 55400	Garbage	1080	M M Rout
50	560	55957 to 56000	Garbage	2380	M M Rout
51	569	56815 TO 56900	Garbage	3280	M M Rout
52	548	54772 TO 54800	Garbage	935	M M Rout
53	472	47200	Garbage	0	M M Rout
54	643	64201 TO 64212	Garbage	700	M M Rout
55	393	39201 TO 39300	Garbage	5250	M M Rout
56	428	42786 TO 42800	Garbage	770	M M Rout
57	603	60201 TO 60300	Garbage	6340	M M Rout
58	607	60602 TO 60700	Garbage	4610	M M Rout
59	563	56201 TO 56300	Garbage	3320	M M Rout
60	639	63801 to 63836	Garbage	1295	M M Rout
61	566	56501 to 56600	Garbage	5490	M M Rout
62	638	63701 to 63728	Garbage	1090	M M Rout
			Total	211986	

On issue of objection memo vide Memo No. 47 Dated 20.01.2024 , a sum of Rs **2,12,150.00** has been deposited. Hence the para is dropped. Details furnished below

AMOUNT DEPOSITED

SL no	Name of the Bank	Account number	Date of deposit	Amount deposited	Deposited by
1	Bank of Boroda	33670100012025	01-02-2024	56800	Madan Mohan Rout(JA)
2	Bank of Boroda	33670100012025	30-03-2024	29170	Madan Mohan Rout(JA)
3	Bank of Boroda	33670100012025	12-04-2024	65000	Madan Mohan Rout(JA)
4	Bank of Boroda	33670100012025	23-04-2024	55000	Madan Mohan Rout(JA)
5	Bank of Boroda	33670100012025	06-05-2024	6180	Madan Mohan Rout(JA)
			Total	212150	

NB: Sri Madan Mohan Rout(JA) had to deposit a sum of Rs 2,11,986.00 but he deposited an amount of Rs 2,12,150.00 , Hence depositing an amount of Rs 164.00 more than the required amount which is to be refunded to him.

11.2 - NON-DEPOSIT OF COLLECTED AMOUNT IN MUNICIPALITY FUND (POM NO 47/20.01.2024)

While Checking Misc Receipt books w.r.t to DCR of Sri Kumuda Prasad Naik (Tax Collector) it is noticed that a sum of Rs **5900.00** has been collected through money receipt towards License Fees collection but the said amount has neither been taken to DCR nor deposited in bank accounts of Municipality. Hence treated as

misappropriation of Govt. Money. .Details of which is as follow

NON DEPOSIT OF COLLECTED AMOUNT

SI No	Book No	Receipt No	Particular	Amount collected	Name of the collector
1	536	53590	License fee	1000	Kumuda pr Naik
2	536	53591	License fee	1000	Kumuda pr Naik
3	536	53592	License fee	500	Kumuda pr Naik
4	536	53593	License fee	500	Kumuda pr Naik
5	536	53594	License fee	300	Kumuda pr Naik
6	536	53595	License fee	500	Kumuda pr Naik
7	536	53596	License fee	300	Kumuda pr Naik
8	536	53597	License fee	500	Kumuda pr Naik
9	536	53598	License fee	300	Kumuda pr Naik
10	536	53599	License fee	100	Kumuda pr Naik
11	536	53600	License fee	100	Kumuda pr Naik
12	593	59202	License fee (Amount collected 1500 rupee but deposited 700 rupee hence 800 rupee less deposited)	800	Kumuda pr Naik
		Total		5900	

On issue of objection memo vide Memo No. 47 Dated 20.01.2024 , a sum of Rs **5900.00** has been deposited. Hence the para is dropped. Details furnished below

AMOUNT DEPOSITED

SL no	Name of the Bank	Account number	Date of deposit	Amount deposited	Deposited by
1	Federal Bank	21920100047392	29-04-2024	5900	Kumuda chandra Naik (Tax Collector)
		Total		5900	

11.3 - NON-DEPOSIT OF COLLECTED AMOUNT IN MUNICIPALITY FUND (POM NO 47/20.01.2024)

While Checking Misc Receipt books w.r.t to DCR of Sri Sagar Deep (Tax Collector) it is noticed that a sum of Rs **35,832.00** has been collected through money receipt towards arrear house rent but the said amount has neither been taken to DCR nor deposited in bank accounts of Municipality. Hence treated as misappropriation of Govt. Money. .Details of which is as follow

NON DEPOSIT OF COLLECTED AMOUNT

SL No	Book No	Receipt No	Particular	Amount collected	Name of the collector
1	588	58726	arrear house rent (Amount collected 27000 rupee but deposited 19668 rupee hence 7332 rupee less deposited)	7332	Sagar Deep
2	588	58727	arrear house rent	28500	Sagar Deep
			Total	35832	

On issue of objection memo vide Memo No. 47 Dated 20.01.2024 , a sum of Rs **35,832.00** has been deposited. Hence the para is dropped. Details furnished below.

AMOUNT DEPOSITED

SL no	Name of the Bank	Account number	Date of deposit	Amount deposited	Deposited by
1	Federal Bank	21920100047392	01-05-2024	35332	Sagar deep (Tax Collector)
	Federal Bank	21920100047392	20-05-2024	500	Sagar deep (Tax Collector)
			Total	35832	

11.4 - NON-DEPOSIT OF COLLECTED AMOUNT IN MUNICIPALITY FUND (POM NO 47/20.01.2024)

While Checking Misc Receipt books w.r.t to DCR of Sri Satya Ranjan Sudhakar (Tax collector) it is noticed that a sum of Rs **28,329.00** has been collected through money receipt towards service tax and holding tax but the said amount has neither been taken to DCR nor deposited in bank accounts of Municipality. Hence treated as misappropriation of Govt. Money. Details of which is as follow

NON DEPOSIT OF COLLECTED AMOUNT

SI No	Book No	Receipt No	Particular	Amount collected	Name of the collector
1	85	25	Service Tax (Amount collected 1000 rupee but deposited 400 rupee hence 600 rupee less deposited)	600	Satya ranjan Sudhakar
2	40	23	holding tax	11353	Satya ranjan Sudhakar
3	40	24	holding tax	10626	Satya ranjan Sudhakar

4	40	25	holding tax	575	Satya ranjan Sudhakar
5	40	26	holding tax	5175	Satya ranjan Sudhakar
Total				28329	

On issue of objection memo vide Memo No. 47 Dated 20.01.2024 , a sum of Rs **28,330.00** has been deposited. Hence the para is dropped. Details furnished below.

AMOUNT DEPOSITED

SL no	Name of the Bank	Account number	Date of deposit	Amount deposited	Deposited by
1	Federal Bank	21920100047392	30-04-2024	600	Sri Satya Ranjan Sudhakar(Tax Collector)
2	Federal Bank	21920100047392	30-04-2024	27730	Sri Satya Ranjan Sudhakar(Tax Collector)
Total				28330.00	

NB: Sri Satya Ranjan Sudhakar deposited an amount of Rs 28330.00 which is 1 Rs more than the required amount, which is to be refunded to him.

11.5 - NON-DEPOSIT OF COLLECTED AMOUNT IN MUNICIPALITY FUND (POM NO 47/20.01.2024)

While Checking Misc Receipt books w.r.t to DCR of Sri Mahesh Chandra Mishra (Tax Collector) it is noticed that a sum of Rs **3000.00** has been collected through money receipt towards Cess Poll Fee but the said amount has neither been taken to DCR nor deposited in bank accounts of Municipality. Hence treated as misappropriation of Govt. Money. Details of which is as follow

NON DEPOSIT OF COLLECTED AMOUNT

SI No	Book No	Receipt No	Particular	Amount collected	Name of the collector
1	645	64484	cess poll fee (Amount collected 1000 rupee but deposited 500 rupee hence 500 rupee less deposited)	500	Mahesh Mishra
2	652	65133	cess poll fee	2500	Mahesh Mishra
Total				3000	

On issue of objection memo vide Memo No. 47 Dated 20.01.2024 , a sum of Rs **3000.00** has been deposited. Hence the para is dropped. Details furnished below.

AMOUNT DEPOSITED

SL no	Name of the	Account	Date of deposit	Amount	Deposited by
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	Bank	number		deposited	
1	Federal Bank	21920100047392	02-05-2024	3000	Mahesh chandra Mishra (Tax Collector)
			Total	3000	

PARA: 12 LOSS OF STOCK & STORE

12.1 - Loss of stocks and store.

POM NO. 08 / 12.01.2024

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

PARA: 13 AUDIT OF RECEIPTS

13.1 - DEMAND COLLECTION AND BALANCE OF HOLDING TAX AND OTHER TAXES FOR THE YEAR 2022-23 (FROM 01/04/2022 TO 31/03/2023)

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 assessee and the balance amount outstanding from the assessee. 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 be 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.

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.

DEMAND COLLECTION AND BALANCE OF HOLDING TAX AND OTHER TAXES FOR THE YEAR 2022-23 (FROM 01/04/2022 TO 31/03/2023)												
Sl. No.	Fees & names of the Taxes	Demand for the year 2022-23			Collection during the year 2022-23			Balance for collection as on 31.03.2023			%age of Collection (Arrear)	
		Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total		
I	Taxes											
1	Holding Tax	42,13,266	33,27,748	75,41,014	1,31,948	31,47,255	32,79,203	40,81,318	1,80,493	42,61,811	43.48	
2	Latrine Tax	5,21,127	-	5,21,127	-	-	-	5,21,127	-	5,21,127	-	
3	Light Tax	18,87,494	22,23,244	41,10,738	5,46,175	22,23,244	27,69,419	13,41,319	-	13,41,319	67.37	
4	Water Tax	19,30,383	16,67,372	35,97,755	4,09,692	16,67,372	20,77,064	15,20,691	-	15,20,691	57.73	
	TOTAL	85,52,270	72,18,364	1,57,70,634	10,87,815	70,37,871	81,25,686	74,64,455	1,80,493	76,44,948	51.52	

The above table indicates that the total collection is 51.52.% of the actual demand. Though the current collection is 97.49% 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, the local authority assured to collect the arrear dues in the coming years. 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.7644948.00 is kept in objection & compliance reported

Non Production of Data for rebate allowed (P.O.M. No. 64/11.03.2024)

On issue of objection memo to furnish the details of the rebate allowed during the collection of holding tax for the year 2022-23 the local authority failed to produce the same and replied that in the year 2022-23 the holding tax was collected online both for the current and arrear hence the details of the rebate provided to the tax holder could not be calculated.

13.2 - TIME BARRED DUES (POM NO. 33/17.01.24)

Year wise break-up of Outstanding Taxes						
Sl.No.	Period	Holding Tax	Latrine Tax	Light Tax	Water Tax	Total
1	1963-64 to 82-83	97,360.58	43,572.00	60,373.13	35,973.54	2,37,279.25

2	1983-84	19,077.52	3,124.31	16,737.14	17,163.14	56,102.11
3	1984-85	19,581.56	3,561.59	18,873.70	19,143.70	61,160.55
4	1985-86	15,190.08	4,093.91	18,469.62	18,505.56	56,259.17
5	1986-87	20,988.76	3,812.78	21,102.27	21,009.27	66,913.08
6	1987-88	20,756.22	3,468.56	19,048.16	19,796.06	63,069.00
7	1988-89	18,193.28	2,873.77	16,996.71	16,996.71	55,060.47
8	1989-90	38,677.05	6,869.00	31,997.30	32,667.30	1,10,210.65
9	1990-91	35,617.00	5,539.00	29,677.00	29,785.00	1,00,618.00
10	1991-92	38,675.00	8,052.00	32,466.00	33,602.00	1,12,795.00
11	1992-93	27,116.00	3,782.00	25,823.00	25,736.00	82,457.00
12	1993-94	42,026.00	7,021.00	36,950.00	38,694.00	1,24,691.00
13	1994-95	45,954.00	4,720.00	39,207.00	41,199.00	1,31,080.00
14	1995-96	39,173.00	6,393.00	30,076.00	33,921.00	1,09,563.00
15	1996-97	1,16,085.00	1,33,294.00	95,033.00	1,02,568.00	4,46,980.00
16	1997-98	1,62,112.00	45,070.00	1,24,539.00	1,27,841.00	4,59,562.00
17	1998-99	1,46,187.00	41,153.00	1,13,401.00	1,17,857.00	4,18,598.00
18	1999-2000	1,77,429.00	44,230.00	1,28,895.00	1,33,363.00	4,83,917.00
19	2000-01	2,00,000.00	45,436.00	1,37,557.00	1,43,847.00	5,26,840.00
20	2001-02	1,45,305.00	35,305.00	1,07,587.00	1,15,161.00	4,03,358.00
21	2002-03	1,35,906.00	32,881.00	66,140.00	1,07,543.00	3,42,470.00
22	2003-04	70,054.15	36,874.73	29,376.84	32,171.84	1,68,477.56
23	2004-05	1,39,510.00	-	24,998.00	8,935.00	1,73,443.00
24	2005-06	-	-	19,173.00	2,096.00	21,269.00

25	2006-07	-38,971.00	-	3,498.00	4,028.00	-31,445.00
26	2007-08	37,210.00	-	9,031.00	5,036.00	51,277.00
27	2008-09	28,767.00	-	10,326.00	682.00	39,775.00
28	2009-10	8,046.00	-	1,724.00	6,547.00	16,317.00
29	2010-11	8,448.00	-	2,006.00	1,913.00	12,367.00
30	2011-12	1,633.00	-	1,680.00	2,299.00	5,612.00
31	2012-13	2,752.00	-	1,970.00	1,671.00	6,393.00
32	2013-14	93.00	-	703.00	608.00	1,404.00
33	2014-15	-	-	-	-	-
34	2015-16	-	-	-	-	-
35	2016-17	-	-	-	-	-
36	2017-18	1,908.00	-	438.00	4,300.00	6,646.00
37	2018-19(TIME BARRED DUES)	16,893.00	-	5,181.00	4,838.00	26,912.00
						4947430.84
38	2019-20	53,140.00	-	6,974.00	1,231.00	61,345.00
39	2020-21	8,86,725.00	-	15,380.00	1,83,664.00	10,85,769.00
40	2021-22	9,90,632.77	-	2,37,963.00	1,41,314.39	13,69,910.16
41	2022-23	1,80,493.00	-	-	-	1,80,493.00
	Total	39,48,743.97	5,21,126.65	15,41,370.87	16,33,706.51	76,44,948.00

It would be seen from the above table that an amount of Rs.7644948.00 is outstanding towards taxes as on 31.03.2023 out of which an amount of Rs.4947430.84 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 2017-18 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 2018-19 amounting to Rs.26912.00 is due for surchargeable.

In reference to audit objection memo, local authority has stated that the time barred amount has been

collected during the year 2023-24

However, the local authority is advised to take sincere step to expedite the collection of huge outstanding dues remaining uncollected amounting to Rs.7644948.004 as on 31.03.2023 for years together and compliance reported.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sribatsha Mahapatra	Tax Daroga	NOw Tax Daroga at Bhawanipatna Municipality, Dist- Kalahandi	13456
2	Balaya Dehury	Executive Officer	Now E.O at Talcher Municipality, Dist- Angul	13456
Total :				26912

13.3 - LEASE OF TANKS (POM no. 31/17.01.24)

LEASE OF TANKS (POM no. 31/17.01.24)

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-Naktiguda Tank

3-Nuabandha

Total collection for the year 22-23 is as follows.

Sl. No.	Fees & names of the Taxes	Demand for the year 2022-23			Collection during the year 2022-23			Balance for collection as on 31.03.2023		
		Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
2	Lease of Property	-	11,500	11,500	-	11,500	11,500	-	-	-
	TOTAL	0	11500	11500	0	11500	11500	0	0	0

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 - - NON-COLLECTION OF LICENSE FEE U/S 290 OM ACT1950 (POM NO.29/17.01.2024)

- NON-COLLECTION OF LICENSE FEE U/S 290 OM ACT1950 (POM NO.29/17.01.2024)

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 2022-23 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. 3. Keeping a saving or hair dressings 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. The local authority is advised to collect the license fees U/S 290 of Om Act 1950

NOTE:- Since the DCB is not prepared for arrear demand, therefore loss towards non collection of fee could not be ascertained. However it is requested that DCB may be prepared and produced to next audit.

13.5 - Non-Collection of Holding Tax and Tax U/S-290 from Energy dept (POM NO.30/17.01.2024)

- Non-Collection of Holding Tax and Tax U/S-290 from Energy dept (POM NO.30/17.01.2024)

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 a corporation and vested with entrepreneurship with corporate business.

In reference to audit objection memo, local authority has stated data furnished, but no data is furnished, 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.

NOTE:- Since the DCB is not prepared for arrear demand, therefore loss towards non collection of fee could not be ascertained. However it is requested that DCB may be prepared and produced to next audit.

13.6 - Stall Rent (POM NO.34/17.01.2024)

The abstract DCB position of stall rent for the year 2022-23 is furnished below

Sl. No.	Fees & names	Demand for the year 2022-23	Collection during the year 2022-23	Balance for collection as on 31.03.2023

	of the Taxes									
		Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
1	Rent on Building	34,66,939	29,41,650	64,08,589	22,98,040	17,44,449	40,42,489	11,68,899	11,97,201	23,66,100
	TOTAL	34,66,939	29,41,650	64,08,589	22,98,040	17,44,449	40,42,489	11,68,899	11,97,201	23,66,100

On issue of POM regarding non-collection of such huge outstanding dues amounting to Rs.2366100..00 from the rentees, the local authority replied that data furnished. Henceforth collection of Market complex outstanding dues shall be accelerated i.e. on priority basis & compliance to be reported.

13.7 - TRADE LICENSE FEES POM NO.35/20.01.24

TRADE LICENSE FEES POM NO.35/20.01.24

It is revealed from the receipt statement furnished by the local authority that Rs.624750.00 is collected towards trade license fees during the year 2022-23. The detail position traderwise 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.

NOTE:- Since the DCB is not prepared for arrear demand, therefore loss towards non collection of fee could not be ascertained. However it is requested that DCB may be prepared and produced to next audit.

13.8 - HOARDING CHARGES (POM NO.36/20.01.24)

HOARDING CHARGES (POM NO.36/20.01.24)

As per the Receipt statement produced by the local authority, Rs.216755.00 collection has been made towards hoarding charges during the year 2022-23. But in spite of repeated verbal approaches & issuing of POM, the concerned file was not produced before audit for verification. On issue of objection memo the local authority replied as data furnished which is not satisfactory.

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.

13.9 - Holding tax on railway land (POM NO.37/20.01.24)

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 Bhawanipatna Municipality. Hence holding tax shall not be imposed on.

13.10 - SLAUGHTER HOUSE FEES(POM no. 40/20.01.24)

SLAUGHTER HOUSE FEES(POM no. 40/20.01.24)

As per the Receipt statement produced by the local authority, an amount of Rs 24309.00 has been collected towards slaughter house dues during the year 2022-23.

In reference to audit objection memo local authority, replied data furnished. The local authority is advised to enhance the collection from slaughter houses and compliance reported to audit.

NOTE:-Since the DCB is not prepared for arrear demand, therefore loss towards non collection of fee could not be ascertained. However it is requested that DCB may be prepared and produced to next audit.

13.11 - LOSS OF REVENUE DUE TO DELAY IN REVISION OF HOLDING TAX(POM 67/11.03.24)

LOSS OF REVENUE DUE TO DELAY IN REVISION OF HOLDING TAX(POM 67/11.03.24)

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.

NOTE:-Since the DCB is not prepared for arrear demand, therefore loss towards non collection of fee could not be ascertained. However it is requested that DCB may be prepared and produced to next audit.

13.12 - Distressed warrant (POM NO41/20.01.24)

Distressed warrant (POM NO41/20.01.24)

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 arrear 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 have been taken against the liable holding persons. Whether during 2022-23 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 the data furnished as nil. The local authority is advised to take steps to issue notices to the defaulters

13.13 - PRODUCTION OF RECORDS & INFORMATION ON VALUATION OF COMMERCIAL BUILDING DURING 2022-23 FINANCIAL YEAR (POM no. 42/20.01.24)

PRODUCTION OF RECORDS & INFORMATION ON VALUATION OF COMMERCIAL BUILDING DURING 2022-23 FINANCIAL YEAR (POM no. 42/20.01.24)

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 although replied as data furnished. Hence the local authority is advised to prepare & produce the stt. for verification in next audit & compliance reported

13.14 - POM NO.43/20.01.24 INFORMATION REGARDING PARKING AREA, BUS STAND, CYCLE STAND, LMV STAND, ETC

POM NO.43/20.01.24

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.

13.15 - ASSESSMENT OF NEW HOLDING/ RE-ASSESSMENT (POM NO.39/20.01.2024)

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 19 nos of new assessment has been made during 2022-23 and 5 no of reassessment has been done, which is very low .

When the local authority was asked through objection memo regarding such poor assessment the EO replied as data furnished , which is not satisfactory. However the local authority is advised to take steps to increase new assessment during the year 2023-24.. The new holding assessment list and reassessment for the year 2022-23 produced by the local authority is furnished below :-

NEW ASSESSMENT 2022-23											
Sl no	Holding No	Name and Address	Nature of building	plinth area	building cost	annual rent value	holding tax	light tax	water tax	total	remarks
1	PT-BW P-5725 50	ASHA A GRAW AL, SIT ABORD IPADA	GROUN D	1663	199393 7	55929	2577	2237	1678	6432	
2	PT-BW P-5725 49	RATNA MALA NAIK, B	GROUN D	1080	129492 0	37322	1679	1493	1120	4292	

		ADPAD A									
3	PT-BW P-5727 21	JAYAS HREE DAS, D ARPAN SAGAR PADA	G & 1ST	1215	911250	41363	1861	1654	1240	4755	
4	PT-BW P-5738 60	NAKSH YATRA MALA NAIK, K ARANPI TA	G & 1ST	1263.5	180307 2	45978	2069	1839	1379	5287	
5	PT-BW P-5739 68	ANADI NI SAHU, SHANTI NAGAR PADA	G & 1ST	1212.87	173076 5	44135	1986	1765	1224	4975	
6	PT-BW P-5739 10	HRUSH IKESH PATEL, HILLTO WN	G & 1ST	1905	231067 0	69320	5834	5186	3890	14910	
7	PT-BW P-5735 34	PRAKA SH MAHAL, JALES WAR	G & 1ST	1150	306935 0	80268	3612	3210	2408	9230	
8	PT-BW P-5735 54	MANAS MAHAP ATRA, ANJALI NAGAR	G & 1ST	693.275	989981	25744	1158	1030	772	2960	
9	PT-BW P-5738 79	AKSHY A KU NEGI, MANDA RBAGI CHAPA DA	G & 1ST	4255	607188 5	154833	6967	6193	4645	17805	
10	PT-BW P-5739 72	AKSHY A KU NEGI, MAHAV IRPADA	G & 1ST	530	642863	19286	1623	1442	1083	4148	
11	PT-BW P-5742 13	ABHIM ANYU NAIK, HILL TOWN	G & 1ST	2042	247684 4	74305	6254	5559	4169	15982	

12	PT-BW P-5739 69	SWARN ALATA SAHU, PURUN APADA	G & 1ST	2597	315003 1	94501	3701	3290	2468	9459	
13	PT-BW P-5742 14	SUSAN T KU MI SHRA, SHARM A COL ONY	G & 1ST	1658	201107 1	60332	2363	2100	1575	6038	
14	PT-BW P-5721 48	PREMA NAND SAHU, SANTIN AGARP ADA	G & 1ST	1977	444627 3	125718	5657	5028	3771	14456	
15	PT-BW P-5762 12	RASHM I MISH RA, DE WANSA HEBPA DA	G & 1ST	896.42	108800 0	32640	1469	1306	979	3754	
16	PT-BW P-5756 07	TANUJ A KUMAR I SAHU, HILLTO WN	G & 1ST	1006.63	106269 9	31881	3083	2740	2055	7878	
17	PT-BW P-5762 11	JAYALA L PADHI, NEAR B HAGIR ATHI MALL	G & 1ST	1465.37	177742 1	53323	4488	3998	2992	11478	
18	PT-BW P-5763 04	SANJIV PRADH AN WARD NO 8	G & 1ST	2880	147163 56	451822	20332	18073	13555	51960	
19	PT-BW P-5735 22	BIBHUT I BHUS AN RATH, SITABO RDIPA DA	G & 1ST	1834	187000 4	56100	2525	2244	1683	6452	
RE ASSESSMENT 2022-23											

Sl no	Holding No	Name and Address	Nature of building	plinth area	building cost	annual rent value	holding tax	light tax	water tax	total	remarks
1	PT-BW P-3545 12	SARITA BEHERA, MAH AVIRPADA (RE ASSESSMENT)	G & 1ST	800	2377600	83478	3757	3339	2504	9600	
2	PT-BW P-5737 20	APARNA MUND, SAMBHUNAGARPADA (RE ASSESSMENT)	G & 1ST	935	987080	29612	3066	2725	2044	7835	
3	PT-BW P-3299 58	ANUP SADANGI, HILL TOWN (RE ASSESSMENT)	G & 1ST	1530	1326510	39795	3351	2979	2234	8564	
4	PT-BW P-3517 91	SUNITA MISHRA, JAGANNATHMANDIRPADA (RE ASSESSMENT)	G & 1ST	1743	2114172	63425	5338	4745	3559	13642	
5	PT-BW P-5739 06	KAUSIK MAJHI, WNO 4 (RE ASSESSMENT)	G & 1ST	2534	3073615	92208	4149	3688	2766	10603	

13.16 - LICENCE FEE FROM TELECOM TOWER (POM NO66/11.03.2024)

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.107200 is

collected towards license 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 as data furnished .However basing on the 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 01.04.2022	Amount due for 2022-23	Total amount due for 2022-23	Amount collect edduring2022-23	Balance outstanding as on 31.03.2023
Not furnished	1000	2000	0	2000		2000
-do-	1000	17000	0	17000		17000
-do-	1000	10000	0	10000		10000
-do-	1000	8000	107200	115200	107200	8000
Total	4000	37000	107200	144200	107200	37000

PARA: 14 AUDIT OF EXPENDITURE

14.1 - NON PRODUCTION OF WORK CASE RECORDS(POM No.49/ Dated.20.02.2024)

NON PRODUCTION OF WORK CASE RECORDS(POM No.49/ Dated.20.02.2024)

Details described in para 15.5

14.2 -

NON PRODUCTION OF LOG BOOK OF VEHICLE USED FOR GARBAGE COLLECTION.(POM No.12/ Dated.12.01.2024 AND POM NO. 50/20.01.2023 OF Audit Report No : 695127/AR/2022-2023-KALAHANDI)

While going through the last Audit Report 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 inspite of issued of objection memo, local authority failed to produce the logbook last year. On issue of objection memo the local authority failed to produce the same during the period of current audit . The local authority is continuously avoiding the production of records. There is every apprehension of misappropriation. Expenditure not incurred in genuine purpose. Had it been so, the local authority could have produced relevant records for audit verification.Hence the amount of Rs 1032500.00 is suggested for recovery from the responsible officials

26.04.2021	56	Payment made towardshire charge of vehicleengaged in door to doorcollection of garbage	122000
24.06.2021	225	Payment made towardshire charge of vehicleengaged in door to doorcollection of garbage	100500
02.08.2021	301	Payment made towardshire charge of	70000

		vehicleengaged in door to doorcollection of garbage	
02.08.2021	302	Payment made towardshire charge of vehicleengaged in door to doorcollection of garbage	95000
23.09.2021	485	Payment made towardshire charge of vehicleengaged in door to doorcollection of garbage	83000
12.10.2021	564	Payment made towardshire charge of vehicleengaged in door to doorcollection of garbage	84000
17.12.2021	720	Payment towards hireCharges of Vehicleengaged in door to doorcollection of garbage.	221000
11.01.2022	810	Payment towards hirecharges of Vehicleengaged in Door to Doorcollection of garbage.	122000
15.02.2022-	907	Payment of Hire charges ofVehicle engaged in Doorto Door collection ofGarbagefor the month ofJanuary,2022	135000
		Total	1032500

Responsible Person for this paragraph

SIno	Name	Designation	Adress	Amount(In Rs:)
1	Madan Mohan Rout	Dealing Assistant	Now posted at Bhawanipatna Municipality, Dist- Kalahandi	516250
2	Biswambhar Mishra	Executive Officer	Now posted at Balangir Municipality, Dist-Balangir	111250
3	Balaya Dehury	Executive Officer	Now E.O at Talcher Municipality, Dist-Angul	405000
Total :				1032500

14.3 - - Non production of records, registers& files of towards Procurement of Sanitation. (POM No.13/ Dated.12.01.2024 and POM no. 53/21.01.23 OF Audit Report No : 695127/AR/2022-2023-KALAHANDI)

Non production of records, registers& files of towards Procurement of Sanitation. (POM No.13/ Dated.12.01.2024 and POM no. 53/21.01.23 OF Audit Report No : 695127/AR/2022-2023-KALAHANDI)

While going through the last Audit Report it is seen 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. On issue of objection memo the local authority failed to produce the same during the period of current audit. The local authority is continuously avoiding the production of records. There is every apprehension of misappropriation. Expenditure not incurred in genuine purpose. Had it been so, the local authority could have produced relevant records for audit verification. Hence the amount of Rs 382636.00 is suggested for recovery from the responsible officials recovery from the responsible officials.

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

Responsible Person for this paragraph

S/no	Name	Designation	Address	Amount(In Rs:)
1	Biswambhar Mishra	Executive Officer	Now posted at Balangir Municipality, Dist-Balangir	44400
2	Balaya Dehury	Executive Officer	Now E.O at Talcher Municipality, Dist-Angul	146918
3	Naimish Kumar Sahu	Senior Assistant	Now posted at Bhawanipatna Municipality, Dist-Kalahandi	191318
Total :				382636

14.4 -

14.5 -

PARA: 15 AUDIT ON WORKS

15.1 - Production of work case record (P.O.M. No. 26/17.01.2024)

P.O.M. No. 26/17.01.2024		
As per letter no 2262 /DLFA/dt21.02.2017 information regarding development work case records is furnishedbelow.		
Production of work case records		
	No of case records	Amount involved
Previous year case records	0	0
Current Year case records	99	53085390
Total no case records	99	53085390
Case Records produced andverified in audit	96	51724269
Case Records not produced forverification in audit	3	1361121

15.2 - Excess rate in-carriage by mechanical means (POM no. 50/51/52/53/54 dt 20.02.24)

Excess rate in-carriage by mechanical means					
As per the works Deppt. Letter No.13827/16.09.2017 the initial rate of carriage of Mechanical means for 5 km is Rs. 149.67/cum including loading and unloading charge of Rs. 79.00/cum.(2/3 for loading and 1/3 for unloading charges). Loading charge is not allowed for mechanical means and Hence Rs 52.67 i.e 2/3 of Rs. 79.00 is not allowed. Hence rate allowed is 149.67-52.67=97.00/cum But actual rate allowed as per bill form is Rs.99.78/cum. Hence excess rate allowed is 99.78-97.00= 2.78/cum in the following cases.					
Sl no	Details	Scheme	Estimate	Particulars of Objectiosns	Persons

	of work/ Referenc e if any		d Value						Responsible	
									Name with Desi gnation	Amount
				Quantity of work	Rate paid	Rate Ad missible	Excess	Total		
1	Construc tion of Road and Drain from after evening college to Dulinath Sahu house at east hilltown in Ward No. -16, CR no. 1(F) dated 09 .10.2021 , MB no. 448 page no. 96 to 119	Maintain ance of Road and Bridges	1950000	374.47	99.78	97	2.78	966	Bira Singh Biroli(J.E)	483
									Sameer Kumar T hakur(A. E)	483
2	Construc tion of Paver block road from Sai Das house towards Carada Office at Shaktina gar Pada in Ward no-4, MB	ULB Roa d/2021-2 2	1990000	321.33	99.78	97	2.78	893	Sarat Kumaer Sahu(J.E)	446.50

	no 530 page no. 01 to 17									
									Sameer Kumar T hakur(A. E)	446.50
3	Construc tion of CC Road with Drain from Pallau Pradha Chowk towards right side gully at S haktinag arpada in ward no -04, MB no. 478 page no. 128 to 143	15 th FC/2 021-22	1700000	336.2	99.78	97	2.78	935	Sarat Kumaer Sahu(J.E)	467.50
									Sameer Kumar T hakur(A. E)	467.50
4	Construc tion of paver road and drain at Shantina gar Pada under Slum up gradatio n and del isting program me in ward no 04, MB no. 459 page no. 35 to 50	5 th SFC Devoluti on fund	949000	276.24	99.78	97	2.78	768	Sarat Kumaer Sahu(J.E)	384
									Sameer Kumar T	384

									hakur(A. E)	
5	Construc tion of CCRoad with drain at Right side gully lane no-17 irrigation Colony in ward no-02, MB no. 478 page no. 112 to 122	15 th FC action plan sl no-05	1400000	231.13	99.78	97	2.78	643	Sarat Kumaer Sahu(J.E)	321
									Sameer Kumar T hakur(A. E)	322
							TOTAL	4205.00		

In reference to audit objection memo local authority replied that step will be taken to recover the amount from the persons 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 Thakur	Municipal Engineer	Now posted at Patamundai Municipality, Dist- Kendrapada	2103
2	Sarat Kumar Sahu	Junior Engineer	Now posted at Dharamgarh NAC, Dist Kalahandi	1619
3	Birsingh Biroli	Junior Engineer	Now posted as I.C Municipal Engineer at Bhawanipatna Municipality, Kalahandi	483
Total :				4205

15.3 - (Non deduction of compensation for delay in works(POM No.55/ 56/57Dated.20.02.2024)

(Non deduction of compensation for delay in works(POM No.55/ 56/57Dated.20.02.2024)

Sl no	Details of work/ Reference if any	Scheme	Estimated Value	Particulars of Objections					Persons Responsible	
									Name with Designation	Amount
				Date of completion of work as per agreement	Actual date of Completion of work as per work bill	Period of Delay	Amount to be deducted for 1 month	Compensation to be deducted for period of delay		
1	Construction of CC Road with Drain at Hatiram Gully in Ward no-10, MB no. 470 page no 146 to 156	MVT/ACTION PLAN SL NO-08	285000	29.12.21	21.01.22	23 days	3245	2484.00	Sarat Kumar Sahu(J.E)	1242
									Sameer Kumar Thakur(A.E)	1242
2	Construction of drain from Ranjit Saraf house to Chouhan Resi in ward no. 05, MB no 470page no. 157 to 167	MVT/ACTION PLAN SL NO-05	197000	29.12.21	22.01.22	24	2243	1800	Sarat Kumar Sahu(J.E)	900
									Sameer Kumar Thakur(A.E)	900

									E)	
3	Improve ment of CC Road at Sub Post Office gully road in ward no -01	MVT/AC TION PLAN SL NO-01	156000	30.12.21	21.01.22	22	1484	1078	Sarat Kumar S ahu(J.E)	539
									Sameer Kumar T hakur(A. E)	539
							TOTAL	5362		

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	Sarat Kumar Sahu	Junior Engineer	Now posted at Dharamgarh NAC, Dist Kalahandi	2681
2	Sameer Thakur	Municipal Engineer	Now posted at Patamundai Municipality, Dist- Kendrapada	2681
Total :				5362

15.4 - Loss due to futile work(POM No.58/ Dated.20.02.2024)

Loss due to futile work(POM No.58/ Dated.20.02.2024)	
Name of the work	Repair of CC Road at revenue colony in Ward no-12
Agency	Nazir Hushen
CR No	1B (28) dated 18.12.2020
Estimated Cost	560000
Name of the JE	Bira singhBiroli
Name of the ME	Sameer Kumar Thakur
Scheme	15 th CFC 2020-21
MB with Page No	474 Page no 69 to 78

	<p>On scrutiny of above case record with respect to connected MB it is found that ,</p> <p>Since it is a repair work ,</p> <p>As per estimate</p> <p>vide item no 01 : picking of hard stone metal surface to a depth of 5cm including screening useful materials removing rubbish and replacing useable road metal to proper chamber</p> <p>Total = 177 cum @ 19.23 = 3404</p> <p>But in the bill form it is found that vide item no- 01 earth work has been done as follows</p> <p>As per bill form vide item no 01 : Earth work in foundation in hard soil within 50 meter initial lead and 1.5 meter initial lift including rough dressing and breaking of clouds to maximum 5cm to 7 cm in size and laying layers not exceeding 0.3 meter depth etc as per direction of EIC</p> <p>Total 146.86 cum @ 184.59 = Rs 27109.00</p> <p>Since this is a repair work there is no provision of excavation of Earth in the estimate . again there is no work done estimate prepared hence expenditure of rupees 27109 regarding excavation of earth is not admissible in Audit</p>
<p>In reference to audit objection memo local authority replied that step will be taken to recover the amount from the person held responsible.</p> <p>Till the recovery of amount, the following person are held responsible</p>	

Responsible Person for this paragraph

Sno	Name	Designation	Address	Amount(In Rs:)
1	Sameer Thakur	Municipal Engineer	Now posted at Patamundai Municipality, Dist- Kendrapada	13555

2	Birsingh Biroli	Junior Engineer	Now posted as I.C Municipal Engineer at Bhawanipatna Municipality, Kalahandi	13554
Total :				27109

15.5 - (NON PRODUCTION OF WORK CASE RECORDS(POM No.49/ Dated.20.02.2024))

(NON PRODUCTION OF WORK CASE RECORDS(POM No.49/ Dated.20.02.2024))

During course of Audit the following work case records were not produced for verification. On issue of objection memo the local authority assured to produce the same during exit conference. Till production of records an amount of Rs 1361121.00 is held under objection.

Sl.No.	Date	Payment Voucher NO	Code of account	Cheque advice No	Particulars of payment	Bank amount
1	11-04-2022	48	PL-8448 -(Sch ID-18)	37005	Improvement of road from Gandhi Chowk towards Saita Hotel Chowk via Nuabandh in ward no 6 & 9	1124790
2	11-04-2022	56	PL-8448(Sch ID-75)	37006	Improvement of road from Suresh sahu residence to Sishumandir chowk via bachpan school backside in ward no 14	164249
3	18-04-2022	91	ICICI-0609	Online	Construction of drain in front of Rajkishor Mahapatra house at Radhakrushna Nagar in ward no 13	72082
				Total		1361121

15.6 -

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15.7 -

15.8 -

15.9 -

15.10 -

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 - AUDIT ON UNITS / DEPARTMENT OF BHAWANIPATANA MUNICIPALITY (POM NO.10/12.01.2024)

POM NO. 10/12.01.2024

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

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 - Physical and Financial Achievement (POM No. 23/16.01.2024)

Name of the ULB:-MUNICIPAL														
COUNCIL,BHAWANIPATNA,KALAHANDI														
FINANCIAL ACHIVEMENT REPORT OF DEVELOPMENTAL ACTIVITIES FOR 2022-23														
SI. No	Sche me	FINANCIAL POSITION							physical achivement (Indicated road in KM/other in unit & numbers)					Perce tange of ac hive ment
		Balan ce of Fund as on 01.04. 2022	Grant Recei ved during the year 2 022-2	Total Fund Aval	Grant Expen diture during the year 2 022-2	C B as on 3 1.03.2 023	UC s ubmit ted up to 31.03. 2023	Perce tange of ex pens es to the a vailab	No of Spill over Proje cts from previ	No. of Projec ts pla nned for the curren t year	Total	No of proje cts c ompl eted durin g the	No of Spill over Proje cts to the next	

			3		3			le bal ance	ous year	as per AAP		year	year	
1	2	3	4	5 = (3+4)	6	7 = (5-6)	8	9	10	11	12	13	14	15
1	Comp ensati on & Assig nment Grant 3	3,53 ,48,55 7	6,85 ,94,00 0	10,3 9,42,5 57	6,46 ,19,92 7	3,9 3,22,6 30	6, 40,69, 927				-		-	
2	Arrear Salary	1,52 ,48,77 9	1,49 ,86,00 0	3,0 2,34,7 79	40 ,17,79 8	2,6 2,16,9 81					-		-	
3	15th FCA (Basic grant) (Un- Tied)	7,31 ,26,08 0	1,84 ,05,00 0	9,1 5,31,0 80	4,06 ,85,53 4	5,0 8,45,5 46	88,86, 263		81	20	102	45	56	
4	15th FCA (Tied)	6,97 ,60,62 3	2,76 ,06,00 0	9,7 3,66,6 23	4,19 ,15,34 7	5,5 4,51,2 76	3, 49,89, 240		1	2	3	2	1	
5	15th F inanc e Co mmis sion (Urba n Healt h Welf are)	70 ,00,00 0	-	7 0,00,0 00	8,00,0 00	6 2,00,0 00			2	-	2	2	-	
6	14th FCA (Basic grant)	55,46 0	-	55,46 0	55,46 0	-			1	-	1	1	-	
7	Motor Vehicl e Tax	1,22 ,33,50 5	86 ,92,00 0	2,0 9,25,5 05	22 ,40,74 5	1,8 6,84,7 60			24	17	42	6	36	
8	Devol ution fund	3,55 ,19,81 8	3,44 ,00,00 0	6,9 9,19,8 18	2,44 ,22,91 2	4,5 4,96,9 06			36	11	47	10	37	
9	Creati on of capita l asse ts for reven ue ge nerati	1,03 ,69,23 1	39 ,06,00 0	1,4 2,75,2 31	-	1,4 2,75,2 31			10	4	14	-	14	

	on													
10	Maintenanc e of capita l asse ts for reven ue ge nerati on	67 ,61,96 0	15 ,09,00 0	8 2,70,9 60	-	8 2,70,9 60			14	3	17	-	17	
11	Swac hh Bhara t Missi on	1,35 ,73,89 5	32 ,70,99 4	1,6 8,44,8 89	1,68 ,44,88 9	-	1, 71,40, 625				-		-	
12	Solid Waste mana geme nt	1,65 ,01,42 1	-	1,6 5,01,4 21	72 ,89,88 0	9 2,11,5 41					-		-	
13	Solid Waste mana geme nt (5TH SFC)	1,63 ,92,00 0	81 ,96,00 0	2,4 5,88,0 00	1,18 ,78,01 3	1,2 7,09,9 87					-		-	
14	Maint enanc e of Road & Brid ges	97 ,75,87 9	39 ,78,00 0	1,3 7,53,8 79	31 ,02,36 8	1,0 6,51,5 11			11	4	15	4	11	
15	Non R eside ntial B uildin g	10 ,71,87 7	3,74,0 00	1 4,45,8 77	-	1 4,45,8 77			4	1	5	-	5	
16	Comp ensati on for Arrear pensi on and basic servic es	23 ,76,17 5	-	2 3,76,1 75	18 ,47,44 5	5,28,7 30					-		-	
17	Odish a land rights	-26,90 0	-	-26,9 00	-	-26,90 0					-		-	

	to slum dwelle rs Act -2017/ Jaga Missio n												
18	Finan cial A ssista nce to Com munit y Based Dece ntralis ed Str ategy for COVI D-19	1,40,0 00	-	1,40,0 00	-	1,40,0 00					-	-	
19	Speci al Fin ancial Assist anace to regi sterd BOC worke rs of OB& OCC WB in the wake of pan damic COVI D-19	27 ,67,84 4	-	2 7,67,8 44	-	2 7,67,8 44					-	-	
20	Finan cial Asst to Street Vend or	33 ,81,00 0	-	3 3,81,0 00	-	3 3,81,0 00					-	-	
21	MUKT A	5,15 ,54,13 3	2,89 ,56,00 0	8,0 5,10,1 33	5,36 ,63,22 4	2,6 8,46,9 09	5, 36,63, 224				-	-	
22	Road	6,19		6,1	2,02	4,1	1,				-		

	and Urban Infra Project	24,000	-	9,24,000	26,403	6,97,597	75,55,257		62		62	20	42	
23	Const. of mission Shakti Gruha	25,00,000	67,17,000	9,2,17,000	-	9,2,17,000					-		-	
24	Maintenance of Primary School Building under 5th SFC	5,00,000	10,00,000	1,5,00,000	-	1,5,00,000					-		-	
25	MLA LAD	2,41,087	-	2,41,087	-	2,41,087					-		-	
26	MP LAD	5,92,722	-	5,92,722	5,00,000	92,722					-		-	
27	BRGF Grant	-59,28,088	-	-5,9,28,088	-	-5,9,28,088					-		-	
28	Special Problem Fund	8,00,000	-	8,00,000	-	8,00,000					-		-	
29	AWC Grant	34,00,000	-	3,4,00,000	-	3,4,00,000					-		-	
30	Animal Birth Control	23,22,794	-	2,3,22,794	-	2,3,22,794					-		-	
31	Road Development	-1,63,262	-	-1,63,262	-	-1,63,262					-		-	
32	Honorarium, Sitting Fee, TA, DA	93,550	70,200	1,63,750	-	1,63,750					-		-	

	etc for Electe d Repre sentat ives												
33	Natio nal Famil y Ben efit Sche me	-29,10 0	-	-29,1 00	-	-29,10 0					-	-	
34	Speci al Dev elopm ent Progr amme	-1 ,50,00 0	-	- 1,50,0 00	-	- 1,50,0 00					-	-	
35	Shelte r for Urban Home less	4,68,6 57	6,00,0 00	1 0,68,6 57	5,67,1 20	5,01,5 37					-	-	
36	MBPY /IGNO A/WP/ DP	16 ,89,21 2	2,54 ,57,73 1	2,7 1,46,9 43	2,31 ,56,10 0	3 9,90,8 43	2, 50,02, 425				-	-	
37	Haris hchan dra Yojna	-5 ,36,00 0	6,67,0 00	1,31,0 00	7,40,0 00	- 6,09,0 00					-	-	
38	Storm Water Drain age- Prepa reatio n of D rainag e Maste r Plan	1,00 ,00,00 0	-	1,0 0,00,0 00	-	1,0 0,00,0 00					-	-	
39	WOD C	9,75,0 00	-	9,75,0 00	-	9,75,0 00					-	-	
40	PMAY Geo T aggin g Fund	-	1,17,0 00	1,17,0 00	1,17,0 00	-	1,17 ,000				-	-	
41	Septa		10	1		1							

	ge Ma nage ment(5th SFC)		,58,00 0	0,58,0 00	-	0,58,0 00					-		-	
42	Azadi Ka Amriti Maho stav	-	2,90,0 00	2,90,0 00	-	2,90,0 00					-		-	
43	Jaga Missio n Fund	-	50,00 0	50,00 0	-	50,00 0	50,00 0				-		-	
44	Endo wnme nt fund	-	4,00,0 00	4,00,0 00	-	4,00,0 00					-		-	
45	Cost of kitc hen m aterial purch ase for Di st.aah ar soc iety	-	4,93,7 19	4,93,7 19	4,93,7 19	-				-	1	1	-	
	TOTAL	46,16 ,31,90 9	25,97 ,93,64 4	72,1 4,25,5 53	31,91 ,83,88 4	40,22 ,41,66 9	22, 14,73, 961	44.24	245	64	310	91	219	29.42

From the above it is observed that the percentage of achievement in respect of Development schemes is 44.24%, which is below average. Also in some of the schemes the project approved from the competent authority is spilled over to 2023-24. Hence the E.O is advised to take necessary steps to increase the completion of projects i.e. target by enhancing the spending efficiency in stipulated time under different schemes and compliance reported.

PARA: 18 MISCELLANEOUS

18.1 - RECEIPT STATEMENT OF BHAWANIPATNA MUNICIPALITY FOR THE YEAR 2022-23(POM No. 05/12.01.2024)

RECEIPT OF MUNICIPAL COUNCIL,BHAWANIPATNA FOR THE YEAR 2022-23			
SI.No	Head of Receipts	Actual receipt for the year 2021-22	Actual receipt for the year 2022-23
1	2	3	4

I.	OWN SOURCE REVENUE		
I	RATES AND TAXES		
1	Tax on holdings	27,47,784.00	32,79,203.00
2	Water Tax	16,49,953.00	20,77,064.00
3	Lighting tax	21,99,933.00	27,69,419.00
4	Latrine tax		-
	TOTAL	65,97,670.00	81,25,686.00
II	LICENSE UNDER DANGER AND OFFENSIVE TRADE		
1	License under D&O trade	3,46,969.00	6,24,750.00
2	Tax on Cart & Carriage	-	-
	TOTAL	3,46,969.00	6,24,750.00
III	RECEIPT UNDER SPECIAL ACT		
1	Cattle pound		-
2	Fine under special act	46,350.00	-
	TOTAL	46,350.00	-
IV	REVENUE DERIVED FROM MUNICIPAL PROPERTIES APART FROM TAXATION.		
1	Rent on Shop Room & Quarter	21,38,315.00	40,42,489.00
2	Daily market and Weekly market	19,65,000.00	20,58,700.00
3	Slaughter/Kanjia house fees		24,309.00
4	Lease of tanks		11,500.00
5	Shop Donation/Security of Shop	50,000.00	-
	TOTAL	41,53,315.00	61,36,998.00
V	MISCELLANEOUS		
1	Audit recovery	-	1,75,879.00
2	Advertisement / Hoarding	70,000.00	2,16,755.00
3	Warrant fee	-	-
4	Hire charges of JCB/Sky Jacker	-	2,07,500.00
5	Hire charges of Water Tankar	23,500.00	55,500.00
6	Hire charges of Cess Pool	3,37,250.00	3,09,500.00
7	Approval building plan	46,30,516.00	1,10,90,290.00

8	Permission & Restoration of Tower	-	1,07,200.00
9	Renewal of contractor License fees	-	1,000.00
10	Road cutting permission fees	-	600.00
11	Sale of form	4,800.00	12,600.00
12	Sale of tender paper	31,22,400.00	14,60,800.00
13	Sale of MO Khata	27,900.00	3,09,969.00
14	Sale of waste material	1,11,000.00	42,400.00
15	User Fees	-	11,38,360.00
16	Hire charges of Town Hall	-	3,95,000.00
17	Hire charges of Biju Kalyan Mandap	-	2,00,000.00
18	Smart Park Entry Fees	-	6,15,230.00
19	Gandhi Park Entry Fees	34,500.00	99,500.00
20	Distress fees	-	-
21	Interest received from Bank	57,33,557.80	78,73,481.48
22	Miscellaneous	10,19,180.00	11,683.00
23	Scrutiny Fees	-	89,650.00
24	Land rights permission cost	3,62,150.00	3,63,480.00
25	RTI fees received	-	-
26	Census/SECC/BLO/Bio matrix/NFSA	-	10,000.00
27	Other received	12,37,100.00	21,230.00
	TOTAL	1,67,13,853.80	2,48,07,607.48
VI	GOVERNMENT GRANTS		
<u>GRANT UNDER THE 5TH STATE FINANCE COMMISSION</u>			
1	Moter Vehicle Tax Grant	80,88,000.00	86,92,000.00
2	Devolution Fund Grant	3,43,72,000.00	3,44,00,000.00
3	Octroi Grants(C.A)	6,32,42,000.00	6,85,94,000.00
4	Creation of Capital Assets Grant	39,25,000.00	39,06,000.00
5	Maintenance of Capital Assets	15,16,000.00	15,09,000.00
6	Maintnance of Primary School Bulding under 5th SFC	-	10,00,000.00
7	Arrear Salary	-	1,49,86,000.00
8	Septage Management(5th SFC)	-	10,58,000.00

	TOTAL	11,11,43,000.00	13,41,45,000.00
GRANT UNDER THE 14TH FINANCE COMMISSION			
1	15th FC(Basic)	3,57,40,000.00	1,84,05,000.00
2	15th FC(Tied)	5,36,10,000.00	2,76,06,000.00
3	15th Finance Commission (Urban Health Welfare)	70,00,000.00	-
	TOTAL	9,63,50,000.00	4,60,11,000.00
OTHER GRANT			
1	Maintenance of Road & Bridges	36,16,000.00	39,78,000.00
2	Maintenance of Non-Residential Building	3,43,000.00	3,74,000.00
3	MPLAD	-	-
4	MLALAD	-	-
5	WODC	4,75,000.00	-
6	Swachh Bharat Mission (IHHL.CT.PT,IEC & CB,AE) fund received	-	32,70,994.00
7	Protection & conservation of Water Bodies	-	-
8	Solid Waste Management grant(5th SFC)	81,96,000.00	81,96,000.00
9	Azadi Ka Amriti Mahostav	-	2,90,000.00
10	Construction of AWC	-	-
11	Honararium ,sitting fees,Ta/DA etc elected representatives fund	-	70,200.00
12	MBPY Fund	2,71,08,673.00	2,54,57,731.00
13	PMAY Geo Tagging Fund	-	1,17,000.00
14	Election Fund received	-	-
15	Urban Wage Employment initiative(UWEI) under UNNATI/MUKTA	4,82,54,000.00	2,89,56,000.00
16	Jaga Mission Fund Received	16,45,000.00	50,000.00
17	Harishchandra Sahayata Yojana Fund	8,19,000.00	6,67,000.00
18	Endowment fund received		4,00,000.00
19	Const of Mission Shakti Gruha	25,00,000.00	67,17,000.00
20	Cost of kitchen material purchase for Dist.aahar society		4,93,719.00

21	SUH Fund Received	6,00,000.00	6,00,000.00
22	Animal Birth Control	-	13,76,000.00
23	Construction of New Bus Statnd	7,47,87,500.00	-
24	Assistance to the Support of Stray Animals in Urban and Semi Urban Area during Covid-19	2,15,000.00	-
25	Disposal of Dead Bodies under COVID-19	16,11,086.00	-
26	Arrear Salary recommended by 5th SFC	1,52,48,779.00	-
27	Financial Assistance to Street Vendors during lockdown	33,81,000.00	-
28	Maintnace of Primary School Bulding under 5th SFC	5,00,000.00	-
29	Road Infra Project	6,19,24,000.00	-
30	Financial Assistance to Ration Card Holders under NFSA/NFSS during COVID-19 for 2020-21	1,02,22,000.00	-
31	Election	8,48,200.00	-
	TOTAL	26,22,94,238.00	8,10,13,644.00
VIII	EXTRA ORDINARY AND DEBTS.		
1	C.P.F/GPF	20,00,427.00	17,68,900.00
2	EPF	11,38,725.00	69,56,073.00
3	Income Tax	10,78,105.00	9,09,466.00
4	Advance Adjusted	1,44,34,746.34	62,85,000.00
5	Security deposit & ECG	18,95,378.00	31,47,513.00
6	EMD	-	39,42,140.00
7	APS	-	-
8	L.I.C.	7,65,475.00	7,77,597.00
9	Bank loan	5,940.00	-
10	Royalty	13,34,781.00	19,13,149.00
11	G.I.S./NPS	1,00,424.00	-
12	GST	10,86,276.00	12,69,070.00
13	Professional Tax	1,26,375.00	1,21,815.00
14	Labour Cess	5,53,127.00	10,11,635.00
15	Building Plan Cess	-	61,14,819.00
	TOTAL	2,45,19,779.34	3,42,17,177.00
	GRAND TOTAL	52,21,65,175.14	33,50,81,862.48

18.2 - EXPENDITURE OF MUNICIPAL COUNCIL,BHAWANIPATNA FOR THE YEAR 2022-23(POM No5/12.01.24. 05/12.01.2024)

EXPENDITURE OF MUNICIPAL COUNCIL,BHAWANIPATNA FOR THE YEAR 2022-23			
Sl.No.	Head of Expenditure	Actual expenditure for the year 2021-22	Actual expenditure for the year 2022-23
1	2		3
I(A)	GENERAL ADMINISTRATION EXPENDITURE		
1	Pay	86,03,348.00	82,38,491.00
2	Grade Pay	-	-
3	D.A.	5,63,128.00	8,66,301.00
4	Conveyance allowance		-
5	Medical Claim		-
6	Travelling Allowance		-
7	Leave Salary		23,80,329.00
8	House Rent	73,237.00	77,218.00
9	Arrear Pension		61,27,362.00
10	Pension		1,38,25,557.00
11	Gratuity		45,08,582.00
12	Allowance to Chairperson/ Vice- Chairperson & Councillors		-
13	Contingent	20,000.00	13,86,541.00
14	Arrear Salary of all category of staff		47,62,506.00
15	Pension Contribution of all category of staff	1,40,610.00	2,54,128.00
	TOTAL	94,00,323.00	4,24,27,015.00
I(B)	COLLECTION OF TAXES AND FEES		
1	Pay	11,13,800.00	7,22,591.00
2	Grade Pay	-	-
3	D.A.	2,47,135.00	2,36,139.00
4	Medical Claim		-
5	Conveyance allowance		-

6	Travelling Allowance		-
7	Contingent		-
8	House Rent	14,088.00	2,348.00
9	Pension Contribution	15,744.00	2,624.00
	TOTAL	13,90,767.00	9,63,702.00
I(c)	COLLECTION OF OCTROI ESTABLISHMENT		
1	Pay	27,17,738.00	24,59,079.00
2	Grade Pay		-
3	D.A.	5,95,706.00	7,64,567.00
4	Medical Claim		-
5	Conveyance allowance		-
6	Contingent		-
7	House Rent	59,395.00	48,220.00
8	Travelling Allowance		-
9	Pension Contribution		-
	TOTAL	33,72,839.00	32,71,866.00
II	PUBLIC SAFETY		
1	Extension of street Light		-
2	Maintenance street Light	12,07,852.00	-
3	Destruction of Stry Dogs		-
4	Pay	30,890.00	1,30,426.00
5	Grade Pay		-
6	D.A.		-
7	Medical Claim		-
8	House Rent		-
	TOTAL	12,38,742.00	1,30,426.00
III	PUBLIC HEALTH		
1	Epidemic Charges		-
2	Development work	8,38,241.00	16,40,243.00
3	Other sanitary arrangement	94,86,716.00	66,44,602.00
4	Pay	96,89,843.00	1,06,23,438.00
5	Grade Pay		-
6	D.A.	21,44,200.00	33,99,062.00
7	Medical Claim		-
8	House Rent	2,96,050.00	2,89,157.00
9	C.A		-
10	Leave salary		-
11	Contingent		-

12	Fair and Festival		-
13	Pension Contribution		-
	TOTAL	2,24,55,050.00	2,25,96,502.00
IV	PUBLIC CONVENIENT		
1	Miantance of Kine House		-
2	Maintenance of Slaughter house		-
3	Allowance to V.A.S.		-
4	Maint. Of Tanks and Wells		-
5	Maintenance of Park		-
6	Advertisement charges	2,26,858.00	6,10,999.00
	TOTAL	2,26,858.00	6,10,999.00
V	PUBLIC WORKS		
1	Pay	34,44,545.00	23,11,673.00
2	Grade Pay		-
3	D.A.	7,54,154.00	7,33,232.00
4	House Rent	1,06,224.00	68,179.00
5	EPF		-
6	Medical Claim		-
7	Conveyance allowance		-
8	Travelling Allowance		-
9	Pension Contribution	28,764.00	23,970.00
	TOTAL	43,33,687.00	31,37,054.00
	GRANT EXPENDITURE		
1	Motor Vehicle Tax	25,40,881.00	22,40,754.00
2	Devolution of Fund	6,87,51,589.00	2,76,14,823.00
3	Creation of Capital Assets		-
4	Maintenance of Capital Assets		-
5	15th Finance Commission	6,46,15,297.00	8,34,00,901.00
6	14th Finance Commission	2,45,30,121.00	42,51,586.00
7	Maintenance of Road & Bridges	20,01,737.00	31,02,368.00
8	MP LAD/MLA LAD		5,00,000.00
9	Arrear Pension & Basic Service	1,40,27,671.00	18,47,445.00
10	ROAD INFRA(UNNATI)		2,02,26,410.00
11	Solid Waste Management	1,23,22,527.00	1,96,62,927.00
12	Swachh Bharat Missision(IHHL,CT,PT,IEC and CB & AE)	1,25,15,666.00	32,70,994.00

13	Shelter Urban Homeless	7,46,343.00	5,67,120.00
14	UWEI,MUKTA,URBAN INFRA	60,99,867.00	5,36,63,224.00
15	Jaga Samparka Expenditure		7,00,000.00
16	Land Right	16,45,000.00	7,08,214.00
17	PMAY Geo Tagging Honorarium		1,17,000.00
18	Jaga Mission TULIP Stipend	-	8,214.00
19	Cost of kitchen material for Dist.aahar society		4,93,719.00
20	Construction of New Bus Stand fund transferred to R&B Division,Kalahandi	7,47,87,500.00	-
21	NRV	11,700.00	-
22	Assistance to the Support of Stray Animals in Urban and Semi Urban Area during Covid-19	2,15,000.00	
23	Disposal of Dead Bodies under COVID-19	16,11,086.00	
24	Financial Assistance toCommunity Based Decentralised Strategy for COVID-19	60,000.00	
25	Financial Assistance to Ration Card Holders under NFSA/NFSS during COVID-19 for 2020-21	1,02,22,000.00	
	TOTAL	29,67,03,985.00	22,23,75,699.00
	SOCIAL SECURITY EXPENDITURE		
26	Harishchandra Sahayata Yojana Fund	7,00,000.00	7,40,000.00
27	MBPY	2,73,25,400.00	2,16,64,100.00
28	IGNDP		2,46,000.00
29	IGNOAP		4,46,000.00
30	IGNWP		60,000.00
	TOTAL	2,80,25,400.00	2,31,56,100.00
VI	Proverty Allivation Programme(NULM/OULM)		-

1	NULM	8,38,241.00	-
2	Pay	5,28,000.00	8,12,000.00
3	Grade Pay		-
4	D.A.	97,020.00	2,47,760.00
5	House Rent	15,489.00	24,456.00
6	Medical Claim		-
7	Conveyance allowance		-
8	Travelling Allowance		-
9	Contingent		-
10	Pension Contribution	27,536.00	41,304.00
	TOTAL	15,06,286.00	11,25,520.00
VIII	MISCELLANEOUS		
1	Fair and Festival	2,70,000.00	13,79,463.00
2	ULB Election Exp.	8,48,200.00	7,95,880.00
3	Remuneration	-	1,15,396.00
4	Stationary and printing	2,37,270.00	5,30,615.00
5	Miscellaneous	4,40,082.00	10,33,045.00
6	Telephone & Internet Charges	1,89,827.00	82,528.00
7	Transporation Charges	-	62,000.00
8	Postage & stamp	-	5,000.00
9	Consultancy fees	-	88,900.00
10	Cost of Uniform	99,710.00	1,14,000.00
11	Differntial revaluation amount	-	1,79,637.00
12	Hiring Charges of Vehicle	-	13,54,400.00
13	Hiring Charges of Tractor	-	1,25,000.00
14	Hiring Charges of JCB	-	61,320.00
15	Legal Charges	36,000.00	13,000.00
16	Bank Charges	1,846.08	1,605.00
17	Repair & Maintenance of Vehicle	5,75,924.00	4,30,293.00
18	Repair & Maintenance of Generater & other equipement	14,088.00	7,400.00
19	Repair & Maintenance of Electrical item	1,99,316.00	2,76,695.00
20	Repair & Maintenance of Aahar Centre	-	41,170.00
21	Repair & Maintenance of Amrutadhara	-	1,39,747.00
22	Repair & Maintenance of	-	2,68,272.00

	Booth		
23	Repair & Maintenance of Building	-	21,240.00
24	Repair & Maintenance of Computer	1,87,300.00	1,28,820.00
25	Repair & Maintenance of JCB	-	1,34,124.00
26	Repair & Maintenance of Kalyan Mandap	-	5,230.00
27	Repair & Maintenance of Machine	-	17,425.00
28	Repair & Maintenance of Toilet	4,41,000.00	21,550.00
29	TA & DA Expenses	-	1,30,509.00
30	Cost of rain Coat	-	2,89,304.00
31	Maintenance of CT/PT	-	3,66,000.00
32	FSTP CTO charges	-	18,470.00
33	Operation & Maintenance of Website	-	2,20,660.00
34	Security deposit and inspection charges for new electric connection	-	1,70,573.00
35	Cost of Bag for MCC & MRF centre	-	24,000.00
36	Audit Fees of CA Firm	-	60,000.00
37	Meeting Expenses	-	1,20,500.00
38	Other Development work	-	50,13,854.00
39	Insurance and Vehicle Tax	-	1,36,460.00
	TOTAL	35,40,563.08	1,39,84,085.00
IX	Fixed asset		
1	Cost of Bush Cutter		75,020.00
2	Cost of Computer	5,63,400.00	1,73,390.00
3	Cost of Statue with installation		1,37,619.00
4	Cost of AC		5,78,000.00
5	Cost of Furniture	2,05,065.00	1,92,222.00
6	Cost of Generater & Inverter	-	7,82,285.00
7	Cost of Mobile Phone	-	86,800.00
8	Cost of Laptop	-	3,12,124.00
9	Cost of UPS	-	7,000.00
10	Cost of Sign Board	-	1,13,000.00
11	Cost of motor pump mounting trolley	-	1,32,626.00

12	Cost of wheel berrow	-	1,99,125.00
13	Cost of Utensil for SUH	-	5,03,881.00
	TOTAL	7,68,465.00	32,93,092.00
X	EXTRA ORDINARY & DEBT		
1	C.P.F/GPF	18,94,100.00	17,68,900.00
2	EPF	11,38,725.00	95,39,468.00
3	Income Tax	10,78,105.00	8,43,920.00
4	Advance	25,20,000.00	77,95,000.00
5	Security deposit & ECG	18,95,378.00	14,11,849.00
6	EMD	-	22,89,520.00
7	APS	-	-
8	L.I.C.	7,65,475.00	7,77,597.00
9	Bank loan	5,940.00	-
10	Royalty	13,34,781.00	19,13,149.00
11	G.I.S.	10,000.00	5,60,000.00
12	GST	10,86,276.00	12,01,184.00
13	Professional Tax	1,26,375.00	1,21,065.00
14	Cess	5,53,127.00	10,11,635.00
	TOTAL	1,24,08,282.00	2,92,33,287.00
	GRAND TOTAL	38,53,71,247.08	36,63,05,347.00

18.3 - STAFF POSITION(POM 22/16.01.2024)

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	0	1
03	Community Organizer	3	1	2
04	Asst Engineer	1	0	1
05	Junior Engineer	2	2	0
06	Homoeo Doctor	1	0	1
07	Head Asst	1	0	1
08	Sr Asst	2	2	0

09	Jr Asst	5	3	2
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	5	1
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(POM No. 22/16.01.2024)

Staff Position of Bhawanipatna Municipality				
Sl no.	Name of Employee	Designation	Mobile No.	Remarks
1	BALAYA DEHURY	Executive Officer	9110255197	
2	MALAYANANDA PATTNAIK	RTD	8895250318	
3	BIRASING BIROLI	INCHARGE ME	9438518829	
4	RADHAMOHAN RAY	JE	8917438842	
5	FAGU MARANDI	JE	9178830275	
6	SRIBATSA MAHAPATRA	SR ASST	9437125420	
7	MD ABDUL WARISH	JR ASST	9937140992	
8	NAIMISH KU SAHU	SR ASST	9668392016	
9	MADAN MOHAN ROUT	JR ASST	7326954789	
10	KSHIRASINDHU BIHARI	JR ASST	8144163157	
11	SANGRAM SWAIN	ACCOUNTANT	7381732739	
12	SISIR KUMAR BISHI	MIS	7978813154	
13	JITENDRA KUMAR DAS	CMMU MANAGER	7008673717	

14	TAPAN KU NAYAK	JR SANITATION EXPERT	7077485530	
15	KAMALU KARLIA	IMPLEMENTATION EXPERT	9777080342	
16	DEEPANJALI DEEP	CO-ORDINATOR	7978579101	
17	NILADRI BHINIPATI	ACCOUNTANT EXPERT	7008367320	
18	RENUKA PRADHAN	JAGA MISSION TULIP	8457869071	
19	SUBHASHREE TRIPATHY	GARIMA TULIP	6370031585	
20	CHHABILAL DURGA	SANIATION TULIP	6371314618	
21	SANKAR PRASAD DASH	CLTC	8018294858	
22	ABINASH SWAIN	M&E EXPERT	9178100456	
23	SHANTANU KU PATTANAYAK	COMPUTER ASST	9937326735	
24	JITENDRA KU DASH	COMPUTER ASST	9658005939	
25	SUSANTA KU JENA	TAX & FEE COLLECTOR	6371967434	
26	ASHOK KU DALABEHERA	TAX & FEE COLLECTOR	9439416971	
27	SAROJ KU PATRA	TAX & FEE COLLECTOR	9437358601	
28	P.SHANKAR RAO	TAX & FEE COLLECTOR	9090520332	
29	BHASKAR BEHERA	TAX & FEE COLLECTOR	9937279977	
30	SATYA RANJAN SUDHAKAR	ATC	9437839477	
31	PRATIBHA PRADHAN	MI	9438878506	
32	RAMA BISHOI	DEO	9337057913	
33	MONALISHA SAHOO	DIST COORDINATOR	8917676846	
34	MANISHA MANJARI BEHERA	PA	8280296466	
35	BISWAKESH MISHRA	DA TO WORKS	9437224817	
36	KRUSHNA CH SABAR	ROLLER DRIVER	9078013344	
37	MAHESH CH MISHRA	TC	7008035505	
38	AMULYA KU MUND	DISINFECTOR	9437363169	
39	KUMUDA RANJAN	AMIN	8249658232	

	NAG			
40	SUKANTA NAIK	SWEEPER	8327789303	
41	SAGAR DEEP	SWEEPER	8327701036	
42	SARADA SABAR	SWEEPER	9438010693	
43	SAROJ SHARMA	HOMEO ASST	7978182556	
44	MIKI PATTNAIK	OFFICE SUPPORT STAFF	7981553766	
45	SHIBA PRASAD PUJHARI	SANITARY INSCTOR	8249524046	
46	PRADEEP GOUD	PEON	9348256201	
47	ASHOK KUMAR GAHIR	PEON		
48	MAHESWAR MAJHI	PEON	9556644462	
49	KISHORE PATTNAIK	PEON		
50	ABHIMANYU PATEL	MALI		
51	UMA NAIK	PEON	7735478366	
52	KUMUDA KANTA NAIK	GROUP D	8260605509	
53	SAMARENDRA ROUT	GROUP D	8763535143	
54	ABHIMANYU DURGA	DAK PEON	7653903542	
55	DIGAMBAR CHHATRIA	GROUP "D"	9831410789	
56	GANESH NAIK	GROUP "D"	9348807907	
57	PURNA CHANDRA ROUT	GROUP "D"	9348945272	
58	SURYAKANTA NAIK	GROUP "D"	7008789991	
59	SANGITA BEHERA	GROUP "D"	9437839533	
60	CHHANDA CHARAN PRADHANI	DEO	8658861688	
61	SURANJAN DASH	DEO	8917312770	
62	KSHITISH NANDA	DEO	8328919677	
63	CHANDRARAJ BAHADUR	NIGHT WATCHER		
64	JAGANNATH NAIK	DRIVER		
65	CHANDRA DHWAJA KATTA	DRIVER		
66	MANOJ DURGA	SWEEPER	6370159139	
67	BIKRAM BHODASAGAR	GROUP "D"		
68	BRUNDA SUNA	GROUP "D"		

18.5 - AUDIT PARAS PENDING FOR SETTLEMENT(POM 24/17.01.24)

AUDIT PARAS PENDING FOR SETTLEMENT(POM 24/17.01.24)

In response to the POM issued in this context, the local authority replied data furnished but no such data was produced before audit. The local authority is advised to start processing & after completion compliance to be reported. Hence the local authority is advised to do the needful & compliance reported.

AUDIT REPORT ALONG WITH MONEY VALUE INVOLVED PENDING FOR SETTLEMENT

Sl. No.	Audit report No. & year of a/c	Paragraph pending for settlement relating to misappropriation of cash & loss of stock & store		Paragraph pending for settlement other than misappropriation of cash & loss of stock & store		Total	
		No. of Paragraphs	Amount involved	No. of Paragraphs	Amount involved	No. of Paragraphs	Amount involved
1	417210/AR/2018-2019-KALAHANDI 017-18a/c	0	0.00	10	16910374.00	10	16910374.00
2	520288/AR/2019-2020-KALAHANDI	0	0.00	16	18637096.00	16	18637096.00
3	586770/AR/2020-2021-KALAHANDI	0	0.00	8	13518004.00	8	13518004.00
4	653942/AR/2021-2022-KALAHANDI	0	0.00	11	9618804.00	11	9618804.00
5	Audit Report No : 695127/AR/2022-2023-KALAHANDI	2	337178	14	5171235	16	5508413

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 - Non production of M.R Books during Last Audit

POM No.11/ Dated.12.01.2024 and POM no. 29/23.12.2022 of AR No. 695127/AR/2022-2023-KALAHANDI

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 upon issue of objection memo the local authority failed to produce the same during this audit also. On issue of objection memo the local authority assured to take steps for production of the same. Hence the local authority is advised to produce the same as early as possible.

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 Station, Bhawanipatna	6
3	29.04.2020	15	IIC, Town Police Station, Bhawanipatna	6
4	29.04.2020	16	IIC, Town Police Station, Bhawanipatna	6
5	29.04.2020	17	IIC, Town Police Station, Bhawanipatna	6
6	29.04.2020	18	IIC, Town Police Station, Bhawanipatna	6
7	29.04.2020	19	IIC, Town Police Station, Bhawanipatna	6
8	29.04.2020	20	IIC, Town Police 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	8

			PoliceStation,	
16	17.07.2020	49	IIC, Town PoliceStati on,Bhawanipatna	8
17	17.07.2020	50	IIC, Town PoliceStati on,Bhawanipatna	8
18	17.07.2020	51	IIC, Town PoliceStati on,Bhawanipatna	8
19	17.07.2020	52	IIC, Town PoliceStati on,Bhawanipatna	8
20	17.07.2020	53	IIC, Town PoliceStati on,Bhawanipatna	8
21	17.07.2020	54	IIC, Town PoliceStati on,Bhawanipatna	8
22	17.07.2020	55	IIC, Town PoliceStati on,Bhawanipatna	8
23	29.03.2021	79	IIC, Town PoliceStati on,Bhawanipatna	9
24	29.03.2021	80	IIC, Town PoliceStati on,Bhawanipatna	9
25	29.03.2021	81	IIC, Town PoliceStati on,Bhawanipatna	9
26	29.03.2021	82	IIC, Town PoliceStati on,Bhawanipatna	9
27	29.03.2021	83	IIC, Town PoliceStati on,Bhawanipatna	9
28	29.03.2021	84	IIC, Town PoliceStati on,Bhawanipatna	9
29	29.03.2021	85	IIC, Town PoliceStati on,Bhawanipatna	9
30	29.03.2021	86	IIC, Town PoliceStati on,Bhawanipatna	9
31	29.03.2021	87	IIC, Town PoliceStati on,Bhawanipatna	9
32	29.03.2021	88	IIC, Town PoliceStati on,Bhawanipatna	9
33	25.06.2021	51	IIC, Town PoliceStati on,Bhawanipatna	11
34	25.06.2021	53	IIC, Town PoliceStati on,Bhawanipatna	11
35	25.06.2021	54	IIC, Town PoliceStati on,Bhawanipatna	11
36	25.06.2021	55	IIC, Town PoliceStati on,Bhawanipatna	11
37	25.06.2021	56	IIC, Town PoliceStati on,Bhawanipatna	11
39	25.06.2021	58	IIC, Town PoliceStati	11

			on,Bhawanipatna	
40	25.06.2021	59	IIC, Town PoliceStation,Bhawanipatna	11
41	25.06.2021	60	IIC, Town PoliceStation,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

18.7 - Non production of M.R Books (POM NO.47(A)/20.02.2024)

Non production of M.R Books (POM NO.47(A)/20.02.2024)

During the course of checking of MR stocks register for the year 2022-23, it is noticed that, 08 Nos of MR Books were not produced 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 08 Nos of books will be produced during the exit conference of Bhawanipatna Municipality

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.

The following MR books may be produced before audit

SI No	Date of issue	Book no	Person to whom issued	Stock register page no	Remarks
1	11/01/2022	322	Hemanta Kumar Naik	14	Not produced
2	14/07/2023	657	Naimish Kumar Sahu	21	Not produced
3	14/07/2023	655	Sagar Deep	21	Not produced

4	22/09/2021	147	Madan Mohan Rout	12	Not produced
5	13/12/2021	243	Madan Mohan Rout	13	Not produced
6	13/12/2021	244	Madan Mohan Rout	13	Not produced
7	13/12/2021	260	Madan Mohan Rout	13	Not produced
8	10/01/2022	296	Madan Mohan Rout	14	Not produced

18.8 - Production of MR Books which were not produced in the previous Audit POM No.48/ Dated.20.02.2024 and POM No. 77/24.01.2023 of AR 695127/AR/2022-2023-KALAHANDI

Production of MR Books which were not produced in the previous Audit POM No.48/ Dated.20.02.2024 and POM No. 77/24.01.2023 of AR 695127/AR/2022-2023-KALAHANDI

The following 20 nos of MR Books which were not produced in last audit were produced during the audit of Municipality for the year 2022-23 only one MR Book was not produced for verification . The details is as follows

MR Books Produced

SL.No.	Date of issue	Book No.	Person issue to	Stock page No.	remarks
1	11.02.2022	343	M.M Rout	15	produced
2	11.02.2022	344	M.M Rout	15	produced
3	11.02.2022	355	M.M Rout	15	produced
4	11.02.2022	356	M.M Rout	15	produced
5	11.02.2022	364	M.M Rout	15	produced
6	11.02.2022	374	M.M Rout	15	produced
7	17.03.2022	393	M.M Rout	15	produced
8	17.03.2022	421	M.M Rout	15	produced
9	17.05.2022	449	M.M Rout	16	produced
10	17.05.2022	465	M.M Rout	16	produced
11	12.08.2022	486	M.M Rout	17	produced
12	12.08.2022	487	M.M Rout	17	produced
13	12.08.2022	497	M.M Rout	17	produced
14	12.08.2022	498	M.M Rout	17	produced

15	17.10.2022	547	M.M Rout	18	produced
16	17.10.2022	557	M.M Rout	18	produced
17	17.10.2022	559	M.M Rout	18	produced
18	17.10.2022	566	M.M Rout	18	produced
19	17.10.2022	581	M.M Rout	18	produced
20	17.10.2022	582	M.M Rout	18	produced
	Total	20			

18.9 - Non-Production of MR Books which were not produced in the previous Audit POM No.48/ Dated.20.02.2024 and POM No. 77/24.01.2023 of AR 695127/AR/2022-2023-KALAHANDI

Non-Production of MR Books which were not produced in the previous AuditPOM No.48/ Dated.20.02.2024 and POM No. 77/24.01.2023 of AR 695127/AR/2022-2023-KALAHANDI

The following 1 no of MR Book which was not produced in last audit was also not produced during the audit of Municipality for the year 2022-23 . The details is as follows

MR Book not Produced

SI No	Date of issue	Book no	Person to whom issued	Stock register page no	Remarks
1	09/07/2021	83	MM Rout	11	Not produced

Hence the local authority is directed to produce the above one MR in next Audit

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

19.1 - Non-deposit of Govt. dues in Govt. Treasury (POM NO. 59/20.02.2024)

The Govt. dues position shows that a huge amount of Rs.1325337.00 is not deposited into the proper quarter by31.03.2023. 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 undercompliance 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 01.04.2022	Amount collected during the year 2022-23	Total	Amount remitted during the year 2022-23	Balance to be remitted as on 31.03.2023
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Income Tax	8500	909466	917966	843920	74046
Labour Cess	8500	1011635	1020135	1011635	8500
Royalty	1174155	1913149	3087304	1913149	1174155
G.S.T.	0	1269070	1269070	1201184	67886
P.T.	0	121815	121815	121065	750
Total	1191155	5225171	6416290	5090953	1325337

On issue of POM in this context, it was replied that steps will be taken to deposit the above Govt due amount of Rs.1325337.00. Once again the EO is requested to make early deposit of pending govt dues and compliance be reported

19.2 - NSDP Loan (POM NO. 45/20.01.2024)

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 2022-23 is furnished below:

NSDP Loan			
Particulars	Principal	Interest	Total
Loan outstanding for recovery as on 01.04.2022	5163955.00	4671810.00	9835765.00
The amount due for 2022-23	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 31.03.2023	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 as Data furnished. 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. However the local authority is advised to update the loan register and to take steps for repayment of the same.

19.3 - EPF Position (POM No. 46/20.01.2024)

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. 26629261.00, why is rolling as outstanding for deposit need to be clarified by the local authority & compliance reported.

EPF Position		
SLNO.	Particulars	Amount(Rs)
1	O.B. as on 01.04.2022	2,92,12,656.00
2	Amount deducted during the year 2022-23	69,56,073.00
	Total	3,61,68,729.00
3	Amount deposited during the year 2022-23	95,39,468.00
4	Balance to be deposited as on 31.03.2023	2,66,29,261.00

On issue of audit objection memo regarding non deposit of EPF amount the EO replied as data furnished, which is not satisfactory . It is mandatory to deposit the EPF amount in due time and updated EPF deposit has been made up to March-2023 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

As a result of this Audit transactions involving a sum of Rs 38531593.00 are held under objection which include an amount of Rs 8581424.00 suggested for recovery. Besides, a sum of Rs 285212 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 Sur chargeable(In Rs:)	Amount Em bezzlement(In Rs:)	Amount Ot hercases(In Rs:)	Remarks
1	8.1	7102700.00	28046800.00	7102700.00	0.00	0.00	
2	13.1	0.00	7644948.00	0.00	0.00	0.00	
3	13.2	26912.00	26912.00	26912.00	0.00	0.00	
4	14.2	1032500.00	1032500.00	1032500.00	0.00	0.00	
5	14.3	382636.00	382636.00	382636.00	0.00	0.00	
6	15.2	4205.00	4205.00	4205.00	0.00	0.00	
7	15.3	5362.00	5362.00	5362.00	0.00	0.00	
8	15.4	27109.00	27109.00	27109.00	0.00	0.00	
9	15.5	0.00	1361121.00	0.00	0.00	0.00	
Total		8581424.00	38531593.00	8581424.00	0.00	0.00	

Spot Recovery

Sl No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs.)	Name of the person
1	11.1	Federal Bank AC NO. 21920100047392	2024-05-01	35332	Sagar Deep (Tax Collector)
2	11.1	Federal Bank AC NO. 21920100047392	2024-04-29	5900	Kumuda Chandra Naik
3	11.1	Federal Bank AC NO. 21920100047392	2024-05-02	3000	Mahesh Chandra Mishra (Tax Collector)
4	11.1	Federal Bank AC NO. 21920100047392	2024-04-30	27730	Satya Ranjan Sudhakar(Tax Collector)
5	11.1	Federal Bank AC NO. 21920100047392	2024-04-30	600	Satya Ranjan Sudhakar(Tax Collector)
6	11.1	Bank of Boroda AC NO. 33670100012025	2024-05-06	6180	Madan Mohan Rout(JA)
7	11.1	Bank of Boroda AC NO. 33670100012025	2024-04-23	55000	Madan Mohan Rout(JA)
8	11.1	Bank of Boroda AC NO. 33670100012025	2024-04-12	65000	Madan Mohan Rout(JA)
9	11.1	Bank of Boroda AC NO. 33670100012025	2024-03-30	29170	Madan Mohan Rout(JA)
10	11.1	Bank of Boroda AC NO. 33670100012025	2024-02-01	56800	Madan Mohan Rout(JA)
11	11.1	Federal Bank AC NO. 21920100047392	2024-05-20	500	Sagar Deep (Tax Collector)
Total				285212	

Audit Certificate

Cetrified that the accounts of **Bhawanipatna Municipality** for the financial year **2022-2023** have been

covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .