

**LOCAL FUND AUDIT, SAMBALPUR, ODISHA**

CATEGORY : N A C

Audit Report No : 136217/AR/2015-2016-SAMBALPUR

**PARA: 1 TITLE SHEET**

1	Name of the Institution :	<b>Kuchinda NAC. Sambalpur</b>
2	Year of Accounts under Audit :	<b>2014-2015</b>
3	Name of the Local Authority during the year of A/Cs :	1 - SRI DILLIP KUMAR PATEL, E.O., FROM DT.1-4-14 TO DT.17-12-14 2 - SRI UPENDRA KUMAR NAYAK, J.E., E.O. I.C., FROM DT.18-12-14 TO DT.1-1-15 3 - SRI JITENDRA KUMAR MAHAPATRA, E.O. FROM DT.2-1-15 CONTINUING
	Name of the Local Authority at the time of Audit :	SRI JITENDRA KUMAR MAHAPATRA, E.O.
4	Duration of Audit :	09-11-2015 To 16-12-2015 (Mandays Consumed :- 22)
5	Name of the Auditors :	RADHANATHA SAHOO - Lead Auditor(09-11-2015 to 16-12-2015) HIMANSHU SEKHAR NATH - Auditor(09-11-2015 to 16-12-2015)
6	Name of the Reviewing Officer :	RATILAL PRADHAN(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	28-12-2015
8	Entry Conference Date :	02-11-2015
9	Exit Conference Date :	17-02-2016
10	Name of the District Audit Officer :	SRI MARDARAJ MAHALING
11	Date of approval of report by District Audit Officer :	22-02-2016

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	4279	1129	8145	15576	7739	7837

**PARA: 2 PHYSICAL VERIFICATION**

S/no	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	Holding Tax Receipt Books	09-11-2015	38	38	9	No discrepancy
2	Miscellaneous Receipt Books	09-11-2015	57	57	39	No discrepancy
3	ServicePostage Stamps	09-11-2015	196	196	39	No discrepancy
4	Service Tax Receipt Books	09-11-2015	39	39	3	No discrepancy
5	Cash in hand	09-11-2015 before Transaction	0	0	CBP - 14 of Cashiers Cash Book	No discrepancy
6	Measurement Books	09-11-2015	0	0	7	No discrepancy

**Comments**

**PARA: 3 LIST OF VERIFIED RECORDS**
**A : List Of Verified Records/Register**

Sln0	List Records/Register	Rules	Form No
1	Measurement Book	Rule 365	Form W-VIII
2	Daily Collection Register	Rule 171	Form No. XL
3	Register of Grants	Rule 80	Form No. XLII
4	Stock account of Tickets used for daily collection of Market fees	Rule 171	Form No. XLIII
5	Stamp Account	Rule 172	Form No. XLIV
6	Stock Register of Stationery	Rule 172	Form No. XLIV
7	Demand and Collection Register	Rule 178	Form B
8	Tax collector's daily collection register	Rule 192	Form K
9	Stock account of Receipt Forms	Rule 196	Form L
10	Nominal Muster Roll (NMR)	Rule 340	Form W-II
11	Contract Agreement Form	Rule 341	Form W-III
12	Contract Certificate	Rule 343	Form W-IV
13	Stock & Store Register of Municipality	Rule 346	Form W-VII
14	Register of Rents for which there is fixed demand	Rule 163	Form No. XXXVI
15	Miscellaneous Receipts	Rule 157	Form No. XXXIV
16	Deposit Ledger	Rule 142	Form No. XX
17	Advance Ledger	Rule 136	Form No. XXVIII
18	Cash Book of the municipality	Rule 125	Form No. XIV
19	Salary Bills	Rule 97	Form No. IX
20	Register of Bills	Rule 96	Form No. VII
21	Challan	Rule 87	Form No. VI
22	Subsidiary Cash Book	Rule 128 A	Form No. V-A
23	Cashier's Cash Book	Rule 81	Form No. V
24	Abstract of the Budget Estimate	Rule 74	Form No. I-A
25	Budget Estimate	Rule 74	Form No. I

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

Sln0	List Records/Register	Rules	Form No
1	Register of Interest Bearing Securities	Rule 147	Form No. XLI
2	Form of appeal petition	Rule 183	Form E
3	Register of Petitions	Rule 183	Form F
4	Mutation Register	Rule 184	Form G
5	Tax Receipt Form	Rule 188	Form I
6	Jamabandi Register	Rule 170	Form No. XXXVII
7	License Register for Drivers and Owners of Carriages plying for hire	Rule 156	Form No. XXXIII
8	Stock account of License Number Plates	Rule 155	Form No. XXXII
9	Application for License for Carriage, Cart, Horses and Other animals	Rule 152	Form No. XXXI
10	License for Carriages, Carts, Horses Other and animals	Rule 154	Form No. XXX
11	Register of the Tax on Carriages, Carts, Horses and Other animals	Rule 151	Form No. XXIX
12	Loan Register	Rule 149	Form No. XXVII
13	Appropriation Register of Loan Funds	Rule 150	Form No. XXVIII
14	Establishment Audit Register	Rule 146	Form No. XXV
15	Register of Investments	Rule 148	Form No. XXVI
16	Register of Quarterly & Annual account of Expenditure	Rule 144	Form No. XXIII
17	Annual Account of Receipts and Expenditure	Rule 145	Form No. XXIV
18	Register of Quarterly & Annual account of Receipt	Rule 144	Form No. XXII
19	Register of outstanding deposits	Rule 143	Form No. XXI
20	Register of Outstanding Advances	Rule 140	Form No. XIX

21	Register of adjustments	Rule 132	Form No. XVII
22	Abstract Register of Expenditure	Rule 129	Form No. XVI
23	Abstract Register of Receipts	Rule 129	Form No. XV
24	Voucher of Recoupment of Permanent Advance Account	Rule 110	Form No. XIII
25	Permanent Advance Account	Rule 108	Form No. XII
26	Subsidiary account of special taxes	Rule 79	Form No.-IV
27	Schedule for the Budget Estimate	Rule 77	Form No. III

**C : List of Records/Registers not Maintained**

S/no	List Records/Register	Rules	Form No
1	Ledger of Lessees	Rule 170	Form No. XXXVIII
2	Arrear List	Rule 170	Form No. XXXIX
3	Assessment List	Rule 177	Form A
4	Tax Ledger (personal A/C of Tax Payers)	Rule 178	Form B(I)
5	Arrear Demand Register	Rule 187	Form H
6	Register of writes off of demands	Rule 190	Form J
7	Tax collector's Ledger	Rule 198	Form M
8	Progress statement of collection of taxes	Rule 200	Form N
9	Notice of demand for tax u/s-161 of OM Act	Rule 202	Form O
10	Distrain Warrant Register	Rule 202	Form P
11	Form of inventory & Notice	Rule 203	Form Q
12	Warrant register	Rule 202	Form R
13	Register of Distrained property & sales	Rule 204	Form S
14	Register of Estimates & Allotments	Rule 332	Form W-I
15	Register of Works	Rule 345	Form W-VI
16	Register of Lands	Rule 160	Form No. XXXV
17	Periodical Increment Certificate	Rule 99	Form No. XI
18	Order Book	Rule 96	Form No. VIII

**D : List of Records/Registers not Required**

S/no	List Records/Register	Rules	Form No
1	Absentee Statement	Rule 97	Form No. X

**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.

**PARA: 4 FINANCIAL POSITION**

Kuchinda NAC. Sambalpur - 2014-2015

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	Accountants Cash Book	01-04-2014	1027290 72.75	55441630. 00	15817070 2.75	55727923. 00	31-03-2015	1024427 79.75	31-03-2015	7965114 6.63	22791633. 12	The difference is according to previous Audit Report
	<b>GRAND TOTAL</b>		<b>1027290 72.75</b>	<b>55441630. 00</b>	<b>15817070 2.75</b>	<b>55727923. 00</b>		<b>1024427 79.75</b>		<b>7965114 6.63</b>	<b>22791633. 12</b>	

**Comments**

The details of head-wise receipt and expenditure have been furnished in Statement - B and Statement - C respectively.

**PARA. 4.1 :- Non-Maintenance of Flexi-Account**

During the course of audit it was seen that the institution maintains savings bank accounts in stead of flexi account violating Letter No.- **35425/F dt.12-10-2012** of Finance Deptt., Govt. of Odisha. Due to keeping the funds in S.B. accounts in stead of flexi accounts the institution has accrued less interest which is a loss to the institution. Audit objection statement on this score was issued vide page no. - 30. The local authority replied that steps will be taken to convert S.B. accounts to flexi accounts as soon as possible.

**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**

Budget of the N.A.C. for the year 2014-15 was prepared and forwarded to the A.D.M., Sambalpur and H & UD deptt. for approval after presenting it before the Council. A comparative statement of budgeted estimate and actual is furnished below.

RECEIPT				
Sl. No.	Head of Account	Budget	Actual	Difference
1	Rates and Taxes	3047000	868788	2178212
2	License and Other Fees	2365000	1499409	865591
3	Receipt under Special Act	165000	0	165000
4	Revenue Derived from Municipal Property	1853500	370900	1482600
5	Grants and Contributions	209203000	33941083	175261917
6	Extra Ordinary Debt	3300000	7502851	-4202851
7	Miscellaneous	5769500	11258599	-5489099
	<b>Total :-</b>	<b>225703000</b>	<b>55441630</b>	<b>170261370</b>

EXPENDITURE					
Sl. No.	Head of Account	Budget	Head of Account	Actual	Difference
1	General Administration	6660500	Establishment	10297980	
2	Public Safety	2860000	Grants and Contributions	21106823	
3	Public Health	6050000			

4	Medical	696850			
5	Public Conveyance	151629905			
6	Extra Ordinary Debt	1100000	Extra Ordinary Debt	7362149	
7	Miscellaneous	8928700	Miscellaneous	16960971	
	<b>Total :-</b>	<b>177925955</b>		<b>55727923</b>	<b>122198032</b>

**Percentage of Variation**

Receipt			Expenditure		
As per Budget	Actual	% of Variation	As per Budget	Actual	% of Variation
225703000	55441630	75.44%	177925955	55727923	68.68%

From the above table it is 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. 4.3 :- Assets and Liabilities**

Liabilities	Value	Assets	Value
Unspent Grants	68115025	Outstanding advance	25566395
Energy Charges Payble	6061413	Outstanding Taxes, Rents and rates etc. recoverable	654348
Unremitted Govt. dues (VAT, Cess, Royalty, IT etc.)	1023307	Closing Balance of all cash books	102442780
Deposits Refundable	1850705		
<b>Total</b>	<b>77050450</b>	<b>Total</b>	<b>128663523</b>
<b>Assets over Liabilities</b>	<b>51613073</b>	<b>Liabilities over Assets</b>	
<b>Grand Total</b>	<b>128663523</b>	<b>Grand Total</b>	<b>128663523</b>

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

Kuchinda NAC. Sambalpur - 2014-2015

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	SBI, Kuchinda	11500955643	31-03-2015	115059.89	31-03-2015	121151.89	-6092.00	Daily Collection
2	UGB, Kuchinda	12032027096	31-03-2015	15796.00	31-03-2015	15796.00	0.00	Daily Collection
3	SBI, Kuchinda	32240234801	31-03-2015	5846883.00	31-03-2015	5174023.00	672860.00	RDW
4	SBI, Kuchinda	11500958236	31-03-2015	326133.45	31-03-2015	326133.45	0.00	12th Finance
5	SBI, Kuchinda	31316380755	31-03-2015	7948642.00	31-03-2015	7633152.00	315490.00	13th Finance
6	SBI, Kuchinda	32219411609	31-03-2015	492640.00	31-03-2015	492640.00	0.00	MVT
7	SBI, Kuchinda	11500957469	31-03-2015	2076444.37	31-03-2015	2074444.37	2000.00	WODC
8	PNB, Kuchinda	680600010000 2803	31-03-2015	892324.50	31-03-2015	865151.50	27173.00	MLALAD
9	PNB, Kuchinda	680600010000 2797	31-03-2015	1148160.00	31-03-2015	1069449.00	78711.00	MPLAD
10	SBI, Kuchinda	11500958688	31-03-2015	3139588.00	31-03-2015	3035471.00	104117.00	BRGF
11	SBI, Kuchinda	32219415966	31-03-2015	21375030.00	31-03-2015	21352702.00	22328.00	Devolution Fund
12	SBI, Kuchinda	32240236230	31-03-2015	401856.00	31-03-2015	401856.00	0.00	PGA
13	SBI, Kuchinda	32219414338	31-03-2015	20355950.00	31-03-2015	20355950.00	0.00	IHSDP
14	SBI, Kuchinda	11500955676	31-03-2015	1914.10	31-03-2015	1914.10	0.00	LFS Pension
15	SBI, Kuchinda	30228064730	31-03-2015	86844.00	31-03-2015	86844.00	0.00	Non-LFS Pension
16	UGB, Kuchinda	12032045538	31-03-2015	15779.00	31-03-2015	15190.00	589.00	Market Account
17	SBI, Kuchinda	11500955621	31-03-2015	216786.38	31-03-2015	216786.38	0.00	SJSRY
18	SBI, Kuchinda	11500955632	31-03-2015	5180330.75	31-03-2015	5188330.75	-8000.00	MBPY IGNOAP NFBS and HSY
19	Mini Bank, Kuchinda	621	31-03-2015	921.00	31-03-2015	921.00	0.00	General
20	PNB, Kuchinda	680600010002 3521	31-03-2015	768308.00	31-03-2015	731679.00	36629.00	AWC
21	PNB, Kuchinda	680600010002 5095	31-03-2015	99292.00	31-03-2015	126040.00	-26748.00	PDS
22	SBI, Kuchinda	11500954515	31-03-2015	9373649.00	31-03-2015	8313508.00	1060141.00	Current Account
23	PNB, Kuchinda	680600010003 0886	31-03-2015	389861.00	31-03-2015	228790.00	161071.00	Daily Collection
24	PNB, Kuchinda	680600010003 2042	31-03-2015	1500721.00	31-03-2015	1468255.00	32466.00	Special Grant
25	PNB, Kuchinda	680600010004 1800	31-03-2015	162179.00	31-03-2015	162179.00	0.00	CMRF
26	Sub-Treasury, Kuchinda	2803	31-03-2015	192789.19	31-03-2015	192789.19	0.00	P.L. Account
	<b>GRAND TOTAL</b>			<b>82123881.63</b>		<b>79651146.63</b>	<b>2472735.00</b>	

**Reconciliation**

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.

There is a difference of **Rs.2472735.00** between closing balance as per bank pass books and cash bank balance figure as on dt.31-3-2015. This difference has not been reconciled by the local authority. The E.O. of the N.A.C. was asked through objection memo to produce the reason of difference along with the reconciliation statement vide page-6. The E.O. replied that the reconciliation statement will be furnished.

**PARA: 6 STOCK POSITION**

Kuchinda NAC. Sambalpur - 2014-2015

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	B.P.L. Rice	202.12	4339.28	4234.5	306.90	306.9	in Quintals
2	Antardoya Rice	138.95	1659	1656.9	141.05	141.05	in Quintals
3	Annapurna Rice	0	31.2	28.8	2.40	2.4	in Quintals
4	PLO Rice	1.25	450	451.25	0.00	0	in Quintals
5	RDP Rice	0.6	3	0	3.60	3.6	in Quintals

**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 authorised by him.

An objection memo asking for production of Dead Stock Register was issued vide page no. - 31. In response to the objection memo the E.O. replied that the dead stock register will be maintained and produced before next audit for verification. Since the dead stock register has not been maintained for the year 2014-15, 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: 7 INVESTMENT**

Kuchinda NAC. Sambalpur - 2014-2015

S/no	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2014	4000.00	0.00	4000.00	0.00	31-03-2015	4000.00	31-03-2015	0.00	4000.00	Investment ledger not maintained
	<b>GRAND TOTAL</b>	<b>4000.00</b>	<b>0.00</b>	<b>4000.00</b>	<b>0.00</b>		<b>4000.00</b>		<b>0.00</b>	<b>4000.00</b>	

**DETAILS OF CB ON INVESTMENT & Comments :**
**Details of Investment**

Sl. No.	Name of the Loan Bond	Date of Purchase	Date of Maturity	Amount Invested
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
			<b>Total :-</b>	<b>4000.00</b>

**Comments :**

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 - 30 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 accountants cash book. So the E.O. is advised to include it in accountants cash book and report compliance to audit. Till then **Rs.4000.00** is kept under objection.

**PARA: 8 ADVANCE**

Kuchinda NAC. Sambalpur - 2014-2015

S/no	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference (In Rs:)	Remarks
1	01-04-2014	Accounts Cash Book	24883046.94	4977000.00	29860046.94	4293652.00	31-03-2015	25566394.94	31-03-2015	25566394.94	0.00	
<b>GRAND TOTAL</b>			<b>24883046.94</b>	<b>4977000.00</b>	<b>29860046.94</b>	<b>4293652.00</b>		<b>25566394.94</b>		<b>25566394.94</b>	<b>0.00</b>	

**Comments :**

Year-wise break-up of Advance Outstanding as on dt.31-3-15	
Year	Amount of Outstanding Advance
2014-15	4239100.00
2013-14	16238200.00
2012-13	512500.00
2011-12	1498390.00
Prior to 2011-12	3078204.94
<b>Total</b>	<b>25566394.94</b>

**Details of Advance Outstanding as on dt.31-3-15 out of Advance paid during 2014-15**

Sl. No.	Name & Designation of Advance Holder	Vr. No. / Dt.	Amount of Advance	Purpose of Advance	Name of the Officer Sanctioning the Advance	Remarks
1	Biswanath Mohanty	68/26-4-14	5000	Salary advance	D.K. Patel, E.O.	Out of 10000
		925/23-3-15	30000	Salary advance	J.K. Mahapatra, E.O.	
		<b>Total -</b>	<b>35000</b>			
2	Jagmohan Singh	724/16-12-14	65000	Salary advance	D.K. Patel, E.O.	Out of 75000
		<b>Total -</b>	<b>65000</b>			
3	Amaresh Behera	669/12-12-14	4000	Salary advance	D.K. Patel, E.O.	

		918/19-3-15	25000	Salary advance	J.K. Mahapatra, E.O.	
		<b>Total -</b>	<b>29000</b>			
4	Kamalini Panigrahi, C.O.	116/26-5-14	5000	Salary advance	D.K. Patel, E.O.	Out of 10000
		59/10-2-15	8000	Towards payment of HSY	J.K. Mahapatra, E.O.	Out of 30000
		<b>Total -</b>	<b>13000</b>			
5	Ranjit Sandha	194/11-6-14	10000	Salary advance	D.K. Patel, E.O.	
		<b>Total -</b>	<b>10000</b>			
6	Sunil Kumar Ghosh, Contractor	212/28-6-14	2000	Development work	D.K. Patel, E.O.	Out of 52000
		478/30-9-14	20000	Development work	D.K. Patel, E.O.	
		<b>Total -</b>	<b>22000</b>			
7	Dhira Birneth	234/28-6-14	5000	Salary advance	D.K. Patel, E.O.	
		<b>Total -</b>	<b>5000</b>			
8	Sananda Birneth	240/2-7-14	10000	Salary advance	D.K. Patel, E.O.	
		<b>Total -</b>	<b>10000</b>			
9	Tapan Kumar Mahapatra	544/25-10-14	30000	Salary advance	D.K. Patel, E.O.	
		547(A)/25-10-14	10000	Salary advance	D.K. Patel, E.O.	
		780/29-1-15	30000	Salary advance	J.K. Mahapatra, E.O.	
		816/11-2-15	60000	SHG Mela	J.K. Mahapatra, E.O.	
		908/17-3-15	30000	For deposit of road tax	J.K. Mahapatra, E.O.	
		<b>Total -</b>	<b>160000</b>			
10	Ashok Jaipuria	668/12-12-14	25000	Salary advance	D.K. Patel, E.O.	

		<b>Total -</b>	<b>25000</b>			
11	Madan Mohan Jena	725/16-12-14	25000	Pension advance	D.K. Patel, E.O.	
		<b>Total -</b>	<b>25000</b>			
12	Subash Chandra Debata	907/17-3-15	5000	Salary advance	J.K. Mahapatra, E.O.	
		<b>Total -</b>	<b>5000</b>			
13	Sriram Chandra Nanda	924/23-3-15	40000	Salary advance	J.K. Mahapatra, E.O.	
		<b>Total -</b>	<b>40000</b>			
14	Haresh Chandra Bagh	962/27-3-15	5000	Salary advance	J.K. Mahapatra, E.O.	
		<b>Total -</b>	<b>5000</b>			
15	Parameswar Bhoi, Accountant	481/30-9-14	5000	Festval advance	D.K. Patel, E.O.	
16	Sushanta Gajendra Singh	481/30-9-14	5000	Festval advance	D.K. Patel, E.O.	
17	Ashok Kumar Bhoi, J.E.	481/30-9-14	5000	Festval advance	D.K. Patel, E.O.	
18	Sriram Chandra Nanda	482/30-9-14	5000	Festval advance	D.K. Patel, E.O.	
19	Mohan Balua	482/30-9-14	5000	Festval advance	D.K. Patel, E.O.	
20	Sarat Mahananda	482/30-9-14	5000	Festval advance	D.K. Patel, E.O.	
21	Upendra Kumar Patra	482/30-9-14	5000	Festval advance	D.K. Patel, E.O.	
22	Ashok Kumar Jaipuria	482/30-9-14	5000	Festval advance	D.K. Patel, E.O.	
23	Dambarudhar Seth	482/30-9-14	5000	Festval advance	D.K. Patel, E.O.	
24	Manmatha Mishra	482/30-9-14	5000	Festval advance	D.K. Patel, E.O.	
25	Krutartha Chandra Behera	482/30-9-14	5000	Festval advance	D.K. Patel, E.O.	
26	Binod Bihari Chalan	482/30-9-14	5000	Festval advance	D.K. Patel, E.O.	
27	Biswanath Mohanty	482/30-9-14	5000	Festval advance	D.K. Patel, E.O.	

28	Pradeep Pataanaik	482/30-9-14	5000	Festval advance	D.K. Patel, E.O.	
29	Sailesh Sharma	482/30-9-14	5000	Festval advance	D.K. Patel, E.O.	
30	Gokul Pruseth	482/30-9-14	5000	Festval advance	D.K. Patel, E.O.	
31	Amaresh Behera	482/30-9-14	5000	Festval advance	D.K. Patel, E.O.	
32	Tilak Bahadur Sahi Thakur	482/30-9-14	5000	Festval advance	D.K. Patel, E.O.	
33	Sugandha Behera	482/30-9-14	5000	Festval advance	D.K. Patel, E.O.	
34	Siba Charan Majhi	482/30-9-14	5000	Festval advance	D.K. Patel, E.O.	
35	Pradipta Kumar Majhi	482/30-9-14	5000	Festval advance	D.K. Patel, E.O.	
36	Sukadev Naik	482/30-9-14	5000	Festval advance	D.K. Patel, E.O.	
37	Tapan Kumar Mahapatra	482/30-9-14	5000	Festval advance	D.K. Patel, E.O.	
38	Suresh Kumar Bagh	482/30-9-14	5000	Festval advance	D.K. Patel, E.O.	
39	Himansu Bhusan Mahananda	482/30-9-14	5000	Festval advance	D.K. Patel, E.O.	
40	Bhuban Nag	482/30-9-14	5000	Festval advance	D.K. Patel, E.O.	
41	Bijendra Sunani	482/30-9-14	5000	Festval advance	D.K. Patel, E.O.	
42	Siba Charan Naik	482/30-9-14	5000	Festval advance	D.K. Patel, E.O.	
43	Ananda Birneth	482/30-9-14	5000	Festval advance	D.K. Patel, E.O.	
44	Kishor Nag	482/30-9-14	5000	Festval advance	D.K. Patel, E.O.	
45	Subasini Sunani	482/30-9-14	5000	Festval advance	D.K. Patel, E.O.	
46	Parsuram Deb	482/30-9-14	5000	Festval advance	D.K. Patel, E.O.	
47	Jagmohan Singh	482/30-9-14	5000	Festval advance	D.K. Patel, E.O.	
48	Madhab Chandra Tripathy	482/30-9-14	5000	Festval advance	D.K. Patel, E.O.	
49	Bijay Mahanandia	483/30-9-14	3000	Festval advance	D.K. Patel, E.O.	

50	Prasanta Sendria	483/30-9-14	1000	Festval advance	D.K. Patel, E.O.	
51	Mithun Mahanandia	483/30-9-14	1000	Festval advance	D.K. Patel, E.O.	
52	Mukesh Mukhi	483/30-9-14	1100	Festval advance	D.K. Patel, E.O.	
53	Surekha Sunani	483/30-9-14	1000	Festval advance	D.K. Patel, E.O.	
		<b>Total of F.A.-</b>	<b>177100</b>			
54		<b>Total of IHSDP-</b>	<b>3613000</b>	IHSDP		Details furnished in Annexure -I
		<b>GRAND TOTAL -</b>	<b>4239100</b>			

**Details of Advance Outstanding as on dt.31-3-15 out of Advance paid during 2013-14**

Sl. No.	Name & Designation of Advance Holder	Vr. No. / Dt.	Amount of Advance	Purpose of Advance	Name of the Officer Sanctioning the Advance	Remarks
1	Abdul Zabar Musani, O.P.	81/4-5-13	6000	Gratuity advance	D.K. Patel, E.O.	
		<b>Total -</b>	<b>6000</b>			
2	Hareh Bagh	98/10-5-13	18000	Salary advance	D.K. Patel, E.O.	
		<b>Total -</b>	<b>18000</b>			
3	Tapan Kumar Mahapatra	204/26-6-13	30000	Salary advance	D.K. Patel, E.O.	
		353/3-9-13	25000	Sanitation work	D.K. Patel, E.O.	
		<b>Total -</b>	<b>55000</b>			
4	Ashok Kumar Jaipuria	218/1-7-13	25000	Salary advance	D.K. Patel, E.O.	
		<b>Total -</b>	<b>25000</b>			

5	Binod Bihari Chalan	220/1-7-13	25000	Salary advance	D.K. Patel, E.O.	
		<b>Total -</b>	<b>25000</b>			
6	Mohan Balua	222/1-7-13	1200	Salary advance	D.K. Patel, E.O.	
		<b>Total -</b>	<b>1200</b>			
7	Ananda Birneth	348/2-9-13	10000	Salary advance	D.K. Patel, E.O.	
		<b>Total -</b>	<b>10000</b>			
8	Tilak Bahadur Sahi Thakur	603/16-11-13	70000	Salary advance	D.K. Patel, E.O.	
		<b>Total -</b>	<b>70000</b>			
9	Dushasan Bagh	754/22-1-14	15000	Not mentioned	D.K. Patel, E.O.	
		<b>Total -</b>	<b>15000</b>			
10	Siba Chandra Majhi	795/24-2-14	15000	Salary advance	D.K. Patel, E.O.	
		<b>Total -</b>	<b>15000</b>			
11	Subash Chandra Debata	796/24-2-14	8000	Not mentioned	D.K. Patel, E.O.	
		<b>Total -</b>	<b>8000</b>			
12	Sripati Banchhor	807/4-3-14	15000	Not mentioned	D.K. Patel, E.O.	
		<b>Total -</b>	<b>15000</b>			
13	Kuni Banchhor	808/4-3-14	15000	Not mentioned	D.K. Patel, E.O.	
		<b>Total -</b>	<b>15000</b>			
		<b>Total of IHSDP</b>	<b>15960000</b>	IHSDP	D.K. Patel, E.O.	Details furnished in Annexure -II

		<b>GRAND TOTAL -</b>	<b>16238200</b>		
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**Statement showing the Details of Advance Adjusted during 2014-15 which was paid prior to 2014-15**

Sl. No.	Name & Designation of Advance Holder	Vr. No. / Dt. of Payment	Amount of Advance paid	Vr. No. / Dt. of Adjustment	Amount of Advance adjusted	Remarks
1	Gouranga Panda		139000	223/24-3-15	139000	IHSDP
2	Md. Kalam Mallik		139000	224/24-3-15	139000	IHSDP
3	Bhagaban Majhi		139000	225/24-3-15	139000	IHSDP
4	Bishnu Chandra Behera		139000	226/24-3-15	139000	IHSDP
5	Gopabandhu Kumura		139000	227/24-3-15	139000	IHSDP
6	Balaram Bagh		139000	228/24-3-15	139000	IHSDP
7	Kumudini Seth		139000	229/24-3-15	139000	IHSDP
8	Shantilata Mahapatra		139000	230/24-3-15	139000	IHSDP
9	Shantilata Pani		139000	231/24-3-15	139000	IHSDP
10	Jaladhara Mahananda		139000	232/24-3-15	139000	IHSDP
11	Gopal Darji		139000	233/24-3-15	139000	IHSDP
12	Kunu Dhan		139000	234/24-3-15	139000	IHSDP
13	Sureswari Kaudi		139000	235/24-3-15	139000	IHSDP
14	Sanatan Sethi		139000	236/24-3-15	139000	IHSDP
15	Golap Dhurua		139000	237/24-3-15	139000	IHSDP
16	Sunil Kumura		139000	238/24-3-15	139000	IHSDP
17	Triban Dhan		139000	239/24-3-15	139000	IHSDP
18	Nakula Chandra Naik		139000	240/24-3-15	139000	IHSDP



19	F.A. paid to Regular Employees	540/28-9-13	198000	From salary	198000	F.A.
20	F.A. paid to DLR / NMR	541/10-10-13	128100	From salary	128100	F.A.
21	F.A. paid to Nila Ratan Behera	561/10-10-13	2700	From salary	2700	F.A.
22	Amaresh Behera	219/1-7-13	25000	48/11-4-14	25000	
23	Ashok Kumar Bhoi	167/7-6-13	11500	From salary	11500	Salary advance
24	Mohan Balua	222/1-7-13	25000	184/11-6-14	23800	
25	Ranjit Sandha	562/10-10-13	5000	From salary	5000	Salary advance
26	Upendra Kumar Patra	221/1-7-13	25000	51/11-4-14	25000	
27	Sahoo Engineering	527/4-2-13	40000	69/26-4-14	40000	Repair of tractor
28	Ranjit Sandha	77/25-5-12	5000	329/14-8-14	5000	Salary advance
29	Ranjit Sandha	172/9-7-12	10000	329/14-8-14	10000	Salary advance
30	Ranjit Sandha	324/20-10-12	25000	329/14-8-14	25000	Salary advance
31	RUDRANI	222/4-7-11	20000	721/16-12-14	20000	DPR
32	RUDRANI	380/1-10-11	20000	722/16-12-14	20000	DPR
33	Amaresh Behera	20/7-4-11	20000	48/11-4-14	20000	Salary advance
34	Amaresh Behera	729/29-2-12	500	48/11-4-14	500	Salary advance
35	Ashok Kumar Bhoi	733/29-2-12	500	From salary	500	Panchayat Election
36	Bajindra Sunani	19/7-4-11	22000	797/9-2-15	22000	Salary advance
37	Himansu Bhusan Mahananda	82/2-10-11	400	From salary	400	
38	Mohan Balua	71/25-4-11	40000	184/11-6-14	40000	
39	Ranjit Sandha	630/21-12-11	5000	329/14-8-14	5000	Salary advance

40	Ranjit Sandha	467/2-10-11	4000	329/14-8-14	4000	Salary advance
41	Sugandha Behera	169/22-6-11	80000	50/11-4-14	80000	
42	Upendra Kumar Patra	22/7-4-11	20500	51/11-4-14	20500	
43	Amaresh Behera	Prior to 2011-12	70775	48/11-4-14	70775	
44	Ashok Kumar Bhoi	Prior to 2011-12	6000	From salary	6000	
45	Indumati Sunani	Prior to 2011-12	41000	726/16-12-14	41000	
46	Krutartha Chandra Behera	Prior to 2011-12	48811	47/11-4-14	48811	
47	Madan Mohan Jena	Prior to 2011-12	52477	49/11-4-14	52477	
48	Pradeep Pattanaik	Prior to 2011-12	46000	727/16-12-14	46000	
49	Ranjit Sandha	Prior to 2011-12	55689	329/14-8-14	55689	
50	Sugandha Behera	Prior to 2011-12	1000	50/11-4-14	1000	
				<b>Total -</b>	<b>3555752</b>	

**ANNEXURE-I**
**DETAILS OF OUTSTANDING ADVANCE UNDER IHSDP SCHEME FOR THE YEAR 2014-15**

NAME	VOUCHER NO	DATE	AMOUNT PAID	REMARKS
Abhaya Kumar Bankra	206	08.01.2015	<b>11000</b>	
Abhimanyu Balua	15	17.04.2014	25000	
Abhimanyu Balua	71	03.06.2014	30000	
Abhimanyu Balua	219	19.03.2015	50000	
			<b>105000</b>	
Adit Charan Babu	19	19.04.2014	10000	
Adit Charan Babu	51	21.05.2014	15000	
			<b>25000</b>	
Balamati Bagh	18	17.04.2014	10000	
			<b>10000</b>	

Bane Balua	53	21.05.2014	9000
Bane Balua	80	10.06.2014	25000
			<b>34000</b>
Basu Chhatria	87	13.06.2014	10000
Basu Chhatria	112	09.07.2014	15000
			<b>25000</b>
Bhagirathi Majhi	33	28.04.2014	<b>15000</b>
Bhikari Chhatria	38	01.05.2014	<b>15000</b>
Bhikari Majhi	45	12.05.2014	9000
Bhikari Majhi	84	12.06.2014	25000
Bhikari Majhi	107	03.07.2014	30000
Bhikari Majhi	212	11.02.2015	50000
			<b>114000</b>
Bhusan Majhi	11	15.04.2014	50000
Bhusan Majhi	52	21.05.2014	10000
Bhusan Majhi	78	07.06.2014	15000
			<b>75000</b>
Bikram Majhi	23	23.04.2014	<b>15000</b>
Bina Pradhan	131	24.07.2014	<b>11000</b>
Biranchi Sunar	12	15.04.2014	30000
Biranchi Sunar	69	31.05.2014	50000
Biranchi Sunar	97	26.06.2014	10000
Biranchi Sunar	128	22.07.2014	15000
Biranchi Sunar	173	22.10.2014	11000
			<b>116000</b>
Birendra Pratap Singh	31	28.04.2014	10000
Birendra Pratap Singh	172	22.10.2014	15000
			<b>25000</b>
Bisakha Raxa	148	28.08.2014	<b>11000</b>
Bishaka Panda	32	28.04.2014	10000

Bishaka Panda	48	13.05.2014	15000	
			<b>25000</b>	
Chintamani Sharma	42	09.05.2014	50000	
Chintamani Sharma	106	02.07.2014	10000	
Chintamani Sharma	139	04.08.2014	15000	
			<b>75000</b>	
Daimati Kandra	179	13.11.2014	25000	
Daimati Kandra	187	09.12.2014	30000	
Daimati Kandra	192	18.12.2014	50000	
Daimati Kandra	214	14.02.2015	10000	
Daimati Kandra	216	03.03.2015	15000	
			<b>130000</b>	
Dasru Kandra	8	12.04.2014	25000	
Dasru Kandra	30	26.04.2014	30000	
Dasru Kandra	73	03.06.2014	50000	
Dasru Kandra	101	27.06.2014	10000	
Dasru Kandra	156	22.09.2014	15000	
Dasru Kandra	185	27.11.2014	15000	
			<b>145000</b>	
Dhanamati Sahu	154	10.09.2014	<b>15000</b>	
Dhaneswar Bagh	16	17.04.2014	<b>10000</b>	
Dibya Charan Babu	63	30.05.2014	<b>15000</b>	
Dibya Ping	5	03.04.2014	<b>15000</b>	
Dileswari Bagh	49	16.05.2014	10000	
Dileswari Bagh	114	10.07.2014	15000	
			<b>25000</b>	
Dillip Kumar Panda	1	02.04.2014	15000	
Dillip Kumar Panda	220	19.03.2015	11000	
			<b>26000</b>	
Fagunu Singh	26	26.04.2014	10000	
Fagunu Singh	61	27.05.2014	15000	

			<b>25000</b>	
Gajendra Majhi	77	05.06.2014	<b>15000</b>	
Ganga Majhi	75	04.06.2014	50000	
Ganga Majhi	90	17.06.2014	10000	
Ganga Majhi	218	05.03.2015	15000	
			<b>75000</b>	
Gobinda Majhi	56	21.05.2014	30000	
Gobinda Majhi	76	04.06.2014	50000	
Gobinda Majhi	91	17.06.2014	10000	
Gobinda Majhi	190	16.12.2014	15000	
			<b>105000</b>	
Gunanidhi Kusum	161	29.09.2014	10000	
Gunanidhi Kusum	171	22.10.2014	15000	
			<b>25000</b>	
Hara Chhatra	34	29.04.2014	10000	
Hara Chhatra	64	30.05.2014	15000	
			<b>25000</b>	
Hari Shankar Sharma	43	10.05.2014	15000	
Hari Shankar Sharma	175	24.10.2014	11000	
			<b>26000</b>	
Hirachanda Kharsel	68	31.05.2014	<b>15000</b>	
Hiralal Kusum	163	29.09.2014	<b>15000</b>	
Hrudananda Rohidas	165	01.10.2014	<b>11000</b>	
Indramani Pruseth	184	27.11.2014	<b>11000</b>	
Jaga Sa	17	17.04.2014	50000	
Jaga Sa	46	12.05.2014	10000	
Jaga Sa	142	18.08.2014	15000	
Jaga Sa	151	01.09.2014	11000	
			<b>86000</b>	

Jagabandhu Bagh	20	19.04.2014	<b>15000</b>	
Jambobati Nayak	120	16.07.2014	<b>11000</b>	
Josoda Pasayat	186	27.11.2014	<b>11000</b>	
Judhistir Bagh	6	09.04.2014	<b>25000</b>	
Jugal Kishor Mohananda	109	07.07.2014	<b>30000</b>	
Jayanti Bagh	191	18.12.2014	<b>10000</b>	
Kalabati Pradhan	141	16.08.2014	<b>11000</b>	
Kamala Hans	4	02.04.2014	<b>15000</b>	
Kapilash Nayak	29	26.04.2014	15000	
Kapilash Nayak	152	08.09.2014	11000	
			<b>26000</b>	
Karunakar Barik	14	16.04.2014	25000	
Karunakar Barik	35	29.04.2014	30000	
Karunakar Barik	55	21.05.2014	50000	
Karunakar Barik	113	09.07.2014	10000	
Karunakar Barik	147	27.08.2014	15000	
			<b>130000</b>	
Keshaba Chil	57	21.05.2014	9000	
Keshaba Chil	83	12.06.2014	25000	
Keshaba Chil	105	01.07.2014	30000	
Keshaba Chil	164	30.09.2014	50000	
			<b>114000</b>	
Khira Pradhan	180	13.11.2014	<b>11000</b>	
Kuntala Pruseth	162	29.09.2014	<b>11000</b>	
Mahammad Intiaj	2	02.04.2014	<b>15000</b>	
Manoj Kumar Nayak	208	22.01.2015	<b>11000</b>	
Manorama Barik	9	15.04.2014	15000	
Manorama Barik	150	01.09.2014	11000	

			<b>26000</b>
Md Sabir	159	27.09.2014	<b>11000</b>
Nabin Sahu	94	19.06.2014	<b>11000</b>
Nabina Sa	47	12.05.2014	10000
Nabina Sa	74	04.06.2014	15000
Nabina Sa	222	24.03.2015	11000
			<b>36000</b>
Nalini Bagh	7	12.04.2014	<b>50000</b>
Naresh Bagh	39	01.05.2014	<b>10000</b>
Nidra Bagh	122	16.07.2014	<b>11000</b>
Nidrabati Majhi	66	31.05.2014	10000
Nidrabati Majhi	99	26.06.2014	15000
			<b>25000</b>
Nrupalal Sunar	40	01.05.2014	25000
Nrupalal Sunar	65	30.05.2014	30000
Nrupalal Sunar	117	11.07.2014	50000
Nrupalal Sunar	169	17.10.2014	10000
Nrupalal Sunar	181	14.11.2014	15000
			<b>130000</b>
Nurpa Pradhan	100	27.06.2014	10000
Nurpa Pradhan	198	31.12.2014	15000
			<b>25000</b>
Pabitra Bankra	167	15.10.2014	<b>11000</b>
Pabitra Majhi	118	14.07.2014	10000
Pabitra Majhi	189	16.12.2014	15000
			<b>25000</b>
Pabitra Nayak	200	01.01.2015	<b>11000</b>
Padman Hans	3	02.04.2014	10000

Padman Hans	177	31.10.2014	15000	
			<b>25000</b>	
Paremeswar Panigrahi	28	26.04.2014	15000	
Pramod Sahu	36	29.04.2014	15000	
Prasanna Chil	211	30.01.2015	15000	
Purna Chandra Sunar	41	02.05.2014	50000	
Purna Chandra Sunar	116	11.07.2014	10000	
Purna Chandra Sunar	153	10.09.2014	15000	
			<b>75000</b>	
Purusottam Pradhan	127	22.07.2014	11000	
Radha Raxa	149	28.08.2014	11000	
Radhe Sahu	37	01.05.2014	50000	
Radhe Sahu	79	09.06.2014	10000	
			<b>60000</b>	
Raibari Chhatria	193	18.12.2014	10000	
Rajeswar Ray	86	13.06.2014	15000	
Raju Bagh	25	25.04.2014	50000	
Raju Bagh	102	27.06.2014	10000	
			<b>60000</b>	
Ram Chandra Pradhan	85	13.06.2014	15000	
Ram Chandra Pradhan	196	27.12.2014	11000	
			<b>26000</b>	
Rama Chandra Pruseth	22	22.04.2014	15000	
Sahadeb Pradhan	10	15.04.2014	50000	
Sahadeb Pradhan	133	25.07.2014	10000	
Sahadeb Pradhan	136	31.07.2014	15000	
Sahadeb Pradhan	209	29.01.2015	11000	



			<b>86000</b>	
Saheba Pradhan	130	23.07.2014	<b>11000</b>	
Salya Pradhan	93	18.09.2014	<b>11000</b>	
Sankarabati Karta	13	16.04.2014	50000	
Sankarabati Karta	70	03.06.2014	10000	
Sankarabati Karta	89	16.06.2014	15000	
			<b>75000</b>	
Sankirtan Luhura	215	02.03.2015	<b>11000</b>	
Shiba Prasad Balua	124	16.07.2014	30000	
Shiba Prasad Balua	182	14.11.2014	50000	
			<b>80000</b>	
Sibanarayan Kaudi	27	26.04.2014	<b>15000</b>	
Sikidhwaj Bagh	204	05.01.2015	25000	
Sikidhwaj Bagh	205	05.01.2015	9000	
Sikidhwaj Bagh	213	12.02.2015	30000	
			<b>64000</b>	
Srikara Majhi	21	19.04.2014	50000	
Srikara Majhi	170	18.10.2014	10000	
Srikara Majhi	221	24.03.2015	15000	
			<b>75000</b>	
Sumanta Chhatria	134	25.07.2014	<b>30000</b>	
Sunil Pradhan	59	22.05.2014	50000	
Sunil Pradhan	60	26.05.2014	30000	
Sunil Pradhan	132	25.07.2014	10000	
Sunil Pradhan	135	30.07.2014	15000	
Sunil Pradhan	210	29.01.2015	11000	
			<b>116000</b>	
Surendra Balua	54	21.05.2014	9000	
Surendra Balua	82	12.06.2014	25000	
Surendra Balua	103	30.06.2014	30000	

Surendra Balua	168	17.10.2014	50000	
			<b>114000</b>	
Surendra Kisan	158	25.09.2014	<b>11000</b>	
Thuka Kau	58	22.05.2014	9000	
Thuka Kau	92	17.06.2014	25000	
Thuka Kau	108	05.07.2014	30000	
Thuka Kau	194	22.12.2014	50000	
Thuka Kau	217	03.03.2015	10000	
			<b>124000</b>	
Tirtha Majhi	67	31.05.2014	10000	
Tirtha Majhi	98	26.06.2014	15000	
			<b>25000</b>	
Trilochan Kusum	160	29.09.2014	<b>15000</b>	
Tularam Kisan	88	13.06.2014	10000	
Tularam Kisan	166	10.10.2014	15000	
			<b>25000</b>	
Umakanta Behera	24	24.04.2014	<b>11000</b>	
Upendra Sahu	207	20.01.2015	<b>11000</b>	
<b>TOTAL OUTSTANDING ADVANCE</b>			<b>3613000</b>	

**ANNEXURE-II**

**DETAILS OF OUTSTANDING ADVANCE UNDER IHSDP SCHEME FOR THE YEAR 2013-14**

NAME	VOUCHER NO	DATE	AMOUNT PAID	REMARKS
Abhaya Kumar Bankra	9	07.06.2013	9000	
Abhaya Kumar Bankra	113	12.07.2013	25000	
Abhaya Kumar Bankra	225	05.09.2013	30000	
Abhaya Kumar Bankra	331	07.10.2013	50000	
Abhaya Kumar Bankra	372	25.10.2013	10000	
Abhaya Kumar Bankra	548	19.12.2013	15000	
			<b>139000</b>	
Abhimanyu Balua	807	21.03.2014	9000	

			<b>9000</b>
Adit Charan Babu	604	30.12.2013	9000
Adit Charan Babu	662	18.01.2014	25000
Adit Charan Babu	682	25.01.2014	30000
Adit Charan Babu	776	03.03.2014	50000
			<b>114000</b>
Ashok Hans	434	12.11.2013	9000
Ashok Hans	479	25.11.2013	25000
Ashok Hans	559	20.12.2013	30000
Ashok Hans	647	10.01.2014	50000
Ashok Hans	761	25.02.2014	10000
Ashok Hans	794	13.03.2014	15000
			<b>139000</b>
Baikuntha Majhi	50	19.06.2013	9000
Baikuntha Majhi	257	21.09.2013	25000
Baikuntha Majhi	300	03.10.2013	30000
Baikuntha Majhi	418	08.11.2013	50000
Baikuntha Majhi	657	17.01.2014	10000
			<b>124000</b>
Balamati Bagh	417	08.11.2013	9000
Balamati Bagh	487	26.11.2013	25000
Balamati Bagh	525	10.12.2013	30000
Balamati Bagh	778	04.03.2014	50000
			<b>114000</b>
Balaram Hans	404	08.11.2013	9000
Balaram Hans	440	13.11.2013	25000
Balaram Hans	446	18.11.2013	30000
Balaram Hans	447	18.11.2013	50000
Balaram Hans	492	27.11.2013	10000
Balaram Hans	628	09.01.2014	15000
			<b>139000</b>
Baradananda Dash	95	04.07.2013	9000
Baradananda Dash	129	18.07.2013	25000
Baradananda Dash	212	04.09.2013	30000
Baradananda Dash	274	30.09.2013	50000
Baradananda Dash	373	25.10.2013	10000

Baradananda Dash	450	18.11.2013	15000
			<b>139000</b>
Basu Chhatria	685	27.01.2014	9000
Basu Chhatria	741	17.02.2014	25000
Basu Chhatria	754	22.02.2014	30000
Basu Chhatria	804	20.03.2014	50000
			<b>114000</b>
Bhabani Pradhan	235	06.09.2013	9000
			<b>9000</b>
Bhagaban Dhar	52	20.06.2013	9000
			<b>9000</b>
Bhagirathi Majhi	568	26.12.2013	9000
Bhagirathi Majhi	607	31.12.2013	25000
Bhagirathi Majhi	627	08.01.2014	30000
Bhagirathi Majhi	684	27.01.2014	50000
Bhagirathi Majhi	798	18.03.2014	10000
			<b>124000</b>
Bhikari Chhatria	695	28.01.2014	9000
Bhikari Chhatria	720	03.02.2014	25000
Bhikari Chhatria	733	17.02.2014	30000
Bhikari Chhatria	788	07.03.2014	50000
Bhikari Chhatria	819	29.03.2014	10000
			<b>124000</b>
Bhusan Majhi	675	22.01.2014	9000
Bhusan Majhi	750	18.02.2014	25000
Bhusan Majhi	766	28.02.2014	30000
			<b>64000</b>
Bikram Majhi	19	12.06.2013	9000
Bikram Majhi	293	03.10.2013	25000
Bikram Majhi	529	11.12.2013	30000
Bikram Majhi	712	31.01.2014	50000
Bikram Majhi	813	25.03.2014	10000
			<b>124000</b>

Bilasha Chhatria	277	30.09.2013	9000
Bilasha Chhatria	457	18.11.2013	30000
Bilasha Chhatria	458	18.11.2013	25000
Bilasha Chhatria	494	27.11.2013	50000
Bilasha Chhatria	564	20.12.2013	10000
Bilasha Chhatria	698	28.01.2014	15000
			<b>139000</b>
Bina Pradhan	17	11.06.2013	9000
Bina Pradhan	147	25.07.2013	25000
Bina Pradhan	176	13.08.2013	30000
Bina Pradhan	286	01.10.2013	50000
Bina Pradhan	431	11.11.2013	10000
Bina Pradhan	481	25.11.2013	15000
			<b>139000</b>
Biranchi Sunar	679	23.01.2014	9000
Biranchi Sunar	782	06.03.2014	25000
			<b>34000</b>
Birendra Pratap Singh	605	30.12.2013	9000
Birendra Pratap Singh	645	10.01.2014	25000
Birendra Pratap Singh	723	03.02.2014	30000
Birendra Pratap Singh	771	28.02.2014	50000
			<b>114000</b>
Bisakha Panda	711	31.01.2014	9000
Bisakha Panda	738	17.02.2014	25000
Bisakha Panda	739	17.02.2014	30000
Bisakha Panda	767	28.02.2014	50000
			<b>114000</b>
Bisakha Raxa	39	17.06.2013	9000
Bisakha Raxa	186	17.08.2013	25000
Bisakha Raxa	240	13.09.2013	30000
Bisakha Raxa	287	01.10.2013	50000
Bisakha Raxa	466	18.11.2013	10000
Bisakha Raxa	558	19.12.2013	15000
			<b>139000</b>
Biswanath Deo	484	26.11.2013	9000

Biswanath Deo	508	02.12.2013	25000
Biswanath Deo	599	28.12.2013	30000
Biswanath Deo	633	09.01.2014	50000
Biswanath Deo	703	30.01.2014	10000
Biswanath Deo	745	17.02.2014	15000
			<b>139000</b>
Burni Bagh	37	14.06.2013	9000
Burni Bagh	143	24.07.2013	25000
Burni Bagh	470	19.11.2013	30000
Burni Bagh	562	20.12.2013	50000
Burni Bagh	687	27.01.2014	10000
Burni Bagh	800	18.03.2014	15000
			<b>139000</b>
Chandrabati Pradhan	415	08.11.2013	9000
Chandrabati Pradhan	701	29.01.2014	25000
Chandrabati Pradhan	746	17.02.2014	30000
			<b>64000</b>
Chilu Chil	2	04.06.2013	9000
Chilu Chil	90	03.07.2013	25000
Chilu Chil	249	16.09.2013	30000
			<b>64000</b>
Chintamani Sharma	187	17.08.2013	9000
Chintamani Sharma	346	10.10.2013	25000
Chintamani Sharma	532	12.12.2013	30000
			<b>64000</b>
Chudamani Nayak	67	26.06.2013	9000
Chudamani Nayak	99	08.07.2013	25000
Chudamani Nayak	412	08.11.2013	30000
Chudamani Nayak	451	18.11.2013	50000
Chudamani Nayak	513	06.12.2013	10000
Chudamani Nayak	580	27.12.2013	15000
			<b>139000</b>
Daimati Kandra	823	31.03.2014	9000
			<b>9000</b>

Dasru Kandra	822	31.03.2014	9000
			<b>9000</b>
Dhanamati Sahu	244	14.09.2013	9000
Dhanamati Sahu	279	01.10.2013	25000
Dhanamati Sahu	340	09.10.2013	30000
Dhanamati Sahu	390	28.10.2013	50000
Dhanamati Sahu	519	09.12.2013	10000
			<b>124000</b>
Dhaneswar Bagh	49	19.06.2013	9000
Dhaneswar Bagh	258	21.09.2013	25000
Dhaneswar Bagh	668	21.01.2014	30000
Dhaneswar Bagh	762	25.02.2014	50000
			<b>114000</b>
Dibya Chandra Babu	22	12.06.2013	9000
Dibya Chandra Babu	126	17.07.2013	25000
Dibya Chandra Babu	674	22.01.2014	30000
Dibya Chandra Babu	748	18.02.2014	50000
Dibya Chandra Babu	796	14.03.2014	10000
			<b>124000</b>
Dibya Ping	10	07.06.2013	9000
Dibya Ping	419	08.11.2013	25000
Dibya Ping	463	18.11.2013	30000
Dibya Ping	583	27.12.2013	50000
Dibya Ping	716	01.02.2014	10000
			<b>124000</b>
Dileswar Hans	20	12.06.2013	9000
Dileswar Hans	124	17.07.2013	25000
Dileswar Hans	347	10.10.2013	30000
Dileswar Hans	411	08.11.2013	50000
Dileswar Hans	621	04.01.2014	10000
Dileswar Hans	690	28.01.2014	10000
Dileswar Hans	691	28.01.2014	5000
			139000
Dileswari Bagh	619	03.01.2014	9000
Dileswari Bagh	638	09.01.2014	<b>25000</b>

Dileswari Bagh	696	28.01.2014	30000
Dileswari Bagh	803	20.03.2014	50000
			<b>114000</b>
Dillip Kumar Panda	489	26.11.2013	9000
Dillip Kumar Panda	613	02.01.2014	25000
Dillip Kumar Panda	637	09.01.2014	30000
Dillip Kumar Panda	705	31.01.2014	50000
Dillip Kumar Panda	760	25.02.2014	10000
			<b>124000</b>
Durjodhan Majhi	83	03.07.2013	9000
Durjodhan Majhi	141	24.07.2013	25000
Durjodhan Majhi	165	06.08.2013	30000
Durjodhan Majhi	255	21.09.2013	50000
Durjodhan Majhi	357	11.10.2013	10000
Durjodhan Majhi	443	15.11.2013	15000
			<b>139000</b>
Dwari Chil	112	12.07.2013	9000
Dwari Chil	166	06.08.2013	25000
Dwari Chil	260	23.09.2013	30000
Dwari Chil	438	12.11.2013	50000
			<b>114000</b>
Fakira Pruseth	31	13.06.2013	9000
Fakira Pruseth	87	03.07.2013	25000
Fakira Pruseth	220	04.09.2013	30000
Fakira Pruseth	310	03.10.2013	50000
Fakira Pruseth	612	01.01.2014	10000
Fakira Pruseth	644	10.01.2014	15000
			<b>139000</b>
Gajendra Majhi	5	04.06.2013	9000
Gajendra Majhi	271	30.09.2013	25000
Gajendra Majhi	375	25.10.2013	30000
Gajendra Majhi	594	27.12.2013	50000
Gajendra Majhi	714	31.01.2014	10000
			<b>124000</b>
Ganga Majhi	24	12.06.2013	9000



Ganga Majhi	506	02.12.2013	25000
Ganga Majhi	539	17.12.2013	5000
Ganga Majhi	540	17.12.2013	25000
			<b>64000</b>
Gobinda Majhi	789	07.03.2014	9000
Gobinda Majhi	818	29.03.2014	25000
			<b>34000</b>
Gomati Khichidi	33	13.06.2013	9000
Gomati Khichidi	79	03.07.2013	25000
Gomati Khichidi	180	13.08.2013	30000
Gomati Khichidi	246	16.09.2013	50000
Gomati Khichidi	380	25.10.2013	10000
Gomati Khichidi	500	29.11.2013	15000
			<b>139000</b>
Gunanidhi Kusum	32	13.06.2013	9000
Gunanidhi Kusum	100	08.07.2013	25000
Gunanidhi Kusum	423	08.11.2013	30000
Gunanidhi Kusum	597	28.12.2013	50000
			<b>114000</b>
Hara Chhatria	667	21.01.2014	9000
Hara Chhatria	702	30.01.2014	25000
Hara Chhatria	737	17.02.2014	30000
Hara Chhatria	787	06.03.2014	50000
			<b>114000</b>
Harachand Kharsel	576	27.12.2013	9000
Harachand Kharsel	610	01.01.2014	25000
Harachand Kharsel	635	09.01.2014	30000
Harachand Kharsel	700	29.01.2014	50000
Harachand Kharsel	757	24.02.2014	10000
			<b>124000</b>
Harendra Majhi	291	03.10.2013	9000
Harendra Majhi	312	04.10.2013	25000
Harendra Majhi	405	08.11.2013	30000
Harendra Majhi	488	26.11.2013	50000
Harendra Majhi	547	19.12.2013	10000

Harendra Majhi	808	24.03.2014	15000
			<b>139000</b>
Hari Shankar Sharma	491	26.11.2013	9000
Hari Shankar Sharma	504	02.12.2013	25000
Hari Shankar Sharma	541	17.12.2013	30000
Hari Shankar Sharma	570	26.12.2013	50000
Hari Shankar Sharma	775	01.03.2014	10000
			<b>124000</b>
Haripriya Nayak	38	17.06.2013	9000
Haripriya Nayak	77	03.07.2013	25000
Haripriya Nayak	322	07.10.2013	30000
Haripriya Nayak	384	26.10.2013	50000
Haripriya Nayak	538	17.12.2013	10000
Haripriya Nayak	606	31.12.2013	15000
			<b>139000</b>
Hiralal Kusum	26	13.06.2013	9000
Hiralal Kusum	139	24.07.2013	25000
Hiralal Kusum	323	07.10.2013	30000
Hiralal Kusum	473	20.11.2013	50000
Hiralal Kusum	811	25.03.2014	10000
			<b>124000</b>
Hrudananda Rohidas	46	18.06.2013	9000
Hrudananda Rohidas	121	17.07.2013	25000
Hrudananda Rohidas	168	07.08.2013	30000
Hrudananda Rohidas	259	21.09.2013	50000
Hrudananda Rohidas	360	11.10.2013	10000
Hrudananda Rohidas	462	18.11.2013	15000
			<b>139000</b>
Indramani Pruseth	15	10.06.2013	9000
Indramani Pruseth	145	24.07.2013	25000
Indramani Pruseth	233	06.09.2013	30000
Indramani Pruseth	313	04.10.2013	50000
Indramani Pruseth	503	30.11.2013	10000
Indramani Pruseth	603	30.12.2013	15000
			<b>139000</b>

Iswar Kechhu	73	01.07.2013	9000
Iswar Kechhu	216	04.09.2013	25000
Iswar Kechhu	328	07.10.2013	30000
Iswar Kechhu	391	29.10.2013	50000
Iswar Kechhu	598	28.12.2013	10000
Iswar Kechhu	649	11.01.2014	15000
			<b>139000</b>
Jaga Sa	677	22.01.2014	9000
Jaga Sa	715	01.02.2014	25000
Jaga Sa	773	28.02.2014	30000
			<b>64000</b>
Jagabandhu Bagh	686	27.01.2014	9000
Jagabandhu Bagh	719	03.02.2014	25000
Jagabandhu Bagh	734	17.02.2014	30000
Jagabandhu Bagh	786	06.03.2014	50000
Jagabandhu Bagh	821	29.03.2014	10000
			<b>124000</b>
Jagadananda Bhainsa	321	07.10.2013	9000
Jagadananda Bhainsa	326	07.10.2013	25000
Jagadananda Bhainsa	371	25.10.2013	30000
Jagadananda Bhainsa	406	08.11.2013	50000
Jagadananda Bhainsa	549	19.12.2013	10000
Jagadananda Bhainsa	631	09.01.2014	15000
			<b>139000</b>
Jambobati Naik	110	12.07.2013	9000
Jambobati Naik	146	25.07.2013	25000
Jambobati Naik	199	02.09.2013	5000
Jambobati Naik	200	02.09.2013	25000
Jambobati Naik	237	13.09.2013	50000
Jambobati Naik	341	10.10.2013	10000
Jambobati Naik	474	20.11.2013	15000
			<b>139000</b>
Josada Pasayat	182	16.08.2013	9000
Josada pasayat	193	27.08.2013	16000
Josada Pasayat	194	27.08.2013	9000
Josada Pasayat	204	02.09.2013	30000

Josada Pasayat	299	03.10.2013	50000
Josada Pasayat	581	27.12.2013	10000
Josada Pasayat	670	21.01.2014	15000
			<b>139000</b>
Josbanti Dash	51	20.06.2013	9000
Josbanti Dash	178	13.08.2013	25000
Josbanti Dash	205	02.09.2013	30000
Josbanti Dash	270	30.09.2013	50000
Josbanti Dash	527	11.12.2013	10000
Josbanti Dash	543	17.12.2013	15000
			<b>139000</b>
Judhistir Bagh	781	05.03.2014	9000
			<b>9000</b>
Jugal Kishor Mahananda	192	27.08.2013	9000
Jugal Kishor Mahananda	505	02.12.2013	25000
			<b>34000</b>
Kainta Naik	250	17.09.2013	9000
Kainta Naik	509	04.12.2013	25000
Kainta Naik	565	21.12.2013	30000
Kainta Naik	642	09.01.2014	50000
			<b>114000</b>
Kalabati Kuanr	43	17.06.2013	9000
Kalabati Kuanr	229	06.09.2013	25000
Kalabati Kuanr	343	10.10.2013	30000
Kalabati Kuanr	584	27.12.2013	50000
Kalabati Kuanr	722	03.02.2014	10000
			<b>124000</b>
Kalabati Pradhan	13	10.06.2013	9000
Kalabati Pradhan	118	16.07.2013	25000
Kalabati Pradhan	238	13.09.2013	30000
Kalabati Pradhan	289	01.10.2013	50000
Kalabati Pradhan	430	11.11.2013	10000
Kalabati Pradhan	482	25.11.2013	15000
			<b>139000</b>

Kalakar Behera	57	20.06.2013	9000
Kalakar Behera	104	08.07.2013	25000
Kalakar Behera	221	04.09.2013	30000
Kalakar Behera	311	03.10.2013	50000
Kalakar Behera	497	28.11.2013	10000
Kalakar Behera	557	19.12.2013	15000
			<b>139000</b>
Kalakar Majhi	58	21.06.2013	9000
Kalakar Majhi	142	24.07.2013	25000
Kalakar Majhi	164	05.08.2013	30000
Kalakar Majhi	254	21.09.2013	50000
Kalakar Majhi	345	10.10.2013	10000
Kalakar Majhi	442	15.11.2013	15000
			<b>139000</b>
Kamala Hans	14	10.06.2013	9000
Kamala Hans	136	23.07.2013	25000
Kamala Hans	665	21.01.2014	30000
Kamala Hans	742	17.02.2014	50000
Kamala Hans	792	10.03.2014	10000
			<b>124000</b>
Kapilash Nayak	550	19.12.2013	9000
Kapilash Nayak	567	26.12.2013	25000
Kapilash Nayak	641	09.01.2014	30000
Kapilash Nayak	692	28.01.2014	50000
Kapilash Nayak	799	18.03.2014	10000
			<b>124000</b>
Kartika Chandra Behera	453	18.11.2013	9000
Kartika Chandra Behera	476	20.11.2013	25000
Kartika Chandra Behera	534	17.12.2013	30000
Kartika Chandra Behera	589	27.12.2013	50000
Kartika Chandra Behera	704	30.01.2014	10000
Kartika Chandra Behera	779	05.03.2014	15000
			<b>139000</b>
Karunakar Barik	824	31.03.2014	9000
			<b>9000</b>

Karunakar Majhi	47	19.06.2013	9000
Karunakar Majhi	132	19.07.2013	25000
Karunakar Majhi	210	04.09.2013	30000
Karunakar Majhi	253	21.09.2013	50000
Karunakar Majhi	383	26.10.2013	10000
Karunakar Majhi	448	18.11.2013	15000
			<b>139000</b>
Khedu Singh	60	24.06.2013	9000
Khedu Singh	228	06.09.2013	25000
Khedu Singh	342	10.10.2013	30000
Khedu Singh	377	25.10.2013	50000
Khedu Singh	537	17.12.2013	10000
Khedu Singh	585	27.12.2013	15000
			<b>139000</b>
Khira Pradhan	56	20.06.2013	9000
Khira Pradhan	154	25.07.2013	25000
Khira Pradhan	214	04.09.2013	30000
Khira Pradhan	308	03.10.2013	50000
Khira Pradhan	566	24.12.2013	10000
Khira Pradhan	586	27.12.2013	15000
			<b>139000</b>
Kuntala Pruseth	63	24.06.2013	9000
Kuntala Pruseth	122	17.07.2013	25000
Kuntala Pruseth	201	02.09.2013	30000
Kuntala Pruseth	265	25.09.2013	50000
Kuntala Pruseth	320	07.10.2013	10000
Kuntala Pruseth	475	20.11.2013	15000
			<b>139000</b>
Lutu Pradhan	74	01.07.2013	9000
Lutu Pradhan	111	12.07.2013	25000
Lutu Pradhan	173	12.08.2013	30000
Lutu Pradhan	359	11.10.2013	50000
Lutu Pradhan	735	17.02.2014	15000
Lutu Pradhan	736	17.02.2014	10000
			139000
Mahadev Pradhan	120	16.07.2013	9000

Mahadev Pradhan	556	19.12.2013	25000
Mahadev Pradhan	624	04.01.2014	30000
Mahadev Pradhan	651	13.01.2014	50000
Mahadev Pradhan	697	28.01.2014	10000
Mahadev Pradhan	727	05.02.2014	15000
			<b>139000</b>
Mahamad Intiaj	461	18.11.2013	9000
Mahamad Intiaj	512	06.12.2013	25000
Mahamad Intiaj	545	19.12.2013	30000
Mahamad Intiaj	574	27.12.2013	50000
Mahamad Intiaj	630	09.01.2014	10000
			<b>124000</b>
Mahamad Sabir	425	09.11.2013	9000
Mahamad Sabir	449	18.11.2013	25000
Mahamad Sabir	483	25.11.2013	30000
Mahamad Sabir	518	07.12.2013	50000
Mahamad Sabir	611	01.01.2014	10000
Mahamad Sabir	666	21.01.2014	15000
			<b>139000</b>
Manoj Kumar Nayak	53	20.06.2013	9000
Manoj Kumar Nayak	97	08.07.2013	25000
Manoj Kumar Nayak	138	24.07.2013	30000
Manoj Kumar Nayak	262	24.09.2013	50000
Manoj Kumar Nayak	413	08.11.2013	10000
Manoj Kumar Nayak	471	20.11.2013	15000
			<b>139000</b>
Manorama Barik	397	31.10.2013	9000
Manorama Barik	478	23.11.2013	25000
Manorama Barik	523	10.12.2013	30000
Manorama Barik	569	26.12.2013	50000
Manorama Barik	653	15.01.2014	10000
			<b>124000</b>
Mukteswar Hans	21	12.06.2013	9000
Mukteswar Hans	125	17.07.2013	25000
Mukteswar Hans	414	08.11.2013	30000

Mukteswar Hans	452	18.11.2013	50000
Mukteswar Hans	658	17.01.2014	10000
Mukteswar Hans	772	28.02.2014	15000
			<b>139000</b>
Nabin Sahu	459	18.11.2013	15000
			<b>15000</b>
Nabin Seul	93	04.07.2013	9000
Nabin Seul	316	04.10.2013	25000
Nabin Seul	392	29.10.2013	30000
Nabin Seul	510	04.12.2013	50000
Nabin Seul	729	14.02.2014	10000
Nabin Seul	780	05.03.2014	15000
			<b>139000</b>
Nabina Sa	614	02.01.2014	9000
Nabina Sa	708	31.01.2014	16000
Nabina Sa	709	31.01.2014	9000
Nabina Sa	730	17.02.2014	30000
Nabina Sa	759	24.02.2014	50000
			<b>114000</b>
Nalini Bagh	108	11.07.2013	9000
Nalini Bagh	785	06.03.2014	25000
Nalini Bagh	820	29.03.2014	30000
			<b>64000</b>
Naresh Bagh	688	27.01.2014	9000
Naresh Bagh	725	03.02.2014	25000
Naresh Bagh	763	25.02.2014	30000
Naresh Bagh	793	11.03.2014	50000
			<b>114000</b>
Nidra Bagh	618	03.01.2014	9000
Nidra Bagh	629	09.01.2014	25000
Nidra Bagh	652	15.01.2014	30000
Nidra Bagh	664	21.01.2014	50000
Nidra Bagh	689	28.01.2014	10000
Nidra Bagh	755	24.02.2014	15000



			<b>139000</b>
Nidrabati Majhi	401	05.11.2013	9000
Nidrabati Majhi	524	10.12.2013	25000
Nidrabati Majhi	707	31.01.2014	30000
Nidrabati Majhi	783	06.03.2014	50000
			<b>114000</b>
Nidrabati Sunar	94	04.07.2013	9000
Nidrabati Sunar	151	25.07.2013	25000
Nidrabati Sunar	227	06.09.2013	30000
Nidrabati Sunar	319	05.10.2013	50000
Nidrabati Sunar	409	08.11.2013	10000
Nidrabati Sunar	490	26.11.2013	15000
			<b>139000</b>
Nrupalal Sunar	699	29.01.2014	9000
			<b>9000</b>
Nurpa Pradhan	713	31.01.2014	9000
Nurpa Pradhan	743	17.02.2014	30000
Nurpa Pradhan	744	17.02.2014	25000
Nurpa Pradhan	768	28.02.2014	50000
			<b>114000</b>
Pabitra Bankar	130	19.07.2013	9000
Pabitra Bankar	382	25.10.2013	25000
Pabitra Bankar	416	08.11.2013	30000
Pabitra Bankar	515	06.12.2013	50000
Pabitra Bankar	671	21.01.2014	10000
Pabitra Bankar	724	03.02.2014	15000
			<b>139000</b>
Pabitra Majhi	3	04.06.2013	9000
Pabitra Majhi-11	80	03.07.2013	25000
Pabitra Majhi-11	174	13.08.2013	30000
Pabitra Majhi-11	297	03.10.2013	50000
			<b>114000</b>
Pabitra Majhi-8	55	20.06.2013	9000
Pabitra Majhi-8	89	03.07.2013	25000

Pabitra Majhi-8	150	25.07.2013	30000
Pabitra Majhi-8	281	01.10.2013	50000
Pabitra Majhi-8	428	09.11.2013	10000
Pabitra Majhi-8	579	27.12.2013	15000
			<b>139000</b>
Pabitra Naik-2	54	20.06.2013	9000
Pabitra Naik-2	96	05.07.2013	25000
Pabitra Naik-2	140	24.07.2013	30000
Pabitra Naik-2	213	04.09.2013	50000
Pabitra Naik-2	304	03.10.2013	10000
Pabitra Naik-2	469	19.11.2013	15000
			<b>139000</b>
Padman Hans	625	06.01.2014	9000
Padman Hans	648	11.01.2014	25000
Padman Hans	678	22.01.2014	30000
Padman Hans	769	28.02.2014	50000
			<b>114000</b>
Parameswar Panigiri	188	19.08.2013	9000
Parameswar Panigiri	272	30.09.2013	25000
Parameswar Panigiri	436	12.11.2013	30000
Parameswar Panigiri	520	09.12.2013	50000
Parameswar Panigiri	770	28.02.2014	10000
			<b>124000</b>
Phagunu Singh	101	08.07.2013	9000
Phagunu Singh	127	17.07.2013	25000
Phagunu Singh	298	03.10.2013	30000
Phagunu Singh	403	05.11.2013	50000
			<b>114000</b>
Pramod Sahu	600	28.12.2013	9000
Pramod Sahu	617	02.01.2014	25000
Pramod Sahu	650	11.01.2014	30000
Pramod Sahu	758	24.02.2014	50000
Pramod Sahu	797	15.03.2014	10000
			<b>124000</b>
Prasanna Chil	6	04.06.2013	9000

Prasanna Chil	309	03.10.2013	25000
Prasanna Chil	493	27.11.2013	30000
Prasanna Chil	659	17.01.2014	50000
Prasanna Chil	812	25.03.2014	10000
			<b>124000</b>
Punia Dhan	41	17.06.2013	9000
Punia Dhan	116	12.07.2013	25000
Punia Dhan	301	03.10.2013	30000
Punia Dhan	344	10.10.2013	50000
Punia Dhan	552	19.12.2013	10000
Punia Dhan	601	28.12.2013	15000
			<b>139000</b>
Purna Chandra Dash	171	12.08.2013	9000
Purna Chandra Dash	190	22.08.2013	25000
Purna Chandra Dash	243	14.09.2013	30000
Purna Chandra Dash	275	30.09.2013	50000
Purna Chandra Dash	389	28.10.2013	10000
Purna Chandra Dash	468	19.11.2013	15000
			<b>139000</b>
Purna Chandra Sunar	84	03.07.2013	9000
Purna Chandra Sunar	660	18.01.2014	25000
Purna Chandra Sunar	774	01.03.2014	30000
			<b>64000</b>
Purusottam Pradhan	40	17.06.2013	9000
Purusottam Pradhan	148	25.07.2013	25000
Purusottam Pradhan	232	06.09.2013	30000
Purusottam Pradhan	302	03.10.2013	50000
Purusottam Pradhan	356	10.10.2013	10000
Purusottam Pradhan	495	27.11.2013	10000
Purusottam Pradhan	496	27.11.2013	5000
			<b>139000</b>
Rabi Bagar	34	13.06.2013	9000
Rabi Bagar	88	03.07.2013	25000
Rabi Bagar	209	04.09.2013	30000
Rabi Bagar	295	03.10.2013	50000
Rabi Bagar	427	09.11.2013	10000

Rabi Bagar	560	20.12.2013	15000
			<b>139000</b>
Radha Raxa	16	10.06.2013	9000
Radha Raxa	181	14.08.2013	25000
Radha Raxa	239	13.09.2013	30000
Radha Raxa	285	01.10.2013	50000
Radha Raxa	441	13.11.2013	10000
Radha Raxa	521	09.12.2013	15000
			<b>139000</b>
Radhe Sahu	573	27.12.2013	9000
Radhe Sahu	683	25.01.2014	25000
Radhe Sahu	756	24.02.2014	30000
			<b>64000</b>
Raibari Chhatria	64	25.06.2013	9000
Raibari Chhatria	134	20.07.2013	25000
Raibari Chhatria	197	31.08.2013	30000
Raibari Chhatria	268	26.09.2013	50000
Raibari Chhatria	486	26.11.2013	15000
			<b>129000</b>
Rajeswar Ray	578	27.12.2013	9000
Rajeswar Ray	636	09.01.2014	25000
Rajeswar Ray	655	16.01.2014	30000
Rajeswar Ray	753	22.02.2014	50000
Rajeswar Ray	825	31.03.2014	10000
			<b>124000</b>
Raju Bagh	663	20.01.2014	9000
Raju Bagh	790	08.03.2014	25000
Raju Bagh	791	08.03.2014	30000
			<b>64000</b>
Rama Bagh	59	21.06.2013	9000
Rama Bagh	241	13.09.2013	25000
Rama Bagh	336	08.10.2013	30000
Rama Bagh	464	18.11.2013	50000
Rama Bagh	571	26.12.2013	10000
Rama Bagh	646	10.01.2014	15000

			<b>139000</b>
Rama Chandra Bagh	44	17.06.2013	9000
Rama Chandra Bagh	172	12.08.2013	25000
Rama Chandra Bagh	230	06.09.2013	30000
Rama Chandra Bagh	251	17.09.2013	50000
Rama Chandra Bagh	542	17.12.2013	10000
Rama Chandra Bagh	626	06.01.2014	15000
			<b>139000</b>
Rama Chandra Pradhan	92	04.07.2013	9000
Rama Chandra Pradhan	149	25.07.2013	25000
Rama Chandra Pradhan	224	05.09.2013	30000
Rama Chandra Pradhan	420	08.11.2013	50000
Rama Chandra Pradhan	717	01.02.2014	10000
			<b>124000</b>
Rama Chandra Pruseth	7	07.06.2013	9000
Rama Chandra Pruseth	152	25.07.2013	25000
Rama Chandra Pruseth	203	02.09.2013	30000
Rama Chandra Pruseth	325	07.10.2013	50000
Rama Chandra Pruseth	501	29.11.2013	10000
			<b>124000</b>
Rasamani Naik	553	19.12.2013	9000
Rasamani Naik	554	19.12.2013	25000
Rasamani Naik	575	27.12.2013	30000
Rasamani Naik	620	03.01.2014	50000
Rasamani Naik	751	20.02.2014	10000
Rasamani Naik	801	19.03.2014	5000
Rasamani Naik	802	19.03.2014	10000
			<b>139000</b>
Ratna Kechhu	72	01.07.2013	9000
Ratna Kechhu	202	02.09.2013	25000
Ratna Kechhu	332	07.10.2013	30000
Ratna Kechhu	388	26.10.2013	50000
Ratna Kechhu	582	27.12.2013	10000
Ratna Kechhu	669	21.01.2014	15000
			<b>139000</b>

Sachidananda Nayak	28	13.06.2013	9000
Sachidananda Nayak	78	03.07.2013	25000
Sachidananda Nayak	157	26.07.2013	30000
Sachidananda Nayak	231	06.09.2013	50000
Sachidananda Nayak	364	23.10.2013	10000
Sachidananda Nayak	622	04.01.2014	15000
			<b>139000</b>
Sachidananda Singh	269	26.09.2013	9000
Sachidananda Singh	394	30.10.2013	25000
Sachidananda Singh	507	02.12.2013	30000
Sachidananda Singh	522	10.12.2013	50000
Sachidananda Singh	609	01.01.2014	10000
Sachidananda Singh	656	16.01.2014	15000
			<b>139000</b>
Sadhan Khanda	70	26.06.2013	9000
Sadhan Khanda	167	07.08.2013	25000
Sadhan Khanda	191	22.08.2013	30000
Sadhan Khanda	335	07.10.2013	50000
Sadhan Khanda	439	12.11.2013	10000
Sadhan Khanda	596	27.12.2013	15000
			<b>139000</b>
Sahadeb Pradhan	749	18.02.2014	25000
Sahadeb Pradhan	764	26.02.2014	9000
Sahadeb Pradhan	814	26.03.2014	30000
			<b>64000</b>
Saheba Majhi	4	04.06.2013	9000
Saheba Majhi	81	03.07.2013	25000
Saheba Majhi	421	08.11.2013	30000
Saheba Majhi	593	27.12.2013	50000
			<b>114000</b>
Saheba Pradhan	18	11.06.2013	9000
Saheba Pradhan	103	08.07.2013	25000
Saheba Pradhan	175	13.08.2013	30000
Saheba Pradhan	215	04.09.2013	50000
Saheba Pradhan	282	01.10.2013	10000
Saheba Pradhan	432	11.11.2013	15000

			<b>139000</b>
Sailya Pradhan	48	19.06.2013	9000
Sailya Pradhan	135	20.07.2013	25000
Sailya Pradhan	208	03.09.2013	30000
Sailya Pradhan	256	21.09.2013	50000
Sailya Pradhan	333	07.10.2013	10000
Sailya Pradhan	536	17.12.2013	15000
			<b>139000</b>
Sankarabati Karta	731	17.02.2014	25000
Sankarabati Karta	732	17.02.2014	9000
Sankarabati Karta	795	14.03.2014	30000
			<b>64000</b>
Sankirtan Luhura	159	02.08.2013	9000
Sankirtan Luhura	365	23.10.2013	16000
Sankirtan Luhura	366	23.10.2013	9000
Sankirtan Luhura	454	18.11.2013	30000
Sankirtan Luhura	533	14.12.2013	50000
Sankirtan Luhura	661	18.01.2014	10000
Sankirtan Luhura	718	01.02.2014	15000
			<b>139000</b>
Shankar Chhatria	119	16.07.2013	9000
Shankar Chhatria	222	05.09.2013	25000
Shankar Chhatria	273	30.09.2013	30000
Shankar Chhatria	395	30.10.2013	50000
Shankar Chhatria	577	27.12.2013	10000
Shankar Chhatria	676	22.01.2014	15000
			<b>139000</b>
Siba Narayan Kaudi	179	13.08.2013	9000
Siba Narayan Kaudi	206	03.09.2013	25000
Siba Narayan Kaudi	223	05.09.2013	30000
Siba Narayan Kaudi	276	30.09.2013	50000
Siba Narayan Kaudi	555	19.12.2013	10000
			<b>124000</b>
Srikanta Pani	61	24.06.2013	9000
Srikanta Pani	158	27.07.2013	25000

Srikanta Pani	211	04.09.2013	30000
Srikanta Pani	266	25.09.2013	50000
Srikanta Pani	400	04.11.2013	10000
Srikanta Pani	511	05.12.2013	15000
			<b>139000</b>
Srikar Majhi	376	25.10.2013	9000
Srikar Majhi	693	28.01.2014	25000
Srikar Majhi	809	24.03.2014	30000
			<b>64000</b>
Sumanta Chhatria	156	26.07.2013	9000
Sumanta Chhatria	278	30.09.2013	25000
			<b>34000</b>
Sunil Pradhan	728	13.02.2014	9000
Sunil Pradhan	747	18.02.2014	25000
			<b>34000</b>
Surendra Kishan	296	03.10.2013	9000
Surendra Kishan	327	07.10.2013	25000
Surendra Kishan	363	22.10.2013	30000
Surendra Kishan	396	31.10.2013	50000
Surendra Kishan	433	11.11.2013	10000
Surendra Kishan	530	11.12.2013	15000
			<b>139000</b>
Tikeswar Kusum	12	07.06.2013	9000
Tikeswar Kusum	410	08.11.2013	25000
Tikeswar Kusum	502	30.11.2013	30000
Tikeswar Kusum	592	27.12.2013	50000
			<b>114000</b>
Tirtha Majhi	368	23.10.2013	9000
Tirtha Majhi	591	27.12.2013	25000
Tirtha Majhi	706	31.01.2014	30000
Tirtha Majhi	784	06.03.2014	50000
			<b>114000</b>
Trilochan Goud	114	12.07.2013	9000
Trilochan Goud	184	16.08.2013	25000



Trilochan Goud	317	05.10.2013	30000
Trilochan Goud	465	18.11.2013	50000
Trilochan Goud	572	26.12.2013	10000
Trilochan Goud	721	03.02.2014	15000
			<b>139000</b>
Trilochan Kusum	29	13.06.2013	9000
Trilochan Kusum	133	20.07.2013	25000
Trilochan Kusum	455	18.11.2013	30000
Trilochan Kusum	710	31.01.2014	50000
Trilochan Kusum	815	26.03.2014	10000
			<b>124000</b>
Tularam Kisan	91	04.07.2013	9000
Tularam Kisan	370	24.10.2013	25000
Tularam Kisan	435	12.11.2013	30000
Tularam Kisan	587	27.12.2013	50000
			<b>114000</b>
Ugresen Sahu	23	12.06.2013	9000
Ugresen Sahu	234	06.09.2013	25000
Ugresen Sahu	398	31.10.2013	30000
Ugresen Sahu	407	08.11.2013	50000
			<b>114000</b>
Upashi Bagh	588	27.12.2013	9000
Upashi Bagh	616	02.01.2014	25000
Upashi Bagh	639	09.01.2014	5000
Upashi Bagh	640	09.01.2014	25000
Upashi Bagh	654	16.01.2014	50000
Upashi Bagh	694	28.01.2014	10000
Upashi Bagh	740	17.02.2014	15000
			<b>139000</b>
Umakanta Behera	8	07.06.2013	9000
Umakanta Behera	137	23.07.2013	25000
Umakanta Behera	169	08.08.2013	30000
Umakanta Behera	198	02.09.2013	50000
Umakanta Behera	248	16.0*.2013	10000
Umakanta Behera	422	08.11.2013	15000

			<b>139000</b>
Upendra Sahu	66	25.06.2013	9000
Upendra Sahu	217	04.09.2013	25000
Upendra Sahu	303	03.10.2013	30000
Upendra Sahu	399	04.11.2013	50000
Upendra Sahu	445	15.11.2013	10000
Upendra Sahu	535	17.12.2013	15000
			<b>139000</b>
<b>TOTAL OUTSTANDING ADVANCE</b>			<b>15960000</b>

**Comments :**

As per Rule - 136 to 140 of O.M. Rules, 1953 an advance ledger is to be maintained in each U.L.B. recording person-wise separate account of such advances. Advances should 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 and thus an outstanding advance ledger is to be maintained in quarterly basis. In response to the audit objection memo (page no. - 4) issued in this regard the advance ledger was produced which was not maintained properly. Hence the E.O. is advised to maintain the advance ledger and outstanding advance ledger properly and produce before next audit for verification.

**PARA.8.1 : Advance Outstanding for more than One Year**

As per F.D. 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 1 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.16238200.00** (advance paid during the year 2013-14 not adjusted till dt.31-3-2015). was unadjusted for more than 1 year without any valid reason. Hence, **Rs.16238200.00** is suggested for recovery from the persons responsible as detailed below.

**Responsible Person for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Dillip Kumar Patel	Ex-Executive Officer	Presently, Executive Officer, Brajarajnagar Municipality, Dist - Jharsuguda	16099100.00
2	Abadul Zabar Musani	Ex-Octroi Peon	S.O. - Kadar Musani, Ward No. - 4, Kuchinda	3000.00
3	Sri Hareesh Bagh	Peon	Kuchinda N.A.C., Dist - Sambalpur	9000.00
4	Sri Tapan Kumar Mahapatra	Octroi Tax Collector	Kuchinda N.A.C., Dist - Sambalpur	27500.00
5	Sri Ashok Kumar Jaipuria	General Tax Collector	Kuchinda N.A.C., Dist - Sambalpur	12500.00
6	Sri Binod Bihari Chalan	General Tax Collector	Kuchinda N.A.C., Dist - Sambalpur	12500.00
7	Sri Mohan Balua	Peon	Kuchinda N.A.C., Dist - Sambalpur	600.00
8	Sri Ananda Birneth	Sweeper	Kuchinda N.A.C., Dist - Sambalpur	5000.00
9	Sri Tilak Bahadur Sahi Thakur	Octroi Peon	Kuchinda N.A.C., Dist - Sambalpur	35000.00
10	Dushasan Bagh	DLR	Kuchinda N.A.C., Dist - Sambalpur	7500.00
11	Sri Siba Chandra Majhi	Amin	Kuchinda N.A.C., Dist - Sambalpur	7500.00
12	Sri Subash Chandra Debata	Contractual Peon	Kuchinda N.A.C., Dist - Sambalpur	4000.00
13	Sri Sripati Banchhor	DLR	Kuchinda N.A.C., Dist - Sambalpur	7500.00

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14	Kuni Banchhor	DLR	Kuchinda N.A.C., Dist - Sambalpur	7500.00
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**PARA: 9 GRANTS**

Kuchinda NAC. Sambalpur - 2014-2015

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	01-04-2014	70194765.00	33941083.00	104135848.00	36020823.00	31-03-2015	68115025.00	O.B. has been reduced by Rs.11982696.00 in comparison to C.B. of last A.R.. The reason has been furnished below.
	<b>GRAND TOTAL</b>	<b>70194765.00</b>	<b>33941083.00</b>	<b>104135848.00</b>	<b>36020823.00</b>		<b>68115025.00</b>	

**Comments :**
**Reconcillation of O.B. of Grants as on Dt.1-4-2014 with C.B. of Grants as on Dt.31-3-2014**

According to the Grants statement of A.R. No. 47961/AR/2014-15/Sambalpur the grants spent during the year 2011-14 is Rs.45009402.00. But grants spent has been shown as Rs.33026706.00 in the abstract of the same A.R. which is **Rs.11982696.00** less than actual grants spent during the year. So the C.B. of Grants as on Dt.31-3-2014 according to A.R. No. 47961/AR/2014-15/Sambalpur should be **Rs.70194765.00** in stead of **Rs.82177461.00**.

**Details of Grants Received and Utilized during the Year 2014-15**

Sl. No.	Name of the Grant	O.B. as on Dt.1-4-2014	Receipt during the Year 2014-15	Total	Grants Spent during the Year 2014-15	C.B. as on Dt.31-3-2015	Percentage of Utilisation
1	Octroi Compensation	0	14914000	14914000	14914000	0	100%
2	Road Development	4290911	834000	5124911	862961	4261950	16.84%
3	M.V. Tax	713627	949000	1662627	617289	1045338	37.13%
4	12th F.C.	313671	0	313671	0	313671	0%
5	13th F.C.	4749410	4375000	9124410	1945452	7178958	21.32%
6	MLALAD	1511816	0	1511816	696308	815508	46.06%
7	MPLAD	2548165	0	2548165	2548165	0	100%
8	Park and Greenery	886555	0	886555	0	886555	0%
9	Devolution Fund	24611273	2563000	27174273	2364723	24809550	8.70%
10	BRGF	3478417	3313000	6791417	3708109	3083308	54.60%
11	WODC	1880322	400000	2280322	178942	2101380	7.85%
12	IHSDP	22634549	0	22634549	3735459	18899090	16.50%
13	CMRF	250000	0	250000	0	250000	0%
14	SJSRY	208049	0	208049	0	208049	0%
15	AWC	0	4554000	4554000	3858234	695766	84.72%
16	Festival Grant	0	50000	50000	50000	0	100%
17	Protection and Conservation of Water Bodies	0	1500000	1500000	0	1500000	0%
18	Solid Waste	0	489083	489083	0	489083	0%

	Management						
19	Spl. Grant for C.C. Road	2118000	0	2118000	541181	1576819	25.55%
	<b>Total:-</b>	<b>70194765</b>	<b>33941083</b>	<b>104135848</b>	<b>36020823</b>	<b>68115025</b>	<b>34.59%</b>

**Comments :**

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. - 5. But the Executive Officer replied that the same will be maintained and produced to next audit.

**PARA.9.1 : 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 2014-15 is **34.59%**. 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 years 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.)**

**PARA: 10 UTILISATION CERTIFICATE**

Kuchinda NAC. Sambalpur - 2014-2015

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2014	102236626.00	36020823.00	138257449.00	54332826.00	31-03-2015	83924623.00	
	<b>GRAND TOTAL</b>	<b>102236626.00</b>	<b>0.00</b>	<b>138257449.00</b>	<b>54332826.00</b>		<b>83924623.00</b>	

**Comments :**

Statement Showing the Details of U.C. Submitted during the Year 2014-15					
Sl. No.	Letter No. / Date	Amount	Scheme	Year of Grant	Remarks
1	260/25-4-14	1196000.00	AWC	2013-14	
2	1283/17-12-14	7616000.00	IHSDP	2012-13	
3	1185/27-11-14	851000.00	PBI	2013-14	
4	1187/27-11-14	704000.00	MVT	2013-14	
		474000.00	MVT	2014-15	
5	1208/2-12-14	3822696.00	Octroi Compensation	2013-14	
6	1210/2-12-14	8160000.00	Octroi Compensation	2013-14	
7	1275/17-12-14	186000.00	TFC	2012-13	
8	1179/27-11-14	18882000.00	IHSDP	2012-13	
9	1183/27-11-14	100000.00	Festival Grant	2013-14	
10	1189/27-11-14	1045037.00	Urban Assets Creation	2013-14	
11	1212/2-12-14	448681.00	TFC	2012-13	
		280000.00	TFC	2013-14	
		1032000.00	TFC	2013-14	
12	1202/2-12-14	278000.00	Urban Assets Creation	2012-13	
13	1205/2-12-14	921535.00	Boundary Wall	2012-13	
14	1214/2-12-14	3506000.00	Road Development	2013-14	
15	1204/2-12-14	2118000.00	Urban Assets Creation	2012-13	
16	252/23-4-14	2711877.00	WODC	2012-13	
	<b>Total :-</b>	<b>54332826.00</b>			

**PARA.10.1 : Year-wise Break-up of Pending U.C.s**

Yaer-wise Break-up of Pending U.C.s	
Year	Amount of U.C. Pending
Prior to 2012-13	14773663
2012-13	2694983
2013-14	32988894
2014-15	33467083
<b>Total :-</b>	<b>83924623</b>

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.83924623.00** was lying outstanding against this N.A.C. as on dt.31-3-2015. 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 / Less Deposit of Collected Amount AOSP - 15 to 16**

In the course of checking the money receipts of holding tax and parking fee with concerned DCRs it was found that **Rs.9060.00** has been less deposited or not deposited as detailed below.

Sl. No.	Name of the DCR	M.R. No. / Book No.	Date	Amount Collected	DCR Page	Amount taken to DCR	Less amount	Person Responsible
1	Holding	4265/43	17-6-14	1200	44	120	1080	Binod Bihari Chalan, T.C.
2	Holding	3000/30	14-3-15	440	—	—	440	
3	Parking	4851/49	27-8-14	30	1	10	20	G.C. Pruseth, T.C.
4	Parking	4980/50	29-8-14	40	1	10	30	
5	Parking	5251/53	5-9-14	20	2	10	10	
6	Parking	5252/53	5-9-14	20	2	10	10	
7	Parking	5253/53	5-9-14	20	2	10	10	
8	Parking	5413/55	9-9-14	20	2	10	10	
9	Parking	5414/55	9-9-14	20	2	10	10	
10	Parking	5415/55	9-9-14	20	2	10	10	
11	Parking	5416/55	9-9-14	20	2	10	10	
12	Parking	5417/55	9-9-14	20	2	10	10	
13	Parking	5418/55	9-9-14	20	2	10	10	
14	Parking	5419/55	9-9-14	20	2	10	10	
15	Parking	5420/55	9-9-14	20	2	10	10	
16	Parking	5422/55	9-9-14	20	2	10	10	
17	Parking	5423/55	9-9-14	20	2	10	10	
18	Parking	5425/55	9-9-14	20	2	10	10	
19	Parking	7394/74	20-10-14	20	3	10	10	
20	Parking	1865/19	29-1-15	20	7	10	10	
21	Parking	3901 to 4000/40	20-3-15 to 24-3-15	1000	—	0	1000	
<b>Total :-</b>							<b>2730</b>	

**Rs.2730.00** is treated as misappropriation of cash and was suggested for recovery from the persons concerned with compliance to audit.

In response to the audit objection memo the local authority recovered the amount from the persons concerned as follows and deposited in cash book.

Sl. No.	M.R. No. / Date	Amount Recovered	Name of the Person
1	5515/15-12-15	1520.00	Binod Bihari Chalan
2	5517/15-12-15	210.00	G.C. Pruseth
3	5518/15-12-15	1000.00	G.C. Pruseth
<b>Total :-</b>		<b>2730.00</b>	

Hence, the para is dropped.



**11.2 - Misappropriation of Cash by Making Totalling Mistake AOSP - 17**

While checking the totalling of figures in holding tax DCR it was found that Rs.132.00 has been misappropriated by making mistakes as follows.

Sl. No.	Date	DCR Page	Total Amount Collected	Total shown in DCR	Less amount	Person Responsible
1	27-3-15 to 30-3-15	318	9781	9751	30.00	Dambarudhar Seth, ATS
2	30-3-15	318	1624	1622	2.00	
3	3-4-14 to 30-4-14	286	8436	8336	100.00	Sukadev Naik, OTP
<b>Total :-</b>					<b>132.00</b>	

Hence **Rs.132.00** was suggested for recovery from the persons concerned with compliance to audit.

In response to the audit objection memo the local authority recovered Rs.132.00 from the persons concerned as follows and credited it to the cash book.

Sl. No	M.R. No. / Date	Amount Recovered	Name of the Person
1	5523/15-12-15	32.00	Dambarudhar Seth, ATS
2	5524/15-12-15	100.00	Sukadev Naik, OTP
<b>Total :-</b>		<b>132.00</b>	

Hence, the para is dropped.

**11.3 - Misappropriation of Cash by Making Totalling Mistake AOSP - 32**

While checking the totalling of figures in different DCRs it was found that Rs.168.00 has been misappropriated by making mistakes as follows.

Sl. No.	Name of the DCR	Date	DCR Page	Total Amount Collected	Total shown in DCR	Less amount
1	Service Tax	31-3-15 to 10-4-15	27	2510	2410	100.00
2	Parking Fee	20-8-15	6	9090	8990	100.00
3	Holding Tax	31-3-15	-----	4318	4310	8.00
<b>Total :-</b>					<b>208.00</b>	

Hence through objection memo **Rs.168.00** was suggested for recovery from the persons concerned with compliance to audit.

In response to the audit objection memo the local authority recovered **Rs.168.00** from the persons concerned as follows and credited it to the cash book.

Sl. No.	M.R. No. / Date	Amount Recovered	Name of the Person
1	5511/15-12-15	100.00	Pradeep Kumar Pattanaik
2	5516/15-12-15	100.00	G.C. Pruseth
3	5521/15-12-15	8.00	Dambarudhar Seth
<b>Total :-</b>		<b>208.00</b>	

Hence, the para is dropped.

**11.4 - Non-Deposit of Collected Amount AOSP - 33**

In the course of tracing the figures from the DCRs to Cashiers Cash Book it was found that **Rs.28500.00** has not been deposited. The details are given below.

Sl. No.	Name of the DCR	M.R. No. / Bok No.	Date	Amount Collected	DCR Page	Amount taken to Cashiers Cash Book	Less amount	Person Responsible
1	Cess pool,	3527/36 to 3536/36	1-7-14 to 3-8-14	11100	29	-----	11100	Tapan Mohapatra
2	water tanker, Guest house etc.	3542/36 to 3557/36	8-9-14 to 17-11-14	17400	30	-----	17400	
<b>Total :-</b>							<b>28500</b>	

Hence through objection memo **Rs.28500.00** was suggested for recovery from the person concerned with compliance to audit.

In response to the audit objection memo the local authority realized **Rs.28500.00** from Sri Tapan Kumar Mahapatra, OTC as follows and credited to the cash book.

M.R. No. / Date	Amount Recovered
5509/14-12-15	11100.00
5510/14-12-15	17400.00
<b>Total :-</b>	<b>28500.00</b>

Hence the para is dropped.

#### 11.5 - Less Deposit of Collected Amount AOSP - 34

In the course of checking the money receipts U/S 290 and Misc receipts with concerned DCRs it was found that **Rs.100.00** has been less deposited as detailed below.

Sl. No.	Name of the DCR	M.R. No. / Bok No.	Date	Amount Collected	DCR Page	Amount taken to DCR	Less amount
1	U/S 290 & misc.	4784/48	14-8-15	225	32	125	100

Hence, **Rs100.00** less deposited was treated as misappropriation and was suggested for recovery from the person concerned through objection memo.

In response to the audit objection memo the local authority realized **Rs.100.00** from Sri Pradeep Kumar Pattanaik vide M.R. No. - **5512/15-12-15** and credited to cash book. Hence, the para is dropped.

#### 11.6 - Non-Deposit of Collected Amount AOSP - 36 to 37

While checking the money receipts w.r.t. DCRs and cashiers cash books it was found that Rs.25700.00 though collected vide M.R.s and entered into the concerned DCR the same has not been taken to cashiers cash book. The details are given below.

Sl. No.	M.R. No.	Book No.	Date	Amount Collected	Person Responsible
1	533	54	18-3-15	50	Krutartha Chandra Behera, T.C.
2	534	54	18-3-15	50	
3	535	54	22-4-15	2650	
4	536	54	22-4-15	50	
5	537	54	29-4-15	50	
6	538	54	29-4-15	1050	
7	539	54	29-4-15	50	
8	540	54	2-5-15	1550	
9	541	54	2-5-15	50	
10	542	54	12-5-15	50	
11	543	54	23-5-15	1050	
12	544	54	23-5-15	50	

13	545	54	25-5-15	1050
14	546	54	25-5-15	50
15	547	54	16-6-15	50
16	548	54	27-7-15	3800
17	549	54	27-7-15	50
18	550	54	1-8-15	2800
19	551	54	1-8-15	50
20	552	54	8-9-15	1050
21	553	54	8-9-15	50
22	554	54	22-9-15	50
23	555	54	24-9-15	1050
24	556	54	24-9-15	50
25	557	54	9-10-15	2500
26	558	54	9-10-15	50
27	559	54	17-10-15	2500
28	560	54	17-10-15	50
29	561	54	17-10-15	1050
30	562	54	17-10-15	50
31	563	54	19-10-15	1500
32	564	54	19-10-15	50
33	565	54	6-11-15	1050
34	566	54	6-11-15	50
35	567	54	6-11-15	50
			<b>Total :-</b>	<b>25700</b>

Hence, through objection memo **Rs.25700.00** was suggested for recovery from the person concerned.

In response to the audit objection memo the local authority realized **Rs.25700.00** from Sri Krutartha Chandra Behera, T.C. vide M.R. No. - **5514/15-12-14** and credited to cash book. Hence, the para is dropped.

**11.7 - Non-Deposit of Collected Amount AOSP - 38**

In the course of checking money receipts w.r.t. DCR of Cess pool, Guest house water tanker etc. it was found that **Rs.18700.00** has been collected but not deposited in the concerned account. The details are given below.

Sl. No.	M.R. No.	Book No.	Date	Amount Collected
1	3577 to 3600	36	6-8-2015	18700.00
			<b>Total :-</b>	<b>18700.00</b>

Hence, through objection memo **Rs.18700.00** was suggested for recovery from the person concerned with compliance to audit.

In response to the audit objection memo the local authority realized **Rs.18700.00** from Sri Tapan Kumar Mahapatra, OTC and entered it in Cashier's Cash Book on **dt.9-12-15** vide **page - 16** . Hence, the para is dropped.

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

**12.1 -**

No loss of stock was detected during 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 2014-15 is given below.

**DCB Position for the Year 2014-15**

Name of the Tax	Demand			Collection			Rebate Allowed	Current Collection + Rebate (6 + 8)	Balance		
	Arrear	Current	Total	Arrear	Current	Total			Arrear (2 - 5)	Current (3 - 9)	Total
1	2	3	4	5	6	7	8	9	10	11	12
Holding	570484	356724	927208	129010	243727	372737	31903	275630	441474	81094	522568
Light	329464	179056	508520	64409	122534	186943	15935	138469	265055	40587	305642
Total :-	899948	535780	1435728	193419	366261	559680	47838	414099	706529	121681	828210

**Percentage of Collection = 28.84%**

From the above table it is observed that the percentage of collection is 28.84% which is very poor. 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 audit vide objection memo page no. - 42. 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 initiated 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 - Assessment of New Holdings**

During the year under audit a total no. of 17 cases of new holdings were assessed, the details of which are given below.

Sl. No.	Ward No.	No. of New Holdings Assessed	Value of Holding & Light Tax
1	2	7	3281.00
2	3	5	2413.00
3	4	1	437.00
4	6	3	2569.00
5	7	1	2985.00
<b>Total :-</b>		<b>17</b>	<b>11685.00</b>

**13.4 - Non-production of Childrens' Park DCR and MRs AOSP - 32**

During audit it was found that **Rs.14900.00** has been collected from Childrens Park during the year 2014-15. But the concerned DCR and M.R. books have not produced before audit for verification. The local authority was requested through objection memo to take necessary steps for the production of the above said DCR and M.R. books before audit.

In response to the audit objection memo the local authority replied that the the DCR, SR and MR will be produced at the time of exit conference. Till then **Rs.14900.00** is kept under objection.

**13.5 - Delayed Deposit of Collected Amount AOSP - 15**

While checking the money receipts of holding tax, shop rent, U/S 290, parking fee and service tax etc. with concerned DCRs and cashier's cash book it was noticed that thousands of rupees are kept with the tax collectors for months. It leads to temporary misappropriation and needs immediate attention of the local authority.

In response to the audit objection memo the local authority replied that it is noted for future guidance. Hence, the local authority is advised to keep a vigil on such cases.

**13.6 - Both Copy of Money Receipts Missing from Book AOSP - 18**

While checking the counter foils of money receipts w.r.t. parking fee DCR it was found that in some cases both the copies of M.R.s (original and duplicate) are missing from the book as detailed below.

Sl. No.	M.R. No.	Book No.	Amount Collected against it as per DCR	Person Responsible
1	5306	54	10	Binod Bihari Chalan, T.C.
2	878	9	10	
3	1295	13	10	
4	2476	25	10	
<b>Total :-</b>			<b>40</b>	

Hence the above money receipts were asked to be produced before audit for verification.

In response to the audit objection memo the local authority replied that this is noted for future guidance and warning will be issued to concerned T.C. Hence the local authority is advised to keep a vigil on such cases.

**13.7 - Less Rent Collected from Guest House AOSP - 38**

While checking the money receipts and DCRs of guest house it was noticed that Rs.700.00 is collected for one day. But Rs.500.00 i.e. Rs.200.00 less than the fixed rate has been collected vide M.R. no. – 3505 / 36 on dt.4-2-14 from Sri Nilu Sharma. The reason for less collection was asked through objection memo to be communicated to audit.

In response to the audit objection memo the local authority realized **Rs.200.00** from Sri Tapan Kumar Mahapatra, OTC vide M.R. No. - **5527/15-12-15** and credited to cash book. Hence, the para is dropped.

**13.8 - Blank M.R.s in the Books AOSP - 18 to 19**

While checking the counter foils of money receipts w.r.t. parking fee DCR it was found that in some cases one copy of the M.R. is left in the books which are blank but the other copy is missing. On the other hand in the D.C.R. it has been shown that Rs.10.00 has been collected against each of them as detailed below.

Sl. No.	M.R. No.	Book No.	Amount Collected against it as per DCR	Person Responsible
1	9363	94	10	Binod Bihari Chalan, T.C.
2	459	5	10	
3	2255	23	10	
4	2476	25	10	
5	2883	29	10	
6	4290	43	10	
<b>Total :-</b>			<b>60</b>	

Since these copies of the M.R.s have not been cancelled and left blank it is difficult to ascertain the amounts collected against them. Hence, the second copies of these M.R.s were asked to be produced before audit for verification. The local authority was also suggested to keep a watch on such practices as it may lead to misappropriation of cash.

In response to the audit objection memo the local authority replied that this is noted for future guidance and warning will be issued to concerned T.C. Hence the local authority is advised to keep a vigil on such cases.

**13.9 - License Fees Collected against Mobile Towers**

There are 11 no. of towers in the N.A.C. area. Renewal license fees have been collected from all of them and deposited in the concerned accounts. during the year 2014-15. No new towers have been erected in the year 2014-15.

**13.10 -**

**13.11 -**

13.12 -

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

Sl. no.	Staff Category	Sanctioned Strength	Men in Position	Remarks
1	Executive Officer	1	1	
2	Senior Assistant	1	0	
3	Junior Assistant	1	1	
4	Junior Engineer/AE	1	1	
5	Community Organizer	1	1	
6	Homeopathic Doctor	1	1	
7	Tax Collector	2	2	
8	Assistant Tax Collector	1	1	
9	Office Peon	2	2	
10	Night Watcher	1	0	
11	Works Sarkar	1	0	
12	Octroi Tax Collector	10	10	
13	Octroi Tax Peon	8	5	
14	Sweeper Zamadar	1	1	
15	Sweeper	8	3	
16	Sweepress	5	4	
17	Tractor Driver	1	0	
18	Canter Driver	3	3	
19	Canter Conductor	1	1	
20	Canter Helper	1	1	
21	Amin	1	1	
22	MIS C.P.	1	1	
23	Accounts Executive	1	1	
	<b>Total :-</b>	<b>54</b>	<b>41</b>	

**14.2 - Less Realisation of P.T. from Salary Bill AOSP - 11**

A sum of Rs.350.00 has been paid in excess to the employees due to less deduction towards professional tax as detailed below.

Name of the Employee	Period	Gross Salary	P.T. due	P.T. deducted	Less deduction of P.T.

Rama Chandra Nanda, J.A.	8/14	14515.00	125.00	0.00	125.00
Jagamohan Singh, Driver	1/15	25737.00	200.00	125.00	75.00
Jagamohan Singh, Driver	2/15	26522.00	200.00	125.00	75.00
Jagamohan Singh, Driver	3/15	26522.00	200.00	125.00	75.00
				<b>Total -</b>	<b>350.00</b>

Hence the local authority was suggested through objection memo to realize Rs.350.00 from the said employees and deposit the same in the proper head of account.

In response to the audit objection memo the local authority realized **Rs.350.00** as follows and credited to cash book.

M.R. No. / Date	Amount	Name of the Person
5522/15-12-15	125.00	Rama Chandra Nanda, J.A.
5513/15-12-15	225.00	Jagmohan Singh
<b>Total :-</b>	<b>350.00</b>	

Hence, the para is dropped.

#### 14.3 - Non-Payment of VAT on electrical Purchase AOSP - 12

During the scrutiny of vouchers it was noticed that electrical goods amounting to Rs.**175215.00** as detailed below has been purchased from Durga Enterprises, Kuchinda, but there is no TIN / SHRIN printed on the bill and also the amount has been arrived without including VAT. Hence, the local authority was suggested through objection memo to deposit the VAT amount of **Rs.23654.00** (175215 x 13.5%) in proper quarter.

##### Details of Purchase

Vr. No. / Date	Amount
55/22-4-14	27300.00
611/2-12-14	49090.00
690/12-12-14	60950.00
691/12-12-14	37875.00
<b>Total -</b>	<b>175215.00</b>

In response to the audit objection memo the local authority realized **Rs.23654.00** from Durga Enterprises, Kuchinda vide M.R. No. - **5525/15-12-15** and credited to cash book. Hence the para is dropped.

#### 14.4 - Payment to DLRs

During the year under audit a sum of **Rs.1822490.00** has been paid to DLRs engaged in different sections. An objection memo was issued regarding date of joining of the DLRs engaged in the N.A.C. vide page no. - 6. In response to the audit objection memo the local authority only furnished a list of DLRs with the payments made to them during 2014-15. The authority is silent about their joining dates in his reply.

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, 150th 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.1822490.00** to the DLRs needs approval of the appropriate authority. Till then **Rs.1822490.00** is kept under objection.

##### **Details of Payment to DLRs**

Sl. No.	Name of the Employees	Amount paid during 2014-15	Remark
1	Ajay Kumar Sunani	50550.00	
2	Alok Mahanandia	41250.00	
3	Basanti Mahanandia	45300.00	
4	Bijay Mahanandia	40590.00	



5	Binod Sunani	50700.00	
6	Bishikesan Nag	45000.00	
7	Dhira Birneth	47700.00	
8	Gajindra Sunani	46650.00	
9	Gobardhan Sunani	44500.00	
10	Gopal Kumra	45150.00	
11	Gopi Mahanandia	43050.00	
12	Gopinath Sunani	46950.00	
13	Haresh Mahanandia	48000.00	
14	Jhili Birneth	47250.00	
15	Gobardhan Sunani	44500.00	
16	Kamal Sagar	39000.00	
17	Krishna Mahanandia	15900.00	
18	Birendra Sunani	50550.00	
19	Kuni Banchhor	46650.00	
20	Kuntala Sindria	50400.00	
21	Labodhar Nag	50550.00	
22	Nilartan Behera	23400.00	
23	Mahendra Singh	42300.00	
24	Mina Birneth	50250.00	
25	Parameswar Sunani	47250.00	
26	Parikhit Pradhan	51150.00	
27	Suraj Sandha	26550.00	
28	Pramodini Sunani	18450.00	
29	Prasant Sindria	49650.00	
30	Rajendra Khichidi	19350.00	
31	Rashmi Birneth	50250.00	
32	Sananda Birneth	51150.00	
33	Sanjay Mahanandia	12750.00	
34	Sansar Kumra	50550.00	
35	Satyajit Sunani	40200.00	
36	Siba Bagh	45300.00	
37	Srimati Nag	50100.00	
38	Sripati Banchhor	48750.00	
39	Sumitra Sutar	21000.00	
40	Suraj Mahanandia	45600.00	
41	Surekha Sunani	50550.00	
42	Mukesh Mukhi	39900.00	
43	Raju Bhainsa	47850.00	
	<b>Total :-</b>	<b>1822490.00</b>	

**14.5 - Excess Payment due to Totalling Mistake AOSP - 11**

A sum of Rs.8960.00 has been paid to RCMS Ltd., Bamara vide Vr. No. – 664 / dt.11-12-14 (General Account) towards cost of soap, powder and phenyl. The gross amount of the bill comes to Rs.8160.00, but due to calculation error it is arrived at Rs.8960.00 which is Rs.800.00 excess than the actual amount due for payment. Hence, **Rs.800.00** paid in excess to M/s. RCMS Ltd. cannot be admitted in audit and was suggested for recovery through objection memo.

In response to the audit objection memo the local authority realized **Rs.800.00** from RCMS Ltd, Bamara vide M.R. No. - 5526/15-12-15 and credited to cash book. Hence the para is dropped.

**14.6 - Non-Deposit of Amount Collected by Selling EGB of PDS Items AOSP - 39**

While checking the Cash Book and stock register of PDS it was found that a total of 453.95 quintals of rice has been sold during the financial year 2014-15. As per Letter No. 7040 / dt.21-4-2012 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.127430.00 during the year. As revealed from the cash book only Rs.20718.00 has been earned from sale of empty bags during the year. Hence, rest Rs.106702.00 (127430 – 20728) needs recovery from the person concerned. The details are given below.

Sl. No.	Name of the Commodity	Quantity sold during the year (in Quintals)	No. of Empty Bags	Rate per bag	Cost of bags	Amount Collected	Amount due for Recovery
1	BPL Rice	4234.50					
2	Antardoya Rice	1656.90					
3	Annapurna Rice	28.80					
4	PLO Rice	451.25					
5	RDP Rice	0.00					
6		6371.45	12743	Rs.10.00	<b>Rs.127430.00</b>	<b>Rs.20728.00</b>	<b>Rs.106702.00</b>

In response to the audit objection memo the local authority replied that out of 12743 bags 3823 bags were damaged which was verified by the council and rest **Rs.68473.00** was realized from Sri Krutartha Chandra Behera vide M.R. no. - **4419/dt.15-12-2015** and deposited in the concerned account.

Council resolution against rest Rs.38229.00 (106702 - 68473) was not presented before audit for verification. The same is suggested to be produced at the time of exit conference. till then **Rs.38229.00** is kept under objection.

 PARA: 15 **AUDIT ON WORKS**
**15.1 - Excess payment due to Less deduction of Royalty and Labour Cess AOSP - 21**

**Name of the Project – Repair of road approach side of Culvert near Guddu Meat Shop**

- |                                   |   |
|-----------------------------------|---|
| i) Head of account – RMG          | vi) Accountant – Parameswar Bhoi                    |
| ii) Estimated Cost – Rs.46000.00  | vii) E.O. – Dillip Kumar Patel                      |
| iii) Executant – U.K. Nayak, J.E. | viii) Vr. No. – 46/9-4-14 (1 <sup>st</sup> & Final) |
| iv) J.E. – U.K. Nayak             | ix) MB no. -195/P – 187 to 191                      |
| v) M.E. – Santosh Narayan Mishra  | x) C/R No. – ____/14-15                             |

**a) Excess payment due to Less deduction of Royalty**

Royalty due for deduction towards moorum = 33.96 x Rs.27.44 = Rs. 932.00

Royalty deducted	= Rs. 680.00
Less deduction	= <b>Rs.252.00</b>

**b) Excess Payment due to non-deduction of Labour Cess**

Labour Cess due for deduction (Gross Amount of the bill x 1%) = Rs.45817.00 x 1% = Rs.458.00

Labour Cess deducted	=Rs. 0.00
Less deduction	= <b>Rs.458.00</b>

Hence, total excess payment amount of **Rs.710.00** (= 252 + 458) was suggested for recovery from the executant.

In Response to the audit objection memo the local authority recovered **Rs.710.00** from Sri Upendra Kumar Nayak vide M.R. No. - 5501/dt.11-12-2015 and credited to cash book. Hence, the para is dropped.

**15.2 - Excess payment due to non-deduction towards cost of ECB AOSP - 22**

**Name of the Project – Construction of AWC at Kuchinda NAC at Kolapada, Ward No. - 5**

- |                                   |   |
|-----------------------------------|---|
| i) Head of account – AWC          | vi) Accountant – Parameswar Bhoi                                      |
| ii) Estimated Cost – Rs.500000.00 | vii) E.O. – Dillip Kumar Patel  |
| iii) Executant – U.K. Nayak, J.E. | viii) Vr. No. – 558/28-9-13 (1/R) & 499/30-9-14 (2 <sup>nd</sup> & F) |
| iv) J.E. – U.K. Nayak             | ix) MB no. -195/P – 99 to 106 & 202/P - 18-27                         |
| v) M.E. – Santosh Narayan Mishra  | x) C/R No. – 20/AWC/12-13   |

**Excess payment due to non-deduction towards cost of ECB**

In this project 358 no. of bags of cement have been used. So, amount due towards deduction of ECB @ Rs.3.50 per bag comes to Rs.1253.00. But no amount has been deducted towards ECB. Hence, a sum of **Rs.1253.00** paid in excess to the executant due to non-deduction of ECB was suggested for recovery from him.

In response to the audit objection memo the local authority recovered **Rs.1253.00** from Sri Upendra Kumar Nayak vide M.R. No. - 5502/dt.11-12-2015 and credited to cash book. Hence, the para is dropped.

**15.3 - Excess payment due to Calculation mistake AOSP - 23**

**Name of the Project – Construction of C.C. Road in front of Nabin Naik house to tube-well chhack, Ward no. - 6**

- |  |   |
|--|---|
| i) Head of account – TFC                 | vi) Accountant – Parameswar Bhoi                      |
| ii) Estimated Cost – Rs.200000.00        | vii) E.O. – Dillip Kumar Patel                        |
| iii) Executant – Sudhanshu Kumar Mohanty | viii) Vr. No. – 12/25-11-14 (1 <sup>st</sup> & Final) |
| iv) J.E. – U.K. Nayak                    | ix) MB no. -207/P – 5 to 8                            |
| v) M.E. – Santosh Narayan Mishra         | x) C/R No. – 13/TFC/13-14                             |

**Excess payment due to Calculation mistake**

A sum of Rs.913.00 has been paid in excess to the executant due to calculation as per the details given below.

Item	Measurement recorded in MB	Quantity of Work done shown	Actual Quantity of Work done	Excess shown	Rate	Excess Amount paid
P.C.C. (1:2:4)	188' x (13'8" + 13'6")/2 x (4" + 3.5")/2	22.64 cum	22.41 cum	0.23 cum	Rs.3969.87/cum	913.00

Hence **Rs.913.00** paid in excess was suggested through objection memo for recovery from the executant.

In response to the audit objection memo the local authority recovered **Rs.913.00** from Sri Sudhanshu Kumar Mohanty, Contractor vide M.R. No. - **5505/dt.11-12-2015** and credited to cash book. Hence, the para is dropped.

#### 15.4 - Excess payment due to Less Deduction of Royalty AOSP - 24

**Name of the Project – Construction of C.C. Road from Manas Ranjan Patel house to Murali Behera house, Ward no. - 9**

- |                                      |   |
|--------------------------------------|---|
| i) Head of account – BRGF            | vi) Accountant – Parameswar Bhoi              |
| ii) Estimated Cost – Rs.975000.00    | vii) E.O. – Dillip Kumar Patel                |
| iii) Executant – Narendra Kumar Naik | viii) Vr. No. – 1/30-6-14 (1 <sup>st</sup> R) |
| iv) J.E. – Ashok Kumar Bhoi          | ix) MB no. - 176/P – 134 to 140               |
| v) M.E. – Santosh Narayan Mishra     | x) C/R No. – 8/BRGF/13-14                     |

#### Excess payment due to Less Deduction of Royalty

A sum of Rs.4682.00 has been paid in excess to the executant due to less deduction towards royalty as detailed below.

Royalty due for Deduction	Royalty deducted	Less deduction
Sand = 105.33 cum x 27.44 per cum =Rs. 2890	Rs.12131.00	Rs.4682.00
C.C. (1:4:8) = 66.54 cum x 108 per cum =Rs. 7186		
C.C. (1:2:4) = 66.54 cum x 101.25 per cum = Rs.6737		
Total = Rs.16813		

Hence, **Rs.4682.00** paid in excess was suggested for recovery from the executant.

In response to the audit objection memo the local authority recovered **Rs.4682.00** from Sri Narendra Kumar Naik, Contractor vide M.R. No. - **5520/dt.15-12-2015** and credited to cash book. Hence, the para is dropped.

#### 15.5 - Excess payment due to Less Deduction of Royalty AOSP - 25

**1) Name of the Project – Construction of C.C. Road in front of Suresh Pradhan house, Ward No. - 3**

- |                                    |   |
|------------------------------------|---|
| i) Head of account – TFC           | vi) Accountant – Parameswar Bhoi              |
| ii) Estimated Cost – Rs.100000.00  | vii) E.O. – Dillip Kumar Patel                |
| iii) Executant – Kulamani Sahansia | viii) Vr. No. – 1/30-6-14 (1 <sup>st</sup> F) |

- iv) J.E. – U.K. Nayak ix) MB no. - 202/P – 29 to 32  
v) M.E. – Santosh Narayan Mishra x) C/R No. – 6/TFC/13-14

**Excess payment due to Less Deduction of Royalty**

A sum of Rs.784.00 has been paid in excess to the executant due to less deduction towards royalty as detailed below.

Royalty due for Deduction	Royalty deducted	Less deduction
Sand = 12.51 cum x 27.44per cum =Rs. 343	Rs.2135.00	Rs.784.00
C.C. (1:4:8) = 12.51 cum x 108 per cum =Rs. 1351		
C.C. (1:2:4) = 12.51 cum x 101.25 per cum = Rs.1225		
Total = Rs. 2919		

Hence, **Rs.784.00** paid in excess was suggested for recovery from the executant.

In response to the audit objection memo the local authority recovered **Rs.784.00** from Sri Kulamani Sahansia, Contractor vide M.R. No. - **5504/dt.11-12-2015** and credited to cash book. Hence, the para is dropped.

**15.6 - Excess payment due to Calculation mistake AOSP - 26**

**Name of the Project – Construction of Boundary Wall of forest park (South side), Kundaposi, Ward No. - 9**

- i) Head of account – Devolution Fund vi) Accountant – Parameswar Bhoi  
ii) Estimated Cost – Rs.999000.00 vii) E.O. – Jitendra Kumar Mahapatra  
iii) Executant – Sudhanshu Kumar Mohanty viii) Vr. No. – 744/13-12-14 (1<sup>st</sup> R) & 909/17-3-15  
iv) J.E. – U.K. Nayak ix) MB no. - 213/P – 69 to 74 & 212/87 to 93  
v) M.E. – Santosh Narayan Mishra x) C/R No. – \_\_\_\_/13-14

**Excess payment due to Calculation mistake**

A sum of Rs.1247.00 has been paid in excess to the executant due to calculation as per the details given below.

Item	Measurement recorded in MB	Quantity of Work done shown	Actual Quantity of Work done	Excess shown	Rate	Excess Amount paid
16 mm thick Cement Plaster	408' x 5' = 2040 sft  2x 408' x (2'6" + 1'6")/2 = 1836 sft  Total = 3836 sft	360.08 sqm.	341.13 sqm.	18.95 sqm.	Rs.65.80/sqm.	1247.00

Hence **Rs.1247.00** paid in excess was suggested through objection memo for recovery from the executant.

In response to the audit objection memo the local authority recovered **Rs.1247.00** from Sri Sudhanshu Kumar Mohanty, Contractor vide M.R. No. - **5506/dt.11-12-2015** and credited to cash book. Hence, the para is dropped.

**15.7 - Excess payment due to Deviation in work AOSP - 27**
**Name of the Project – Construction of Boundary Wall of forest park (West side), Kundaposi, Ward No. - 9**

- |  |   |
|--|---|
| i) Head of account – Devolution Fund     | vi) Accountant – Parameswar Bhoi  |
| ii) Estimated Cost – Rs.999000.00        | vii) E.O. – Dillip Kumar Patel  |
| iii) Executant – Sudhanshu Kumar Mohanty | viii) Vr. No. – 609/27-11-14 (1 <sup>st</sup> R) & 743/13-12-14 (2nd F) |
| iv) J.E. – U.K. Nayak                    | ix) MB no. - 213/P – 33 to 39 & 213/P – 50 to 57                        |
| v) M.E. – Santosh Narayan Mishra         | x) C/R No. – ____/13-14   |

**Excess payment due to Deviation in work**

There was provision of white washing the boundary wall @ Rs.5.84 per sqm. for 1015.87 sqm. and the agreement was done accordingly. During the execution of the work white washing was not done as evident from the concerned bill and M.B.. But gross amount of the bill was paid without reducing it by Rs.5933.00 towards white washing.

As a result a sum of **Rs.5933.00** has been paid in excess to the executant which was suggested through objection memo for recovery.

In response to the audit objection memo the local authority recovered **Rs.5933.00** from Sri Sudhanshu Kumar Mohanty, Contractor vide M.R. No. - **5507/dt.11-12-2015** and credited to cash book. Hence, the para is dropped.

**15.8 - Excess payment due to Deviation in work AOSP - 28**
**Name of the Project – Repair of Gandapada road with drain from Bhagabata Mandir Chowk to Nabin Sahu house**

- |                                   |   |
|-----------------------------------|---|
| i) Head of account – BRGF         | vi) Accountant – Parameswar Bhoi              |
| ii) Estimated Cost – Rs.564000.00 | vii) E.O. – Dillip Kumar Patel                |
| iii) Executant – Roahit Agrawal   | viii) Vr. No. – 7/9-10-14 (1 <sup>st</sup> F) |
| iv) J.E. – Ashok Kumar Bhoi       | ix) MB no. - 208/P – 85 to 88                 |
| v) M.E. – Santosh Narayan Mishra  | x) C/R No. – 2/BRGF/13-14                     |

**Excess payment due to Deviation in work**

There was provision of 12 mm thick cement plaster in (1:6) cement mortar @ Rs.66.84 per sqm. for 23.23 sqm. and the agreement was done accordingly. During the execution of the work the said item was not done as evident from the concerned bill and M.B.. But gross amount of the bill was paid without reducing it by Rs.1553.00 towards the said item.

As a result a sum of **Rs.1553.00** has been paid in excess to the executant which was suggested through objection memo for recovery.

In response to the audit objection memo the local authority recovered **Rs.1553.00** from Sri Rohit Agrawal, Contractor vide M.R. No. - **5508/dt.14-12-2015** and credited to cash book. Hence, the para is dropped.

**15.9 - Excess payment due to Allowing Excess Rate towards P.C.C. 124 AOSP - 28 to 29**
**Name of the Project – Repair of road cutting and spot repair in Ward No. - 6**

- |                          |                                  |
|--------------------------|----------------------------------|
| i) Head of account – MVT | vi) Accountant – Parameswar Bhoi |
|--------------------------|----------------------------------|

- |                                   |   |
|-----------------------------------|---|
| ii) Estimated Cost – Rs.45000.00  | vii) E.O. – Dillip Kumar Patel                  |
| iii) Executant – U.K. Nayak, J.E. | viii) Vr. No. – 400/26-9-14 (1 <sup>st</sup> F) |
| iv) J.E. – U.K. Nayak             | ix) MB no. - 207/P – 71 to 76                   |
| v) M.E. – Santosh Narayan Mishra  | x) C/R No. – ___/13-14                          |

**Excess payment due to Allowing Excess Rate towards P.C.C. (1:2:4)**

A sum of Rs.2294.00 has been paid in excess to the executant due to allowing excess rate towards P.C.C. (1:2:4) as detailed below. It was suggested through objection memo for recovery from the executant.

Item	P.C.C. (1:2:4)
<b>Rate allowed</b>	
	12 mm. Size C.B.H.G. chips 0.90 cum. @ Rs.1016.00 per cum = 914.40
	Cement 3.23 Qntl. @ Rs.660.00 per Qntl =2131.80
	Sand 0.45 cum. @ Rs.48.00 per cum. = 21.60
	Mulia 4.6 nos. @ Rs.150.00 per no. = 690.00
	2nd class mason @ Rs.190.00 for 0.68 nos = 129.20
	Overhead Charges @ 7.5% = 291.52
	Lead towards chips @ Rs.376.00 per cum. for 0.90 cum. = 338.40
	Lead towards sand @ Rs.152.00 per cum. for 0.45cum. = 68.40
	Lead towards cement @ Rs.14.70 per qntl. for 3.23 qntl. = 47.48
	Royalty for chips @Rs.98.80 per cum. for 0.90 cum. = 88.92
	Royalty for sand @Rs.27.40 per cum. for 0.45 cum. = 12.33
	Total = 4734.05
<b>Rate admissible</b>	
	12 mm. Size C.B.H.G. chips 0.90 cum. @ Rs.1016.00 per cum =914.40
	Cement 3.23 Qntl. @ Rs.660.00 per Qntl =2131.80
	Sand 0.45 cum. @ Rs.48.00 per cum. = 21.60
	Mulia 4.6 nos. @ Rs.150.00 per no. = 690.00
	2nd class mason @ Rs.190.00 for 0.68 nos = 129.20
	Lead towards chips @ Rs.376.00 per cum. for 0.90 cum. = 338.40
	Lead towards sand @ Rs.152.00 per cum. for 0.45cum. = 68.40

	Lead towards cement @ Rs.14.70 per qntl. for 3.23 qntl.	=	
	47.48		
	Royalty for chips @Rs.98.80 per cum. for 0.90 cum.	=	
	88.92		
	Royalty for sand @Rs.27.40 per cum. for 0.45 cum.	=	
	12.33		
		Total	=
	4442.53		
<b>Excess rate provided</b>			<b>Rs.291.52</b>
<b>Quantity executed</b>			<b>7.87 cum.</b>
<b>Excess Amount paid</b>			<b>Rs.2294.00</b>

In response to the audit objection memo the local authority recovered **Rs.2294.00** from Sri Upendra Kumar Nayak vide M.R. No. - 5503/dt.11-12-2015 and credited to cash book. Hence, the para is dropped.

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

<b>16.1 -</b>
This para is not applicable to U.L.B.

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

<b>17.1 -</b>
The target and achievement position of different schemes implemented in the N.A.C. during the year 2014-15 along with works register was asked to be produced before audit vide objection page no. -9. In spite of issue of objection memo and several verbal requests the same could not be produced before audit till the closure of audit. Hence, it is not possible in the part of audit to work out the target and achievement position of different schemes without works register. Hence, the local authority is advised to maintain the works register and produce it before next audit.
<b>SJSRY</b>
Neither funds have been received nor utilized under this scheme during the year 2014-15.
<b>MPLAD</b>
No funds have been received by the N.A.C. under this scheme during the year 2014-15. However, <b>Rs.2548165.00</b> was utilized from the previous years grants to complete 5 projects during the year 2014-15.

**PARA: 18 MISCELLANEOUS**

<b>18.1 - Audit Paragraphs Pending for Settlement</b>				
<b>Sl. No.</b>	<b>Audit Report No. with year of account</b>	<b>Paragraphs pending for settlement relating to misappropriation of cash</b>	<b>Paragraphs pending for settlement other than misappropriation and</b>	<b>Total</b>



1	2	& loss of stock & store		defalcation		7	8
		No. of paragraphs	Amount	No. of paragraphs	Amount		
1	47961/AR/2014-15-SAMBALPUR for 2012-13 & 2013-14	0	0.00	15	4168840.00	17	4168840.00
2	38861/AR/2013-14-SAMBALPUR for 2003-04	0	0.00	4	434132.00	4	434132.00
3	5571/AR/2012-13-SAMBALPUR for 2010-11 & 2011-12	1	45.00	16	15982403.96	17	15982448.96
	<b>Total :-</b>	<b>1</b>	<b>45.00</b>	<b>37</b>	<b>23265316.46</b>	<b>38</b>	<b>23265361.46</b>

**18.2 - Comments on Grievance Redressal Register**

The Grievance Redressal Register was asked to be produced before audit through objection memo page no. -6 . In response to the audit objection memo the local authority replied that the Grievance Redressal Register will be maintained and produced before next audit. in absence of the Grievance Redressal Register it is not possible to comment on the complaints received, disposed off and pending in the N.A.C. Hence, the local authority is suggested to maintain a Grievance Redressal Register henceforth and record the status of complaints in it regularly.

**18.3 - Production of Records which were held under Objection during previous audit.**

Records to the tune of Rs 1963781.50 under Para 14.6 and Rs 716159.00 under para 14.7 of report No.47961/AR/2014-15 for the year 2012-13 and 2013-14 which were held under objection were produced to this audit during the time of exit conference.The concerned records were verified by the auditors and found to be correct.Hence,an amount of Rs 2679940.00 may be dropped from the non-production list as well as from the amount held under objection.

**PARA: 19 AUDIT OF LOAN/DEPOSITS/CPF INCLUDING POSITIONS**
**19.1 - Remittance of Govt. Dues**

Particulars	Govt Dues					Total
	Royalty	VAT	Labour Cess	P T	I Tax	
Dues outstanding for deposit at the beginning of the year	209757.00	533120.00	19172.00	0.00	0.00	762049.00

Amount collected during the year	265166.00	469476.00	104732.00	57675.00	200763.00	1097812.00
<b>Total</b>	<b>474923.00</b>	<b>1002596.00</b>	<b>123904.00</b>	<b>57675.00</b>	<b>200763.00</b>	<b>1859861.00</b>
Amount remitted during the year	144879.00	367008.00	136074.00	0.00	267663.00	915624.00
<b>Balance to be remitted at the end of the year</b>	<b>330044.00</b>	<b>635588.00</b>	<b>-12170.00</b>	<b>57675.00</b>	<b>-66900.00</b>	<b>944237.00</b>

Steps should be taken by the local authority to deposit Rs.944237.00 in proper quarter of Govt. and report compliance to audit. Till deposit of the same the entire amount of **Rs.944237.00** is kept under objection.

**19.2 - Position of Loan**

Loan position of the N.A.C. was asked to be produced through objection memo vide page no. - 4. In response the local authority replied that there is no loan outstanding against the N.A.C. and also there is no loan for repayment by the N.A.C. As per rule - 149 of the O.M. Rules, 1953 a loan register is to be maintained in Form No.-XXVII. During audit it was observed that the loan register has not been maintained. Hence, the local authority is advised to maintain a loan register as per the rule.

**19.3 - Position of SD / EMD**

The position of SD / EMD was asked to be produced through objection memo vide page no. - 14. But the same was not produced by the local authority. Hence, the SD / EMD position was worked out by audit with reference to Statement-B and Statement-C of the previous audit report and furnished below.

Position of SD/EMD		
SI. No.	Particulars	Amount
1	Balance of SD/EMD to be refunded as on dt.1-4-2014	1334804.00
2	SD/EMD collected during the year 2014-15	1521074.00
3	Total	2855878.00
4	SD/EMD refunded during the year 2014-15	1005173.00
5	Balance of SD/EMD to be refunded as on dt.31-3-2015	<b>1850705.00</b>

SD ledger should be maintained in the proper proforma and produced before next audit.

**19.4 - Position of CPF**

The CPF position of the municipal employees was asked to be produced vide objection memo page no. - 43. In response to the audit objection the local authority replied that the same will be maintained and produce before next audit with up-to-date position.

- i) As per Rule - 442 of O.M. Rules, 1953 a provident fund ledger in Form No. - P.F.5 is to be kept in the municipal office.
- ii) As per Rule - 445 of O.M. Rules, 1953 the amount deducted from the pay bills as provident fund deductions and contributions paid by the council and other sums relating to the provident fund shall be lodged in the Govt. Treasury and a separate cash book shall be maintained.
- iii) As per Rule - 446 of O.M. Rules, 1953 investment shall be made as yearly as practicable in the form of securities or deposits specified in the rule.
- iv) As per Rule - 449 of O.M. Rules, 1953 the provident fund ledger, abstract register, cash book and other records of the fund shall be

examined monthly by the Executive Officer and audited by the Local Fund Audit.

None of the above rules has been followed by the N.A.C. authority which is a gross irregularity. Hence the Executive Officer of the N.A.C. is advised to adhere to the rules henceforth.

However, during the year under audit Rs.467590.00 has been deducted from salary of the employees towards CPF and kept in the municipal fund. out of the collected amount Rs.284051.00 has been refunded to some employees in the time of their need.

**PARA: 20 RESULT OF AUDIT**
**20.1 -**

During the audit of the Accounts of Kuchinda N.A.C. for the financial year a sum of **Rs.1,90,23,827.00** has been held under objection out of which **Rs.1,62,38,200.00** has been suggested for recovery and surcharged against the responsible persons. Besides this a sum of **Rs.1,88,916.00** has been recovered on the spot.

**Result Of Audit**

Sl No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	7.1	0.00	4000.00	0.00	0.00	0.00	
2	8.1	16238200.00	16238200.00	16238200.00	0.00	0.00	
3	13.4	0.00	14900.00	0.00	0.00	0.00	
4	14.4	0.00	1822490.00	0.00	0.00	0.00	
5	14.6	0.00	38229.00	0.00	0.00	0.00	
6	19.1	0.00	944237.00	0.00	0.00	0.00	
<b>Total</b>		<b>16238200.00</b>	<b>19062056.00</b>	<b>16238200.00</b>	<b>0.00</b>	<b>0.00</b>	

**Audit Certificate**

Certified that the accounts of Kuchinda NAC, Sambalpur for the financial year 2014-2015 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

**Spot Recovery**

Sl No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	15.8/28	5508	2015-12-14	1553	Roahit Agrawal, Contractor
2	15.9/29	5503	2015-12-11	2294	Upendra Kumar Nayak, J.E.
3	11.1/15-16	5515	2015-12-15	1520	Binod Bihari Chalan, T.C.
4	11.1/15-16	5517	2015-12-15	210	G.C. Pruseth
5	11.1/15-16	5518	2015-12-15	1000	G.C. Pruseth
6	11.2/17	5523	2015-12-15	32	Dambarudhar Seth
7	11.2/17	5524	2015-12-15	100	Sukadev Naik
8	11.3/32	5511	2015-12-15	100	Pradeep Kumar Pattanaik
9	11.3/32	5516	2015-12-15	100	G.C. Pruseth
10	11.3/32	5521	2015-12-15	8	Dambarudhar Seth
11	11.4/33	5509	2015-12-14	11100	Tapan Kumar Mahapatra, OTC
12	11.4/33	5510	2015-12-14	17400	Tapan Kumar Mahapatra, OTC
13	11.5/34	5512	2015-12-15	100	Pradeep Kumar Pattanaik
14	11.6/36-37	5514	2015-12-15	25700	Krutartha Chandra Behera
15	11.7/38	C.B.P. - 16	2015-12-09	18700	Tapan Kumar Mahapatra, OTC

16	13.7/38	5527	2015-12-15	200	Tapan Kumar Mahapatra, OTC
17	14.5/11	5526	2015-12-15	800	RCMS LTD., Bamara
18			0000-00-00	0	
19	14.2/11	5513	2015-12-15	225	Jagmohan Singh
20	14.3/12	5525	2015-12-15	23654	Durga Enterprises, Kuchinda
21	14.6/39	5519	2015-12-15	68473	Krutartha Chandra Behera
22	15.6/26	5506	2015-12-11	1247	Sudhanshu Kumar Mohanty, Contractor
23	15.7/27	5507	2015-12-11	5933	Sudhanshu Kumar Mohanty, Contractor
24	14.2/11	5522	2015-12-15	125	Rama Chandra Nanda, J.A.
25	15.4/24	5520	2015-12-15	4682	Narendra Kumar Naik, Contractor
26	15.5/25	5504	2015-12-11	784	Kulamani Sahansia, Contractor
27	15.3/23	5505	2015-12-11	913	Sudhanshu Kumar Mohanty, Contractor
28	15.2/22	5502	2015-12-11	1253	Uendra Kumar Nayak, J.E.
29	15.1/21	5501	2015-12-10	710	Uendra Kumar Nayak, J.E.
				<b>Total</b>	<b>188916</b>