

LOCAL FUND AUDIT, SAMBALPUR, ODISHA

CATEGORY : N A C

Audit Report No : 587239/AR/2020-2021-SAMBALPUR

PARA: 1 TITLE SHEET

1	Name of the Institution :	Kuchinda NAC. Sambalpur
2	Year of Accounts under Audit :	2019-2020
3	Name of the Local Authority during the year of A/Cs :	1.SRI JITENDRA KUMAR MAHAPATRA,EO FROM 01.04.2019 TO 06.03.2020. 2.SRIMATI MITALI MADHUSMITA DALAI, ORS, ADDITIOONAL TAHASILDAR,KUCHINDA I.C. EO FROM 11.03.2020 TO 31.03.2020.
	Name of the Local Authority at the time of Audit :	SRI MANOJ KUMAR TANDI,OMAS
4	Duration of Audit :	15-11-2020 To 18-01-2021 (Mandays Consumed :- 19)
5	Name of the Auditors :	SASHI KANTA RAM - Lead Auditor(15-11-2020 to 18-01-2021) Dibakara Naik - Auditor(15-11-2020 to 18-01-2021)
6	Name of the Reviewing Officer :	SABITA PRADHAN(District Audit Officer)
7	Date of submission of report by Reviewing officer :	
8	Entry Conference Date :	04-11-2020
9	Exit Conference Date :	
10	Name of the District Audit Officer :	SABITA PRADHAN
11	Date of approval of report by District Audit Officer :	

Para1.1 :- Demographic information:-

Name Of The Institution	Area In sq Km	No of Ward	Population of the Institution					Female Population	Male Population
			S.C	S.T	Minority	General	Total		
Kuchinda NAC. Sambalpur	16.84	11	2023	4278	0	9275	15576	7739	7837

PARA: 2 PHYSICAL VERIFICATION

Sno	Items	Date Of Physical verification Before / After	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any

		Transaction				
1	SERVICE TAX RECEIPT BOOK	16.11.2020 BT	17NOS.	17NOS.	SRP-12	NIL
2	HOLDIND TAX RECEIPT BOOK	16.11.2020 BT	23NOS.	23NOS.	SRP-02	NIL
3	FOREST PARK RECEIPT BOOKS Rs 10.00	16.11.2020 BT	58NOS.	58NOS.	SRP-47	NIL
4	FOREST PARK RECEIPT BOOKS Rs 5.00	16.11.2020 BT	74NOS.	74NOS.	SRP-39	NIL
5	CHILDREN PARK RECEIPT BOOKS Rs 2.00	16.11.2020 BT	10NOS.	10NOS.	SRP-07	NIL
6	Service Postage Stamps	16.11.2020 BT	Rs2025.00	Rs2025.00	SRP-63	NIL
7	Cash in hand	16.11.2020 BT	Rs24000.00	Rs24000.00	MBPY CASH BOOK PAGE-04	NIL
8	Measurement Books	16.11.2020 BT	0	0	SRP-09	NIL
9	Miscellaneous Receipt Books	16.11.2020 BT	55NOS..	55NOS.	SRP-24	NIL

Comments

As per Rule-20(A) OLFA Rules-1951 physical verification of Cash, Measurement Books., M.R.Books, Service Postage Stamps etc. was conducted on 16.11.2020 (Before transaction) adhering to Rule-111 of OGFR. The result is given above in the table.

There was cash balance of Rs. 24000.00 as on 16.11.2020(before transaction) in different cash books those were updated and produced before audit.

Non -conduction of cash verification.

Physical verification of cash balance may be carried out as per the provisions contained in Rule 97 (2) b, i. e .Physical verification of Cash balance need to be carried out on daily basis by the Executive Officer or Accounts Officer or an Officer designated by the Executive Officer in this regard, but such provisions are not carried out.

The Executive Officer shall examine the cashier's cash book, together with the pass book, so as to satisfy himself that all money received has really been remitted to the treasury without delay and that the balance with the cashier is not in excess of the security and that he always remits to the treasury the whole and not part of the day's receipts; and he shall initial the cash book in token of having made this examination. He shall further, examine the

cashier's Cash Book or the Accountant's Cash Book with all the subsidiary forms and registers in which receipts are given or collections recorded, with the view of testing whether all Sums received are actually brought to account. But in spite of provision the Executive Officer did not verify the cash position in the above scheduled time during the year 2019-20.

This may lead to miss-utilization of funds and other irregularities in due course. Hence the Executive Officer is suggested to ensure proper cash verification as per rule.

Further, Management of Cash Balance in the NAC may be undertaken as per provisions laid under rule 5 to 27 of Odisha Municipal (Accounts) Rules, 2012.

PARA: 3 LIST OF VERIFIED RECORDS

A : List Of Verified Records/Register			
S/no	List Records/Register	Rules	Form No
1	Measurement Book	Rule 365	Form W-VIII
2	Stock & Store Register of Municipality	Rule 346	Form W-VII
3	Register of Works	Rule 345	Form W-VI
4	Miscellaneous Supply Bill	Rule 343	Form W-V
5	Contract Certificate	Rule 343	Form W-IV
6	Contract Agreement Form	Rule 341	Form W-III
7	Nominal Muster Roll (NMR)	Rule 340	Form W-II
8	Stock account of Receipt Forms	Rule 196	Form L
9	Tax collector's daily collection register	Rule 192	Form K
10	Assessment List	Rule 177	Form A
11	Stock Register of Stationery	Rule 172	Form No. XLIV
12	Stamp Account	Rule 172	Form No. XLIV
13	Stock account of Tickets used for daily collection of Market fees	Rule 171	Form No. XLIII
14	Daily Collection Register	Rule 171	Form No. XL
15	Miscellaneous Receipts	Rule 157	Form No. XXXIV
16	Annual Account of Receipts and Expenditure	Rule 145	Form No. XXIV
17	Cash Book of the municipality	Rule 125	Form No. XIV
18	Periodical Increment Certificate	Rule 99	Form No. XI
19	Absentee Statement	Rule 97	Form No. X
20	Salary Bills	Rule 97	Form No. IX
21	Register of Bills	Rule 96	Form No. VII

22	Subsidiary Cash Book	Rule 128 A	Form No. V-A
23	Cashier's Cash Book	Rule 81	Form No. V
24	Schedule for the Budget Estimate	Rule 77	Form No. III
25	Abstract of the Budget Estimate	Rule 74	Form No. I-A
26	Budget Estimate	Rule 74	Form No. I

B : List of Records/Registers not Produced to Audit

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

SIno	List Records/Register	Rules	Form No
1	Register of Estimates & Allotments	Rule 332	Form W-I
2	Register of Distrainted property & sales	Rule 204	Form S
3	Warrant register	Rule 202	Form R
4	Form of inventory & Notice	Rule 203	Form Q
5	Distraint Warrant Register	Rule 202	Form P
6	Notice of demand for tax u/s-161 of OM Act	Rule 202	Form O
7	Progress statement of collection of taxes	Rule 200	Form N
8	Tax collector's Ledger	Rule 198	Form M
9	Register of writes off of demands	Rule 190	Form J
10	Tax Receipt Form	Rule 188	Form I
11	Arrear Demand Register	Rule 187	Form H
12	Mutation Register	Rule 184	Form G
13	Register of Petitions	Rule 183	Form F
14	Form of appeal petition	Rule 183	Form E
15	Demand and Collection Register	Rule 178	Form B
16	Tax Ledger (personal A/C of Tax Payers)	Rule 178	Form B(I)
17	Register of Grants	Rule 80	Form No. XLII
18	Register of Interest Bearing Securities	Rule 147	Form No. XLI
19	Arrear List	Rule 170	Form No. XXXIX
20	Ledger of Lessees	Rule 170	Form No. XXXVIII
21	Jamabandi Register	Rule 170	Form No. XXXVII
22	Register of Rents for which there is fixed demand	Rule 163	Form No. XXXVI
23	Register of Lands	Rule 160	Form No. XXXV
24	License Register for Drivers	Rule 156	Form No. XXXIII

	and Owners of Carriages plying for hire		
25	Stock account of License Number Plates	Rule 155	Form No. XXXII
26	Application for License for Carriage, Cart, Horses and Other animals	Rule 152	Form No. XXXI
27	License for Carriages, Carts, Horses Other and animals	Rule 154	Form No. XXX
28	Register of the Tax on Carriages, Carts, Horses and Other animals	Rule 151	Form No. XXIX
29	Appropriation Register of Loan Funds	Rule 150	Form No. XXVIII
30	Loan Register	Rule 149	Form No. XXVII
31	Register of Investments	Rule 148	Form No. XXVI
32	Establishment Audit Register	Rule 146	Form No. XXV
33	Register of Quarterly & Annual account of Expenditure	Rule 144	Form No. XXIII
34	Register of Quarterly & Annual account of Receipt	Rule 144	Form No. XXII
35	Register of outstanding deposits	Rule 143	Form No. XXI
36	Deposit Ledger	Rule 142	Form No. XX
37	Register of Outstanding Advances	Rule 140	Form No. XIX
38	Advance Ledger	Rule 136	Form No. XVIII
39	Register of adjustments	Rule 132	Form No. XVII
40	Abstract Register of Expenditure	Rule 129	Form No. XVI
41	Abstract Register of Receipts	Rule 129	Form No. XV
42	Voucher of Recoupment of Permanent Advance Account	Rule 110	Form No. XIII
43	Permanent Advance Account	Rule 108	Form No. XII
44	Order Book	Rule 96	Form No. VIII
45	Challan	Rule 87	Form No. VI
46	Subsidiary account of special taxes	Rule 79	Form No.-IV
D : List of Records/Registers not Required			
S/no	List Records/Register	Rules	Form No

Comments

The records which have not been maintained as per the details above should be maintained properly in prescribed format henceforth for better performance of the institution. Non maintenance of such registers like G I A Register, U C Register ,Outstanding Advance Ledger, Advance Ledger ,Assets ledger etc., not only forfeits the very purpose of accounting of the entity but also to guide the proper utilization of Govt. Funds ,Management of Accounts & Audit, Loss of stock & store, Misappropriation of Cash etc.

PARA: 4 FINANCIAL POSITION

Kuchinda NAC. Sambalpur - 2019-2020

SIno	Name of the Cash Book	OB as on Date	Openin g Balan ce(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expend iture during the Year under Audit(In Rs:)	Closing Balanc e as per Audit (DD MM YYYY)	Closing Balanc e(In Rs:)(AUDIT)	Closing Balanc e as per (DD MM YYYY) Cash Book	Closing Balanc e(In Rs:)(CASH BOOK)	Differen ce(In Rs:)	Remarks
1	ACCO UNTANT CASH BOOK	01-04-2019	98849722.39	90732108.86	189581831.25	77654400.91	31-03-2020	111927430.34	31-03-2020	89135797.22	22791633.12	Differen ce as n arrated in last Audit Report.
	GRAN D TOTAL		98849722.39	90732108.86	189581831.25	77654400.91		111927430.34		89135797.22	22791633.12	

Comments					
PARA-4.1: DETAILS OF ACCOUNTANT CASH BOOK CLOSING BALANCE AS ON 31.3.2020:-					
SL NO	NAME OF THE CASH BOOK	IN CASH (In Rs)	IN BANK(In Rs)	IN TREASURY(In Rs)	TOTAL(In Rs)
1	ACCOUNTANT CASH BOOK	1,169,948.69	36,609,802.34	51,356,046.19	89,135,797.22
	TOTAL	1,169,948.69	36,609,802.34	51,356,046.19	89,135,797.22
PARA-4.2: Non-Creation of Sinking Fund.					
As per Section - 111 of O.M. Act - 1950 the U.L.B. should create a sinking fund to meet the liabilities of the institution. But such fund has not been created by the N.A.C. Hence the local authority is advised to create a sinking fund as per the above rule to meet the liabilities when required.					

PARA-4.3 :- Budget
Lack of coherence between estimated receipt and actual receipt

As per Rule-56 of Odisha Budget Manual, the estimation of fixed revenue should be based upon the actual demand including arrear and the probabilities of their realization during the year. Odisha Budget Manual read with Section-108(a) of the Odisha Municipal Act, 1950 stipulates that the estimate of income and expenditure should be reasonable and proper.

Further, the said rule of the Odisha Budget Manual stipulates that the Budget estimates of revenue and receipts should be based on the existing rates of taxes, duties and fees, etc., and no increase or reduction in such rates and no proposals for abandonment of revenue which have not been sanctioned by Government should be proposed in the estimates.

But, during the year under Audit the Budget figures and Actual figures are differed as follows.

A: RECEIPT:-

SI No	Head of Accounts	Budget	Actual	Difference
1	Rates and Taxes	2,153,800.00	1,165,751.00	988,049.00
2	License and Other Fees	16,320,272.00	2,802,264.00	13,518,008.00
3	Receipt Under Spl Act	0.00	0.00	0.00
4	Revenue Derived From N A C Property	1,990,320.00	1,115,001.00	875,319.00
5	Grants & Contribution	148,690,940.00	63,047,022.00	85,643,918.00
6	Extra Ordinary Debt	8,344,096.00	8,276,860.00	67,236.00
7	Interest Earned	1,576,300.00	1,286,788.01	289,511.99
8	Miscellaneous	19,036,600.00	13,038,422.85	5,998,177.15
	TOTAL	198,112,328.00	90,732,108.86	107,380,219.14

B: EXPENDITURE:-

SI No	Head of Accounts	Budget	Actual	Difference
1	Establishment Expenses	20,577,620.00	10,365,104.00	10,212,516.00
2	Administrative Expenses	3,173,520.00	2,658,450.00	515,070.00
3	Operation & Maintenance Charges	11,288,008.00	11,065,254.00	222,754.00
4	Interest & Finance Charges	4,200.00	4,242.20	-42.20
5	public convenience	154,735,700.00	47,241,797.00	107,493,903.00
6	Programme Expenses	1,450,000.00	134,662.00	1,315,338.00

7	Extra Ordinary Debt	5,000,000.00	4,774,923.00	225,077.00
8	Miscellaneous	1,546,140.00	1,409,968.71	136,171.29
	TOTAL	197,775,188.00	77,654,400.91	120,120,787.09

Percentage of Variation

RECEIPT			EXPANDITURE		
AS PER BUDGET	ACTUAL	% OF VARIATION	AS PER BUDGET	ACTUAL	% OF VARIATION
198,112,328.00	90,732,108.86	45.80	197,775,188.00	77,654,400.91	39.26

From the table below it could be observed that this is an unrealistic budget. As per Rule - 56 of Odisha Budget Manual the estimation of fixed revenue should be based upon the actual demand including arrears and the probabilities of their realization during the year. Odisha Budget Manual read with Section - 108(A) of the Odisha Municipality Act, 1950 stipulates that the estimate of income and expenditure should be reasonable and proper. Hence, the authority of the N.A.C. is advised to prepare balanced budget henceforth.

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

Kuchinda NAC. Sambalpur - 424133

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 Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	ALL	0	31-03-2020	89228792.75	31-03-2020	87965848.53	1262944.22	
	GRAND TOTAL			89228792.75		87965848.53	1262944.22	

Reconciliation								
PARA.5-1-DETAILS OF BANK PASS BOOK AND CASH BOOK BANK BALANCE AS ON 31.03.2020:-								
SL	SCHEME	BANK	ACCOUNT NO	PASS BOOK CLOSING BAL DATE	CB AS PER PASS BOOK	CASH BOOK CLOSING BAL DATE	CB AS PER CASH BOOK	DIFFERENCE
1	BRGF	SBI	11500958688	31.03.20	442,058.00	31.03.20	337,941.00	104,117.00
2	RDW	SBI	32240234801	31.03.20	1,533,607.00	31.03.20	816,768.00	716,839.00
3	THFC	SBI	313163807	31.03.20	1,433,079.	31.03.20	1,114,467.	318,612.00

			55		00		00	
4	14th FC	SBI	352548729 05	31.03.20	1,057.00	31.03.20	1,057.00	0.00
5	MVT	SBI	322194116 09	31.03.20	29,497.50	31.03.20	29,497.50	0.00
6	DF	SBI	322194159 66	31.03.20	6,199.50	31.03.20	6,199.50	0.00
7	PGA	SBI	322402362 30	31.03.20	251,634.00	31.03.20	251,634.00	0.00
8	IHSDP	SBI	322194143 38	31.03.20	8,373,129. 50	31.03.20	8,373,129. 50	0.00
9	MBPY	SBI	115009556 32	31.03.20	772,757.00	31.03.20	780,757.00	-8,000.00
10	OULM	SBI	352144249 06	31.03.20	3,737.00	31.03.20	3,737.00	0.00
11	P&CWB	SBI	349092305 44	31.03.20	245,944.00	31.03.20	245,944.00	0.00
12	SBM	SBI	351149378 75	31.03.20	7,409,867. 25	31.03.20	7,369,867. 25	40,000.00
13	PBI	SBI	353239168 80	31.03.20	31,467.00	31.03.20	31,467.00	0.00
14	CC ROAD	PNB	680600010 0032042,	31.03.20	880,938.00	31.03.20	848,472.00	32,466.00
15	SWM	SBI	349092313 22	31.03.20	8,845.00	31.03.20	8,845.00	0.00
16	GENERAL COLLECTI ON	SBI	115009556 43	31.03.20	21,904.24	31.03.20	-12,266.76	34,171.00
17	GENERAL COLLECTI ON	PNB	680600010 0030886,	31.03.20	203,132.90	31.03.20	-738,347.3 2	941,480.22
18	CMRF	PNB	680600010 0041800,	31.03.20	194,880.12	31.03.20	194,880.12	0.00
19	AWC	PNB	680600010 0023521,	31.03.20	318,334.00	31.03.20	318,334.00	0.00
20	LFS PENSION	SBI	115009556 76	31.03.20	2,323.10	31.03.20	2,323.10	0.00
21	NON LFS PENSION	SBI	303380647 30	31.03.20	10,832.00	31.03.20	10,832.00	0.00
22	12FC	SBI	115009582 36	31.03.20	395,276.45	31.03.20	395,276.45	0.00
23	WODC	SBI	115009574 69	31.03.20	3,998,052. 97	31.03.20	3,998,052. 97	0.00
24	PDS	PNB	680600010 0005096,	31.03.20	317,872.81	31.03.20	317,872.81	0.00
25	ZERO ACCOUNT	SBI	115009545 15	31.03.20	130,191.73	31.03.20	1,072,132. 73	-941,941.0 0

26	SJSRY	SBI	115009556 21	31.03.20	0.00	31.03.20	0.00	0.00
27	MLA LAD	PNB	680600010 0002803,	31.03.20	593,882.50	31.03.20	593,882.50	0.00
28	MPLAD	PNB	680600010 0002797,	31.03.20	671,617.00	31.03.20	671,617.00	0.00
29	MARKET UGB	UGB	120320455 38	31.03.20	18,855.00	31.03.20	18,266.00	589.00
30	DC UGB	UGB	120320270 96	31.03.20	18,878.00	31.03.20	18,878.00	0.00
31	NULM	SBI	349092293 57	31.03.20	167,736.20	31.03.20	167,736.20	0.00
32	Harischand ra Sahayata Yojana	SBI	355909851 08	31.03.20	82,604.20	31.03.20	82,604.20	0.00
33	SHOPROO M SECURITY	HDFC	501001550 92514,	31.03.20	1,813,434. 31	31.03.20	1,813,434. 31	0.00
34	(asscrow)	AXIS	917020044 275562,	31.03.20	262,770.00	31.03.20	262,770.00	0.00
35	(CCA)MCA	AXIS	915010060 925235,	31.03.20	1,529,131. 88	31.03.20	1,529,131. 88	0.00
36	LAND RIGHTS	CANARA	604510100 2696,	31.03.20	130,618.00	31.03.20	130,618.00	0.00
37	MKSY(HD FC)	HDFC	501002122 73006,	31.03.20	37.30	31.03.20	37.30	0.00
38	NFBS	SBI	375448633 85	31.03.20	32,133.50	31.03.20	12,133.50	20,000.00
39	IGNDP	SBI	375448625 53	31.03.20	98,562.50	31.03.20	98,562.50	0.00
40	IGNOAP	SBI	375448516 64	31.03.20	722,713.50	31.03.20	722,713.50	0.00
41	IGNWP	SBI	375448643 45	31.03.20	190,890.50	31.03.20	190,890.50	0.00
42	unnati	PNB	680600010 0119802,	31.03.20	4,512,911. 10	31.03.20	4,508,300. 10	4,611.00
43	ONLINE GENERAL COLLECTI ON	HDFC	502000443 15551	31.03.20	6,639.00	31.03.20	6,639.00	0.00
44	MB	MINI BANK	621	31.03.20	921.00	31.03.20	921.00	0.00
45	BIJU YUVA BAHINI	SBI	376199645 74	31.03.20	1,794.00	31.03.20	1,794.00	0.00
A	BANK TOTAL				37,872,746 .56		36,609,802 .34	1,262,944. 22

B	PL ACCOUNT	PL		31.03.20	51,356,046	31.03.20	51,356,046	0.00
	GRAND TOTAL				89,228,792		87,965,848	1,262,944.22
					.19		.19	
					.75		.53	

PARA.5-2-NON-RECONCILIATION OF DIFFERENCES BETWEEN CASH BOOK BALANCES AND PASS BOOK BALANCES AS ON DT.31.3.2020:-

There is a difference of Rs **1,262,944.22** between closing balance as per bank pass books and cash bank balance figure as on dt.31-3-2020. This difference has not been reconciled by the local authority. As per Letter No. - 15847/F dt.27-4-2013 of Finance Deptt. Govt. of Odisha the D.D.O. shall maintain a register for reconciliation of receipts and disbursements for scheme funds, but the same has not been done. Hence, a register for reconciliation of receipts and disbursements for scheme funds need be maintained.

PARA.5-3-DETAILS OF BANK ACCOUNT WISE RECONCILIATION FOR 2019-20:-

1	BRGF- SBI- 11500958688			
a	Balance as per Cash Book as on 31.3.20			337,941.00
b	Add: Previous difference	104,117.00		
c	Total Addition / Deduction	104,117.00	0.00	
d	Balance arrived in audit			442,058.00
e	Balance in pass book as on 31.3.20			442,058.00
f	Unreconciled difference			0.00
2	RDW-SBI - 32240234801			
a	Balance as per Cash Book as on 31.3.20			816,768.00
b	Add: Previous difference	716,839.00		
c	Total Addition / Deduction	716,839.00	0.00	
d	Balance arrived in audit			1,533,607.00
e	Balance in pass book as on 31.3.20			1,533,607.00
f	Unreconciled difference			0.00
3	THFC-31316380755			
a	Balance as per Cash Book as on 31.3.20			1,114,467.00
b	Add: Previous difference	315,307.00		

c	Add: Ch.No.657456/ 18.01.2020 Issued but not encashed till 31.3.2020.	3,305.00		
d	Total Addition / Deduction	318,612.00	0.00	
e	Balance arrived in audit			1,433,079.00
f	Balance in pass book as on 31.3.20			1,433,079.00
g	Unreconciled difference			0.00
4	MBPY- SBI-11500955632			
a	Balance as per Cash Book as on 31.3.20			780,757.00
b	Less: Previous difference		8,000.00	
c	Total Addition / Deduction	0.00	8,000.00	
d	Balance arrived in audit			772,757.00
e	Balance in pass book as on 31.3.20			772,757.00
f	Unreconciled difference			0.00
5	SBM- SBI-35114937875			
a	Balance as per Cash Book as on 31.3.20			7,369,867.25
b	Add: Cheque issued but not encashed till 31.3.2020.			
	619285/04.2.2019	8,000.00		
	619326/13.9.2019	8,000.00		
	968947/23.3.2020	8,000.00		
	968946/23.3.2020	8,000.00		
	968944/25.2.2020	8,000.00		
c	Total Addition / Deduction	40,000.00	0.00	
d	Balance arrived in audit			7,409,867.25
e	Balance in pass book as on 31.3.20			7,409,867.25
f	Unreconciled difference			0.00

6	CC ROAD-PNB -6806000100032042,			
a	Balance as per Cash Book as on 31.3.20			848,472.00
b	Less: Previous difference	32,466.00		
c	Total Addition / Deduction	32,466.00	0.00	
d	Balance arrived in audit			880,938.00
e	Balance in pass book as on 31.3.20			880,938.00
f	Unreconciled difference			0.00
7	GENERAL COLLECTION- SBI -11500955643			
a	Balance as per Cash Book as on 31.3.20			-12,266.76
b	Add: Previous difference	34,171.00		
c	Total Addition / Deduction	34,171.00	0.00	
d	Balance arrived in audit			21,904.24
e	Balance in pass book as on 31.3.20			21,904.24
f	Unreconciled difference			0.00
8	GENERAL COLLECTION-PNB -6806000100030886,			
a	Balance as per Cash Book as on 31.3.20			-738,347.32
b	Less: Previous difference		3,518.78	
c	Add: Cheque issued but not encashed till 31.3.2020.			
	332651/31.12.2019	2,300.00		
	870484/26.3.2020	5,000.00		
	870486/26.3.2020	7,040.00		
	870488/27.3.2020	849,171.00		
	494919/11.9.2018	38,875.00		
	494939/6.10.2018	23,231.00		
	402746/12.3.2019	19,462.00		

d	Less: Excess deposit shown than actual on 26.4.2020(18880-18800)		80.00	
e	Total Addition / Deduction	945,079.00	3,598.78	
f	Balance arrived in audit			203,132.90
g	Balance in pass book as on 31.3.20			203,132.90
h	Unreconciled difference			0.00
9	ZERO ACCOUNT-SBI -11500954515			
a	Balance as per Cash Book as on 31.3.20			1,072,132.73
b	Less: Previous difference		945,527.00	
c	Add: Ch.No.563038/3 0.3.2020 Issued but not encashed till 31.3.2020.	3,592.00		
d	Less: Less expenditure booked in cash book vide Vr No.416/13.1.2020 than actual payment amount (4777.61-4771.61)		6.00	
e	Total Addition / Deduction	3,592.00	945,533.00	
f	Balance arrived in audit			130,191.73
g	Balance in pass book as on 31.3.20			130,191.73
h	Unreconciled difference			0.00
10	MARKET-UGB-12032045538			
a	Balance as per Cash Book as on 31.3.20			18,266.00
b	Add: Previous difference	589.00		
c	Total Addition / Deduction	589.00	0.00	
d	Balance arrived in audit			18,855.00
e	Balance in pass book			18,855.00

	as on 31.3.20			
f	Unreconciled difference			0.00
11	NFBS-SBI -37544863385			
a	Balance as per Cash Book as on 31.3.20			12,133.50
b	Add: Ch.No.030544/26.02.2019 Issued but not encashed till 31.3.2020.			
c	Add: Interest credited to bank on 28.3.20 but receipt not taken to cash book.	20,000.00		
e	Total Addition / Deduction	20,000.00	0.00	
f	Balance arrived in audit			32,133.50
g	Balance in pass book as on 31.3.20			32,133.50
h	Unreconciled difference			0.00
12	UNNATI-PNB -6806000100119802,			
a	Balance as per Cash Book as on 31.3.20			4,508,300.10
b	Add: Ch.No.316341/27.3.2020 Issued but not encashed till 31.3.2020.	4,611.00	0.00	
c	Total Addition / Deduction	4,611.00	0.00	
d	Balance arrived in audit			4,512,911.10
e	Balance in pass book as on 31.3.20			4,512,911.10
f	Unreconciled difference			0.00

PARA.5-4:-MAINTENANCE OF FLEXI ACCOUNT:-

Letter No. 35425/F, dt. 12.10.2012 emphasizes upon maintenance of Flexi accounts in Bank by converting all SB accounts of different Banks in order to fetch more interest which can be spared for mobilization of more resources under the scheme. It is noticed that the Local Authority is requested all banks to convert the SB accounts in to flexi accounts. Till closing of audit most of the banks are not converted the SB accounts in to flexi accounts.

Hence the Local Authority is suggested to take early steps to convert all the SB account in to flexi a/c produced before next audit.

PARA: 6 STOCK POSITION

Kuchinda NAC. Sambalpur - 424133

Sino	Material/Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	AAY RICE	0.03	2039.77	1627.15	412.65	412.65	SRP-12
2	PHH RICE	0.01	3320.92	2944.78	376.15	376.15	SRP-24
3	PHH WHEAT	0	882.43	650.64	231.79	231.79	SRP-36
4	SFSA	0.03	132.86	130.64	2.25	2.25	SRP-60
5	AP RICE	0	28.80	24.00	4.80	4.80	SRP-48
6	KEROSIN OIL	719.293	43770	44036	453.29	453.293	SRP-72

Comments
PARA.6.1: Non-Maintenance of Dead Stock Register

i) As per Rule - 106 of OGFR an inventory of the dead stock should be maintained in all Govt. offices in Form OGFR - 6 showing the no. received, the no. disposed off and the balance in hand for each kind of article.

ii) As per Rule - 106(iii) of OGFR the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded.

iii) As per Rule - 111 of OGFR 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 authorized by him.

Since the dead stock register has not been maintained for the year 2017-18, all the above rules are found to be violated by the local authority. Due to non-maintenance of dead stock register actual no. of permanent articles cannot be ascertained which may lead to loss or misuse of stock in future.

PARA - 6.2 POSITIONS OF VALUABLE ARTICLES :-

The local authority is asked through objection statement to produced the stock position of major items like computer, Air-conditioners, Air-coolers, Printer, Scanner, Xerox Machine ,Vehicles, Building Materials, Steel Almirah and other costly machineries / equipments of all sections of this PS should be furnished along with the physical verification report and stock register for necessary verification of audit. The details furnished by the local authority are given below.

Detailed Non- Consumable Stock Position of Kuchinda NAC as on 31.03.2020					
Sl	Name of Item	Stock in Position	Purchase during 2019-20	Total	Remarks
1	Computer Table	8	11	19	
2	Water Tanker	4	0	4	
3	Steel Almirah	24	0	24	
4	Wooden Almirah	5	0	5	

5	Wooden Chair	1	0	1	
6	Steel Chair	35	0	35	
7	Steel Rack	5	0	5	
8	Wooden Table	10	0	10	
9	Chair	0	22	22	
10	Table	0	11	11	
11	Air Cooler	4	0	4	
12	Steel Table	15	0	15	
13	AC	2	0	2	
14	Computer	12	0	12	
15	Printer	6	0	6	
16	Scanner	2	0	2	
17	BOY	0	3	3	
18	TATA ACE	2	0	2	
19	Air Conditioner	8	0	8	
20	LED TV	0	3	3	
21	Cold Water Purifier	3	2	5	

PARA: 7 INVESTMENT

Kuchinda NAC. Sambalpur - 424133

Sino	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance (In Rs:)	Amount Encashed during the Year under Audit (In Rs:)	Total (In Rs:)	Amount Invested during the Year under Audit (In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit (In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger (In Rs:)	Difference (In Rs:)	Remarks
1	01-04-2019	4000.00	0.00	4000.00	0.00	31-03-2020	4000.00	31-03-2020	0.00	4000.00	
	GRAND TOTAL	4000.00	0.00	4000.00	0.00		4000.00		0.00	4000.00	

DETAILS OF CB ON INVESTMENT & Comments :

DETAILS OF CB ON INVESTMENT:-

As per Rule - 148 of O.M. Rules, 1953 a register of Govt. and other securities held by the U.L.B. should be

maintained. So vide page 11 & 37 of audit objection memo the local authority was asked to produce the investment register before audit for verification. But the E.O. replied that the investment register will be maintained.

Since, the register has not been maintained it is not possible in the part of audit to verify the current position of the invested amount. Hence, the E.O. is advised to maintain the investment register up-to-date and produce it before next audit for verification.

It was also noticed that the investment of Rs.4000.00 has been kept outside the domain of accountant cash book. So the E.O. is advised to include it in accountant cash book and report compliance to audit.

DETAILS OF INVESTMENT

Sl. No.	Name of the Loan	Date of Purchase	Date of Maturity	Amount Invested	Remarks
1	CAO14659 to 14678	20.08.1965	20.08.1977	2000.00	
2	CAO1781	12.09.1966	19.09.1978	500.00	
3	CAO1892	29.08.1966	29.08.1969	1000.00	
4	OSAB1532	04.05.1965	NOT MENTIONED	500.00	
			TOTAL	4000.00	

PARA: 8 ADVANCE

Kuchinda NAC. Sambalpur - 2019-2020

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	01-04-2019	ALL CASH BOOK	140636 33.94	115350 0.00	152171 33.94	216800 0.00	31-03-2020	130491 33.94	31-03-2020	129981 33.94	51000. 00	
	GRAND TOTAL		140636 33.94	115350 0.00	152171 33.94	216800 0.00		130491 33.94		129981 33.94	51000. 00	

Comments :

PARA:8-1:REASONS FOR ABOVE DIFFERENCE:-

Reason of difference between audit and Cash Book figure is given below.

ADVANCE OUTSTANDING AS ON 31.03.2020 (AS PER CASH BOOK)	12,998,133.94
Add: Difference shown in previous A/R No.441949/AR/2018-19,SAMBALPUR	51,000.00
ADVANCE OUTSTANDING AS ON 31.03.2020 (AS PER AUDIT)	13,049,133.94

PARA: 8-2: NON MAINTENANCE OF ADVANCE AND OUTSTANDING ADVANCE LEDGER:-

As per Rule 136 to 140 of Odisha Municipal Rules, 1953 an 'Advance ledger' is to be maintained in each ULB recording person wise separate accounts of such advances. Advances shall be regularly and promptly adjusted and any unspent balance of an advance shall be immediately refunded. The different accounts in the advance ledger shall be balanced quarterly and signed by the Executive officer & thus an 'Outstanding Advance ledger' is to be maintained on quarterly basis. However, Advance and Outstanding advance ledger has not been maintained in the NAC. Non maintenance of the same leads to unadjusted the amount & creates misappropriation of cash in near future.

Irregular payment of Advance

As per Rule-21S of OGFR:- Advance other than those discussed in chapter 13 & 14 of OGFR (permanent advance, H B Advance, Advances for purchase of conveyance, Advances on transfer, Advances for journey on tour, Advances for anti-rabic treatment etc.) cannot be made to the Government servants except under the special orders of the State Government.

As per Para 3.7.21 of OPWD: - Advances to contractors are as a rule prohibited.

a) However, a Divisional Officer may sanction advances up to an amount not exceeding 75% of the value (as assessed by himself) on the security of the imperishable materials and that a formal agreement is drawn up with the contractor to this effect. Payment of such advances should be made only on the certificate of an officer, not below the rank of Sub divisional officer that the quantities of materials upon which the advances are made have actually been brought to site, that the contractor has not previously received any advance on that security and that the materials are all required by the contractor for use on items of work for which rates for finished work have been agreed upon. Payment of advance on the security of materials at quarry site is prohibited.

b)&(c) In exceptional cases in the interest of work, advance can be paid to the contractor even without security of material but with sanction of Government. Such advances paid in exceptional circumstances should not continue longer than is absolutely essential. These advances shall carry interest at the rate of 18%per annum.

However it was noticed that advances were paid to the staffs & other officials randomly without adhering to the above rules in the NAC. The Outstanding Advance as per Records & Registers made available to Audit are as below.

PARA: 8-3: YEAR WISE BREAK-UP OF OUTSTANDING ADVANCE AS ON 31.3.2020:-

YEAR	OUTSTANDING ADVANCE AS ON 31.03.2020
PRIOR TO 2012-13	4,317,349.94
2012-13	512,500.00
2013-14	3,620,200.00
2014-15	1,259,100.00
2015-16	658,300.00

2016-17	839,000.00
2017-18	866,100.00
2018-19	397,084.00
2019-20	579,500.00
TOTAL	13,049,133.94

PARA: 8-4: DETAILS YEAR WISE CLASSIFICATION OF OUTSTANDING ADVANCE:-

Due to non maintenance of advance and outstanding advance ledger the classification of outstanding advance is given by basing of the previous year audit report.

CLASSIFICATION	OB AS PER PREVIOUS A/R	PAID	TOTAL	ADJUSTED	BALANCE AS ON 31.03.2020
SALARY ADV	940,400.00	298,000.00	1,238,400.00	327,000.00	911,400.00
FA	404,600.00	600,000.00	1,004,600.00	588,000.00	416,600.00
OTHER ADV	983,784.00	120,000.00	1,103,784.00	653,000.00	450,784.00
IHSDP	6,905,000.00	129,000.00	7,034,000.00	600,000.00	6,434,000.00
OAP	0.00	6,500.00	6,500.00		6,500.00
TOTAL	9,233,784.00	1,153,500.00	10,387,284.00	2,168,000.00	8,219,284.00
2012-13	512,500.00	0.00	512,500.00	0.00	512,500.00
2011-12	1,352,390.00	0.00	1,352,390.00		1,352,390.00
PRIOR TO 2011-12	2,964,959.94	0.00	2,964,959.94	0.00	2,964,959.94
TOTAL	4,829,849.94	0.00	4,829,849.94	0.00	4,829,849.94
GRAND TOTAL	14,063,633.94	1,153,500.00	15,217,133.94	2,168,000.00	13,049,133.94

PARA: 8-5: DETAILS OF ADVANCE PAID DURING 2019-20 BUT NOT ADJUSTED TILL 31.3.2020:-

SL No	Name	Vr. No.	Date	Purpose	Sanctioned By	Advance outstanding (In Rs.)
1	AJAYA SUNANI	1	4.4.2019	SALARY ADVANCE	J K Mahapatra, E O	17,500.00
2	SUBASH CH DEBTA	39	3.05.2019	SALARY ADVANCE	J K Mahapatra, E O	1,500.00
3	SRIMATI NAG	130	24.06.2019	SALARY ADVANCE	J K Mahapatra, E O	8,500.00
4	Sriram Nanda	160/pla	3.10.2019	Festival Advance	J K Mahapatra, E O	12,000.00
5	Ashok Kumar Jaipuria	160/pla	3.10.2019	Festival Advance	J K Mahapatra, E O	12,000.00
6	Biswanath Mohanty	160/pla	3.10.2019	Festival Advance	J K Mahapatra, E O	5,000.00

					O	
7	Paradip Kumar Pattanik	160/pla	3.10.2019	Festival Advance	J K Mahapatra,E O	12,000.00
8	Sailesh Kumar Sharma	160/pla	3.10.2019	Festival Advance	J K Mahapatra,E O	12,000.00
9	Gokul Chandra Pruseth	160/pla	3.10.2019	Festival Advance	J K Mahapatra,E O	12,000.00
10	Amaresh Chandra Behera	160/pla	3.10.2019	Festival Advance	J K Mahapatra,E O	12,000.00
11	Sugandha Behera	160/pla	3.10.2019	Festival Advance	J K Mahapatra,E O	12,000.00
12	Shiba Chandra Majhi	160/pla	3.10.2019	Festival Advance	J K Mahapatra,E O	12,000.00
13	Pradeepta Kumar Majhi	160/pla	3.10.2019	Festival Advance	J K Mahapatra,E O	12,000.00
14	Tapan Kumar Mohapatra	160/pla	3.10.2019	Festival Advance	J K Mahapatra,E O	12,000.00
15	Suresh Kumar Bagh	160/pla	3.10.2019	Festival Advance	J K Mahapatra,E O	12,000.00
16	Bhubane Nag	160/pla	3.10.2019	Festival Advance	J K Mahapatra,E O	12,000.00
17	Sulochana Nag	160/pla	3.10.2019	Festival Advance	J K Mahapatra,E O	12,000.00
18	Ananda Birneth	160/pla	3.10.2019	Festival Advance	J K Mahapatra,E O	12,000.00
19	Kishor Nag	160/pla	3.10.2019	Festival Advance	J K Mahapatra,E O	12,000.00
20	Subasini Sunani	160/pla	3.10.2019	Festival Advance	J K Mahapatra,E O	12,000.00
21	Parsuram Deb	160/pla	3.10.2019	Festival Advance	J K Mahapatra,E O	12,000.00
22	Jagmohan Singh	160/pla	3.10.2019	Festival Advance	J K Mahapatra,E O	12,000.00

23	Pramod Kumar Naik	160/pla	3.10.2019	Festival Advance	J K Mahapatra,E O	12,000.00
24	Bana Bihari Patel	160/pla	3.10.2019	Festival Advance	J K Mahapatra,E O	12,000.00
25	Madhab Chandra Tripathy	160/pla	3.10.2019	Festival Advance	J K Mahapatra,E O	12,000.00
26	Renuka Mishra	160/pla	3.10.2019	Festival Advance	J K Mahapatra,E O	12,000.00
27	Subashini Pradhan	160/pla	3.10.2019	Festival Advance	J K Mahapatra,E O	12,000.00
28	Subash ch Debta	160/pla	3.10.2019	Festival Advance	J K Mahapatra,E O	12,000.00
29	Sushanta Gajendra Singh	160/pla	3.10.2019	Festival Advance	J K Mahapatra,E O	12,000.00
30	PARAMESWARA BHOI	160/pla	3.10.2019	Festival Advance	J K Mahapatra,E O	12,000.00
31	Ajaya Sunani	160/pla	3.10.2019	Festival Advance	J K Mahapatra,E O	12,000.00
32	Haresh Bagh	160/pla	3.10.2019	Festival Advance	J K Mahapatra,E O	12,000.00
33	Suraj Mahananda	160/pla	3.10.2019	Festival Advance	J K Mahapatra,E O	12,000.00
34	Sushanta Gajendra Singh	424	18.01.2020	SALARY ADVANCE	J K Mahapatra,E O	23,000.00
35	RASHMI BIRANET	467	7.02.2020	SALARY ADVANCE	J K Mahapatra,E O	12,500.00
36	Pramod Kumar Naik	485	19.02.2020	SALARY ADVANCE	J K Mahapatra,E O	5,000.00
37	Sriram Nanda	491	25.02.2020	SALARY ADVANCE	J K Mahapatra,E O	10,000.00
38	KAMALINI PANIGRAHI	6/MBPY	29.7.2019	HSY& MBPY Programme.	J K Mahapatra,E O	6,500.00
39	KAMALINI	01 HSY	20.05.2019	HSY	J K	57,000.00

	PANIGRAHI			ADVANCE	Mahapatra,E O	
40	NIRANJAN PRADHAN	01/IHSDP	2.4.2019	IHSDP	J K Mahapatra,E O	1,000.00
41	SAROJ KUMAR BAGH	02/IHSDP	2.4.2019	IHSDP	J K Mahapatra,E O	10,000.00
42	SAROJ KUMAR BAGH	09/IHSDP	12.4.2019	IHSDP	J K Mahapatra,E O	16,000.00
43	MINAKETAN MAJHI	03/IHSDP	3.4.2019	IHSDP	J K Mahapatra,E O	1,000.00
44	TIKESWAR CHHATRIA	06/IHSDP	3.4.2019	IHSDP	J K Mahapatra,E O	16,000.00
45	MANBODH CHHATRIA	10/IHSDP	12.4.2019	IHSDP	J K Mahapatra,E O	16,000.00
46	JAYAKUMARI PRADHAN	12/IHSDP	28.2.2020	IHSDP	J K Mahapatra,E O	25,000.00
					TOTAL	579,500.00

PARA: 8-6: DETAILS OF ADVANCE PAID DURING 2018-19 BUT NOT ADJUSTED TILL 31.3.2020:-

SL No	Name	Vr. No.	Date	Purpose	Sanctioned By	Advance outstanding
1	LILATAN BEHERA	30	13.04.2018	WAGE ADVANCE	J K Mahapatra,E O	9,500.00
2	JAGMOHAN SINGH	55	30.04.2018	SALARY ADVANCE	J K Mahapatra,E O	11,000.00
3	ASHOK JAIPURIA	81	17.05.2018	SALARY ADVANCE	J K Mahapatra,E O	20,000.00
4	HARESH BAGH	137	2.7.2018	WAGE ADVANCE	J K Mahapatra,E O	8,000.00
5	PRAMOD NAIK	138	2.7.2018	SALARY ADVANCE	J K Mahapatra,E O	3,000.00
6	PRAMOD NAIK	180	20.07.2018	SALARY ADVANCE	J K Mahapatra,E O	2,000.00
7	JHILI BIRANET	202	2.8.2018	WAGE ADVANCE	J K Mahapatra,E O	3,000.00

8	JAGMOHAN SINGH	219	9.8.2018	SALARY ADVANCE	J K Mahapatra,E O	2,000.00
9	KUMA NAIK	236	23.08.2018	PENSION ADVANCE	J K Mahapatra,E O	5,000.00
10	DLR FESTIVAL ADVANCE	304	17.10.2018	FESTIVAL ADVANCE	J K Mahapatra,E O	2,000.00
11	ASHOK JAIPURIA	363	27.12.2018	SALARY ADVANCE	J K Mahapatra,E O	20,000.00
12	KANHUCHAR AN NAYAK	398	18.01.2019	WORK ADVANCE	J K Mahapatra,E O	50,000.00
13	KANHUCHA RAN NAYAK	465	22.02.2019	WORK ADVANCE	J K Mahapatra,E O	30,984.00
14	ASHOK JAIPURIA	459	22.02.2019	SALARY ADVANCE	J K Mahapatra,E O	20,000.00
15	KAMALINI PANIGRAHI	482	6.3.2019	SALARY ADVANCE	J K Mahapatra,E O	15,000.00
16	KUMA NAIK	552	28.03.2019	SALARY ADVANCE	J K Mahapatra,E O	35,000.00
17	Mohan Balua	128/PLA	13.10.2018	FESTIVAL ADVANCE	J K Mahapatra,E O	18,000.00
18	Binod Bihari Chalan	128/PLA	13.10.2018	FESTIVAL ADVANCE	J K Mahapatra,E O	14,000.00
19	Pradeepta Kumar Majhi	128/PLA	13.10.2018	FESTIVAL ADVANCE	J K Mahapatra,E O	2,000.00
20	Tapan Kumar Mahapatra	94/SBM	24.09.2018	SBM ODF RELLY	J K Mahapatra,E O	19,600.00
21	Tapan Kumar Mahapatra	95/SBM	27.09.2018	SBM ODF MEETING	J K Mahapatra,E O	55,000.00
22	Jitendra Ku Mahapatra	09/SBM	8.5.2018	TA Advance	J K Mahapatra,E O	10,000.00
23	Dhanpati Kua	05/IHSDP	21.05.2018	IHSDP	J K Mahapatra,E O	15,000.00
24	Dhanpati Kua	14/IHSDP	3.9.2018	IHSDP	J K	1,000.00

					Mahapatra,E O	
25	Judhistir Bagh	10/IHSDP	19.06.2018	IHSDP	J K Mahapatra,E O	10,000.00
26	Judhistir Bagh	12/IHSDP	28.08.2018	IHSDP	J K Mahapatra,E O	15,000.00
27	Haradin Majhi	30/IHSDP	30.03.2019	IHSDP	J K Mahapatra,E O	1,000.00
	TOTAL					397,084.00

PARA: 8-7: DETAILS OF ADVANCE PAID DURING 2017-18 BUT NOT ADJUSTED TILL 31.3.2020:-

SL No	Name	Vr. No.	Date	Purpose	Sanctioned By	Advance outstanding (In Rs.)
1	Gopi Mahananda	18	6.4.2017	Wage advance	J K Mahapatra,E O	5,000.00
2	Ajaya Kumar Sunanai	200	12.7.2017	Wage advance	J K Mahapatra,E O	12,600.00
3	Damarudhar seth	68	5.5.2017	Salary Advance	J K Mahapatra,E O	60,000.00
4	Dhira Biranet	648	15.02.2018	Wage advance	J K Mahapatra,E O	6,000.00
5	Krishna Mahanandia	391	25.09.2017	Festival advance	J K Mahapatra,E O	1,000.00
6	Shiba Buda	391	25.09.2017	Festival advance	J K Mahapatra,E O	1,000.00
7	Gopal Kumra	391	25.09.2017	Festival advance	J K Mahapatra,E O	1,000.00
8	Sukadev Naik	382	25.09.2017	Festival advance	J K Mahapatra,E O	1,500.00
9	Bhubane Nag	382	25.09.2017	Festival advance	J K Mahapatra,E O	1,500.00
10	Jagmohan Singh	382	25.09.2017	Festival advance	J K Mahapatra,E O	4,500.00
11	SAROJ KUMAR BAGH	1	3.4.2017	IHSDP	J K Mahapatra,E	30,000.00

					O	
		5	6.4.2017	IHSDP	J K Mahapatra,E O	50,000.00
12	TIKESWAR CHHATRIA	2	5.4.2017	IHSDP	J K Mahapatra,E O	50,000.00
		19	12.7.2017	IHSDP	J K Mahapatra,E O	10,000.00
13	BHAGBATI SONI	3	5.4.2017	IHSDP	J K Mahapatra,E O	50,000.00
		22	17.08.2017	IHSDP	J K Mahapatra,E O	10,000.00
		28	13.09.2017	IHSDP	J K Mahapatra,E O	15,000.00
14	SIKIDHWAJ BAGH	4	6.4.2017	IHSDP	J K Mahapatra,E O	15,000.00
15	BHAGABAN DHAR	7	10.4.2017	IHSDP	J K Mahapatra,E O	50,000.00
		11	10.5.2017	IHSDP	J K Mahapatra,E O	10,000.00
		13	24.05.2017	IHSDP	J K Mahapatra,E O	15,000.00
16	PHULMATI MAJHI	8	10.4.2017	IHSDP	J K Mahapatra,E O	15,000.00
17	MANBODH CHHATRIA	9	4.5.2017	IHSDP	J K Mahapatra,E O	25,000.00
		10	4.5.2017	IHSDP	J K Mahapatra,E O	9,000.00
		14	30.05.2017	IHSDP	J K Mahapatra,E O	30,000.00
		46	15.01.2018	IHSDP	J K Mahapatra,E O	50,000.00
		50	5.3.2018	IHSDP	J K Mahapatra,E O	10,000.00

18	NIRANJAN PRADHAN	17	22.06.2017	IHSDP	J K Mahapatra,E O	15,000.00
19	KUNTALA CHHATRIA	24	21.08.2017	IHSDP	J K Mahapatra,E O	9,000.00
		26	8.9.2017	IHSDP	J K Mahapatra,E O	25,000.00
		27	8.9.2017	IHSDP	J K Mahapatra,E O	30,000.00
		30	27.09.2017	IHSDP	J K Mahapatra,E O	50,000.00
20	RABI SEUL	33	20.10.2017	IHSDP	J K Mahapatra,E O	10,000.00
		36	2.12.2017	IHSDP	J K Mahapatra,E O	15,000.00
21	DHANAPATI KAU	38	15.12.2017	IHSDP	J K Mahapatra,E O	9,000.00
		39	15.12.2017	IHSDP	J K Mahapatra,E O	25,000.00
		40	26.12.2017	IHSDP	J K Mahapatra,E O	30,000.00
		45	15.01.2018	IHSDP	J K Mahapatra,E O	50,000.00
		53	19.03.2018	IHSDP	J K Mahapatra,E O	10,000.00
22	JUDHISTIR BAGH	57	28.03.2018	IHSDP	J K Mahapatra,E O	50,000.00
	TOTAL					866,100.00

PARA: 8-8: DETAILS OF ADVANCE PAID DURING 2016-17 BUT NOT ADJUSTED TILL 31.3.2020:-

SL No	Name	Vr. No.	Date	Purpose	Sanctioned By	Advance outstanding (In Rs.)
1	ASHOK JAIPURIA	466	20.09.2016	salary	J K Mahapatra,E O	6,000.00
2	SUKDEB	485	22.09.2016	salary	J K	20,000.00

	NAIK(DEAD)				Mahapatra,E O	
3	RINKU THAKUR,W O- LATE:TB	56	26.04.2016	Arrear salary	J K Mahapatra,E O	5,000.00
4	SANANDA BIRANET	839	20.02.2017	SALARY(N MR)	J K Mahapatra,E O	9,000.00
5	JUDHISTIR BAGH	4	2.5.2016	IHSDP	J K Mahapatra,E O	30,000.00
6	DUARU CHIL	41	7.10.2016	IHSDP	J K Mahapatra,E O	10,000.00
7	DUARU CHIL	42	7.10.2016	IHSDP	J K Mahapatra,E O	15,000.00
8	RABI SEUL	44	19.11.2016	IHSDP	J K Mahapatra,E O	9,000.00
9	RABI SEUL	45	19.11.2016	IHSDP	J K Mahapatra,E O	25,000.00
10	RABI SEUL	73	1.3.2017	IHSDP	J K Mahapatra,E O	30,000.00
11	RABI SEUL	79	17.03.2017	IHSDP	J K Mahapatra,E O	50,000.00
12	TIKESWAR CHATRIA	46(A)	29.11.2016	IHSDP	J K Mahapatra,E O	9,000.00
13	TIKESWAR CHATRIA	46(B)	29.11.2016	IHSDP	J K Mahapatra,E O	25,000.00
14	TIKESWAR CHATRIA	66	13.02.2017	IHSDP	J K Mahapatra,E O	30,000.00
15	THUKU KAU	46	29.11.2016	IHSDP	J K Mahapatra,E O	15,000.00
16	SUMANTA CHATRIA	49	30.11.2016	IHSDP	J K Mahapatra,E O	50,000.00
17	SUMANTA CHATRIA	53	6.12.2016	IHSDP	J K Mahapatra,E O	10,000.00
18	SUMANTA CHATRIA	61	21.01.2017	IHSDP	J K Mahapatra,E	15,000.00

					O	
19	NIRANJAN PRADHAN	51	6.12.2016	IHSDP	J K Mahapatra,E O	9,000.00
20	NIRANJAN PRADHAN	52	6.12.2016	IHSDP	J K Mahapatra,E O	25,000.00
21	NIRANJAN PRADHAN	54	26.12.2016	IHSDP	J K Mahapatra,E O	30,000.00
22	NIRANJAN PRADHAN	60	21.01.2017	IHSDP	J K Mahapatra,E O	50,000.00
23	NIRANJAN PRADHAN	67	13.02.2017	IHSDP	J K Mahapatra,E O	10,000.00
24	PHULMATI MAJHI	56	31.12.2016	IHSDP	J K Mahapatra,E O	25,000.00
25	PHULMATI MAJHI	57	31.12.2016	IHSDP	J K Mahapatra,E O	9,000.00
26	PHULMATI MAJHI	58	31.01.2017	IHSDP	J K Mahapatra,E O	30,000.00
27	PHULMATI MAJHI	63	30.01.2017	IHSDP	J K Mahapatra,E O	50,000.00
28	PHULMATI MAJHI	82	23.03.2017	IHSDP	J K Mahapatra,E O	10,000.00
29	BHAGBATI SONI	62	21.01.2017	IHSDP	J K Mahapatra,E O	9,000.00
30	BHAGBATI SONI	70	22.02.2017	IHSDP	J K Mahapatra,E O	30,000.00
31	BHAGBATI SONI	65	6.2.2017	IHSDP	J K Mahapatra,E O	25,000.00
32	SIKIDHWAJ BAGH	64	2.2.2017	IHSDP	J K Mahapatra,E O	50,000.00
33	SIKIDHWAJ BAGH	71	23.02.2017	IHSDP	J K Mahapatra,E O	10,000.00
34	MINAKETA N MAJHI	69	22.02.2017	IHSDP	J K Mahapatra,E O	15,000.00

35	BHAGABAN DHAR	77	15.03.2017	IHSDP	J K Mahapatra,E O	25,000.00
36	BHAGABAN DHAR	85	27.03.2017	IHSDP	J K Mahapatra,E O	30,000.00
37	SAROJ KUMAR BAGH	83	24.03.2017	IHSDP	J K Mahapatra,E O	9,000.00
38	SAROJ KUMAR BAGH	84	24.03.2017	IHSDP	J K Mahapatra,E O	25,000.00
TOTAL						8,39,000.00

PARA: 8-9: DETAILS OF ADVANCE PAID DURING 2015-16 BUT NOT ADJUSTED TILL 31.3.2020:-

SL No	Name	Vr. No.	Date	Purpose	Sanctioned By	Advance outstanding (In Rs.)
1	Ashok Kumar Jaipuria	619	31.10.2015	salary advance	J K Mahapatra,E O	7,000.00
2	ASHOK JAIPURIA	788	29.12.2015	salary advance	J K Mahapatra,E O	20,000.00
3	Kamalini Panigrahi	469	26.09.2015	OULM Work Shop	J K Mahapatra,E O	10,000.00
4	Kamalini Panigrahi	258	13.07.2015	TA Advance	J K Mahapatra,E O	6,000.00
5	Kamalini Panigrahi	697	24.11.2015	Youth Festival	J K Mahapatra,E O	50,000.00
6	Kamalini Panigrahi	701	26.11.2015	Youth Festival	J K Mahapatra,E O	20,000.00
7	Sailesh Sharma	975	1.3.2016	salary advance	J K Mahapatra,E O	600.00
8	Sarat Ch Mahananda	192	29.06.2015	salary advance	J K Mahapatra,E O	15,000.00
9	Subodh Kumar Majhi(foreste r)	449	4.9.2015	Plantation Programme	J K Mahapatra,E O	27,200.00
10	Tapan Kumar Mahapatra	440	28.08.2015	Swayatta Sasan Divas	J K Mahapatra,E O	5,000.00
11	Tapan Kumar	630	2.11.2015	Youth Festival	J K	50,000.00

	Mahapatra				Mahapatra,E O	
12	Tapan Kumar Mahapatra	1054	19.03.2016	JALACHAT RA INSTRUME NT	J K Mahapatra,E O	20,000.00
13	Tapan Kumar Mahapatra	04/SBM	8.2.2016	SBM Work Shop	J K Mahapatra,E O	50,000.00
14	Tilak Bahadur Sahi Thakur	935	15.02.2016	salary advance	J K Mahapatra,E O	10,000.00
15	Tilak Bahadur Sahi Thakur	247	10.7.2015	salary advance	J K Mahapatra,E O	43,000.00
16	Tilak Bahadur Sahi Thakur	508	7.10.2015	Festival Advance	J K Mahapatra,E O	9,000.00
17	Suresh Bagh	17	25.04.2015	salary advance	J K Mahapatra,E O	2,500.00
18	AVIMANYA BALUA	25	27.05.2015	IHSDP	J K Mahapatra,E O	10,000.00
19	MINAKETA N MAJHI	56	9.12.2015	IHSDP	J K Mahapatra,E O	9,000.00
20	MINAKETA N MAJHI	63	30.12.2015	IHSDP	J K Mahapatra,E O	25,000.00
21	MINAKETA N MAJHI	68	14.01.2016	IHSDP	J K Mahapatra,E O	30,000.00
22	MINAKETA N MAJHI	73	9.2.2016	IHSDP	J K Mahapatra,E O	50,000.00
23	MINAKETA N MAJHI	74	9.2.2016	IHSDP	J K Mahapatra,E O	10,000.00
24	PURUSOTT AM SINGH	30	8.6.2015	IHSDP	J K Mahapatra,E O	9,000.00
25	PURUSOTT AM SINGH	33	25.06.2015	IHSDP	J K Mahapatra,E O	25,000.00
26	PURUSOTT AM SINGH	38	24.07.2015	IHSDP	J K Mahapatra,E O	30,000.00
27	PURUSOTT	43	11.8.2015	IHSDP	J K	50,000.00

	AM SINGH				Mahapatra,E O	
28	PURUSOTT AM SINGH	46	30.09.2015	IHSDP	J K Mahapatra,E O	10,000.00
29	PURUSOTT AM SINGH	50	7.11.2015	IHSDP	J K Mahapatra,E O	15,000.00
30	RAJU BAGH	18	16.05.2015	IHSDP	J K Mahapatra,E O	15,000.00
31	SIVA PRASAD BALUA	32	9.6.2015	IHSDP	J K Mahapatra,E O	10,000.00
32	SIVA PRASAD BALUA	48	15.10.2015	IHSDP	J K Mahapatra,E O	15,000.00
	TOTAL					658,300.00

PARA: 8-10: DETAILS OF ADVANCE PAID DURING 2014-15 BUT NOT ADJUSTED TILL 31.3.2020:-

SL No	Name	Vr. No.	Date	Purpose	Sanctioned By	Advance outstanding (In Rs.)
1	Amresh Behera	669	12.12.14	Salary Advance	D K Patel,E O	4,000.00
2	Kamalini Panigrahi,C O	59	10.2.15	Payment of HSY	J K Mahapatra,E O	8,000.00
3	Ranjit Sandha	194	11.6.14	Salary Advance	D K Patel,E O	10,000.00
4	Sunil kumar Ghosh,Contr actor	212	28.6.14	Dev Work	D K Patel,E O	2,000.00
5	Sunil kumar Ghosh,Contr actor	478	30.9.14	Dev Work	D K Patel,E O	20,000.00
6	Dhira Birneeth,NMR	234	28.6.14	Salary Advance	D K Patel,E O	5,000.00
7	Sananda Birneeth,NMR	240	2.7.14	Salary Advance	D K Patel,E O	10,000.00
8	Tapan Kumar Mahapatra I/c S.I.	780	29.1.15	Salary Advance	J K Mahapatra,E O	16,000.00
9	Tapan Kumar Mahapatra I/c S.I.	816	11.2.15	Sshg Mela	J K Mahapatra,E O	60,000.00
10	Tapan Kumar Mahapatra I/c S.I.	908	17.3.15	Deposit of Road Tax	J K Mahapatra,E O	30,000.00

11	Ashoka Jaipuria	668	12.12.14	Salary Advance	D K Patel,E O	25,000.00
12	Madan Mohan Jena,Ex-JA	725	16.12.14	Pension Advance	D K Patel,E O	25,000.00
13	Sukdev Naik	482	30.9.14	Festival Advance	D K Patel,E O	2,000.00
14	Bijay Mohandia,N MR	483	30.9.14	Festival Advance	D K Patel,E O	3,000.00
15	Mithun Mohandia	483	30.9.14	Festival Advance	D K Patel,E O	1,000.00
16	Mukesh Mukhi	483	30.9.14	Festival Advance	d K Patel,E O	1,100.00
17	Abhimanyu Balua	15	17.4.2014	IHSDP		25,000.00
18	Abhimanyu Balua	71	3.6.2014	IHSDP		30,000.00
19	Abhimanyu Balua	219	19.3.2015	IHSDP		50,000.00
20	Adit Charan Babu	19	19.4.2014	IHSDP		10,000.00
21	Adit Charan Babu	51	21.5.14	IHSDP		15,000.00
22	Bane Balua	53	21.5.2014	IHSDP		9,000.00
23	Bane Balua	80	10.6.16	IHSDP		25,000.00
24	Bikram Majhl	23	23.4.14	IHSDP		15,000.00
25	Dasru Kandra	8	12.4.14	IHSDP		25,000.00
26	Dasru Kandra	30	26.4.14	IHSDP		30,000.00
27	Dasru Kandra	73	3.6.14	IHSDP		50,000.00
28	Dasru Kandra	101	27.6.14	IHSDP		10,000.00
29	Dasru Kandra	156	22.9.14	IHSDP		15,000.00
30	Dasru Kandra	185	27.11.14	IHSDP		15,000.00
31	Dhanamati Sahu	154	10.9.14	IHSDP		15,000.00
32	Fagunu Singh	26	26.4.14	IHSDP		10,000.00
33	Fagunu Singh	61	27.5.14	IHSDP		15,000.00
34	Gajendra Majhi	77	5.6.14	IHSDP		15,000.00
35	Ganga Majhi	75	4.6.14	IHSDP		50,000.00
36	Ganga Majhi	90	17.6.14	IHSDP		10,000.00
37	Ganga Majhi	218	5.3.15	IHSDP		15,000.00
38	Hirachanda Kharsel	68	31.5.14	IHSDP		15,000.00
39	Judhistir Bagh	6	9.4.14	IHSDP		25,000.00

40	Jugal Kishor Mohananda	109	7.7.14	IHSDP		30,000.00
41	Jayanti Bagh	191	18.12.14	IHSDP		10,000.00
42	Nrupalal Sunar	40	1.5.14	IHSDP		25,000.00
43	Nrupalal Sunar	65	30.5.14	IHSDP		30,000.00
44	Nrupalal Sunar	117	11.7.14	IHSDP		50,000.00
45	Nrupalal Sunar	169	17.10.14	IHSDP		10,000.00
46	Nrupalal Sunar	181	14.11.14	IHSDP		15,000.00
47	Prasanna CHILL	211	30.1.15	IHSDP		15,000.00
48	Raju Bagh	25	25.4.14	IHSDP		50,000.00
49	Raju Bagh	102	27.6.14	IHSDP		10,000.00
50	Shiba Prasad Balua	124	16.7.14	IHSDP		30,000.00
51	Shiba Prasad Balua	182	14.11.14	IHSDP		50,000.00
52	Sikidhwaj Bagh	204	5.1.15	IHSDP		25,000.00
53	Sikidhwaj Bagh	205	5.1.15	IHSDP		9,000.00
54	Sikidhwaj Bagh	213	12.2.15	IHSDP		30,000.00
55	Sumanta Chhatria	134	25.7.14	IHSDP		30,000.00
56	Thuka Kau	58	22.5.14	IHSDP		9,000.00
57	Thuka Kau	92	17.6.14	IHSDP		25,000.00
58	Thuka Kau	108	5.7.14	IHSDP		30,000.00
59	Thuka Kau	194	22.12.14	IHSDP		50,000.00
60	Thuka Kau	217	3.3.15	IHSDP		10,000.00
	TOTAL					1,259,100.00

PARA: 8-11: DETAILS OF ADVANCE PAID DURING 2013-14 BUT NOT ADJUSTED TILL 31.3.2020:-

SL No	Name	Vr. No.	Date	Purpose	Sanctioned By	Advance outstanding (In Rs.)
1	Abdul Zabar Musan	81	4.5.2013	Gratuity advance	D.K. Patel, E.O.	6,000.00
2	Tapan Kumar Mahapatra	204	26.06.2013	Salary advance	D.K. Patel, E.O.	30,000.00
3	Tapan Kumar Mahapatra	353	3.9.2013	Sanitation work	D.K. Patel, E.O.	25,000.00
4	Binod Bihari Chalan	220	1.7.2013	Salary advance	D.K. Patel, E.O.	25,000.00
5	Mohan Balua	222	1.7.2013	Salary advance	D.K. Patel, E.O.	1,200.00

6	Ananda Birneth	348	2.9.2013	Salary advance	D.K. Patel, E.O.	10,000.00
7	Tilak Bahadur Sahi Thaku	603	16.11.2013	Salary advance	D.K. Patel, E.O.	70,000.00
8	Dushasan Bagh	754	22.01.2014	Not Mentioned	D.K. Patel, E.O.	14,000.00
9	Siba Chandra Majhi	795	24.02.2014	Salary advance	D.K. Patel, E.O.	15,000.00
10	Subash Chandra Debata	796	24.02.2014	Not Mentioned	D.K. Patel, E.O.	8,000.00
11	Sripati Banchhor	807	4.3.2014	Not Mentioned	D.K. Patel, E.O.	15,000.00
12	Kuni Banchhor	808	4.3.2014	Not Mentioned	D.K. Patel, E.O.	15,000.00
13	Abhimanyu Balua	807	21.03.2014	IHSDP		9,000.00
14	Adit Charan Babu	604	30.12.2013	IHSDP		9,000.00
15	Adit Charan Babu	662	18.01.2014	IHSDP		25,000.00
16	Adit Charan Babu	682	25.01.2014	IHSDP		30,000.00
17	Adit Charan Babu	776	3.3.2014	IHSDP		50,000.00
18	Baradanand a Dash	95	4.7.2013	IHSDP		9,000.00
19	Baradanand a Dash	129	18.07.2013	IHSDP		25,000.00
20	Baradanand a Dash	212	4.9.2013	IHSDP		30,000.00
21	Baradanand a Dash	274	30.09.2013	IHSDP		50,000.00
22	Baradanand a Dash	373	25.10.2013	IHSDP		10,000.00
23	Baradanand a Dash	450	18.11.2013	IHSDP		15,000.00
24	Bhabani Pradhan	235	6.9.2013	IHSDP		9,000.00
25	Bhagaban Dhar	52	20.06.2013	IHSDP		9,000.00
26	Bikram Majhi	19	12.6.2013	IHSDP		9,000.00
27	Bikram Majhi	293	3.10.2013	IHSDP		25,000.00
28	Bikram Majhi	529	11.12.2013	IHSDP		30,000.00
29	Bikram Majhi	712	31.01.2014	IHSDP		50,000.00
30	Bikram Majhi	813	25.03.2014	IHSDP		10,000.00

31	Dasru Kandra	822	31.03.2014	IHSDP		9,000.00
32	Dhanamati Sahu	244	14.09.2013	IHSDP		9,000.00
33	Dhanamati Sahu	279	1.10.2013	IHSDP		25,000.00
34	Dhanamati Sahu	340	9.10.2013	IHSDP		30,000.00
35	Dhanamati Sahu	390	28.10.2013	IHSDP		50,000.00
36	Dhanamati Sahu	519	9.12.2013	IHSDP		10,000.00
37	Dwari Chil	112	12.7.2013	IHSDP		9,000.00
38	Dwari Chil	166	6.8.2013	IHSDP		25,000.00
39	Dwari Chil	260	23.09.2013	IHSDP		30,000.00
40	Dwari Chil	438	12.11.2013	IHSDP		50,000.00
41	Gajendra Majhi	5	4.6.2013	IHSDP		9,000.00
42	Gajendra Majhi	271	30.09.2013	IHSDP		25,000.00
43	Gajendra Majhi	375	25.10.2013	IHSDP		30,000.00
44	Gajendra Majhi	594	27.12.2013	IHSDP		50,000.00
45	Gajendra Majhi	714	31.01.2014	IHSDP		10,000.00
46	Ganga Majhi	24	12.6.2013	IHSDP		9,000.00
47	Ganga Majhi	506	2.12.2013	IHSDP		25,000.00
48	Ganga Majhi	539	17.12.2013	IHSDP		5,000.00
49	Ganga Majhi	540	17.12.2013	IHSDP		25,000.00
50	Harachand Kharsel	576	27.12.2013	IHSDP		9,000.00
51	Harachand Kharsel	610	1.1.2014	IHSDP		25,000.00
52	Harachand Kharsel	635	9.1.2014	IHSDP		30,000.00
53	Harachand Kharsel	700	29.01.2014	IHSDP		50,000.00
54	Harachand Kharsel	757	24.02.2014	IHSDP		10,000.00
55	Harendra Majhi	291	3.10.2013	IHSDP		9,000.00
56	Harendra Majhi	312	4.10.2013	IHSDP		25,000.00
57	Harendra Majhi	405	8.11.2013	IHSDP		30,000.00

58	Harendra Majhi	488	26.11.2013	IHSDP	50,000.00
59	Harendra Majhi	547	19.12.2013	IHSDP	10,000.00
60	Harendra Majhi	808	24.03.2014	IHSDP	15,000.00
61	Haripriya Nayak	38	17.06.2013	IHSDP	9,000.00
62	Haripriya Nayak	77	3.7.2013	IHSDP	25,000.00
63	Haripriya Nayak	322	7.10.2013	IHSDP	30,000.00
64	Haripriya Nayak	384	26.10.2013	IHSDP	50,000.00
65	Haripriya Nayak	538	17.12.2013	IHSDP	10,000.00
66	Haripriya Nayak	606	31.12.2013	IHSDP	15,000.00
67	Iswar Kechhu	73	1.7.2013	IHSDP	9,000.00
68	Iswar Kechhu	216	4.9.2013	IHSDP	25,000.00
69	Iswar Kechhu	328	7.10.2013	IHSDP	30,000.00
70	Iswar Kechhu	391	29.10.2013	IHSDP	50,000.00
71	Iswar Kechhu	598	28.12.2013	IHSDP	10,000.00
72	Iswar Kechhu	649	11.1.2014	IHSDP	15,000.00
73	Josbanti Dash	51	20.06.2013	IHSDP	9,000.00
74	Josbanti Dash	178	13.08.2013	IHSDP	25,000.00
75	Josbanti Dash	205	2.9.2013	IHSDP	30,000.00
76	Josbanti Dash	270	30.09.2013	IHSDP	50,000.00
77	Josbanti Dash	527	11.12.2013	IHSDP	10,000.00
78	Josbanti Dash	543	17.12.2013	IHSDP	15,000.00
79	Judhistir Bagh	781	5.3.2014	IHSDP	9,000.00
80	Jugal Kishor Mahananda	192	27.08.2013	IHSDP	9,000.00
81	Jugal Kishor Mahananda	505	2.12.2013	IHSDP	25,000.00
82	Kainta Naik	250	17.09.2013	IHSDP	9,000.00
83	Kainta Naik	509	4.12.2013	IHSDP	25,000.00
84	Kainta Naik	565	21.12.2013	IHSDP	30,000.00
85	Kainta Naik	642	9.1.2014	IHSDP	50,000.00
86	Kartika Chandra Behera	453	18.11.2013	IHSDP	9,000.00
87	Kartika Chandra	476	20.11.2013	IHSDP	25,000.00

	Behera					
88	Kartika Chandra Behera	534	17.12.2013	IHSDP		30,000.00
89	Kartika Chandra Behera	589	27.12.2013	IHSDP		50,000.00
90	Kartika Chandra Behera	704	30.01.2014	IHSDP		10,000.00
91	Kartika Chandra Behera	779	5.3.2014	IHSDP		15,000.00
92	Nabin Seul	93	4.7.2013	IHSDP		9,000.00
93	Nabin Seul	316	4.10.2013	IHSDP		25,000.00
94	Nabin Seul	392	29.10.2013	IHSDP		30,000.00
95	Nabin Seul	510	4.12.2013	IHSDP		50,000.00
96	Nabin Seul	729	14.02.2014	IHSDP		10,000.00
97	Nabin Seul	780	5.3.2014	IHSDP		15,000.00
98	Nidrabati Sunar	94	4.7.2013	IHSDP		9,000.00
99	Nidrabati Sunar	151	25.07.2013	IHSDP		25,000.00
100	Nidrabati Sunar	227	6.9.2013	IHSDP		30,000.00
101	Nidrabati Sunar	319	5.10.2013	IHSDP		50,000.00
102	Nidrabati Sunar	409	8.11.2013	IHSDP		10,000.00
103	Nidrabati Sunar	490	26.11.2013	IHSDP		15,000.00
104	Nrupalal Sunar	699	29.01.2014	IHSDP		9,000.00
105	Phagunu Singh	101	8.7.2013	IHSDP		9,000.00
106	Phagunu Singh	127	17.07.2013	IHSDP		25,000.00
107	Phagunu Singh	298	3.10.2013	IHSDP		30,000.00
108	Phagunu Singh	403	5.11.2013	IHSDP		50,000.00
109	Prasanna Chil	6	4.6.2013	IHSDP		9,000.00
110	Prasanna Chil	309	3.10.2013	IHSDP		25,000.00
111	Prasanna Chil	493	27.11.2013	IHSDP		30,000.00
112	Prasanna Chil	659	17.01.2014	IHSDP		50,000.00
113	Prasanna Chil	812	25.03.2014	IHSDP		10,000.00

114	Raju Bagh	663	20.01.2014	IHSDP		9,000.00
115	Raju Bagh	790	8.3.2014	IHSDP		25,000.00
116	Raju Bagh	791	8.3.2014	IHSDP		30,000.00
117	Rama Bagh	59	21.06.2013	IHSDP		9,000.00
118	Rama Bagh	241	13.09.2013	IHSDP		25,000.00
119	Rama Bagh	336	8.10.2013	IHSDP		30,000.00
120	Rama Bagh	464	18.11.2013	IHSDP		50,000.00
121	Rama Bagh	571	26.12.2013	IHSDP		10,000.00
122	Rama Bagh	646	10.1.2014	IHSDP		15,000.00
123	Rasamani Naik	553	19.12.2013	IHSDP		9,000.00
124	Rasamani Naik	554	19.12.2013	IHSDP		25,000.00
125	Rasamani Naik	575	27.12.2013	IHSDP		30,000.00
126	Rasamani Naik	620	3.1.2014	IHSDP		50,000.00
127	Rasamani Naik	751	20.02.2014	IHSDP		10,000.00
128	Rasamani Naik	801	19.03.2014	IHSDP		5,000.00
129	Rasamani Naik	802	19.03.2014	IHSDP		10,000.00
130	Ratna Kechhu	72	1.7.2013	IHSDP		9,000.00
131	Ratna Kechhu	202	2.9.2013	IHSDP		25,000.00
132	Ratna Kechhu	332	7.10.2013	IHSDP		30,000.00
133	Ratna Kechhu	388	26.10.2013	IHSDP		50,000.00
134	Ratna Kechhu	582	27.12.2013	IHSDP		10,000.00
135	Ratna Kechhu	669	21.01.2014	IHSDP		15,000.00
136	Sachidanandan da Singh	269	26.09.2013	IHSDP		9,000.00
137	Sachidanandan da Singh	394	30.10.2013	IHSDP		25,000.00
138	Sachidanandan da Singh	507	2.12.2013	IHSDP		30,000.00
139	Sachidanandan da Singh	522	10.12.2013	IHSDP		50,000.00
140	Sachidanandan da Singh	609	1.1.2014	IHSDP		10,000.00
141	Sachidanandan da Singh	656	16.01.2014	IHSDP		15,000.00
142	Sadhan Khandan	70	26.06.2013	IHSDP		9,000.00
143	Sadhan	167	7.8.2013	IHSDP		25,000.00

	Khanda					
144	Sadhan Khanda	191	22.08.2013	IHSDP		30,000.00
145	Sadhan Khanda	335	7.10.2013	IHSDP		50,000.00
146	Sadhan Khanda	439	12.11.2013	IHSDP		10,000.00
147	Sadhan Khanda	596	27.12.2013	IHSDP		15,000.00
148	Saheba Majhi	4	4.6.2013	IHSDP		9,000.00
149	Saheba Majhi	81	3.7.2013	IHSDP		25,000.00
150	Saheba	421	8.11.2013	IHSDP		30,000.00
151	Saheba Majhi	593	27.12.2013	IHSDP		50,000.00
152	Sumanta Chhatria	156	26.07.2013	IHSDP		9,000.00
153	Sumanta Chhatria	278	30.09.2013	IHSDP		25,000.00
154	Trilochan Goud	114	12.7.2013	IHSDP		9,000.00
155	Trilochan Goud	184	16.08.2013	IHSDP		25,000.00
156	Trilochan Goud	317	5.10.2013	IHSDP		30,000.00
157	Trilochan Goud	465	18.11.2013	IHSDP		50,000.00
158	Trilochan Goud	572	26.12.2013	IHSDP		10,000.00
159	Trilochan Goud	721	3.2.2014	IHSDP		15,000.00
	TOTAL					3,620,200.00

PARA: 8-12: DETAILS OF ADVANCE ADJUSTED DURING 2019-20:-

SI No	Name Of The Person	Purpose	Advance paid vr/dt	Advance adjustment vr/dt	Amount
1	Sriram Nanda	FESTIVAL ADVANCE	160/PLA/3.10.2019	From Salary	8000.00
2	Sriram Nanda	FESTIVAL ADVANCE	128/PLA/13.10.2018	From Salary	12000.00
3	Ashok Kumar Jaipuria	FESTIVAL ADVANCE	160/PLA/3.10.2019	From Salary	8000.00
4	Ashok Kumar Jaipuria	FESTIVAL ADVANCE	128/PLA/13.10.2018	From Salary	12000.00
5	Dambarudhar Seth	FESTIVAL ADVANCE	128/PLA/13.10.2018	From Salary	12000.00
6	Biswanath	FESTIVAL	160/PLA/3.10.20	From Salary	15000.00

	Mohanty	ADVANCE	19		
7	Biswanath Mohanty	FESTIVAL ADVANCE	128/PLA/13.10.2018	From Salary	12000.00
8	Biswanath Mohanty	FESTIVAL ADVANCE	382/25.9.2017	From Salary	6000.00
9	Paradip Kumar Pattanik	FESTIVAL ADVANCE	160/PLA/3.10.2019	From Salary	8000.00
10	Paradip Kumar Pattanik	FESTIVAL ADVANCE	128/PLA/13.10.2018	From Salary	12000.00
11	Sailesh Kumar Sharma	FESTIVAL ADVANCE	160/PLA/3.10.2019	From Salary	8000.00
12	Sailesh Kumar Sharma	FESTIVAL ADVANCE	128/PLA/13.10.2018	From Salary	12000.00
13	Gokul Chandra Pruseth	FESTIVAL ADVANCE	160/PLA/3.10.2019	From Salary	8000.00
14	Gokul Chandra Pruseth	FESTIVAL ADVANCE	128/PLA/13.10.2018	From Salary	12000.00
15	Amaresh Chandra Behera	FESTIVAL ADVANCE	160/PLA/3.10.2019	From Salary	8000.00
16	Amaresh Chandra Behera	FESTIVAL ADVANCE	128/PLA/13.10.2018	From Salary	12000.00
17	Sugandha Behera	FESTIVAL ADVANCE	160/PLA/3.10.2019	From Salary	8000.00
18	Sugandha Behera	FESTIVAL ADVANCE	128/PLA/13.10.2018	From Salary	12000.00
19	Shiba Chandra Majhi	FESTIVAL ADVANCE	160/PLA/3.10.2019	From Salary	8000.00
20	Shiba Chandra Majhi	FESTIVAL ADVANCE	128/PLA/13.10.2018	From Salary	12000.00
21	Pradeepta Kumar Majhi	FESTIVAL ADVANCE	160/PLA/3.10.2019	From Salary	8000.00
22	Pradeepta Kumar Majhi	FESTIVAL ADVANCE	128/PLA/13.10.2018	From Salary	10000.00
23	Tapan Kumar Mohapatra	FESTIVAL ADVANCE	160/PLA/3.10.2019	From Salary	8000.00
24	Tapan Kumar Mohapatra	FESTIVAL ADVANCE	128/PLA/13.10.2018	From Salary	12000.00
25	Suresh Kumar Bagh	FESTIVAL ADVANCE	160/PLA/3.10.2019	From Salary	8000.00
26	Suresh Kumar Bagh	FESTIVAL ADVANCE	128/PLA/13.10.2018	From Salary	12000.00
27	Bhubane Nag	FESTIVAL ADVANCE	160/PLA/3.10.2019	From Salary	8000.00
28	Bhubane Nag	FESTIVAL ADVANCE	128/PLA/13.10.2018	From Salary	12000.00
29	Sulochana Nag	FESTIVAL	160/PLA/3.10.2019	From Salary	8000.00

		ADVANCE	19		
30	Sulochana Nag	FESTIVAL ADVANCE	128/PLA/13.10.2 018	From Salary	12000.00
31	Ananda Birneth	FESTIVAL ADVANCE	160/PLA/3.10.20 19	From Salary	8000.00
32	Ananda Birneth	FESTIVAL ADVANCE	128/PLA/13.10.2 018	From Salary	12000.00
33	Kishor Nag	FESTIVAL ADVANCE	160/PLA/3.10.20 19	From Salary	8000.00
34	Kishor Nag	FESTIVAL ADVANCE	128/PLA/13.10.2 018	From Salary	12000.00
35	Subasini Sunani	FESTIVAL ADVANCE	160/PLA/3.10.20 19	From Salary	8000.00
36	Subasini Sunani	FESTIVAL ADVANCE	128/PLA/13.10.2 018	From Salary	12000.00
37	Parsuram Deb	FESTIVAL ADVANCE	160/PLA/3.10.20 19	From Salary	8000.00
38	Parsuram Deb	FESTIVAL ADVANCE	128/PLA/13.10.2 018	From Salary	12000.00
39	Jagmohan Singh	FESTIVAL ADVANCE	160/PLA/3.10.20 19	From Salary	8000.00
40	Jagmohan Singh	FESTIVAL ADVANCE	128/PLA/13.10.2 018	From Salary	12000.00
41	Pramod Kumar Naik	FESTIVAL ADVANCE	160/PLA/3.10.20 19	From Salary	8000.00
42	Pramod Kumar Naik	FESTIVAL ADVANCE	128/PLA/13.10.2 018	From Salary	12000.00
43	Bana Bihari Patel	FESTIVAL ADVANCE	160/PLA/3.10.20 19	From Salary	8000.00
44	Bana Bihari Patel	FESTIVAL ADVANCE	128/PLA/13.10.2 018	From Salary	12000.00
45	Madhab Chandra Tripathy	FESTIVAL ADVANCE	160/PLA/3.10.20 19	From Salary	8000.00
46	Madhab Chandra Tripathy	FESTIVAL ADVANCE	128/PLA/13.10.2 018	From Salary	12000.00
47	Renuka Mishra	FESTIVAL ADVANCE	160/PLA/3.10.20 19	From Salary	8000.00
48	Renuka Mishra	FESTIVAL ADVANCE	128/PLA/13.10.2 018	From Salary	12000.00
49	Subashini Pradhan	FESTIVAL ADVANCE	160/PLA/3.10.20 19	From Salary	8000.00
50	Subashini Pradhan	FESTIVAL ADVANCE	128/PLA/13.10.2 018	From Salary	12000.00
51	Subash ch Debta	FESTIVAL ADVANCE	160/PLA/3.10.20 19	From Salary	8000.00
52	Subash ch Debta	FESTIVAL	128/PLA/13.10.2	From Salary	12000.00

		ADVANCE	018		
53	Sushanta Gajendra Singh	FESTIVAL ADVANCE	160/PLA/3.10.2019	From Salary	8000.00
54	Sushanta Gajendra Singh	FESTIVAL ADVANCE	128/PLA/13.10.2018	From Salary	12000.00
55	Parameswara Bhoi	FESTIVAL ADVANCE	160/PLA/3.10.2019	From Salary	8000.00
56	Parameswara Bhoi	FESTIVAL ADVANCE	128/PLA/13.10.2018	From Salary	12000.00
57	Prasanta sendriya	FESTIVAL ADVANCE	483/30.09.2014	From Salary	1000.00
58	Ajaya Sunani	FESTIVAL ADVANCE	160/PLA/3.10.2019	From Salary	8000.00
59	Haresh Bagh	FESTIVAL ADVANCE	160/PLA/3.10.2019	From Salary	8000.00
60	Suraj Mahananda	FESTIVAL ADVANCE	160/PLA/3.10.2019	From Salary	8000.00
	TOTAL				588000.00
1	AJAYA SUNANI	SALARY ADVANCE	1/4.4.2019	From Salary	12500.00
2	RASMI BIRANET	SALARY ADVANCE	36/29.04.2019	From Salary	10000.00
3	SUBASH CH DEBTA	SALARY ADVANCE	39/3.05.2019	From Salary	13500.00
4	HIMANSU MAHANANDA	SALARY ADVANCE	55/4.5.2019	From Salary	20000.00
5	SUREKHA SUNANI	SALARY ADVANCE	56/04.05.2019	From Salary	12000.00
6	HIMANSU MAHANANDA	SALARY ADVANCE	129/24.06.2019	From Salary	20000.00
7	SRIMATI NAG	SALARY ADVANCE	130/24.06.2019	From Salary	11500.00
8	DHIRA BIRANET	SALARY ADVANCE	140/29.06.2019	From Salary	10000.00
9	AHALYA SUNANI	SALARY ADVANCE	147/5.7.2019	From Salary	10000.00
10	BASANTI MAHANANDIA	SALARY ADVANCE	185/02.08.2019	From Salary	10000.00
11	HIMANSU MAHANANDA	SALARY ADVANCE	190/7.8.2019	From Salary	20000.00
12	HIMANSU MAHANANDA	SALARY ADVANCE	269/3.10.2019	From Salary	40000.00
13	SRIMATI NAG	SALARY ADVANCE	296/23.10.2019	From Salary	6000.00
14	HIMANSU MAHANANDA	SALARY ADVANCE	386/24.12.2019	From Salary	20000.00

15	Sushanta Gajendra Singh	SALARY ADVANCE	424/18.01.2020	From Salary	2000.00
16	RASHMI BIRANET	SALARY ADVANCE	467/7.02.2020	From Salary	2500.00
17	PRAMOD NAIK	SALARY ADVANCE	180/20.07.2018	From Salary	18000.00
18	JAGMOHAN SINGH	SALARY ADVANCE	219/9/8/2018	From Salary	4000.00
19	JAGMOHAN SINGH	SALARY ADVANCE	291/6/10/2018	From Salary	15000.00
20	SANANDA BIRANET	SALARY ADVANCE	360/19.12.2018	From Salary	3000.00
21	SUSANTA GAJENDRA SINGH	SALARY ADVANCE	466/23.02.2019	From Salary	20000.00
22	KAMALINI PANIGRAHI	SALARY ADVANCE	482/6/3/2019	From Salary	15000.00
23	Ashok Kumar Jaipuria	SALARY ADVANCE	44/15.04.2017	From Salary	8000.00
24	Ajaya Kumar Sunanai	SALARY ADVANCE	45/15.04.2017	From Salary	600.00
25	Ajaya Kumar Sunanai	SALARY ADVANCE	200/12/7/2017	From Salary	5400.00
26	Ajaya Kumar Sunanai	SALARY ADVANCE	667/3/3/2018	From Salary	9000.00
27	Dhira Biranet	SALARY ADVANCE	648/15.02.2018	From Salary	2000.00
28	ASHOK JAIPURIA	SALARY ADVANCE	466/20.09.2016	From Salary	4000.00
29	SANANDA BIRANET	SALARY ADVANCE	839/20.02.2017	From Salary	1000.00
30	Jagmohan Singh	SALARY ADVANCE	724/16.12.14	From Salary	2000.00
	TOTAL				327000.00
1	KAMALINI PANIGRAHI	HSY	1/20.05.2019	2-a/15.9.2019	3000.00
2	KAMALINI PANIGRAHI	HSY	2/26.08.2020	2-a/15.9.2019	45000.00
3	KAMALINI PANIGRAHI	HSY	3/14.05.2018	2-a/15.9.2019	30000.00
4	KAMALINI PANIGRAHI	HSY	4/27.06.2018	2-a/15.9.2019	30000.00
5	KAMALINI PANIGRAHI	HSY	5/7.8.2018	2-a/15.9.2019	30000.00
6	KAMALINI PANIGRAHI	HSY	6/29.08.2018	2-a/15.9.2019	45000.00

7	KAMALINI PANIGRAHI	HSY	7/22.12.2018	2-a/15.9.2019	45000.00
8	KAMALINI PANIGRAHI	HSY	8/7.3.2019	2-a/15.9.2019	60000.00
	TOTAL				288000.00
1	SUDIPTA SAMAL	ELECTION ADVANCE	22/20.04.2019	136/27.6.2019	15000.00
2	MAHAMMAD TAHIR	WORKS ADVANCE	403/24.01.2019	SRS 01/16.4.2019	350000.00
	TOTAL				365000.00
1	Trilochan Kusum	IHSDP	4/3.4.2019	15/31.03.2020	11000.00
2	Gomati Khichidi	IHSDP	5/3.4.2019	16/31.03.2020	11000.00
3	NARESH BAGH	IHSDP	7/4.4.2019	17/31.03.2020	11000.00
4	Sankarabati Karta	IHSDP	11/20.4.2019	18/31.03.2020	11000.00
5	NARESH BAGH	IHSDP	12/27.04.2015	17/31.03.2020	15000.00
6	Naresh Bagh	IHSDP	39/1/5/2014	17/31.03.2020	10000.00
7	Sankarabati Karta	IHSDP	13/16.4.14	18/31.03.2020	50000.00
8	Sankarabati Karta	IHSDP	70/3/6/2014	18/31.03.2020	10000.00
9	Sankarabati Karta	IHSDP	89/16.6.14	18/31.03.2020	15000.00
10	Trilochan Kusum	IHSDP	160/29.9.14	15/31.03.2020	15000.00
11	Gomati Khichidi	IHSDP	33/13.06.2013	16/31.03.2020	9000.00
12	Gomati Khichidi	IHSDP	79/3/7/2013	16/31.03.2020	25000.00
13	Gomati Khichidi	IHSDP	180/13.08.2013	16/31.03.2020	30000.00
14	Gomati Khichidi	IHSDP	246/16.09.2013	16/31.03.2020	50000.00
15	Gomati Khichidi	IHSDP	380/25.10.2013	16/31.03.2020	10000.00
16	Gomati Khichidi	IHSDP	500/29.11.2013	16/31.03.2020	15000.00
17	Naresh Bagh	IHSDP	688/27.01.2014	17/31.03.2020	9000.00
18	Naresh Bagh	IHSDP	725/3/2/2014	17/31.03.2020	25000.00
19	Naresh Bagh	IHSDP	763/25.02.2014	17/31.03.2020	30000.00
20	Naresh Bagh	IHSDP	793/11/3/2014	17/31.03.2020	50000.00
21	Sankarabati Karta	IHSDP	731/17.02.2014	18/31.03.2020	25000.00
22	Sankarabati Karta	IHSDP	732/17.02.2014	18/31.03.2020	9000.00
23	Sankarabati Karta	IHSDP	795/14.03.2014	18/31.03.2020	30000.00
24	Trilochan Kusum	IHSDP	29/13.06.2013	15/31.03.2020	9000.00
25	Trilochan Kusum	IHSDP	133/20.07.2013	15/31.03.2020	25000.00
26	Trilochan Kusum	IHSDP	455/18.11.2013	15/31.03.2020	30000.00

27	Trilochan Kusum	IHSDP	710/31.01.2014	15/31.03.2020	50000.00
28	Trilochan Kusum	IHSDP	815/26.03.2014	15/31.03.2020	10000.00
	TOTAL				600000.00
	GRAND TOTAL				2168000.00

PARA: 8-13: ADVANCE OUTSTANDING MORE THAN ONE YEAR, DETAILS GIVEN IN PARA: 8-6:-

As per Finance Department Circular No. - 2221/F.dt.8-3-2002 and DLFA Circular No. - 15179/DLFA.dt.28-9-2013 advance amount that remains unadjusted for more than one year without any valid reason should be treated as a loss to the auditee institution. Surcharge proceedings are to be initiated equally against the advance holder and the sanctioning authority. It can be seen from the year-wise break-up of outstanding advance that a total sum of Rs **3,97,084.00** was advance paid during the year 2018-19 but not adjusted till dt.31-3-2020 without any valid reason. Hence, Rs.**3,97,084.00** is suggested for recovery from the persons responsible.

Person(s) Responsible for this loss

S/no	Name	Designation	Adress	Amount(In Rs:)
1	SRI ASHOK KUMAR JAIPURIA	F AND TC	AT-KUCHINDA, PO-KUCHINDA, WARD N O.04,DIST-SAMBALPUR	20000
2	SRI JAGMOHAN SINGH	DRIVER	AT-KUCHINDA, PO-KUCHINDA, WARD N O.02,DIST-SAMBALPUR	6500
3	SRI PRAMOD NAIK	DRIVER	AT-KUCHINDA, PO-KUCHINDA, WARD N O.06,DIST-SAMBALPUR	2500
4	SRI TAPAN KUMAR MAHAPATRA	OTP	AT-KUCHINDA, PO-KUCHINDA, WARD N O.03,DIST-SAMBALPUR	37300
5	SRI JITENDRA KUMAR MAHAPATRA	EXECUTIVE OFFICER	NOW POSTED IN OFFICE OF THE PD, DUDA, SAMBALPUR	330784

PARA: 9 GRANTS

Kuchinda NAC. Sambalpur - 2019-2020

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2019	75098847.00	63047022.00	138145869.00	48139883.00	31-03-2020	90005986.00	
	GRAND TOTAL	75098847.00	63047022.00	138145869.00	48139883.00		90005986.00	

Comments :
PARA: 9-1: DETAILS OF GRANT POSITION OF KUCHINDA NAC FOR THE YEAR 2019-20:-

SL No	Name of the Grant	OB as on 01.04.2019	Receipt	Total	Expenditure	Unspent Grant as on 31.03.2020	% of Utilization
1	Octroi Compensation	0.00	15,651,000.00	15,651,000.00	15,651,000.00	0.00	100.00
2	MCA	0.00	442,000.00	442,000.00	289,984.00	152,016.00	65.61
3	14th FCA	4,962,674.00	10,297,000.00	15,259,674.00	8,905,822.00	6,353,852.00	58.36
4	M V Tax	2,371,960.00	1,508,000.00	3,879,960.00	1,043,712.00	2,836,248.00	26.90
5	IHSDP	-3,264,121.00	0.00	-3,264,121.00	2,025,798.00	-5,289,919.00	100.00
6	4 TH SFC	1,200,700.00	0.00	1,200,700.00	0.00	1,200,700.00	0.00
7	Devolution Fund	14,473,321.00	4,239,000.00	18,712,321.00	660,845.00	18,051,476.00	3.53
8	SWATCH BHARAT MISSION	6,227,571.00	2,225,150.00	8,452,721.00	495,890.00	7,956,831.00	5.87
9	Creation of Capital Asset		2,424,000.00	2,424,000.00	0.00	2,424,000.00	0.00
10	INCENTIVE	1,110,000.00	0.00	1,110,000.00	0.00	1,110,000.00	0.00
11	SWM	489,083.00	13,900,000.00	14,389,083.00	1,357,765.00	13,031,318.00	9.44
12	SRC		1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00
13	MLA LAD	418,710.00	1,450,000.00	1,868,710.00	0.00	1,868,710.00	0.00
14	MPLAD	-208,293.00	0.00	-208,293.00	300,000.00	-508,293.00	100.00
15	PARK & GREENARY	512,579.00	0.00	512,579.00	0.00	512,579.00	0.00
16	WODC	5,004,353.00	0.00	5,004,353.00	1,453,854.00	3,550,499.00	29.05
17	ROAD DEV.	-797,797.00	0.00	-797,797.00	0.00	-797,797.00	0.00
18	BRGF	208,197.00	0.00	208,197.00	0.00	208,197.00	0.00
19	CMRF	250,000.00	0.00	250,000.00	0.00	250,000.00	0.00
20	AWC	210,974.00	0.00	210,974.00	0.00	210,974.00	0.00
21	HON TO NON OFFICIALS	48,824.00	0.00	48,824.00	0.00	48,824.00	0.00

22	P&CWB	1,897,003.0 0	0.00	1,897,003.0 0	636,928.00	1,260,075.0 0	33.58
23	CCA	752,946.00	0.00	752,946.00	1,711,103.0 0	-958,157.00	100.00
24	BUS STAND	3,069,723.0 0	0.00	3,069,723.0 0	6,217,753.0 0	-3,148,030.0 0	100.00
25	Election	0.00	76,312.00	76,312.00		76,312.00	0.00
26	Road & Bridges	6,517,000.0 0	1,281,000.0 0	7,798,000.0 0	806,091.00	6,991,909.0 0	10.34
27	SPL. GRANT FOR CC ROAD	838,501.00	0.00	838,501.00		838,501.00	0.00
28	SJSRY/NUL M	399,590.00	244,560.00	644,150.00	0.00	644,150.00	0.00
29	Non Residential Bldg.	1,022,076.0 0	99,000.00	1,121,076.0 0	364,429.00	756,647.00	32.51
30	Pension Grant	20,341,463. 00	7,210,000.0 0	27,551,463. 00	3,035,106.0 0	24,516,357. 00	11.02
31	UNNATI	6,741,225.0 0	1,000,000.0 0	7,741,225.0 0	3,183,803.0 0	4,557,422.0 0	41.13
32	Land right	300,585.00		300,585.00	0.00	300,585.00	0.00
	Total -	75,098,847. 00	63,047,022. 00	138,145,869 .00	48,139,883. 00	90,005,986. 00	34.85

PARA.9.2: Low Spending Efficiency

From the figures given in the above table it is seen that the overall utilization of grants of this N.A.C. for the year 2019-20 is 34.85 percent. This indicates that the Govt. money released to this N.A.C. for developmental works is not being utilized for the intended purposes in time. The delay in implementation of developmental programmes defeats the very purpose of the scheme. Effective steps need be taken to utilize the balance amount of grants as quick as possible with prior approval of the sanctioning authority. (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.)As per rule - 80 of O.M. Rules, 1953 U.L.B. shall maintain a separate account in respect of each grant. Grant register was asked to be produced through objection memo vide page no.12. But the Executive Officer replied that necessary steps will be taken to maintain the same and produced to next audit.

Para-9.3: Year wise break up of Unutilized Grants:-

Due to Non-maintenance of Grant-in-Aid register and Year wise and category wise break up of Unutilized Grants was not given in the last year audit report .The position is worked out by the basing of the available records and cash book. The unutilized Grants position for the year 2019-20 is given below.

YEAR	UNSPENT GRANT AS ON 31.03.2020
UP TO 2015-16	19,840,754.00
2016-17	567,773.00
2017-18	5,097,366.00

2018-19	17,894,055.00
2019-20	46,606,038.00
TOTAL	90,005,986.00

PARA: 10 UTILISATION CERTIFICATE

Kuchinda NAC. Sambalpur - 2019-2020

Sno	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2019	111250227.00	48139883.00	159390110.00	49621858.00	31-03-2020	109768252.00	
	GRAND TOTAL	111250227.00	48139883.00	159390110.00	49621858.00		109768252.00	

Comments :

A: DETAILS OF UCs SUBMITTED DURING THE YEAR 2019-20:-

SI No	Letter No/Date	To Whom Submitted	Scheme	UC AMOUNT	Year of Expenditure	GO/Date
1	2116/12.09.2019	PD,DUDA,SBP	SBM	3,233,703.00	2019-20	1270/17.01.2019
2	571/25.4.2019	PD,DUDA,SBP	RD	300,300.00	2018-19	29189/HUD/13.12.2016
3	162/3.02.2019	PD,DUDA,SBP	MVT	469,012.00	2019-20	29882/HUD/19.11.2018
4	727/7.6.19	PD,DUDA,SBP	CCA	929,000.00	2019-20	16756/HUD/28.06.2018 & 1594/HUD/22.01.2019
5	2985/21.11.19	PD,DUDA,SBP	DF	337,803.00	2016-17	2596/HUD/03.02.2017
6	2985/21.11.19	PD,DUDA,SBP	DF	136,101.00	2018-19	2596/HUD/03.02.2017
7	2985/21.11.19	PD,DUDA,SBP	DF	841,696.00	2019-20	2596/HUD/03.02.2017
8	2082/7.9.19	PD,DUDA,SBP	APBS	404,721.00	2019-20	30077/HUD/22

		P				.11.2018
9	2082/7.9.19	PD,DUDA,SB P	APBS	3,022,279.00	2018-19	30077/HUD/22 .11.2018
10	933/16.7.19	PD,DUDA,SB P	RPL TRAINING	4,250.00	2019-20	9751/HUD/04. 06.2019
11	893/8.7.19	PD,DUDA,SB P	NULM	52,140.00	2018-19	1386/27.06.20 17
12	569/25.4.19	PD,DUDA,SB P	AMRB	746,749.00	2018-19	3493/hud/06.0 2.2018
13	2829/23.10.19	PD,DUDA,SB P	AMRB	116,524.00	2019-20	22320/HUD/04 .08.2018
14	2904/13.11.19	PD,DUDA,SB P	14FC	1,415,162.00	2019-20	30104/HUD/22 .11.2018
15	2099/11.9.19	PD,DUDA,SB P	MVT	143,300.00	2018-19	17397/HUD/03 .07.2018
16	2099/11.9.19	PD,DUDA,SB P	MVT	574,700.00	2019-20	17397/HUD/03 .07.2018
17	2101/11.9.19	PD,DUDA,SB P	OCTRAI	3,655,000.00	2018-19	1628/HUD/22. 01.2019
18	727/7.6.19	PD,DUDA,SB P	14FC	3,775,000.00	2019-20	20975/HUD/30 .07.2018
19	597/35.5.19	PD,DUDA,SB P	APBS	3,428,000.00	2018-19	17027/HUD/30 .06.2018
20	729/7.6.19	PD,DUDA,SB P	14FC	1,802,217.00	2019-20	20975/HUD/30 .07.2018
21	2084/7.9.19	PD,DUDA,SB P	14FC	1,972,783.00	2019-20	20975/HUD/30 .07.2018
22	2842/25.1.201 9	PD,DUDA,SB P	MVT	221,640.00	2019-20	3422/HUD/05. 02.2018
23	2842/25.1.201 9	PD,DUDA,SB P	MVT	353,708.00	2018-19	3422/HUD/05. 02.2018
24	2842/25.1.201 9	PD,DUDA,SB P	MVT	51,652.00	2016-17	3422/HUD/05. 02.2018
25	2902/13.11.19	PD,DUDA,SB P	MCA	226,000.00	2019-20	19688/HUD/29 .08.2017
26	2103/11.9.19	PD,DUDA,SB P	14FC	250,992.00	2016-17	30499/HUD/26 .12.2017
27	2103/11.9.19	PD,DUDA,SB P	14FC	36,797.00	2019-20	30499/HUD/26 .12.2017
28	2103/11.9.19	PD,DUDA,SB P	14FC	474,883.00	2018-19	30499/HUD/26 .12.2017
29	575/25.4.19	PD,DUDA,SB P	CCA	475,000.00	2016-17	20272/HUD/04 .09.2017
30	575/25.4.19	PD,DUDA,SB P	CCA	475,000.00	2018-19	5558/HUD/26. 02.2018
31	593/03.5.2019	PD,DUDA,SB	14FC	1,528,389.00	2019-20	30499/HUD/26

		P				.12.2017
32	567/25.4.19	PD,DUDA,SB P	14FC	1,039,939.00	2018-19	30499/HUD/26 .12.2017
33	573/25.4.19	PD,DUDA,SB P	14FC	794,536.00	2018-19	18479/HUD/16 .08.2017
34	565/25.4.2019	PD,DUDA,SB P	DF	1,503,412.00	2018-19	3441/HUD/05. 02.2018
35	2097/11.9.201 9	PD,DUDA,SB P	UNNATI	722,585.00	2019-20	29631/HUD/14 .12.2017
36	563/25.4.2019	PD,DUDA,SB P	UNNATI	1,324,280.00	2018-19	29631/HUD/14 .12.2017
37	563/25.4.2019	PD,DUDA,SB P	UNNATI	1,190,138.00	2019-20	29631/HUD/14 .12.2017
38	135/31.01.202 0	PD,DUDA,SB P	UTP	341,083.00	2019-20	3846/HUD/20. 02.2019
39	135/31.01.202 0	PD,DUDA,SB P	UTP	1,568,968.00	2019-20	3851/HUD/20. 02.2019
40	135/31.01.202 0	PD,DUDA,SB P	UTP	1,159,672.00	2019-20	3856/HUD/20. 02.2019
41	704/7.06.2019	PD,DUDA,SB P	UTP	2,440,262.00	2019-20	27731/HUD/27 .11.2017
42	704/7.06.2019	PD,DUDA,SB P	UTP	3,751,877.00	2019-20	3846/HUD/20. 02.2019
43	866/5.7.19	DPMU,SBP	WODC	432,086.00	2015-16	ONLINE
44	865/5.7.19	DPMU,SBP	WODC	425,050.00	2018-19	ONLINE
45	864/5.7.19	DPMU,SBP	WODC	339,765.00	2018-19	ONLINE
46	863/5.7.19	DPMU,SBP	WODC	200,000.00	2014-15	ONLINE
47	862/5.7.19	DPMU,SBP	WODC	255,030.00	2018-19	ONLINE
48	835/29.6.19	DPMU,SBP	WODC	618,467.00	2018-19	ONLINE
49	861/5.7.19	DPMU,SBP	WODC	60,207.00	2018-19	ONLINE
			TOTAL	49,621,858.00		

B: ABSTRACT OF SUBMITTED UCs :-

YEAR	AMOUNT OF UCs SUBMITTED
2014-15	200,000.00
2015-16	432,086.00
2016-17	1,115,447.00
2017-18	0.00
2018-19	19,148,146.00
2019-20	28,726,179.00
TOTAL	49,621,858.00

C: YEAR WISE BREAK UP OF OUTSTANDING UCs AS ON 31.3.2020:-

YEAR	AMOUNT OF UC PENDING

PRIOR TO 2012-13	11,894,690.00
2012-13	2,440,967.00
2013-14	30,894,076.00
2014-15	9,452,374.00
2015-16	7,241,234.00
2016-17	2,004,697.00
2017-18	0.00
2018-19	26,426,510.00
2019-20	19,413,704.00
TOTAL	109,768,252.00

Rule - 173 of OGFR Vol-I gives emphasis on submission of UCs by the grantee organization to the administrative department by the 30th June of the succeeding year of expenditure for proper monitoring of utilization of grants for intended purposes. However, on verification it was observed that UCs for total amount of **Rs. 109,768,252.00** was lying outstanding against this N.A.C. as on dt.31-3-2020. This shows the lack of promptness in submission of UC by the local authority. Hence the local authority is advised to take effective steps to submit the pending UCs to proper quarter in order to clear up the position of pendency.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - Non-deposit of collected amount of Rs 56862.00 to DCR as well as Cashier Cash Book. OSP-12-15

In the course of tracing the M.R.Books wrt the DCRs and cashiers cash book it was found that Rs.**56862.00** has been collected towards Service tax through miscellaneous receipt but the same has neither been taken to DCR nor been taken to cashiers cash book or deposited, which needs recovery from the persons responsible and compliance reported to audit. The details are given below.

BOOK NO	MRNO	DATE	COLLECTED AMOUNT	PURPOSE	NAME OF THE TC
58	5701	28.01.2020	208.00	Service Tax	Ashok Kumar Jaypuria
58	5702	28.01.2020	672.00	Service Tax	Ashok Kumar Jaypuria
58	5703	28.01.2020	335.00	Service Tax	Ashok Kumar Jaypuria
58	5704	31.01.2020	250.00	Service Tax	Ashok Kumar Jaypuria
58	5705	1.02.2020	290.00	Service Tax	Ashok Kumar Jaypuria
58	5706	1.02.2020	530.00	Service Tax	Ashok Kumar Jaypuria
58	5707	1.02.2020	1040.00	Service Tax	Ashok Kumar Jaypuria

58	5708	1.02.2020	1030.00	Service Tax	Ashok Kumar Jaypuria
58	5709	1.02.2020	150.00	Service Tax	Ashok Kumar Jaypuria
58	5710	1.02.2020	700.00	Service Tax	Ashok Kumar Jaypuria
58	5711	1.02.2020	150.00	Service Tax	Ashok Kumar Jaypuria
58	5712	1.02.2020	1800.00	Service Tax	Ashok Kumar Jaypuria
58	5713	1.02.2020	150.00	Service Tax	Ashok Kumar Jaypuria
58	5714	3.02.2020	275.00	Service Tax	Ashok Kumar Jaypuria
58	5715	3.02.2020	150.00	Service Tax	Ashok Kumar Jaypuria
58	5716	3.02.2020	660.00	Service Tax	Ashok Kumar Jaypuria
58	5717	3.02.2020	265.00	Service Tax	Ashok Kumar Jaypuria
58	5718	3.02.2020	415.00	Service Tax	Ashok Kumar Jaypuria
58	5719	3.02.2020	75.00	Service Tax	Ashok Kumar Jaypuria
58	5720	3.02.2020	80.00	Service Tax	Ashok Kumar Jaypuria
58	5721	4.2.2020	160.00	Service Tax	Ashok Kumar Jaypuria
58	5722	4.2.2020	775.00	Service Tax	Ashok Kumar Jaypuria
58	5723	4.2.2020	650.00	Service Tax	Ashok Kumar Jaypuria
58	5724	4.2.2020	250.00	Service Tax	Ashok Kumar Jaypuria
58	5725	4.2.2020	250.00	Service Tax	Ashok Kumar Jaypuria
58	5726	4.2.2020	175.00	Service Tax	Ashok Kumar Jaypuria
58	5727	4.2.2020	600.00	Service Tax	Ashok Kumar Jaypuria
58	5728	4.2.2020	600.00	Service Tax	Ashok Kumar Jaypuria
58	5729	6.2.2020	208.00	Service Tax	Ashok Kumar Jaypuria
58	5730	6.2.2020	832.00	Service Tax	Ashok Kumar Jaypuria

58	5731	6.2.2020	255.00	Service Tax	Ashok Kumar Jaypuria
58	5732	6.2.2020	272.00	Service Tax	Ashok Kumar Jaypuria
58	5733	6.2.2020	306.00	Service Tax	Ashok Kumar Jaypuria
58	5734	11.2.2020	690.00	Service Tax	Ashok Kumar Jaypuria
58	5735	11.2.2020	720.00	Service Tax	Ashok Kumar Jaypuria
58	5736	11.2.2020	272.00	Service Tax	Ashok Kumar Jaypuria
58	5737	11.2.2020	279.00	Service Tax	Ashok Kumar Jaypuria
58	5738	12.2.2020	560.00	Service Tax	Ashok Kumar Jaypuria
58	5739	12.2.2020	1040.00	Service Tax	Ashok Kumar Jaypuria
58	5740	12.2.2020	750.00	Service Tax	Ashok Kumar Jaypuria
58	5741	12.2.2020	210.00	Service Tax	Ashok Kumar Jaypuria
58	5742	12.2.2020	320.00	Service Tax	Ashok Kumar Jaypuria
58	5743	12.2.2020	895.00	Service Tax	Ashok Kumar Jaypuria
58	5744	12.2.2020	1316.00	Service Tax	Ashok Kumar Jaypuria
58	5745	12.2.2020	250.00	Service Tax	Ashok Kumar Jaypuria
58	5746	13.2.2020	155.00	Service Tax	Ashok Kumar Jaypuria
58	5747	13.2.2020	434.00	Service Tax	Ashok Kumar Jaypuria
58	5748	13.2.2020	280.00	Service Tax	Ashok Kumar Jaypuria
58	5749	13.2.2020	270.00	Service Tax	Ashok Kumar Jaypuria
58	5750	13.2.2020	180.00	Service Tax	Ashok Kumar Jaypuria
58	5751	13.2.2020	814.00	Service Tax	Ashok Kumar Jaypuria
58	5752	14.2.2020	710.00	Service Tax	Ashok Kumar Jaypuria
58	5753	14.2.2020	604.00	Service Tax	Ashok Kumar Jaypuria

58	5754	14.2.2020	500.00	Service Tax	Ashok Kumar Jaypuria
58	5755	14.2.2020	652.00	Service Tax	Ashok Kumar Jaypuria
58	5756	14.2.2020	1240.00	Service Tax	Ashok Kumar Jaypuria
58	5757	14.2.2020	500.00	Service Tax	Ashok Kumar Jaypuria
58	5758	14.2.2020	500.00	Service Tax	Ashok Kumar Jaypuria
58	5759	14.2.2020	1410.00	Service Tax	Ashok Kumar Jaypuria
58	5760	18.2.2020	725.00	Service Tax	Ashok Kumar Jaypuria
58	5761	18.2.2020	75.00	Service Tax	Ashok Kumar Jaypuria
58	5762	19.2.2020	240.00	Service Tax	Ashok Kumar Jaypuria
58	5763	19.2.2020	245.00	Service Tax	Ashok Kumar Jaypuria
58	5764	20.2.2020	1142.00	Service Tax	Ashok Kumar Jaypuria
58	5765	20.2.2020	300.00	Service Tax	Ashok Kumar Jaypuria
58	5766	20.2.2020	393.00	Service Tax	Ashok Kumar Jaypuria
58	5767	20.2.2020	670.00	Service Tax	Ashok Kumar Jaypuria
58	5768	20.2.2020	1173.00	Service Tax	Ashok Kumar Jaypuria
58	5769	20.2.2020	157.00	Service Tax	Ashok Kumar Jaypuria
58	5770	21.2.2020	4480.00	Service Tax	Ashok Kumar Jaypuria
58	5771	25.2.2020	550.00	Service Tax	Ashok Kumar Jaypuria
58	5772	25.2.2020	1060.00	Service Tax	Ashok Kumar Jaypuria
58	5773	25.2.2020	618.00	Service Tax	Ashok Kumar Jaypuria
58	5774	25.2.2020	135.00	Service Tax	Ashok Kumar Jaypuria
58	5775	27.2.2020	400.00	Service Tax	Ashok Kumar Jaypuria
58	5776	27.2.2020	2900.00	Service Tax	Ashok Kumar Jaypuria

58	5777	28.2.2020	80.00	Service Tax	Ashok Kumar Jaypuria
58	5778	3.3.2020	250.00	Service Tax	Ashok Kumar Jaypuria
58	5779	3.3.2020	1324.00	Service Tax	Ashok Kumar Jaypuria
58	5780	3.3.2020	380.00	Service Tax	Ashok Kumar Jaypuria
58	5781	3.3.2020	350.00	Service Tax	Ashok Kumar Jaypuria
58	5782	3.3.2020	698.00	Service Tax	Ashok Kumar Jaypuria
58	5783	3.3.2020	408.00	Service Tax	Ashok Kumar Jaypuria
58	5784	3.3.2020	870.00	Service Tax	Ashok Kumar Jaypuria
58	5785	3.3.2020	620.00	Service Tax	Ashok Kumar Jaypuria
58	5786	3.3.2020	435.00	Service Tax	Ashok Kumar Jaypuria
58	5787	3.3.2020	250.00	Service Tax	Ashok Kumar Jaypuria
58	5788	4.3.2020	395.00	Service Tax	Ashok Kumar Jaypuria
58	5789	5.3.2020	696.00	Service Tax	Ashok Kumar Jaypuria
58	5790	6.3.2020	411.00	Service Tax	Ashok Kumar Jaypuria
58	5791	6.3.2020	325.00	Service Tax	Ashok Kumar Jaypuria
58	5792	6.3.2020	154.00	Service Tax	Ashok Kumar Jaypuria
58	5793	6.3.2020	924.00	Service Tax	Ashok Kumar Jaypuria
58	5794	6.3.2020	140.00	Service Tax	Ashok Kumar Jaypuria
58	5795	6.3.2020	100.00	Service Tax	Ashok Kumar Jaypuria
58	5796	7.3.2020	515.00	Service Tax	Ashok Kumar Jaypuria
58	5797	7.3.2020	705.00	Service Tax	Ashok Kumar Jaypuria
58	5798	7.3.2020	360.00	Service Tax	Ashok Kumar Jaypuria
58	5799	7.3.2020	280.00	Service Tax	Ashok Kumar Jaypuria

58	5800	7.3.2020	820.00	Service Tax	Ashok Kumar Jaypuria
		TOTAL	56862.00		

In response to the audit objection memo the local authority has recovered the total recovery amount of **Rs 56,862.00** from Sri Ashok Kumar Jaipuria, F&TC on 18.11.2020 and recorded in cashier cash book page no.16. Hence the para is dropped.

11.2 - Non-deposit of collected amount of Rs 28875.00 to DCR as well as Cashier Cash Book. OSP-16-17

In the course of tracing the M.R.Books wrt the DCRs and cashiers cash book it was found that **Rs.28875.00** has been collected towards Service tax through miscellaneous receipt but the same has neither been taken to DCR nor been taken to cashiers cash book or deposited, which needs recovery from the persons responsible and compliance reported to audit. The details are given below.

BOOK NO	MRNO	DATE	COLLECTED AMOUNT	PURPOSE	NAME OF THE TC
62	6151	12.10.2020	648.00	Service Tax	Ashok Kumar Jaypuria
62	6152	12.10.2020	208.00	Service Tax	Ashok Kumar Jaypuria
62	6153	12.10.2020	210.00	Service Tax	Ashok Kumar Jaypuria
62	6154	12.10.2020	270.00	Service Tax	Ashok Kumar Jaypuria
62	6155	12.10.2020	485.00	Service Tax	Ashok Kumar Jaypuria
62	6156	12.10.2020	468.00	Service Tax	Ashok Kumar Jaypuria
62	6157	12.10.2020	468.00	Service Tax	Ashok Kumar Jaypuria
62	6158	12.10.2020	270.00	Service Tax	Ashok Kumar Jaypuria
62	6159	12.10.2020	255.00	Service Tax	Ashok Kumar Jaypuria
62	6160	12.10.2020	653.00	Service Tax	Ashok Kumar Jaypuria
62	6161	12.10.2020	395.00	Service Tax	Ashok Kumar Jaypuria
62	6162	12.10.2020	437.00	Service Tax	Ashok Kumar Jaypuria
62	6163	12.10.2020	357.00	Service Tax	Ashok Kumar Jaypuria
62	6164	12.10.2020	237.00	Service Tax	Ashok Kumar Jaypuria

62	6165	12.10.2020	2066.00	Service Tax	Ashok Kumar Jaypuria
62	6166	12.10.2020	143.00	Service Tax	Ashok Kumar Jaypuria
62	6167	15.10.2020	1340.00	Service Tax	Ashok Kumar Jaypuria
62	6168	16.10.2020	214.00	Service Tax	Ashok Kumar Jaypuria
62	6169	16.10.2020	160.00	Service Tax	Ashok Kumar Jaypuria
62	6170	19.10.2020	637.00	Service Tax	Ashok Kumar Jaypuria
62	6171	19.10.2020	240.00	Service Tax	Ashok Kumar Jaypuria
62	6172	19.10.2020	405.00	Service Tax	Ashok Kumar Jaypuria
62	6173	19.10.2020	120.00	Service Tax	Ashok Kumar Jaypuria
62	6174	19.10.2020	720.00	Service Tax	Ashok Kumar Jaypuria
62	6175	19.10.2020	480.00	Service Tax	Ashok Kumar Jaypuria
62	6176	19.10.2020	620.00	Service Tax	Ashok Kumar Jaypuria
62	6177	19.10.2020	225.00	Service Tax	Ashok Kumar Jaypuria
62	6178	20.10.2020	1665.00	Service Tax	Ashok Kumar Jaypuria
62	6179	21.10.2020	60.00	Service Tax	Ashok Kumar Jaypuria
62	6180	21.10.2020	323.00	Service Tax	Ashok Kumar Jaypuria
62	6181	22.10.2020	176.00	Service Tax	Ashok Kumar Jaypuria
62	6182	28.10.2020	668.00	Service Tax	Ashok Kumar Jaypuria
62	6183	29.10.2020	300.00	Service Tax	Ashok Kumar Jaypuria
62	6184	29.10.2020	517.00	Service Tax	Ashok Kumar Jaypuria
62	6185	3.11.2020	1710.00	Service Tax	Ashok Kumar Jaypuria
62	6186	4.11.2020	520.00	Service Tax	Ashok Kumar Jaypuria
62	6187	4.11.2020	490.00	Service Tax	Ashok Kumar Jaypuria

62	6188	4.11.2020	980.00	Service Tax	Ashok Kumar Jaypuria
62	6189	4.11.2020	1560.00	Service Tax	Ashok Kumar Jaypuria
62	6190	4.11.2020	860.00	Service Tax	Ashok Kumar Jaypuria
62	6191	4.11.2020	395.00	Service Tax	Ashok Kumar Jaypuria
62	6192	4.11.2020	250.00	Service Tax	Ashok Kumar Jaypuria
62	6193	4.11.2020	530.00	Service Tax	Ashok Kumar Jaypuria
62	6194	4.11.2020	1040.00	Service Tax	Ashok Kumar Jaypuria
62	6195	4.11.2020	1140.00	Service Tax	Ashok Kumar Jaypuria
62	6196	5.11.2020	980.00	Service Tax	Ashok Kumar Jaypuria
62	6197	5.11.2020	250.00	Service Tax	Ashok Kumar Jaypuria
62	6198	5.11.2020	280.00	Service Tax	Ashok Kumar Jaypuria
62	6199	5.11.2020	750.00	Service Tax	Ashok Kumar Jaypuria
62	6200	5.11.2020	700.00	Service Tax	Ashok Kumar Jaypuria
		TOTAL	28875.00		

In response to the audit objection memo the local authority has recovered the total recovery amount from Sri Ashok Kumar Jaypuria, F&TC and recorded in cashier cash book in following dates.

Rs 7427/- on 23.11.2020 and recorded in cashier cash book page no.16.

Rs 7385/- on 14.12.2020 and recorded in cashier cash book page no.18.

Rs 143/- on 12.01.2021 and recorded in cashier cash book page no.20.

Rs 700/- on 18.11.2020 and recorded in cashier cash book page no.16.

Rs 13220/- on 12.01.2021 and recorded in cashier cash book page no.20.

Total recovered Rs 28875.00 Hence the para is dropped.

11.3 - Non-deposit of collected amount of Rs. 11204.00 to DCR as well as Cashier Cash Book. OSP-18

In the course of tracing the M.R.Books wrt the DCRs and cashiers cash book it was found that Rs.11204.00 has been collected towards Service tax through miscellaneous receipt but the same has neither been taken to DCR nor been taken to cashiers cash book or deposited, which needs recovery from the persons responsible and compliance reported to audit. The details are given below.

BOOK NO	MRNO	DATE	COLLECTED AMOUNT	PURPOSE	NAME OF THE TC
63	6201	5.11.2020	190.00	Service Tax	Ashok Kumar Jaypuria
63	6202	6.11.2020	880.00	Service Tax	Ashok Kumar Jaypuria
63	6203	7.11.2020	1535.00	Service Tax	Ashok Kumar Jaypuria
63	6204	7.11.2020	832.00	Service Tax	Ashok Kumar Jaypuria
63	6205	7.11.2020	1352.00	Service Tax	Ashok Kumar Jaypuria
63	6206	7.11.2020	1220.00	Service Tax	Ashok Kumar Jaypuria
63	6207	7.11.2020	1020.00	Service Tax	Ashok Kumar Jaypuria
63	6208	7.11.2020	1020.00	Service Tax	Ashok Kumar Jaypuria
63	6209	11.11.2020	1520.00	Service Tax	Ashok Kumar Jaypuria
63	6210	11.11.2020	240.00	Service Tax	Ashok Kumar Jaypuria
63	6211	12.11.20	885.00	Service Tax	Ashok Kumar Jaypuria
63	6212	13.11.2020	510.00	Service Tax	Ashok Kumar Jaypuria
		TOTAL	11204.00		

In response to the audit objection memo the local authority has recovered the total recovery amount of Rs 11,204.00 from Sri Ashok Kumar Jaipuria, F&TC on 08.01.2021 and recorded in cashier cash book page no.20. Hence the para is dropped.

11.4 - Non-deposit of collected amount of Rs. 2058.00 to DCR as well as Cashier Cash Book. OSP-19

In the course of tracing the M.R.Books wrt the DCRs and cashiers cash book it was found that Rs.2058.00 has been collected through miscellaneous receipt but the same has neither been taken to DCR nor been taken to cashiers cash book or deposited, which needs recovery from the persons responsible and compliance reported to audit. The details are given below.

BOOK NO	MRNO	DATE	COLLECTED AMOUNT	PURPOSE	NAME OF THE TC
141	14066	22.10.2020	500.00	HOARDING	SAILESH SHARMA
23	2212	4.08.2020	258.00	HOLDING	GOKUL CHANDRA PRUSETH

53	5264	18.3.2020	1300.00	HOUSE PLAN	PARSURAM DEB
		TOTAL	2058.00		

In response to the audit objection memo the local authority has recovered the total recovery amount from Sri Parsuram Deb, Cashier on 12.01.2021 and recorded in cashier cash book page no.20. Hence the para is dropped.

11.5 - Non-deposit of collected amount of Rs. 1620.00 to DCR as well as Cashier Cash Book. OSP-20

In the course of tracing the M.R.Books wrt the DCRs and cashiers cash book it was found that Rs.1620.00 has been collected towards Service tax through miscellaneous receipt but the same has neither been taken to DCR nor been taken to cashiers cash book or deposited, which needs recovery from the persons responsible and compliance reported to audit. The details are given below.

BOOK NO	MRNO	DATE	COLLECTED AMOUNT	PURPOSE	NAME OF THE TC
53	5247	3.3.2020	250.00	Service Tax	Ashok Kumar Jaypuria
53	5248	13.3.2020	170.00	Service Tax	Ashok Kumar Jaypuria
53	5249	13.3.2020	1200.00	Service Tax	Ashok Kumar Jaypuria
		TOTAL	1620.00		

In response to the audit objection memo the local authority has recovered the total recovery amount of Rs 1620.00 from Sri Ashok Kumar Jaipuria, F&TC on 12.01.2021 and recorded in cashier cash book page no.20. Hence the para is dropped.

11.6 - Non-deposit of collected amount of Rs. 10362.00 to DCR as well as Cashier Cash Book. OSP-21

In the course of tracing the M.R.Books wrt the DCRs and cashiers cash book it was found that Rs.10362.00 has been collected towards Service tax through miscellaneous receipt but the same has neither been taken to DCR nor been taken to cashiers cash book or deposited, which needs recovery from the persons responsible and compliance reported to audit. The details are given below.

BOOK NO	MRNO	DATE	COLLECTED AMOUNT	PURPOSE	NAME OF THE TC
60	5913	11.6.2020	440.00	Service Tax	Ashok Kumar Jaypuria
60	5914	12.6.2020	450.00	Service Tax	Ashok Kumar Jaypuria
60	5915	20.6.2020	208.00	Service Tax	Ashok Kumar Jaypuria
60	5916	20.6.2020	450.00	Service Tax	Ashok Kumar Jaypuria
60	5917	22.6.2020	1980.00	Service Tax	Ashok Kumar Jaypuria
60	5918	22.6.2020	750.00	Service Tax	Ashok Kumar

					Jaypuria
60	5919	28.6.2020	1646.00	Service Tax	Ashok Kumar Jaypuria
60	5920	30.6.2020	1380.00	Service Tax	Ashok Kumar Jaypuria
60	5921	30.6.2020	197.00	Service Tax	Ashok Kumar Jaypuria
60	5922	2.7.2020	150.00	Service Tax	Ashok Kumar Jaypuria
60	5923	6.7.2020	326.00	Service Tax	Ashok Kumar Jaypuria
60	5924	13.7.2020	205.00	Service Tax	Ashok Kumar Jaypuria
60	5925	13.7.2020	120.00	Service Tax	Ashok Kumar Jaypuria
60	5926	16.7.2020	1020.00	Service Tax	Ashok Kumar Jaypuria
60	5927	16.7.2020	250.00	Service Tax	Ashok Kumar Jaypuria
60	5928	12.8.2020	280.00	Service Tax	Ashok Kumar Jaypuria
60	5929	28.8.2020	510.00	Service Tax	Ashok Kumar Jaypuria
		TOTAL	10362.00		

In response to the audit objection memo the local authority has recovered the total recovery amount of Rs 10362.00 from Sri Ashok Kumar Jaipuria, F&TC. Rs 10344.00 on 20.11.2020 and recorded in cashier cash book page no.16 & Rs 18.00 on 12.01.2021 and recorded in cashier cash book page no.20 . Hence the para is dropped.

11.7 - AMOUNT OF Rs 8,782.00 LESS DEPOSITED THAN ACTUAL COLLECTION AMOUNT:- OSP-45

In the course of tracing the Cashier Cash Book with reference to the Accountant cash book it was found that during the financial year 2019-20 a total sum of **Rs.62, 94,138.00** has been collected towards different purpose in shape of cash but it is noticed that **Rs 62, 85,356.00.00** was deposited/receipt taken to Accountant cash book as on 31.03.2020 instead of **Rs 62,94,138.00**.

Hence less deposited/receipt taken amount of **Rs 8,782.00(Rs.62,94,138.00 - Rs 62,85,356.00.00)** is needs recovery.

In response to the audit objection memo the local authority has recovered the total recovery amount of Rs 8782.00 from Sri Parsuram Deb, Cashier on 12.01.2021 and recorded in cashier cash book page no.20. Hence the para is dropped.

11.8 - AMOUNT OF Rs 80.00 LESS DEPOSITED THAN ACTUAL COLLECTION AMOUNT:- OSP-46

In the course of tracing the bank deposit withdrawal wrt accountant Cash Book it is found that on 26.4.2019 Rs 18880.00 was deposited shown in cash book but on verification of bank account Rs 18800.00 was deposited

hence Rs 80.00 was less deposited than actual which needs recovery.

In response to the audit objection memo the local authority has recovered the total recovery amount of Rs 80.00 from Sri Parameswara Bhoi, Accountant on 12.01.2021 and recorded in cashier cash book page no.20. Hence the para is dropped.

PARA: 12 LOSS OF STOCK & STORE

12.1 - LOSS OF STOCK & STORE

No Loss of Stock and Store found during the year under audit.

PARA: 13 AUDIT OF RECEIPTS

13.1 - DCB POSITION OF TAXES:-

DCB position of taxes as furnished by the local authority for the year 2019-20 is given below.

SL NO	NAME OF THE TAX	DEMAND			COLLECTION				BALANCE			% OF COLLECTION
		ARREAR	CURRENT	TOTAL	ARREAR	CURRENT	REBATE ALLOWED	TOTAL	ARREAR	CURRENT	TOTAL	
1	HOLDING	544,248.00	413,092.00	957,340.00	153,852.00	303,480.00	20,717.00	478,049.00	390,396.00	88,895.00	479,291.00	49.94
2	LIGHT	397,642.00	413,092.00	810,734.00	84,563.00	303,480.00	20,717.00	408,760.00	313,079.00	88,895.00	401,974.00	50.42
	TOTAL	941,890.00	826,184.00	1,768,074.00	238,415.00	606,960.00	41,434.00	886,809.00	703,475.00	177,790.00	881,265.00	50.16

From the above table it is observed that the percentage of collection is only 50.16%. 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 in quarterly installments 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. is 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 taxes.

Time Barred Dues

The year-wise break-up of outstanding taxes was asked to be produced before audits vide objection memo page no.23. But the same was not produced before audit.

Hence, it is not possible in the part of audit to ensure the time barred dues of taxes which violates Section - 346 of O.M Act, 1950. Hence the E.O. of the N.A.C. is advised to prepare year-wise break-up of outstanding taxes and accordingly a distraint shall be made and suits shall be initiate against the defaulters.

13.2 - Non-Revision of Annual Value of Holdings:-

As per Section-146 of O.M. Act, 1950 new valuation and assessment list should be prepared once in every 5 years. From the records and registers of the N.A.C. it was observed that presently holding tax is being collected on the basis of assessment made in the year 2008-09. Hence, another assessment would have been made in the year 2013-14 which has not been done till date. As a result the N.A.C. not only lost revenue from the old holdings but also lost revenue on account of non-collection of holding tax from new holdings. Hence, the E.O. is advised to take necessary steps in this regard.

13.3 - Improper maintenance of Money Receipt Books for collection of Holding Tax.

According to Rule 188 of the Orissa Municipal Act,1953, when tax is paid the Tax Collector shall grant a receipt in Form-I. He shall fill up the form in triplicate by carbon process. Part payments of quarterly taxes shall not be accepted. The original copy of the receipt shall be printed in bold letters "Temporary Receipt" with a note."This should not be considered as final receipt until the final receipt is issued under the signature of the Executive Officer". The duplicate copy may be boldly marked "Final Receipt". The Tax Collector shall issue the temporary receipt (original copy) as soon as he realizes the tax. He shall then submit the tax receipts in duplicate to the EO with the collections. The EO shall conduct checks and sign the duplicate and countersign the triplicate which will form the office copy. The duplicate shall then be issued as the final receipt. But, in disobedience to the rule provisions it was seen that the receipt book though maintained in triplicate, yet there is no mention of the temporary receipt and final receipt on the body of the original and duplicate copies respectively. Neither the second copy has been signed nor did the third copy countersign by the EO or any designated officer of the NAC. It means that the officer has not conducted necessary checks. Moreover, all the second copies of the receipts of the MR books are still with the office. There is no mention of the note, as pointed out above, on the first copy, which is a must for the public awareness. This alternation of format on the part of the municipality is unconstitutional and illegal. The fact and figures may be confirmed. In response to audit objection memo (POM-4) issued in this context , the Local Authority replied noted, However sincere steps may be taken in this regard and compliance reported to audit.

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Amount of Rs. 45, 11,411.00 irregular Payment to DLRs/NMRs:-OSP-39-42

During the year under audit a sum of **Rs. 45, 11,411.00** has been paid to DLRs/NMRs engaged in different sections. As per provision contained in section - 73(1) of Odisha Municipal act, 1950 every municipality with the previous sanction of state govt. and as per provisions of section - 73(2)of Odisha Municipal act, 1950 the municipality may in the case of emergency make provisions for temporary employment of employees for a period not exceeding 44 days. As per circular no.- MIS-129/2000/36051/H&UD dt.15-12-2000 DLRs/NMRs engaged after dt19-05-1997 may be disengaged forthwith. Hence, the payment of Rs. 45, 11,411.00 to the DLRs needs approval of the appropriate authority. The local authority is suggested to take necessary steps to produce the sanction order & approval of the appropriate authority before audit for verification. The details of Payment to DLRs/NMR are given below.

SI No	CASH BOOK	Vr No	Date	Amount	Remarks

1	ACCOUNTANT	6	9.4.2019	5,040.00
2	ACCOUNTANT	13	10.4.2019	26,088.00
3	ACCOUNTANT	14	10.4.2019	14,560.00
4	ACCOUNTANT	17	12.4.2019	5,880.00
5	ACCOUNTANT	18	12.4.2019	271,880.00
6	ACCOUNTANT	19	12.4.2019	14,560.00
7	ACCOUNTANT	58	08.05.2019	286,160.00
8	ACCOUNTANT	59	08.05.2019	7,280.00
9	ACCOUNTANT	60	08.05.2019	8,326.00
10	ACCOUNTANT	61	08.05.2019	14,560.00
11	ACCOUNTANT	62	08.05.2019	40,040.00
12	ACCOUNTANT	63	08.05.2019	36,120.00
13	ACCOUNTANT	78	24.5.2019	29,680.00
14	ACCOUNTANT	97	01.06.2019	8,320.00
15	ACCOUNTANT	98	01.06.2019	8,640.00
16	ACCOUNTANT	99	1.6.2019	30,240.00
17	ACCOUNTANT	109	10.6.2019	6,620.00
18	ACCOUNTANT	110	10.6.2019	2,562.00
19	ACCOUNTANT	111	10.6.2019	3,416.00
20	ACCOUNTANT	112	11.6.2019	296,520.00
21	ACCOUNTANT	114	13.06.19	21,560.00
22	ACCOUNTANT	116	13.06.19	15,120.00
23	ACCOUNTANT	117	13.06.19	13,440.00
24	ACCOUNTANT	137	27.6.2019	1,814.00
25	ACCOUNTANT	138	27.6.2019	8,640.00
26	ACCOUNTANT	141	2.7.2019	5,765.00
27	ACCOUNTANT	155	11.7.2019	36,400.00
28	ACCOUNTANT	158	17.7.2019	8,000.00
29	ACCOUNTANT	162	20.7.2019	28,880.00
30	ACCOUNTANT	166	30.7.2019	14,560.00
31	ACCOUNTANT	180	31.7.2019	27,720.00
32	ACCOUNTANT	184	2.8.2019	2,240.00
33	ACCOUNTANT	189	7.8.2019	14,560.00
34	ACCOUNTANT	205	19.8.2019	8,640.00
35	ACCOUNTANT	208	26.8.2019	14,840.00
36	ACCOUNTANT	209	26.8.2019	15,120.00
37	ACCOUNTANT	210	27.8.2019	14,280.00
38	ACCOUNTANT	211	27.8.2019	5,320.00
39	ACCOUNTANT	219	12.9.2019	14,860.00
40	ACCOUNTANT	222	13.09.2019	331,800.00

41	ACCOUNTANT	226	16.9.2019	35,280.00
42	ACCOUNTANT	231	16.9.2019	15,120.00
43	ACCOUNTANT	232	16.09.2019	8,640.00
44	ACCOUNTANT	240	21.9.2019	5,880.00
45	ACCOUNTANT	247	1.10.2019	29,120.00
46	ACCOUNTANT	250	1.10.2019	8,000.00
47	ACCOUNTANT	270	03.10.2019	13,440.00
48	ACCOUNTANT	271	03.10.2019	22,680.00
49	ACCOUNTANT	272	03.10.2019	13,720.00
50	ACCOUNTANT	273	3.10.2019	25,760.00
51	ACCOUNTANT	311	7.11.2019	305,760.00
52	ACCOUNTANT	312	7.11.2019	8,640.00
53	ACCOUNTANT	313	7.11.2019	15,120.00
54	ACCOUNTANT	314	7.11.2019	33,040.00
55	ACCOUNTANT	333	16.11.2019	5,600.00
56	ACCOUNTANT	339	27.11.2019	38,640.00
57	ACCOUNTANT	340	27.11.2019	21,000.00
58	ACCOUNTANT	366	11.12.2019	8,320.00
59	ACCOUNTANT	377	11.12.2019	285,320.00
60	ACCOUNTANT	374	16.12.2019	5,320.00
61	ACCOUNTANT	380	17.12.2019	35,280.00
62	ACCOUNTANT	381	20.12.2019	14,560.00
63	ACCOUNTANT	412	9.1.2020	21,840.00
64	ACCOUNTANT	413	9.1.2020	40,880.00
65	ACCOUNTANT	414	10.1.2020	8,320.00
66	ACCOUNTANT	415	10.1.2020	38,360.00
67	ACCOUNTANT	420	16.1.2020	283,080.00
68	ACCOUNTANT	421	16.1.2020	14,560.00
69	ACCOUNTANT	465	6.2.2020	29,120.00
70	ACCOUNTANT	466	7.2.2020	41,440.00
71	ACCOUNTANT	492	26.2.2020	10,640.00
72	ACCOUNTANT	493	26.2.2020	15,120.00
73	ACCOUNTANT	494	26.2.2020	8,640.00
74	ACCOUNTANT	509	4.3.2020	43,960.00
75	ACCOUNTANT	510	4.3.2020	14,560.00
76	ACCOUNTANT	511	4.3.2020	41,160.00
77	ACCOUNTANT	512	4.3.2020	7,560.00
78	ACCOUNTANT	518	19.3.2020	262,080.00
79	ACCOUNTANT	529	20.3.2020	8,000.00
80	ACCOUNTANT	530	20.3.2020	14,000.00

81	SRS	6	3.10.2019	293,440.00
82	SRS	7	3.10.2019	40,040.00
83	SRS	8	3.10.2019	14,000.00
84	SRS	9	3.10.2019	14,560.00
85	SRS	14	20.2.2020	294,280.00
86	SBM	7	11.07.2019	277,480.00
	TOTAL			4,511,411.00

In response to audit objection memo the local authority has replied that "Steps will be taken to obtain the approvals and compliance reported". Hence till production of the necessary approvals before audit the total amount of Rs 45,11,411.00 is kept under objection.

PARA: 15 AUDIT ON WORKS

15.1 - Excess payment of Rs. 2256.00 in works bills towards material procurement. OSP-25-26

Name of the Project	Const. of CC Road from Santanu Kusum House to Bansi Kisan House, W.N-08
Scheme	FFC
Estt. Cost	200,000.00
Bill/Voucher no./dt.and Amount	1 St RA, Vr.37/14.05.2019 Rs 1,67,242.00
Name of the J.E./AE	Sri Upendra Kumar Nayak
Name of the Contractor	Sri Gurudev Naik
Name of the M.E.	Sri Girija Prasanna Nahak
Name of the E.O.	Sri Jitendra Kumar Mahapatra, Ex-EO
C.R. No.	23/2018-19
M.B. No./Page	271, Page-14-17

(Ref: Lr. No.12845 Dt.10.11.2014 of Govt. of Odisha, Works Deptt)

(Ref: Lr. No.13827 Dt.16.09.2017 of Govt. of Odisha, Works Deptt.)

On checking the above case record, rate of analysis and schedule of rates, it was found that the rate of 12 mm. Chips and 40 mm. Metal has been allowed wrongly in the work bill in higher rate than the rate that provided in the above letter. The Basic rate of 12 mm. HGCB Chips and 40 mm size HGCB metal as well

as the carriage for materials has been allowed in the old rates(Schedule of rate 2014) instead the new rates. As a result of which the payable amount in C.C.(1:3:6) and C.C.(1:2:4) has been wrongly invoiced ultimately resulted into excess payment. In this connection it is to be mentioned here that, the scheduled of rate of materials provided by works department on 2014 was revised on 2017 vide the letter no. given above in context of GST. (Post GST rate).

Due to allowing higher rate, **Rs.2256.00** has been paid in excess to the contractor. This is inadmissible in audit. If the estimate prepared in a correct manner with reference to latest instructions, the above excess payment could have been avoided.

The details are given in the table below.

Particulars	Quantity in cum.	Rate allowed		Rate admissible		Excess		Total excess (In Rs.)	Excess Amount (In Rs.)
		Basic rate (In Rs.)	Carriage (In Rs.)	Basic rate (In Rs.)	Carriage (In Rs.)	Basic rate (In Rs.)	Carriage (In Rs.)		
12 mm. H.G.Chip s(C.B.)	16.36	For 5 Kms. 156.40 Extra 30 kms. @ 9.20/km = 276.00 Total =432.40	1168	1112.38	For 5 Kms. 149.67 Extra 30 kms. @ 8.80/km = 264.00 Total =413.67	55.62	18.73	74.35	1216.00
40 mm H.G.Metal (C.B.)	18.62	For 5 Kms. 156.40 Extra 30 kms. @ 9.20/km = 276.00 Total =432.40	780	742.86	For 5 Kms. 149.67 Extra 30 kms. @ 8.80/km = 264.00 Total =413.67	37.14	18.73	55.87	1040.00
TOTAL									2256.00

Therefore Rs. 2256.00 suggested for recovery from person concerned which may be recovered early and compliance reported to audit.

In response to audit objection statement issued in this context, the Local authority replied that steps will be taken to recover the recovery amount from the contractor S.D amount and compliance reported".

Hence, the objection stands good, early recovery may be affected for Rs.2256.00 and compliance reported to audit.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	SRI JITENDRA KUMAR MAHAPATRA	EXECUTIVE OFFICER	NOW POSTED IN OFFICE OF THE PD, DUDA, SAMBALPUR	752
2	SRI UPENDRA KUMAR NAYAK	AE	NOW POSTED IN OFFICE OF THE PD, DUDA, SAMBALPUR	752
3	SRI GIRIJA PRASANNA NAHAK	ME	NOW POSTED IN OFFICE OF THE	752

			E.E.,PH DIVISION,SA MBALPUR	
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15.2 - Excess payment of Rs. 2251.00 in works bills towards material procurement. osp-27-28

Name of the Project	Const. of CC Road in front of Anganwadi centre back side of Boys Pry. School,W.N-05
Scheme	FFC
Estt. Cost	200,000.00
Bill/Voucher no./dt.and Amount	1 St RA, Vr.136/02.10.2019 Rs 1,73,175.00
Name of the J.E./AE	Sri Upendra Kumar Nayak
Name of the Contractor	Sri Bishal Agarwal
Name of the M.E.	Sri Girija Prasanna Nahak
Name of the E.O.	Sri Jitendra Kumar Mahapatra,Ex-EO
C.R. No.	10/2018-19
M.B. No./Page	263, Page-152-155

(Ref: Lr. No.12845 Dt.10.11.2014 of Govt. of Odisha, Works Deptt)

(Ref: Lr. No.13827 Dt.16.09.2017 of Govt. of Odisha, Works Deptt.)

On checking the above case record, rate of analysis and schedule of rates, it was found that the rate of 12 mm. Chips and 40 mm. Metal has been allowed wrongly in the work bill in higher rate than the rate that provided in the above letter. The Basic rate of 12 mm. HGCB Chips and 40 mm size HGCB metal as well

as the carriage for materials has been allowed in the old rates(Schedule of rate 2014) instead the new rates. As a result of which the payable amount in C.C.(1:3:6) and C.C.(1:2:4) has been wrongly invoiced ultimately resulted into excess payment. In this connection it is to be mentioned here that, the scheduled of rate of materials provided by works department on 2014 was revised on 2017 vide the letter no. given above in context of GST. (Post GST rate).

Due to allowing higher rate, **Rs.2251.00** has been paid in excess to the contractor. This is inadmissible in audit. If the estimate prepared in a correct manner with reference to latest instructions, the above excess payment could have been avoided.

The details are given in the table below.

Particulars	Quantity in cum.	Rate allowed		Rate admissible		Excess		Total excess (In Rs.)	Excess Amount (In Rs.)
		Basic rate (In Rs.)	Carriage (In Rs.)	Basic rate (In Rs.)	Carriage (In Rs.)	Basic rate (In Rs.)	Carriage (In Rs.)		
12 mm. H.G.Chips (C.B.)	16.36	For 5 Kms. 156.40 Extra 30 kms.	1168	1112.38	For 5 Kms. 149.67 Extra 30 kms.	55.62	18.73	74.35	1216.00

		@ 9.20/km = 276.00 Total =432.40			@ 8.80/km = 264.00 Total =413.67				
40 mm H.G.Metal (C.B.)	18.52	For 5 Kms. 156.40 Extra 30 kms. @ 9.20/km = 276.00 Total =432.40	780	742.86	For 5 Kms. 149.67 Extra 30 kms. @ 8.80/km = 264.00 Total =413.67	37.14	18.73	55.87	1035.00
TOTAL									2251.00

Therefore Rs.2251.00 suggested for recovery from person concerned which may be recovered early and compliance reported to audit.

In response to audit objection statement issued in this context, the Local authority replied that steps will be taken to recover the recovery amount from the contractor S.D amount and compliance reported”.

Hence, the objection stands good, early recovery may be affected for Rs.2251.00 and compliance reported to audit.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	SRI JITENDRA KUMAR MAHAPATRA	EXECUTIVE OFFICER	NOW POSTED IN OFFICE OF THE PD, DUDA, SAMBALPUR	750
2	SRI GIRIJA PRASANNA NAHAK	ME	NOW POSTED IN OFFICE OF THE E.E.,PH DIVISION,SA MBALPUR	750
3	SRI UPENDRA KUMAR NAYAK	AE	NOW POSTED IN OFFICE OF THE PD, DUDA, SAMBALPUR	751

15.3 - Excess payment of Rs. 1988.00 in works bills towards material procurement. OSP-29-30

Name of the Project	Const. of CC Road from Riaz Khan to Kamlesh Ray House,W.N-05
Scheme	FFC
Estt. Cost	150,000.00
Bill/Voucher no./dt.and Amount	1 St RA, Vr.82/16.07.2019 Rs 1,27,515.00
Name of the J.E./AE	Sri Upendra Kumar Nayak
Name of the Contractor	Sri Tarani Kanta Mishra

Name of the M.E.	Sri Girija Prasanna Nahak
Name of the E.O.	Sri Jitendra Kumar Mahapatra, Ex-EO
C.R. No.	14/2018-19
M.B. No./Page	273, Page-49-50

(Ref: Lr. No.12845 Dt.10.11.2014 of Govt. of Odisha, Works Deptt)

(Ref: Lr. No.13827 Dt.16.09.2017 of Govt. of Odisha, Works Deptt.)

On checking the above case record, rate of analysis and schedule of rates, it was found that the rate of 12 mm. Chips and 40 mm. Metal has been allowed wrongly in the work bill in higher rate than the rate that provided in the above letter. The Basic rate of 12 mm. HGCB Chips and 40 mm size HGCB metal as well

as the carriage for materials has been allowed in the old rates(Schedule of rate 2014) instead the new rates. As a result of which the payable amount in C.C.(1:3:6) and C.C.(1:2:4) has been wrongly invoiced ultimately resulted into excess payment. In this connection it is to be mentioned here that, the scheduled of rate of materials provided by works department on 2014 was revised on 2017 vide the letter no. given above in context of GST. (Post GST rate).

Due to allowing higher rate, **Rs.1988.00** has been paid in excess to the contractor. This is inadmissible in audit. If the estimate prepared in a correct manner with reference to latest instructions, the above excess payment could have been avoided.

The details are given in the table below.

Particulars	Quantity in cum.	Rate allowed		Rate admissible		Excess		Total excess (In Rs.)	Excess Amount (In Rs.)
		Basic rate (In Rs.)	Carriage (In Rs.)	Basic rate (In Rs.)	Carriage (In Rs.)	Basic rate (In Rs.)	Carriage (In Rs.)		
12 mm. H.G.Chips (C.B.)	25.1	For 5 Kms. 156.40 Extra 30 kms. @ 9.20/km = 276.00 Total =432.40	1168	1112.38	For 5 Kms. 149.67 Extra 30 kms. @ 8.80/km = 264.00 Total =413.67	55.62	18.73	74.35	1866.00
40 mm H.G.Metal (C.B.)	2.19	For 5 Kms. 156.40 Extra 30 kms. @ 9.20/km = 276.00 Total =432.40	780	742.86	For 5 Kms. 149.67 Extra 30 kms. @ 8.80/km = 264.00 Total =413.67	37.14	18.73	55.87	122.00

TOTAL									1988.00
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Therefore Rs. 1988.00 suggested for recovery from person concerned which may be recovered early and compliance reported to audit.

In response to audit objection statement issued in this context, the Local authority replied that steps will be taken to recover the recovery amount from the contractor S.D amount and compliance reported”.

Hence, the objection stands good, early recovery may be affected for Rs.1988.00 and compliance reported to audit.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	SRI JITENDRA KUMAR MAHAPATRA	EXECUTIVE OFFICER	NOW POSTED IN OFFICE OF THE PD, DUDA, SAMBALPUR	662
2	SRI UPENDRA KUMAR NAYAK	AE	NOW POSTED IN OFFICE OF THE PD, DUDA, SAMBALPUR	663
3	SRI GIRIJA PRASANNA NAHAK	ME	NOW POSTED IN OFFICE OF THE E.E.,PH DIVISION,SA MBALPUR	663

15.4 - Excess payment of Rs. 1599.00 in works bills towards material procurement. OSP-31-32

Name of the Project	Const. of CC Drain from Guru Munda House to Malaya Behera House,W.N-07
Scheme	FFC
Estt. Cost	200,000.00
Bill/Voucher no./dt.and Amount	1 St RA, Vr.39/14.05.2019 Rs 1,67,504.00
Name of the J.E./AE	Sri Upendra Kumar Nayak
Name of the Contractor	Sri Bishal Agarwal
Name of the M.E.	Sri Girija Prasanna Nahak
Name of the E.O.	Sri Jitendra Kumar Mahapatra, Ex-EO
C.R. No.	22/2018-19
M.B. No./Page	271, Page-35-40

(Ref: Lr. No.12845 Dt.10.11.2014 of Govt. of Odisha, Works Deptt)

(Ref: Lr. No.13827 Dt.16.09.2017 of Govt. of Odisha, Works Deptt.)

On checking the above case record, rate of analysis and schedule of rates, it was found that the rate of 12 mm. Chips and 40 mm. Metal has been allowed wrongly in the work bill in higher rate than the rate that provided in the above letter. The Basic rate of 12 mm. HGCB Chips and 40 mm size HGCB metal as well

as the carriage for materials has been allowed in the old rates(Schedule of rate 2014) instead the new rates. As a

result of which the payable amount in C.C.(1:3:6) and C.C.(1:2:4) has been wrongly invoiced ultimately resulted into excess payment. In this connection it is to be mentioned here that, the scheduled of rate of materials provided by works department on 2014 was revised on 2017 vide the letter no. given above in context of GST. (Post GST rate).

Due to allowing higher rate, **Rs.1599.00** has been paid in excess to the contractor. This is inadmissible in audit. If the estimate prepared in a correct manner with reference to latest instructions, the above excess payment could have been avoided.

The details are given in the table below.

Particulars	Quantity in cum.	Rate allowed		Rate admissible		Excess		Total excess (In Rs.)	Excess Amount (In Rs.)
		Basic rate (In Rs.)	Carriage (In Rs.)	Basic rate (In Rs.)	Carriage (In Rs.)	Basic rate (In Rs.)	Carriage (In Rs.)		
12 mm. H.G.Chip s(C.B.)	16.09	For 5 Kms. 156.40 Extra 30 kms. @ 9.20/km = 276.00 Total =432.40	1168	1112.38	For 5 Kms. 149.67 Extra 30 kms. @ 8.80/km = 264.00 Total =413.67	55.62	18.73	74.35	1196.00
40 mm H.G.Metal (C.B.)	7.21	For 5 Kms. 156.40 Extra 30 kms. @ 9.20/km = 276.00 Total =432.40	780	742.86	For 5 Kms. 149.67 Extra 30 kms. @ 8.80/km = 264.00 Total =413.67	37.14	18.73	55.87	403.00
TOTAL									1599.00

Therefore Rs. 1599.00 suggested for recovery from person concerned which may be recovered early and compliance reported to audit.

In response to audit objection statement issued in this context, the Local authority replied that steps will be taken to recover the recovery amount from the contractor S.D amount and compliance reported”.

Hence, the objection stands good, early recovery may be affected for Rs.1599.00 and compliance reported to audit.

Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	SRI JITENDRA KUMAR MAHAPATRA	EXECUTIVE OFFICER	NOW POSTED IN OFFICE OF THE PD, DUDA, SAMBALPUR	533
2	SRI UPENDRA KUMAR NAYAK	AE	NOW POSTED IN OFFICE OF THE PD, DUDA, SAMBALPUR	533
3	SRI GIRIJA PRASANNA NAHAK	ME	NOW POSTED IN OFFICE OF THE E.E.,PH DIVISION,SA MBALPUR	533

15.5 - Excess payment of Rs. 3397.00 in works bills towards material procurement. OSP-33-34

Name of the Project	Const. of CC Road from Ashok Parida House to Namayagyan mandap,W.N-09
Scheme	FFC
Estt. Cost	300,000.00
Bill/Voucher no./dt.and Amount	1 St RA, Vr.104/17.08.2019 Rs 2,51,051.00
Name of the J.E./AE	Sri Upendra Kumar Nayak
Name of the Contractor	Sri Bishal Agarwal
Name of the M.E.	Sri Girija Prasanna Nahak
Name of the E.O.	Sri Jitendra Kumar Mahapatra,Ex-EO
C.R. No.	27/2018-19
M.B. No./Page	259, Page-137-139

(Ref: Lr. No.12845 Dt.10.11.2014 of Govt. of Odisha, Works Deptt)

(Ref: Lr. No.13827 Dt.16.09.2017 of Govt. of Odisha, Works Deptt.)

On checking the above case record, rate of analysis and schedule of rates, it was found that the rate of 12 mm. Chips and 40 mm. Metal has been allowed wrongly in the work bill in higher rate than the rate that provided in the above letter. The Basic rate of 12 mm. HGCB Chips and 40 mm size HGCB metal as well

as the carriage for materials has been allowed in the old rates(Schedule of rate 2014) instead the new rates. As a result of which the payable amount in C.C.(1:3:6) and C.C.(1:2:4) has been wrongly invoiced ultimately resulted into excess payment. In this connection it is to be mentioned here that, the scheduled of rate of materials provided by works department on 2014 was revised on 2017 vide the letter no. given above in context of GST. (Post GST rate).

Due to allowing higher rate, **Rs.3397.00** has been paid in excess to the contractor. This is inadmissible in audit. If the estimate prepared in a correct manner with reference to latest instructions, the above excess payment could have been avoided.

The details are given in the table below.

Particulars	Quantity in cum.	Rate allowed	Rate admissible	Excess	Total excess (In Rs.)	Excess Amount (In

		Basic rate (In Rs.)	Carriage (In Rs.)	Basic rate (In Rs.)	Carriage (In Rs.)	Basic rate (In Rs.)	Carriage (In Rs.)		Rs.)
12 mm. H.G.Chip s(C.B.)	24.65	For 5 Kms. 156.40 Extra 30 kms. @ 9.20/km = 276.00 Total =432.40	1168	1112.38	For 5 Kms. 149.67 Extra 30 kms. @ 8.80/km = 264.00 Total =413.67	55.62	18.73	74.35	1833.00
40 mm H.G.Metal (C.B.)	28	For 5 Kms. 156.40 Extra 30 kms. @ 9.20/km = 276.00 Total =432.40	780	742.86	For 5 Kms. 149.67 Extra 30 kms. @ 8.80/km = 264.00 Total =413.67	37.14	18.73	55.87	1564.00
TOTAL									3397.00

Therefore Rs.3397.00 suggested for recovery from person concerned which may be recovered early and compliance reported to audit.

In response to audit objection statement issued in this context, the Local authority replied that steps will be taken to recover the recovery amount from the contractor S.D amount and compliance reported”.

Hence, the objection stands good, early recovery may be affected for Rs.3397.00 and compliance reported to audit.

Responsible Person for this paragraph

SIno	Name	Designation	Adress	Amount(In Rs:)
1	SRI UPENDRA KUMAR NAYAK	AE	NOW POSTED IN OFFICE OF THE PD, DUDA, SAMBALPUR	1133
2	SRI JITENDRA KUMAR MAHAPATRA	EXECUTIVE OFFICER	NOW POSTED IN OFFICE OF THE PD, DUDA, SAMBALPUR	1132
3	SRI GIRIJA PRASANNA NAHAK	ME	NOW POSTED IN OFFICE OF THE E.E.,PH DIVISION,SA MBALPUR	1132

15.6 - Excess payment of Rs. 2256.00 in works bills towards material procurement. OSP-35-36

Name of the Project	Const. of CC Road from Mangulu House to Manohar House,W.N-08
Scheme	FFC
Estt. Cost	200,000.00
Bill/Voucher no./dt.and Amount	1 St RA, Vr.38/14.05.2019 Rs 1,67,242.00
Name of the J.E./AE	Sri Upendra Kumar Nayak
Name of the Contractor	Sri Gurudev Naik
Name of the M.E.	Sri Girija Prasanna Nahak
Name of the E.O.	Sri Jitendra Kumar Mahapatra,Ex-EO
C.R. No.	25/2018-19
M.B. No./Page	271, Page-6-9

(Ref: Lr. No.12845 Dt.10.11.2014 of Govt. of Odisha, Works Deptt)

(Ref: Lr. No.13827 Dt.16.09.2017 of Govt. of Odisha, Works Deptt.)

On checking the above case record, rate of analysis and schedule of rates, it was found that the rate of 12 mm. Chips and 40 mm. Metal has been allowed wrongly in the work bill in higher rate than the rate that provided in the above letter. The Basic rate of 12 mm. HGCB Chips and 40 mm size HGCB metal as well

as the carriage for materials has been allowed in the old rates(Schedule of rate 2014) instead the new rates. As a result of which the payable amount in C.C.(1:3:6) and C.C.(1:2:4) has been wrongly invoiced ultimately resulted into excess payment. In this connection it is to be mentioned here that, the scheduled of rate of materials provided by works department on 2014 was revised on 2017 vide the letter no. given above in context of GST. (Post GST rate).

Due to allowing higher rate, **Rs.2256.00** has been paid in excess to the contractor. This is inadmissible in audit. If the estimate prepared in a correct manner with reference to latest instructions, the above excess payment could have been avoided.

The details are given in the table below.

Particulars	Quantity in cum.	Rate allowed		Rate admissible		Excess		Total excess (In Rs.)	Excess Amount (In Rs.)
		Basic rate (In Rs.)	Carriage (In Rs.)	Basic rate (In Rs.)	Carriage (In Rs.)	Basic rate (In Rs.)	Carriage (In Rs.)		
12 mm. H.G.Chips (C.B.)	16.36	For 5 Kms. 156.40 Extra 30 kms. @ 9.20/km = 276.00 Total =432.40	1168	1112.38	For 5 Kms. 149.67 Extra 30 kms. @ 8.80/km = 264.00 Total =413.67	55.62	18.73	74.35	1216.00
40 mm	18.62	For 5	780	742.86	For 5	37.14	18.73	55.87	1040.00

H.G.Metal (C.B.)		Kms. 156.40 Extra 30 kms. @ 9.20/km = 276.00 Total =432.40			Kms. 149.67 Extra 30 kms. @ 8.80/km = 264.00 Total =413.67				
TOTAL									2256.00

Therefore Rs. 2256.00 suggested for recovery from person concerned which may be recovered early and compliance reported to audit.

In response to audit objection statement issued in this context, the Local authority replied that steps will be taken to recover the recovery amount from the contractor S.D amount and compliance reported”.

Hence, the objection stands good, early recovery may be affected for Rs.2256.00 and compliance reported to audit.

Responsible Person for this paragraph

SIno	Name	Designation	Adress	Amount(In Rs:)
1	SRI GIRIJA PRASANNA NAHAK	ME	NOW POSTED IN OFFICE OF THE E.E.,PH DIVISION,SA MBALPUR	752
2	SRI UPENDRA KUMAR NAYAK	AE	NOW POSTED IN OFFICE OF THE PD, DUDA, SAMBALPUR	752
3	SRI JITENDRA KUMAR MAHAPATRA	EXECUTIVE OFFICER	NOW POSTED IN OFFICE OF THE PD, DUDA, SAMBALPUR	752

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 - AUDIT ON UNITS / DEPARTMENT

No separate Department are found during the year audit.

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 - UNNATI SCHEME

Introduction;-

To bring all round inclusive development of urban areas in the State, Odisha government launched a new initiative, Unnati for its 107 urban local bodies by synergising resources from different schemes and providing

critical gap funding to ensure basic and sustainable amenities on 1st. August 2017.

Key facts, Objectives and Criteria.

The state housing and urban development department has prepared a rigorous nine-step guideline for timely execution of planned urban infrastructure projects, including road, drain, and street light, under the government's Unnati scheme.

The department guideline contains nine parameters - planning, permissible sector, `selection of executing agencies, sanction of the works, release of funds, utilization of funds, transfer of asset after completion, citizen information board and monitoring and evaluation .

As part of the arrangement, the respective District Urban Development Agency will monitor the project execution while the state's 112 urban local bodies, including the Bhubaneswar Municipal Corporation, would work under it.

The District Urban Development Agency will evaluate the merits of proposed projects submitted by the urban local bodies before signing off or rejecting those. Unnati scheme is meant to develop the state's urban infrastructure.

The respective District Urban Development Agency will prepare a list and a project report for different works in consultation with the civic bodies and other stakeholders. It will then `select the executing agency, keeping in view its track record and other expertise. Once the work is sanctioned, it will release the funds.

The department has also directed the agency officials to keep a registry of project records that would contain details of date-wise funds sanction, release and utilization. Besides, a public information board will also be put up at the project site with required information to ensure greater transparency.

The government launched the scheme to ensure 100 per cent coverage of all roads with LED bulbs, complete piped water supply to households and conversion of earthen roads to bituminous or concrete roads. Improvement of social infrastructure, including construction or renovation of natural water bodies, parks, vending zones, community centers and crematoria are also included in the scheme.

The financial achievement and physical achievement of UNNATI scheme of Kuchinda NAC for the year 2019-20 is narrated in the table given below.

Name of the Scheme	Financial Achievement						Physical Achievement					
	OB	Funds received during the year	Total Fund available	Expr during the year	Unspent Balance at the end of the year	Percentage of Expr to that of available fund	No of Spill over projects from previous years	No of projects planned for the current year as per Annual action plan	Total	No of projects completed during the year	No of spill over projects to the next year	Percentage of Achievement
1	2	3	4	5	6	7	8	9	10	11	12	13
UNNATI	6,741,225.00	10,00,000.00	7,741,225.00	3,183,803.00	4,557,422.00	41.12	20	0	20	8	14	40.00

From the above table it could be seen that the overall progress of development works in respect of Unnati

scheme of kuchinda NAC is not up to the mark. 20 nos. of projects in total has been taken up for execution during the year 2019-20, the achievement percentage is just about 40 percentage and is far behind the target.

Therefore, the Local Authority is advised to take appropriate steps for early completion of the balance projects.

PARA: 18 MISCELLANEOUS
18.1 - Details of Audit Paragraphs pending for settlement.

A good numbers of LFA Audit Paragraphs are still pending for compliance and settlement as suggested in previous Audit Reports. In the statement below the image of non settlement of outstanding Paragraphs for previous five seven starting from 2012-13 to 2018-19 is given below. The Local authority is here by requested to take effective steps to settle the pending Paragraphs.(derived from on-line reports).

Sl.No.	Audit Report No. with year of account	Paragraphs pending for settlement relating to misappropriation of cash & loss of stock & store		Paragraphs pending for settlement other than misappropriation and defalcation		Total
		No. of paragraphs	Amount	No. of paragraphs	Amount	
1	1136217/AR/2015-16-SAMBALPUR for 2014-15.	0	0.00	6	19062056.00	19062056.00
2	247961/AR/2014-15-SAMBALPUR for 2012-13 &	0	0.00	15	4168840.00	4168840.00
3	338861/AR/2013-14-SAMBALPUR for 2003-04	0	0.00	4	434132.00	434132.00
4	4Audit Report No : 276697/AR/2016-2017-SAMBALPUR	0	0.00	2	3330200.00	3330200.00
5	5Audit Report No : 371599/AR/2017-2018-SAMBALPUR	1	1000.00	8	1025600.00	1026600.00
6	Audit Report No.441949/AR/2018-19- Sambalpur for 2017-18	0	0.00	5	4315949.00	4315949.00
7	Audit Report No : 544855/A	0	0.00	12	5894753.84	5894753.84

	R/2019-2020- SAMBALPUR					
	TOTAL	1	1000.00	52	38231530.84	38232530.84

Necessary compliances may be submitted early for settlement of the above outstanding paras at early date.

18.2 - Heavy retention of cash in shape of hand.

On scrutiny of PDS cash book it is noticed that in most of the occasions the PDS commodity selling amounts were always kept in cash in hand position without deposit of the same in the PDS bank account. On verification it is found that till 31.3.2020 the PDS dealing assistants has kept **Rs 11,03,048.69** in shape of cash in hand mode which deviates the Govt rule. In this connection it is worthwhile to be pointed out here that, as per the limits prescribed in the above cited rules & G.O. that, As Govt. Sub-Treasury is situated in this NAC area, a maximum amount of liquid cash to the extent of Rs.10, 000/- could be retained /permissible in the Iron chest of this NAC. But it was noticed that, with non-adherence & in contravention to the provisions under O.M Rules, in this NAC heavy cash to the tune of **Rs.1093048.69** (11,03,048.69– 10000.00) beyond the prescribed limit has been retained which was quite irregular & contravening to the prescribed rules & regulations & may increases the risk of theft, embezzlement and also leads to loss of bank interest. [S/R-242 of OTC & F.D.O.M.No.33397/F Dt.1.6.2004, prescribed the limit up to which money may be held in the iron Chest subject to a maximum of Rs 10,000/-, provided that if the headquarters of the NAC is situated at a place with available of Treasury or Sub-Treasury, if not situated then money can be held to a maximum of Rs. 20000/- Same issue was also pointed out by the last audit but the cash kept as cash in hand not being deposited to concerned bank account. Sri Amaresh Chandra Behera is in charge of PDS since 30.6.2017 and its seems that major portion of cash of his period are kept as cash in hand. Hence the local authority is suggested to take necessary steps to deposit all hand cash balance as soon as possible and compliance reported to audit. Till deposit of the same **Rs 11,03,048.69** is kept under objection.

18.3 - NON PRODUCTION OF MISCELLANEOUS RECEIPT BOOKS & DCRS:- OSP-37 &38

Due to improper maintenance of Stock register of miscellaneous receipt books audit could not ascertained the accurate numbers of miscellaneous receipt books which were not produce before audit.

Through repeated issue of audit objection memo towards production of the MR Books issued during the year 2019-20 as well as previous non production MR Books with DCRs. The local authorities failed to produce the non production MR Books as well as the exact figure of nonproduction MR Books. The previous non production MR Books are listed below.

NAME OF THE TC	MR BOOK NO.
TAPAN KUMAR MOHAPATRA	54,57,87 &10
AJAY SUNYANI	41,42,59,107,108,110&115

In response to audit objection memo the local authority replied that steps will be taken to produce the non production MR Books with DCRs before next audit.

Hence the local authority is requested to maintained the stock register properly and find out the MR Books which are kept outside of the concerned section or not produce before audit for checking and produce all the non production MRs before next audit.

Due to lack of supervision by the supervising staffs such occurrence has been made repeatedly .If any misappropriation will be detected in future, Ex-Executive Officer Sri Jitendra Kumar Mohapatra will be held responsible.

18.4 - Non-deposit of amount collected by selling EGB of PDS items :- OSP-22

On checking the cash book and stock register of PDS, it is found that a total of **5377.21** quintals of rice & wheat have been sold during the financial year 2019-20. As per Letter No. 7040/dt.21.04.2012 of Food & Civil Supplies Deptt., Govt of Odisha each gunny bag will fetch Rs.10.00. As such total amount due for collection from sale of empty bags amounts to **Rs.1, 07,540.00** during the year. As revealed from the cash book no amount has been earned from sale of empty bags during the year and taken to receipt. As such, **Rs.1, 07,540.00** is recoverable from person concerned, the reason of such lapses may be clarified to audit. The details are given below:-

SI No	Name of the commodity	Stock Issued(In Quintal)	Bags	Price of Bags @ 10 per bag
1	PHH RICE	2944.78	5890	58,900.00
2	AAY RICE	1627.15	3254	32,540.00
3	ANNAPURNA RICE	24.00	48	480.00
4	SFSA	130.64	261	2,610.00
5	PHH WHEAT	650.64	1301	13,010.00
	TOTAL	5377.21	10754	1,07,540.00

In response to the audit objection memo the local authority has recovered the total recovery amount of Rs 1,07,540.00(1,05,000+2540) from Sri Amresh Chandra Behera, PDS I/C on 08.01.2021 Rs 1,05,000.00, on 11.01.2021 Rs 2540.00 and recorded in cashier cash book page no.19. Hence the para is dropped.

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

19.1 - GOVT DUES POSITION:-

The details position of Govt. dues which have been realized from works bill during the year covered under audit and their deposits are furnished below.

Particulars	Royalty	VAT/GST	L Cess	PT	IT	TOTAL
Dues outstanding for deposit at the beginning of the year	10073.00	460376.00	-365584.00	-75935.00	-234990.00	-206060.00
Amount collected during the year	359507.00	274452.00	1069539.00	66150.00	342242.00	2111890.00
Total	369580.00	734828.00	703955.00	-9785.00	107252.00	1905830.00
Amount Remitted during the year	340792.00	271785.00	1043455.00	65350.00	328998.00	2050380.00
Balance to be	28788.00	463043.00	-339500.00	-75135.00	-221746.00	-144550.00

remitted at the end of the year						
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From the above table it can be seen that a sum of Rs.4, 91,831.00 yet to deposited in the concerned heads by the Municipal Authority towards Royalty and VAT /GST at the financial year ending 31.03.2020. These are the sources of revenue of govt. and have a significant role in govt credibility. More ever, Govt. dues, if not deposited in time might due for penalty/interest/fine etc.. However the same may be deposited early to avoid such penalty/fine/interest in future and compliance reported to Audit

19.2 - LOAN/SD/EMD/CPF POSITION

Basing upon the information available from the last year audit report as well as from the receipt and paid vouchers of NAC account during the year 2019-20, the position of Loan, S.D /EMD and CPF of the staff was worked out of which an abstract position is furnished below:

SL NO	PARTICULARS	OB AS ON 01.4.2019	RECEIPT	TOTAL	DEPOSIT	CB AS ON 31.03.2020
1	LOAN	0.00		0.00	0.00	0.00
2	SD/EMD	3373511.00	666348.00	4039859.00	928497.00	3111362.00
3	CPF	257401.00	120000.00	377401.00	358560.00	18841.00
	TOTAL	3630912.00	786348.00	4417260.00	1287057.00	3130203.00

In this connection, the Local Authority was suggested to maintain a loan register as per the rule and a Register of outstanding security deposit henceforth to watch the fairness of release as well as to restrict multiple refunds of SD/EMD against single cases(Probably arises) & compliance reported.

PARA: 20 RESULT OF AUDIT AND CONCLUSION

20.1 - Remarks On Maintenance of Account

The local authority is suggested to take to effective measures in the following points to stream line proper accounting procedural and maintenance of accounts.

- Maintained all the records and registers as prescribed in the OM Rules, 1953.
- The DCB should be maintained up to date and special drive steps is to taken to up-date the same as it is own source of revenue of the NAC.
- Tax section has to work hard for achievement the goal so that more revenue can be generated.
- Prior to execute any development work land clearance should be obtained. Money Receipt should be issued to the Collector after return of previous one used fully.
- The Tax Daroga should verified each day collections received and checked whether same amount so collected has been properly deposited with the Cashier or not to avoid misappropriation.
- The Executive Officer is suggested to watch the collection amount properly deposited with the Cashier in regular interval so that cases of misappropriation could be avoided.
- The Accountant Cash Book has been maintain properly by the Accountant Sri Parameswara Bhoi with due emphasis to reconciliation between cash book and passbook balance and the bank balance of cashbook on monthly basis to present an error free account. The work of the Accountant is praiseworthy.

Result Of Audit

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Sur chargeable(In Rs:)	Amount Em bezzlement(In Rs:)	Amount Oth ercases(In Rs:)	Remarks
1	8.1	397084.00	397084.00	397084.00	0.00	0.00	
2	14.1	0.00	4511411.00	0.00	0.00	0.00	
3	15.1	2256.00	2256.00	2256.00	0.00	0.00	
4	15.2	2251.00	2251.00	2251.00	0.00	0.00	
5	15.3	1988.00	1988.00	1988.00	0.00	0.00	
6	15.4	1599.00	1599.00	1599.00	0.00	0.00	
7	15.5	3397.00	3397.00	3397.00	0.00	0.00	
8	15.6	2256.00	2256.00	2256.00	0.00	0.00	
9	18.2	0.00	1103048.00	0.00	0.00	0.00	
Total		410831.00	6025290.00	410831.00	0.00	0.00	

Spot Recovery

SI No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	18-4	CCB-19	2021-01-11	2540	SRI AMRESH CHANDRA BEHERA,PDS I/C
2	18-4	CCB-19	2021-01-08	105000	SRI AMRESH CHANDRA BEHERA,PDS I/C
3	11-8	CCB-20	2021-01-12	80	SRI PARAMESWARA BHOI, ACCOUNTANT
4	11-7	CCB-20	2021-01-12	8782	SRI PARSURAM DEB, CASHIER
5	11-6	CCB-20	2021-01-12	18	SRI ASHOK KUMAR JAIPURIA, F&TC
6	11-6	CCB-16	2020-11-20	10344	SRI ASHOK KUMAR JAIPURIA, F&TC
7	11-5	CCB-20	2021-01-12	1620	SRI ASHOK KUMAR JAIPURIA, F&TC
8	11-4	CCB-20	2021-01-12	2058	SRI PARSURAM DEB, CASHIER
9	11-2	CCB-20	2021-01-12	13220	SRI ASHOK KUMAR JAIPURIA, F&TC

10	11-3	CCB-20	2021-01-08	11204	SRI ASHOK KUMAR JAIPURIA, F&TC
11	11-2	CCB-20	2021-01-12	143	SRI ASHOK KUMAR JAIPURIA, F&TC
12	11-2	CCB-18	2020-12-14	7385	SRI ASHOK KUMAR JAIPURIA, F&TC
13	11-2	CCB-16	2020-11-18	700	SRI ASHOK KUMAR JAIPURIA, F&TC
14	11-2	CCB-16	2020-11-23	7427	SRI ASHOK KUMAR JAIPURIA, F&TC
15	11-1	CCB-16	2020-11-18	56862	SRI ASHOK KUMAR JAIPURIA, F&TC
Total				227383	

Audit Certificate

Certified that the accounts of **Kuchinda NAC, Sambalpur** for the financial year **2019-2020** have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .