

**LOCAL FUND AUDIT, KHURDA, ODISHA**

CATEGORY : Municipality/Municipal Corporation

Audit Report No : 631448/AR/2021-2022-KHURDA

**PARA: 1 TITLE SHEET**

1	Name of the Institution :	<b>Khurda Municipality</b>
2	Year of Accounts under Audit :	<b>2020-2021</b>
3	Name of the Local Authority during the year of A/Cs :	SMT. SWETAPADMA D.SATAPATHY,ORS,EXECUTIVE OFFICER,FROM 1.4.2020 TO 31.3.2021
	Name of the Local Authority at the time of Audit :	SRI GOURAV SHIVAJI ISALWAR,IAS,SUB COLLECTOR AND SUB DIVISIONAL MAGISTRATE,KHORDHA INCHARGE E.O
4	Duration of Audit :	22-09-2021 To 26-04-2022 (Mandays Consumed :- 66.5)
5	Name of the Auditors :	GITANJALI BEHERA - Lead Auditor(30-01-2022 to 26-04-2022) BISHNU PRASAD TRIPATHY - Lead Auditor(22-09-2021 to 25-12-2021) Swayam Prava Das - Auditor(22-09-2021 to 26-04-2022)
6	Name of the Reviewing Officer :	ASHOK KUMAR MANIK(Additional District Audit Officer)
7	Date of submission of report by Reviewing officer :	27-06-2022
8	Entry Conference Date :	16-09-2021
9	Exit Conference Date :	
10	Name of the District Audit Officer :	SUDHANSU SEKHAR MISHRA
11	Date of approval of report by District Audit Officer :	12-07-2022

**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		
Khurda Municipality	25.84	22	6099	2356	4205	33545	46205	22268	23937

**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	Covid 19 receipt books	21.9.21	220	220	100 no.s at main stock p	Nil

					178 and 120 no.s at Estt. stock at P 1	
2	Building plan form, appendix-II	21.09.2021	652	652	10	Nil
3	Slaughter house	21.09.2021	277	277	7 no. s in Carriage section at P 101 and 270 no. s in main stock at P 1	Nil
4	Utha shop	21.09.2021	440	440	24	Nil
5	Parking fee	21.09.2021	700	700	2	Nil
6	Holding tax Receipts	21.09.2021	52	52	19	Nil
7	Building plan form, appendix-1	21.09.2021	319	319	9	Nil
8	Tender contractor works form	21.09.2021	6	6	13	Nil
9	Certificate Copy Form	21.09.2021	680	680	11	Nil
10	Miscellaneous Receipt Books	21.09.2021	58	58	2	Nil
11	Service Postage Stamps	21.09.2021	400.00	400.00	40	Nil
12	Trade License Form US 290	21.09.2021	160	160	19	Nil
13	Mutation Form	21.09.2021	2000	2000	20	Nil
14	Appeal Petition Form	21.09.2021	0	0	18	Nil
15	Tender for piece work	21.09.2021	759	759	12	Nil
16	Cash in hand	21.09.2021	0	0	112	Nil
17	Measurement Books	21.09.2021	1	1	130	Nil

### Comments

As per Rule 20(a) of Odisha Local Fund Audit Rules, 1951 Physical verification of cash, stock and stores, postage stamps, MR Books and MBs were verified on the date of commencement of audit i.e on 21.09.2021 before transaction and the physical balance of the same agreed with the book balance of the day. The detail of the same is given above.

Besides, it is noticed that physical verification of the cash, stock and stores has not been conducted at the end of each month or at least once in every six months by the Executive Officer.

On issue of audit objection memo, Local authority replied that noted for future guidance. However, the instruction may be ensured and compliance reported to audit.

**PARA: 3 LIST OF VERIFIED RECORDS**

<b>A : List Of Verified Records/Register</b>			
<b>S/no</b>	<b>List Records/Register</b>	<b>Rules</b>	<b>Form No</b>
1	Demand and Collection Register	Rule 178	Form B
2	Arrear Demand Register	Rule 187	Form H
3	Tax Receipt Form	Rule 188	Form I
4	Tax collector's daily collection register	Rule 192	Form K
5	Measurement Book	Rule 365	Form W-VIII
6	Register of Works	Rule 345	Form W-VI
7	Stock & Store Register of Municipality	Rule 346	Form W-VII
8	Nominal Muster Roll (NMR)	Rule 340	Form W-II
9	Contract Agreement Form	Rule 341	Form W-III
10	Tax collector's Ledger	Rule 198	Form M
11	Assessment List	Rule 177	Form A
12	Stock account of Receipt Forms	Rule 196	Form L
13	Stock Register of Stationery	Rule 172	Form No. XLIV
14	Stock account of Tickets used for daily collection of Market fees	Rule 171	Form No. XLIII
15	Stamp Account	Rule 172	Form No. XLIV
16	Register of Grants	Rule 80	Form No. XLII
17	Register of Interest Bearing Securities	Rule 147	Form No. XLI
18	Arrear List	Rule 170	Form No. XXXIX
19	Daily Collection Register	Rule 171	Form No. XL
20	Ledger of Lessees	Rule 170	Form No. XXXVIII
21	Miscellaneous Receipts	Rule 157	Form No. XXXIV
22	License Register for Drivers and Owners of Carriages plying for hire	Rule 156	Form No. XXXIII
23	Application for License for Carriage, Cart, Horses and Other animals	Rule 152	Form No. XXXI
24	License for Carriages, Carts, Horses Other and animals	Rule 154	Form No. XXX
25	Register of the Tax on Carriages, Carts, Horses and Other animals	Rule 151	Form No. XXIX
26	Loan Register	Rule 149	Form No. XXVII
27	Register of Investments	Rule 148	Form No. XXVI

28	Deposit Ledger	Rule 142	Form No. XX
29	Advance Ledger	Rule 136	Form No. XVIII
30	Cash Book of the municipality	Rule 125	Form No. XIV
31	Periodical Increment Certificate	Rule 99	Form No. XI
32	Absentee Statement	Rule 97	Form No. X
33	Salary Bills	Rule 97	Form No. IX
34	Order Book	Rule 96	Form No. VIII
35	Register of Bills	Rule 96	Form No. VII
36	Challan	Rule 87	Form No. VI
37	Subsidiary Cash Book	Rule 128 A	Form No. V-A
38	Cashier's Cash Book	Rule 81	Form No. V
39	Schedule for the Budget Estimate	Rule 77	Form No. III
40	Abstract of the Budget Estimate	Rule 74	Form No. I-A
41	Budget Estimate	Rule 74	Form No. I

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

Slno	List Records/Register	Rules	Form No
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**C : List of Records/Registers not Maintained**

Slno	List Records/Register	Rules	Form No
1	Form of appeal petition	Rule 183	Form E
2	Register of Petitions	Rule 183	Form F
3	Mutation Register	Rule 184	Form G
4	Register of writes off of demands	Rule 190	Form J
5	Miscellaneous Supply Bill	Rule 343	Form W-V
6	Register of Estimates & Allotments	Rule 332	Form W-I
7	Contract Certificate	Rule 343	Form W-IV
8	Warrant register	Rule 202	Form R
9	Register of Distrained property & sales	Rule 204	Form S
10	Form of inventory & Notice	Rule 203	Form Q
11	Distraint Warrant Register	Rule 202	Form P
12	Notice of demand for tax u/s-161 of OM Act	Rule 202	Form O
13	Progress statement of collection of taxes	Rule 200	Form N
14	Tax Ledger (personal A/C of Tax Payers)	Rule 178	Form B(I)
15	Jamabandi Register	Rule 170	Form No. XXXVII
16	Register of Lands	Rule 160	Form No. XXXV

17	Register of Rents for which there is fixed demand	Rule 163	Form No. XXXVI
18	Stock account of License Number Plates	Rule 155	Form No. XXXII
19	Appropriation Register of Loan Funds	Rule 150	Form No. XXVIII
20	Establishment Audit Register	Rule 146	Form No. XXV
21	Register of Quarterly & Annual account of Expenditure	Rule 144	Form No. XXIII
22	Annual Account of Receipts and Expenditure	Rule 145	Form No. XXIV
23	Register of outstanding deposits	Rule 143	Form No. XXI
24	Register of Quarterly & Annual account of Receipt	Rule 144	Form No. XXII
25	Register of Outstanding Advances	Rule 140	Form No. XIX
26	Register of adjustments	Rule 132	Form No. XVII
27	Abstract Register of Expenditure	Rule 129	Form No. XVI
28	Abstract Register of Receipts	Rule 129	Form No. XV
29	Voucher of Recoupment of Permanent Advance Account	Rule 110	Form No. XIII
30	Permanent Advance Account	Rule 108	Form No. XII
31	Subsidiary account of special taxes	Rule 79	Form No.-IV
<b>D : List of Records/Registers not Required</b>			
<b>S/no</b>	<b>List Records/Register</b>	<b>Rules</b>	<b>Form No</b>

**Comments**

Comments-

For smooth functioning of the maintenance of the accounts in the Municipality, it has been mentioned in the Municipal Accounting Procedures Rules to maintain different Records and Registers in the prescribed forms. But it may be noticed from the above table that most of the important records and registers have not been maintained. However, effective steps need be taken to maintain the prescribed records and registers as laid down in O.M. Rules.

**Para 3.1 Non-maintenance of Prescribed Records & Registers**

1. Register of outstanding advances (Rule-143): - Due to non-maintenance of the aforesaid register, the details of outstanding advances against the employees cannot be worked out.

3. Abstract Register of Receipt and grants [Rule-129] :- Due to non-maintenance of the aforesaid register, details of receipt and expenditure in head wise not available.

4. Warrant Register [Rule-202]:- Due to non-maintenance of the aforesaid register, steps taken for collection of outstanding taxes and fees could not be ascertained.

It is revealed that some records and registers are not being maintained by this Municipality although this institution positioned with full staff strength. Therefore the silent attitude of staff for maintenance of mandatory records not only defeat the provisions of Act and Rules frame by Govt. but also questions about transparency in maintenance of Accounts.

The Executive Officer is suggested to evaluate the job specification of every staff in regular interval and manage accordingly so that all the important records shall be maintained to ensure the transparency of the Accounts.

**PARA: 4 FINANCIAL POSITION**

Khurda Municipality - 2020-2021

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	OAP Cash Book	01-04-2020	10801041.80	12308697.00	23109738.80	17477664.00	31-03-2021	5632074.80	31-03-2021	5632074.80	0.00	
2	Aahar Cash Book	01-04-2020	5944711.00	4586617.00	10531328.00	4458755.00	31-03-2021	6072573.00	31-03-2021	6072573.00	0.00	
3	ACCO UNTANT CASH BOOK	01-04-2020	191800791.36	281506355.67	473307147.03	179896501.24	31-03-2021	293410645.79	31-03-2021	293410645.79	0.00	
	<b>GRAND TOTAL</b>		<b>208546544.16</b>	<b>298401669.67</b>	<b>506948213.83</b>	<b>201832920.24</b>		<b>305115293.59</b>		<b>305115293.59</b>	<b>0.00</b>	

Comments					
4.1 Details of closing balance as on 31.3.21 is furnished below.					
Sl No	Name of the cash	In Cash	In Bank	In PL Account	Total

	book				
1	Accountant cash book	0	98503043.12	194907602.67	293410645.79
2	OAP cash book	0	5632074.80	0	5632074.80
3	Aahaar cash book	0	6072573.00	0	6072573.00
<b>Total</b>			<b>110207690.92</b>	<b>194907602.67</b>	<b>305115293.59</b>

**Para 4 - 2 - RECONCILIATION OF P.L.ACCOUNT**

The Closing balance as on 31.3.2021 of PL Account is furnished below.

SI No	Name of the cash book	CB as per pass book	CB as per cash book	Difference
1	Accountant cash book	194907602.67	194907602.67	0

**Para 4 - 3- DETAILS OF RECEIPTS AND EXPENDITURE FOR THE YEAR 2020-21**

Details of receipt and expenditure for the year 20-21				
SI No	Head of Account	Receipt during 2019-20	Receipt during 2020-21	
<b>a</b>	<b>Rates and taxes</b>			
1	Holding tax(Arrear)	1203585.8	1350098.85	
2	Holding tax(Current)	4125294.25	4033815.25	
3	Light tax(Arrear)	708616	1129130.10	
4	Light tax(Current)	1098024.6	1058871.25	
5	Water tax(Arrear)	254152.1	382413.70	
6	Water tax(Current)	315614.75	294390.50	
7	Drainage tax(Arrear)	185105.7	190569.90	
8	Drainage tax(Current)	285558.5	228355.50	
9	Service tax			
	<b>Total</b>	<b>8175951.7</b>	<b>8667645.1</b>	
<b>b</b>	<b>License and other fees</b>			
1	License fees for projection & erections (U/S 255)	34950	35100	
2	License fees for offensive & dangerous trades ( U/S 290)	1213758	1368700	
3	License fees for public resorts & other entertainments (U/S 328)	4950	0	
4	Trade license fee	0	571047	



	<b>Total</b>	<b>1253658</b>	<b>1974847</b>
<b>c</b>	<b>Revenue derieved from municipal property and powers apart from taxation</b>		
1	OGB Bank Town hall	495000	540000
2	BDA Kalyan Mandap	560000	320000
3	Yatri Nivas	199500	148500
4	OTDC Bungalow, Barunei	262500	240000
5	Rents on lands, buildings dharmasalas	0	
6	Utha Shop	654731	337159
7	Market Rent	2558340	2682978
8	Slaughter house	79420	81820
9	ATM counter	72600	57550
10	Town hall		12000
11	Auction of Taxi stand and Bus stand parking Fee for the year 2019-20	2505000	0
12	Auction of parking Fee for the year 2020-21 & 2021-22	19442000	0
13	Auction of Maa Barunei Mahasul and Parking fee	370000	0
14	Auction of Industrial Estate Parking fee	4335000	0
15	Hire charges of tractor	1055460	1071024
16	Mutation fees	0	0
17	Telecom tower	22000	0
18	Hire charges of water tanker	55800	15900
19	Fishery leese	28100	0
20	Advertisement/Hording	75000	277820
	<b>Total</b>	<b>32770451</b>	<b>5784751</b>
<b>d</b>	<b>Grants and contributions for general and special purposes</b>		
1	Maintenance of roads(MV Tax)	4473000	5012000
2	Special Problem Fund	0	0
3	Maintenance of Non Residential building	294000	0
4	Octroi compensation	45173000	38828000
5	MPLAD	625000	125000

6	MLALAD	0	0
7	NULM	417120	417120
8	Harischandra sahayata	0	0
9	Devolution fund	12574000	23002000
10	Maintenance of road and bridges	1858000	2200000
11	Solid waste management	35720700	9201600
12	Pension and basic service grant	21387000	0
13	15th FC Grant	30547000	85081468
14	IHHL(Swaccha Bharat Mission)	27200	0
15	Maintenance of Capital Assets	884000	1015000
16	Creation of Capital Assets	1846000	2627000
17	Election fund	415390	0
18	Compensation grant for sitting allowances of electoral representatives	0	0
19	Non LFS pension	0	0
20	UNNATI	2500000	23800000
21	COVID-19	2500000	15993509
22	SRC(COVID-19)	1000000	0
23	SRC(FANI)	25852645	0
24	BYV	60000	0
25	PEETHA	0	0
26	Water body	0	24686000
27	Storm water damage		10000000
28	Development of crematorium		2850000
29	Development of smart park		5000000
	<b>Total</b>	<b>188154055</b>	<b>249838697</b>
<b>e</b>	<b>Miscellaneous</b>		
1	User fee	7140	78510
2	Slum land settlement fee		34370
3	Audit recovery	815	36267
4	Bank interest	2751875.34	3295388.62
5	Miscellaneous	190676	151940
6	LRL	0	62684
7	Cost of tender paper	530290	360295
8	With held	43237	352364
9	ECB	0	5258

10	Incom tax	395055	517124
11	L Cess	106771	272177
12	VAT/GST	187652	418672
13	Royalty	255350	402442
14	Quarter rent	11020	10440
15	New Pension Scheme of staff EO	0	64860
16	New Pension Scheme of staff	178802	194936
	<b>Total</b>		<b>6257728</b>
<b>f</b>	<b>Extra ordinary Debt</b>		
1	Advance adjustment	1558345	2134647
2	Security deposit	1160227	1202709
3	Security deposit of Kalyanmandap		320000
4	Shop room SD	0	30000
5	EMD	654280	238115
6	LIC	677362	616435
7	PT	175575	188350
8	GIS	5760	0
9	Bank Loan	1822649	709480
10	CPF	0	2170484
11	EPF contribution deducted from staff	1306983	1372468
	<b>Total</b>	<b>12019864</b>	<b>8982688</b>
	<b>Total receipt of Accountant cash book</b>	<b>242373980.04</b>	<b>281506355.67</b>
<b>g</b>	<b>OAP CASH BOOK</b>		
1	NFBS	0	200000
2	Int	575137	31993
3	Grants	22377150	12076704
	<b>Total</b>	<b>22952287</b>	<b>12308697</b>
<b>h</b>	<b>AAHAAR CASH BOOK</b>		
1	Aahaar Int	18253600	220297
2	Cost of tender paper	290287	
3	Grants		4366320
	<b>Total</b>	<b>18543887</b>	<b>4586617</b>
	<b>Total receipt in FY 20-21</b>	<b>283870154.04</b>	<b>298401669.67</b>
	<b>OB as on 1.4.2020</b>	<b>114459120.25</b>	<b>208546544.16</b>
	<b>Grand Total Receipt</b>	<b>398329274.29</b>	<b>506948213.83</b>
	<b>EXPENDITURE</b>	<b>Expenditure during 19-20</b>	<b>Expenditure during 20-21</b>

	<b>GENERAL ADMINISTRATION AND COLLECTION CHARGES</b>		
<b>a</b>	<b>GENERAL ADMINISTRATION</b>		
1	Salary of EO	591807	648648
2	Office Establishment	3673746	1947768
3	Revised Pay Arrear	12788155	13213502
4	Contingency	613526	
5	Subsistance allowance		50612
6	Honorarium of chair person and vice chair person	0	0
	<b>TOTAL</b>	<b>17667234</b>	<b>15860530</b>
<b>b</b>	<b>COLLECTION OF TAXES AND FEES</b>		
1	Office Establishment	2479910	2102077
2	Contingency	0	
3	Leave Salary and Pension Contributions	2970178	
	<b>TOTAL</b>	<b>5450088</b>	<b>2102077</b>
<b>c</b>	<b>OCTROI ESTABLISHMENT</b>		
1	Office Establishment	9219101	8527999
2	Other Items		
3	Refunds		
	<b>TOTAL</b>	<b>9219101</b>	<b>8527999</b>
<b>d</b>	<b>PENSION &amp; GRATUITIES</b>		
1	Pension and gratuity of retired employees	13533487	16384250
	<b>TOTAL</b>	<b>13533487</b>	<b>16384250</b>
<b>e</b>	<b>PUBLIC SAFETY LIGHTING</b>		
1	<b>FIRE ESTABLISHMENT AND EQUIPMENT</b>		
2	Establishment		
3	Dearness Allowance		
4	Equipment		
	<b>TOTAL</b>		<b>0</b>
<b>f</b>	<b>LIGHT ESTABLISHMENT &amp;EQUIPMENT</b>		
1	Establishment	1830415	1660332
2	Conveyence Allowance	0	
3	Equipment	436687	

4	LED street light		1226258
5	Other (Payment of Street Light Energy Charges)	1702339	12267726
	<b>TOTAL</b>	<b>3969441</b>	<b>15154316</b>
<b>g</b>	<b>FAIRS,FESTIVAL&amp;EXHIBITIONS</b>		
1	Establishment	0	
2	Other Festival & Exhibitions	419344	203286
3	Other Sanitary Arrangement		
	<b>TOTAL</b>	<b>419344</b>	<b>203286</b>
<b>h</b>	<b>DRAINAGE AND SEWORAGE WORKS</b>		
1	Original		1979062
2	Repair		312801
3	Establishment	6171499	1193828
	<b>TOTAL</b>	<b>6171499</b>	<b>3485691</b>
<b>i</b>	<b>WATER SUPPLY AND WATER WORKS</b>		
1	Original	49245	172441
2	Establishment	0	
	<b>TOTAL</b>	<b>49245</b>	<b>172441</b>
<b>j</b>	<b>ROAD CLEANING AND ROAD WATERING</b>		
1	Establishment	1582550	
2	Other sanitary equipments	920000	
3	Privatisation of sanitation work	16152065	25577270
4	Wall painting of Govt. building		3947082
	<b>TOTAL</b>	<b>18654615</b>	<b>29524352</b>
<b>k</b>	<b>DISPOSAL OF NIGHT SOIL</b>		
1	Establishment	2871548	2689638
2	Miscellaneous		
	<b>TOTAL</b>	<b>2871548</b>	<b>2689638</b>
<b>l</b>	<b>MARKET CART STANDS AND OTHERS</b>		
1	Establishment	0	
2	Dearness Allowance		
3	Other		
	<b>TOTAL</b>	<b>0</b>	

<b>m</b>	<b>MEDICAL</b>		
1	Establishment	1788172	1826983
	<b>TOTAL</b>	<b>1788172</b>	<b>1826983</b>
<b>n</b>	<b>MAINTAINANCE OF PUBLIC GARDEN(PARK)</b>		
1	Establishment	588930	
2	Other		
3	Park(original)	182461	991852
4	Plantation		703044
	<b>TOTAL</b>	<b>771391</b>	<b>1694896</b>
<b>o</b>	<b>MAINTENANCE OF PUBLIC TANK AND WELL</b>		
1	Tank and well( original)		674092
2	Tank and well( Repair)	0	116000
	<b>TOTAL</b>	<b>0</b>	<b>790092</b>
<b>p</b>	<b>PUBLIC WORKS</b>		
1	Establishment	527991	858118
2	Building	4132928	3367418
3	Roads	3077546	6138958
4	Preparation of DPR		1196479
5	SBM(Community Toilet)	0	1136006
6	Purchase of sanitary equipment		2109200
	<b>TOTAL</b>	<b>7738465</b>	<b>14806179</b>
<b>q</b>	<b>TOWN HALL ESTABLISHMENT(included in public works )</b>		
1	Establishment	733010	764070
2	Other		
	<b>Total</b>	<b>733010</b>	<b>764070</b>
<b>r</b>	<b>OTHERS</b>		
1	DLR	6024268	6081950
2	wages	1314626	
3	mandays	1292354	1342202
	<b>Total</b>	<b>8631248</b>	<b>7424152</b>
<b>s</b>	<b>MISCELLANEOUS</b>		
1	COVID expenses		7347382
2	Financial assistance to NFSA Beneficiary		6981000
3	Financial assistance to Street vendor		1389000

4	Financial assistance to BOC Worker		1560000
5	User charges paid to Collector ,Khordha		100000
6	Incentive		276000
7	SWM grant Refunded		15,89,600
8	MIS & Accountant		405120
9	C. O section		417120
10	Principal, Barunei Sangeet Mahavidyalay	55000	55000
11	Bank charges	9058.73	640.83
12	Law charges	455677	72000
13	Case filing	0	
14	Remuneration of BLO		281000
15	Stationary and printing	397912	558145
16	EPF(Employee share)	1721984	1372468
17	EPF(Municipal share)	1885272	1493932
18	SGRY refunded to SUDA	0	0
19	Harischandra Sahayata	0	102000
20	EMD	8000	649060
21	VAT	0	0
22	Disposal of unclaimed curpses	0	0
23	GST	187652	418672
24	Refund of SD	1820451	1287215
25	Security deposit of Kalyanmandap	0	245000
26	Royalty	170382	337872
27	Income Tax	395055	517124
28	Computer equipment	272313	116037
29	Cess	106771	272177
30	Advertisement	218536	220545
31	Election	152400	0
32	PT	175575	188350
33	Loan amount of Municipality repaid	90000	87122
34	Tel charges	56233	22295
35	Ahar kendra	0	195000
36	hoarding	0	71201
37	With held	500000	0
38	IHHL Latrine/ SBM	2111459	0
39	UNNATI	1806687	1550419

40	land rights	0	8344
41	BYB	165500	0
42	NULM	428376	477877
43	POL	370252	2002769
44	FANI	15691720	0
45	Misc	5493867	1163700.41
47	Solid waste management	273881	14354932
48	Awarness programme expenses	677957	113080
49	Expenses towards Covid-19	76413	
50	Garbage and Clearance expenses	223238	
51	Consultancy fees	297727	93000
52	Relief Expense	510520	
53	Expenses for Meeting , training	262915	
54	Hire Charges of machineries	247687	234500
55	repair of tractor		234677
56	Assessment of holding tax		1255000
57	Traveling and Vehicle expenses	257463	1049682
58	postage stamp		3500
	<b>TOTAL</b>	<b>37573933.73</b>	<b>51169558.24</b>
<b>t</b>	<b>EXTRA ORDINARY DEBTS</b>		
1	Investment	0	
2	Advance paid	1631285	3300000
3	Bank Loans of employees	1822649	709480
4	LIC	677362	616435
5	GIS	5760	0
6	GPF	0	0
7	CPF	0	2170484
8	Pension subscription	0	0
9	NPS	178802	259796
10	NPS (Employer's Contribution )	148920	259796
	<b>TOTAL</b>	<b>4315858</b>	<b>7315991</b>
	<b>TOTAL OF Accountant cash book</b>	<b>139557679.7</b>	<b>179896501.24</b>
<b>u</b>	<b>OAP CASH BOOK</b>		



1	OAP	28504900	17277664
2	NFBS	290000	200000
3	purchase of computer	60450	
4	Bank charge	35.4	
	<b>TOTAL</b>	<b>28855385.4</b>	<b>17477664</b>
<b>v</b>	<b>AAHAAR CASH BOOK</b>		
1	Aahaar	10371870	4458755
2	Construction and supply of accessories to Aahaar kendra	10967517	
3	Other misc expenses	30278	
	<b>TOTAL</b>	<b>21369665</b>	<b>4458755</b>
	<b>TOTAL EXPENDITURE IN 20-21</b>	<b>189782730.13</b>	<b>201832920.24</b>
	<b>CLOSING BALANCE AS ON 31.3.2021</b>	<b>208546544.16</b>	<b>305115293.59</b>
	<b>GRAND TOTAL</b>	<b>398329274.29</b>	<b>506948213.83</b>

#### 4.4 Classification of Grant heads of expenditure

SI No	Head of Account	Grant head of expenditure	Builing	Road	Maintenance of public tank	Drain	WALL PAINTING OF GOVT BUILDING	Maintenance of park	DP	MC C/M RF	Privatisation of sanitation work	sanitary equipment	Electrication	Electric charges	COVID	Unnati	COMM ON TOILET	NULM	Salary/other expenses	Total
1	15 TH FC										25577270		1226258	12267726						3,90,71,254
2	NUM																	477877		4,77,877
3	Road and Bridges		1476934																	14,76,934
4	Motor V		111028																	11,10,28

	ehic le G rant		9																9
5	Dev oluti on Fun d	546 055	315 944 5		197 906 2	146 300 6	547 500	152 147						945 63					79,4 1,77 8
6	Mai ntai nan ce of non resi dent ial b uildi ng	297 554																	2,97 ,554
7	4TH SFC (Cre atio n of capi tal a sset )	908 473																	9,08 ,473
8	Unn ati	10,8 1,88 1.00	392 290	790 092	312 801	248 407 6	114 739 6	104 433 2						241 258 7	155 041 9				1,12 ,15, 874
9	SW M	533 455							143 549 32		210 920 0								1,69 ,97, 587
10	SB M														113 600 6				11,3 6,00 6
11	OC TR OI																	661 620 00	6,61 ,62, 000
12	Covi d 19 exp ens es													122 690 13					1,22 ,69, 013
13	SR C													132 680 0					13,2 6,80 0
	<b>TOT AL</b>	<b>33,6 7,41 8.00</b>	<b>61,3 8,95 8.00</b>	<b>7,90 0,92 .00</b>	<b>22,9 1,86 3.00</b>	<b>39,4 7,08 2.00</b>	<b>16,9 4,89 6.00</b>	<b>11,9 6,47 9.00</b>	<b>1,43 ,54, 932.</b>	<b>2,55 ,77, 270.</b>	<b>21,0 9,20 0.00</b>	<b>12,2 6,25 8.00</b>	<b>1,22 ,67, 726.</b>	<b>1,61 ,02, 963.</b>	<b>15,5 0,41 9.00</b>	<b>11,3 6,00 6.00</b>	<b>4,77 ,877 .00</b>	<b>6,61 ,62, 000.</b>	<b>16,0 3,91 ,439</b>

										00	00								00		
																				refu	15,8
																				nde	9,60
																				d	0
																					16,1
																					9,81
																					,039

**4.5 Budget-**

Under Section-104 OM Rule 1953 at least two months before the close of 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 and Under Section -107 OM Rule 1953 , After expiry of 14 days (since presentation before the municipality), the municipality shall sanction the estimate and submit forthwith to the State Government. further section-109 Provides for approval of the budget estimate by the State Government.

Budget receipt	333300000.00	Budget expenditure	333300000.00
Actual receipt	298401669.67	Actual expenditure	201832920.24
Difference	34898330.33	Difference	131467079.76

From the above budget, it is seen that there is lack of coherence between actual receipt/expenditure and budget. However the Local authority is suggested to prepare a realistic budget henceforth.

**4.6 Non-Creation of Sinking Fund**

As per section 111 of O.M. Act, 1950 red with Rule 20(d) of O.L.F.Rules,1951 a provisions should have been made for creation of sinking fund which is to be utilized for redemption of huge outstanding Loan. However the local authority is advised to create sinking fund and produce the same to next Audit.

**4.7 Creation of Depreciation Fund**

No such fund has been created by this ULB to replenish of assets. The local authority is advised to create depreciation fund and produce the same to next Audit.

**4.8. Flexi Account**

As per letter No. 35425/F.,dtd. 12.10.12, all departments are asked to instruct the implementing agencies which are authorised to keep the central share or only central share of centrally sponsored plan schemes in bank accounts to keep them in flexi accounts so that higher interest accruals from the scheme funds can be ploughed back to expand the coverage of the scheme without effecting fund flow for the scheme. On verification of the cash book , it is seen that the fund of centrally sponsored schemes are also kept in the savings Bank accounts instead of Flexi account by not adhering to the instruction of the Government. As a result Municipality lost the accrual of higher rate of interest. So the local authority is suggested to keep the funds of the Municipality relating to centrally sponsored schemes in the Flexi accounts of the Banks for gaining the higher rate of interest. However 2 nos. of Flexi accounts have been maintained in this Municipality. The Local Authority is also suggested to maintain Flexi account for other scheme also.

**4.9 Non maintenance of “ One scheme One Account**

As per the Govt. Guide line, it is mandatory to maintain one account for one scheme. The said instruction has not been followed by this institution. In violation of Govt. Instruction more than one pass book have been operated for one scheme.

1. OGB ,Khordha 5401000006288 - Cesspol
2. Axis Bank, Khordha 1449 -Cesspol
3. ICICI Bank,Khordha 4428 -Devolution
4. Syndicate Bank,Khordha 5548 -Devolution
5. IDBI,Khordha 10982 -Devolution
6. Union Bank, Khordha 537902010003278 -IHSDP
- 7 .UCO Bank, Khordha 18620110008775 -IHSDP
8. UCO Bank, Khordha 15660100002510 -Misc
9. UCO Bank, Khordha 18620100001185 -Misc
- 10 .OGB ,Khordha 5401000006027 -Misc
11. UCO Bank, Khordha 2384 -Misc
12. C.B.I.,Khordha 58517127651812 -Misc
13. Syndicate Bank,Khordha 1287 -Misc
- 14 .Axis Bank, Khordha 34084993 -Misc
15. DCB Bank 19911500000295 -Misc
16. Bank of india,khordha 8052- Misc
17. Bank of Baroda,Khordha 5390 -Misc
- 18 .PNB,Khordh 14600 -Misc
19. UBI, Khordha 4859 -MLALAD
- 20.UBI, Khordha 117456 -MLALAD
21. UCO Bank, Khordha 1947 -MPLAD
22. HDFC Bank,Khordha 31 -MPLAD
23. UCO Bank, Khordha 65020 -MPLAD
24. OGB ,Khordha 6272 -OAP
25. Allahabad Bank, Khordha 21218722322 -OAP
26. Axis Bank, Khordha 56087517- OAP

#### **4.9 Asset/Liability**

The details of assets and liabilities of this Municipality for the year 20-21 is given below.

Liabilities	Value	Assets	Value
Unspent Balance of Grants	262643124.00	Closing balance of all cash books as per audit including investment amount	305115293.59
Loans Payble ( Principal +Interest)	32085636.26	Outstanding Advance	5394548.00
Unremitted Govt. dues(VAT,Cess,Royalty,I.T . etc.)	121647.00	Outstanding Taxes, rents and rates etc recoverable	88676359.00
Refundable SD & EMD	17413074.76		
Withheld Amount	352364.00		
Advance Collection regarding auction of Parking Place subject to adjustment ( Para-13.1)	13142000.00		
Outstanding salary	5080000.00		
<b>Total</b>	<b>330837846.02</b>	<b>Total</b>	<b>399186200.59</b>
<b>Asset over liability</b>	<b>68348354.57</b>		

From the above asset and liability figure it is seen that the financial position of the Municipality is not so sound. This is due to huge outstanding loan, unpaid bills and electricity bill amount . However the local authority is suggested to increase its own revenue on collection of outstanding taxes by taking effective steps.

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

Khurda Municipality - 2020-2021

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	Allahabad bank,Khordha	21218679501	31-03-2021	26214.00	31-03-2021	26214.00	0.00	SRC
2	Allahabad bank,Khordha	21218686542	31-03-2021	83199.00	31-03-2021	83199.00	0.00	RD

3	Allahabad bank, Khordha	50029647953	31-03-2021	90162.00	31-03-2021	90162.00	0.00	MVT
4	Allahabad bank, Khordha	21218661038	31-03-2021	2229087.90	31-03-2021	2229087.90	0.00	NULM
5	Allahabad bank, Khordha	21218683041	31-03-2021	472345.00	31-03-2021	472345.00	0.00	IDSMT
6	Allahabad bank, Khordha	21218700873	31-03-2021	109986.00	31-03-2021	109986.00	0.00	IDSMT-SD
7	UCO Bank, Khordha	15660100002510	31-03-2021	192809.50	31-03-2021	192809.50	0.00	MISC
8	UCO Bank, Khordha	18620100000338	31-03-2021	111881.90	31-03-2021	111881.90	0.00	HAVELI COMPLEX
9	UCO Bank, Khordha	18620100000339	31-03-2021	518.75	31-03-2021	518.75	0.00	SERVICE TAX
10	UCO Bank, Khordha	18620100001185	31-03-2021	364431.00	31-03-2021	364431.00	0.00	MISC
11	UCO Bank, Khordha	18620100011037	31-03-2021	4602961.75	31-03-2021	4602961.75	0.00	CCA MCA
12	UCO Bank, Khordha	18620110008775	31-03-2021	33496.00	31-03-2021	33496.00	0.00	IHSDP
13	UCO Bank, Khordha	15660110002384	31-03-2021	269556.00	31-03-2021	269556.00	0.00	Misc
14	UCO Bank, Khordha	15660100001947	31-03-2021	347603.75	31-03-2021	347603.75	0.00	MPLAD
15	UCO Bank, Khordha	18620100001184	31-03-2021	26582.25	31-03-2021	26582.25	0.00	TFC
16	UCO Bank, Khordha	15660110009710	31-03-2021	132193.75	31-03-2021	132193.75	0.00	WB BW
17	UCO Bank, Khordha	15660110065020	31-03-2021	3315.00	31-03-2021	3315.00	0.00	MPLAD
18	UCO Bank, Khordha	18620110105252	31-03-2021	2659.22	31-03-2021	2659.22	0.00	BYV
19	UCO Bank, Khordha	18620110107102	31-03-2021	3824045.75	31-03-2021	3824045.75	0.00	UPW
20	Odisha Gramya Bank, Khordha	005401000006122	31-03-2021	67387.50	31-03-2021	67387.50	0.00	ELECTION
21	Odisha Gramya Bank, Khordha	005401000006027	31-03-2021	284225.88	31-03-2021	277634.88	6591.00	MISC
22	UCO Bank, Khordha	005401000006289	31-03-2021	410278.50	31-03-2021	410278.50	0.00	TOWN HALL
23	Odisha Gramya Bank, Khordha	005401000006290	31-03-2021	13599.80	31-03-2021	13599.80	0.00	PRR
24	Odisha	005434003	31-03-2021	1054388.00	31-03-2021	1054388.00	0.00	BANK

	Gramya Bank, Khordha	000940						RENT
25	Odisha Gramya Bank, Khordha	00540100006288	31-03-2021	4919.60	31-03-2021	4919.60	0.00	CESS POLL
26	Odisha Gramya Bank, Khordha	00540100006039	31-03-2021	910504.30	31-03-2021	910504.30	0.00	EMD
27	State Bank of India, Khordha	30319803108	31-03-2021	32169.00	31-03-2021	32169.00	0.00	LFS PENSION
28	State Bank of India, Khordha	30319803302	31-03-2021	15676.00	31-03-2021	15676.00	0.00	NON LFS PENSION
29	Punjab National Bank, Khordha	0452010101849	31-03-2021	329658.30	31-03-2021	329658.30	0.00	SHOPPING COMPLEX
30	Punjab National Bank, Khordha	0452010111034	31-03-2021	102344.00	31-03-2021	102344.00	0.00	
31	Punjab National Bank, Khordha	0452010114356	31-03-2021	113319.30	31-03-2021	113319.30	0.00	SECC
32	Punjab National Bank, Khordha	0452010104859	31-03-2021	4360.00	31-03-2021	4360.00	0.00	MLALAD
33	Punjab National Bank, Khordha	0452010117456	31-03-2021	560049.10	31-03-2021	560049.10	0.00	MLALAD
34	Union Bank of India, Khordha	537902010003278	31-03-2021	4413.68	31-03-2021	4413.68	0.00	IHSDP
35	Union Bank of India, Khordha	537902010003279	31-03-2021	10864632.72	31-03-2021	10864632.72	0.00	SBM
36	Central Bank of India, Khordha	3127651506	31-03-2021	3595526.52	31-03-2021	3595526.52	0.00	14TH FC
37	Central Bank of India, Khordha	3126544798	31-03-2021	4509594.80	31-03-2021	4494939.80	14655.00	R and B
38	Central Bank of India, Khordha	3127651812	31-03-2021	116248.00	31-03-2021	116248.00	0.00	MISC
39	Syndicate Bank, Khordha	80192200042697	31-03-2021	709208.10	31-03-2021	709208.10	0.00	MISC ELECTION
40	Syndicate Bank, Khordha	80192210005548	31-03-2021	1283296.48	31-03-2021	1283296.48	0.00	DEVOLUTION FUND
41	ICICI Bank	046401000	31-03-2021	2543600.74	31-03-2021	2543600.74	0.00	SWM

	Khordha	561						
42	ICICI Bank, Khordha	046401000640	31-03-2021	388872.59	31-03-2021	388872.59	0.00	KALYAN MANDAP
43	Punjab National Bank, Khordha	7652000100014600	31-03-2021	24486.00	31-03-2021	24486.00	0.00	MISC
44	IDBI Bank, Khordha	1659104000004428	31-03-2021	1966653.00	31-03-2021	1966653.00	0.00	DEVOLUTI ON FUND
45	IDBI Bank, Khordha	1659104000006385	31-03-2021	82881.00	31-03-2021	82881.00	0.00	
46	IDBI Bank, Khordha	1659104000010982	31-03-2021	12280807.00	31-03-2021	12280807.00	0.00	DEVOLUTI ON
47	IDBI Bank, Khordha	1659104000059608	31-03-2021	5034589.00	31-03-2021	5034589.00	0.00	PARK, UNNATI
48	Axis Bank, Khordha	912010025764391	31-03-2021	4506322.17	31-03-2021	4389984.17	116338.00	IHHL
49	Axis Bank, Khordha	9100100194556185	31-03-2021	478585.10	31-03-2021	478585.10	0.00	ATM RENT
50	Axis Bank, Khordha	916010026960467	31-03-2021	0.00	31-03-2021	0.00	0.00	
51	Axis Bank, Khordha	916010026960167	31-03-2021	20265.00	31-03-2021	20265.00	0.00	CCA MCA
52	Axis Bank, Khordha	914020034084993	31-03-2021	0.00	31-03-2021	0.00	0.00	MISC, Closed
53	Axis Bank, Khordha	917010039621449	31-03-2021	7017964.80	31-03-2021	7017964.80	0.00	CESS POLL
54	Axis Bank, Khordha	918010021100270	31-03-2021	15573.00	31-03-2021	15573.00	0.00	UNNATI
55	HDFC Bank, Khordha	23141450000031	31-03-2021	187114.82	31-03-2021	187114.82	0.00	MPLAD
56	Canara bank, Khordha	3366101002653	31-03-2021	184294.00	31-03-2021	184294.00	0.00	DPR
57	DCB Bank, Khordha	19911500000295	31-03-2021	85025.00	31-03-2021	85025.00	0.00	Misc
58	Bank of Baroda, Khordha	43930100005390	31-03-2021	1572774.30	31-03-2021	1572774.30	0.00	MISC FLEXI
59	Bank of India, Khordha	556910110008052	31-03-2021	1646597.36	31-03-2021	1646597.36	0.00	MISC FLEXI
60	Bank of India, Khordha	556910110005587	31-03-2021	1345731.12	31-03-2021	1345731.12	0.00	MISC
61	Bandhan Bank, Khordha	50180013086764	31-03-2021	263247.00	31-03-2021	263247.00	0.00	MISC
62	United Bank of India, Khordha	4357	31-03-2021	568136.00	31-03-2021	568136.00	0.00	FIXED DEPOSIT
63	Allahabad bank, Khordha	98747	31-03-2021	398305.00	31-03-2021	398305.00	0.00	FIXED DEPOSIT



	a							
64	Odisha Gramya Bank, Khordha	200178	31-03-2021	138580.00	31-03-2021	138580.00	0.00	FIXED DEPOSIT
65	Axis Bank, Khordha	917010078086553	31-03-2021	13658.00	31-03-2021	13658.00	0.00	OAP
66	Allahabad bank, Khordha	21218722322	31-03-2021	339217.00	31-03-2021	339217.00	0.00	OAP
67	Odisha Gramya Bank, Khordha	005401000006272	31-03-2021	589533.80	31-03-2021	589533.80	0.00	OAP
68	Axis Bank, Khordha	56087517	31-03-2021	3547629.00	31-03-2021	3547629.00	0.00	OAP
69	Axis Bank, Khordha	917010078084285	31-03-2021	36736.00	31-03-2021	36736.00	0.00	OAP
70	Axis Bank, Khordha	917010078069943	31-03-2021	102888.00	31-03-2021	102888.00	0.00	OAP
71	Axis Bank, Khordha	917010078070066	31-03-2021	1002413.00	31-03-2021	1002413.00	0.00	OAP
72	IDBI Bank, Khordha	1659104000006286	31-03-2021	6072573.00	31-03-2021	6072573.00	0.00	Aahaar
73	Odisha Gramya Bank, Khordha	005401000006140	31-03-2021	8406641.22	31-03-2021	8416642.22	-10001.00	SECURITY DEPOSIT
74	State Bank of India, Khordha	7367	31-03-2021	798881.40	31-03-2021	798881.40	0.00	DDO ACCT
75	HDFC Bank, Khordha	2283	31-03-2021	5006694.00	31-03-2021	5006694.00	0.00	CREMATORIUM
76	UCO Bank, Khordha	18620110124628	31-03-2021	5523854.00	31-03-2021	5502854.00	21000.00	COVID 19
77	Axis Bank	920020060879487	31-03-2021	256303.40	31-03-2021	256303.40	0.00	Online tax
	<b>GRAND TOTAL</b>			<b>110356273.92</b>		<b>110207690.92</b>	<b>148583.00</b>	

**Reconciliation**

It may be noticed from the above table that, there was a difference of Rs. 148583.00 between the closing balance of Bank Pass Books and Bank Position of the Cash Book as on 31.03.2020. But no step has been taken by the Local Authority for reconciliation of the same. As per Finance Deptt. Order No. 690/F. dt. 21.01.2009 the DDO should reconcile the difference between Cash Book and Pass Book figure within the 1st week of every month with a certificate to that effect recorded in the Cash Book. But in this Municipality the said instructions have not been adhered to. As there is no other system of watch, non-reconciliation of Bank , Accounts may lead to misappropriation of funds. In response to POM issued the Local authority assured to reconcile the discrepancy and produce the same to next audit. Hence, the amount is kept under objection till compliance .

1	Odisha Gramya Bank. 6027	
	CB as per cash book	277634.88
	Add Previous year difference as per AR	6591
	CB of pass book	284225.88
2	AXIS Bank A/C No 4391	
	<b>cash book CB</b>	<b>4389984.17</b>
	<b>add</b>	
	prev year difference	113672
	NEFT not encashed 12.10.20	1333
	NEFT not encashed 12.10.20	1333
	<b>pass book CB</b>	<b>4506322.17</b>
3	Central bank A/C No 4798	
	<b>cash book CB</b>	4494939.8
	Add Previous difference	14655
	<b>pass book CB</b>	4509594.8
4	OGB A/C No6140	
	<b>cash book CB</b>	8416642.22
	Deduct Previous difference	(-) 2110001
	Add -Amount reconciled on 1.4.20	(+)2100000
	<b>pass book CB</b>	8406641.22
5	UCO Bank A/C No 24628	
	<b>cash book CB</b>	5502854.00
	Add cheque issued but not encashed till 31.3.21, Cheque No 42 dt 15.3.21	21000
	<b>pass book CB</b>	5523854.00

**PARA: 6 STOCK POSITION**

Khurda Municipality - 2020-2021

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

**Comments**

Para 6.1 Stock position(Other than Electrical goods)

Sl. No.	Item	OB	Receipt	Total	issued	CB as per audit	CB as per stock register	differen ce	SR page No	Remarks
1	Dustbin	227	0	227	0	227	227	0	1	
2	Plastic Chair	284	0	284	0	284	284	0	4	
3	Road Roller	1	0	1	0	1	1	0	7	
4	Tractor	6	0	6	0	6	6	0	8	
5	Loader	1	0	1	0	1	1	0	9	
6	Hydraulic Ladder	1	0	1	0	1	1	0	9	
7	Cess pool	2	0	2	0	2	2	0	11	
8	Truck	1	0	1	0	1	1	0	13	
9	Tipper	2	0	2	0	2	2	0	14	
10	Cycle	1	0	1	0	1	1	0	16	
11	Air conditioner	8	0	8	0	8	8	0	17	
12	Computer	14	0	14	0	14	14	0	23	
13	UPS	16	0	16	0	16	16	0	24,81	
14	Inverter	3	2	5	1	4	4	0	25,165.17	
15	Printer	10	3	13	0	13	13	0	26,2,4	
16	Scanner	3	0	3	0	3	3	0	28,30	
17	LCD TV	2	0	2	0	2	2	0	46	
18	Stabilizer	2	0	2	0	2	2	0	43	
19	Type machine	2	0	2	0	2	2	0	54	
20	Sprayer machine	1	0	1	0	1	1	0	58	
21	Fogging machine	2	0	2	0	2	2	0	61	
22	Water pump	2	1	3	1	2	2	0	59	For new bus stand water cooler
23	office chair	0	18	18	0	18	18	0	34, 35, 162 ,169	
24	Table	85	10	95	0	95	95	0	33, 34,	

									35
<b>25</b>	Almirah	48	4	<b>52</b>	0	52	52	<b>0</b>	49,162
<b>26</b>	Multi xerox machine	2	0	<b>2</b>	0	2	2	<b>0</b>	30
<b>27</b>	Water tank	5	0	<b>5</b>	0	5	5	<b>0</b>	67
<b>28</b>	Laptop	1	0	<b>1</b>	0	1	1	<b>0</b>	23
<b>29</b>	Mobile phone	1	0	<b>1</b>	0	1	1	<b>0</b>	75
<b>30</b>	Mist blower sprayer	1	0	<b>1</b>	0	1	1	<b>0</b>	72
<b>31</b>	Grass cutter	10	0	<b>10</b>	0	10	10	<b>0</b>	71
<b>32</b>	Camera	1	0	<b>1</b>	0	1	1	<b>0</b>	69
<b>33</b>	Biomatric	1	0	<b>1</b>	0	1	1	<b>0</b>	77
<b>34</b>	GPS	6	0	<b>6</b>	0	6	6	<b>0</b>	79
<b>35</b>	CCTV	16	0	<b>16</b>	0	16	16	<b>0</b>	129
<b>36</b>	DVR	1	0	<b>1</b>	0	1	1	<b>0</b>	129
<b>37</b>	Hard Disk	1	0	<b>1</b>	0	1	1	<b>0</b>	129
<b>38</b>	Wheel Barrow	110	0	<b>110</b>	0	110	110	<b>0</b>	120
<b>39</b>	Tricycle	0	30	<b>30</b>	0	30	30	<b>0</b>	150
<b>40</b>	Weight and measure machine	1	0	<b>1</b>	0	1	1	<b>0</b>	91
<b>41</b>	DG Set	0	1	<b>1</b>	0	1	1	<b>0</b>	160
<b>42</b>	Shreddar	0	1	<b>1</b>	0	1	1	<b>0</b>	176
<b>43</b>	Screening machine	0	1	<b>1</b>	0	1	1	<b>0</b>	177
<b>44</b>	High pressure washer	0	1	<b>1</b>	0	1	1	<b>0</b>	178
<b>45</b>	Mahindra Bolero	0	0	<b>0</b>	0	0	0	<b>0</b>	1
<b>46</b>	Dish Washer	0	0	<b>0</b>	0	0	0	<b>0</b>	2
<b>47</b>	Plate stand	0	0	<b>0</b>	0	0	0	<b>0</b>	3
<b>48</b>	Insect Killer	0	0	<b>0</b>	0	0	0	<b>0</b>	7

49	Acquagard	0	0	0	0	0	0	0	9	
50	Fire extinguisher	0	0	0	0	0	0	0	11	
51	plates	0	0	0	0	0	0	0	4	
52	Dal spoon	0	0	0	0	0	0	0	5	
53	Rice spoon	0	0	0	0	0	0	0	6	
54	HD LED TV	0	0	0	0	0	0	0	45	
55	CC camera	0	0	0	0	0	0	0	8	
56	Battery	0	0	0	0	0	0	0	49	
57	Digital Display	0	0	0	0	0	0	0	51	
58	Wooden bed	0	5	5	5	0	0	0	82	Issued to BDA, Kalyan mandap
59	Dressing table	0	4	4	4	0	0	0	82	Issued to BDA, Kalyan mandap
60	VIP Chair	0	4	4	4	0	0	0	83	Issued to BDA, Kalyan mandap

As per Rule 106 of O.G.F.R. an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R.6 showing the number received, the number disposed of (by transfer, sale, loss etc.) and the balance in hand for each kind of article.

As per Rule 106(iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded.

As per Rule 106(iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account. As per Rule 111 of O.G.F.R., a physical verification of all stores should be made at least once in every year by the Head of office concerned or such other as may be specially authorised by him. As per Rule 269 of O.G.F.R., subject to any special rules or order made by Government in this behalf, every cashier, store-keeper and other subordinate who is entrusted with the custody of cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority and to execute bond setting forth the conditions under which Government will hold the security and may ultimately refund or appropriate it. As per Rule 111 of O.G.F.R., a physical verification of all store should be made at least once in every year by the Head of Office concerned or such other as may be specially authorised by him. Scrutiny of above of accounts regarding stock position it is seen that the physical verification of stock and store has not been made by this Municipality during the year 2018-19.

But the above guidelines have not been followed in this institution. The Executive Officer is suggested to conduct the Physical Verification regularly keeping in view of the above codal provision for safeguard of the Municipal property and to avoid the loss of stocks in future.

**PARA: 7 INVESTMENT**

Khurda Municipality - 2020-2021

S/no	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2020	1056818.00	0.00	1056818.00	48203.00	31-03-2021	1105021.00	31-03-2021	1105021.00	0.00	
	<b>GRAND TOTAL</b>	<b>1056818.00</b>	<b>0.00</b>	<b>1056818.00</b>	<b>48203.00</b>		<b>1105021.00</b>		<b>1105021.00</b>	<b>0.00</b>	

<b>DETAILS OF CB ON INVESTMENT &amp; Comments :</b>							
The detailed position of investment relating to the year 20-21 is furnished below.							
SI No	FDR No and date	Amount of investment as on 31.3.20	Date of investment	Rate of interest	Date of maturity	Maturity value of investment	Remark
1	TDR/0098747 /dt.25.07.09 (o), 856412/30.4.16 (N), Allahabank,khordha	30951	4.8.20	5.55%	4.8.21	32645	Interest amount of Rs.1995.00 reinvested
2	TDR/098746 dt.25.7.09,(O),856411/30.4.16(N),Allahabank,khordha	168011	4.8.20	5.55%	4.8.21	177208	Interest amount of Rs.10830.00 reinvested
3	098745,dt.25.07.09, (N), 856410/30.4	48416	4.8.20	5.55%	4.8.21	51066	Interest amount of Rs.3121.00

	.16 (N),Allahabad bank ,Khordha						reinvested
4	098744.dt.2 5.07.09,(O) , 856409/30.4 .16 (N)Allahabad Bank khordha.	13207	4.8.20	5.35%	4.8.21	13930	Interest amount of Rs.851.00 reinvested
5	098743.dt.2 5.07.09,(O), 856408/30.4 .2016 (N)Allahabad Bank, khordha	26295	4.8.20	5.35%	4.8.21	27754	Interest amount of Rs.1695.00 reinvested
6	098742.dt.2 5.07.09,(O), 856407/30.4 .2016 (N),Allahabad bank ,Khordha	8764	4.8.20	5.55%	4.8.21	9244	Interest amount of Rs.565.00 reinvested
7	098741.dt.2 5.07.09,(O) , 856406/30.4 .16 Allahabad bank,Khordha	25961	4.8.20	5.55%	4.8.21	27382	Interest amount of Rs.1673.00 reinvested
8	098740.dt.2 5.07.09,(O) , 856405/30.4 .2016 (N)Allahabad bank ,khordha	8469	4.8.20	5.55%	4.8.21	8927	Interest amount of Rs.511.00 reinvested
9	098739.dt.2 5.07.09,(O), 856404/30.4 .2016 (N)Allahabad bank,Khordha	12754	4.8.20	5.55%	4.8.21	13452	Interest amount of Rs.822.00 reinvested
10	098738.dt.2 5.07.09,(O) , 856403/30.4 .2016 (N)Allahabad bank,Khordha	12904	4.8.20	5.55%	4.8.21	13607	Interest amount of Rs.835.00 reinvested
11	098737.dt.2 5.07.09,(O),	12904	4.8.20	5.55%	4.8.21	13607	Interest amount of

	856402/30.4 .2016 (N)Allahabad bank ,Khordha						Rs.835.00 reinvested
12	098736.dt.2 5.07.09,(O), 856401/30.4 .2016 (N)Allahabad bank,Khordh a	8503	4.8.20	5.35%	4.8.21	8968	Interest amount of Rs 548.00 reinvested
13	098735.dt.2 5.07.09,(O), 856400/30.4 .2016 (N),All ahabad Ban k,Khordha	8650	4.8.20	5.35%	4.8.21	9123	Interest amount of Rs 558.00 reinvested
14	098734,dt.2 5.07.09,(O) , 856399/30.4 .2016(N)Alla habad bank, Khordha	4230	4.8.20	5.35%	4.8.21	4462	Interest amount of Rs 273.00 reinvested
15	098733.dt.2 5.07.09,(O), 856397/30.4 .2016 (N), Allahabad bank khordha	3291	4.8.20	5.35%	4.8.21	3471	Interest amount of Rs 212.00 reinvested
16	098732.dt.2 5.07.09,(O), 856396/30.4 .2016 (N)Allahabad bank,khordh a	4995	4.8.20	5.55%	4.8.21	5268	Interest amount of Rs 322.00 reinvested
17	CSPC/A-089 274,Dt.08.10 .2009,UBI,K hordha	568136	4.8.20	6.25%	21.9.22	568136	Will be matured on 21.9.2022
18	511200178. dt.26.03.12, NGB, Khordha	138580	4.8.20	5.8	26.3.23	162358	Will be matured on 26.3.2023
		<b>1105021</b>				<b>1150608</b>	Total interest accrued Rs. 48203.00

The investment amount was routed through the Cash Book. Section 115 of the Odisha Municipal Act 1950 provides that the Municipality may invest any money not required for immediate expense, either in Govt. Security or in any other form with approval of the State Government. But during the period under current Audit no new



investment has been made out of the Municipality fund.

**PARA: 8 ADVANCE**

Khurda Municipality - 2020-2021

Sino	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2020	Accountant Cash Book	422919 5.00	330000 0.00	752919 5.00	213464 7.00	31-03-2021	539454 8.00	31-03-2021	539454 8.00	0.00	
	<b>GRAND TOTAL</b>		<b>422919 5.00</b>	<b>330000 0.00</b>	<b>752919 5.00</b>	<b>213464 7.00</b>		<b>539454 8.00</b>		<b>539454 8.00</b>	<b>0.00</b>	

**Comments :**

Para 8.1 :-Modification of OB as on dt 01.04.2020

The CB of 31.3.2019 is modified from Rs.422119 5.00 to Rs. 4229195 as pay advance of Rs 11000.00 has been adjusted during 20-21 and Rs.1000.00 during 21-22 out of Rs 12000.00 according to the aquittance roll of Sri Biswanath Mohapatra which was shown Rs. 4000.00 in Last A/R.

Para 8.2:-Year wise break-up of outstanding advance as on 31.3.2021

Year wise break up of advance as on 31.3.2021	
Prior to 12-13	1547011
2012-13	220000
2013-14	1015518
2014-15	457900
2015-16	85742
2016-17	105500
2017-18	47332
2018-19	96692

2019-20	174000
2020-21	1644853
<b>Total</b>	<b>5394548</b>

Para 8.3:-Details of outstanding advance as on 31.3.2021

Sl No	Name and designation of the advance holder	Vr No/date	Amount of advance outstanding as on 1.4.20	Advance paid	Purpose of advance	Advance adjusted		Advance outstanding as on 31.3.21	Sanctioning authority
						Vr No /date	Amount		
	upto 2011-12		<b>1547011</b>					<b>1547011</b>	
	2012-13								
1	Sri Pralayesh Pradhan, OTC	1041/26.2 .13	200000		Towards development of Biju Pattanaik park		0	200000	Sri Narayan Chandra Swain,EO
2	Sri Biswambar Mohanty, Advocate	1087/13.3 .13	20000		Towards case No. 1753/10		0	20000	Sri Narayan Chandra Swain,EO
		TOTAL	<b>220000</b>				<b>0</b>	<b>220000</b>	
	2013-14								
1	Sri Santosh Kumar Samantaray, SECC Clerk	159/4.5.13	1400		Purchase of hard disc and 100 no.s DVD for storage of EB wisedatas .		0	1400	Sri Narayan Chandra Swain,EO
2	Sri Jay Krushna Dash, Light inspector	363/26.6.13	5000		Repair of electric line at Town hall damaged by heavy lightening and rain on 24.6.13		0	5000	Sri Narayan Chandra Swain,EO
3	Sri Bhakta Ballav	539/8.8.13	8500		Towards purchase		0	8500	Sri Narayan

	Naik,SI				of 30 no.s of wheel burrows				Chandra Swain,EO
4	Sri Biswambar Mohanty,Advocate	7/11.4.13	25000		Towards case no. 18848/2010		0	25000	Sri Narayan Chandra Swain,EO
5	Sri Narayan Chandra Swain,EO	8/11.4.13	30000		Towards attending the official conference on 6th May to 9th May at Mumbai		0	30000	Sri Narayan Chandra Swain,EO
6	Sri Narayan Chandra Swain,EO	146/3.5.13	40000		Towards attending the official conference on 6th May to 9th May at Mumbai		0	40000	Sri Narayan Chandra Swain,EO
7	Sri Narayan Chandra Swain,EO	475/24.7.13	30000		Hire charges of vehicle used by E.O		0	30000	Sri Narayan Chandra Swain,EO
8	Sri Narayan Chandra Swain,EO	637/30.8.13	30000		Hire charges of vehicle used by E.O		0	30000	Sri Narayan Chandra Swain,EO
9	Sri Narayan Chandra Swain,EO	743/28.9.13	30000		Attend training at Gujarat		0	30000	Sri Narayan Chandra Swain,EO
10	Sri Narayan Chandra Swain,EO	1050/31.12.13	25000		Hire charges of A.C cars		0	25000	Sri Narayan Chandra Swain,EO
11	Sri Chitta Ranjan Sarangi,Jr Asst	720/21.9.13	34518		To meet the ULB election expenditure 2013		0	34518	Sri Narayan Chandra Swain,EO
12	Sri Chitta Ranjan Sarangi,Jr Asst	747/28.9.13	60000		To meet the ULB election expenditure		0	60000	Sri Narayan Chandra Swain,EO

					e 2014				
13	Sri Chitta Ranjan Sarangi, Jr Asst	931/20.11.13	74100		To meet the ULB election expenditure 2015		0	74100	Sri Narayan Chandra Swain,EO
14	Sri Pradosh Ku. Patta naik,Advocate	15/16.4.13	20000		Towards case No. 16828/2009		0	20000	Sri Narayan Chandra Swain,EO
15	Sri Pradosh Ku. Patta naik,Advocate	139/2.5.13	20000		Towards case No. WPC -3156/2011		0	20000	Sri Narayan Chandra Swain,EO
16	Sri Laxmidhar Padhy, Contractor	54/17.9.13	13000		Under IHSDP Scheme of Bhikari Naik		0	13000	Sri Narayan Chandra Swain,EO
17	Sri Laxmidhar Padhy, Contractor	55/17.9.13	13000		Under IHSDP Scheme of Bhagirathi Naik		0	13000	Sri Narayan Chandra Swain,EO
18	Sri Laxmidhar Padhy, Contractor	56/17.9.13	13000		Under IHSDP Scheme of Pravakar Naik		0	13000	Sri Narayan Chandra Swain,EO
19	Sri Laxmidhar Padhy, Contractor	57/17.9.13	13000		Under IHSDP Scheme of Ratnakar Naik		0	13000	Sri Narayan Chandra Swain,EO
20	Sri Subash Ch. Das, Contractor	19/30.4.13	20000		Under IHSDP Scheme of Hata Naik		0	20000	Sri Narayan Chandra Swain,EO
21	Sri Pralayesh Pradhan, OTC	375/29.6.13	150000		Towards Yarti Nivas		0	150000	Sri Narayan Chandra Swain,EO
22	Sri Pralayesh Pradhan,	545/8.8.13	120000		Towards Biju Pattanaik		0	120000	Sri Narayan Chandra

	OTC				Park near Collectora te				Swain,EO
23	Sri Pralayesh Pradhan, OTC	722/21.9. 13	120000		Towards developm ent of Saheed Park		0	120000	Sri Narayan Chandra Swain,EO
24	Sri Pralayesh Pradhan, OTC	924/19.11 .13	60000		Towards purchase of seasonal flower,4 trips of soil,water pipe,lawn grass of Saheed park		0	60000	Sri Narayan Chandra Swain,EO
25	Ajay Kumar Sa hoo,Contr actor	27/11.7.1 3	12000		CR 28/13-14		0	12000	Sri Narayan Chandra Swain,EO
26	Ajay Kumar Sa hoo,Contr actor	29/11.7.1 3	12000		CR 30/13-14		0	12000	Sri Narayan Chandra Swain,EO
27	Ajay Kumar Sa hoo,Contr actor	31/11.7.1 3	12000		CR 32/13-14		0	12000	Sri Narayan Chandra Swain,EO
28	Sri Binay Prasad Ram	478/25.7. 13	-1000		Pay advance		0	-1000	Sri Narayan Chandra Swain,EO
29	Sri Soumya Mishra,Ad vocate	845/10.10 .13	25000		Law charges		0	25000	Sri Narayan Chandra Swain,EO
	TOTAL		<b>1015518</b>				<b>0</b>	<b>1015518</b>	
	<b>2014-15</b>								
1	Sri Nanda Kishore Jani,OTC	206/9.5.1 4	3000		Preparatio n of Budget 2011		0	3000	Sri Narayan Chandra Swain,EO
2	Sri Jaya Krushna Dash,Ligh t Inspector	1136/23.2 .15	7500		Preparatio n of 10 no.s of bamboo ladder		0	7500	Sri Narayan Chandra Swain,EO

3	Sri Narayan Chandra Swain,EO	99/3.5.14	100000		Medical treatment of his wife		0	100000	Sri Narayan Chandra Swain,EO
4	Pralayesh Pradhan, I/ C Park	333/24.6.14	40000		Towards dev. Of Ja yeerajguru Park near SP office		0	40000	Sri Narayan Chandra Swain,EO
5	Pralayesh Pradhan, I/ C Park	385/16.7.14	50000		Towards dev. Of Ja yeerajguru Park near SP office		0	50000	Sri Narayan Chandra Swain,EO
6	Pralayesh Pradhan, I/ C Park	470/31.7.14	50000		Towards dev. Of Ja yeerajguru Park near SP office		0	50000	Sri Narayan Chandra Swain,EO
7	Pralayesh Pradhan, I/ C Park	788/14.11.14	50000		Towards dev. Of Ja yeerajguru Park near SP office		0	50000	Sri Narayan Chandra Swain,EO
8	Pralayesh Pradhan, I/ C Park	840/24.12.14	25000		Dev. Of Biju Pattanaik park and purchase of water plastic pipe		0	25000	Sri Narayan Chandra Swain,EO
9	Pralayesh Pradhan, I/ C Park	1000/12.1.15	25000		Towards salary advance		0	25000	Sri Narayan Chandra Swain,EO
10	Sri Narayan Chandra Swain,EO	804/24.11.14	13500		Hire charge of car advance		0	13500	Sri Narayan Chandra Swain,EO
11	Sri Narayan Chandra Swain,EO	898/30.12.14	15000		Hire charge of car advance		0	15000	Sri Narayan Chandra Swain,EO
12	Sri Narayan Chandra Swain,EO	1167/9.3.15	15000		Filing the case against industries		0	15000	Sri Narayan Chandra Swain,EO

					collection of holding tax				
13	Sri Narayan Chandra Swain,EO	1175/13.3 .15	50000		Medical treatment of his younger brother		0	50000	Sri Narayan Chandra Swain,EO
14	Sri Jay Krushna Senapati, DLR	1/4.4.14	3400		Towards expenditure for special EVM training programme at BDA Kalyan Mandap on 4.4.14		0	3400	Sri Narayan Chandra Swain,EO
15	Jayanti Narayan Singh,Jr Asst	583/9.9.14	5250		GIS advance		0	5250	Sri Narayan Chandra Swain,EO
16	Sri Siva Prasad Dev,TC	584/9.9.14	5250		GIS advance		0	5250	Sri Narayan Chandra Swain,EO
			<b>457900</b>				<b>0</b>	<b>457900</b>	
	<b>2015-16</b>								
1	Sri Narayan Chandra Swain,EO	154/20.5.15	15000		Towards filing of		0	15000	Sri Ajay Kumar Swain,EO
2	Sri Narayan Chandra Swain,EO	167/23.5.15	10000		Towards meet Sri Biswambar Mohanty ,advocate for industrial case matter		0	10000	Sri Ajay Kumar Swain,EO
3	Sri Narayan Chandra Swain,EO	171/28.5.15	20000		To meet the case no.205/97		0	20000	Sri Ajay Kumar Swain,EO
4	Sri Narayan Chandra Swain,EO	172/28.5.15	40000		To meet the case no.9465/13		0	40000	Sri Ajay Kumar Swain,EO
5	Sri	267/5.6.1	742		Pay			742	Sri Ajay

	Narayan Chandra Swain,EO	5			advance 6/15				Kumar Swain,EO
			<b>85742</b>				<b>0</b>	<b>85742</b>	
	<b>2016-17</b>								
1	Sri Jay Krushna Dash,Light inspector	3/6.4.15	3000		Maintenace of street light		0	3000	Sri Atanu Kumar Samanta,EO
2	Paid to staff	394/4.10.16	-4500		FA		0	-4500	Sri Atanu Kumar Samanta,EO
3	Pralayesh Pradhan,I/C Park	450/10.11.16	50000		Towards renovatio n of park by plantation of tree and flower		0	50000	Sri Atanu Kumar Samanta,EO
4	Smt Sushila Mangaraj,WC	310/29.8.16	8000		Towards medical treatment		0	8000	Sri Atanu Kumar Samanta,EO
5	Sri Dinabandhu Mishra,SI	164/19.7.16	3000		Purchgase of spray machine for Dengue Control		0	3000	Sri Atanu Kumar Samanta,EO
6	Sri Dinabandhu Mishra,SI	373/14.9.16	5000		Servicing of vehicle for Viswakarma Puja		0	5000	Sri Atanu Kumar Samanta,EO
7	Sri Dinabandhu Mishra,SI	447/10.11.16	25000		Pay advance			25000	Sri Atanu Kumar Samanta,EO
8	Sri Himanshu Ku Lenka, Advocate	148/24.6.16	10000		For case no. WP (C)8504/2016		0	10000	Sri Atanu Kumar Samanta,EO
9	Sri Himanshu Ku Lenka, Advocate	419/14.10.16	5000		For case no. WP (C)14837/2016		0	5000	Sri Atanu Kumar Samanta,EO
10	Sri Swapneswar Swain,Tax collector	544/8.8.13	-1000		Pay advance		0	-1000	Sri Atanu Kumar Samanta,EO
11	Sri Santosh	537/7.12.16	2000		Pay advance		0	2000	Sri Atanu Kumar Sa



	Kumar Moharana, Consolidated								manta,EO
			<b>105500</b>				<b>0</b>	<b>105500</b>	
	<b>2017-18</b>								
1	Pralayesh Pradhan, I/C Park	38/8.5.17	20000		Towards improvement of Municipal work		0	20000	Sri Atanu Kumar Samanta,EO
2	Sri Niranjana Dash, SI	353/16.8.17	2000		Purchase of sanitary items		0	2000	Sri Atanu Kumar Samanta,EO
3	Paid to staff	442/26.9.17	13500		FA		0	13500	Sri Atanu Kumar Samanta,EO
4	Sri Pratap Kumar Rout, Amina	498/28.10.17	5000		To meet the expenditure on natural calamity		0	5000	Sri Atanu Kumar Samanta,EO
5	Sri Rabi Narayan Mohanty, Tax Daroga	511/18.11.17	<b>2332</b>		For printing of forms of election work		0	2332	Sri Atanu Kumar Samanta,EO
6	Sri Gobardhan Naik, Sweeper	781/13.2.18	500		Pay advance			500	Sri Atanu Kumar Samanta,EO
7	Sri Jay Krishna Dash, Light inspector	793/24.2.18	4000		Preparation of ladder		0	4000	Sri Atanu Kumar Samanta,EO
			<b>47332</b>				<b>0</b>	<b>47332</b>	
	<b>2018-19</b>								
1	Jayanti Narayan Singh, Jr Asst.	562/12.11.18	3000				0	3000	Sri Atanu Kumar Samanta,EO
2	Narayan Jena, Jr Asst.	875/11.3.19	6000		Removal of hoarding		0	6000	Sri Atanu Kumar Samanta,EO
3	Jayanti Narayan Singh, Jr Asst.	100/13.6.18	12000		Pay advance	3/20 to 8/20	12000	0	Sri Atanu Kumar Samanta,EO
4	Pratap Kumar Rout	101/13.6.18	4000		Preparation of gate		0	4000	Sri Atanu Kumar Sa

					regarding Rajo Moh asthav				manta,EO
5	Pratap Ku Rout	330/13.8. 18	20000		Celebratio n of Indep endence day		0	20000	Swetapad ma D. Satapathy
6	Pratap Ku Rout	723/25.1. 19	20000		Republic day		0	20000	Swetapad ma D. Satapathy
7	Rabindra Nath Mohanty	715/17.1. 19	10000		Election expenses		0	10000	Swetapad ma D. Satapathy
8	Santosh Kumar Moharana	811/6.2.1 9	4000		Pay advance	3/20 to 4/20	4000	0	Swetapad ma D. Satapathy
9	Kailash N aik,Sweep er	353/4.9.1 8	22500		Medical advance	6/20-2/21	22500	0	Swetapad ma D. Satapathy
10	Gokula N aik,Sweep er	709/10.1. 19	14000		Pay advance	3/20 to 9/20	14000	0	Swetapad ma D. Satapathy
11	Fesitval advance, WC	543/6.11. 18	1000		Festival advance		0	1000	Swetapad ma D. Satapathy
12	Jayanti Narayan Singh,Jr Asst.	566/16.11 .18	32692		ODF Prog ramme under SBM		0	32692	Swetapad ma D. Satapathy
	<b>Total</b>		<b>149192</b>	<b>0</b>			<b>52500</b>	96692	
	2019-20								
1	Santosh S amantara y	12/5.4.19	30000		Fuel expenses of vehicle engaged in election duty			30000	Swetapad ma D. Satapathy
2	Nihar Ranjan Sahu,JE	187/27.6. 19	30000		Plumbing and sanitary fitting of Aahar kendra			30000	Swetapad ma D. Satapathy
3	Nihar Ranjan Sahu,JE	189/27.6. 19	30000		Drain cleaning			30000	Swetapad ma D. Satapathy
4	Binay Prasad Ram	809/18.3. 20	30000		Preparatio n of shed at Aahar kendra	85/13.5.2 0	30000	0	Swetapad ma D. Satapathy

5	Sri Siva Prasad Dev,TC	829/20.3.20	15000		Purchase of sanitary materials			15000	Swetapadma D. Satapathy
6	Sri Siva Prasad Dev,TC	11/26.3.20	50000		Purchase of covid essentials			50000	Swetapadma D. Satapathy
7	Prasanta Ku Mohapatra	228/24.7.19	13000		Pay advance	3/20-2/21	12000	1000	Swetapadma D. Satapathy
8	Rili Dei	228/24.7.19	13000		Pay advance	3/20-2/21	12000	1000	Swetapadma D. Satapathy
9	Prabir Harichandan	512/11.11.19	20000		Pay advance	2/20 to 6/20	20000	0	Swetapadma D. Satapathy
10	Lalita Mohan Singh	19/20.4.19	5000		Pay advance	10/20 &11/20	5000	0	Swetapadma D. Satapathy
11	Narendra Paikray	173/22.6.19	10000		Pay advance	3/20 to 6/20	10000	0	Swetapadma D. Satapathy
12	Sarat Sarangi		30000		Pay advance	3/20 to 7/20	30000	0	Swetapadma D. Satapathy
13	Biswanath Mohapatra	173/22.6.19	12000		Pay advance	3/20 to 4/20 and 6/20 to 2/21	11000	1000	Swetapadma D. Satapathy
14	Raj Kishore Swain	173/22.6.19	4000		Pay advance	3/20 to 4/20	4000	0	Swetapadma D. Satapathy
15	Bharat Behera	19/20.4.19	10000		Pay advance	10/20-2/21	10000	0	Swetapadma D. Satapathy
16	kailash Naik,Sweeper	353/4.9.19	40000		Pay advance	3/20-2/21	24000	16000	Swetapadma D. Satapathy
17	Susil Kumr Hati		16000		Pay advance	3/20 to 10/20	16000	0	Swetapadma D. Satapathy
18	Santosh Samantara y	444/23.10.19	15000		Festival advance	10/20-2/21	15000	0	Swetapadma D. Satapathy
19	Bhanumati Dei	436/21.10.19	6000		Festival advance	3/20-8/20	6000	0	Swetapadma D. Satapathy
20	Balaram Naik	451/23.10.19	6000		Festival advance	3/20-8/20	6000	0	Swetapadma D.

								Satapathy
21	Pramod Kumar Mohapatra	6000		Festival advance	3/20-8/20	6000	0	Swetapadma D. Satapathy
22	Sudam Charan Parida	6000		Festival advance	3/20-8/20	6000	0	Swetapadma D. Satapathy
23	Karunakar Paikray	6000		Festival advance	3/20-8/20	6000	0	Swetapadma D. Satapathy
24	Surendra Nath Sahu	6000		Festival advance	3/20-8/20	6000	0	Swetapadma D. Satapathy
25	Trinath Behera	6000		Festival advance	3/20-8/20	6000	0	Swetapadma D. Satapathy
26	Sangram Kishore Das	6000		Festival advance	3/20-8/20	6000	0	Swetapadma D. Satapathy
27	Chitta Ranjan Sethi	6000		Festival advance	3/20-8/20	6000	0	Swetapadma D. Satapathy
28	Ramesh Das	6000		Festival advance	3/20-8/20	6000	0	Swetapadma D. Satapathy
29	Prabir Ku Harichandan	6000		Festival advance	3/20-8/20	6000	0	Swetapadma D. Satapathy
30	Lala Biswanath Ray	6000		Festival advance	3/20-8/20	6000	0	Swetapadma D. Satapathy
31	Charan Prasad Mohapatra	6000		Festival advance	3/20-8/20	6000	0	Swetapadma D. Satapathy
32	Manoj Kumar Pattanaik	6000		Festival advance	3/20-8/20	6000	0	Swetapadma D. Satapathy
33	Jay Krushna Senapati	6000		Festival advance	3/20-8/20	6000	0	Swetapadma D. Satapathy
34	Santosh Maharana	6000		Festival advance	3/20-8/20	6000	0	Swetapadma D. Satapathy
35	Bijay Baral	6000		Festival advance	3/20-8/20	6000	0	Swetapadma D. Satapathy
36	Santosh S	6000		Festival	3/20-8/20	6000	0	Swetapad

	amantara y			advance				ma D. Satapathy
37	Jay Krushna Das		6000	Festival advance	3/20-8/20	6000	0	Swetapad ma D. Satapathy
38	Hemanta Kumar Moharana		6000	Festival advance	3/20-8/20	6000	0	Swetapad ma D. Satapathy
39	Sanatan Parida		6000	Festival advance	3/20-8/20	6000	0	Swetapad ma D. Satapathy
40	Ramesh Chandra Patra		6000	Festival advance	3/20-8/20	6000	0	Swetapad ma D. Satapathy
41	Nibash Singh		6000	Festival advance	3/20-8/20	6000	0	Swetapad ma D. Satapathy
42	Sudarsan Khatei		6000	Festival advance	3/20-8/20	6000	0	Swetapad ma D. Satapathy
43	Prasanta Kumar Mohapatr a		6000	Festival advance	3/20-8/20	6000	0	Swetapad ma D. Satapathy
44	Laxmidha r Naik		6000	Festival advance	3/20-8/20	6000	0	Swetapad ma D. Satapathy
45	Sridhar Naik		6000	Festival advance	3/20-8/20	6000	0	Swetapad ma D. Satapathy
46	Rili Dei		6000	Festival advance	3/20-8/20	6000	0	Swetapad ma D. Satapathy
47	Jambesw ar Naik		6000	Festival advance	3/20-8/20	6000	0	Swetapad ma D. Satapathy
48	Prasanna Naik		6000	Festival advance	3/20-8/20	6000	0	Swetapad ma D. Satapathy
49	Samir Naik		6000	Festival advance	3/20-8/20	6000	0	Swetapad ma D. Satapathy
50	Mohan Naik		6000	Festival advance	3/20-8/20	6000	0	Swetapad ma D. Satapathy
51	Bhima Naik	450/23.10 .19	9000	Festival advance	SALARY 3/20-8/20	9000	0	Swetapad ma D. Satapathy
52	Dhira		9000	Festival	do	9000	0	Swetapad

	Naik				advance				ma D. Satapathy
53	Bulu Naik		9000		Festival advance	do	9000	0	Swetapad ma D. Satapathy
54	Bipin Naik		9000		Festival advance	do	9000	0	Swetapad ma D. Satapathy
	<b>Total</b>		<b>601000</b>				<b>427000</b>	<b>174000</b>	Swetapad ma D. Satapathy
	<b>2020-21</b>							0	Swetapad ma D. Satapathy
1	K.Nisha, M I	41/15.4.20		100000	Purchase of Ration for migrnat people	156/5.6.20	100000	0	Swetapad ma D. Satapathy
2	Siba Prasad Dev, Store incharge	1/5.4.20 Unnati		100000	Covid 19 expenses			100000	Swetapad ma D. Satapathy
3	Siba Prasad Dev, Store incharge	3/5.4.20 Unnati		50000	Covid 19 expenses			50000	Swetapad ma D. Satapathy
4	Subrata Behera	6/6.4.20 Unnati		35000	Provide food to stray animals	193/29.6.20	35000	0	Swetapad ma D. Satapathy
5	Subrata Behera	10/23.4.20 Unnati		25000	Provide food to stray animals	193/29.6.20	25000	0	Swetapad ma D. Satapathy
6	Swapnes war Swain	13/29.4.20 Unnati		100000	Purchase of TMC materials		0	100000	Swetapad ma D. Satapathy
7	Narendra Paikray	79/2.5.20		100000	Pay advance	4/20 to 6/20 from salary	85790	14210	Swetapad ma D. Satapathy
8	Subrata Behera	88/16.5.20		70000	Provide food to stray animals	193/29.6.20	70000	0	Swetapad ma D. Satapathy
9	Subrata Behera	14/2.5.20 Unnati		20000	Provide food to stray animals	193/29.6.20	20000	0	Swetapad ma D. Satapathy
10	Subrata	19/12.5.2		30000	Provide	193/29.6.	30000	0	Swetapad

	Behera	0 Unnati			food to stray animals	20			ma D. Satapathy
11	Siba Prasad Dev, Store incharge	20/12.5.20 Unnati		90000	Hire charges of vehicle	470/13.10.20	90000	0	Swetapad ma D. Satapathy
12	Mangal Naik, Sweeper	177/18.6.20		30000	Pay advance	6/20 to 2/21	27000	3000	Swetapad ma D. Satapathy
13	Bipin Nayak	184/25.6.20		20000	Pay advance	6/20 to 2/21	18000	2000	Swetapad ma D. Satapathy
14	Gokul Nayak	184/25.6.20		30000	Pay advance	6/20 to 2/21	27000	3000	Swetapad ma D. Satapathy
15	Jaykrushna Senapati	184/25.6.20		30000	Advance	6/20-2/21	27000	3000	Swetapad ma D. Satapathy
16	Jambeswar Nayak	184/25.6.20		40000	Advance	6/20-2/21	36000	4000	Swetapad ma D. Satapathy
17	Sridhar Nayak, Sweeper	304/17.8.20		30000	Medical Advance	8/20-2/21	21000	9000	Swetapad ma D. Satapathy
18	Subash Ch Dora, OTC	307/20.8.20		50000	Medical Advance	9/20 -2/21	42857	7143	Swetapad ma D. Satapathy
19	Braja Nayak	308/20.8.20		30000	Pay advance	8/20 to 2/21	21000	9000	Swetapad ma D. Satapathy
20	Pramod Ku Mahapatra	313/24.8.20		15000	Pay advance	8/20 to 2/21	10500	4500	Swetapad ma D. Satapathy
21	Siba Prasad Dev, Store incharge	365/15.9.20		15000	Serving of tractor, loader			15000	Swetapad ma D. Satapathy
22	Siba Prasad Dev, Store incharge	252/27.7.20		160000	Vehicle hire charges	470/13.10.20	151000	9000	
23	Siba Prasad Dev, Store incharge	465/9.10.20		25000	Vehicle hire charges			25000	Swetapad ma D. Satapathy
24	Laxman Swain	478/15.1.20		50000	Maintenance of park	738/19.1.21	50000	0	Swetapad ma D. Satapathy

25	Siba Prasad Dev,Store incharge	487/16.10 .20		60000	Vehicle hire charges			60000	Swetapad ma D. Satapathy
26	Narayan Jena,Jr Asst.	513/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
27	Jayanti Narayani Singh,Jr Asst.	513/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
28	Suresh Pal,Peon	513/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
29	Pratap Ch Paramguru,Peon	513/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
30	Subrat Ku Behera,Treasury Sarkar	513/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
31	Swapneswar Swain,TC	513/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
32	Pratap Ku Rout,Amin	513/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
33	Sibaprasad Dev,TC	513/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
34	Alok Ku Routray,MFC	513/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
35	Sudhakar Satapathy,ATS	513/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
36	Gopinath Parida,LC	513/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
37	Bhaskar Bhuyan,LC	513/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
38	Birendra Behera,LC	513/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
39	Nihar Ranjan Sahoo,JE	513/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
40	Nirmala R	513/21.10 .20		20000	Festival	11/20-2/2	8000	12000	Swetapad



	out,Home o distributor	.20			advance	1			ma D. Satapathy
41	Sarojini N ayak,Atte ndant	513/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
42	Kabita Be wa,Sweep er	513/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
43	Prasanna Ku Mohap atra,OTC	513/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
44	Bibhuti Bhusan Barik,OT C	513/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
45	Md. Asraf,OT C	513/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
46	Atal Dhar maraj,OT C	513/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
47	Sadasiv S wain,OTC	513/21.10 .20		20000	Festival advance	20-Nov	2000	18000	Swetapad ma D. Satapathy
48	Santosh Ku Sama ntaray,OT C	513/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
49	Subash Ch Dora,OTC	513/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
50	Pralayesh Pradhan, OTC	513/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
51	Bijay Ku Lala,OTC	513/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
52	Srinibas Kar,AOTC	513/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
53	Dasarathi Mohapatr a,OTP	513/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
54	Amarkant a Pradhan ,OTP	513/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
55	Babaji Naik,OTP	513/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D.

									Satapathy
56	Rabi Kan di,OTP	513/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
57	Ashamani Bewa,Sw epress	513/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
58	Jadumani Naik,Swe eper	513/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
59	Sunamani Dei,Swee per	513/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
60	Kaushaly a Bewa,S weeper	513/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
61	Narendra Pradhan,J r Driver	513/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
62	Jayakrush na Nayak,Jr Driver	513/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
63	Madhab Ch Das,Jr Driver	513/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
64	Kailash N ayak,Swe eper	513/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
65	Kamini De i,Sweeper	513/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
66	Rabi Narayan Paikray,Jr Driver	513/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
67	Anang Ku Das,Jr Driver	513/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
68	Tapan Ku Majhi,Peo n	513/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
69	Patita Paban Gh adei,Swe eper	513/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
70	Ranjit Nai k,Sweepe r	513/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy

71	Rabindra Naik	513/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
72	Susil Ku Hati	513/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
73	Dinabandhu Mishra	513/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
74	Purna Chandra Mohapatra	557/5.11. 20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
75	Biswanath Mohapatra	514/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
76	Durga Ch Sahoo	514/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
77	Prafulla Ku Baliarsingh	514/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
78	Fakir Mahabhoi	514/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
79	Sarangadhar Sethi	514/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
80	Bharat Behera	514/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
81	Pravat Naik	514/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
82	Braja Naik b	514/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
83	Gokul Nayak	514/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
84	Ghana Nayak	514/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
85	Bipin Nayak	514/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy
86	Gobardhan Nayak	514/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapad ma D. Satapathy

87	Mangal Naik, Sweeper	514/21.10 .20		10000	Festival advance	11/20-2/2 1	4000	6000	Swetapadma D. Satapathy
88	Sanatan Naik	514/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapadma D. Satapathy
89	Braja Naik A	514/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapadma D. Satapathy
90	Dwijaraj Naik	514/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapadma D. Satapathy
91	Ajay Naik	514/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapadma D. Satapathy
92	Purna Naik	514/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapadma D. Satapathy
93	Pradeep Naik	514/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapadma D. Satapathy
94	kailash Naik, Sweeper	514/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapadma D. Satapathy
95	Balia Maharana	514/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapadma D. Satapathy
96	Bhima Naik	514/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapadma D. Satapathy
97	Dhira Naik	514/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapadma D. Satapathy
98	Bulu Naik	514/21.10 .20		20000	Festival advance	11/20-2/2 1	8000	12000	Swetapadma D. Satapathy
99	Sushila Mangaraj	514/21.10 .20		20000	Festival advance	11/20-1/2 1	6000	14000	Swetapadma D. Satapathy
100	Balaram Naik	515/21.10 .20		10000	Festival advance	11/20-2/2 1	4000	6000	Swetapadma D. Satapathy
101	Pramod Ku Mohapatra	515/21.10 .20		10000	Festival advance	11/20-2/2 1	4000	6000	Swetapadma D. Satapathy
102	Sudam Charan Parida	515/21.10 .20		10000	Festival advance	11/20-2/2 1	4000	6000	Swetapadma D. Satapathy

103	Surendra Nath Sahoo	515/21.10 .20		10000	Festival advance	11/20-2/2 1	4000	6000	Swetapad ma D. Satapathy
104	Karunakar Paikray	515/21.10 .20		10000	Festival advance	11/20-2/2 1	4000	6000	Swetapad ma D. Satapathy
105	Trinath Behera	515/21.10 .20		10000	Festival advance	11/20-2/2 1	4000	6000	Swetapad ma D. Satapathy
106	Ramesh Ch Das	515/21.10 .20		10000	Festival advance	11/20-2/2 1	4000	6000	Swetapad ma D. Satapathy
107	Charan Prasad Mohapatra	515/21.10 .20		10000	Festival advance	11/20-2/2 1	4000	6000	Swetapad ma D. Satapathy
108	Manoj Ku Pattanaik	515/21.10 .20		10000	Festival advance	11/20-2/2 1	4000	6000	Swetapad ma D. Satapathy
109	Santosh Ku Moharana	515/21.10 .20		10000	Festival advance	11/20-2/2 1	4000	6000	Swetapad ma D. Satapathy
110	Bijay Ku Baral	515/21.10 .20		10000	Festival advance	11/20-2/2 1	4000	6000	Swetapad ma D. Satapathy
111	Lal Mohan Swain	515/21.10 .20		10000	Festival advance	11/20-2/2 1	4000	6000	Swetapad ma D. Satapathy
112	Kichakeswar Das	515/21.10 .20		10000	Festival advance	11/20-2/2 1	4000	6000	Swetapad ma D. Satapathy
113	Ashok Ku Dash	515/21.10 .20		15000	Festival advance	11/20-2/2 1	6000	9000	Swetapad ma D. Satapathy
114	Sanatan Parida	515/21.10 .20		10000	Festival advance	11/20-2/2 1	4000	6000	Swetapad ma D. Satapathy
115	Laxmidhar Naik	515/21.10 .20		10000	Festival advance	11/20-2/2 1	4000	6000	Swetapad ma D. Satapathy
116	Rili Dei	515/21.10 .20		10000	Festival advance	11/20-2/2 1	4000	6000	Swetapad ma D. Satapathy
117	Sridhar Naik	515/21.10 .20		10000	Festival advance	11/20-2/2 1	4000	6000	Swetapad ma D. Satapathy
118	Jambeswar Naik	515/21.10 .20		10000	Festival advance	11/20-2/2 1	4000	6000	Swetapad ma D. Satapathy

119	Samir Naik	515/21.10 .20		10000	Festival advance	11/20-2/2 1	4000	6000	Swetapad ma D. Satapathy
120	Mohan Naik	515/21.10 .20		10000	Festival advance	11/20-2/2 1	4000	6000	Swetapad ma D. Satapathy
121	Prasanta Ku Mohapatra	515/21.10 .20		10000	Festival advance	11/20-2/2 1	4000	6000	Swetapad ma D. Satapathy
122	Jaykrushna Senapati	515/21.10 .20		10000	Festival advance	11/20-2/2 1	4000	6000	Swetapad ma D. Satapathy
123	Ramesh Ch Patra	515/21.10 .20		10000	Festival advance	11/20-2/2 1	4000	6000	Swetapad ma D. Satapathy
124	Lala Biswanath Ray	515/21.10 .20		10000	Festival advance	11/20-2/2 1	4000	6000	Swetapad ma D. Satapathy
125	Santosh Ku Samantaray	515/21.10 .20		10000	Festival advance	11/20-2/2 1	4000	6000	Swetapad ma D. Satapathy
126	Badri Narayan Mohapatra	515/21.10 .20		10000	Festival advance	11/20-2/2 1	4000	6000	Swetapad ma D. Satapathy
127	Jay Krushna Dash	515/21.10 .20		10000	Festival advance	11/20-2/2 1	4000	6000	Swetapad ma D. Satapathy
128	Prasanna Naik	515/21.10 .20		10000	Festival advance	11/20-2/2 1	4000	6000	Swetapad ma D. Satapathy
129	Nibash Singh	515/21.10 .20		10000	Festival advance	11/20-2/2 1	4000	6000	Swetapad ma D. Satapathy
130	Hemanta Ku Moharana	515/21.10 .20		10000	Festival advance	11/20-2/2 1	4000	6000	Swetapad ma D. Satapathy
131	Bhanumati Dei	557/5.11. 20		10000	Festival advance	11/20-1/2 1	10000	0	
132	Debasis Baral	520/22.10 .20		20000	Swachha sarbeksahan			20000	Swetapad ma D. Satapathy
133	Prasan Kumar Mohapatra	578/12.11 .20		50000	Pay advance			50000	Swetapad ma D. Satapathy
134	Susil Kumar	672/29.12 .20		10000	Pay advance	1/21-2/21	2000	8000	Swetapad ma D.

	Hati								Satapathy
135	Jaykrushna Senapati	758/22.1.21		25000	Republic day 2021	831/11.2.21	25000	0	Swetapadma D. Satapathy
136	Jayanti Narayani Singh	834/17.2.21		25000	Bada khana programme	926/17.3.21	25000	0	Swetapadma D. Satapathy
137	Debasis Baral	920/16.3.21		70000			0	70000	Swetapadma D. Satapathy
	Total			<b>3300000</b>			<b>1655147</b>	<b>1644853</b>	
	<b>GRAND TOTAL</b>		<b>4229195</b>	<b>3300000</b>	<b>0</b>	<b>0</b>	<b>2134647</b>	<b>5394548</b>	

**Para 8.4:- Comments on advance-**

As per provisions of SR 509 of Orissa Treasury Code (Vol-I) and Rule 136 to 140 of OM Rules, 1953 and instruction of the Finance Department, advance granted to contractors and individuals for departmental and allied purpose were required to be promptly adjusted within one month from the date of disbursement of advance by submitting detailed accounts and refunding balances, if any. An advance ledger is to be maintained in each ULB recording person wise separate accounts of such advance as the same is to be balance and signed by the Executive Officer on quarterly basis. The Drawing and Disbursing Officer was responsible for any deviation of the same. Rule 14 of OGFR provides that every officer whose duties to render accounts on returns in respect of public money is responsible for their completeness and strict accuracy. According to the Govt. instructions, each item of outstanding advances as appearing in the Cash Book of the DDO is to be analyzed and get adjusted within one month as delay in rendering detailed accounts may lead to misappropriation of funds. Hence, the Executive Officer is advised to take effective steps for adjustment of advance either through voucher adjustment or through effecting recovery.

**Para 8.5:-Irregular payment of pay advance to the staff of the Municipality:-POM P 78-79**

As per provisions of Rule of OGFR Vol 1 and F.D OM No 29686- codes 57/59/F dtd 20.6.1979, pay advance equal to one month basic pay is admissible to an employee in case of transfer and the same will be recovered in 3 equal monthly instalments commencing from the succeeding months. Besides above the H &UD Department instructed all the Urban Local Bodies vide Lt. No. Audit(U)74/2009/28808/H & UD dtd 25.11.2009 that salary advances to the staff except on transfer should be stopped forthwith. But violating the above orders an amount of Rs 435000.00 was paid as pay advance to the employees of municipality .The details are furnished below.

SI No	Name and designation of the advance holder	Vr No/date	Amount of advance paid during 20-21	Purpose of advance
1	Narendra Paikray	79/2.5.20	100000	Pay advance
2	Mangal Naik,Sweeper	177/18.6.20	30000	Pay advance
3	Bipin Nayak	184/25.6.20	20000	Pay advance
4	Gokul Nayak	184/25.6.20	30000	Pay advance
5	Jaykrushna Senapati	184/25.6.20	30000	Pay advance
6	Jambeswar Nayak	184/25.6.20	40000	Pay advance

7	Sridhar Nayak, Sweeper	304/17.8.20	30000	Medical Advance
8	Subash Ch Dora, OTC	307/20.8.20	50000	Medical Advance
9	Braja Nayak	308/20.8.20	30000	Pay advance
10	Pramod Ku Mahapatra	313/24.8.20	15000	Pay advance
11	Prasan Kumar Mohapatra	578/12.11.20	50000	Pay advance
12	Susil Kumar Hati	672/29.12.20	10000	Pay advance
	Total		435000	

**Para 8.6:-Loss of Council fund due to non-adjustment of advance outstanding more than one year-POM P**

In pursuance of G.O. no. 2221/F, Dt. 08-03-2002 read with letter no. 15179/DLFA, 28-09-13 of Director, Local Fund audit, Odisha, advances remaining outstanding for more than one year is to be treated as loss to the govt. fund . Such unadjusted advances are to be suggested for recovery through surcharge proceedings as per the said G.O. by fixing up responsibility on the sanctioning authority who have sanctioned the advance but failed to adjust the same and the advance payee jointly. Further, in case where the auditee organization does not disclose the information with regard to outstanding advances with supporting vouchers before audit the officials and personnel in position of the relevant periods are also to be surcharged for total amount of outstanding advances. Subsequently the Govt. in Finance Deptt. in their Circular No. 114/ F. Dt. 5.1.2004 have clearly instructed that advance against Govt. transaction cash book of P.S., ULBs and other organization is also come under surcharge proceedings. On checking of advance ledger and advance position of previous audit report it is noticed that outstanding advance for the year 2019-20 as on 2021 was Rs. 174000.00 . The advance remaining un adjusted for more than one year is treated as loss to the institution. So the amount Rs. 174000.00 is suggested for recovery from the advance holder and th sanctioning authority as follows.

SI No	Name and designation of the advance holder	Vr No/date	Amount of advance outstanding as on 31.3.21	Purpose of advance	Name of the sanctioning authority
1	Santosh Samantaray	12/5.4.19	30000	Fuel expenses of vehicle engaged in election duty	Swetapadma D. Satapathy
2	Nihar Ranjan Sahu, JE	187/27.6.19	30000	Plumbing and sanitary fitting of Aahar kendra	Swetapadma D. Satapathy
3	Nihar Ranjan Sahu, JE	189/27.6.19	30000	Drain cleaning	Swetapadma D. Satapathy
4	Sri Siva Prasad Dev, TC	829/20.3.20	15000	Purchase of sanitary materials	Swetapadma D. Satapathy
5	Sri Siva Prasad Dev, TC	11/26.3.20	50000	Purchase of covid essentials	Swetapadma D. Satapathy
6	Prasanta Ku Mohapatra	228/24.7.19	1000	Pay advance	Swetapadma D. Satapathy
7	Rili Dei	228/24.7.19	1000	Pay advance	Swetapadma D. Satapathy



8	Biswanath Mohapatra	173/22.6.19	1000	Pay advance	Swetapadma D. Satapathy
9	kailash Naik, Sweeper	353/4.9.19	16000	Pay advance	Swetapadma D. Satapathy
	Total		<b>174000</b>		

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

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Biswanath Mohapatra, TC	TC	Khurda Municipality	500
2	Kailash Naik, Sweeper	Sweeper	Khurda Municipality	8000
3	Nihar Ranjan Sahu, JE	JE	Khurda Municipality	30000
4	Prasanta Ku Mohapatra	-	Khurda Municipality	500
5	Rilli Dei, Sweepress	Sweepress	Khurda Municipality	500
6	Santosh Kumar Samantaray, TC	TC	Khurda Municipality	15000
7	Siva Prasad Dev, TC	TC	Khurda Municipality	32500
8	Smt. Swetapadma Dash Satapathy	Executive Officer	Deputy Commissioner, Cuttuck Muncipal Corporation	87000

**PARA: 9 GRANTS**

Khurda Municipality - 2020-2021

Slno	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit (In Rs:)	Total (In Rs:)	Grants Spent during the Year under Audit (In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2020	174785466.00	249838697.00	424624163.00	161981039.00	31-03-2021	262643124.00	
	<b>GRAND TOTAL</b>	<b>174785466.00</b>	<b>249838697.00</b>	<b>424624163.00</b>	<b>161981039.00</b>		<b>262643124.00</b>	

<b>Comments :</b>								
Para 9.1:- Details of grant position								
SI No	Name of the	G.O N o/date	Opening balance	Grant received	Total grant	Expenditure	Closing balance	% of ut ilisatio

	grant												n
			Grant	MC	Grant	MC	Grant	MC	Grant	MC	Grant	MC	
1	Constr uction of shop room for SC.ST	3091/1 8.4.87	50000	0	0	0	50000	0	0	0	50000	0	
	<b>Total</b>		<b>50000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50000</b>	<b>0</b>	<b>0</b>
2	MC for Conve rsion of Dry latrine to septic latrine	35090/ 2.8.87	15145 0	15145 0	0	0	15145 0	15145 0	0	0	15145 0	15145 0	
	<b>Total</b>		<b>15145 0</b>	<b>15145 0</b>	<b>0</b>	<b>0</b>	<b>15145 0</b>	<b>15145 0</b>	<b>0</b>	<b>0</b>	<b>15145 0</b>	<b>15145 0</b>	<b>0</b>
3	Rehab ilitation of Disa bled person	8941/1 6.11.8 7	3600	0	0	0	3600	0	0	0	3600	0	
		880/27 .12.96	6000	0	0	0	6000	0	0	0	6000	0	
	<b>Total</b>		<b>9600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9600</b>	<b>0</b>	<b>0</b>
4	Constr uction of school buildin g	733/24 .3.89	2063	0	0	0	2063	0	0	0	2063	0	
		951/11 .1.90	70000	0	0	0	70000	0	0	0	70000	0	
	<b>Total</b>		<b>72063</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>72063</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>72063</b>	<b>0</b>	<b>0</b>
5	Untied fund	4372/2 7.3.91	17524	0	0	0	17524	0	0	0	17524	0	
		202/20 .2.92	24000	0	0	0	24000	0	0	0	24000	0	
		496/26 .3.93	8168	0	0	0	8168	0	0	0	8168	0	
		599/19 .4.94	14000	0	0	0	14000	0	0	0	14000	0	
		1585/2 5.8.94	12700 0	0	0	0	12700 0	0	0	0	12700 0	0	
		200/12 .5.97	38000	0	0	0	38000	0	0	0	38000	0	

	<b>Total</b>		<b>22869 2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22869 2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22869 2</b>	<b>0</b>	<b>0</b>
6	Constr uction of empty stadiu m at Gada Khord ha	3997/3 0.3.91	26300 0	0	0	0	26300 0	0	0	0	26300 0	0	
		1777/1 0.1.92	37000	0	0	0	37000	0	0	0	37000	0	
	<b>Total</b>		<b>30000 0</b>				<b>30000 0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30000 0</b>	<b>0</b>	<b>0</b>
7	Ext. Of W/S s cheme	14142/ 27.4.9 3	57500 0	0	0	0	57500 0	0	0	0	57500 0	0	
	<b>Total</b>		<b>57500 0</b>			<b>0</b>	<b>57500 0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>57500 0</b>	<b>0</b>	<b>0</b>
8	Constr uction of Public Toilet( Souch alaya)	8514/2 8.2.01	26000	0	0	0	26000	0	0	0	26000	0	
		28613/ 27.7.0 1	13000	0	0	0	13000	0	0	0	13000	0	
		52199/ 15.12. 03	50000 0	0	0	0	50000 0	0	0	0	50000 0	0	
		24773/ 4.12.0 4	50000 0	0	0	0	50000 0	0	0	0	50000 0	0	
		4425/2 8.2.07	92152	0	0	0	92152	0	0	0	92152	0	
	<b>Total</b>		<b>11311 52</b>				<b>11311 52</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11311 52</b>	<b>0</b>	<b>0</b>
9	MPLA D	588/14 .2.96	4	0	0	0	4	0	0	0	4	0	
		692/1. 3.14	76605 7	0	0	0	76605 7	0	0	0	76605 7	0	
		891/19 .3.16	14760 62	0	0	0	14760 62	0	0	0	14760 62	0	
		2078/1 3.6.16	24287 8	0	0	0	24287 8	0	0	0	24287 8	0	
		2323/1	1585	0	0	0	1585	0	0	0	1585	0	

		7.11.1 6, 503 9/19.1 2.16											
		447/D PMU/1 8.02.2 019	37500 0	0		0	37500 0	0	0	0	37500 0	0	
		3243/ DRDA/ 6.11.2 019	12500 0	0			12500 0				12500 0		
		2.9.20 20	0	0	12500 0	0	12500 0				12500 0		
	<b>Total</b>		<b>29865 86</b>	<b>0</b>	<b>12500 0</b>	<b>0</b>	<b>31115 86</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31115 86</b>	<b>0</b>	<b>0</b>
10	MLAL ADS	139/18 .1.08	20978	0	0	0	20978	0	0	0	20978	0	
		5767/1 6.12.1 0	10000 0	0	0	0	10000 0	0	0	0	10000 0	0	
		1324/1 9.7.10	945	0	0	0	945	0	0	0	945	0	
		1263/1 9.3.13	19540	0	0	0	19540	0	0	0	19540	0	
		2365/2 4.5.13	12795 1	0	0	0	12795 1	0		0	12795 1	0	
		5702/2 0.12.2 014(D RDA) 2030/1 3.11.2 014(D MPU)	7616	0	0	0	7616	0	0	0	7616	0	
		865(5) /18.03. 2016	7911	0	0	0	7911	0	0	0	7911	0	
	<b>Total</b>		<b>28494 1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28494 1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28494 1</b>	<b>0</b>	<b>0</b>
11	Comp ensati on and Assign ment use of octroi	23859/ 27.7.2 018&2 5308/1 2.9.20 18	22350	0		0	22350	0		0	22350	0	
		675/8. 1.2020	11294 000	0		0	11294 000	0	11294 000	0	0	0	

		10052/ 17.10. 19	53470 00	0		0	53470 00	0	53470 00	0	0	0
		4883/1 7.2.20 20	10693 000	0	0	0	10693 000		10693 000	0	0	0
		8257/1 6.04.2 020			97070 00		97070 00		97070 00		0	
		0 4.09.2 020			97070 00		97070 00		97070 00		0	
		1019/1 9.01.2 021			19414 000		19414 000		19414 000		0	
	<b>Total</b>		<b>27356 350</b>	<b>0</b>	<b>38828 000</b>	<b>0</b>	<b>66184 350</b>	<b>0</b>	<b>66162 000</b>	<b>0</b>	<b>22350</b>	<b>0 99.97</b>
12	Motor vehicle tax											0
		29896/ 19.11. 2018	14470 33	0	0	0	14470 33	0	39773 5	0	10492 98	0
		11246/ 29.6.1 9	11180 00				11180 00	0	71255 4		40544 6	
		15009/ 20.08. 2019	11180 00				11180 00	0			11180 00	
		5339/2 0.02.2 020	22370 00				22370 00				22370 00	
		16337/ 20.10. 2020			25060 00		25060 00				25060 00	
		4250/2 2.02.2 021			25060 00		25060 00				25060 00	
	<b>Total</b>		<b>59200 33</b>	<b>0</b>	<b>50120 00</b>	<b>0</b>	<b>10932 033</b>	<b>0</b>	<b>11102 89</b>	<b>0</b>	<b>98217 44</b>	<b>0 10.16</b>
13	Road develop ment						<b>0</b>	<b>0</b>			0	0
		2005/2 0.01.2 015	21330	2370	0	0	21330	2370	0	0	21330	2370
		2008/2 0.01.2 015	44580 7	34756	0	0	44580 7	34756	0	0	44580 7	34756

		17338/ 9.7.20 15	18600 0	20667	0	0	18600 0	20667	0	0	18600 0	20667	
		17335/ 9.7.20 15	18645 8	18026	0	0	18645 8	18026	0	0	18645 8	18026	
		4361/2 0.02.2 016	12476 9	7739	0	0	12476 9	7739	0	0	12476 9	7739	
		4370/2 0.02.2 016	24900 0	27667	0	0	24900 0	27667	0	0	24900 0	27667	
		4367/2 0.02.2 016	18500 0	20556	0	0	18500 0	20556	0	0	18500 0	20556	
	<b>Total</b>		<b>13983 64</b>	<b>13178 1</b>	<b>0</b>	<b>0</b>	<b>13983 64</b>	<b>13178 1</b>	<b>0</b>	<b>0</b>	<b>13983 64</b>	<b>13178 1</b>	<b>0</b>
14	IHSDP Schem e	30338/ 5.11.1 2	30151	0	0	0	30151	0	0	0	30151	0	
	<b>Total</b>		<b>30151</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30151</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30151</b>	<b>0</b>	<b>0</b>
15	Mainte nance of Road and bridge s												0
		21309/ 21.11. 19	18580 00	0	0	0	18580 00	0	0	0	18580 00	0	
		3488/0 6.02.2 018	90833 8	0	0	0	90833 8	0	90833 8	0	0	0	
		22315/ 04.08. 2018	16874 34	0		0	16874 34	0	56859 6	0	11188 38	0	
		26480/ 31.12. 2020			22000 00		22000 00	0	0	0	22000 00	0	
	<b>Total</b>		<b>44537 72</b>	<b>0</b>	<b>22000 00</b>	<b>0</b>	<b>66537 72</b>	<b>0</b>	<b>14769 34</b>	<b>0</b>	<b>51768 38</b>	<b>0</b>	<b>22.20</b>
16	Mainte nance of Non- Reside ntial b uilding	21082/ HUD/1 9.11.1 9	29400 0				29400 0				29400 0	0	

		979/13 .01.20 17	40790 6	0	0	0	40790 6	0	29755 4	0	11035 2	0	
		3498/0 6.02.2 018	47400 0	0	0	0	47400 0	0		0	47400 0	0	
	<b>Total</b>		<b>11759 06</b>		<b>0</b>	<b>0</b>	<b>11759 06</b>	<b>0</b>	<b>29755 4</b>	<b>0</b>	<b>87835 2</b>	<b>0</b>	<b>25.30</b>
17	Devolu tion of Funds	2277/2 9.1.20 20	52420 98	0			52420 98		0		52420 98	0	
		3435/0 5.02.2 018(2nd. Instt. of Dev olution )	35915 54	0	0	0	35915 54	0	20034 49	0	15881 05	0	
		17969/ 07.07. 2018(1 st. Instt. of Dev olution )	61790 00	0		0	61790 00	0	59383 29	0	24067 1	0	
		28874/ 03.11. 2018(2 nd. Instt. of Dev olution )	61790 00	0		0	61790 00	0	0	0	61790 00	0	
		17111/ 05.11. 2020			11501 000		11501 000		0		11501 000		
		4209/2 2.02.2 021			11501 000		11501 000		0		11501 000		
	<b>Total</b>		<b>21191 652</b>		<b>23002 000</b>	<b>0</b>	<b>44193 652</b>	<b>0</b>	<b>79417 78</b>	<b>0</b>	<b>36251 874</b>	<b>0</b>	<b>17.97</b>
18	Devolu tion of funds t oward s cons tructio n of A uditori  <b>(AUDI TORI OUM)</b>	4892/2	50000 0	0	0	0	50000 0	0	0	0	50000 0	0	

	um cum cultural centre												
	<b>Total</b>		<b>50000 0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50000 0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50000 0</b>	<b>0</b>	<b>0</b>
19	Devolu tion of funds t oward s cons tructio n of Kalyan Manda p	34557/ 18.12. 12 <b>(KALY AN M ANDA P)</b>	47628 32	0	0	0	47628 32	0	0	0	47628 32	0	
	<b>Total</b>		<b>47628 32</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>47628 32</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>47628 32</b>	<b>0</b>	<b>0</b>
20	Devolu tion of funds t oward s high mast light	34551/ 18.12. 12 <b>(HIGH MAST LIGHT )</b>	25000 00	0	0	0	25000 00	0	0	0	25000 00	0	
	<b>Total</b>		<b>25000 00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25000 00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25000 00</b>	<b>0</b>	<b>0</b>
21	Solid waste manag ement	33241/ 29.12. 2015 <b>(SWM)</b>	21090 00	0	0	0	21090 00	0	0	0	21090 00	0	
		15706/ 29.8.1 9(TAS P)	12261 19				12261 19		10421 19		18400 0		
		15686/ SCP/2 9.08.2 019	30000 00				30000 00		30000 00		0		
		15700/ GEN/2 9.08.2 019	17600 000				17600 000		25228 23		15077 177		
			12533 00				12533 00				12533 00		
			61400 0				61400 0				61400 0		
		1336/1 4.01.2	17880 00				17880 00		17880 00		0		



		020											
		1341/1 4.1.20 20	63130 00				63130 00		63130 00		0		
		1346/1 4.1.20 20	24200 00				24200 00		20464 5		22153 55		
			12324 00				12324 00				12324 00		
		16479/ HUD/2 1.10.2 020	0		21270 00		21270 00		21270 00		0		
		2582/0 9.02.2 021 (SWM under 5th SFC)			54850 00		54850 00		0		54850 00		
					15896 00		15896 00		15896 00		0		
	<b>Total</b>		<b>37555 819</b>	<b>0</b>	<b>92016 00</b>	<b>0</b>	<b>46757 419</b>	<b>0</b>	<b>18587 187</b>	<b>0</b>	<b>28170 232</b>	<b>0</b>	<b>39.75</b>
22	14h FC Grant	8134/3 1.3.20	11795 286	0	0	0	11795 286	0	10997 833	0	79745 3	0	
	14h FC Grant	17974/ 25.07. 2016(1 st. 201 6-17 14th.)	14205 000	0	0	0	14205 000	0	0	0	14205 000	0	
	14TH/ 15TH FC	9501/2 6.05.2 020			20790 000		20790 000		20790 000		0		
		17405/ 11.11. 2020			20790 000		20790 000		72834 21		13506 579		
		19223/ 15.12. 2020			18470 00		18470 00				18470 00		
		19241/ 15.12. 2020			75468		75468				75468		
		5255/0 2.03.2 021			20789 000		20789 000				20789 000		
		6380/1			20790		20790				20790		

		8.03.2 021			000		000				000		
	<b>Total</b>		<b>26000 286</b>	<b>0</b>	<b>85081 468</b>	<b>0</b>	<b>11108 1754</b>	<b>0</b>	<b>39071 254</b>	<b>0</b>	<b>72010 500</b>	<b>0</b>	<b>35.17</b>
23	Mason Trainin g(SJS RY)	512/26 .8.200 0	30000	0	0	0	30000	0			30000	0	
		673/24 .11.20 00	11000	0	0	0	11000	0			11000	0	
	<b>Total</b>		<b>41000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>41000</b>	<b>0</b>			<b>41000</b>	<b>0</b>	<b>0</b>
24	SEP(I ndivid ual)NU LM	26807/ 20.12. 2014	49000	0	0	0	49000	0	0	0	49000	0	
		1247/1 4.01.2 015	37000	0	0	0	37000	0	0	0	37000	0	
	<b>Total</b>		<b>86000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>86000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>86000</b>	<b>0</b>	<b>0</b>
25	SEP(G roup)N ULM	26807/ 20.12. 2014	10000	0	0	0	10000	0	0	0	10000	0	
		1247/1 4.01.2 015	12000	0	0	0	12000	0	0	0	12000	0	
	<b>Total</b>		<b>22000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22000</b>	<b>0</b>	<b>0</b>
26	EST & NULM	8309/1 3.03.1 5	51872	0	0	0	51872	0	0	0	51872	0	
		29664/ 18.11. 2015	44000 0	0	0	0	44000 0	0	0	0	44000 0	0	
		11468/ 11.05. 2016	11700 0	0	0	0	11700 0	0	0	0	11700 0	0	
		13105/ 31.05. 2016	53546	0	0	0	53546	0	0	0	53546	0	
		13707/ 07.06. 2016	36120 0	0	0	0	36120 0	0	0	0	36120 0	0	
		23821/ 21.10. 2017	14000 0	0	0	0	14000 0	0	0	0	14000 0	0	
		1879/ SUDA/ 7.9.19	12598 5	0		0	12598 5	0	95517	0	30468	0	

		1888/ SUDA/ 7.9.19	39052	0	0	0	39052	0	0	0	39052	0	
		3482/1 8.12.2 0 and 3485/1 8.12.2 0			41712 0	0	41712 0		38236 0		34760	0	
	<b>Total</b>		<b>13286 55</b>	<b>0</b>	<b>41712 0</b>	<b>0</b>	<b>17457 75</b>	<b>0</b>	<b>47787 7</b>	<b>0</b>	<b>12678 98</b>	0	27.37
27	Swacc ha Bharat Missio n	SUDA/ 12.6.1 9	27200	0	0	0	27200	0		0	27200	0	
		5351/2 4.02.2 01 8 (IHHL)	49302 71	0	0	0	49302 71	0	11360 06	0	37942 65	0	
	<b>Total</b>		<b>49574 71</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>49574 71</b>	<b>0</b>	<b>11360 06</b>	<b>0</b>	<b>38214 65</b>	0	22.92
28	User end m etering of water supply	5171/2 5.2.16	20000 00	0	0	0	20000 00	0	0	0	20000 00	0	
	<b>Total</b>		<b>20000 00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20000 00</b>	<b>0</b>	0	0	<b>20000 00</b>	0	0
29	Capital Assets for Re venue Gener ation	5238/2 5.02.2 016(m )	91500 0	0	0	0	91500 0	0	0	0	91500 0	0	
		5226/2 5.02.2 016©	19200 00	0	0	0	19200 00	0	90847 3	0	10115 27	0	
		26542/ 11.11. 2016( m)	2514	0	0	0	2514	0	0	0	2514	0	
		26534/ 11.11. 2016©	96000 0	0	0	0	96000 0	0	0	0	96000 0	0	
		2779/0 6.02.2 017©	96000 0	0	0	0	96000 0	0	0	0	96000 0	0	

		19682/ 29.08. 2017( m)	45300 0	0	0	0	45300 0	0	0	0	45300 0	0
		20278/ 04.09. 2017©	94900 0	0	0	0	94900 0	0	0	0	94900 0	0
		5562/2 6.02.2 018©	94900 0	0	0	0	94900 0	0	0	0	94900 0	0
		5576/2 6.02.2 018(m )	45300 0	0	0	0	45300 0	0	0	0	45300 0	0
		16752/ 28.06. 2018©	92800 0	0		0	92800 0	0	0	0	92800 0	0
		17717/ 05.07. 2018( m)	43200 0	0		0	43200 0	0	0	0	43200 0	0
		30059/ 22.11. 2018( m)	43100 0	0		0	43100 0	0	0	0	43100 0	0
		1602/2 2.01.2 019(c)	92900 0	0		0	92900 0	0	0	0	92900 0	0
		14348/ 9.8.19	92300 0				92300 0				92300 0	
			92300 0				92300 0				92300 0	
	Mainte nance of Capital Assets	14978/ 20.8.1 9	44200 0				44200 0				44200 0	
	Mainte nance of Capital Assets	5310/2 .2.202 0	44200 0				44200 0				44200 0	
	Mainte nance of Capital Assets	14992/ 23.09. 2020( m)			50700 0		50700 0				50700 0	
	Creati on of capital	15012/ 23.09. 2020©			65700 0		65700 0				65700 0	

	assets												
	Creation of capital assets	4504/2 4.02.2 021©			19700 00		19700 00				19700 00		
	Maintenance of Capital Assets	4225/2 2.02.2 021(m)			50800 0		50800 0				50800 0		
	<b>Total</b>		<b>13011 514</b>	<b>0</b>	<b>36420 00</b>	<b>0</b>	<b>16653 514</b>	<b>0</b>	<b>90847 3</b>	<b>0</b>	<b>15745 041</b>	0	5.46
30	Water Body	5074/2 5.2.16	8949	0	0	0	8949	0	0	0	8949	0	
		6594/1 9.03.2 021			24686 000		24686 000		0		24686 000		
	<b>Total</b>		<b>8949</b>	<b>0</b>	<b>24686 000</b>	<b>0</b>	<b>24694 949</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>24694 949</b>	0	0
31	Electio n	SVEE P	0	0	0	0	0	0	0	0	0	0	
	<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
32	UNNA TI	339/D UDA/5 .7.19	69331 3	0	0	0	69331 3	0	69331 3	0	0	0	
	Covid 19	755/D UDA/4 .3.202 0	25000 00	0	0	0	25000 00	0	24125 87	0	87413	0	
	UNNA TI	8447/2 7.04.2 020  (UWEI )			56400 00		56400 00		27916 18		28483 82		
	UNNA TI	8453/2 7.04.2 020  (UWEI )			15980 00		15980 00		15980 00		0		
	UNNA TI	8459/2 7.04.2 020  (UWEI )			21620 00		21620 00		21620 00		0		
	UNNA TI	19814/ 21.12. 2020			15980 00		15980 00		15583 56		39644		

		(UWEI)											
	UNNA TI	19826/ 21.12. 2020			21620 00		21620 00		0		21620 00		
		(UWEI)											
	Develo pment of model cretori um	576/D UDA/5 .12.20 20			50000 00		50000 00		0		50000 00		
	<b>G.O No. not available (UWEI)</b>				56400 00		56400 00		0		56400 00		
	<b>Total</b>		<b>31933 13</b>	<b>0</b>	<b>23800 000</b>	<b>0</b>	<b>26993 313</b>	<b>0</b>	<b>11215 874</b>	<b>0</b>	<b>15777 439</b>	<b>0</b>	<b>41.55</b>
33	Biju Yuba Bahini	56/sud a/21.1. 2020	20000	0		0	20000	0		0	20000	0	
	<b>Total</b>		<b>20000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20000</b>	<b>0</b>	<b>0</b>
34	Harisc handra		58000				58000				58000		
			<b>58000</b>				<b>58000</b>				<b>58000</b>	<b>0</b>	
35	FANI( SRC)	15520/ DM/21 .9.19	26712 5	0		0	26712 5	0		0	26712 5	0	
		18766/ HUD/2 4.10.1 9	32680 0	0		0	32680 0	0	32680 0	0	0	0	
		179/H UD/3.1 .2020	10000 00				10000 00		10000 00		0		
			20800 0				20800 0				20800 0		
		HUD/1 0.6.20 19	37290 00				37290 00				37290 00		
			46300 00				46300 00				46300 00		
	<b>Total</b>		<b>10160 925</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10160 925</b>	<b>0</b>	<b>13268 00</b>	<b>0</b>	<b>88341 25</b>	<b>0</b>	<b>13.06</b>
36	Electio n		10000	0		0	10000	0		0	10000	0	
			21699 0				21699 0				21699 0		

			36000				36000				36000		
			<b>26299 0</b>	0	0	0	<b>26299 0</b>	0	0	0	<b>26299 0</b>		<b>0</b>
37	Covid 19	151/ D.M. 2 6.03.2 020	10000 00				10000 00		10000 00		0		
	Street vendor	18.4.2 0			13920 00		13920 00		13890 00		3000		
		8929/0 8.05.2 020			29643		29643		29643		0		
		8943/0 8.05.2 020			8542		8542		8542		0		
		8857/0 8.05.2 020			8542		8542		8542		0		
		8867/0 8.05.2 020			47836		47836		47836		0		
		8612/3 0.04.2 020			27678 0		27678 0		27678 0		0		
	stray a nimals	836/22 .04.20 20			90000		90000		90000		0		
	Incenti ve	207/23 .04.20 20			40000 0		40000 0		12400 0		27600 0		
	Faninc ial Ass istanc e	2080/0 7.04.2 020( daily labour)			52324 86		52324 86		15600 00		36724 86		
	Incenti ve	9853/3 0.05.2 020			15200 0		15200 0		15200 0		0		
		832/22 .04.20 20			95000		95000		95000		0		
		12895/ 28.07. 2020			40000 0		40000 0		40000 0		0		
		11515/ 29.06. 2020			22000 0		22000 0		22000 0		0		
		14484/ 21.09.			19083 24		19083 24		19083 24		0		

		2020										
		14492/ 21.09. 2020			85457 0		85457 0		85457 0		0	
		14885/ 30.09. 2020			13370 42		13370 42		13370 42		0	
		8334/2 0.05.2 020			10000 00		10000 00		10000 00		0	
		830/19 .01.20 21			13458 17		13458 17		13458 17		0	
		835/19 .01.20 21			11350 00		11350 00		36199 0		77301 0	
		3510/0 9.03.2 021			59927		59927		59927		0	
	<b>Total</b>		<b>10000 00</b>	<b>0</b>	<b>15993 509</b>	<b>0</b>	<b>16993 509</b>	<b>0</b>	<b>12269 013</b>	<b>0</b>	<b>47244 96</b>	<b>0 72.20</b>
38	Storm water damag e	4516/2 4.02.2 021			10000 000		10000 000		<b>0</b>		10000 000	
	<b>Total</b>		<b>0</b>		<b>10000 000</b>		<b>10000 000</b>		<b>0</b>		<b>10000 000</b>	<b>0</b>
39	Develo pment of cret orium	4780/2 5.02.2 021			28500 00		28500 00		<b>0</b>		28500 00	
	<b>Total</b>		<b>0</b>		<b>28500 00</b>		<b>28500 00</b>		<b>0</b>		<b>28500 00</b>	<b>0</b>
40	Develo pment of smart park	578/D UDA/1 5.12.2 020			50000 00		50000 00		<b>0</b>		50000 00	
	<b>Total</b>		<b>0</b>		<b>50000 00</b>		<b>50000 00</b>		<b>0</b>		<b>50000 00</b>	<b>0</b>
	<b>G Total</b>		<b>17478 5466</b>	<b>28323 1</b>	24983 8697	<b>0</b>	42462 4163	<b>28323 1</b>	<b>16198 1039</b>	<b>0</b>	26264 3124	<b>28323 1 38.12</b>

para 9.2:- Low level utilisation pf Grants

Rule 171(3)(1) of OGFR Vol-I, provides that the grants sanctioned shall be spent within a year from the date of sanction. The unspent balance of the previous year's grant has either to be surrendered to Govt., or it has to be taken into accounts in subsequent year's grant with prior approval of the sanctioning authority. On going through the previous audit report, it is noticed that on 1 st April 2018, a huge amount of unspent balance of Rs.174785466.00 was lying with this Municipality under various schemes for years together. Fresh grants were



also released without verifying the unspent position of earlier grants. From the above table, it may be seen that the expenditure incurred was only Rs.161981039.00 while total fund available is Rs.424624163.00. The percentage of utilization of the grants in Municipality is very low in comparison to the total grants available for utilization under different developmental schemes.

The overall utilization of grants of this ULB for the year 20-21 is 38.12 % only. This indicates that the Govt. money released to this Municipality for developmental works is not being utilized for the intended purposes in time. The delay in implementation of developmental programme defeats the very purpose of the schemes. The details of head wise receipt and utilization of grants are furnished above. The less utilization of funds was mainly due to inadequate monitoring and planning etc. The Executive Officer concerned assured to take steps for utilization of the funds soon. But such assurance cannot bear fruit in the absence of proper monitoring and planning. Hence steps may be taken to utilize the same with approval of the sanctioning authority and proper planning and monitoring may be made for the same and compliance reported to audit.

Para 9.3:Year-wise break-up of Unspent grants

YEAR WISE BREAK UP OF UNSPENT GRANT					
SI No	Year	Unspent grant OB	Grant received	Utilisation in 20-21	Balance
1	1987-88	205050		0	205050
2	1988-89	2063		0	2063
3	1989-90	70000		0	70000
4	1990-91	280524		0	280524
5	1991-92	61000		0	61000
6	1992-93	8168		0	8168
7	1993-94	575000		0	575000
8	1994-95	141000		0	141000
9	1995-96	4		0	4
10	1996-97	0		0	0
11	1997-98	6000		0	6000
12	1998-99	38000		0	38000
13	1999-2000	0		0	0
14	2000-01	0		0	0
15	2001-02	67000		0	67000
16	2002-03	13000		0	13000
17	2003-04	500000		0	500000
18	2004-05	500000		0	500000
19	2005-06	0		0	0
20	2006-07	92152		0	92152
21	2007-08	20978		0	20978
22	2008-09	0		0	0
23	2009-10	30000		0	30000
24	2010-11	117895		0	117895
25	2011-12	483050		0	483050

26	2012-13	7258069			7258069
27	2013-14	894008			894008
28	2014-15	634625			634625
29	2015-16	9808149		908473	8899676
30	2016-17	3131083		0	3131083
31	2017-18	11252156		3437009	7815147
32	<b>18-19</b>	<b>20287817</b>		<b>7415263</b>	12872554
33	<b>19-20</b>	<b>118308675</b>		<b>59840926</b>	58467749
34	<b>20-21</b>	0	249838697	<b>90379368</b>	159459329
	<b>Total</b>	<b>174785466</b>	249838697	<b>161981039</b>	262643124

**PARA: 10 UTILISATION CERTIFICATE**

Khurda Municipality - 2020-2021

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2020	120871324.00	160391439.00	281262763.00	195404087.00	31-03-2021	85858676.00	
	<b>GRAND TOTAL</b>	<b>120871324.00</b>	<b>160391439.00</b>	<b>281262763.00</b>	<b>195404087.00</b>		<b>85858676.00</b>	

**Comments :**

Para 10.1 Details of UC submitted during 2020-21

SI No	Name of the grant	G.O No/date	UC Submitted	Letter No/date	To whom sent	Year of grant	Year of Expd
1	Compensation and assignment under 4th SFC	1634/22.1.19	10178000	2227/23.7.2020	PD,DUDA,K hordha	18-19	18-19
2	Devolution fund	3435/HUD/5.2.18	2828453	2227/23.7.2020	PD,DUDA,K hordha	17-18	18-19
3	Arrear pension and basic	30069/HUD/22.11.18	9549000	2227/23.7.2020	PD,DUDA,K hordha	18-19	18-19

	services						
4	Basic grant for the year 14-15	6908/HUD/28.2.15	1097046	2227/23.7.2020	PD,DUDA,K hordha	14-15	18-19
5	Maintenance of non residential building	4127/18.2.16	700000	2227/23.7.2020	PD,DUDA,K hordha	15-16	18-19
6	Maintenance of Road and Bridges	31858/HUD/11.12.15	135362	2227/23.7.2020	PD,DUDA,K hordha	15-16	18-19
7	MVT	2767/6.2.17	662379	2227/23.7.2020	PD,DUDA,K hordha	16-17	18-19
8	Devolution fund	3435/HUD/5.2.18	3495547	3307/9.11.2020	PD,DUDA,K hordha	17-18	18-19
9	Maintenance of Road and Bridges	3488/HUD/6.2.18	364638	2227/23.7.2020	PD,DUDA,K hordha	17-18	18-19
10	Basic grants under 14th FC,2nd Instalment	30110/22.11.18	6363145	2227/23.7.2020	PD,DUDA,K hordha	18-19	18-19
11	MVT for maintenance of road infrastructure	29896/HUD/19.11.18	1553398	829/16.3.21	PD,DUDA,K hordha	18-19	18-19
12	Providing gratuitous relief to the people affeted by Fani	7034/DM/10.5.2019	14708000	3796/21.12.2020	Deputy Collector, Emergency section, Khordha	19-20	19-20
13	Payment of Ex gratia Assistance due to supply of polythene for Fani affected	7799/DM/25.5.2019	2000000	3796/21.12.2020	Deputy Collector, Emergency section, Khordha	19-20	19-20
14	CMRF(Free kitchen )	15529/EMERGENCY SECTION/21.9.2019	510520	41/5.1.2021	Deputy Collector, Emergency section, Khordha	19-20	19-20
15	Compensation and assignment under 4th SFC	675/HUD/8.1.20	11294000	3307/9.11.2020	PD,DUDA,K hordha	19-20	19-20
16	Basic grants under 14th	8134/HUD/31.3.20	14204000	3307/9.11.2020	PD,DUDA,K hordha	19-20	19-20

	FC,2nd Instalment						
17	Compensation and assignment under 4th SFC	22452/HUD/3.1.19	11293000	2227/23.7.2020	PD,DUDA,K hordha	19-20	19-20
18	Basic grants under 14th FC,1st Instalment	12174/15.7.19	2138000	2227/23.7.2020	PD,DUDA,K hordha	19-20	19-20
19	Compensation and assignment under 4th SFC	10052/HUD/11.6.19	5347000	2227/23.7.2020	PD,DUDA,K hordha	19-20	19-20
20	NULM	1879/SUDA/7.9.19	166848	337/5.2.21	PD,DUDA,K hordha	19-20	19-20
21	NULM	1888/SUDA/7.9.19	250272	337/5.2.21	PD,DUDA,K hordha	19-20	19-20
22	Fani	18766/HUD/24.10.19	800000	1056/26.3.21	PD,DUDA,K hordha	19-20	19-20
23	Arrear pension and basic services	4883/HUD/17.2.20	10693000	829/16.3.21	PD,DUDA,K hordha	19-20	20-21
24	MCC/MRF	15706/HUD/29.8.19	1500000	487/19.2.21	PD,DUDA,K hordha	19-20	20-21
25	SBM	10725/HUD/4.5.18	1412190	1059/26.3.21	Deputy secy to Govt,SBM ,H& UD Dept.	18-19	20-21
26	Devolution fund	17969/HUD/7.7.18	1270190	829/16.3.21	PD,DUDA,K hordha	18-19	20-21
27	Devolution fund	17969/HUD/7.7.18	3069102	3307/9.11.2020	PD,DUDA,K hordha	18-19	20-21
28	Covid 19(facing challenges in Urban areaduring covid)	151/DM/26.3.2020	1000000	3796/21.12.2020	Deputy Collector, Emergency section, Khordha	19-20	20-21
29	Basic grants under 14th FC,1st Instalment	7832/HUD/23.3.20	14205000	3307/9.11.2020	PD,DUDA,K hordha	19-20	20-21
30	COVID 19	755/SUDA/24.3.20	2500000	1056/26.3.21	PD,DUDA,K hordha	19-20	20-21
31	MCC/MRF	15686/HUD/	3000000	487/19.2.21	PD,DUDA,K	19-20	20-21

		29.8.19			hordha		
32	Covid 19(Making provision for quarentine centre)	8338/DM/20.5.2020	1000000	3796/21.12.2020	Deputy Collector, Emergency section, Khordha	20-21	20-21
33	Covid 19(Hiring vehicles for covid work )	14886/DM/30.9.2020	1337042	3796/21.12.2020	Deputy Collector, Emergency section, Khordha	20-21	20-21
34	Covid 19(Making all logistic arrangement of covid care centre at P.N.College )	14493/DM/21.9.2020	854570	3796/21.12.2020	Deputy Collector, Emergency section, Khordha	20-21	20-21
35	Covid 19(Expenditure at transit centre for migrants at P.N.College )	14484/DM/21.9.2020	1908324	3796/21.12.2020	Deputy Collector, Emergency section, Khordha	20-21	20-21
36	Covid 19(facing challenges in Urban areaduring covid)	207/DM/23.4.2020	400000	3796/21.12.2020	Deputy Collector, Emergency section, Khordha	20-21	20-21
37	Covid 19 financial assistance out of CMRF	11515/HUD/23.4.20	220000	3798/21.12.2020	Deputy Collector, Emergency section, Khordha	20-21	20-21
38	PMAY GEO TAGGING	846/HUD/P MAY/25.6.2020	17600	521/17.11.2020	DUDA, Khordha	20-21	20-21
39	COVID 19	8612/HUD/30.4.2020	276780	2018/29.6.20	DUDA, Khordha	20-21	20-21
40	COVID 19 INCENTIVE	9853/SUDA/30.5.2020 and 1329/SUDA/30.7.2020	152000	2374/SUDA/6.8.2020	PD, DUDA, Khordha	20-21	20-21
41	Compensation and assignment under 4th SFC	8257/hud/16.4.20	9707000	3307/9.11.2020	PD, DUDA, Khordha	20-21	20-21
42	15th FC, 1st	9501/HUD/2	7460722	3307/9.11.2	PD, DUDA, K	20-21	20-21

	Instalment	6.5.20		020	hordha		
43	COVID 19(Financial assistance to street vendors)	8118/HUD/30.3.20	1392000	2371/6.8.20	PD,DUDA,K hordha	20-21	20-21
44	Covid(feeding to stray animals)	832/22.4.20, 836/22.4.20	185000	2371/6.8.20	PD,DUDA,K hordha	20-21	20-21
45	Covid(Sanitation of temporary medical campus)	8929/8.5.20	29643	2371/6.8.20	PD,DUDA,K hordha	20-21	20-21
46	Covid(Arrangement of temporary medical campus)	8943/8.5.20	8542	2371/6.8.20	PD,DUDA,K hordha	20-21	20-21
47	Covid(Arrangement of temporary medical campus)	8857/8.8.20	8542	2371/6.8.20	PD,DUDA,K hordha	20-21	20-21
48	Covid(Arrangement of temporary medical campus)	8868/8.5.20	47836	2371/6.8.20	PD,DUDA,K hordha	20-21	20-21
49	MCC/MRF	5281/HUD/20.2.20	7466579	487/19.2.21	PD,DUDA,K hordha	20-21	20-21
50	Compensation and assignment under 4th SFC	1019/HUD/19.1.21	19414000	1056/26.3.21	PD,DUDA,K hordha	20-21	20-21
51	COVID 19(Incentive to quarentined person)	12895/HUD/28.7.20	124000	1056/26.3.21	PD,DUDA,K hordha	20-21	20-21
52	UNNATI	8459/HUD/27.4.20	2162000	1056/26.3.21	PD,DUDA,K hordha	20-21	20-21
53	UNNATI	8453/HUD/27.4.20	1598000	1056/26.3.21	PD,DUDA,K hordha	20-21	20-21
54	Covid 19, Arrangement of TMC	831/DM/19.1.21	1345817	1058/26.3.21	PD,DUDA,K hordha	20-21	20-21
	Total		195404087				

Para 10.2 Year wise break-up of outstanding UC

SI No	Year	UC outstanding as on 1.4.2020	UC Due	Total	UC submitted during 20-21	UC need to be submitted as on 31.3.21
1	1986-87	10000		10000		10000
2	1987-88	435740		435740		435740
3	1988-89	35500		35500		35500
4	1989-90	70000		70000		70000
5	1990-91	0		0		0
6	1991-92	320000		320000		320000
7	1992-93	24000		24000		24000
8	1993-94	583168		583168		583168
9	1994-95	141000		141000		141000
10	1995-96	0		0		0
11	1996-97	8000		8000		8000
12	1997-98	38004		38004		38004
13	1998-99	0		0		0
14	1999-2000	0		0		0
15	2000-01	67000		67000		67000
16	2001-02	13000		13000		13000
17	2002-03	0		0		0
18	2003-04	499919		499919		499919
19	2004-05	500000		500000		500000
20	2005-06	0		0		0
21	2006-07	199152		199152		199152
22	2007-08	207321		207321		207321
23	2008-09	452202		452202		452202
24	2009-10	189523		189523		189523
25	2010-11	349982		349982		349982
26	2011-12	901261		901261		901261
27	2012-13	1438809		1438809		1438809
28	2013-14	411877		411877		411877
29	2014-15	481551		481551		481551
30	2015-16	144558		144558		144558
31	2016-17	784638		784638		784638
32	2017-18	3077164		3077164		3077164
33	2018-19	44896304		44896304	36926968	7969336
34	2019-20	64591651		64591651	62711640	1880011
35	2020-21		160391439	160391439	95765479	64625960
	<b>Total</b>	<b>120871324</b>	<b>160391439</b>	<b>281262763</b>	<b>195404087</b>	<b>85858676</b>

The Local Authority is suggested to take adequate and effective steps towards clearance of pending UC and compliance reported to audit.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - NON-CREDIT/LESS CREDIT OF MUNICIPAL TAXES & DUES POM- 13, 69, 70,113-115,

On checking of receipt book wrt DCR, it is noticed that a sum of Rs.1568.00 has been less credited to DCR than the actual collection through MRs as follows\_:

SI.No	Name of the persons held responsible	DCR Page No, Date	MR Book No.	MR No.	Particulars of misappropriation as detected	Amount involved Rs.	Amount recovered Rs.	Balance amount not yet recovered Rs.	Necessary details of recovery made through MR /Taken to Cashier's Cash Book / & Deposited in Treasury/Bank -Challan No/Bank A/C No.
1	Sri Pralayesh Pradhan, OTC	48/ 07.06.21	196, 199, 201	19590-19600, 19801-19900, 20001-20009	Taxes /municipal dues collected through MR but not taken or less taken in the Cash Book	80	80	0	
		51/ 05.07.21	201	20010-21000		10	10	0	
		60/ 16.10.21	209	20801-29000		80	80	0	
		64/ 16.10.21	210	20901-21000		100	100	0	
		44/ 15.01.21	194, 196	19396-19400, 19501-19589		190	0	190	
	Total								MR No-4



						460.00	270.00	190.00	4374/Dt.2 1.04.22/ Cashier's Cash Book Page No-13, Dt .21.04.22 / Challan No-15, Dt. 22.04.22
2	Lala Biswanat h Ray, TC	62/ 09.03.21	569	56893- 56900	-do-	898.00	0.00	898.00	
3	Anusaya Maharana , SHG Member	35/ 24.01.22	115	11401-11 500	-do-	240.00	90.00	150.00	MR No-4 9376/Dt.2 6.04.22/ Cashier's Cash Book Page No-16, Dt .27.04.22 / OGB A/C No-6 289, Dt.22 .04.22
4	Durga Charan Sahoo, Peon	302/ 09.02.21	411	41001-41 050	-do-	120	120	0	
			11	1001-110 0/24.03.2 1-31.03.2 1		2385.00	2385.00	0	
			12	1101-120 0/31.03.2 1- 03.04.21		5182.00	5182.00	0	
			13	1201-130 0/05.04.2 1- 07.04.21		5856.00	5856.00	0	
			14	1301-140 0/07.04.2 1- 12.04.21		2240.00	2240.00	0	
			15	1401-150 0/12.04.2 1- 23.04.21		1388.00	1388.00	0	
			16	1501-160		1487.00	1487.00	0	

				0/22.04.2 1- 29.04.21					
			17	1601-170 0/29.04.2 1- 07.05.21		623.00	623.00	0	
			18	1701-180 0/02.08.2 1- 04.08.21		3243.00	3243.00	0	
			19	1801-190 0/04.08.2 1- 09.08.21		1532.00	1532.00	0	
			20	1901-200 0/09.08.2 1- 13.08.21		1857.00	1857.00	0	
			51	5001-510 0/13.08.2 1- 17.08.21		1288.00	1288.00	0	
			52	5101-520 0/17.08.2 1- 21.08.21		569.00	569.00	0	
			53	5201-530 0/23.08.2 1- 25.08.21		747.00	747.00	0	
			54	5301-540 0/26.08.2 1- 30.08.21		1169.00	1169.00	0	
			55	5401-550 0/30.08.2 1- 02.09.21		887.00	887.00	0	
			56	5501-560 0/02.09.2 1- 08.09.21		1518.00	1518.00	0	
			57	5601-570 0/08.09.2 1- 14.09.21		1089.00	1089.00	0	
			58	5701-580 0/14.09.2 1-		818.00	818.00	0	

				18.09.21					
			59	5801-590 0/18.09.2 1-19.09.2 1		832.00	832.00	0	
			60	5901-600 0/20.09-2 1- 21.09.21		782.00	782.00	0	
			17	1697/07.0 5.21		93.00	93.00	0	
			17	1698/07.0 5.21		90.00	90.00	0	
			54	5362/28.0 8.21		5.00	5.00	0	
			54	5363/28.0 8.21		5.00	5.00	0	
			54	5364/28.0 8.21		5.00	5.00	0	
	Total					<b>35810.00</b>	<b>35810.00</b>	<b>0.00</b>	MR No-4 4329/Dt.2 1.02.22/ Cashier's Cash Book Page No-236, Dt.21.02. 22 / Challan N o18,Dt.21 .0 2.22 = <b>Rs.35492 .00 ;</b>  And MR No-44358 & 44359/ Dt.12.04. 22/ Cashier's Cash Book Page No-08, Dt .12.04.22 / Challan No-09,Dt.

									Rs.318.00
5	Narayan Jena, Sr Asst.  (MR No-35407 to 35409/ Dt.3.7.20)	355	35407-35409	3.7.20	-do-	9000.00	9000.00	0.00	MR No-44392/Dt.23.05.22/ Cashier's Cash Book Page No-37, Dt.23.05.22 / Challan No-20, Dt.24.05.22
6	Bharambar Mohapatra, TC  (MR No-53843 to 53859 /Dt. 3.7.20 to Dt.29.10.2020/=2020-21=29293.00) +( MR No-53864 to 53887 /Dt. 2.4.21 to Dt. 22.9.21/=2021-22=14110.00 ) +( Amount collected Rs.724.00 vide MR No-53880 /Dt.16.08.21 but taken into DCR Rs.704.00 leading to less credit=20.0								

	0) =Total Rs.43423 .00*								
			539	53843/16. 8.21		1071.00	1071.00	0	
			539	53844/16. 8.21		4284.00	4284.00	0	
			539	53845/16. 8.21		1770.00	1770.00	0	
			539	53846/16. 8.21		1120.00	1120.00	0	
			539	53847/16. 8.21		538.00	538.00	0	
			539	53848- 53 849/16.8. 21		1162.00	1162.00	0	
			539	53850/16. 8.21		526.00	526.00	0	
			539	53851/16. 8.21		1448.00	1448.00	0	
			539	53852/16. 8.21		5100.00	5100.00	0	
			539	53853- 53 854/16.8. 21		3082.00	3082.00	0	
			539	53855- 53 856/16.8. 21		1762.00	1762.00	0	
			539	53857/16. 8.21		960.00	960.00	0	
			539	53858/16. 8.21		4634.00	4634.00	0	
			539	53859/16. 8.21		1836.00	1836.00	0	
			539	53864/16. 8.21		140.00	140.00	0	
			539	53865/16. 8.21		2081.00	2081.00	0	
			539	53866- 53 869/16.8. 21		1804.00	1804.00	0	
			539	53870- 53 875/16.8. 21		4713.00	4713.00	0	
			539	53876/16. 8.21		270.00	270.00	0	
			539	53877/16.		303.00	303.00	0	

				8.21					
			539	53880/16. 8.21		944.00	944.00	0	
			539	53881/16. 8.21		704.00	704.00	0	
			539	53882/16. 8.21		990.00	990.00	0	
			539	53883/16. 8.21		288.00	288.00	0	
			539	53884/16. 8.21		156.00	156.00	0	
			539	53885/16. 8.21		71.00	71.00	0	
			539	53886/16. 8.21		271.00	271.00	0	
			539	53887/16. 8.21		952.00	952.00	0	
			539	53880/16. 8.21		20	0	20	
	Total					43423.00 *	43403.00	20.00	Taken from DCR to Cashier's Cash Book Page-229 ,Dt.11.02.22 and deposited in Treasury vide Challan No-10 ,Dt .14.02.22
7	Bibhuti Bhusan Barik, OTC	78/ 27.01.21	538	53774/27. 1.21	-do-	75.00	0.00	75.00	
8	Urmila Sahoo ,SHG Member	1/ 27.08.21	174	17321/27. 8.21	-do-	120.00	120.00	0.00	MR No-4 4358& 44 360/Dt.12 .04.22/ Cashier's Cash Book Page No-08, Dt .12.04.22 / Challan

									No-09, Dt. 13.04.22
9	Minati Das ,SHG Member	5/ 12.12.20	405	40445	-do-	30.00	30.00	0.00	MR No-4 4377/Dt.2 6.04.22/ Cashier's Cash Book Page No-16, Dt .27.04.22 / OGB A/C No-6 289, Dt.27 .04.22
10	Laxmipriya Barik ,SHG Member	43/ 24.01.22 & 43/ 24.01.22	175	17439 & 17472	-do-	120.00	0.00	120.00	
11	Sadasiba Swain,OT C	110/ 13.01.21	300	29973	-do-	2000.00	2000.00	0.00	MR No-4 4364/Dt.1 9.04.22/ Cashier's Cash Book Page No-12, Dt .19.04.22 / Challan No-13, Dt. 20.04.22
12	Surendra Nath Sahoo, Jr. Asst.		378	37705/12. 2.21	-do-	450.00	450.00	0.00	MR No-4 4391/Dt.0 5.05.22/ Cashier's Cash Book Page No-23, Dt .06.05.22 / Challan No-15, Dt. 06.05.22
13	Kichakeswar Das, TC		588	58731/22. 2.21	-do-	100.00	0.00	100.00	
					Total	<b>92726.00</b>	<b>91173.00</b>	<b>1553.00</b>	

On issue of Audit Objection Memo, an amount of Rs 91173.00 out of Rs. 92726.00 was recovered vide MR. No. and deposited in Challan/ bank as mentioned above which has been duly verified in audit. The unrecovered amount Rs 1553.00 is suggested for recovery from the persons held responsible in Audit.

**Responsible Person for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Anusaya Moharana,SHG	SHG	Khurda Municipality	150
2	Bhramarbar Mohapatra,TC	TC	Khurda Municipality	20
3	Bibhuti Bhusan Barik, OTC	OTC	Khurda Municipality	75
4	Kichakeswar Das,TC	TC	Khurda Municipality	100
5	Lala Biswanath Ray,TC	TC	Khurda Municipality	898
6	Laxmi Priya Barik,SHG	SHG	Khurda Municipality	120
7	Pralayesh Pradhan, OTC	OTC	Khurda Municipality	190

**11.2 - Misappropriation out of OAP Fund , POM P-100-102**

During the checking of OAP acquittance roll with related disbursement register, Rs. 9100.00 was detected to have been misappropriated by way of booking excess expenditures over and above the actual disbursements.

SI No	Name of the persons held responsible	Scheme	Disbursement for the Month	Vr. No/ Date of Disbured	Particulars of misappropriation as detected	Amount involved Rs.	Amount recovered Rs.	Balance amount not yet recovered Rs.	Necessary details of recovery made through MR /Taken to Cashier's Cash Book / & Deposited in Treasury/Bank -Challan No/Bank A/C No.
1	Siba Prasad Dev, TC	MBPY OAP	Jan-21	69/ 13.01.21	The excess amount taken and due	1000.00	0	1000.00	



					for refund by the Disbursing Officer over and above the actual disbursement as per Aquittance NOT refunded but shown disbursed in the abstract .				
		MBPY OAP	Jan-21	69/ 13.01.21	-do-	500.00	0	500.00	
		MBPY UMN	Jan-21	69/ 13.01.21	-do-	500.00	0	500.00	
		IGNOAP	Jan-21	69/ 13.01.21	-do-	500.00	0	500.00	
	Total					2500	0	2500	
2	Durga Charan Sahoo, Peon	IGNWP	Feb-21 Arrear	109/ 10.03.21	-do-	500.00	500.00	0.00	MR No-44 354/Dt.15 .03.22/ Cashier's Cash Book Page No-251, Dt.16.03.22 / Challan No-14,Dt. 16.03.22
3	Tapan Majhi, Peon	ODP	Feb-21	87/ 11.02.21	-do-	500.00	500.00	0.00	MR No-44 356/Dt.07 .04.22/ Cashier's Cash Book Page No-04, Dt. 07.04.22 / Challan No-05,Dt.08.04.22
4	Ramesh Dash, OTC	MBPY 80yrs	Feb-21	94/ 11.02.21	-do-	1400.00	1400.00	0.00	MR No-44 361/Dt.13 .04.22/ Cashier's Cash

									Book Page No-10, Dt. 13.04.22 / ICICI Bank A/C No-1316 , Dt.18.04.22
5	Trinath B ehara,TC	IGNOAP, Jan-21 Arrear	Feb-21	IGNOAP, Jan-21 Arrear	-do-	500.00	500.00	0.00	MR No-44 362/Dt.13 .04.22/ Cashier's Cash Book Page No-10, Dt. 13.04.22 / ICICI Bank A/C No-1316 , Dt.18.04.22
6	Bibhuti Bhusan Barik, OTC	MBPY Jan-21 Arrear	Feb-21	103/ 11.02.21		500.00	0.00	500.00	
		IGNOAP, Jan-21 Arrear	Feb-21	103/ 11.02.21		500.00	0.00	500.00	
		MBPY 80yrs, Jan-21 Arrear	Feb-21	103/ 11.02.21		700.00	0.00	700.00	
		MBPY ODP, Jan-21 Arrear	Feb-21	103/ 11.02.21		1000.00	0.00	1000.00	
		MBPY WP Arrear	Mar-21	126/ 10.03.21		1000.00	0	1000.00	
	Total					3700.00	0.00	3700.00	
					<b>Total</b>	<b>9100.00</b>	<b>2900.00</b>	<b>6200.00</b>	

On issue of Audit Objection Memo , a sum of Rs 2900.00 out of Rs. 9100.00 was recovered vide MR. No. s as mentioned above which has been duly verified in audit. The unrecovered amount Rs. 6200 00 is suggested for recovery from the persons held responsible in Audit.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
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1	Bibhuti Bhusan Barik, OTC	OTC	Khurda Municipality	3700
2	Siva Prasad Dev, TC	TC	Khurda Municipality	2500

**11.3 - Misappropriation of COVID-19 assistance Fund:- , POM- P -109**

On scrutiny of the covid payment Acquittance Roll with reference to abstract of disbursement, was detected to have been misappropriated by way of booking excess expenditures over and above the actual disbursements.

Sl no	Name of the persons held responsible	Amount Received Dt.06.04.2020	Amount actually Disbursed as per acquittance	Particulars of misappropriation as detected	Amount due for refund Rs.	Amount Refunded Rs.	Misappropriation Amount involved due to non-refund of refundable fund Rs	Amount Recovered Rs	Balance amount not yet recovered Rs.	Necessary details of recovery made through MR /Taken to Cashier's Cash Book / & Deposited in Treasury/ Bank -Challan No/Bank A/C No
1	Kichakeswar Das, TC	339000	333000	The excess amount taken and due for refund by the Disbursing Officer over and above the actual disbursement as per Acquittance NOT refunded but shown	6000.00	5000.00 Amount refunded and deposited in the Union Bank ,Khordha A/C No-3279 on Dt.09.07.2020 =Rs.500.00	1000.00	0.00	1000.00	

				disburse d in the abstract						
2	Pradeep Kumar Das, TC	599000	586000	-do-	13000.0 0	2000.00  Amount refunded and dep osited in the Union Bank ,Khordha A/C No-3279 on Dt.29. 05.2020 =Rs.200 0.00	11000.0 0	0.00	11000.0 0	
3	Surendra Nath Sahoo ,T.C	545000	525000	-do-	20000.0 0	2000.00  Amount refunded and dep osited in the Union Bank ,Khordha A/C No-3279 on Dt.09. 07.2020 =Rs.200 0.00	18000.0 0	0.00	18000.0 0	
4	Bhramar abar Mo hapatra, TC	500000	497000	-do -	3000.00	2000.00  Amount refunded and dep osited in the Union Bank ,Khordha A/C No-3279 on Dt.14. 08.2020 =Rs.200 0.00	1000.00	0.00	1000.00	
5	Sudhaka r Satpathy	519000	514000	-do -	5000.00	4000.00  Amount	1000.00	0.00	1000.00	

	, ATS					refunded and deposited in the Union Bank ,Khordha A/C No-3279 on Dt.09.07.2020 =Rs.400 0.00				
	<b>Total</b>	<b>2502000</b>	<b>2455000</b>		<b>47000.00</b>	<b>15000.00</b>	<b>32000.00</b>	<b>0.00</b>	<b>32000.00</b>	

Audit Objection Memo issued in this regard has not been complied yet. Hence the objection stands on its own merit and Rs 32000.00 is suggested for recovery from the persons held responsible in Audit.

**Responsible Person for this paragraph**

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Bhramarbar Mohapatra,TC	TC	Khurda Municipality	1000
2	Kichakeswar Das,TC	TC	Khurda Municipality	1000
3	Pradeep Kumar Das, TC	TC	Khurda Municipality	11000
4	Sudhakar Satapathy,ATS	ATS	Khurda Municipality	1000
5	Surendra Nath Sahoo,TC	TC	Khurda Municipality	18000

**11.4 - Non-deposit of fines in the Cash Book collected through MR regarding COVID-19 ,POM P 186**

As per Sl.No-9 of the Special Report , 27 Nos. of Receipt Books out of 52 Nos., which were printed and issued for COVID-19 fines collection were not produced to audit for checking wherein , as pointed out in audit, the collection of fines through these MR Books was reasonably visualized and misappropriation thereof was suspected in view of detection of misappropriation on the score.

At the time of Spot verification, only 5 Nos. of such Receipt Books (Book No-8,9,19,22, &24 ) were produced, and after due verification a total amount of Rs.20700.00 is further detected due to non-deposit of the collected money in the Municipal fund , the necessary details of which is furnished below:-

No. Of Receipt Book / MR Nos.	Issued to & the Amount collected by the Person	MR No./Date	Amount Collected but Not Deposited in Municipal	Remarks
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	concerned			Fund	
Book No-8 /MR No-176 to 200	Sri LalmohanSwain ,Jr.Asst	176 to 178/04.09.2020 /Rs.100.00 each		RS.1700 .00	Recovered Rs.1700.00 from the person concerned at the time of Spot verification vide MR No-45008/ Dt.13.06.22 and taken into Cashier's Cash Book Page No-52,Dt.13.06.2 2
			300.00		
		179 to 180/14.09.2020 /Rs.200.00 each	400.00		
		181/14.09.2020	100.00		
		182/14.09.2020	200.00		
		183 to 186/19.09.2020 /Rs.100.00 each	400.00		
		187-Cancelled	-		
		188/19.09.2020	100.00		
		189/19.09.2020	200.00		
		190 to 200-Not used	-		
	<b>Total</b>	<b>1700.00</b>			
Book No-9 /MR No-201 to 225	Sri ChittaRanjan Sethy , Tax Collector	Not Used		-	
Book No-19 /MR No-451 to 475  &  Book No-22 /MR No-526 to 550	Sri Siba Prasad Dev, Tax Collector	451 to 452/28.07.2020 /Rs.500.00 each		19000.00	
			1000.00		
		453/29.07.2020	500.00		
		454/04.o8.2020	500.00		
		455/05.o8.2020	400.00		
		456 to 457/11.08.2020 /Rs.1000.00 each	2000.00		
		458/11.o8.2020	700.00		
		459/11.o8.2020	300.00		

460/11.08.2020	400.00
461 to 462/11.08.2020 /Rs.300.00 each	600.00
463 to 464/11.08.2020 /Rs.200.00 each	400.00
465/12.08.2020	300.00
466 to 467/12.08.2020 /Rs.400.00 each	800.00
468 to 470/12.08.2020 /Rs.200.00 each	600.00
471/12.08.2020	5000.00
472/21.08.2020	500.00
473/21.08.2020	1500.00
474/12.09.2020	500.00
475-Not Used	-
<b>Total</b>	<b>16000.00</b>
526/18.09.2020	300.00
527/18.09.2020	500.00
528/18.09.2020	400.00
529/18.09.2020	500.00
530/18.09.2020	300.00
531/22.09.2020	300.00

		532/22.09.2020	200.00		
		533/22.09.2020	500.00		
		534 to 550-Not Used	-		
		<b>Total</b>	<b>3000.00</b>		
Book No-24 /MR No-576 to 600	Sri Jaya Krushna Dash, Tax Collector	Not Used		-	
		<b>TOTAL</b>		<b>Rs.20700.00</b>	

SI No.		MR Book No.	MR No.	Date	Particulars of misappropriation as detected	Amount involved Rs	Amount recovered Rs.	Balance amount not yet recovered Rs.	Necessary details of recovery made through MR /Taken to Cashier's Cash Book / & Deposited in Treasury/Bank -Challan No/Bank A/C No.
1	Jayakrushna Dash, TC				The amount collected through MR but not deposited in Municipal fund	6000.00	6000.00	0.00	MR No-44 388/Dt.02.05.22/ Cashier's Cash Book Page No-21, Dt. 04.05.22 / Bandhan Bank A/C No-86764 ,Dt.04.05.22



2	Sudhakar Satpathy, ATS				-do-	3300.00	3300.00	0.00	MR No-44 383/Dt.26 .04.22/ Cashier's Cash Book Page No-17, Dt. 27.04.22 / Bandhan Bank A/C No-86764 ,Dt.27.04. 22
3	Alok Kumar Routray, MFC				-do-	11000.00	11000.00	0.00	MR No-44380 & 44379/ Dt.26.04. 22/ Cashier's Cash Book Page No-17, Dt. 27.04.22 / Bandhan Bank A/C No-86764 ,Dt.27.04. 22
4	Atal Dhar maraj, OTC				-do-	20700.00	20700.00	0.00	MR No 44 378/Dt.26 .04.22/ Cashier's Cash Book Page No-17, Dt. 27.04.22 / Bandhan Bank A/C No-86764 ,Dt.27.04. 22
5	Dinaband hu Mishra, SS				-do-	84650.00	84650.00	0.00	MR No 44 384/Dt.27 .04.22/ Cashier's Cash Book Page No-17, Dt. 27.04.22 / Bandhan

									Bank A/C No-86764 ,Dt.28.04. 2022
6	Amarkant Pradhan, OTP				-do-	2850.00	2850.00	0.00	MR No 44 390/Dt.05 .05.22/ Cashier's Cash Book Page No-22, Dt. 05.05.22 / Bandhan Bank A/C No-86764 ,Dt.05.05. 22
7	Surendra Nath Sahoo, Jr. Asst				-do-	7000.00	7000.00	0.00	MR No 44 382/Dt.26 .04.22/ Cashier's Cash Book Page No-17, Dt. 27.04.22 / Bandhan Bank A/C No-86764 ,Dt.27.04. 2022
8	Sadasiba Swain, OTC				-do-	1400.00	1400.00	0.00	MR No 44 387/Dt.02 .05.22/ Cashier's Cash Book Page No-21, Dt. 04.05.22 / Bandhan Bank A/C No-86764 ,Dt.04.05. 22
9	Naryan Jena, Sr. Asst.				-do-	2000.00	2000.00	0.00	MR No 44 381/Dt.26 .04.22/ Cashier's Cash Book Page No-17, Dt.

									27.04.22 / Bandhan Bank A/C No-86764 ,Dt.27.04. 22
10	Sri Siba Prasad Dev, Tax Collector				-do-	19000.00	0.00	19000.00	
11	Lalmohan Swain ,Jr.Asst				-do-	1700.00	1700.00	0.00	MR No 45008 /Dt.13.06.22 / Cashier's Cash Book Page No-52, Dt. 13.06.22 .
					<b>Total</b>	<b>159600.00</b>	<b>140600.00</b>	<b>19000.00</b>	

On issue of Audit Objection Memo , an amount of Rs 140600.00 out of Rs. 159600.00 was recovered vide MR. No. s and deposited in bank as mentioned above which has been duly verified in audit. The unrecovered amount Rs 19000.00 is suggested for recovery from the persons held responsible in Audit.

**Responsible Person for this paragraph**

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Siva Prasad Dev,TC	TC	Khurda Municipality	19000

**11.5 - Non production of Money Receipt Books:-POM P 186**

On checking of Accountant Cash Book wrt vouchers, it is seen that Rs 65290.00 paid to Swapneswar Swain towards Covid 19 expenses vide VR No.9/23.4.20/ Unnati. From the sub vouchers, it is found that Rs.1300.00 was paid to Tutu Arts,New Busstand, Khordha vide bill No 569 dt 18.4.2020 towards printing of 52 covid-19 fine collection receipt books which was entered to central stock register at page No. 135 and all the books were shown issued to 22 no. s of wards without mentioning the names of the persons to whom the same were issued nor the acknowledgement of receipt of MR Books of anybody kept in this regard.

After several verbal approaches and audit objection memos issued, only 30 Nos. of receipt books out of 52 bearing Sl No. 2, 3, 4, 6, 7,8,9,10,11,12, 14, 15, 19,22,23,,24 25, 28, 29, 30, 31, 32, 33,34, 35, 36, 37, 38,39,40 were produced to audit leaving aside the rest 22 No.s of receipt books which have NOT yet been produced to audit till date. As such , the collection of fines through the issue of MRs in those MR Books (22 Nos.) not produced to audit is reasonably visualized and misappropriation thereof is suspected in view of the detection of facts elaborated in the previous paras..

Audit Objection Memo issued in this regard, which has not been complied yet. If any discrepancy noticed in future, the person concerned will be held responsible.

**11.6 -**

No comments.

**11.7 -**

No comments.

**11.8 -**

No comments.

**11.9 -**

No comments

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

**12.1 -**

No loss of stock and store has been detected during the year under audit.

**PARA: 13 AUDIT OF RECEIPTS**

**13.1 - DCB position of Rent, License fees, Fixed demand etc for the year 2020-21, POM P 200-203**

The details of Demand, Collection and Balance position of license fees rent and Fixed demand for the year **2020-21** as furnished by Local Authority is given below.

Sl. No.	Name of Tax	Demand			Collection			Balance			Remark
		Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total	
1	Market Rent	316564 5.75	316509 0	633073 5.75	556213	212676 5	268297 8	260943 2.75	103832 5	364775 7.75	
2	ODT U/S 290	138080 5.50	126480 0	264560 5.50	113600	125510 0	136870 0	126720 5.50	9700	127690 5.50	
3	PR U/S 255	35346.0 3	48720	84066.0 3	7950	27150	35100	27396.0 3	21570	48966.0 3	
4	Utha Shop	0.00	337159	337159. 00	0	337159	337159	0.00	0	0.00	
5	Slaughter house	2840.00	81820	84660.0 0	0	81820	81820	2840.00	0	2840.00	

6	Advertisement/ Hording	74040.0 0	203780	277820. 00	74040	203780	277820	0.00	0	0.00	Arrear e nhance d 7088 6.00
7	U/S 328(PR & OE)	845.00	0	845.00	0	0	0	845.00	0	845.00	
8	Tank	5850.00	0	5850.00	0	0	0	5850.00	0	5850.00	
9	Auction of Taxi stand and Bus stand parking Fee	166031. 00	200000 0	216603 1.00	0	*20000 00	200000 0	166031. 00	0	166031. 00	* Details given below
10	OSRTC parking	89600.0 0	2800	92400.0 0	0	0	0	89600.0 0	2800	92400.0 0	
11	Kine House	1360.00	0	1360.00	0	0	0	1360.00	0	1360.00	
12	ATM counter	8550.00	84000	92550.0 0	8550	49000	57550	0.00	35000	35000.0 0	Arrear e nhance d 8550.00
13	OGB Bank Town hall	0.00	540000	540000. 00	0	540000	540000	0.00	0	0.00	
14	BDA Kalyan Mandap	0.00	320000	320000. 00	0	320000	320000	0.00	0	0.00	
15	Yatri Nivas	0.00	148500	148500. 00	0	148500	148500	0.00	0	0.00	
16	OTDC Bungalo w, Barunei	0.00	240000	240000. 00	0	240000	240000	0.00	0	0.00	
17	Auction of Maa Barunei Mahasu l and Parking fee	0.00	300000	300000. 00	0	*30000 0	300000	0.00	0	0.00	* Details given below
18	Auction of Indus trial Estate Parking fee	0.00	400000 0	400000 0.00	0	*40000 00	400000 0	0.00	0	0.00	* Details given below
Total		493091	127366	176675	760353	116292	123896	417056	110739	527795	

	3.28	69	82.28		74	27	0.28	5	5.28	
Abstract showing advance collection towards auction of property-										
Particulars	Auction of Taxi stand and Bus stand parking Fee	Auction of Indus trial Estate Parking fee	Auction of Maa Barunei Mahasu l and Parking fee	Total						
advance collected during 19-20 towards auction of property for the year 20-21 and 21-22	6646000	11965000	831000	19442000						
Advance Adjusted against the current demand iof FY-20-21	2000000	4000000	300000	6300000						
Balance to be adjusted in the next Year	4646000	7965000	531000	13142000						

**13.2 - Year wise break up of Rent, Fees outstanding as on 31.03.2021 POM P-**

Year wise break up of Rent, Fees Outstanding												
Sl. No.	Name of Tax	2020-21	2019-20	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14	2012-13	Prior to 2011-10	Total
1	Market Rent	1038325	839928	204219	425560	291130	215190	90180	28040	91735	423450.75	364775.75
2	ODT U/S 290	9700	21872	93544	191559	120179	199792	152566	30714	47681	409298.5	127690.5
3	U/S 255	21570	9510	1750	1800	0	0	0	1050	165	13121.03	48966.03
4	Utha Shop	0	0	0	0	0	0	0	0	0	0	0
5	Slaughter house	0	0	0	0	0	0	0	0	0	2840	2840
6	Advertisement	0	0	0	0	0	0	0	0	0	0	0
7	U/S 328(PR & OE)	0	0	0	0	0	0	0	0	0	845	845
8	Fishery /Tank	0	0	0	0	0	0	0	0	0	5850	5850
9	Auction of Taxi	0	0	0	0	0	0	0	0	0	166031	166031

	stand parking Fee											
10	OSRT C parking	2800	2800	2800	2800	2800	2800	2800	0	0	72800	92400
11	Kine House	0	0	0	0	0	0	0	0	0	1360	1360
12	ATM counter	35000	0	0	0	0	0	0	0	0	0	35000
13	OGB Bank Town hall	0	0	0	0	0	0	0	0	0	0	0
14	BDA Kalyan Manda p	0	0	0	0	0	0	0	0	0	0	0
15	Yatri Nivas	0	0	0	0	0	0	0	0	0	0	0
16	OTDC Bungal ow, Barune i	0	0	0	0	0	0	0	0	0	0	0
17	Auction of Maa Barune i Maha sul and Parking fee	0	0	0	0	0	0	0	0	0	0	0
18	Auction of Indu strial Estate Parking fee	0	0	0	0	0	0	0	0	0	0	0
Total		1107395	874110	302313	621719	414109	417782	245546	59804	139581	1095596.3	5277955.28

It may be noticed from the above table that huge amounts i.e. Rs. 5277955.28 was outstanding as balance as on 31.03.2021 towards collection. But no fruitful step has yet been taken by the administration for collection of the same by initiating legal action as required in pursuance of the Rules of the O.M .Rule and Act.

In response to objection memo issued the local Authority replied that steps will be taken for collection of arrear dues. As the Municipality is facing financial crisis, effective steps should be taken for collection of such huge amount of arrear dues. Due to non collection of dues and want of legal action in time the Municipality has sustained a huge loss. Therefore, Rs 1107395.00 outstanding for the year 20-21 is suggested for recovery from the persons responsible.

**Responsible Person for this paragraph**

SIno	Name	Designation	Adress	Amount(In Rs:)
1	Narayan Jena,Sr Asst	Sr Asst	Khurda Municipality	553697
2	Smt. Swetapadma Dash Satapathy	Ex- Executive Officer	Deputy Commissioner, Cuttuck Munucipal Corporation	553698

**13.3 - DCB position of Market:-**

From the Demand-Collection-Balance register of ten market rent it was revealed that an amount of Rs. 3647757.75 is outstanding as on 31.3.2021 for collection of different shops in the Municipality area. The arrear demand till 2019-20 is Rs. 3165645.75 and current demand for the year 2020-21 is Rs. 3165090.00 out of which Rs.556213.00 and Rs.2162765.00 has been collected towards arrear and current collection respectively, leaving a balance of Rs.1038325.00 towards current demand which is a loss to the institution.(Recovery suggested in para 13.2)

DCB position of Market rent for the year 2020-21										
SI. No	Place of Market House	Arrear as on 01.04.20	Demand	Total	Arrear C ollection	Current Collecti on	Total	Arrear Balance	Current Balance	CB. As on 31.03.21
1	Buxi Market, Khordha	274195.00	528000.00	802195.00	98000.00	407000.00	505000.00	176195.00	121000.00	297195.00
2	Sahid Market	316830.00	108000.00	424830.00	16500.00	53000.00	69500.00	300330.00	55000.00	355330.00
3	Bus stand Godown	20150.00	12000.00	32150.00	2000.00	4000.00	6000.00	18150.00	8000.00	26150.00
4	Fish Market	2036.00	0.00	2036.00	0.00	0.00	0.00	2036.00	0.00	2036.00
5	Patel Market	9576.00	0.00	9576.00	6768.00	0.00	6768.00	2808.00	0.00	2808.00
6	New Bus Stand, Sanapalli	405990.00	178200.00	584190.00	24950.00	90600.00	115550.00	381040.00	87600.00	468640.00
7	New Bus Stand under Self Finance Scheme	1226330.00	1900890.00	3127220.00	400995.00	1459665.00	1860660.00	825335.00	441225.00	1266560.00
8	Sanapalla Plot	832680.00	300000.00	1132680.00	0.00	5500.00	5500.00	832680.00	294500.00	1127180.00
9	Municipality Office Market Complex	7000.00	132000.00	139000.00	7000.00	107000.00	114000.00	0.00	25000.00	25000.00



10	OCTROI Check Gate	19145.0 0	6000.00	25145.0 0	0.00	0.00	0.00	19145.0 0	6000.00	25145.0 0
	Year wise break up has shown in register since 2010-11	51713.7 5	0.00	51713.7 5	0.00	0.00	0.00	51713.7 5	0.00	51713.7 5
<b>Total</b>		<b>3165645 .75</b>	<b>3165090 .00</b>	<b>6330735 .75</b>	<b>556213. 00</b>	<b>2126765 .00</b>	<b>2682978 .00</b>	<b>2609432 .75</b>	<b>1038325 .00</b>	<b>3647757 .75</b>

**13.4 - DCB position of holding tax**

1. DCB position of holding tax for the year 2020-21 as produced by the Local authority is furnished below.

DCB position holding tax for the year 2020-21												
Sl. No.	Holding Head	Demand			Collection					Balance		
		Arrear	Current	Total	Arrear	Current	Rebate	Actual Collecti on Current	Total	Arrear	Current	Total
1	Private/ Ward wise	128311 18.13	568726 5	185183 83.13	215695 5.15	266436 5.5	28709	269307 4.5	485002 9.65	106741 62.93	299419 0.5	136683 53.48
2	Industri al & Govt.	541289 48.75	817111 5.00	623000 63.75	895257 .40	295106 7.00	224189 .00	317525 6.00	407051 3.40	532336 91.35	499585 9.00	582295 50.35
<b>Total</b>		<b>669600 66.88</b>	<b>138583 80.00</b>	<b>808184 46.88</b>	<b>305221 2.55</b>	<b>561543 2.50</b>	<b>252898 .00</b>	<b>586833 0.50</b>	<b>892054 3.05</b>	<b>639078 54.28</b>	<b>799004 9.50</b>	<b>718979 03.83</b>

2. DCB position holding tax for the municipality

Sl. No.	Name of the Tax	Demand			Collection					Balance		
		Arrear	Current	Total	Arrear	Current	Rebate	Actual Collecti on Current	Total	Arrear	Current	Total
<b>Private</b>												
1	Holding Tax	535644 6.13	261081 7.00	796726 3.13	998273 .45	124361 4.25	28709. 00	127232 3.25	227059 6.70	435817 2.68	133849 3.75	569666 6.43

2	Lighting Tax	402284 7.85	188881 4.00	591166 1.85	747108 .10	948217 .25		948217 .25	169532 5.35	327573 9.75	940596 .75	421633 6.50
3	Water Tax	224398 3.5	684658 .00	292864 1.50	232929 .70	267724 .50		267724 .50	500654 .20	201105 3.80	416933 .50	242798 7.30
4	Drainage Tax	120784 0.65	502976 .00	171081 6.65	178643 .90	204809 .50		204809 .50	383453 .40	102919 6.75	298166 .50	132736 3.25
Total		128311 18.13	568726 5.00	185183 83.13	215695 5.15	266436 5.50	28709. 00	269307 4.50	485002 9.65	106741 62.93	299419 0.50	136683 53.48

**Govt. and Industrial estate**

Sl. No.	Name of the Tax	Demand			Collection					Balance		
		Arrear	Current	Total	Arrear	Current	Rebate	Actula Collecti on Current	Total	Arrear	Current	Total
1	Holding Tax	460325 18.80	736931 3.00	534018 31.80	351825 .40	279020 1.00	224189	301439 0.00	336621 5.40	456806 93.40	435492 3.00	500356 16.40
2	Lighting Tax	430991 4.05	438010 .00	474792 4.05	382022 .00	110654 .00		110654 .00	492676 .00	392789 2.05	327356 .00	425524 8.05
3	Water Tax	357045 2.70	317216 .00	388766 8.70	149484 .00	26666. 00		26666. 00	176150 .00	342096 8.70	290550 .00	371151 8.70
4	Drainage Tax	216063 .20	46576. 00	262639 .20	11926. 00	23546. 00		23546. 00	35472. 00	204137 .20	23030. 00	227167 .20
Total		541289 48.75	817111 5.00	623000 63.75	895257 .40	295106 7.00	224189	317525 6.00	407051 3.40	532336 91.35	499585 9.00	582295 50.35

**Private, Govt and Industrial estate**

Sl. No.	Name of the Tax	Demand			Collection					Balance		
		Arrear	Current	Total	Arrear	Current	Rebate	Actula Collecti on Current	Total	Arrear	Current	Total
1	Holding Tax	513889 64.93	998013 0.00	613690 94.93	135009 8.85	403381 5.25	252898 .00	428671 3.25	563681 2.10	500388 66.08	569341 6.75	557322 82.83
2	Lighting Tax	833276 1.90	232682 4.00	106595 85.90	112913 0.10	105887 1.25	0.00	105887 1.25	218800 1.35	720363 1.80	126795 2.75	847158 4.55
3	Water Tax	581443 6.20	100187 4.00	681631 0.20	382413 .70	294390 .50	0.00	294390 .50	676804 .20	543202 2.50	707483 .50	613950 6.00
4	Drainage Tax	142390 3.85	549552 .00	197345 5.85	190569 .90	228355 .50	0.00	228355 .50	418925 .40	123333 3.95	321196 .50	155453 0.45
Total		669600 66.88	138583 80.00	808184 46.88	305221 2.55	561543 2.50	252898 .00	586833 0.50	892054 3.05	639078 54.28	799004 9.50	718979 03.83

**2. Reconciliation between Accountant cash book and DCB position:-**

The reconciliation between the Accountant cash book and demand-collection-balance figure in the cases of collection of holding tax is furnished below.

Sl. No.	Name of the Taxes	As Accountant	(+) Rebate as per	(-) Collection	(+) Collection	Total Collection	DCB	Difference (Total
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		cash book/ Annual A/C	DCB	of 2019-20 deposit 2020-21	of 2020-21 deposit 2021-22	during 2020-21		Collection during 2020-21- DCB)
1	Holding Tax (Arrear)	1350098.8 5	0.00	0.00	0.00	1350098.8 5	1350098.8 5	0.00
2	Holding Tax (current)	4033815.2 5	252898.00	0.00	0.00	4286713.2 5	4286713.2 5	0.00
3	Lighting Tax (Arrear)	1129130.1 0	0.00	0.00	0.00	1129130.1 0	1129130.1 0	0.00
4	Lighting Tax (current)	1058871.2 5	0.00	0.00	0.00	1058871.2 5	1058871.2 5	0.00
5	Water Tax (Arrear)	382413.70	0.00	0.00	0.00	382413.70	382413.70	0.00
6	Water Tax (current)	294390.50	0.00	0.00	0.00	294390.50	294390.50	0.00
7	Drainage Tax (Arrear)	190569.90	0.00	0.00	0.00	190569.90	190569.90	0.00
8	Drainage Tax (current)	228355.50	0.00	0.00	0.00	228355.50	228355.50	0.00
Total		8667645.0 5	252898.00	0.00	0.00	8920543.0 5	8920543.0 5	0.00

**3. Year wise break up of holding tax:-**

Sl. No.	Year	Holding Tax	Light Tax	Water Tax	Drainage Tax	Total
1	1991-92	128008.78	73999.9	0	0	202008.68
2	1992-93	77494.2	39581	0	0	117075.2
3	1993-94	140003.25	70657.95	0	0	210661.2
4	1994-95	139194.9	69349.3	0		208544.2
5	1995-96	125858.85	72620.95	25114.85		223594.65
6	1996-97	137881.8	109801.2	111039.95		358722.95
7	1997-98	146986.15	114822.85	110836.45		372645.45
8	1998-99	137337.15	120523.85	115833.55		373694.55
9	1999-2000	133643.65	122968.15	118651.7		375263.5
10	2000-01	43132.9	123086.9	117814.45		284034.25
11	2001-02	133195.9	122719.5	121121.75		377037.15
12	2002-03	115480.15	109422.5	113629.85		338532.5
13	2003-04	167487.3	109867.2	110621.25	122.7	388098.45

14	2004-05	120963.75	101275.25	104563.6	17.2	326819.8
15	2005-06	215344.75	100503	93222.1	19.6	409089.45
16	2006-07	274566.7	76952.05	95577.05	4.55	447100.35
17	2007-08	302627.6	57668.95	80643.05	11.25	440950.85
18	2008-09	824677.5	43787.95	127583.45	65.9	996114.8
19	2009-10	1073563.25	109461.65	104802.5	42.85	1287870.25
20	2010-11	808075.05	62387	79524.7	218.15	950204.9
21	2011-12	1183258.95	101164.9	101694.5	2035.35	1388153.7
22	2012-13	1100231.55	54845	74438.5	726.75	1230241.8
23	2013-14	1457438.2	46094.05	75757.2	95.85	1579385.3
24	2014-15	8104840.6	1137683.3	688944	271965.5	10203433.4
25	2015-16	7703556	1252532.8	535974.1	192579.8	9684642.7
26	2016-17	7432377.59	1100476.7	699241.68	209993.65	9442089.62
27	2017-18	8345831.55	734852.65	631294.75	245774.75	9957753.7
28	2018-19	4168261.15	245623.95	361389.15	71892.1	4847166.35
29	2019-20	5226734.65	861274.65	549302.5	196176.5	6833488.3
	Total	49968053.82	7346005.1	5348616.63	1191742.45	63854418
30	Add diff as per 05-06	9461.13	17082.85	26892.35	0	53436.33
31	2020-21	5693416.75	1267952.75	707483.5	321196.5	7990049.5
Total		55670931.70	8631040.7	6082992.48	1512938.95	71897903.83

**13.5 - Ineffective collection of Holding Tax POM P 156-157**

As per Rule-175 of Odisha Municipal Rules, 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 O.M. Act, 1950 stipulated u/s 158, that notification shall be made and posted in the office of the Municipality declaring day(s) and time for receipt of taxes, u/s 159(2) any tax on the annual value of holdings shall be payable quarterly installment and every such installment shall 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 per cent (paid within 30 days) and 5 per cent (paid beyond 30 days and 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 per cent where it is paid on or before 31st May of that year. Further, u/s 160 of the Act, a receipt signed by the tax collector or any other officer authorized by the E.O. was to be given against each payment of tax. Also as per Rule-201(2) and Rule-202 of O.M. Rules, 1953, the Municipality may establish a system of reward and punishment to tax collector to ensure best results in collection of tax.

On checking of Resolution Book of the municipality, Establishment File and Receipt book of Holding Tax and from the information furnished to audit by the local authority, it was revealed that Khordha Municipality consists of 22 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 day(s) 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 arrear taxes outstanding for collection. The details of demand, collection & % of collection are furnished below.

Sl No.	Name of the Tax	Demand	Collection	Collection of %
1	Holding Tax	61369094.93	5636812.15	9.19
2	Light Tax	10659585.90	2188001.35	20.53
3	Water Tax	6816310.20	676804.20	9.93
4	Drainage Tax	1973455.85	418925.40	21.23
Total		80818446.88	8920543.10	11.04

From the above table it is clear that the collection percentage is very low which is far from satisfactory.

It is to mention here that Municipality has not yet established any system of rewards and punishments to tax collector to ensure best results in collection of tax. As, no remedial measures for effective realisation of revenue has been taken, huge arrears are rolling for years together with owners of the houses which indicates the ineffectiveness of collection of Holding Taxes. Hence the E.O. of the Municipality is advised to take effective steps to improve the collection of the pending as well as current taxes.

Memo issued in this regard has not been complied yet.

However special drive may be taken by the Municipality to enhance the collection of arrear dues and compliance reported.

### **13.6 - Inadequate system of collection of holding tax from defaulters POM P 161**

As per Section 161(1) of the Orissa Municipal Act, 1950 if the sum due on account of any tax is not paid within sixty one days from the date on which it became due, the Executive Officer 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 property belonging to the defaulter 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 and 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 arrear as an Arrear 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 sue the person liable to pay the same in any court of competent jurisdiction. Further it was found that though 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. On scrutiny of the DCB register of individual holdings and files it is seen that, the Municipality has failed to take appropriate action under various sections of the Orissa Municipal Act, 1950.

### **13.7 - Non-collection of Taxes barred by limitation of time POM P 158-160**

As per section 346 of the Odisha Municipal Act, 1950, no distraint shall be made, no suit shall be instituted and no prosecution shall be commenced in respect of any sum due to a municipality under this Act, after the expiration of a period of three years from the date on which distraint might first have been made, a suit might first have been instituted, or prosecution might first have been commenced, as the case may be in respect of such sum. It would seen from the year wise break up of outstanding taxes given below, that the taxes of Rs. 71897903.83 is lying as

outstanding balance as on 31.3.2021. Out of which a sum of Rs. 9442089.62 has become barred by limitation (tax outstanding for more than three years i.e. for the year 2016-17 during the year 2020-21. But not a single demand notice U/s 161 or distress warrant u/s 162, 163 has been issued during the year 2017-18 by the Municipal authorities which resulted loss to the Municipal Fund. On issue of objection memo the local authority replied that the time barred amount is collected by the office phase by phase from the tax payers as early as possible. As per section 346 of the Odisha Municipal Act, 1950, no distraint shall be made, no suit shall be instituted and no prosecution shall be commenced in respect of any sum due to a municipality under this Act, after the expiration of a period of three years from the date on which distraint might first have been made, a suit might first have been instituted, or prosecution might first have been commenced, as the case may be in respect of such sum. It would seen from the year wise break up of outstanding taxes that the taxes of Rs. 66960066.88 was lying as outstanding balance as on 31.3.2021. Out of which a sum of Rs.9684642.70 has become barred by limitation (tax outstanding for more than three years i.e. for the year 2016-17) during the year 2020-21. But not a single demand notice U/s 161 or distress warrant u/s 162, 163 has been issued during the year 2020-21 by the Municipal authorities which resulted loss to the Municipal Fund and suggested for recovery.

Sl. No.	Year	Holding Tax	Light Tax	Water Tax	Drainage Tax	Total
1	1991-92	128008.78	73999.9	0	0	202008.68
2	1992-93	77494.2	39581	0	0	117075.2
3	1993-94	140003.25	70657.95	0	0	210661.2
4	1994-95	139194.9	69349.3	0		208544.2
5	1995-96	125858.85	72620.95	25114.85		223594.65
6	1996-97	137881.8	109801.2	111039.95		358722.95
7	1997-98	146986.15	114822.85	110836.45		372645.45
8	1998-99	137337.15	120523.85	115833.55		373694.55
9	1999-2000	133643.65	122968.15	118651.7		375263.5
10	2000-01	43132.9	123086.9	117814.45		284034.25
11	2001-02	133195.9	122719.5	121121.75		377037.15
12	2002-03	115480.15	109422.5	113629.85		338532.5
13	2003-04	167487.3	109867.2	110621.25	122.7	388098.45
14	2004-05	120963.75	101275.25	104563.6	17.2	326819.8
15	2005-06	215344.75	100503	93222.1	19.6	409089.45
16	2006-07	274566.7	76952.05	95577.05	4.55	447100.35
17	2007-08	302627.6	57668.95	80643.05	11.25	440950.85
18	2008-09	824677.5	43787.95	127583.45	65.9	996114.8
19	2009-10	1073563.25	109461.65	104802.5	42.85	1287870.25
20	2010-11	808075.05	62387	79524.7	218.15	950204.9
21	2011-12	1183258.95	101164.9	101694.5	2035.35	1388153.7
22	2012-13	1100231.55	54845	74438.5	726.75	1230241.8
23	2013-14	1457438.2	46094.05	75757.2	95.85	1579385.3
24	2014-15	8104840.6	1137683.3	688944	271965.5	10203433.4
25	2015-16	7703556	1252532.8	535974.1	192579.8	9684642.7
26	2016-17	7432377.59	1100476.7	699241.68	209993.65	9442089.62
27	2017-18	8345831.55	734852.65	631294.75	245774.75	9957753.7
28	2018-19	4168261.15	245623.95	361389.15	71892.1	4847166.35

29	2019-20	5226734.65	861274.65	549302.5	196176.5	6833488.3
	Total	49968053.82	7346005.1	5348616.63	1191742.45	63854418
30	Add diff as per 05-06	9461.13	17082.85	26892.35	0	53436.33
31	2020-21	5693416.75	1267952.75	707483.5	321196.5	7990049.5
	Total	55670931.70	8631040.7	6082992.48	1512938.95	71897903.83

The Local Authority has not given any reply to the memo in this regard. But as per previous Audit Report, the Local Authority has produced relevant documents (List of pending Municipality Appeal cases before ADM court , Khordha and List of pending Municipality Writ petition before the Hon'ble High Court, In the current Audit no reply has been furnished along with any documents in support of non- collection of out standing taxes barred by time of limit pertaining to the year 2016-17. Hence the entire amount of arrear dues pertaining to the year 2016-17 of Rs. 9442089.62 or 9442090.00 is held under objection till the matter is duly clarified along with production of relevant documents.

### 13.8 - Non deposit of Installation and renewal fee of Telecom Tower, POM P 162-167

As per Letter No. 19334/ HUD, dt 21.07.18 of Govt. of Odisha Housing & Urban Development Department, Govt rescind" Special Regulation for installation of Telecom Towers in Urban areas of Odisha, 2013". Govt has fixed installation and renewal fees of Telecom Tower Rs. 10000.00 per tower per annum. On scrutiny of telecom tower file and records for the under audit, it was noticed that 57 no. s of mobiles towers are functioning in the Municipalities area /Jurisdiction. The Arrear demand of telecom tower was Rs 10928500.00 as on 31.3.2020 as per last Audit Report. The current demand for the period 2020-21 is Rs 572000.00 as per above Govt. Guideline produced by the Local authority. As per aforesaid guidelines, a total sum of Rs.11500500.00 is due as detailed below for non-realization of Installation Fee, Renewal fee and penalty from operators of telephone infrastructure towers. Further it is ascertained that the current demand of installation, renewal fee of telecom tower for the year 2020-21 is Rs. 572000.00 which has not been collected towards current demand which is a loss to the institution and the details of which is given below.

Details of revenue outstanding from service provider /operators of telephone infrastructure towers installed in Khordha Municipality upto 31.3.2021														
Sl. No.	Name of the Service provider (Telecom Company)	Address & Location of Telecom Tower	Owner of the Land	Date of Installation	Annual Demand			Collection			Balance			Remark
					Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total (Arrear+ Current)	
1	M/S ATC T ELEC OM T OWE R	Plot No-391, Khata No- 2 77/27, Pallahat	Kanchan Bala Dei		20000	10000	30000	0.00	0.00	0.00	20000.00	10000.00	30000.00	
2	M/S ATC T ELEC	P. No-10/16 94/21	Krushna Chandra		20000	10000	30000	0.00	0.00	0.00	20000.00	10000.00	30000.00	

	OM T OWE R	0/169 2 K.No- 232,G hasi Sahi	Harich andan											
3	M/S ATC T ELEC OM T OWE R	Knowl edge Camp us, IDCO, Plot No- F/12, IID Cente r Baru nei, Khata No- 787, M. pra sad, K hordh a		19.06. 14	20000	10000	30000	0.00	0.00	0.00	20000 .00	10000 .00	30000 .00	
4	VODA FONE	P. No- 10/16 94, K.No- 232,G hasi Sahi ( Site- Id- O R_KH RD00 1)	Bana priya Harich andan		20000	10000	30000	0.00	0.00	0.00	20000 .00	10000 .00	30000 .00	
5	VODA FONE	P. No- 2059, K.No- 648/7 57, Baseli Sahi ( Site- Id- O R_KH RD00 2)	Amit Kuma r Nayak	26.03. 09	20000	10000	30000	0.00	0.00	0.00	20000 .00	10000 .00	30000 .00	
6	VODA FONE	Sana palla, P. No- 391, K. No-	Kishor e Cha ndra Patta naik		20000	10000	30000	0.00	0.00	0.00	20000 .00	10000 .00	30000 .00	



		277/2 7Khor dha, (Site I D-HW _KHD A001)												
7	VODA FONE	Garh Khord ha, P.No- 159, K No- 26, Ja ganna thpur, Khord ha Ind ustrial estate , OR- kiet 001	Prava sha C handr a Patt anaik	26.03. 09	20000	10000	30000	0.00	0.00	0.00	20000 .00	10000 .00	30000 .00	
8	Bhara ti Infrate l	P-216 6 &21 67, K.No- 744, J ajarsi ngh(si te ID- ORKH 001)	China devi Shah a	2004- 05	14150 0	10000	15150 0	0.00	0.00	0.00	14150 0.00	10000 .00	15150 0.00	
9	Bhara ti Infrate l	P-326 / 116, K.No- 277/2 04 Ma dhusu dan Marga ( Site- ID- O RKHO 03)	Radh a Moha n Pala tasing h	2006- 07	14150 0	10000	15150 0	0.00	0.00	0.00	14150 0.00	10000 .00	15150 0.00	
10	Bhara ti Infrate l	P.No- 621, K.No- 51, G uruja nga( Site I D-OR KHO0	Prady umna Moha nty	27.08. 09	14150 0	10000	15150 0	0.00	0.00	0.00	14150 0.00	10000 .00	15150 0.00	

		8												
11	VIOM NET WORK	P. No- 274, K. No- 235/2 11 Je madei pur( Site ID- Kh orda_ 02)	Saras ad Pr asad Moha patra		36750 0	0	36750 0	0.00	0.00	0.00	36750 0.00	0.00	36750 0.00	Rena me of Comp any- ATC T eleco m Infr astruc ture Ltd
12	VIOM NET WORK	P. No.- 3 26/10 60, K.No- 277/1 46, S anapa lla, G andhi padia( Khurd a_GS M_01	Satya nanda Behera		38750 0	10000	39750 0	0.00	0.00	0.00	38750 0.00	10000 .00	39750 0.00	
13	VIOM NET WORK	P.No- 1347, K.No- 1088, Upa Sahi ( Khurd a_GS M_02)	Uma kanta Das		36750 0	0	36750 0	0.00	0.00	0.00	36750 0.00	0.00	36750 0.00	Rena me of Comp any- ATC T eleco m Infr astruc ture Ltd
14	VIOM NET WORK	P.No- 578, K.No- 472/3 04 Gu rujan ga( Kh urdha _01_ SM)	Sridh ar Das		38750 0	10000	39750 0	0.00	0.00	0.00	38750 0.00	10000 .00	39750 0.00	
15	VIOM NET WORK	P.No- 285, K.No- 197 P allaha t( PALL	Jyost hana Rani Patta naik		38750 0	10000	39750 0	0.00	0.00	0.00	38750 0.00	10000 .00	39750 0.00	

		A Khurda)_ GSM												
16	VIOM NET WORK	P.No- 552/2 558, K.No- 472/6 04 & 552/2 495, Guruj ang	Manas Ranjan Mishra		27950 0	10000	28950 0	0.00	0.00	0.00	27950 0.00	10000 .00	28950 0.00	
17	VIOM NET WORK	P.No- 1935 & 1937, K.No- 71, P. N. Col lege	Dhan eswar Mohapatra		38750 0	10000	39750 0	0.00	0.00	0.00	38750 0.00	10000 .00	39750 0.00	
18	VIOM NET WORK	P.No- 7065, K.No- 648/2 6 Fish Market	Amar endu Nayak		38750 0	10000	39750 0	0.00	0.00	0.00	38750 0.00	10000 .00	39750 0.00	
19	VIOM NET WORK	P.No- 2536 Near BSNL Exchange, Jajarsingh (Site ID- Khurda- NH-05) (BB SR-Khurda )	Jimula Pattanaik		36750 0		36750 0	0.00	0.00	0.00	36750 0.00	0.00	36750 0.00	Rename of Company- ATC Telecom Infrastructure Ltd
20	VIOM NET WORK	P.No- 453/1 226, K.No- 235/2 57, M- Jema dei, In dustri	Praha llad Pand a		38750 0	10000	39750 0	0.00	0.00	0.00	38750 0.00	10000 .00	39750 0.00	

		al estate												
21	VIOM NET WOR K	P.No- 2560/ 4605, K.No- 648/1 590, M-Jad arsing h	Rasmi Rani Sethi		38750 0	10000	39750 0	0.00	0.00	0.00	38750 0.00	10000 .00	39750 0.00	
22	M/S R elianc e Jio I NFOC OM LTD	P.No- 1992, K.No- 243, M-Mu kunda prasa d	Bichitr a Nand a Barik	L.No- 1981, Dt- 26 .07.14	13000 0	10000	14000 0	0.00	0.00	0.00	13000 0.00	10000 .00	14000 0.00	
23	M/S R elianc e Jio I NFOC OM LTD	P.No- 895/ 2559, K.No- 472/6 05, M- Guruj anga	Bidut Prava Jena	L.No- 106, Dt- 21 .01.14	13000 0	10000	14000 0	0.00	0.00	0.00	13000 0.00	10000 .00	14000 0.00	
24	M/S R elianc e Jio I NFOC OM LTD	P.No- 421/2 280, K.No- 472/3 45, M- Guruj anga	Laxmi priya Mishr a	L.No- 106, Dt- 21 .01.14	13000 0	10000	14000 0	0.00	0.00	0.00	13000 0.00	10000 .00	14000 0.00	
25	M/S R elianc e Jio I NFOC OM LTD	P.No- 2293/ 3122, K.No- 526/1 331 P odasa hi, M- Muku ndapr asad	Dali Kar	L.No- 1981, Dt- 26 .07.14	13000 0	10000	14000 0	0.00	0.00	0.00	13000 0.00	10000 .00	14000 0.00	
26	M/S R elianc e Jio I NFOC OM LTD	P.No- 1170, K.No- 390, Muku ndapr asad	Nilkan tha M ahara na	L.No- 3106, Dt- 11 .12.15	10000	10000	20000	0.00	0.00	0.00	10000 .00	10000 .00	20000 .00	

27	M/S Reliance Jio I NFOC OM LTD	P.No-221, K.No-648/1748, Shree Bihar	Upen dra Pradhan	L.No-192, Dt- 22.01.15	75000	10000	85000	0.00	0.00	0.00	75000.00	10000.00	85000.00	As per notification No. HUD-DIR-Policy-16/2014 (PT)-2 8334 dt 31.12.14 Inst fees deposited Rs. 10000.00 vide DD No-842807, dt 16.02.15
28	M/S Reliance Jio I NFOC OM LTD	P.No-27/111 & 24, K.No-23/8 & 13 Radhamohanpur	Hemalata Mohanty	L.No-192 dt 22.01.15	75000	10000	85000	0.00	0.00	0.00	75000.00	10000.00	85000.00	As per notification No. HUD-DIR-Policy-16/2014 (PT)-2 8334 dt 31.12.14 Inst fees deposited Rs. 10000.00 vide DD No- 954510 Dt 19.01.15
29	M/S Reliance	P.No-412,	Pravsha C	L.No-106,	130000	10000	140000	0.00	0.00	0.00	130000.00	10000.00	140000.00	

	e Jio I NFOC OM LTD	K.No- 64, Ga rh Kh ordha M- Kh ordha	handr a Patt anaik	Dt- 21 .01.14										
30	M/S R elianc e Jio I NFOC OM LTD	P.No- 735/1 238, K.No- 235/2 70, M- Jema dei	Saraji n Guru	L.No- 106, Dt- 21 .01.14	13000 0	10000	14000 0	0.00	0.00	0.00	13000 0.00	10000 .00	14000 0.00	
31	M/S R elianc e Infrate I Ltd	P.No- 2274, K.No- 293, M- Upper sahi, Baseli Sahi	Gaya dhara Rout	L.No- 2655, dt- 10. 01.11	38750 0	10000	39750 0	0.00	0.00	0.00	38750 0.00	10000 .00	39750 0.00	
32	M/S R elianc e Infrate I Ltd	P.No- 10/18 37, K. No-23 8/812, M- Kh ordha, Gand hi Nagar	Mama ta Ma hapatr a	L.No- 2655, dt- 10. 01.11	38750 0	10000	39750 0	0.00	0.00	0.00	38750 0.00	10000 .00	39750 0.00	
33	M/S R elianc e Infrate I Ltd	P.No- 2528/ 3258, Near BSNL Telep hone Bhaw an	Girish kumar Pattn aik	NOC No- 954, Dt- 23 .05.02	38750 0	10000	39750 0	0.00	0.00	0.00	38750 0.00	10000 .00	39750 0.00	
34	M/S R elianc e Infrate I Ltd	P.No- 274/2 77, K.No- 235/2 11, M- Jema deipur near P.N. c ollege	Saras ad Pr asad Moha patra	L.No- 1206 Dt- 17 .05.11	38750 0	10000	39750 0	0.00	0.00	0.00	38750 0.00	10000 .00	39750 0.00	

35	Chennai Network Infrastructure Ltd	P.No-1540/2802, K.No-526/388, Mukundaprasad	Sushant K. Pradhan	L.No-1781, Dt-16.06.05	389700	10000	399700	0.00	0.00	0.00	389700.00	10000.00	399700.00	
36	Chennai Network Infrastructure Ltd	P.No-2720/1, K.No-648/155, Samantapur	Sitakanta Mishra	L.No-1781, Dt-16.06.05	389700	10000	399700	0.00	0.00	0.00	389700.00	10000.00	399700.00	
37	Chennai Network Infrastructure Ltd	P.No-326/1469, K.No-277/555, M-Palla, Gandhi Nagar	Lalat Kishore Singh	L.No-1781, Dt-16.06.05	389700	10000	399700	0.00	0.00	0.00	389700.00	10000.00	399700.00	
38	Chennai Network Infrastructure Ltd	P.No-321, K.No-646/1142, M-Jajar Singh, Paltan Padia	Soven Ku. Mitra	L.No-1781, Dt-16.06.05	389700	10000	399700	0.00	0.00	0.00	389700.00	10000.00	399700.00	
39	Chennai Network Infrastructure Ltd	P.No-213,712, K.No-9, Baseli Sahi	Raghunatha Pradhan	L.No-1781, Dt-16.06.05	389700	10000	399700	0.00	0.00	0.00	389700.00	10000.00	399700.00	
40	DisNET wireless Ltd	P.No-386, K.No-472/203, Gurujan g	Anan ga Das	L.No-1781, Dt-16.06.05	394100	10000	404100	0.00	0.00	0.00	394100.00	10000.00	404100.00	
41	MIS Ascend	P.No-447,	Ram Chan	05.07.12	20000	10000	30000	0.00	0.00	0.00	20000.00	10000.00	30000.00	

	Telecom Infrastructure Ltd	K.NO-368, At- Jajarsingh, Near Kahu Sagar Tank	dra P attana ik											
42	MIS Ascend Telecom Infrastructure Ltd	P.No-1014/2722 & 1012/2723, K.No-526/310, M-Mukundaprasad	Akhay Ku. Baliarsingh	07.11.16	20000	10000	30000	0.00	0.00	0.00	20000.00	10000.00	30000.00	
43	BSNL	Telephone Bhawan		2006-07	422300	10000	432300	0.00	0.00	0.00	422300.00	10000.00	432300.00	
44	BSNL	Paltan Padia			422300	10000	432300	0.00	0.00	0.00	422300.00	10000.00	432300.00	
45	BSNL	Radha Madhab Lane			422300	10000	432300	0.00	0.00	0.00	422300.00	10000.00	432300.00	
46	M/s Bharati Infra Tel	P. No-171/3679, K. No-648/680 Jajarsingh	Jayanta Kumar Pradhan	09.01.19 (New)	10000	10000	20000	0.00	0.00	0.00	10000.00	10000.00	20000.00	
47	M/S Reliance Jio	P. No-21/4131/5861, K. No-648/1150, Jajarsingh	Rabin Nath Behera	03.12.18 (New)	10000	10000	20000	0.00	0.00	0.00	10000.00	10000.00	20000.00	
48	M/S Reliance Jio	P. No-914/2757,	Srujita Sarangi	03.12.18 (New)	10000	10000	20000	0.00	0.00	0.00	10000.00	10000.00	20000.00	



		K. No-526/887, Mukundaprasad												
49	M/S Reliance Jio	P. No-26/1401, K. No-238/573, Nababag	Chitaranjan Panigrahi	03.12.18 (New)	10000	10000	20000	0.00	0.00	0.00	10000.00	10000.00	20000.00	
50	M/S Reliance Jio	P. No-552/2558, K. No-472/604, Gurujanga	Binodini Mohapatra	14.02.19 (New)	10000	10000	20000	0.00	0.00	0.00	10000.00	10000.00	20000.00	
51	M/S Reliance Jio	P. No-2278, K. No-120, Mukundaprasad	Bholanath Behera	2018-19 (New)	10000	10000	20000	0.00	0.00	0.00	10000.00	10000.00	20000.00	
52	M/s Ascend Telecom Infrastructure Ltd.	Bhalibadi, P. No-37/120, K. No-22/16, Radhamohan	Pramila Tripathy	03.12.18 (New)	10000	10000	20000	0.00	0.00	0.00	10000.00	10000.00	20000.00	
53	ATC Telecom Infrastructure (P) Ltd	P. No-254/1066, K. No-277/154, Sanapalla	Kailas Chandra Jena	(New)	10000	10000	20000	0.00	0.00	0.00	10000.00	10000.00	20000.00	
54	BhartiAir Tel Ltd	P. No-2493, K. No-648/2940, Jajarsingh	Bimal Kumar Mohanty	05.03.19 (New)	10000	10000	20000	0.00	0.00	0.00	10000.00	10000.00	20000.00	

55	Tower Vision India Pvt Ltd	P. No-913/2 755 & 914/2 756, Mukundaprasad	Gobardhan Kar	09.01.19 (New)	10000	10000	20000	0.00	0.00	0.00	10000.00	10000.00	20000.00	
56	ATC Telecom Infrastructure Ltd	P. No-274, K. No-235/2 11 Jemadipur (Site ID- Khorda_02)	Sarasad Prasad Mohapatra	Renamed on Dt 11-12-2018	10000	10000	20000	0.00	0.00	0.00	10000.00	10000.00	20000.00	Old name Company VIOM NETWORK
57	ATC Telecom Infrastructure Ltd	P.No-1347, K.No-1088, Upar Sahi (Khurda_GSM_02)	Umakanta Das	Renamed on Dt 11-12-2018	10000	10000	20000	0.00	0.00	0.00	10000.00	10000.00	20000.00	Old name Company VIOM NETWORK
58	ATC Telecom Infrastructure Ltd	P.No-2536 Near BSNL Exchange, Jajarsingh (Site ID- Khurda-NH-05) (BBSR-Khurda)	Jimulapattanaik	Renamed on Dt 11-12-2018	10000	10000	20000	0.00	0.00	0.00	10000.00	10000.00	20000.00	Old name Company VIOM NETWORK
59	Jio Digital Fiber (P) Ltd	Wing A & B, 1st Floor Fortune Tower, BBSR		01-03-2020 (New)	0	12000	12000	0.00	0.00	0.00	0.00	12000.00	12000.00	Aerial (Over-Ground) OFC Laying (70 poles)

60	ATC Telecom Infrastructure Ltd	Plot No-254/1066, K. No.-277/154, Sana palla, Khordha	27-09-2019 (New)	0	10000	10000	0.00	0.00	0.00	0.00	10000.00	10000.00	
Total				10928500	572000	11500500	0.00	0.00	0.00	10928500.00	572000.00	11500500.00	

The Local Authority has not given any reply to the memo issued in this regard. In the previous Audit it is stated that ,appropriate legal steps have been taken before the Hon'ble court of ADM, Khordha against the defaulters. Further ATC Telecom has filed writ petition in the Honourable high court Odisha and produced document in support of this In the current Audit no reply has been furnished by the Local Authority. In view of no reply has been furnished along with any documents in support of non- collection regarding towers the entire amount of arrear dues pertaining to the year 20-21 of Rs. 572000.00 is held under objection till the matter is duly clarified along with production of relevant documents.

### 13.9 - Assessment of Holding Tax on Railway land,POM P-73

In view of the Memo reply of the Local Authority as to "there is no railway land under jurisdiction of Khordha Municipality" . Verified the reply and the para is dropped.

### 13.10 - Comparative Statement of collection from own sources

It may be noticed from the statement of Receipts and Expenditure and the DCB for the year 2020-21 that in the following cases of collection from own sources for the year 2020-21 is abnormally less than the collection of the previous i.e.2019-20. The details are furnished below.

Sl. No.	Name of the Taxes	2019-20	2020-21	Difference
1	Holding Tax (Arrear)	1133397.10	1350098.85	216701.75
2	Holding Tax (current)	4190855.35	4286713.25	95857.90
3	Lighting Tax (Arrear)	655975.30	1129130.10	473154.80
4	Lighting Tax (current)	963713.35	1058871.25	95157.90
5	Water Tax (Arrear)	232932.60	382413.70	149481.10
6	Water Tax (current)	282611.50	294390.50	11779.00
7	Drainage Tax (Arrear)	168443.50	190569.90	22126.40
8	Drainage Tax (current)	258092.50	228355.50	-29737.00
9	License fees for projection & erections	31500.00	27150.00	-4350.00

10	License fees for offensive & dangerous trades	1179908.00	1255100.00	75192.00
11	License fees for public resorts & other entertainments	1500.00	0.00	-1500.00
12	Fees From Market	2313985.00	10202793.05	7888808.05

Effective steps should be taken to enhance the collection of Municipality.

On issue of audit objection memo, the Local authority replied due to COVID-19 pandemic situation the collection are hampered.

The Local authority is suggested to take effective steps to minimise the loss occurred due to COVID-19 pandemic situation.

**13.11 - Non collection towards lease of tank POM P-131-132**

On scrutiny of sairat register and related files it is noticed that there is no tanks auctioned out of 20 and have not been collected during 2020-21 and the details of which is given below.

Sl. No.	Name of the Tank	Period	Demand	Collection	Balance	Remark
1	Kaian Tank, Ghar Khordha	01.07.18 to 30.06.21				Collected in 18-19
2	Beet Tank, Ghar Khordha	01.07.18 to 30.06.21				Collected in 18-19
3	Badha Tank, Jemadei	01.07.18 to 30.06.21				Collected in 18-19
4	Buxi Tank, Ghar Khordha	01.09.18 to 31.08.21				Collected in 18-19
5	Kanhu Sagar, Talasahi	Not auctioned				
6	Hadagadia, Gurujang	01.07.18 to 30.06.21				Collected in 18-19
7	Paltan tank, Khordha	01.07.18 to 30.06.21				Collected in 18-19
8	Dhobasahi Tank, Samantrarapur	01.10.18 to 30.09.21				Collected in 18-19
9	Harichandan Tank	Not auctioned				
10	Baxi Tank, Gurujanga	01.07.19 to 30.06.22				MR No. 37428, 21.06.19
11	Jari Tank	Not auctioned				
12	Godi Pokhari, Khordha	01.07.19 to 30.06.22				MR No.37427, 21.06.19

13	Garh Dwar Baurisahi Tank	01.07.19 to 30.06.22				MR No.37426, 21.06.19
14	Hata pokhari, Sanapalla	Auction upto 31.05.20				Collected in 17-18
15	Saranga martha, Ghar Khordha	Auction upto 31.05.20				Collected in 17-18
16	Narendra Pokari, Ghar Khordha	Auction upto 31.05.20				Collected in 17-18
17	Dhudhua Bandha, Muku ndaprasad	01.07.17 to 31.06.20				Collected in 17-18
18	Bada Pokhari, Mukunda Prasad	01.07.17 to 31.06.20				Collected in 17-18
19	Tala Jaunli, Ghar Khordha	Not auctioned				
20	Upara Jaunli, Ghar Khordha	01.09.18 to 31.08.21				Collected in 18-19

In response to audit objection memo, the Local authority replied " no bidder has participated in the auction of the above tanks". So no amount has been collected from the above tanks.

So steps may be taken by the Municipality towards auction of the tank and enhance the collection revenue.

### 13.12 - Non collection of monthly garbage collection fee from DHH, Khordha, POM P 112

On checking of Solid Waste Management file, it is revealed that an amount of Rs. 1800.00 has been fixed by the ULB towards monthly garbage collection charge from DHH, Khordha, Vide Letter No- 2861 dt 27.6.2019 of Khordha Municipality for successful implementation of SWM Rules 2016.

As per Municipal Bye Laws Notification No.XXVII-04/2017/ULB/756,Dated 10.3.2017, more than 100 bedded Hospital, the monthly garbage collection charges of Rs 1800.00 will be borne by the Hospital Authority.

Though service was provided by the Municipality as mentioned in the file, no monthly charges has been collected from DHH, Khordha since 27.6.2019.

Due to non collection of charges the ULB sustained a loss of Rs.30600.00 (from 8/2019 to 3/2021 @ 1800.00).

In response of audit objection memo, the Local Authority replied that, the said amount will be collected from DHH, Khordha .But no such recovery has been made till close of Audit. Hence Rs 30600.00 is suggested for recovery.

### Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
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1	Smt. Swetapadma Dash Satapathy	Executive Officer	Deputy Commissioner, Cuttuck Municipal Corporation	30600

**13.13 - Holding tax collected through online(MPOS) but not found in Bank: POM P 190-192**

On checking of DCR wrt pass book and cashiers' cash book, it is noticed that following amount collected through MPOS are not found in bank. The details of which are furnished below.

Sl. No.	Date	Name of tax payer	Ward No.	Amount	Remark
1	18.08.21	Basudev Das	1	712.00	Office DCR
2	23.08.21	Muralidhar Das	15	960.00	Office DCR
3	05.01.21	Santilata Baliarsingh	6	813.00	Ward-6 DCR
4	05.01.21	Rashmirekha Harichandan	6	580.00	Ward-6 DCR
5	12.01.21	Janaki Sahoo	6	1466.00	Ward-6 DCR
6	12.01.21	Miaku Dora	6	2563.00	Ward-6 DCR
7	27.01.21	B. K pattnaik	6	366.00	Ward-6 DCR
8	27.01.21	P. K Das	6	271.00	Ward-6 DCR
9	03.02.21	Braja Ballab Pattnaik	6	2295.00	Ward-6 DCR
10	03.02.21	Sarat Ku. Mahapatra	6	571.00	Ward-6 DCR
11	03.02.21	Indurekha Mishra	6	236.00	Ward-6 DCR
12	04.02.21	Pitabas Das	6	1756.00	Ward-6 DCR
13	04.02.21	Pitabas Das	6	304.00	Ward-6 DCR
14	08.03.21	Santilata Das	6	814.00	Ward-6 DCR
15	08.03.21	Harapriya Pattnaik	6	733.00	Ward-6 DCR
16	08.03.21	D. N. Dash	6	628.00	Ward-6 DCR
17	09.03.21	Ashutosh Baliarsingh	6	994.00	Ward-6 DCR
18	15.03.21	A. K. Behera	6	494	Ward-6 DCR
19	15.03.21	Debraj Mangaraj	6	628	Ward-6 DCR
20	15.03.21	manjulata Rout	6	534.00	Ward-6 DCR
21	30.03.21	Mamata Sahoo	6	838.00	Ward-6 DCR
22	30.03.21	Raju Ram	6	3130.00	Ward-6 DCR
23	18.02.21	Nibedita Bhutta	11	2144.00	Ward-11 DCR
24	22.02.21	Debabrat Pal	11	26418.00	Ward-11 DCR
25	24.02.21	Supriya Majumdar	11	1166.00	Ward-11 DCR

26	02.03.21	Kalim Ahamma	11	333.00	Ward-11 DCR
27	02.03.21	Kartika Chandra sethi	11	770.00	Ward-11 DCR
28	02.03.21	Manas ku. Pattnaik	11	600.00	Ward-11 DCR
29	02.03.21	Chakradhar Sahoo	11	2527.00	Ward-11 DCR
30	02.03.21	Chakradhar Sahoo	11	457.00	Ward-11 DCR
31	10.03.21	Sujata Pattnaik	11	9639.00	Ward-11 DCR
32	10.03.21	Sndip Ku Palti	11	2856.00	Ward-11 DCR
33	18.03.21	Sanatan Nayak	11	773.00	Ward-11 DCR
34	26.03.21	Umesh Chandra Chual singh	11	4614.00	Ward-11 DCR
35	26.03.21	Bipin Bihari Mohapatra	11	4590.00	Ward-11 DCR
36	30.03.21	Sunil Kumar Agarala	11	7632.00	Ward-11 DCR
37	24.08.21	Swayam Prava Pattnaik	11	1817.00	Ward-11 DCR
38	11.01.21	B. Mishra	12	1266.00	Ward-12 DCR
39	11.01.21	B. Singh	12	1530.00	Ward-12 DCR
40	11.01.21	S. L. Behera	12	1334.00	Ward-12 DCR
41	04.03.21	L. M. Pattnaik	12	1546.00	Ward-12 DCR
42	04.03.21	P. C. Sahoo	12	1496.00	Ward-12 DCR
43	04.03.21	P. Sahoo	12	1820.00	Ward-12 DCR
44	18.08.21	Kantilata Mohanty	6	621.00	Ward-6 DCR
45	25.01.21	Prasant Kumar Sahoo	5	1147.00	Office DCR
46	19.02.21	Banalata Das	9	1442.00	Office DCR
47	01.03.21	Basudev Panda	14	4263.00	Office DCR
48	17.03.21	Bhagyadhar Baral	4	5712.00	Office DCR
49	22.03.21	Sanjaya Kumar Pradhan	7	4942.00	Office DCR
50	27.1.21	Avinas Bhatta	11	987.00	Ward-11 DCR
51	12.01.21	Pravati Manjari Sahoo	8	651.00	Ward-8 DCR
52	18.03.21	S. N. Das	15	1460.00	Ward-15 DCR
53	18.03.21	S. Devi	15	12240.00	Ward-15 DCR
54	20.03.21	Sabitri Devi	15	24480.00	Ward-15 DCR
55	27.01.21	Surendra Sethi	8	756.00	Ward-8 DCR

56	10.02.21	Sukani Mishra	8	466.00	Ward-8 DCR
57	10.02.21	Urmila Badajena	8	1088.00	Ward-8 DCR
58	18.02.21	Manorama Dash	8	787.00	Ward-8 DCR
59	18.02.21	Rabin Samantaray	8	682.00	Ward-8 DCR
60	18.02.21	Pratima Saranghi	8	952.00	Ward-8 DCR
61	22.02.21	Rajkiswar Sahoo	8	3426.00	Ward-8 DCR
62	23.02.21	Ajaya Kumar Sahoo	8	1394.00	Ward-8 DCR
63	08.03.21	Renu Prava Sahoo	8	291.00	Ward-8 DCR
64	08.03.21	C. S. Sahoo	8	3426.00	Ward-8 DCR
65	15.03.21	Alekha Chandra Sahoo	8	2856.00	Ward-8 DCR
66	15.03.21	Sunita Mahapatra	8	9180.00	Ward-8 DCR
67	22.03.21	China Bewa	8	280.00	Ward-8 DCR
68	30.03.21	Kusuma Pradhan	8	882.00	Ward-8 DCR
69	30.03.21	Tapan Kumar Mohanty	8	2934.00	Ward-8 DCR
70	10.03.21	Datari Majhi	1	21.00	Ward-1 DCR
Total				184380.00	

The Local Authority has not given any reply to the memo issued in this regard. But it is ascertained that the money transmitted on-line by the holding tax payee is deposited in the Account kept at the level of the H &UD Deptt. and when it is transmitted to the Municipality Pass Book Account, the amount then is taken into Account of Municipal Fund. In view of no reply being furnished along with connected documents regarding the matter, the entire amount of Rs. 184380.00 is kept under objection till it is duly clarified and produced for verification in the next Audit.

**PARA: 14 AUDIT OF EXPENDITURE**
**14.1 - Staff Position**

Sl. No.	Category of post	LFS/ Non-LFS	No. of Sanctioned Posts	Man in Postion	Vaccancy	Remark
1	Executive Officer	LFS	1	1	0	
2	Head Asst.	LFS	1	0	1	
3	Municipal Engineer	LFS	1	1	0	
4	Jr.Engineer/A. E	LFS	2	2	0	
5	Sr.Asst.	LFS	3	2	1	



6	Jr.Asst.	LFS	8	0	8
7	Homeo Doctor	LFS	1	1	0
8	Community Organiser	LFS	1	0	1
9	Amin	Non-LFS	1	1	0
10	Tax Collector	Non-LFS	3	2	1
11	Asst.Tax Sarkar	Non-LFS	1	1	0
12	Octroi Tax Collector	Non-LFS	14	8	6
13	Asst.Octroi Tax Collector	Non-LFS	7	1	6
14	Octroi Tax Peon	Non-LFS	19	4	15
15	Market Fee Collector	Non-LFS	3	1	2
16	Treasury Sarkar	Non-LFS	1	1	0
17	Light Checker	Non-LFS	4	3	1
18	Peon	Non-LFS	10	10	0
19	Town Hall Care Taker	Non-LFS	2	2	0
20	Town Hall Sweepress	Non-LFS	1	1	0
21	Tractor Driver	Non-LFS	4	3	1
22	Cleaner	Non-LFS	2	1	1
23	Homeo Distributor	Non-LFS	1	1	0
24	Homoeo Attendant	Non-LFS	1	1	0
25	Park Mali	Non-LFS	1	0	1
26	Sanitary Supervisor	Non-LFS	1	1	0
27	Night Watcher	Non-LFS	1	0	1
28	Sweeper/Swe epress	Non-LFS	29	24	5
29	Mechanic	Non-LFS	1	0	1
30	Helper	Non-LFS	1	1	0
31	Community Organiser	Contractual	2	2	0
32	MIS Computer Programmer	Contractual	1	1	0
33	Accountant	Contractual	1	1	0
34	Peon	Contractual	1	1	0

35	Sweeper	Contractual	3	3	0	
36	DLR	Contractual	34	34	0	
TOTAL			168	116	52	

**14.2 - Loss of Govt. Revenue due to less deduction of Professional Tax,POM P 60-68**

On checking of the salary bill of staff for the year under audit it was seen that a total sum of Rs.6525.00 was non/less deducted towards Professional Tax in the salary bill of staff, which is loss to Govt. fund cannot be admitted and therefore, suggested for recovery. The details are as follows.

Statement showing the less deduction of Professional tax from salary of staff for the year 2020-21 of Khurdha Municipality										
Sl. No.	Name of the Employee	Period	Pay	D. A	C.A/ I. A/ other	HRA	Gross Pay	Professional Tax		
								Due	Deducted	Less
1	2	3	4	5	6	7	8	9	10	11.00
<b>I. Work Charged ESTT.</b>										
OFFICE										
1	Biswanath Mohapatra	Mar-20	21000	3570	360	353	25283	200	125	75.00
		Apr-20	21000	3570	360	353	25283	200	125	75.00
		May-20	21000	3570	360	353	25283	200	125	75.00
		Jun-20	21000	3570	360	353	25283	200	200	0.00
		Jul-20	21000	3570	360	353	25283	200	200	0.00
		Aug-20	21000	3570	360	353	25283	200	200	0.00
		Sep-20	21000	3570	360	353	25283	200	200	0.00
		Oct-20	21000	3570	360	353	25283	200	200	0.00
		Nov-20	21000	3570	360	353	25283	200	200	0.00
		Dec-20	21600	3672	360	353	25985	200	200	0.00
		Jan-21	21600	3672	360	353	25985	200	200	0.00
		Feb-21	21600	3672	360	353	25985	300	200	100.00
TOTAL			253800	43146		4236	305502	2500	2175	325.00
2	Durga Ch. Sahoo	Mar-20	21000	3570	360	353	25283	200	125	75.00
		Apr-20	21000	3570	360	353	25283	200	125	75.00
		May-20	21000	3570	360	353	25283	200	125	75.00
		Jun-20	21000	3570	360	353	25283	200	200	0.00

		Jul-20	21000	3570	360	353	25283	200	200	0.00
		Aug-20	21000	3570	360	353	25283	200	200	0.00
		Sep-20	21000	3570	360	353	25283	200	200	0.00
		Oct-20	21000	3570	360	353	25283	200	200	0.00
		Nov-20	21000	3570	360	353	25283	200	200	0.00
		Dec-20	21600	3672	360	353	25985	200	200	0.00
		Jan-21	21600	3672	360	353	25985	200	200	0.00
		Feb-21	21600	3672	360	353	25985	300	200	100.00
TOTAL			253800	43146		4236	305502	2500	2175	325.00
3	Prafulla Kumar B aliarsing h	Mar-20	21000	3570		353	24923	200	125	75.00
		Apr-20	21000	3570		353	24923	200	125	75.00
		May-20	21000	3570		353	24923	200	125	75.00
		Jun-20	21000	3570		353	24923	200	200	0.00
		Jul-20	21000	3570		353	24923	200	200	0.00
		Aug-20	21000	3570		353	24923	200	200	0.00
		Sep-20	21000	3570		353	24923	200	200	0.00
		Oct-20	21000	3570		353	24923	200	200	0.00
		Nov-20	21000	3570		353	24923	200	200	0.00
		Dec-20	21600	3672		353	25625	200	200	0.00
		Jan-21	21600	3672		353	25625	200	200	0.00
		Feb-21	21600	3672		353	25625	300	200	100.00
TOTAL			253800	43146	0	4236	301182	2500	2175	325.00
4	Sri Fakir Mahabh oi	Mar-20	21000	3570		353	24923	200	125	75.00
		Apr-20	21000	3570		353	24923	200	125	75.00
		May-20	21000	3570		353	24923	200	125	75.00
		Jun-20	21000	3570		353	24923	200	200	0.00
		Jul-20	21000	3570		353	24923	200	200	0.00
		Aug-20	21000	3570		353	24923	200	200	0.00
		Sep-20	21000	3570		353	24923	200	200	0.00
		Oct-20	21000	3570		353	24923	200	200	0.00
		Nov-20	21000	3570		353	24923	200	200	0.00
		Dec-20	21600	3672		353	25625	200	200	0.00
		Jan-21	21600	3672		353	25625	200	200	0.00
		Feb-21	21600	3672		353	25625	300	200	100.00
TOTAL			253800	43146		4236	301182	2500	2175	325.00
<b>LIGHT</b>										

5	Sarang Dhar Sethi	Mar-20	21000	3570		353	24923	200	125	75.00
		Apr-20	21000	3570		353	24923	200	125	75.00
		May-20	21000	3570		353	24923	200	125	75.00
		Jun-20	21000	3570		353	24923	200	125	75.00
		Jul-20	21000	3570		353	24923	200	125	75.00
		Aug-20	21000	3570		353	24923	200	125	75.00
		Sep-20	21000	3570		353	24923	200	200	0.00
		Oct-20	21000	3570		353	24923	200	200	0.00
		Nov-20	21000	3570		353	24923	200	200	0.00
		Dec-20	21600	3672		353	25625	200	200	0.00
		Jan-21	21600	3672		353	25625	200	200	0.00
		Feb-21	21600	3672		353	25625	300	200	100.00
TOTAL			253800	43146		4236	301182	2500	1950	550.00
6	Balia Moharana	Mar-20	21000	3570		353	24923	200	125	75.00
		Apr-20	21000	3570		353	24923	200	125	75.00
		May-20	21000	3570		353	24923	200	125	75.00
		Jun-20	21000	3570		353	24923	200	125	75.00
		Jul-20	21000	3570		353	24923	200	125	75.00
		Aug-20	21000	3570		353	24923	200	125	75.00
		Sep-20	21000	3570		353	24923	200	200	0.00
		Oct-20	21000	3570		353	24923	200	200	0.00
		Nov-20	21000	3570		353	24923	200	200	0.00
		Dec-20	21600	3672		353	25625	200	200	0.00
		Jan-21	21600	3672		353	25625	200	200	0.00
		Feb-21	21600	3672		353	25625	300	200	100.00
TOTAL			253800	43146	0	4236	301182	2500	1950	550.00
7	Sri Bharat Behera, Peon	Mar-20	21000	3570		353	24923	200	125	75.00
		Apr-20	21000	3570		353	24923	200	125	75.00
		May-20	21000	3570		353	24923	200	125	75.00
		Jun-20	21000	3570		353	24923	200	200	0.00
		Jul-20	21000	3570		353	24923	200	200	0.00
		Aug-20	21000	3570		353	24923	200	200	0.00
		Sep-20	21000	3570		353	24923	200	200	0.00
		Oct-20	21000	3570		353	24923	200	200	0.00
		Nov-20	21000	3570		353	24923	200	200	0.00
		Dec-20	21600	3672		353	25625	200	200	0.00

		Jan-21	21600	3672		353	25625	200	200	0.00
		Feb-21	21600	3672		353	25625	300	200	100.00
TOTAL			253800	43146		4236	301182	2500	2175	325.00
8	Sri Pravat Naik, Sweeper	Mar-20	21000	3570		353	24923	200	125	75.00
		Apr-20	21000	3570		353	24923	200	125	75.00
		May-20	21000	3570		353	24923	200	125	75.00
		Jun-20	21000	3570		353	24923	200	200	0.00
		Jul-20	21000	3570		353	24923	200	200	0.00
		Aug-20	21000	3570		353	24923	200	200	0.00
		Sep-20	21000	3570		353	24923	200	200	0.00
		Oct-20	21000	3570		353	24923	200	200	0.00
		Nov-20	21000	3570		353	24923	200	200	0.00
		Dec-20	21600	3672		353	25625	200	200	0.00
		Jan-21	21600	3672		353	25625	200	200	0.00
		Feb-21	21600	3672		353	25625	300	200	100.00
TOTAL			253800	43146		4236	301182	2500	2175	325.00
9	Sri Braja Naik(A)	Mar-20	21000	3570		353	24923	200	125	75.00
		Apr-20	21000	3570		353	24923	200	125	75.00
		May-20	21000	3570		353	24923	200	125	75.00
		Jun-20	21000	3570		353	24923	200	200	0.00
		Jul-20	21000	3570		353	24923	200	200	0.00
		Aug-20	21000	3570		353	24923	200	200	0.00
		Sep-20	21000	3570		353	24923	200	200	0.00
		Oct-20	21000	3570		353	24923	200	200	0.00
		Nov-20	21000	3570		353	24923	200	200	0.00
		Dec-20	21600	3672		353	25625	200	200	0.00
		Jan-21	21600	3672		353	25625	200	200	0.00
		Feb-21	21600	3672		353	25625	300	200	100.00
TOTAL			253800	43146		4236	301182	2500	2175	325.00
10	Sri Ajaya Naik	Mar-20	21000	3570		353	24923	200	125	75.00
		Apr-20	21000	3570		353	24923	200	125	75.00
		May-20	21000	3570		353	24923	200	125	75.00
		Jun-20	21000	3570		353	24923	200	200	0.00
		Jul-20	21000	3570		353	24923	200	200	0.00
		Aug-20	21000	3570		353	24923	200	200	0.00
		Sep-20	21000	3570		353	24923	200	200	0.00

		Oct-20	21000	3570		353	24923	200	200	0.00
		Nov-20	21000	3570		353	24923	200	200	0.00
		Dec-20	21600	3672		353	25625	200	200	0.00
		Jan-21	21600	3672		353	25625	200	200	0.00
		Feb-21	21600	3672		353	25625	300	200	100.00
TOTAL			253800	43146		4236	301182	2500	2175	325.00
11	Shri Dwijaraj Naik	Mar-20	21000	3570		353	24923	200	125	75.00
		Apr-20	21000	3570		353	24923	200	125	75.00
		May-20	21000	3570		353	24923	200	125	75.00
		Jun-20	21000	3570		353	24923	200	125	75.00
		Jul-20	21000	3570		353	24923	200	200	0.00
		Aug-20	21000	3570		353	24923	200	200	0.00
		Sep-20	21000	3570		353	24923	200	200	0.00
		Oct-20	21000	3570		353	24923	200	200	0.00
		Nov-20	21000	3570		353	24923	200	200	0.00
		Dec-20	21600	3672		353	25625	200	200	0.00
		Jan-21	21600	3672		353	25625	200	200	0.00
		Feb-21	21600	3672		353	25625	300	200	100.00
TOTAL			253800	43146		4236	301182	2500	2100	400.00
12	Gobardhan Naik	Mar-20	21000	3570		353	24923	200	125	75.00
		Apr-20	21000	3570		353	24923	200	125	75.00
		May-20	21000	3570		353	24923	200	125	75.00
		Jun-20	21000	3570		353	24923	200	200	0.00
		Jul-20	21000	3570		353	24923	200	200	0.00
		Aug-20	21000	3570		353	24923	200	200	0.00
		Sep-20	21000	3570		353	24923	200	200	0.00
		Oct-20	21000	3570		353	24923	200	200	0.00
		Nov-20	21000	3570		353	24923	200	200	0.00
		Dec-20	21600	3672		353	25625	200	200	0.00
		Jan-21	21600	3672		353	25625	200	200	0.00
		Feb-21	21600	3672		353	25625	300	200	100.00
TOTAL			253800	43146		4236	301182	2500	2175	325.00
13	Subrat Kumar Behera, T.S	Mar-20	21100	3587		350	25037	200	200	0.00
		Apr-20	21100	3587		350	25037	200	200	0.00
		May-20	21100	3587		350	25037	200	200	0.00
		Jun-20	21100	3587		350	25037	200	200	0.00

		Jul-20	21100	3587		350	25037	200	200	0.00
		Aug-20	21100	3587		350	25037	200	200	0.00
		Sep-20	21100	3587		350	25037	200	200	0.00
		Oct-20	21700	3689		350	25739	200	200	0.00
		Nov-20	21700	3689		350	25739	200	200	0.00
		Dec-20	21700	3689		350	25739	200	200	0.00
		Jan-21	21700	3689		350	25739	200	200	0.00
		Feb-21	21700	3689		350	25739	300	200	100.00
TOTAL			256200	43554		4200	303954	2500	2400	100.00
<b>I. Work Charged ESTT.</b>										
14	Pradeep Naik	Mar-20	19200	3264		353	22817	200	125	75.00
		Apr-20	19200	3264		353	22817	200	125	75.00
		May-20	19200	3264		353	22817	200	125	75.00
		Jun-20	19200	3264		353	22817	200	200	0.00
		Jul-20	19200	3264		353	22817	200	200	0.00
		Aug-20	19200	3264		353	22817	200	200	0.00
		Sep-20	19200	3264		353	22817	200	125	75.00
		Oct-20	19200	3264		353	22817	200	125	75.00
		Nov-20	19200	3264		353	22817	200	125	75.00
		Dec-20	19200	3264		353	22817	200	125	75.00
		Jan-21	19200	3264		353	22817	200	125	75.00
		Feb-21	19200	3264		353	22817	300	125	175.00
		7th Pay Arrear	29208				29208			
TOTAL							303012			775.00
15	Purna Naik	Mar-20	20400	3468		353	24221	200	125	75.00
		Apr-20	20400	3468		353	24221	200	125	75.00
		May-20	20400	3468		353	24221	200	125	75.00
		Jun-20	17000	2890		353	20243	200	200	0.00
		Jul-20	20400	3468		353	24221	200	200	0.00
		Aug-20	20400	3468		353	24221	200	200	0.00
		Sep-20	20400	3468		353	24221	200	200	0.00
		Oct-20	20400	3468		353	24221	200	200	0.00
		Nov-20	20400	3468		353	24221	200	200	0.00
		Dec-20	20400	3468		353	24221	200	200	0.00
		Jan-21	21000	3468		342	24810	200	200	0.00
		Feb-21	21000	3468		342	24810	300	200	100.00
		7th Pay Arrear	35578				35578			

TOTAL					323430			325.00
Grand Total								5625.00

In response to audit objection memo the local authority replied that the Rs 4525.00 has been deducted from the salary of the concerned employees for the month of February 20222 vide VR No. 2096 Dt. 2.3.22, VR No. 2097 Dt. 2.3.22 and Vr No. 2098 Dt.2.3.22 and Rs 1100.00 has been deducted from the salary for the month April 2022. The acquittance in support of such deduction was verified . Hence the para is dropped.

#### 14.3 - ENGAGEMENT OF TEMPORARY WORKERS WITHOUT GOVERNMENT APPROVAL,POM P 139-141

1. As per provision contained in Section-73(1) of the Orissa Municipal Act, 1950, every municipality, with the previous sanction of the state Government, may determine the number of employees required to be employed by it.
2. As per provisions of Section 73(2) of the Act, the municipality may, in case of an emergency, make provisions for temporary employment of employees for a period not exceeding 44 days.
3. Govt. in H & UD Department, Orissa vide his Lr. No. 12204 /HUD Dt. 19.4.2000 : Addressed to All RDC/ Collector & Copy to all Chairperson/ E.O. all local bodies vide Memo No. 12205/HUD, clarified that Section 73(2) of the Orissa Municipal Act, 1950, provides that in case of emergency the Municipal Council may make provision for temporary employment under it for a period not exceeding 44 days. This means that beyond 44 days the councils have no power to continue any person in service appointed as NMR/DLR etc. even by way of making an artificial break of service of the one day in between. Such actions on the part of the Urban Local Bodies are not only illegal and un-authorized, but call for penal action as provided under section75-A of the Orissa Municipal Act, 1950. Further, it is to mention here that through the aforesaid letter, notice has been brought for all officers authorized to inspect urban local bodies. These officers should bring to the notice of the Secretary to Govt. any deviations, so the action can be initiated against the persons who have authorized such employment & Issued orders for such employment.
4. LR. NO. 20133/HUD Dt. 28.09.2004:- Address to All Executive Officers of the ULBs and Memo to all Dist. Magistrate & collectors under the subject "BAN ON ENGAGEMENT OF WORK CHARGED/NMRS, DLR & CLRS IN ULBS" clearly mentioned that Finance Department vide his LR. NO. 46707/F Dt. 1.11.73 &Lr. No. 17815/F. Dt. 12.04.1993 imposed ban on engagement and it will be done only with the written sanction of Finance Department. Therefore, Govt. in H & U.D. Deptt. have been pleased to disallow further engagement of DLRs/CLRs in ULBs.
5. Govt. in H & UD Department vide his Lr. No.20413/HUD DT. 5.10.2004 has ordered to disengage of NMR/ DLRs engaged after 19.5.1997 which was addressed to the E.O., Berhampur Municipality and copy to all E.O.s.

On checking of the paid vouchers (Engagement of Nominal Muster Roll), Drawl Register, it reveals that **13** persons were engaged on daily wages basis without approval of the council and by this the municipality has incurred expenditure to a tune of **Rs.1342202.00** for the period from 3/20 to 2/21. The details of payment through vouchers which are furnished below.

Sl. No.	Name of the Employee
1	Sri SaranaPaikray
2	Smt. Sanjukta Das
3	Sri Satrughana Pradhan



4	Sri Hemanta Kumar Sahoo
5	Smt. Namita Pradhan
6	Jyotrimayee Prasad
7	Sri Sujit Kumar Pattnaik
8	Sri SubhrakantaNayak
9	Sri JagannathaSahoo
10	Sri HullashBehera
11	Sri BhaskarBadhei
12	Sri SaratBehera
13	Sri Bijaya Kumar Parida

An abstract of payment:-

Voucher No.	Date	To whom Paid	Month	Amount disbursed
29	03.04.20	Wages of Daliy Labour Staff	Mar-20	110528
75	01.05.20	Wages of Daliy Labour Staff	Apr-20	110528
147	02.06.20	Wages of Daliy Labour Staff	May-20	110528
223	06.07.20	Wages of Daliy Labour Staff	Jun-20	107142
291	04.08.20	Wages of Daliy Labour Staff	Jul-20	117195
342	02.09.20	Wages of Daliy Labour Staff	Aug-20	111478
425	04.10.20	Wages of Daliy Labour Staff	Sep-20	109270
546	02.11.20	Wages of Daliy Labour Staff	Oct-20	114697
642	07.12.20	Wages of Daliy Labour Staff	Nov-20	105275
726	12.01.21	Wages of Daliy Labour Staff	Dec-20	113011
826	10.02.21	Wages of Daliy Labour Staff	Jan-21	117032
884	02.03.21	Wages of Daliy Labour Staff	Feb-21	115518
Total				1342202

In response to objection memo issued the Local Authority replied, that due to different type of works of this office , 14 no. of persons engaged on daily wages as per labour rate. Further communication has been made in this regard vide letter no. 4399, dt 21.12.2018 and 1147, dt/ 03.04.2020 and sent to H & UD Deptt. for obtaining post fact approval . Hence the amount is kept under objection till approval of the competent authority.

**14.4 - Payment of 7th pay without approval of the Competent Authority**

On checking of the pay acquaintance roll of staff for the year under audit it was seen that 24 no. of employees were paid 7th pay. The Local authority has failed to produce the sanctioned 7th pay fixation schedule of the Competent Authority for the employees.

The details of payments of 24 Nos. of employees are as follows:-

SI. No.	NAM E	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Total
	Octro i Estt	Pay+ D.A												
1	Sri Sarat Chandra Sarangi	37440	40599	40599	40599	40599	0	0	0	0	0	0	0	199836
2	Sri Prasanna Ku. Mahapatra	37440	40599	40599	40599	40599	40599	40599	40599	40599	52533	40599	40599	495963
3	Sri Basant Ku. Naik	35334	37440	37440	37440	37440	37440	37440	37440	37440	37440	37440	37440	447174
4	Sri Bibhuti Bhusan Barik	36387	40599	40599	40599	40599	40599	40599	40599	40599	52533	40599	40599	494910
5	Sri Santosh Ku. Samant ray	37440	37440	37440	37440	37440	37440	37440	37440	37440	52533	37440	37440	464373
6	Sri Srinibas Kar	32994	32994	32994	32994	32994	32994	32994	32994	32994	32994	32994	32994	395928
7	Sri Lalit Mohan Singh	32994	32994	32994	32994	32994	32994	32994	32994	32994	32994	32994	0	362934
8	Sri Narendra Paikaray	33930	33930	33930	0	0	0	0	0	0	0	0	0	101790
9	Sri Arun	34983	34983	34983	34983	34983	34983	34983	34983	34983	34983	34983	0	384813

	Ku. P attnai k													
10	Sri Da sarath i Moh apatra	34983	34983	34983	34983	34983	34983	34983	34983	34983	37440	37440	37440	42716 7
11	Sri A marka nt Pra dhan	34983	34983	34983	34983	34983	34983	34983	34983	34983	37440	37440	37440	42716 7
	<b>Office Estt</b>													
12	Sri Na rayan Jena, Jr. Asst.	25389	25389	25389	25389	27612	27612	27612	27612	27612	29835	29835	29835	32912 1
13	Sri Su resh Pala, Peon	32994	32994	32994	32994	32994	32994	32994	32994	32994	32994	32994	32994	39592 8
	<b>Colle ction Estt.</b>													
14	Sri Sa natn Hati, Peon	32994	32994	32994	32994	32994	32994	32994	0	0	0	0	0	23095 8
	<b>Light Estt.</b>													
15	Sri Ba ikunth a Nath Maha patra, LC	33930	33930	33930	0	0	0	0	0	0	0	0	0	10179 0
16	Sri Go pinath Parid a, LC	33930	33930	33930	33930	33930	33930	33930	33930	33930	33930	33930	33930	40716 0
	<b>Medic al Estt.</b>													
17	Dr. Ashok Ku. Swain , Hom	79560	79560	79560	79560	79560	79560	79560	79560	79560	79560	79560	79560	95472 0

	eo Docto r														
	<b>Work Charg e Estt</b>														
18	Sri Bulu Naik	19422	19422	19422	19422	19422	19422	19422	19422	19422	19422	19422	19422	19422	23306 4
19	Sri Bhima Naik	19422	19422	19422	19422	19422	19422	19422	19422	19422	19422	19422	19422	19422	23306 4
20	Sri Go kula Naik	22464	22464	22464	22464	22464	22464	22464	22464	22464	22464	22464	22464	22464	26956 8
21	Sri Bipin Naik	20592	20592	20592	20592	20592	20592	20592	20592	20592	20592	20592	20592	20592	24710 4
22	Sri Dhira Naik	20007	20007	20007	20007	20007	20007	20007	20007	20007	20007	20007	20007	20007	24008 4
	<b>Cons ervan cy Estt.</b>														
23	Sri Rabi Naray an Pai kray	40950	40950	40950	40950	40950	40950	40950	40950	40950	40950	40950	40950	40950	49140 0
24	Sri Up endra Naik	27612	27612	27612	27612	27612	27612	27612	0	0	0	0	0	0	19328 4
Total														85293 00	

Audit objection memo has been issued in this regard. But the Local Authority has not given any reply. The payment made without pay fixation by the competent authority after adopting due procedure as prescribed by the Govt. is not tenable in Audit. Hence the amount is kept under objection till production of necessary documents regarding pay fixation by the Competent authority.

#### 14.5 - Excess Payment of Salary POM P 198-199

On checking of Accountant Cash Book it was seen that Rs 461682.00 has been drawn and paid to 9 no. of employees vide vr no 704/ 11.01.2021 and 697/ 11.01.2021 for the month of Dec-2020. On further checking of pay acquaintance roll of the staff and personal files it is revealed that excess salary of Rs. 104715.00 has been drawn during 12/2020 than the previous month without any reason whatsoever. The 9 no. of employees have been drawing salary at a higher rate, as a result of which Rs 1104715.00 was paid excess to them. The details of salary due and drawn is given below.

Sl. No.	Name of Employee	Amount Due For the month of Dec-20	Amount Drawn	Amount excess drawn
	<b>Octroi Estt</b>			
1	Sri Prasanna Ku. Mahapatra	40599	52533	11934
2	Sri Bibhuti Bhusan Barik	40599	52533	11934
3	Md. Asaraf	41769	52533	10764
4	Atal Dharmaraj	41769	52533	10764
5	Bijaya Kumar Lala	41769	52533	10764
6	Subash Chandra Dora	41769	52533	10764
7	Pralayesh Pradhan	41769	52533	10764
8	Sri Santosh Ku. Samantray	37440	52533	15093
	<b>Office Estt.</b>			
9	Swapneswar Swain	29484	41418	11934
Total		356967	461682	104715

In response to audit objection memo the local authority replied that the above amount will be deducted from the monthly salary of the concerned employees during 21-22 and will be produced to audit. But no recovery has been made till date. Hence Rs 104715.00 is suggested for recovery.

**Responsible Person for this paragraph**

S/no	Name	Designation	Address	Amount(In Rs:)
1	Atal Dharmaraj, OTC	OTC	Khurda Municipality	10764
2	Bibhuti Bhusan Barik, OTC	OTC	Khurda Municipality	11934
3	Bijay Kumar Lala, TC	TC	Khurda Municipality	10764
4	Md Asraf	TC	Khurda Municipality	10764
5	Pralayesh Pradhan, OTC	OTC	Khurda Municipality	10764
6	Prasanna Ku Mohapatra, Cashier	Cashier	Khurda Municipality	11934
7	Santosh Kumar Samantaray, TC	TC	Khurda Municipality	15093
8	Subash Ch Dora	TC	Khurda Municipality	10764
9	Swapneswar Swain, TC	TC	Khurda Municipality	11934

**14.6 - - Consumption of fuel made without any log book- POM P 105-106**

On checking of POL bill, coupon it is seen that pol has been purchased for the following vehicles, but log book of

the said vehicles are not produced to audit.

Sl. No.	Vehicle No	Coupon No.	Date	Vr. No./ Date	POL Purchase as per coupon	Pol Price	Loss to Institution
1	OD-02- M 0490	18711	26.03.20	106/ 28.05.20	50	66.56	3328
2	OD-02- M 0490	18717	30.03.20	106/ 28.05.20	60	66.56	3993.6
3	OD-02- M 9445	13535	03.12.19	46/ 17.04.20	30	70.47	2114.1
4	OD-02- M 9445	13547	14.12.19	46/ 17.04.20	30	70.75	2122.5
5	OD-02- M 9445	13551	26.12.19	46/ 17.04.20	30	71.89	2156.7
6	Grass Cutter	13554	31.12.19	46/ 17.04.20	5	74.04	370.2
7	OD-02- M 0490	18728	03.04.20	106/ 28.05.20	50	66.56	3328
8	OD-02- M 0490	18753	06.04.20	106/ 28.05.20	50	66.56	3328
9	OD-02- M 0490	21234	15.04.20	106/ 28.05.20	50	66.56	3328
10	OD-02- M 0490	27616	26.04.20	106/ 28.05.20	50	66.56	3328
11	OD-02- M 0490	27669	03.05.20	375/ 21.09.20	50	66.56	3328
12	OD-02- A 7132	27681	04.05.20	375/ 21.09.20	40	66.56	2662.4
13	OD-02- M 0490	29555	13.05.20	375/ 21.09.20	50	66.56	3328
14	OD-02- M 0490	29589	18.05.20	375/ 21.09.20	30	67.59	2027.7
15	OD-02- M 0490	29600	20.05.20	375/ 21.09.20	30, 10 mob	67.59	4427.7
16	OD-02- M 0490	39335	25.05.20	375/ 21.09.20	50	67.59	3379.5
17	Cutter machine	39380	30.05.20	375/ 21.09.20	5, 2 2T	71.57	607.85
18	OD-02- M 0490	39383	30.05.20	375/ 21.09.20	50	67.59	3379.5
19	OD-02- M 0490	39392	01.06.20	376/ 21.09.20	40	67.59	2703.6
<b>Total</b>							<b>53241.35</b>

In response to audit objection memo, The local authority has not given any compliance in this regard nor produced any document in support of utilisation of fuel . So the expenditure involved regarding fuel cost is not admissible.

Hence the amount of Rs.53241.00 is suggested for recovery from Siv Prasad Dev which is in-charge of vehicles and from the Executive Officer equally.

**Responsible Person for this paragraph**

SIno	Name	Designation	Adress	Amount(In Rs:)
1	Siva Prasad Dev,TC	TC	Khurda Municipality	26621
2	Smt. Swetapadma Dash Satapathy	Executive Officer	Deputy Commissioner, Cuttuck Municipal Corporation	26620

**14.7 - Non/less quantity of POL taken to log book POM P 103-104**

On checking of POL bill, coupon and log book it is seen that non/less quantity of POL has been taken to log book than actual purchase of POL. The details are given below.

Sl. No.	Vehicle No	Pg/ Date	Coupon No.	POL taken to Log Book	POL Purchase as per coupon	Difference	Pol Price	Loss to Institution
1	OD-02-M 9594	12, 04.09.20	25377	30	35	5	79.72	398.6
2	OD-02-M 9594	16, 01.10.20	24816	30	35	5	76.61	383.05
3	OR-02-BK 7378	6, 30.05.20	39378	16	18	2	67.59	135.18
4	OR-02-BC 4112	8, 06.06.20	5979	16	32	16	67.59	1081.44
5	OD-02- AH 2132	28.05.20	39364	0	10, 5kg Greesh	10, 5kg Greesh		3050
6	OR-02- AS 9635	08.07.20	29066	0	35 G. oil	35 G. oil	230	8050
7	Spray Machine	24.08.20	25361	0	5	5	82.03	410.15
8	Spray Machine	30.08.20	25368	0	10	10	82.45	824.5
<b>Total</b>								<b>14332.92</b>

The local authority has not given any reply in response to the memo issued in this regard nor produced any document in support of utilisation of fuel . The cost of fuel less taken or not taken into Account is inadmissible in Audit. Hence the amount of Rs.14333.00 is suggested for recovery from Siv Prasad Dev which is in-charge of vehicles and liable for taking the correct quantity of fuel into the log book.

**Responsible Person for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Siva Prasad Dev,TC	TC	Khurda Municipality	14333

**14.8 - Balancing of log book of vehicle**

On balancing of log book of vehicle no. OR 02 BQ 1622, less stock of POL has been shown in the log book on the following dates.

Sl. No.	Pg/ Date	OB	POL Received	Total	POL Consumed	CB as per Audit	CB as per Log book	Difference	POL Price	Loss to Institution
1	8, 28.05.20	7	30	37	10	27	17	10	67.59	675.9
2	33, 04.12.20	21	30	51	10	41	31	10	79.43	794.3
Total		28	60	88	20	68	48	20	147.02	1470.2

The local authority has not given any reply in response to the memo issued in this regard nor produced any document in support of utilisation of fuel . The cost of fuel less taken or not taken into Account is inadmissible in Audit. Hence the amount of Rs.1470.00 is suggested for recovery from Siv Prasad Dev which is in-charge of vehicles and liable for taking the correct quantity of fuel into the log book.

**Responsible Person for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Siva Prasad Dev,TC	TC	Khurda Municipality	1470

**14.9 - Restoration of water purifier, stand fans and ceiling fans used at Covid Care Centre POM P108**

VR No/Date	Bill No/Date		Amount	
37/21.9.20	101/7.8.20	Ranisati Industries,Khordha	27000	9 no. s of high speed stand fan
37/21.9.20	102/7.8.20	Ranisati Industries,Khordha	20500	1 no. of Kent water purifier
236/10.7.20	802/15.4.20	Sri Dhabaleswar Electrical and Electronics,Khordha	1700	1 no. of ceiling fan
	802/15.4.20	Sri Dhabaleswar Electrical and Electronics,Khordha	3400	1 no. of stand fan
	909/21.4.20	Sri Dhabaleswar Electrical and	1700	1 no. of ceiling fan



		Electronics,Khordha		
	Total		54300.00	

On checking of paid vouchers w.r.to Accountant Cash Book, it was revealed that the above mentioned items have been purchased for Covid Care Centre, P.N. College, Khordha.

It was seen from the bill that the certificate has been endorsed on the back side of the bill that the above fans have been installed in the Quarantine centre at PN College Khordha, but without any signature of the college authority regarding receipt of the articles utilised in the camp nor any document is there regarding handing over the same to the Municipality after closer of Quarantine Centre .

The Local Authority has not given any reply in this regard. In view of stock position of the articles not taken back into custody of the Municipality the amount Rs 54300.00 is kept under objection till the matter is duly clarified till production of relevant documents.

**14.10 -**

No comments

**14.11 -**

No comments

**PARA: 15 AUDIT ON WORKS**

**15.1 - Excess payment in works .POM P 152**

Name of the project-Improvement of froad from Tahasildar quarter to Dibyasingh house in Ward No.12						
Council Resolution No-14/19-20 MRB 19-20,CR No-14/19-20						
Estimate-900000.00						
Agreement value-899959.00 (without GST)						
Contractor-Tanmay Bose						
JE-N.R.Sahoo						
1 <sup>st</sup> and Final bill, MB No.491/ pg 49-61						
VR No- 1/25.6.20, Rs. 899595.00						
In this work excess amount has been paid due to allowing excess measurement during preparation of bill as given below.						
Particular	Measurement as per MB in cft	Measurement as per MB (in cum)	Actual measurement (in cum)	Excess measurement shown	Rate per cum	Excess paid

CC 1:2:4 using 12 mm C.B Chips	4963.60 cft	140.55	140.47	0.08	5372.42	430.00
Total						430.00

In response to the Audit Objection Memo, The Local Authority has not given any reply . Hence the excess payment involved due to excess bill drawn by taking excess quantity into Account is inadmissible in Audit and Rs. 430.00 is suggested for recovery.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Anuradha Pradhan,ME	ME	Khurda Municipality	215
2	Nihar Ranjan Sahu,JE	JE	Khurda Municipality	215

**15.2 - Excess payment in works ,POM P 153**

Name of the project-Construction of road and drain in front of Sitalei temple in Ward No-17

Council Resolution No-11/19-20 Devolution Fund 19-20,CR No-14/19-20

Estimate-1000000.00

Agreement value-1000000.00 (without GST)

Contractor-Bikash Agrawal

JE-N.R.Sahoo

1<sup>st</sup> and Final bill, MB No.491/ pg 62-81

VR No- 15/20.7.20, Rs. 849672.00

In this work excess amount has been paid due to allowing excess measurement during preparation of bill as given below.

Particular	Measurement as per MB in cft	Measurement as per MB (in cum)	Actual measurement (in cum)	Excess measurement shown	Rate per cum	Excess paid
CC 1:3:6 using 4 cm size HG	3104.90 cft	87.92	87.87	0.05	3332.86	167.00

metal						
CC 1:2:4 using 12 mm size hard crusher broken chips	3088.29	87.44	87.40	0.04	4567.92	183.00
Total						350.00

In response to the Audit Objection Memo, The Local Authority has not given any reply . Hence the excess payment involved due to excess bill drawn by taking excess quantity into Account is inadmissible in Audit and Rs. 350.00 is suggested for recovery.

**Responsible Person for this paragraph**

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Anuradha Pradhan,ME	ME	Khurda Municipality	175
2	Nihar Ranjan Sahu,JE	JE	Khurda Municipality	175

**15.3 - Excess payment in works due to allowing excess measurement, POM P 154**

Name of the project-Improvement of roadfrom Bagala colony to Sadar police station in Ward no. 09,  
File No 7/19-20,DF,  
Estimate-1300000.00  
Agreement-1160710.00,  
Exe-Biswanath Sethi,  
JE-N.R Sahoo,1st /Final bill,  
MB No.491, Pg 27-47  
Date of completion-12.2.20  
VR No-9/11.5.20-1103644.00

Particular	Measurement as per MB in cft	Measurement as per MB (in cum)	Actual measurement (in cum)	Excess measurement shown	Rate per cum	Excess paid
CC 1:3:6 using 4 cm size HG metal	4085.61 cft	115.69	115.62	0.07	3332.86	233
CC 1:2:4 using 12 mm size hard crusher broken chips	4085.61 cft	115.69	115.62	0.07	4567.92	320
Total						553

In response to the Audit Objection Memo, The Local Authority has not given any reply . Hence the excess payment involved due to excess bill drawn by taking excess quantity into Account is inadmissible in Audit and Rs. 553.00 is suggested for recovery.

**Responsible Person for this paragraph**

SIno	Name	Designation	Adress	Amount(In Rs:)
1	Anuradha Pradhan,ME	ME	Khurda Municipality	276
2	Nihar Ranjan Sahu,JE	JE	Khurda Municipality	277

**15.4 - Excess payment in works due to less deduction of Royalty,POM P**

Name of the project-Repair of platform of well and drain at Kamanabara Harijansahi Ward No.8

Council Resolution No-4(102)/20.12.19,CR No-10/20-21

Estimate-48000.00

Agreement value-47975.00

Contractor-Prasanna Parida

JE-N.R.Sahoo

1<sup>st</sup> and Final bill,MB No.491/ pg 128-133

Date of completion of work-dt 30.8.2020

VR No-354/ dt 7.9.20

In this work quantity of Laterite stone used=2.86 cum

Royalty due =2.86 cum @180 =515.00

So Less deduction of Royalty causing excess payment to executants=Rs.515.00

Memo issued in this regard has not been complied yet. Hence the objection stands on its own merit and Rs. 515.00 is suggested for recovery from the following officials.

Responsible Person for this paragraph

Sl no	Name and Designation	Address	Amount (In Rs:)
2	Anuradha Pradhan,ME	Khurda Municipality	257
3	Nihar Ranjan Sahu,JE	Khurda Municipality	258

15.5 -

No comments.

15.6 -

No comments.

15.7 -

No comments.

15.8 -

No comments.

15.9 -

No comments

15.10 -

No comments.

15.11 -

No comments.

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

16.1 -

No separate unit is under Khordha Municipality.

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

17.1 - **Target/Achievement**

Name	Financial achievement	Physical achievement

SI No	of the scheme	OB	Grants received during 20-21	Total fund available	Expenditure	Unspent balance at the end of the year	% age of expenditure	No. of spill over projects from previous years	No. of spill over projects planned for the current year as per annual plan	Total	No. of projects completed during the year	No. of spill over projects to the next year	% age of achievement
1	Construction of shop room for SC.ST	50000	0	50000	0	50000	0.00	0	0	0	0	0	#DIV/0!
2	MC for Conversion of Dry latrine to septic latrine	151450	0	151450	0	151450	0.00	0	0	0	0	0	#DIV/0!
3	Rehabilitation of Disabled person	9600	0	9600	0	9600	0.00	0	0	0	0	0	#DIV/0!
4	Construction of school building	72063	0	72063	0	72063	0.00	0	0	0	0	0	#DIV/0!
5	Untied fund	228692	0	228692	0	228692	0.00	0	0	0	0	0	#DIV/0!
6	Construction of empty stadium at Gada Khordha	300000	0	300000	0	300000	0.00	0	0	0	0	0	#DIV/0!

7	Ext. Of W/S scheme	57500 0	0	57500 0	0	57500 0	0.00	0	0	0	0	0	#DIV/0! !
8	Construction of Public Toilet(Souch alaya)	11311 52	0	11311 52	0	11311 52	0.00	0	0	0	0	0	#DIV/0! !
9	TFC(Data base)	0	0	0	0	0	#DIV/0! !	0	0			0	#DIV/0! !
10	MPLAD	29865 86	12500 0	31115 86	0	31115 86	0.00	5	1	6	0	6	0
11	MLALAD	28494 1	0	28494 1	0	28494 1	0.00	10	0	10	0	10	0
12	Road development works	13983 64	0	13983 64	0	13983 64	0.00	4		4		4	0
13	Motor vehicle tax	59200 33	50120 00	10932 033	11102 89	98217 44	10.16	48	10	58	3	55	5
14	IHSDP	30151	0	30151		30151	0.00	1		1		1	0
15	Maintenance of road and bridges	44537 72	22000 00	66537 72		66537 72	0.00	6	5	11	5	6	45
16	Non residential building	11759 06	0	11759 06	29755 4	87835 2	25.30	1		1	1	0	100
17	Devolution of Funds	21191 652	23002 000	44193 652	79417 78	36251 874	17.97	22	15	37	17	20	46
18	Devolution of funds under construction of auditorium cum culture	50000 0		50000 0		50000 0	0.00			0	0	0	#DIV/0! !

19	centre Devol ution of funds t oward s purp ose of high mast and street light	25000 00		25000 00		25000 00	0.00				0	0	#DIV/0 !
20	Devol ution of funds t oward s cons tructio n Kalyan Manda p	47628 32		47628 32		47628 32	0.00			0	0	0	#DIV/0 !
21	SRC (FANI)	10160 925		10160 925	13268 00	88341 25	13.06			0			#DIV/0 !
22	Solid waste manag ement	37555 819	92016 00	46757 419	18587 187	28170 232	39.75		22	22	15	7	68.18
23	14TH/ 15TH FC	26000 286	85081 468	11108 1754	39071 254	72010 500	35.17	4	18	22	2	20	16.66
24	SBM	49574 71		49574 71	11360 06	38214 65	22.92						#DIV/0 !
25	User end m etering of water supply	20000 00	0	20000 00	0	20000 00	0.00			0	0	0	#DIV/0 !
26	Capita l assets for Re venue gener ation	13011 514	36420 00	16653 514	90847 3	15745 041	5.46	7	2	9	1	8	11.11
27	Water body	8949	24686 000	24694 949	0	24694 949	0.00	1	10	11	0		0
28	Storm	0	10000	10000	0	10000	0.00			0			#DIV/0



	water damage		000	000		000							!
29	Development of crematorium	0	2850000	2850000	0	2850000	0.00			0	0	0	#DIV/0!
30	Development of smart park	0	5000000	5000000	0	5000000	0.00			0	0	0	#DIV/0!
31	UNNATI	3193313	23800000	26993313	11215874	15777439	41.55			0			#DIV/0!
	GTOTAL	144610471	194600068	339210539	81595215	257615324	24.05	109	83	192	44	137	23

Effective steps may be taken to utilise the grants for achievement of optimum target.

**PARA: 18 MISCELLANEOUS**

**18.1 - Miscellaneous**

No comments

**18.2 - Pending position of outstanding audit paragraphs for settlement**

Huge No. s of paragraphs are pending for settlement since long for which no steps have been taken to submit compliance. Necessary steps may be taken for submission of compliance in support of all Audit Reports. The details of the same is furnished below.

SI No	Year of Account	Audit Report No.	Paragraphs pending for settlement relating to misappropriation of cash & loss of stock and store		Paragraphs pending for settlement other than misappropriation & defalcation		Total	
			No. of paragraph	Amount	No. of paragraph	Amount	No. of paragraph	Amount
1	2004-05	29/2005-06	0	0	6	1181069	6	1181069
2	2008-09	22/2009-10	0	0	22	12708139	22	12708139
3	2009-10	55/2010-11	1	56	34	19622497	35	19622553
4	2000-01 & 2001-02		3	4125	27	22225119	30	22229244
5	2002-03	62/2003-04	5	14147	77	1605092	82	1619239

6	2005-06	56/2006-07	0	0	19	1551922	19	1551922
7	2007-08	49/2008-09	0	0	14	9516475	14	9516475
8	2006-07	8/2008-09	0	0	44	7577363	44	7577363
9	2003-04	48/2004-05	2	9073	45	13219197	47	13228270
10	2011-12	36/2012-13	0	0	34	12777558	34	12777558
11	2012-13	34261/13-14	0	0	32	23778668	32	23778668
12	2013-14	80771/14-15	7	62058	25	33150515	32	33212573
13	2014-15	134658/15-16	0	0	52	46166418	52	46166418
14	2015-16	255795/16-17	0	0	51	11903226	51	11903226
15	2016-17	350585/17-18	0	0	21	3731751	21	3731751
16	2017-18	393850/18-19	1	600	47	24979441	48	24980041
17	2018-19	532186/2019-20	1	800	30	14280525	31	14281325
18	2019-20	557960/2020-21	0	0	12	35974641	12	35974641
		Total	20	90859	592	295949616	612	296040475

**18.3 - Grievance**

Particulars based on grievance register	
Complaints pending for disposal at the beginning of the year	0
Complaints received during the year	44
Total	44
Complaints disposed during the year	44
Complaints pending at the end of the year	0

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

**19.1 - EPF and CPF**

**A.EPF**

1. As per Rule 436 of O.M.Rules,1953 every Council shall maintain and administer a provident fund.

2. As per Rule 442 of O.M. Rules ,1953 a provident fund ledger in form No. P.F.5 is to be kept in the Municipal office.

3. As per Rule 445 of O.M. Rules, 1953 the amount deducted from the pay bills as provident fund deduction and the contributions paid by the Council and other sums relating to the provident fund shall be lodged in the Govt. Treasury and separate Cash Book shall be maintained.

Sl. No.	UAN	MEMBER_NAME
A.	DLR	
1	100093816059	ASHOK KUMAR DASH
2	100105178360	BADRI NARAYAN MOHAPATRA
3	100106229459	BALARAM NAYAK
4	100112955382	BHRAMARBAR MOHAPATRA
5	100113999879	BIJAYA KUMAR BARAL
6	100114900247	BINAYA PRASAD RAM
7	100124186646	CHARAN PRASAD MOHAPATRA
8	100126072623	CHITARANJAN SETHI
9	100155376534	GORACHANDA PARIDA
10	100164056712	HEMANTA KU MOHARANA
11	100172005178	JAMBESWAR NAIK
12	100173854006	JAYA KRISHNA SENAPATI
13	100173862799	JAYA KRUSHNA DASH
14	100190849318	KARUNAKAR PAIKARAY
15	100193542756	KICHAKESWAR DAS
16	100203225040	LALA BISWANATH RAY
17	100203979810	LALMOHAN SWAIN
18	100205396681	LAXMIDHAR NAIK
19	100215293066	MAHESWAR SAMAL
20	100221790189	MANOJ KUMAR PATTANAİK
21	100229782670	MOHAN NAIK
22	100254711472	NIBASH SINGH
23	100273826438	PRABIR KUMAR HARICHANDAN
24	100274282848	PRADEEP KUMAR DAS
25	100276765125	PRAMOD KU MOHAPATRA
26	100277502802	PRASAN NAIK
27	100277749605	PRASANTA KU MOHAPATRA
28	100304562756	RAMESH CH PATRA
29	100304449508	RAMESH CHANDRA DAS
30	100329879585	SAMIR NAIK
31	100330453427	SANATAN PARIDA
32	100332479932	SANGRAM KESHARI DAS
33	100336982502	SANTOSH KU MOHARANA

34	100337070377	SANTOSH KU SAMANTARAY
35	100358419197	SMT.BHANUMATI DEI
36	100358500171	SMT.RILLI DEI
37	100362182863	SRIDHAR NAIK
38	100365108282	SUDAM CHARAN PARIDA
39	100365181195	SUDARSAN KHATEI
40	100373411788	SURENDRA NATH SAHOO
41	100392321845	TRINATH BEHERA
B.	LIGHT	
1	100338169091	SARANGADHAR SETHI
C.	DNS	
1	100106635304	BALIA MOHARANA
D.	OFFICE	
1	100116562601	BISWANATH MOHAPATRA
2	100141726355	DURGA CHARAN SAHOO
3	100145905149	FAKIR MAHABHOI
4	100275163147	PRAFFULA KU BALIARSINGH
E.	DRAINAGE	
1	100075412379	AJAY NAIK
2	100110726770	BHARAT BEHERA
3	100112460183	BHIMA NAYAK
4	100115512057	BIPIN NAIK
5	100117249726	BRAJA NAIK (A)
6	100117251787	BRAJABANDHU NAIK(B)
7	100118065811	BULU NAIK
8	100136807030	DHIRA NAIK
9	100142147246	DWIJARAJ NAIK
10	100152932657	GHANA NAIK
11	100154064632	GOBARDHAN NAIK
12	100154304637	GOKUL NAIK
13	100185439000	KAILASH NAIK
14	100217735865	MANGAL NAIK
15	100274454514	PRADEEP NAIK
16	100279088787	PRAVAT NAIK
17	100282605001	PURNA NAIK
18	100330449948	SANATAN NAIK
19	100376410798	SUSILA MANGARAJ

F.	R. C. Estt.	
1	100289214968	RABINDRA NAYAK, Sweeper
G.	C. O. Estt.	
1	101523805117	SAGARIKA PRADHAN
2	101542139457	RUDRABANI PATI
H.	Accounts Estt.	
	101523631603	PATITAPABAN SWAIN
I.	Computer Cell	
	101523793800	SUBHRANSU NAYAK

On checking of the EPF file ,Accountant Cash Book ,it is found that 12% of Pay and Grade Pay is deducted from the salary of DLRs and work charged employees towards EPF and 13.15% contribution is given by the Municipality. During 2020-21, EPF amount of Rs.2866400.00 deposited (Includes Employee's share and Municipality contribution) in Employees Provident Fund Organization.

EPF statement during 2020-21

SI No.	month	Employer's share of contribution	employee's share of contribution	Administrative charges	Total	DEPOSITED	Voucher No./Date
1	MARCH	120461	115651	6264	242376	242376	30/3.4.20
2	APRIL	119964	115173	6239	241376	241376	77/7.5.20
3	MAY	115199	119991	6240	241430	241430	146/2.6.20
4	JUNE	119386	114618	6209	240213	240213	306/19.8.20
5	JULY	120002	115203	6241	241446	241446	306/19.8.20
6	AUGUST	120351	115538	6259	242148	242148	364/14.9.20
7	SEPT	118686	113939	6173	238798	238798	
8	OCT	118430	113693	6158	238281	238281	556/5.11.20
9	NOV	117076	112393	6088	235557	235557	756/22.1.21
10	DEC	118282	113551	6151	237984	237984	757/22.1.21
11	JAN	117640	112934	6117	236691	236691	837/19.2.21
12	FEB	114369	109784	5947	230100	230100	887/2.3.21
		1419846	1372468	74086	2866400	2866400	

OB as on 1.4.20	388235
EMPLOYEE SHARE DEDUCTED	1372468
EMPLOYER SHARE	1205682
ADMINISTRATIVE CHARGES	74086

TOTAL	2866400
AMOUNT DEPOSITED	2866400
EPF TO BE DEPOSITED	0

**B.NPS(New Pension Scheme)**

On checking of the NPS file, Cash Book it is found that 10% of Pay, GP and DA is deducted from the salary of the employees who have joined after 01.01.2005 towards NPS contribution and is deposited in the United Bank. A total sum of Rs.519592.00 is deposited under NPS which includes deduction from salary and pension contribution by the employer is furnished below.

Month	Voucher No./Date	Pension subscription	Pension contribution
March -20	31/3.4.20	21084	21084
April-20	78/1.5.20	21084	21084
May-20	137/2.6.20	21084	21084
June-20	226/6.7.20	21084	21084
July-20	290/4.8.20	21336	21336
August-20	338/2.9.20	21554	21554
Sept-20	426/1.10.20	21668	21668
Oct-20	545/2.11.20	21820	21820
Nov-20	637/2.12.20	21820	21820
Dec-20	718/11.1.21	23014	23014
Jan-21	824/10.2.21	22124	22124
Feb-21	885/2.3.21	22124	22124
Total		259796	259796

**19.2 - Loan position**

SI No	Category of loan	G.O/No . Date	Opening balance		Loan received during the year 20-21		Total		Loan repaid during the year 20-21	Balance outstanding at the end of the year		Rate of interest
			Principal	Interest	Principal	Interest	Principal	Interest		Principal	Interest	
1	Construction of market complex		1000	1872.00	0	97.5	1000	1969.5	0	1000	1969.5	9.75%
2	LIC	32204/	81318	199962	0	7927.0	81318	207889	0	81318	207889	9.75%

	Loan	UD/19.10.79		.00		0						
3	W/S Scheme phase 2	13633/ HUD/1 8.3.82	284000	916165.00	0	27690	284000	943855	0	284000	943855	9.75%
4	LIC Loan	53993/ UD/3.1 2.82	203000	737286.00	0	19794	203000	757080	0	203000	757080	9.75%
5	LIC Loan	9245/ UD/22.3. 85	800000	280000.00	0	80000	800000	288000.0	0	800000	288000.0	10%
6	LIC Loan	13759/ UD/28. 3.86	810000	275400.00	0	81000	810000	283500.0	0	810000	283500.0	10%
7	LIC Loan	46282/ UD/11. 11.87	70000	226333.00	0	7000	70000	233333	0	70000	233333	10%
8	LIC Loan	3053H/ UD/24. 1.89	200000	620000.00	0	20000	200000	640000	0	200000	640000	10%
9	LIC Loan	12570/ HUD/3 0.3.90	218106	654329.00	0	21812	218106	676141	0	218106	676141	10%
10	LIC Loan	1176/ UD/7.1.9 1	210841	613193.10	0	21084.1	210841	634277	0	210841	634277	10%
11	W/S Scheme phase 2	43545/ HUD/2 9.10.92	114000.0	310650.00	0	114000	114000.0	322050.0	0	114000.0	322050.0	10%
12	LIC Loan	4202/ UD/15. 2.11	977264	850218.80	0	92840	977264	943058.80	0	977264	943058.80	9.5%
13	NSDP	39451/ HUD/3. 12.98	500934	911702.56	0	70131	500934	981834	0	500934	981834	14%
14	NSDP	2361/ UD/21. 1.99	315000	573300.00	0	44100	315000	617400	0	315000	617400	14%
15	NSDP	7939/ UD/14. 3.2000	453250	824915.00	0	63455	453250	888370	0	453250	888370	14%
16	NSDP	9224/ UD/27. 3.2000	189000	473119.00	0	26460	189000	499579	0	189000	499579	14%
17	NSDP	10094/ HUD/3 1.3.200	315000	894250.00	0	44100	315000	938350	0	315000	938350	14%

		0										
18	NSDP	30271/ HUD/7. 8.2002	128531 5	226002 5.10	0	179944 .1	128531 5	243996 9	0	128531 5	243996 9	14%
19	NSDP	9721/H UD/14. 3.2002	285000	721525 .00	0	39900	285000	761425	0	285000	761425	14%
20	NSDP	13570/ HUD/1 1.3.200 3	204750	488163 .00	0	28665	204750	516828	0	204750	516828	14%
21	NSDP	15010/ HUD/2 2.6.200 5	770000	107800 0.00	0	77000	770000	115500 0	0	770000	115500 0	10%
23	Tractor loan	A/C No 005413 024000 003	86302	0.00	0	820	86302	820	87122	0	0	closed on 31.7.20
			940008 0	217048 58.56	0	106781 9.7	940008 0	227726 78.26	87122	931377 8	227718 58-26	

Effective steps should be taken for refund of huge loans and compliance reported to Audit.

### 19.3 - Non Remittance of govt. dues

Rule-4 of Odisha Treasury Code, Vol-I read with Rule -4 of OGFR stipulate that all money received or realized on behalf of Govt. should be deposited in full into treasury or with competent authority within 3 days of its realization .Retention of Govt. money or revenue outside the treasury is irregular and not permissible and responsibility to be fixed against the defaulting officer. Details of unremitted Govt. money is outstanding for deposits towards Royalty, VAT ,Labour Cess and IT as on 31.3.2021 is given below.

Particulars	Royalty	GST	Labour cess	PT	IT	Total
Dues outstanding for deposit at the beginning of the year	51210	0	0	0	5867	57077
Amount Collected during the year	402442	418672	272177	188350	517124	1798765
Total	453652	418672	272177	188350	522991	1855842
Amount remitted during the year	337872	418672	272177	188350	517124	1734195
Balance to be remitted at the end of the year	115780	0	0	0	5867	121647



On issue of audit objection statement, the local authority replied that it will be deposited during 2021-22. The local authority is suggested to take immediate steps for deposit of Govt. dues as soon as possible and compliance be reported to audit.

**19.4 - Position of deposits**

As required U/R 143 and U/R of Odisha Municipal Rules 1953 the deposit ledger and register of outstanding deposit should be maintained. But the same has not been maintained by this Municipality. Due to non maintenance of above register, there is a possibility of refund of excess deposit or double refund of deposits which could cause the loss of Municipality fund. Basing upon the position of last Audit Report the following information is furnished below.

SI No	Item	Outstanding deposit as on 1.4.20	Received during 20-21	Total	Refunded during 20-21	Balance to be refunded
1	SD/EMD	17803525.76	1790824.00	19594349.76	2181275.00	17413074.76
	Total	17803525.76	1790824.00	19594349.76	2181275.00	17413074.76

**PARA: 20 RESULT OF AUDIT AND CONCLUSION**

As a result of this Audit transactions involving a sum of Rs 21670627.00 are held under objection which include an amount of Rs 1546355.00 suggested for recovery. Besides, a sum of Rs 234673 was recovered at the instance of audit. The details are furnished in the following tables.

**Result Of Audit**

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Other cases(In Rs:)	Remarks
1	8.1	174000.00	174000.00	174000.00	0.00	0.00	
2	11.1	1553.00	1553.00	1553.00	0.00	0.00	
3	11.2	6200.00	6200.00	6200.00	0.00	0.00	
4	11.3	32000.00	32000.00	32000.00	0.00	0.00	
5	11.4	19000.00	19000.00	19000.00	0.00	0.00	
6	13.2	1107395.00	1107395.00	1107395.00	0.00	0.00	
7	13.7	0.00	9442090.00	0.00	0.00	0.00	
8	13.8	0.00	572000.00	0.00	0.00	0.00	
9	13.12	30600.00	30600.00	30600.00	0.00	0.00	
10	13.13	0.00	184380.00	0.00	0.00	0.00	
11	14.3	0.00	1342202.00	0.00	0.00	0.00	

12	14.4	0.00	8529300.00	0.00	0.00	0.00	
13	14.5	104715.00	104715.00	104715.00	0.00	0.00	
14	14.6	53241.00	53241.00	53241.00	0.00	0.00	
15	14.7	14333.00	14333.00	14333.00	0.00	0.00	
16	14.8	1470.00	1470.00	1470.00	0.00	0.00	
17	14.9	0.00	54300.00	0.00	0.00	0.00	
18	15.1	430.00	430.00	430.00	0.00	0.00	
19	15.2	350.00	350.00	350.00	0.00	0.00	
20	15.3	553.00	553.00	553.00	0.00	0.00	
21	15.4	515.00	515.00	0.00	0.00	0.00	
<b>Total</b>		<b>1546355.00</b>	<b>21670627.00</b>	<b>1545840.00</b>	<b>0.00</b>	<b>0.00</b>	

Spot Recovery

SI No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	11.1	44392	2022-05-23	9000	Narayan Jena,Sr Asst.
2	11.4	44383	2022-04-26	3300	Sudhakar Satapathy,ATS
3	11.4	44384	2022-04-26	84650	Dinabandhu Misra,SS
4	11.1	44359	2022-04-12	120	Durga Charan Sahoo,Peon
5	11.4	44382	2022-04-26	7000	Surendra Nath Sahoo,TC
6	11.4	44378	2022-04-26	20700	Atal Dharmaraj,OTC
7	11.4	44381	2022-04-26	2000	Narayan Jena,Sr Asst
8	11.1	44379	2022-04-26	7300	Alok Kumar Routray,MFC
9	11.4	44380	2022-04-26	3700	Alok Kumar Routray,MFC
10	11.4	44387	2022-05-04	1400	Sadasiv Swain,OTC
11	11.4	44390	2022-05-04	2850	Amarkanta Pradhan,OTP
12	11.4	44388	2022-05-04	6000	Jaykrushna Das,TC
13	11.2	44356	2022-04-17	500	Tapan Kumar Majhi,peon
14	11.2	44361	2022-04-13	1400	Ramesh Dash
15	11.2	44362	2022-04-13	500	Trinath Behera
16	11.1	44391	2022-05-05	450	Surendra Nath Sahoo,TC

17	11.2	44354	2022-03-15	500	Durga Charan Sahoo, Peon
18	11.1	44329	2022-02-21	35492	Durga Charan Sahoo, Peon
19	11.1	44358	2022-04-12	198	Durga Charan Sahoo, Peon
20	11.1	44364	2022-04-19	2000	Sadasiv Swain, OTC
21	11.1	44374	2022-04-21	270	Sri Pralayesh Pradhan, OTC
22	11.1	44377	2022-04-26	30	Minati Das
23	11.1	44376	2022-04-26	90	Anusaya Maharana
24	11.1	44360	2022-04-12	120	Urmila Sahoo
25	11.4	45008	2022-06-13	1700	Lal Mohan Swain, Jr Asst
26	11.1	Cash Book P-229, Dt.11.02.22 /Challan No-10 ,Dt.14.02.22 Challan No-	2022-02-11	43403	Bharamar bar Moha patra, TC
27			0000-00-00	0	
28			0000-00-00	0	
<b>Total</b>				<b>234673</b>	

### Audit Certificate

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