

LOCAL FUND AUDIT, SAMBALPUR, ODISHA

CATEGORY : N A C,General

Audit Report No : 276697/AR/2016-2017-SAMBALPUR

PARA: 1 TITLE SHEET

1	Name of the Institution :	Kuchinda NAC. Sambalpur
2	Year of Accounts under Audit :	2015-2016
3	Name of the Local Authority during the year of A/Cs :	SRI JITENDRA KUMAR MAHAPATRA,E O FROM 02.01.2015 TO TILL DATE.
	Name of the Local Authority at the time of Audit :	SRI JITENDRA KUMAR MAHAPATRA,E O
4	Duration of Audit :	01-03-2017 To 25-03-2017 (Mandays Consumed :- 28.5)
5	Name of the Auditors :	SURGEON GAGARIA - Lead Auditor(01-03-2017 to 25-03-2017) JANARDAN PRUSTY - Lead Auditor(01-03-2017 to 25-03-2017) AR -SAMB 07 - Auditor(01-03-2017 to 25-03-2017)
6	Name of the Reviewing Officer :	SRI MARDARAJ MAHALING(District Audit Officer)
7	Date of submission of report by Reviewing officer :	23-04-2017
8	Entry Conference Date :	25-01-2017
9	Exit Conference Date :	25-04-2017
10	Name of the District Audit Officer :	SRI MARDARAJ MAHALING
11	Date of approval of report by District Audit Officer :	06-05-2017

PARA: 2 PHYSICAL VERIFICATION

Sln0	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	Service Tax Receipt Books	03.03.2017 BT	36	36	03	No discrepancy
2	ServicePostage Stamps	03.03.2017 BT	9.00	9.00	44	No discrepancy
3	Holding Tax Receipt Books	03.03.2017 BT	19	19	09	No discrepancy
4	Miscellaneous Receipt Books	03.03.2017 BT	0	0	43	No discrepancy
5	Cash in hand	03.03.2017 BT	0.00	0.00	293	No discrepancy as per subsidiary cash book
6	Measurement Books	03.03.2017 BT	0	0	08	No discrepancy

Comments

NO COMMENTS

PARA: 3 LIST OF VERIFIED RECORDS

A : List Of Verified Records/Register

Sino	List Records/Register	Rules	Form No
1	Measurement Book	Rule 365	Form W-VIII
2	Stock & Store Register of Municipality	Rule 346	Form W-VII
3	Register of Works	Rule 345	Form W-VI
4	Nominal Muster Roll (NMR)	Rule 340	Form W-II
5	Stock account of Receipt Forms	Rule 196	Form L
6	Tax collector's daily collection register	Rule 192	Form K
7	Demand and Collection Register	Rule 178	Form B
8	Stock Register of Stationery	Rule 172	Form No. XLIV
9	Stamp Account	Rule 172	Form No. XLIV
10	Stock account of Tickets used for daily collection of Market fees	Rule 171	Form No. XLIII
11	Daily Collection Register	Rule 171	Form No. XL
12	Miscellaneous Receipts	Rule 157	Form No. XXXIV
13	Deposit Ledger	Rule 142	Form No. XX
14	Cash Book of the municipality	Rule 125	Form No. XIV
15	Salary Bills	Rule 97	Form No. IX
16	Register of Bills	Rule 96	Form No. VII
17	Challan	Rule 87	Form No. VI
18	Subsidiary Cash Book	Rule 128 A	Form No. V-A
19	Cashier's Cash Book	Rule 81	Form No. V
20	Abstract of the Budget Estimate	Rule 74	Form No. I-A
21	Budget Estimate	Rule 74	Form No. I

B : List of Records/Registers not Produced to Audit

Sino	List Records/Register	Rules	Form No
1	Register of Estimates & Allotments	Rule 332	Form W-I
2	Tax collector's Ledger	Rule 198	Form M
3	Tax Ledger (personal A/C of Tax Payers)	Rule 178	Form B(I)
4	Assessment List	Rule 177	Form A
5	Register of Grants	Rule 80	Form No. XLII
6	Jamabandi Register	Rule 170	Form No. XXXVII
7	Register of Lands	Rule 160	Form No. XXXV
8	License Register for Drivers and Owners of Carriages plying for hire	Rule 156	Form No. XXXIII
9	Stock account of License Number Plates	Rule 155	Form No. XXXII
10	Application for License for Carriage, Cart, Horses and Other animals	Rule 152	Form No. XXXI
11	License for Carriages, Carts, Horses Other and animals	Rule 154	Form No. XXX
12	Register of the Tax on Carriages, Carts, Horses and Other animals	Rule 151	Form No. XXIX
13	Appropriation Register of Loan Funds	Rule 150	Form No. XXVIII
14	Loan Register	Rule 149	Form No. XXVII
15	Register of Investments	Rule 148	Form No. XXVI
16	Absentee Statement	Rule 97	Form No. X
17	Order Book	Rule 96	Form No. VIII

C : List of Records/Registers not Maintained

Sino	List Records/Register	Rules	Form No
1	Miscellaneous Supply Bill	Rule 343	Form W-V
2	Contract Certificate	Rule 343	Form W-IV
3	Contract Agreement Form	Rule 341	Form W-III
4	Register of Distraigned property & sales	Rule 204	Form S
5	Warrant register	Rule 202	Form R
6	Form of inventory & Notice	Rule 203	Form Q

7	Distrain Warrant Register	Rule 202	Form P
8	Notice of demand for tax u/s-161 of OM Act	Rule 202	Form O
9	Progress statement of collection of taxes	Rule 200	Form N
10	Register of writes off of demands	Rule 190	Form J
11	Tax Receipt Form	Rule 188	Form I
12	Arrear Demand Register	Rule 187	Form H
13	Mutation Register	Rule 184	Form G
14	Register of Petitions	Rule 183	Form F
15	Form of appeal petition	Rule 183	Form E
16	Register of Interest Bearing Securities	Rule 147	Form No. XLI
17	Arrear List	Rule 170	Form No. XXXIX
18	Ledger of Lessees	Rule 170	Form No. XXXVIII
19	Register of Rents for which there is fixed demand	Rule 163	Form No. XXXVI
20	Establishment Audit Register	Rule 146	Form No. XXV
21	Annual Account of Receipts and Expenditure	Rule 145	Form No. XXIV
22	Register of Quarterly & Annual account of Expenditure	Rule 144	Form No. XXIII
23	Register of Quarterly & Annual account of Receipt	Rule 144	Form No. XXII
24	Register of outstanding deposits	Rule 143	Form No. XXI
25	Register of Outstanding Advances	Rule 140	Form No. XIX
26	Advance Ledger	Rule 136	Form No. XVIII
27	Register of adjustments	Rule 132	Form No. XVII
28	Abstract Register of Expenditure	Rule 129	Form No. XVI
29	Abstract Register of Receipts	Rule 129	Form No. XV
30	Voucher of Recoupment of Permanent Advance Account	Rule 110	Form No. XIII
31	Permanent Advance Account	Rule 108	Form No. XII
32	Periodical Increment Certificate	Rule 99	Form No. XI
33	Subsidiary account of special taxes	Rule 79	Form No.-IV
34	Schedule for the Budget Estimate	Rule 77	Form No. III

D : List of Records/Registers not Required

Sino	List Records/Register	Rules	Form No
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Comments

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

PARA: 4 FINANCIAL POSITION

Kuchinda NAC. Sambalpur - 2015-2016

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:)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	ACCOUNTANT CASH BOOK	01-04-2015	102442779.75	68261203.00	170703982.75	68905883.50	31-03-2016	101798099.25	31-03-2016	79006466.13	22791633.12	DIFFERENCE AS NARRATED IN LAST AUDIT REPORT
	GRAND TOTAL		102442779.75	68261203.00	170703982.75	68905883.50		101798099.25		79006466.13	22791633.12	

Comments

PARA-4.

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

STATEMENT - B

Statement Showing the Details of Receipt during the Year 2015-16 in respect of Kuchinda N.A.C.

SI. No.	Head of Account	Receipt during the Year 2014-15	Receipt during the Year 2015-16	Remarks
1	2	4	4	5
I.	Rates and Taxes			
1	Holding Tax	372737.00	296030.00	
2	Light Tax	186943.00	138288.00	
3	Parking Fee	212960.00	297110.00	
4	Service Tax	96148.00	101400.00	
	Total -	868788.00	832828.00	
II.	License and Other Fees			
1	U/S 290	33246.00	103504.00	
2	Rental Shop Building	1008644.00	686855.00	
3	Fees For House plan	457519.00	454625.00	
	Total -	1499409.00	1244984.00	
III.	Receipt Under Spl Act	0.00	0.00	
IV.	Revenue Derived From N A C Property			
1	Weekly Market	0.00	0.00	
2	Daily Market	210000.00	401830.00	
3	Water Tanker	33500.00	18200.00	
4	Cess Pool	20100.00	4100.00	
5	Town Hall	6000.00	13000.00	
6	Guest House	47400.00	36600.00	
7	Kalyan Mandap	5000.00	3500.00	

8	Dharmasala	34000.00	19500.00
9	Childrens Park	14900.00	40500.00
	Total -	370900.00	537230.00
V.	Grants & Contribution		
1	Octroi Compansation	14914000.00	12164000.00
2	R D	834000.00	1221000.00
3	13th FCA	4375000.00	309000.00
4	M V Tax	949000.00	1054000.00
5	IHSDP	0.00	0.00
6	4 th SFC	0.00	5743000.00
7	Devolution Fund	2563000.00	4286000.00
8	SWATCH BHARAT MISSION	0.00	4545316.00
9	Festival Grant	50000.00	
10	Incentive	0.00	1110000.00
11	M P LAD	0.00	750000.00
12	MLA LAD	0.00	
13	WODC	400000.00	2800000.00
14	BRGF	3313000.00	
15	AWC	4554000.00	
16	Hon to Non Officials		53000.00
17	Road & Bridges	0.00	1784000.00
18	SJSRY/NRLM	0.00	919000.00
19	Non Residential Bldg.		300000.00
20	Pension Grant/Areear Pension		5006000.00
21	Protection and Conservation of Water Bodies	1500000.00	1500000.00
22	ELECTION		29540.00
23	Solid Waste Management	489083.00	
	Total -	33941083.00	43573856.00
VI.	Extra Ordinary Debt		
1	SD/EMD	1521074.00	1352899.00
2	Royalty	265166.00	545124.00
3	I Tax	200763.00	489020.00
4	VAT	469476.00	908642.00
5	LIC	89947.00	62672.00
6	CPF	467590.00	433310.00
7	EPF	22776.00	43410.00
8	L Cess	104732.00	232972.00
9	P Tax	57675.00	52025.00
10	W/H	10000.00	
11	Advance adjusted	4293652.00	7313500.00
	Total -	7502851.00	11433574.00
VII	Miscellaneous		

1	Audit Recovery	174174.00	116311.00
2	PDS	655093.00	678304.00
3	MBPY / IGNOAP	6345200.00	5671741.00
4	NFBS	460000.00	460000.00
5	HSY	223000.00	100000.00
6	ECB/EGB	33720.00	79234.00
7	Cost Of Tender Paper	292010.00	463100.00
8	From PDS Cash Book	70000.00	
9	Elimination Of Mosquito	0.00	
10	Miscellaneous	0.00	115863.00
11	IHSDP Beneficiary Contribution	0.00	
12	Municipal Election	0.00	
13	Manual Scavengers	0.00	
14	Bank Interest	2774412.00	2908468.00
15	Pension	22000.00	
16	Salary of MIS and Accountant	75000.00	
17	N.O.C.	64990.00	
18	N P R		27850.00
19	T A Allowance		9000.00
20	Biometric Study	39700.00	
21	Sale proceeds of Materials		8860.00
22	Advertisement & Publication	29300.00	
	Total	11258599.00	10638731.00
	Total Receipt	55441630.00	68261203.00
	Opening Balance	102729072.75	102442779.75
	Grand Total	158170702.75	170703982.75

STATEMENT - C

Statement Showing the Details of Expenditure during the Year 2015-16 in respect of Kuchinda N.A.C.

Sl.No	Head Of Account	Expenditure during 2014-15	Expenditure during 2015-16	Remarks
I.	General Establishment			
1	Pay	673034.00	700981.00	
2	Grade Pay	165802.00	162600.00	
3	DA	766132.00	1000759.00	
4	HRA	29668.00	43350.00	
5	TA	128776.00		
6	Contingency	0.00		
7	Other Allowance	2503.00	1650.00	
	Total	1765915.00	1909340.00	
II	Public Health Establishment			
1	Pay	318460.00	205510.00	
2	Grade Pay	70200.00	46200.00	

3	DA	407304.00	291375.00
4	HRA	19414.00	12591.00
5	TA	0.00	
6	Contingency	0.00	
7	Other Allowance	0.00	
	Total	815378.00	555676.00
III	Works Establishment		
1	Pay	334540.00	198390.00
2	Grade Pay	79300.00	49400.00
3	DA	433686.00	286901.00
4	HRA	20685.00	12395.00
5	TA	0.00	
6	Contingency	0.00	
7	Other Allowance	4225.00	1925.00
	Total	872436.00	549011.00
IV	Octrai Establishment		
1	Pay	1603260.00	1409971.00
2	Grade Pay	338000.00	287300.00
3	DA	2036576.00	1965558.00
4	HRA	97094.00	84915.00
5	TA	0.00	
6	Contingency	0.00	
7	Other Allowance	0.00	
	Total	4074930.00	3747744.00
V	Canter Establishment		
1	Pay	353100.00	316150.00
2	Grade Pay	70200.00	59400.00
3	DA	443620.00	434715.00
4	HRA	21129.00	18784.00
	Total	888049.00	829049.00
VI	Sanitation Establishment		
1	Pay	621170.00	526510.00
2	Grade Pay	173900.00	102300.00
3	DA	1042636.00	727885.00
4	HRA	43566.00	26006.00
5	TA	0.00	
6	Contingency	0.00	
7	Other Allowance	0.00	
	Total	1881272.00	1382701.00
VII	Grants & Contributions		
1	Octroi Compensation	0.00	0.00
2	R D	862961.00	4275948.00
3	R M	0.00	0.00

4	13th FCA	1945452.00	5530949.00
5	MVT	617289.00	469953.00
6	IHSDP	3735459.00	10390475.00
7	Devolution Fund	2364723.00	3094220.00
8	SJSRY/OULM	0.00	20000.00
9	FestivalGrant	50000.00	0.00
10	Incentive	0.00	0.00
11	MP IAD	2548165.00	197169.00
12	MLA LAD	696308.00	199914.00
13	WODC	178942.00	774105.00
14	BRGF	3708109.00	2875111.00
15	AWC	3858234.00	484792.00
16	C.C. Road	541181.00	738318.00
17	Protection & Conservation Of Water bodies	0.00	284695.00
	Pension Grant	0.00	1313740.00
18	Construction of Boundary Walls	0.00	254016.00
19	Swatch Bharat Mission	0.00	94080.00
20	Par Grennary Afforestation	0.00	359126.00
	Total	21106823.00	31356611.00
VIII.	Extra Ordinary Debt		
1	Refund of SD / EMD/APS	1005173.00	1064596.00
2	Income Tax deposited	267663.00	497505.00
3	VAT deposited	367008.00	985502.00
4	Royalty deposited	144879.00	594158.00
5	LIC deposited	84407.00	70760.00
6	Labour Cess deposited	136074.00	277101.00
7	CPF deposited	284051.00	140000.00
8	P T deposited		100800.00
9	Foreign service Contribution		135571.00
10	EPF deposited	95894.00	148860.00
11	Advance paid	4977000.00	2929200.00
	Total	7362149.00	6944053.00
IX.	Miscellaneous		
1	Contingency	0.00	176624.00
2	Sanitation charges	0.00	
3	Honorarium to non-officials	38850.00	
4	Purchase of stationery articles & Printing	28773.00	37825.00
5	Electrical charges	1298592.00	2167789.00
6	Water Charges		209988.00
7	Purchase of electrical articles	509723.00	656086.00
8	Purchase of sanitary articles	438858.00	127030.00
9	Purchase of Computer articles		67080.00

	Purchase of fixed Assets		156092.00
	Programme Expd.		560255.00
10	Telephone charges	29307.00	26604.00
11	Advertisement & Publication	130660.00	235676.00
12	T.A.	0.00	80480.00
13	Law charges	0.00	
14	MBPY / IGNOAP	4936200.00	5886400.00
15	NFBS	220000.00	310000.00
16	Harischandra Sahayata Yojana	156000.00	197000.00
17	Fuel & maintenance of vehicles	878616.00	912865.00
18	PDS	0.00	389085.50
19	Wages of NMR / DLR	1822490.00	3003620.00
20	Arrear salary	1278827.00	67182.00
21	SECC	3900.00	
22	Jala Chhatra	149455.00	199785.00
23	Disposal of unclaimed bodies	4800.00	
24	Hire charges of vehicle	0.00	
25	Newspaper	0.00	
26	Election	5500.00	63581.00
27	Maintenance of Accounts	0.00	
28	Development Work from Own Fund	1067380.00	4525938.00
29	Special cleaning	479900.00	799520.00
30	Pension	692018.00	0.00
31	Bank Commission	1220.00	
32	Consolidated salary	1266498.00	766393.00
33	Miscellaneous	157633.00	
34	Photo-Biometric Remuneration	36000.00	
35	Uniform to sweepers	115713.00	
36	Repair of Electrical Equipments	54010.00	
37	Mike Announcement	17300.00	8800.00
38	Purchase of medicine for Homeopathic Dispensary	10191.00	
39	P.P.P. Mode	409617.00	
40	SHG Mela	12700.00	
41	Donation towards National Day	24000.00	
42	Survey of Manual Scavengers	8050.00	
43	Social Audit	11000.00	
44	L.S.G. Day	21000.00	
45	T.D.S.	627420.00	
46	Pass Book Mela (OAP)	12770.00	
47	Transferred from OAP to General A/c.	6000.00	
	Total	16960971.00	21631698.50
	Total Expenditure	55727923.00	68905883.50

	Closing Balance	102442779.75	101798099.25
	Grand Total	158170702.75	170703982.75

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. 7 . The local authority replied that steps will be taken to convert S.B. accounts to flexi accounts as soon as possible during the Exit Conference.

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 2015-16 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				
SI No	Head of Accounts	Budget	Actual	Difference
1	Rates and Taxes	3351700	832828	2518872
2	License and Other Fees	2601500	1244984	1356516
3	Receipt Under Spl Act	181500	0	181500
4	Revenue Derived From N A C Property	2038850	537230	1501620
5	Grants & Contribution	230175000	43573856	186601144
6	Public Instruction	0	0	0
7	Extra Ordinary Debt	3630000	11433574	-7803574
8	Miscellaneous	6346450	10638731	-4292281
	TOTAL	248325000	68261203	180063797

EXPENDITURE				
SI No	Head of Accounts	Budget	Actual	Difference
1	General Administration & collection Charge	9088888	5657084.00	3431804
2	public safety	3146000	2167789	978211
3	public Health	7460750	1382701.00	6905074
4	medical	970393	555676	414717
5	public convenience	167894264	32734671.00	135159593
6	Public Instruction	5500	0	5500
7	Extra Ordinary Debt	1210000	6944053	-5734053

8	Miscellaneous	9821570	19463909.5	-9642339.5
	TOTAL	199597365	68905883.50	130691481.5

Percentage of Variation

Receipt			Expenditure		
As per Budget	Actual	% of Variation	As per Budget	Actual	% of Variation
248325000	68261203	72.52	199597365	68905883.50	65.48

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	68339746.00	Outstanding advance	21182094.94
Energy Charges Payable	4551805.00	Outstanding Taxes, Rents	930782.00
Unremitted Govt. dues	848638.00	land rates etc. recoverable	
(VAT, Cess, Royalty, IT		Closing Balance of all cash	101798099.25
etc.)		books	
Deposits Refundable	2372497.00	INVESTMENTS	4000.00
C PF Payable	293310.00		
Total	76405996.00	Total	
Assets over Liabilities	47508971.19	Liabilities over Assets	0.00
Grand Total	76405996.00	Grand Total	123914976.19

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

Kuchinda NAC. Sambalpur - 2015-2016

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	AS DETAILED BELOW		31-03-2016	80511643.13	31-03-2016	79006466.13	1505177.00	
	GRAND TOTAL			80511643.13		79006466.13	1505177.00	

Reconciliation

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. 1505177.00 between closing balance as per bank pass books and cash bank balance figure as on dt.31-3-2016. 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- 7 . The E.O. replied that the reconciliation statement will be furnished before audit at the time of exit conference.

STATEMENTS SHOWING THE DETAILS OF CLOSING BALANCE OF PASS BOOKS AS ON 31.03.2016						
SI No	Name of the Cash Book	Name of the Bank	Account No	Closing Balance as on 31.3.201 as per Pass Book	Closing Balance as on 31.3.201 as per Cash Book	Difference
1	BRGF	SBI,KUCHINDA	11500958688	379025	274908	104117
2	RDW	SBI,KUCHINDA	32240234801	2527284	1810445	716839
3	13TH FC	SBI,KUCHINDA	31316380755	8265736	7950429	315307
4	14th FC	SBI,KUCHINDA	35254872905	906	906	0
5	MVT	SBI,KUCHINDA	32219411609	56301	56301	0
6	Devolution Fund	SBI,KUCHINDA	32219415966	16026449	14771449	1255000
7	PGA	SBI,KUCHINDA	32240236230	66821	66821	0
8	IHSDP	SBI,KUCHINDA	32219414338	15928614	15928614	0
9	SOCIAL WELFARE	SBI,KUCHINDA	11500955632	5498929.75	5506929.75	-8000
10	OULM	SBI,KUCHINDA	35214424906	802456	802456	0
11	P&CWB	SBI,KUCHINDA	34909230544	1252472	1252472	0
12	SBM	SBI,KUCHINDA	35114937875	4492993	4488993	4000
13	PBI	SBI,KUCHINDA	35323916880	1114898	1114898	0
14	Special Fund	PNB,KUCHINDA	6806000100032042 PNB	781154	748688	32466
15	SOLID WASTE MGT	SBI,KUCHINDA	34909231322	380937	380937	0
16	GENERAL COLLECTION	SBI,KUCHINDA	11500955643	144439.89	156110.89	-11671
17	GENERAL COLLECTION	PNB,KUCHINDA	6806000100030886 PNB	540249	471444	68805
18	PLA			14140789.19	14140789.19	0
19	CMRF	PNB,KUCHINDA	6806000100041800	168749	168749	0

			PNB			
20	AWC	PNB,KUCHINDA	6806000100023521	275161	275161	0
21	LFS PENSION	SBI,KUCHINDA	11500955676	1991.1	1991.1	0
22	NON LFS PENSION	SBI,KUCHINDA	30338064730	112954	112954	0
23	12FC	SBI,KUCHINDA	11500958236	339309.45	339309.45	0
24	WODC	SBI,KUCHINDA	11500957469	4214482.37	4214482.37	0
25	PDS	PNB,KUCHINDA	6806000100005096	366220.5	392968.5	-26748
26	ZERO ACCOUNT	SBI,KUCHINDA	11500954515	28978	974505	-945527
27	SJSRY	SBI,KUCHINDA	11500955621	203079.38	203079.38	0
28	MLA LAD	PNB,KUCHINDA	6806000100002803	693906.5	693906.5	0
29	MPLAD	PNB,KUCHINDA	6806000100002797	1670561	1670561	0
30	MARKET UGB	UGB KUCHINDA	12032045538	16416	15827	589
31	DC UGB	UGB KUCHINDA	12032027096	16434	16434	0
32	MINI STADIUM	SBI,KUCHINDA	34909229357	1026	1026	0
33	MB KUCHINDA	SBI,KUCHINDA	34909229357	921	921	0
34	Harischandra Sahayata Yojana	SBI,KUCHINDA	35590985108	1000	1000	0
	TOTAL			80511643.13	79006466.13	1505177

RECONCILIATION

1.Amounts debited from bank pass book but not reflected in cash book.:-

In the course of checking the deposits and withdrawals in bank pass books w.r.t. concerned cash books , it was found that a sum of Rs.384131.00as detailed below has not been reflected in cash books.The local authority was asked through objection memo to state the reasons of such lapses & take steps to reconcile with compliance to the audit.

Amounts debited from bank pass book but not reflected in cash book.					
SL.NO	SCHEME	ACCOUNT NO.	CH NO/DT OF ENCASHED	AMOUNT	PURTICULARS
1	GENERAL COLLECTION	PNB-30886	920614/02.04.2015	15366.00	TO TAHASILDAR KUCHINDA
		PNB-30886	920615/24.04.2015	2350.00	TO SECRETARY ODISHA
		PNB-30886	921172/28.08.2015	14063.00	TO SELF
		PNB-30886	511013/19.01.2016	1500.00	TO BHART
2	GENERAL COLLECTION	SBI-55643	305890/20.04.2015	5542.00	
		SBI-55643	305891/21.05.2015	4166.00	ALB PRAGATIBADI
3	DEVELOPMENT FUND	SBI-15966	525620/20.04.2015	22328.00	SBI
		SBI-15966	68885/02.11.2015	305200.00	CLG
4	AWC	PNB-23521	916227/24.04.2015	6815.00	TO SECRETARY ODISHA BLDG
5	MLA LAD	PNB-02803	237472/28.04.2015	6801.00	TO INWARD CLEARING MICR
			GRAND TOTAL	384131.00	

In response to the audit objection memo, the local authority replied that two nos of cases are of 2015-16 & rest are of 2014-15 and all have already been taken to the cash book.

2.Amounts reflected in cash book could not be traced from bank pass book.

In the course of checking the deposits and withdrawals in bank pass books w.r.t. concerned cash books , it was found that the following amounts(payments) stated below as per cash book could not be traced from the concerned bank pass book.

ACCOUNT NUMBER/CH. NO.	CASH BOOK DATE	PAYMENT AMOUNT	PURTICULARS
30886/920817	30.04.2015	3533.00	ADVRTMENT CHARGES
30886/920818	30.04.2015	3185.00	ADVRTMENT CHARGES
30886/921179	29.09.2015	1500.00	ADVRTMENT CHARGES
30886/921490	13.10.2015	6331.00	ADVRTMENT CHARGES
5643/305905	13.10.2015	4158.00	ADVRTMENT CHARGES

30886/510996	30.12.2015	5700.00	REFUND OF EMD
	TOTAL	24407.00	

3.Amounts vide cheques or NEFT have been issued during 2015-16 but not encashed till 31.03.2016.

SL.NO	SCHEME	A/C NO.	CH NO /DATE	AMOUNT	PURTICULARS	DATE OF ENCASHED
1	GENERAL COLLECTION	PNB-30886	511054/29.03.2016	10245.00	TO SHREE DURGA TRADERS	06.04.2016
		PNB-30886	511058/31.03.2016	4500.00	TO EASTERN MEDIA LTD	11.04.2016
		PNB-30886	511059/31.03.2016	4630.00	TO EASTERN MEDIA LTD	11.04.2016
		PNB-30886	511057/31.03.2016	1500.00	TO NEW AGE MEDIA	11.04.2016
		PNB-30886	511027/29.01.2016	1500.00	TO TILAKRAJ PUBLICATION	21.04.2016
		PNB-30886	511044/14.03.2016	7500.00	TO SAMIT KUMAR NAIK	26.04.2016
2	DEVOLUTION FUND	SBI-15966	68919/30.03.2016	1255000.00	DR THRU CHQ	19.04.2016
3	RDW	SBI-34801	860305/20.07.2015	43979.00		
4	SBM	SBI-37875	169628/10.03.2016	4000.00		19.04.2016
			GRAND TOTAL	1332854.00		

PARA: 6 STOCK POSITION

Kuchinda NAC. Sambalpur - 2015-2016

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	B P L RICE	306.9	2164.10	2471.00	0.00	0.00	IN QNTLS
2	ANTORDAYA RICE	141.05	829.5	970.55	0.00	0.00	IN QNTLS
3	ANNARPUNA RICE	2.4	24.00	25.2	1.20	1.20	IN QNTLS
4	PLO RICE	0.00	350.00	350.00	0.00	0.00	IN QNTLS
5	RDP RICE	3.60	1.80	2.10	3.30	3.30	IN QNTLS
6	RICE PHH	0.00	1422.50	1393.31	29.19	29.19	IN QNTLS
7	RICE AHH	0.00	591.15	583.35	7.80	7.8	IN QNTLS
8	WHEAT PHH	0.00	274.88	259.24	15.64	15.64	IN QNTLS

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. 8 . 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 2015-16, 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 - 2015-2016

Sno	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	01-04-2015	4000.00	0.00	4000.00	0.00	31-03-2016	4000.00	31-03-2016	0.00	4000.00	NO INVESTMENT REGISTER MAINTAINED
	GRAND TOTAL	4000.00	0.00	4000.00	0.00		4000.00		0.00	4000.00	

DETAILS OF CB ON INVESTMENT & Comments :

PARA-7.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 10 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.

DETAILS OF INVESTMENTS				
Sl. No.	Name of the Loan	Date of Purchase	Date of Maturity	Amount Invested
1	CAO14659 to 14678	20.08.1965	20.08.1977	2000
2	CAO1781	12.09.1966	19.09.1978	500
3	CAO1892	29.08.1966	29.08.1969	1000
4	OSAB1532	04.05.1965	NOT MENTIONED	500
			TOTAL	4000

PARA: 8 ADVANCE

Kuchinda NAC. Sambalpur - 2015-2016

Sno	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	01-04-2015	ALL CASH BOOK	25566394.94	2929200.00	28495594.94	7313500.00	31-03-2016	21182094.94	31-03-2016	21182094.94	0.00	
	GRAND TOTAL		25566394.94	2929200.00	28495594.94	7313500.00		21182094.94		21182094.94	0.00	

Comments :

Non Maintenance of Advance and Outstanding advance ledger:

As per Rule 136 to 140 of Odisha Municipal Rules, 1953 an 'Advance ledger' is to be maintained in each ULB recording person wise separate accounts of such advances. Advances shall be regularly and promptly adjusted and any unspent balance of an advance shall be immediately refunded. The different accounts in the advance ledger shall be balanced quarterly and signed by the Executive officer & thus an 'Outstanding Advance ledger' is to be maintained on quarterly basis.

However, Advance and Outstanding advance ledger has not been maintained in the NAC.

Non maintenance of the same leads to unadjusted the amount & creates misappropriation of cash in near future.

Irregular payment of Advance

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

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

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

that security and that the materials are all required by the contractor for use on items of work for which rates for finished work have been agreed upon. Payment of advance on the security of materials at quarry site is prohibited.

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

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

YEAR	OB AS ON 01.04.2015	PAID DURING THE YEAR	TOTAL	ADJUSTMENT DURING THE YEAR	OUTSTANDING ADVANCE TILL 31.03.2016BALANCE
2015-16	0	2929200	2929200	1014500	1914700
2014-15	4239100	0	4239100	1030000	3209100
2013-14	16238200	0	16238200	5269000	10969200

2012-13	512500	0	512500	0	512500
2011-12	1498390	0	1498390	0	1498390
PRIOR TO 2011-12	3078204.94	0	3078205	0	3078204.94
TOTAL	25566394.94	2929200	28495595	7313500	21182094.94

CLASSIFICATION					
	OB(2013-14 & 14-15)	PAID	TOTAL	ADJ	BAL
SALARY ADV	727200	718000	1445200	288500	1156700
F A	177100	540000	717100	411000	306100
OTHER ADV	0	505200	505200	267000	238200
IHSDP	19573000	946000	20519000	6150000	14369000
OAP	0	220000	220000	197000	23000
TOTAL	20477300	2929200	23406500	7313500	16093000
2012-13	512500	0	512500	0	512500
2011-12	1498390	0	1498390	0	1498390
prior to 2011-12	3078204.94	0	3078205	0	3078204.94
TOTAL	5089094.94	0	5089095	0	5089094.94
GRAND TOTAL	25566394.94	2929200	28495595	7313500	21182094.94

Details of Outstanding Advance as on 31.03.2016 out of Advance Paid during 2015-16						
Sl No	Name & Designation of Advance Holder	Vr No/Dt	Amount of Advance	Purpose of Advance	Name of the Sanctioning Officer	Remarks
1.	Ajaya Kumar Sunani	958/24.02.2016	2000	Salary Advance	J K Mahapatra ,E O	Out of 15000
		160/06.06.2015	40000	Salary Advance	J K Mahapatra ,E O	
			42000			
2	Ashoka Kumar Jaipuria	15/25.04.2015	8000	Salary Advance	J K Mahapatra ,E O	Out of 20000
		619/31.10.2015	25000	Salary Advance	J K Mahapatra ,E O	
		788/29.12.2015	20000	Salary Advance	J K Mahapatra ,E O	
		53000				
3	Bhubane Nag	949/22.02.2016	20000	Salary Advance	J K Mahapatra ,E O	
4	Biswanath Mohanty	704/28.11.2015	15000	Salary Advance	J K Mahapatra ,E O	Out of 25000
		850/06.01.2016	27000	Salary Advance	J K Mahapatra ,E O	
		1025/15.03.2016	15000	Salary Advance	J K Mahapatra ,E O	
		57000				
5	Himansu Bhusan Mahananda	16/25.04.2015	23000	Salary Advance	J K Mahapatra ,E O	Out of 25000
		550/15.10.2015	10000	Salary Advance	J K Mahapatra ,E O	
		876/19.01.2016	15000	Salary Advance	J K Mahapatra ,E O	
		48000				
6	Kamalini Panigrahi	874/19.01.2016	60000	Salary Advance	J K Mahapatra ,E O	
7	Manmath Mishra	1055/19.03.2016	30000	Salary Advance	J K Mahapatra ,E O	
8	Pradipta Kumar Majhi	1016/04.03.2016	20000	Salary Advance	J K Mahapatra ,E O	
9	Sailesh Sharma	975/01.03.2016	6000	Salary Advance	J K Mahapatra ,E O	
10	Sananda Biranet	1056/19.03.2016	5000	Salary Advance	J K Mahapatra ,E O	
11	Sarat Ch Mahananda	192/29.06.2015	15000	Salary Advance	J K Mahapatra ,E O	
12	Subash Ch Debta	877/19.01.2016	20000	Salary Advance	J K Mahapatra ,E O	Out of 25000
13	Subashini Sunani	948/22.02.2016	60000	Salary Advance	J K Mahapatra ,E O	
14	Suresh Bagh	17/25.04.2015	2500	Salary Advance	J K Mahapatra ,E O	Out of 25000
15	Sushanta Gajendra Singh	174/16.06.2015	16500	Salary Advance	J K Mahapatra ,E O	Out of 40000
16	Tapan Kumar Mahapatra	875/19.01.2016	60000	Salary Advance	J K Mahapatra ,E O	
17	Tilak Bahadur Sahi Thakur	935/15.02.2016	43000	Salary Advance	J K Mahapatra ,E O	Out of 50000
			10000	Salary Advance	J K Mahapatra ,E O	
			53000			
18	Upendra Kumar Patra	879/22.01.2016	25000	Salary Advance	J K Mahapatra ,E O	Out of 30000
19	Ilitan Behera	02/10.04.2015	13500	Salary Advance	J K Mahapatra ,E O	Out of 25000
		TOTAL(I)	606500			
11.20	Kamalini Panigrahi	469/26.09.2015	10000	OULM Work Shop	J K Mahapatra ,E O	
		258/13.07.2015	6000	TA Advance	J K Mahapatra ,E O	
		697/24.11.2015	50000	Youth Festival	J K Mahapatra ,E O	
		701/26.11.2015	20000	Youth Festival	J K Mahapatra ,E O	

			86000			
21	Subodh Kumar Majhi(forester)	449/04.09.2015	27200	Plantation Programme	J K Mahapatra ,E O	
22	Tapan Kumar Mahapatra	400/28.08.2015	5000	Swayatta Sasan Divas	J K Mahapatra ,E O	Out of 60000
		630/02.11.2015	50000	Youth Festival	J K Mahapatra ,E O	
		1054/19.03.2016	20000	JALACHATRA Instrument	J K Mahapatra ,E O	
		04/sbm/08.02.2016	50000	SBM Work Shop	J K Mahapatra ,E O	
			125000			
		TOTAL(II)	238200			
III.23	Sriram Chandar Nanda	495/3.10.15 & 508/07.10.2015	9000	Festival Advance	J K Mahapatra ,E O	Out of 15000
24	Mohan Balua	508/07.10.2015	9000	Festival Advance	J K Mahapatra ,E O	Out of 15000
25	Sarat Ch Mahananda	508/07.10.2015	9000	Festival Advance	J K Mahapatra ,E O	Out of 15000
26	Upendra Kumar Patra	508/07.10.2015	9000	Festival Advance	J K Mahapatra ,E O	Out of 15000
27	Ashok Ku Jaipuria	508/07.10.2015	9000	Festival Advance	J K Mahapatra ,E O	Out of 15000
28	Damarudhar Seth	508/07.10.2015	9000	Festival Advance	J K Mahapatra ,E O	Out of 15000
29	Krutartha Ch Behera	508/07.10.2015	9000	Festival Advance	J K Mahapatra ,E O	Out of 15000
30	Binod Bihari Challan	508/07.10.2015	9000	Festival Advance	J K Mahapatra ,E O	Out of 15000
31	Biswanath Mohanty	508/07.10.2015	9000	Festival Advance	J K Mahapatra ,E O	Out of 15000
32	Pradip Ku Pattnaik	508/07.10.2015	9000	Festival Advance	J K Mahapatra ,E O	Out of 15000
33	Sailesh Ku Sharma	508/07.10.2015	9000	Festival Advance	J K Mahapatra ,E O	Out of 15000
34	Gokul Ch Pruseth	508/07.10.2015	9000	Festival Advance	J K Mahapatra ,E O	Out of 15000
35	Amaresh Ch Behera	508/07.10.2015	9000	Festival Advance	J K Mahapatra ,E O	Out of 15000
36	Sugandha Behera	508/07.10.2015	9000	Festival Advance	J K Mahapatra ,E O	Out of 15000
37	Tilak Bahadur Sahi Thakur	508/07.10.2015	9000	Festival Advance	J K Mahapatra ,E O	Out of 15000
38	Shiba Ch Majhi	508/07.10.2015	9000	Festival Advance	J K Mahapatra ,E O	Out of 15000
39	Pradipta Ku Majhi	508/07.10.2015	9000	Festival Advance	J K Mahapatra ,E O	Out of 15000
40	Tapan Ku Mahapatra	508/07.10.2015	9000	Festival Advance	J K Mahapatra ,E O	Out of 15000
41	Sukdev Naik	508/07.10.2015	9000	Festival Advance	J K Mahapatra ,E O	Out of 15000
42	Suresh Ku Bagh	508/07.10.2015	9000	Festival Advance	J K Mahapatra ,E O	Out of 15000
43	Himansu Bhusan Mahananda	508/07.10.2015	9000	Festival Advance	J K Mahapatra ,E O	Out of 15000
44	Bhubane Nag	508/07.10.2015	9000	Festival Advance	J K Mahapatra ,E O	Out of 15000
45	Bajindra Sunani	508/07.10.2015	9000	Festival Advance	J K Mahapatra ,E O	Out of 15000
46	Kishor Nag	508/07.10.2015	9000	Festival Advance	J K Mahapatra ,E O	Out of 15000
47	Ananda Biaranet	508/07.10.2015	9000	Festival Advance	J K Mahapatra ,E O	Out of 15000
48	Sulochana Nag	508/07.10.2015	9000	Festival Advance	J K Mahapatra ,E O	Out of 15000
49	Suabasini Sunanai	508/07.10.2015	9000	Festival Advance	J K Mahapatra ,E O	Out of 15000
50	Parsuram Deb	508/07.10.2015	9000	Festival Advance	J K Mahapatra ,E O	Out of 15000
51	Jagmohan Singh	508/07.10.2015	9000	Festival Advance	J K Mahapatra ,E O	Out of 15000
52	Madhab Ch Tripathy	508/07.10.2015	9000	Festival Advance	J K Mahapatra ,E O	Out of 15000
53	Sushanta Gjendra Singh	501/07.10.2015	9000	Festival Advance	J K Mahapatra ,E O	Out of 15000
54	Kamalini Panigrahi	501/07.10.2015	9000	Festival Advance	J K Mahapatra ,E O	Out of 15000
55	Binod Sunani	603/19.10.2015	1000	Festival Advance	J K Mahapatra ,E O	out of 5000
56	Dhira Biranet	603/19.10.2015	1000	Festival Advance	J K Mahapatra ,E O	out of 5000
57	Lilatan Behera	603/19.10.2015	1000	Festival Advance	J K Mahapatra ,E O	out of 5000
58	Sananda Biranet	603/19.10.2015	1000	Festival Advance	J K Mahapatra ,E O	out of 5000
		TOTAL(III)	292000			out of 50000
IV.59	Kamalini Panigrahi	120/28.12.15	23000	Payment towards HSY	J K Mahapatra ,E O	
		TOTAL (IV)	23000			
		TOTAL OF IHSDUP	755000	Details In Annexure-I		
		GRAND TOTAL (I,II ,III ,IV& IHSDUP)	1914700			

ANNEXURE-I					
DETAILS OF OUTSTANDING ADVANCE UNDER IHSDP SCHEME FOR THE YEAR 2015-16					
SL NO	NAME	VR NO	DATE	AMOUNT PAID	REMARKS
1	AVIMANYA BALUA	25	27.5.15	10000	
2	BALAMATI BAGH	1	02.04.15	15000	
3	BHAGIRATHI MAJHI	81	18.3.16	11000	
4	BHIKARI MAJHI	27	4.6.15	10000	

	BHIKARI MAJHI	35	15.7.15	15000	
			TOTAL	25000	
5	BHUSAN MAJHI	78	1.3.16	11000	
6	BISAKHA PANDA	52	18.11.15	11000	
7	CHUDAMANI NAYAK	75	25.2.16	11000	
8	DAIMATI KANDRU	13	08.5.15	11000	
9	DHANESWAR BAGH	24	27.5.15	15000	
10	DURJODHAN MAJHI	58	11.12.15	11000	
11	HIRA BAGH	10	21.04.15	50000	
	HIRA BAGH	77	29.2.16	10000	
			TOTAL	60000	
12	HIRALAL KUSUM	70	18.1.16	11000	
13	JAGABANDHU BAGH	9	18.04.15	11000	
14	KALAKAR MAJHI	57	11.12.15	11000	
15	KARUNAKAR MAJHI	45	3.9.15	11000	
16	KESHAB CHIL	5	07.04.15	10000	
	KESHAB CHIL	20	16.5.15	15000	
			TOTAL	25000	
17	KHUDU SINGH	72	1.2.16	11000	
18	MAHADEV PRADHAN	53	21.11.15	11000	
19	MINAKETAN MAJHI	56	9.12.15	9000	
	MINAKETAN MAJHI	63	30.12.15	25000	
	MINAKETAN MAJHI	68	14.1.16	30000	
	MINAKETAN MAJHI	73	9.2.16	50000	
	MINAKETAN MAJHI	74	9.2.16	10000	
			TOTAL	124000	
20	NALINI BAGH	47	3.10.15	10000	
21	NARESH BAGH	12	27.04.15	15000	
22	PABITRA MOHAN MAJHI	41	7.8.15	11000	
23	PADMAN HANSA	42	8.8.15	11000	
24	PURUSOTTAM SINGH	30	8.6.15	9000	
	PURUSOTTAM SINGH	33	25.6.16	25000	
	PURUSOTTAM SINGH	38	24.7.15	30000	
	PURUSOTTAM SINGH	43	11.8.15	50000	
	PURUSOTTAM SINGH	46	30.9.15	10000	
	PURUSOTTAM SINGH	50	7.11.15	15000	
			TOTAL	150000	
25	RADHE SAHU	26	27.5.15	15000	
	RADHE SAHU	79	4.3.16	11000	
			TOTAL	26000	
26	RAJESWAR RAY	37	17.7.15	11000	
27	RAJU BAGH	18	16.5.15	15000	
28	SIVAPRASAD BALUA	32	9.6.15	10000	
	SIVAPRASAD BALUA	48	15.10.15	15000	
			TOTAL	25000	
28	SRIKAR MAJHI	64	30.12.15	11000	
29	SURENDRA BALUA	31	9.6.15	10000	
	SURENDRA BALUA	44	31.8.15	15000	
			TOTAL	25000	
30	TIKESWAR KUSUM	2	06.04.15	10000	
	TIKESWAR KUSUM	61	29.12.15	15000	
			TOTAL	25000	
31	UGRESEN SAHU	51	7.11.15	10000	
	UGRESEN SAHU	55	3.12.15	15000	
			TOTAL	25000	
	GRAND TOTAL			755000	

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. 3209100.00 (advance paid during the year 2014-15 not adjusted till dt.31-3-2016) was unadjusted for more than 1 year without any valid reason. Hence, Rs. 3209100.00 is suggested for recovery from the persons responsible as detailed below.(Since the Govt.Officials were not taken any interest to adjust the same all the amounts taken as Advance is surcharged against them where as for others E. O. is held responsible for payments & non adjustment of the same.)

Details of Outstanding Advance as on 31.03.2016 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 Sanctioning Officer	Remarks
1	Biswanath Mohanty	68/26.4.14	5000	Salary Advance	D K Patel,E O	Out of 10000
		925/23.3.15	3000	Salary Advance	J K Mahapatra ,E O	Out of 30000
			8000			
2	Jagmohan Singh	724/16.12.14	21000	Salary Advance	D K Patel,E O	Out of 75000
3	Amresh Behera	669/12.12.14	4000	Salary Advance	D K Patel,E O	
4	Kamalini Panigrahi,CO	59/10.2.15	8000	Payment of HSY	J K Mahapatra ,E O	Out of 30000
5	Ranjit Sandha	194/11.6.14	10000	Salary Advance	D K Patel,E O	
6	Sunil kumar Ghosh,Contractor	212/28.6.14	2000	Dev Work	D K Patel,E O	Out of 52000
		478/30.9.14	20000	Dev Work	D K Patel,E O	
			22000			
7	Dhira Birneth,NMR	234/28.6.14	5000	Salary Advance	D K Patel,E O	
8	Sananda Birneth,NMR	240/2.7.14	10000	Salary Advance	D K Patel,E O	
9	Tapan Kumar Mahapatra I/c S.I.	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	Sshg Mela	J K Mahapatra ,E O	
		908/17.3.15	30000	Deposit of Road Tax	J K Mahapatra ,E O	
			130000			
10	Ashoka Jaipuria	668/12.12.14	25000	Salary Advance	D K Patel,E O	
11	Madan Mohan Jena,Ex-JA	725/16.12.14	25000	Pension Advance	D K Patel,E O	
		TOTAL	268000			
12	Sriram Chandra Nanda	924/23.3.15	4000	Salary Advance	J K Mahapatra ,E O	Out of Rs40000
13	Manmatha Mishra	482/30.9.14	5000	Festival Advance	D K Patel,E O	
14	Sukdev Naik	482/30.9.14	2000	Festival Advance	D K Patel,E O	
15	Bijay Mohandia,NMR	483/30.9.14	3000	Festival Advance	D K Patel,E O	
16	Prasanta sendriya,NMR	483/30.9.14	1000	Festival Advance	D K Patel,E O	
17	Mithun Mohandia	483/30.9.14	1000	Festival Advance	D K Patel,E O	
18	Mukesh Mukhi	483/30.9.14	1100	Festival Advance	D K Patel,E O	
19	Surekha Sunani	483/30.9.14	1000	Festival Advance	D K Patel,E O	
		TOTAL OF F.A.	18100			
		TOTAL OF IHSDP	2923000		Details In Annexure-II	
		GRAND TOTAL	3209100			

ANNEXURE-II					
DETAILS OF OUTSTANDING ADVANCE UNDER IHSDP SCHEME FOR THE YEAR 2014-15					
SL NO	NAME	VR NO	DATE	AMOUNT PAID	REMARKS
1	Abhimanyu Balua	15	17.4.2014	25000	
		71	3.6.2014	30000	
		219	19.3.2015	50000	
				105000	
2	Adit Charan Babu	19	19.4.2014	10000	
		51	21.5.14	15000	
				25000	
3	Balamati Bagh	18	17.4.2014	10000	
4	Bane Balua	53	21.5.2014	9000	
		80	10.6.16	25000	
				34000	
5	Basu Chhatria	87	13.6.14	10000	
		112	9.7.14	15000	
				25000	
6	Bhagirathi Majhi	33	28.4.14	15000	
7	Bhikari Chhatria	38	1.5.14	15000	
8	Bhikari Majhi	45	12.5.14	9000	
		84	12.6.14	25000	
		107	3.7.14	30000	
		212	11.2.15	50000	
				114000	
9	Bhusan Majhi	11	11.2.15	50000	

		52	21.5.14	10000	
		78	7.6.14	15000	
				75000	
10	Birendra Pratap Singh	31	28.4.14	10000	
		172	22.10.14	15000	
				25000	
11	Bikram Majhi	23	23.4.14	15000	
12	Bishaka Panda	32	28.4.14	10000	
		48	13.5.14	15000	
				25000	
13	Chintamani Sharma	42	9.5.14	50000	
		106	2.7.14	10000	
		139	4.8.14	15000	
				75000	
14	Daimati Kandra	179	13.11.14	25000	
		187	9.12.14	30000	
		192	18.12.14	50000	
		214	14.2.15	10000	
		216	3.3.15	15000	
				130000	
15	Dasru Kandra	8	12.4.14	25000	
		30	26.4.14	30000	
		73	3.6.14	50000	
		101	27.6.14	10000	
		156	22.9.14	15000	
		185	27.11.14	15000	
				145000	
16	Dhanamati Sahu	154	10.9.14	15000	
17	Dhaneswar Bagh	16	17.4.14	10000	
18	Dibya Ping	5	3.4.14	15000	
19	Fagunu Singh	26	26.4.14	10000	
		61	27.5.14	15000	
				25000	
20	Gajendra Majhi	77	5.6.14	15000	
21	Ganga Majhi	75	4.6.14	50000	
		90	17.6.14	10000	
		218	5.3.15	15000	
				75000	
22	Gobinda Majhi	56	21.5.14	30000	
		76	4.6.14	50000	
		91	17.6.14	10000	
		190	16.12.14	15000	
				105000	
23	Gunanidhi Kusum	161	29.9.14	10000	
		171	22.10.14	15000	
				25000	
24	Hara Chhatria	34	29.4.14	10000	
		64	30.5.14	15000	
				25000	
25	Hirachanda Kharsel	68	31.5.14	15000	
26	Hiralal Kusum	163	29.9.14	15000	
27	Jaga Sa	17	17.4.14	50000	
		46	12.5.14	10000	
		142	18.8.14	15000	
		151	1.9.14	11000	
				86000	
28	Jagabandhu Bagh	20	19.4.14	15000	
29	Jambobati Nayak	120	16.7.14	11000	
30	Judhistir Bagh	6	9.4.14	25000	
31	Jugal Kishor Mohananda	109	7.7.14	30000	
32	Jayanti Bagh	191	18.12.14	10000	
33	Kapilash Nayak	29	26.4.14	15000	
		152	8.9.14	11000	
				26000	
34	Karunakar Barik	14	16.4.14	25000	

		35	29.4.14	30000	
		55	21.5.14	50000	
		113	9.7.14	10000	
		147	27.8.14	15000	
				130000	
35	Keshaba Chil	57	21.5.14	9000	
		83	12.6.14	25000	
		105	1.7.14	30000	
		164	30.9.14	50000	
				114000	
36	Mahammad Intiaj	2	2.4.14	15000	
37	Nabin Sahu	94	19.6.14	11000	
38	Nabina Sa	47	12.5.14	10000	
		74	4.6.14	15000	
		222	24.3.15	11000	
				36000	
39	Nalini Bagh	7	12.4.14	50000	
40	Naresh Bagh	39	1.5.14	10000	
41	Nidrabati Majhi	66	31.5.14	10000	
		99	26.6.14	15000	
				25000	
41	Nrupalal Sunar	40	1.5.14	25000	
		65	30.5.14	30000	
		117	11.7.14	50000	
		169	17.10.14	10000	
		181	14.11.14	15000	
				130000	
42	Nurpa Pradhan	100	27.6.14	10000	
		198	31.12.14	15000	
				25000	
43	Pabitra Majhi	118	14.7.14	10000	
		189	16.12.14	15000	
				25000	
44	Pabitra Nayak	200	1.1.15	11000	
45	Padman Hans	3	2.4.14	10000	
		177	31.10.14	15000	
				25000	
46	Paremeswar Panigrahi	28	26.4.14	15000	
47	Pramod Sahu	36	29.4.14	15000	
48	Prasanna Chil	211	30.1.15	15000	
49	Purna Chandra Sunar	41	2.5.14	50000	
		116	11.7.14	10000	
		153	10.09.14	15000	
				75000	
50	Radhe Sahu	37	1.5.14	50000	
		79	9.6.14	10000	
				60000	
51	Raibari Chhatra	193	18.12.14	10000	
52	Rajeswar Ray	86	13.6.14	15000	
53	Raju Bagh	25	25.4.14	50000	
		102	27.6.14	10000	
				60000	
54	Salya Pradhan	93	18.9.14	11000	
55	Sankarabati Karta	13	16.4.14	50000	
		70	3.6.14	10000	
		89	16.6.14	15000	
				75000	
56	Sankirtan Luhura	215	2.3.15	11000	
57	Shiba Prasad Balua	124	16.7.14	30000	
		182	14.11.14	50000	
				80000	
58	Sibanarayan Kaudi	27	26.4.14	15000	
59	Sikidhwaj Bagh	204	5.1.15	25000	
		205	5.1.15	9000	
		213	12.2.15	30000	

				64000	
60	Srikara Majhi	21	19.4.14	50000	
		170	18.10.14	10000	
		221	24.3.15	15000	
				75000	
61	Sumanta Chhatria	134	25.7.14	30000	
62	Surendra Balua	54	21.5.14	9000	
		82	12.6.14	25000	
		103	30.6.14	30000	
		168	17.10.14	50000	
				114000	
62	Thuka Kau	58	22.5.14	9000	
		92	17.6.14	25000	
		108	5.7.14	30000	
		194	22.12.14	50000	
		217	3.3.15	10000	
				124000	
63	Tirtha Majhi	67	31.5.14	10000	
		98	26.6.14	15000	
				25000	
64	Trilochan Kusum	160	29.9.14	15000	
65	Tularam Kisan	88	13.6.14	10000	
		166	10.10.14	15000	
				25000	
66	Umakanta Behera	24	24.4.14	11000	
	GRAND TOTAL			2923000	

Advance for the year 2013-14:-

Details of Outstanding Advance as on 31.03.2016 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 Sanctioning Officer	Remarks
1	Abdul Zabar Musan	81/4.5.13	6000	Gratuity advance	D.K. Patel, E.O.	
2	Haresh Bagh	98/10.5.13	18000	Salary advance	D.K. Patel, E.O.	
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.	
			55000			
4	Ashok Kumar Jaipuria	218/1.7.13	25000	Salary advance	D.K. Patel, E.O.	
5	Binod Bihari Chalan	220/1.7.13	25000	Salary advance	D.K. Patel, E.O.	
6	Mohan Balua	222/1.7.13	1200	Salary advance	D.K. Patel, E.O.	
7	Ananda Birneth	348/2.9.13	10000	Salary advance	D.K. Patel, E.O.	
8	Tilak Bahadur Sahi Thaku	603/16.11.13	70000	Salary advance	D.K. Patel, E.O.	
9	Dushasan Bagh	754/22.1.14	15000	Not Mentioned	D.K. Patel, E.O.	
10	Siba Chandra Majhi	795/24.2.14	15000	Salary advance	D.K. Patel, E.O.	
11	Subash Chandra Debata	796/24.2.14	8000	Not Mentioned	D.K. Patel, E.O.	
12	Sripati Banchhor	807/4.3.14	15000	Not Mentioned	D.K. Patel, E.O.	
13	Kuni Banchhor	808/4.3.14	15000	Not Mentioned	D.K. Patel, E.O.	
		TOTAL	278200			
		IHSDP	10691000	Details In Annexure-III		
		GRAND TOTAL	10969200			

ANNEXURE-III

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

SL NO	NAME	VR NO	DATE	AMOUNT PAID	REMARKS
1	Abhimanyu Balua	807	21.03.2014	9000	
				9000	
2	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	
				114000	

3	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	
				124000	
4	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	
				114000	
5	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	
				139000	
6	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	
				139000	
7	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	
				114000	
8	Bhabani Pradhan	235	06.09.2013	9000	
				9000	
9	Bhagaban Dhar	52	20.06.2013	9000	
				9000	
10	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	
				124000	
11	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	
				124000	
12	Bhusan Majhi	675	22.01.2014	9000	
	Bhusan Majhi	750	18.02.2014	25000	
	Bhusan Majhi	766	28.02.2014	30000	
				64000	
13	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	
				124000	
14	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	
				139000	
15	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	
				114000	
16	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	
				114000	
17	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	
				139000	
18	Chandrabati Pradhan	415	08.11.2013	9000	
	Chandrabati Pradhan	701	29.01.2014	25000	
	Chandrabati Pradhan	746	17.02.2014	30000	
				64000	
19	Chilu Chil	2	04.06.2013	9000	
	Chilu Chil	90	03.07.2013	25000	
	Chilu Chil	249	16.09.2013	30000	
				64000	
20	Chintamani Sharma	187	17.08.2013	9000	
	Chintamani Sharma	346	10.10.2013	25000	
	Chintamani Sharma	532	12.12.2013	30000	
				64000	
21	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	
				139000	
22	Daimati Kandra	823	31.03.2014	9000	
				9000	
23	Dasru Kandra	822	31.03.2014	9000	
				9000	
24	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	
				124000	
25	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	
				114000	
26	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	
				124000	
27	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	
				139000	
28	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	
				114000	
29	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	
				139000	
30	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	
				124000	
31	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	
				64000	
32	Gobinda Majhi	789	07.03.2014	9000	
	Gobinda Majhi	818	29.03.2014	25000	
				34000	
33	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	
				139000	
34	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	
				114000	
35	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	
				114000	
36	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	
				124000	
37	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	
				139000	
38	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	
				139000	
39	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	

				124000	
40	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	
				139000	
41	Jaga Sa	677	22.01.2014	9000	
	Jaga Sa	715	01.02.2014	25000	
	Jaga Sa	773	28.02.2014	30000	
				64000	
42	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	
				124000	
43	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	
				139000	
44	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	
				139000	
45	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	
				139000	
46	Judhistir Bagh	781	05.03.2014	9000	
				9000	
47	Jugal Kishor Mahananda	192	27.08.2013	9000	
	Jugal Kishor Mahananda	505	02.12.2013	25000	
				34000	
48	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	
				114000	
49	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	
				139000	
50	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	
				124000	
51	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	
				139000	
52	Karunakar Barik	824	31.03.2014	9000	
				9000	
53	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	
				139000	
54	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	
				139000	
55	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	
56	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	
				139000	
57	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	
				124000	
58	Nabin Sahu	459	18.11.2013	15000	
				15000	
59	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	
				139000	
60	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	
				114000	
61	Nalini Bagh	108	11.07.2013	9000	
	Nalini Bagh	785	06.03.2014	25000	
	Nalini Bagh	820	29.03.2014	30000	
				64000	
62	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	
				114000	

63	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	
					114000
64	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	
				139000	
65	Nrupalal Sunar	699	29.01.2014	9000	
				9000	
66	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	
					114000
67	Pabitra Majhi-11	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	
					114000
68	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	
					139000
69	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	
					139000
70	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	
					114000
71	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	
					124000
72	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	
					114000
73	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	
					124000
74	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	

				124000	
75	Purna Chandra Sunar	84	03.07.2013	9000	
	Purna Chandra Sunar	660	18.01.2014	25000	
	Purna Chandra Sunar	774	01.03.2014	30000	
				64000	
76	Radhe Sahu	573	27.12.2013	9000	
	Radhe Sahu	683	25.01.2014	25000	
	Radhe Sahu	756	24.02.2014	30000	
				64000	
77	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	
				129000	
78	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	
				124000	
79	Raju Bagh	663	20.01.2014	9000	
	Raju Bagh	790	08.03.2014	25000	
	Raju Bagh	791	08.03.2014	30000	
				64000	
80	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	
				139000	
81	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	
				139000	
82	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	
				139000	
83	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	
				139000	
84	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	
				139000	
85	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	
				139000	
86	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	
				114000	
87	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	
				139000	
88	Sankarabati Karta	731	17.02.2014	25000	
	Sankarabati Karta	732	17.02.2014	9000	
	Sankarabati Karta	795	14.03.2014	30000	
				64000	
89	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	
				139000	
90	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	
				139000	
91	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	
				124000	
92	Srikar Majhi	376	25.10.2013	9000	
	Srikar Majhi	693	28.01.2014	25000	
	Srikar Majhi	809	24.03.2014	30000	
				64000	
94	Sumanta Chhatria	156	26.07.2013	9000	
	Sumanta Chhatria	278	30.09.2013	25000	
				34000	
95	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	
				114000	
96	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	
				114000	
97	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	
				139000	
98	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	
				124000	
99	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	
				114000	
100	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	
				114000	
101	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	
				139000	
	GRAND TOTAL			10691000	

DETAILS OF ADJUSTMENT:-

STATEMENT SHOWING THE DETAILS OF ADVANCE ADJUSTED DURING 2015-16 WHICH WAS PAID DURING 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	Abhaya Kumar Bankra		11000	99/31.03.2016	11000	IHSDP
2	Bina Pradhan		11000	112/31.03.2016	11000	IHSDP
3	Biranchi Sunar		116000	101/31.03.2016	116000	IHSDP
4	Bisakha Raxa		11000	106/31.03.2016	11000	IHSDP
5	Dibya Charan Babu		15000	108/31.03.2016	15000	IHSDP
6	Dileswari Bagh		25000	93/31.03.2016	25000	IHSDP
7	Dillip Kumar Panda		26000	127/31.03.2016	26000	IHSDP
8	Hari Shankar Sharma		26000	130/31.03.2016	26000	IHSDP
9	Hrudananda Rohidas		11000	96/31.03.2016	11000	IHSDP
10	Indramani Pruseth		11000	115/31.03.2016	11000	IHSDP
11	Jasoda Pasayat		11000	100/31.03.2016	11000	IHSDP
12	Kalabati Pradhan		11000	104/31.03.2016	11000	IHSDP
13	Kamala Hans		15000	126/31.03.2016	15000	IHSDP
14	Khira Pradhan		11000	105/31.03.2016	11000	IHSDP
15	Kuntala Pruseth		11000	117/31.03.2016	11000	IHSDP
16	Manoj Kumar Nayak		11000	129/31.03.2016	11000	IHSDP
17	Manorama Barik		26000	95/31.03.2016	26000	IHSDP
18	Md Sabir		11000	98/31.03.2016	11000	IHSDP
19	Nidra Bagh		11000	90/31.03.2016	11000	IHSDP
20	Pabitra Bankra		11000	114/31.03.2016	11000	IHSDP
21	Purusottam Pradhan		11000	113/31.03.2016	11000	IHSDP
22	Radha Raxa		11000	103/31.03.2016	11000	IHSDP
23	Ram Chandra Pradhan		26000	102/31.03.2016	26000	IHSDP
24	Ram Chandra Pruseth		15000	107/31.03.2016	15000	IHSDP
25	Sahadeb Pradhan		86000	122/31.03.2016	86000	IHSDP
26	Saheba Pradhan		11000	116/31.03.2016	11000	IHSDP
27	Sunil Pradhan		116000	121/31.03.2016	116000	IHSDP
28	Suredra Kissan		11000	97/31.03.2016	11000	IHSDP
29	Upendra Sahu		11000	118/31.03.2016	11000	IHSDP
			690000		690000	
30	Biswanath Mohanty		30000	From Salary	27000	Salary advance
31	Jagmohan Singh		65000	From Salary	44000	Salary advance
32	Amaresh Behera		25000	From Salary	25000	Salary advance

33	Kamalini Panigrahi, C.O.		5000	From Salary	5000	Salary advance
34	Tapan Kumar Mohapatra		30000	From Salary	30000	Salary advance
35	Subash Chandra Debta		5000	From Salary	5000	Salary advance
36	Sriram Chandra Nanda		40000	From Salary	36000	Salary advance
37	Haresh Chandra Bagh		5000	From Salary	5000	Salary advance
38	Parameswar Bhoi, Accountant		5000	From Salary	5000	Festival Advance
39	Sushant Gajendra Singh		5000	From Salary	5000	Festival Advance
40	Ashok Kumar Bhoi, J.E.		5000	From Salary	5000	Festival Advance
41	Sriram Chandra Nanda		5000	From Salary	5000	Festival Advance
42	Mohan Balua		5000	From Salary	5000	Festival Advance
43	Sarat Mahananda		5000	From Salary	5000	Festival Advance
44	Upendra Kumar Patra		5000	From Salary	5000	Festival Advance
45	Ashok kumar Jaipuria		5000	From Salary	5000	Festival Advance
46	Dambarudhar Seth		5000	From Salary	5000	Festival Advance
47	Krutartha Chandra Behera		5000	From Salary	5000	Festival Advance
48	Binod Bihari Chalan		5000	From Salary	5000	Festival Advance
49	Biswanath Mohanty		5000	From Salary	5000	Festival Advance
50	Pradeep Pattanaik		5000	From Salary	5000	Festival Advance
51	Sailesh Sharma		5000	From Salary	5000	Festival Advance
52	Gokul Pruseth		5000	From Salary	5000	Festival Advance
53	Amaresh Behera		5000	From Salary	5000	Festival Advance
54	Tilak Bahadur Sahi Thakur		5000	From Salary	5000	Festival Advance
55	Sugandha Behera		5000	From Salary	5000	Festival Advance
56	Siba Charan Majhi		5000	From Salary	5000	Festival Advance
57	Pradipta Kumar Majhi		5000	From Salary	5000	Festival Advance
58	Sukadev Naik		5000	From Salary	3000	Festival Advance
59	Tapan Kumar Mohapatra		5000	From Salary	5000	Festival Advance
60	Suresh Kumar Bagh		5000	From Salary	5000	Festival Advance
61	Himansu Bhusan Mahananda		5000	From Salary	5000	Festival Advance
62	Bhuban Nag		5000	From Salary	5000	Festival Advance
63	Bijendra Sunani		5000	From Salary	5000	Festival Advance
64	Sulochana Nag		5000	From Salary	5000	Festival Advance
65	Ananda Birneth		5000	From Salary	5000	Festival Advance
66	Kishor Nag		5000	From Salary	5000	Festival Advance
67	Subasini Sunani		5000	From Salary	5000	Festival Advance
68	Parsuram Deb		5000	From Salary	5000	Festival Advance
69	Jagmohan Singh		5000	From Salary	5000	Festival Advance
70	Madhab Chandra Tripathy		5000	From Salary	5000	Festival Advance
			370000		340000	
	GRAND TOTAL		1030000		1030000	

STATEMENT SHOWING THE DETAILS OF ADVANCE ADJUSTED DURING 2015-16 WHICH WAS PAID 2013-14.						
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	Abhaya Kumar Bankra		139000	99/31.03.2016	139000	IHSDP

2	Ashok Hans		139000	124/31.03.2016	139000	IHSDP
3	Bina Pradhan		139000	112/31.03.2016	139000	IHSDP
4	Biranchi Sunar		34000	101/31.03.2016	34000	IHSDP
5	Bisakha Raxa		139000	106/31.03.2016	139000	IHSDP
6	Biswanath Deo		139000	120/31.03.2016	139000	IHSDP
7	Dibya Chandra Babu		124000	108/31.03.2016	124000	IHSDP
8	Dileswar Hans		139000	123/31.03.2016	139000	IHSDP
9	Dileswari Bagh		114000	93/31.03.2016	114000	IHSDP
10	Dillip Kumar Panda		124000	127/31.03.2016	124000	IHSDP
11	Hari Shankar Sharma		124000	130/31.03.2016	124000	IHSDP
12	Hrudananda Rohidas		139000	96/31.03.2016	139000	IHSDP
13	Indramani Pruseth		139000	115/31.03.2016	139000	IHSDP
14	Jasoda Pasayat		139000	100/31.03.2016	139000	IHSDP
15	Kalabati Kuanr		124000	128/31.03.2016	124000	IHSDP
16	Kalabati Pradhan		139000	104/31.03.2016	139000	IHSDP
17	Kalakar Behera		139000	110/31.03.2016	139000	IHSDP
18	Kamala Hans		124000	126/31.03.2016	124000	IHSDP
19	Khira Pradhan		139000	105/31.03.2016	139000	IHSDP
20	Kuntala Pruseth		139000	117/31.03.2016	139000	IHSDP
21	Mahamad Sabir		139000	98/31.03.2016	139000	IHSDP
22	Manoj Kumar Nayak		139000	129/31.03.2016	139000	IHSDP
23	Manorama Barik		124000	95/31.03.2016	124000	IHSDP
24	Mukteswar Hans		139000	109/31.03.2016	139000	IHSDP
25	Nidra Bagh		139000	90/31.03.2016	139000	IHSDP
26	Pabitra Bankar		139000	114/31.03.2016	139000	IHSDP
27	Punia Dhan		139000	92/31.03.2016	139000	IHSDP
28	Purna Chandra Dash		139000	91/31.03.2016	139000	IHSDP
29	Purusottam Pradhan		139000	113/31.03.2016	139000	IHSDP
30	Rabi Bagar		139000	119/31.03.2016	139000	IHSDP
31	Radha Raxa		139000	103/31.03.2016	139000	IHSDP
32	Rama Chandra Bagh		139000	111/31.03.2016	139000	IHSDP
33	Rama Chandra Pradhan		124000	102/31.03.2016	124000	IHSDP
34	Rama Chandra Pruseth		124000	107/31.03.2016	124000	IHSDP
35	Sahadeb Pradhan		64000	122/31.03.2016	64000	IHSDP
36	Saheba Pradhan		139000	116/31.03.2016	139000	IHSDP
37	Srikanta Pani		139000	125/31.03.2016	139000	IHSDP
38	Sunil Pradhan		34000	121/31.03.2016	34000	IHSDP
39	Surendra Kishan		139000	97/31.03.2016	139000	IHSDP
40	Upashi Bagh		139000	91/31.03.2016	139000	IHSDP
41	Upendra Sahu		139000	118/31.03.2016	139000	IHSDP
	GRAND TOTAL		5269000		5269000	

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 3209100.00 (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.

1. Biswanath Mohanty 8000.00
2. Jagmohan Singh 21000.00
3. Amresh Behera 4000.00

- 4.Kamalini Panigrahi,C O 8000.00
- 5.Ranjit Sandha 10000.00
- 6.Tapan Kumar Mahapatra I/c S.I. 130000.00
- 7.Ashoka Jaipuria 25000.00
- 8..Madan Mohan Jena,Ex-JA 25000.00
- 9.Sriram Chandra Nanda 4000.00
- 10.Dilip Kumar Patel,EX- EO 2974100.00(22000.00+5000.00+10000.00+5000.00+2000.00+3000.00+1000.00+1000.00+1100.00+1000.00+2923000.00)

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Dilip Kumar Patel	Ex -Executive Officer	Now at Brajarajnagar Municipality, Dist-Jharsuguda	2974100.00
2	Sri Biswanath Mohanty	Octroi Tax Collector	KUCHINDA NAC SAMBALPUR	8000.00
3	Sri Jagmohan Singh	Driver	KUCHINDA NAC	21000.00
4	Sri Amresh Behera	Octroi Tax Collector	KUCHINDA NAC	4000.00
5	Kamalini Panigrahi	C O	KUCHINDA NAC	8000.00
6	Ranjit Sandha	TRACTOR DRIVER	KUCHINDA NAC	10000.00
7	Tapan Kumar Mahapatra	Octroi Tax Collector	KUCHINDA NAC	130000.00
8	Ashoka Jaipuria	Geni. Tax Collector	KUCHINDA NAC	25000.00
9	Madan Mohan Jena	Jr Asst.	KUCHINDA NAC	25000.00
10	Sriram Chandra Nanda	Jr Asst.	KUCHINDA NAC	4000.00

PARA: 9 GRANTS

Kuchinda NAC. Sambalpur - 2015-2016

Sno	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	01-04-2015	68115025.00	43573856.00	111688881.00	43349135.00	31-03-2016	68339746.00	NO GIA REGISTER MAINTAINED
	GRAND TOTAL	68115025.00	43573856.00	111688881.00	43349135.00		68339746.00	

Comments :

Sl. No	Name of the Grant	O.B. as on 01.04.2015	Receipt during the year 2015-16	Total	Grants spent during the year 2015-16	Unspent Grants at the end of the year i e 31.03.2016	Percentage of Utilisation
1	Octroi Compensation	0.00	12164000.00	12164000.00	12164000.00	0.00	100.00
2	Road Development	4261950.00	1221000.00	5482950.00	4275948.00	1207002.00	77.99
3	M V Tax	1045338.00	1054000.00	2099338.00	469953.00	1629385.00	22.39
4	12TH FC	313671.00	0.00	313671.00		313671.00	0.00
5	13TH FC	7178958.00	309000.00	7487958.00	5530949.00	1957009.00	73.86
6	4 TH SFC	0.00	5743000.00	5743000.00	0.00	5743000.00	0.00
7	MLALAD	815508.00	0.00	815508.00	199914.00	615594.00	24.51
8	MPLAD	0.00	750000.00	750000.00	197169.00	552831.00	26.29
9	Park & Greenary	886555.00	0.00	886555.00	359126.00	527429.00	40.51
10	Devolution Fund	24809550.00	4286000.00	29095550.00	3094220.00	26001330.00	10.63
11	SWATCH BHARAT MISSION	0.00	4545316.00	4545316.00	94080.00	4451236.00	2.07
12	Incentive	0.00	1110000.00	1110000.00	0.00	1110000.00	0.00
13	BRGF	3083308.00	0.00	3083308.00	287511.00	208197.00	93.25
14	WODC	2101380.00	2800000.00	4901380.00	774105.00	4127275.00	15.79
15	IHSDP	18899090.00	0.00	18899090.00	10390475.00	8508615.00	54.98
16	CMRF	250000.00	0.00	250000.00	0.00	250000.00	0.00
17	SJSRY/NRLM	208049.00	919000.00	1127049.00	20000.00	1107049.00	1.77
18	AWC	695766.00	0.00	695766.00	484792.00	210974.00	69.68
19	Pension Grant	0.00	5006000.00	5006000.00	1313740.00	3692260.00	26.24
20	Road & Bridges	0.00	1784000.00	1784000.00	0.00	1784000.00	0.00
21	Non Residential Bldg.	0.00	300000.00	300000.00	0.00	300000.00	0.00
22	Hon to Non Officials	0.00	53000.00	53000.00	53000.00	0.00	100.00
23	Protection And Conservation of Water Bodies	1500000.00	1500000.00	3000000.00	284695.00	2715305.00	9.49
24	Solid Waste Management	489083.00	0.00	489083.00	0.00	489083.00	0.00
25	ELECTION	0.00	29540.00	29540.00	29540.00	0.00	100.00
26	Spl. Grant for C C Road	1576819.00	0.00	1576819.00	738318.00	838501.00	46.82

TOTAL	68115025.00	43573856.00	111688881.00	43349135.00	68339746.00	38.81
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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.11-13 . But the Executive Officer replied that the same will be maintained and produced to next audit during the Exit Conference.

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 2015-16 is **38.81 %**. 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 - 2015-2016

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	01-04-2015	83924623.00	43349135.00	127273758.00	24788836.00	31-03-2016	102484922.00	U C REGISTER NOT MAINTAINED
	GRAND TOTAL	83924623.00	43349135.00	127273758.00	24788836.00		102484922.00	

Comments :

Statement Showing the Details of U C Submitted during the year 2015-16

Sl No	Letter no/Dt	Amount	Scheme	Year of Grant	Remarks
	1642/13.04.2015	5322696	Octroi	2014-15	
	2644/13.04.2015	2243000	Octroi	2014-15	
	3644/13.04.2015	2243000	Octroi	2014-15	
	4644/13.04.2015	2243000	Octroi	2014-15	
	5644/13.04.2015	2244000	Octroi	2014-15	
	6640/13.04.2015	2878973	Devolution of Fund FOREST PARK	2011-12	
	71039/11.9.15	200000	PCWB	2014-15	
	81311/11.09.2015	96963	Special Grant for Urban Assets Creation	2013-14	
	91311/11.09.2015	405000	Special Grant for Urban Assets Creation	2013-14	
	101311/11.09.2015	236355	Special Grant for Urban Assets Creation	2013-14	
	111307/11.9.15	78465	Costruction of Boundery wall	2012-13	
	121307/11.9.15	175551	Costruction of Boundery wall	2012-13	
	131301/11.09.2015	288554	RDW	2014-15	
	141303/11.09.2015	678585	Maintenance Of Road And Bridges	2013-14	
	151305/11.9.15	338584	Maintenance Of R& B TFC	2013-14	
	161295/11.9.15	339331	TFC SOLID WASTE MGT	2013-14	
	171347/26.09.2015	337916	TFC R AND B	2014-15	
	181299/11.09.2015	1125863	Devolution of Fund	2014-15	
	19Not Available	3313000	BRGF	2015-16	
	TOTAL	24788836			

DETAILS OF U C SENT

2011-12	2878973
2012-13	254016
2013-14	2094818

2014-15	16248029
2015-16	3313000
TOTAL	24788836

YEAR WISE BREAK UP OF PENDING Ucs	
YEAR	AMOUNT OF UC PENDING
Prior to 2012-13	11894690
2012-13	2440967
2013-14	30894076
2014-15	17219054
2015-16	40036135
TOTAL	102484922

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. 102484922.00** was lying outstanding against this N.A.C. as on dt.31-3-2016. 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.

In response to the objection memo issued on the score the E O replied nothing. However, the E O assured to submit the pending U Cs during discussion on the Exit Conference.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - Non-Deposit of collected amount-

In the course of tracing the DCRs to cashiers cash book it was found that **Rs.24100.00** had not been deposited as detailed below.

SI No	Name of the DCR	M.R.No./Book No.	Date	Amount Collected	DCR Page	Amount taken to cashiers cash book	Less amount	Person responsible
1	Cess pool, Water tanker, Guest house etc.	7840/79 to 7864/79	17.03.2016 to 14.10.2016	24100.00	2	-----	24100.00	Tapan Mohapatra
TOTAL							24100.00	

Rs.24100.00 is treated as misappropriation and was suggested for recovery from the person concerned with compliance to audit.

In response to the audit objection memo the local authority recovered a sum of Rs.18900.00 & Rs.5200.00 from the person concerned in shape of DCR deposit. on 31.03.2017 & 30.03.2017 and posted to cashiers cash book page no.47 & 48 respectively.Hence the para is dropped.

11.2 - Misappropriation of cash by making totalling mistake-

While checking the totalling of figures of DCR in Cess pool, Water tanker, Guest house etc. it was found that **Rs.2600.00** has been misappropriated by making totalling mistake as the details given below and the local authority was suggested for recovery from the person concerned with compliance to the audit.

SI No	Name of the DCR	M.R.No./Book No.	Date	Amount Collected	DCR Page	Amount made totalling in DCR & taken to cashiers cash book	Less amount taken	Person responsible
1	Cess pool, Water tanker, Guest house etc.	7865/79 to 7874/79,7876/79 to 7878/79,7880/79 to 7888/79	02.11.2016 to 10.02.2017	38800.00		336200.00	2600.00	Tapan Mohapatra

In response to the audit objection memo, the local authority recovered the above said amount from the person concerned vide MR .No.2706 & 2707 dtd.24.04.2017. Hence, the para is dropped.

11.5 - Non-Deposit of collected amount-

In the course of tracing the M.R.Book wrt the DCRs and cashiers cash book it was found that **Rs.1198.00** had been collected from Smt. Pratisha Nayak but the same had neither been taken to DCR nor been taken to cashiers cash book or deposited. Details given below. The local authority was suggested through audit objection memo for recovery from the person concerned with compliance to the audit

Sl No	Name of the DCR	M.R.No./Book No.	Date	Amount Collected	DCR Page	Amount taken to cashiers cash book	Less amount	Person responsible
1	Holding Tax	1511/16	11.04.2016	1198.00	-----	-----	1198.00	Gokul Chandra Pruseth.
TOTAL							1198.00	

In response to the audit objection memo, the local authority recovered Rs.1198.00 from Gokul chandra Pruseth vide MR No.9708/dtd.24.04.2017. Hence, the para is dropped.

11.6 - Non-Deposit of collected amount-

In the course of tracing the M.R.Book wrt the DCRs and cashiers cash book it was found that **Rs.176.00** has been collected from Kishore Majhi but the same has neither been taken to DCR nor been taken to cashiers cash book or deposited. Details given below. The local authority was suggested through objection memo for recovery from the concerned authority with compliance to the audit.

Sl No	Name of the DCR	M.R.No./Book No.	Date	Amount Collected	DCR Page	Amount taken to cashiers cash book	Less amount	Person responsible
1	ServiceTax	2940/30	19.02.2016	176.00	-----	-----	176.00	Pradeep Kumar Majhi.
TOTAL							176.00	

In response to the audit objection memo, the local authority recovered a sum of Rs.176.00 from pradeep Majhi vide MR.No.9707/dtd.24.04.2017. 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 2015-16 is given below.

DCB Position for the Year 2015-16

Name of the Tax	Demand			Collecton			Rebate allowed	Current collection+Rebate(6+8)	Total Collection(7+8)	Balance		
	Arrear	Current	Total	Arrear	Current	Total				Arrear	Current	Total
1	2	3	4	5	6	7	8	9	10	11	12	13
Holding	522568	359188	881756	57202	232491	289693	37701	270192	327394	465366	88996	554362
Light	305642	180287	485929	26893	120317	147210	18851	139168	166061	278749	41119	319868
Total	828210	539475	1367685	84095	352808	436903	56552	409360	493455	744115	130115	874230

Percentage of Collection = 36.08%

From the above table it is observed that the percentage of collection is 36.08% 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. - 80. 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 - License fee collected against Mobile Towers

There are 11 nos 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 2015-16. No new towers have been erected in the year 2015-16.

13.3 - Assessment of New Holdings -

During the year under audit a total no. of 07 cases of new holding were assessed, the details of which are given below.

Sl.No.	Ward No.	No. of new holding assessed	Value of Holding tax	Value of Light Tax	TOTAL
1	2	3	1074	537	1611
2	3	1	299	149	448
3	4	3	1091	545	1636
	TOTAL	7	2464	1231	3695

13.4 - 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.

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	1	
12	Octroi Tax Collector	10	10	
13	Octroi Tax Peon	5	5	
14	Sweeper Zamadar	1	1	
15	Sweeper	8	3	
16	Sweepress	4	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	
	Total :-	50	42	

14.2 - Non-Deposit of amount collected by selling EGB of PDS items -

While checking the cash book and stock register of PDS, it is found that a total of **6054.75** quintals of rice & wheat have been sold during the financial year 2015-16. As per Letter No. 7040/dt.21.04.2012 of Food & Civil Supplies Deptt., Govt of Odisha each gunny bag will fetch Rs.10.00. As such total amount due for collection from sale of empty bags amounts to Rs.121100.00 during the year. As revealed from the cash book no amount has been earned from sale of empty bags during the year. Hence Rs.121100.00 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	2471.00					
2	Antardoya Rice	970.55					
3	Annapurna Rice	25.20					
4	PLO Rice	350.00					
5	RDP Rice	2.10					
6	RICE PHH	1393.31					
7	RICE AHH	583.35					
8	WHEAT PHH	259.24					

TOTAL	6054.75	12110	Rs. 10.00	Rs. 1,21,100.00	Rs. 0.00	Rs. 1,21,100.00
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In response to the objection memo issued on the score the E O replied nothing Hence a sum of Rs 121100.00 needs recovery from Sri Krutartha Charan Behera,OTC I/c PDS Stock who has not deposited the amount into NAC Fund .Failure to deposit the same Sri Jitendra Kumar mahapatra, E O is held responsible.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Krutartha Charan Behera	OTC	KUCHINDA NAC	60550.00
2	Sri Jitendra Kumar Mohapatra	E O	KUCHINDA NAC	60550.00

14.3 - Payment to DLRs/NMRs -

During the year under audit a sum of **Rs.3321712.00** has been paid to DLRs/NMRs engaged in different sections. As per provision contained in section - 73(1) of Odisha Municipal act, 1950 every municipality with the previous sanction of state govt. and as per provisions of section - 73(2) of Odisha Municipal act, 1950 the municipality may in the case of emergency make provisions for temporary employment of employees for a period not exceeding 44 days. As per circular no.- MIS-129/2000/36051/H&UD dt.15-12-2000 DLRs/NMRs engaged after dt19-05-1997 may be disengaged forthwith. Hence, the payment of **Rs.3321712.00** to the DLRs needs approval of the appropriate authority. The local authority was asked through objection memo to produce the sanction order & approval of the appropriate authority before audit for verification.

Details of Payment to DLRs

ENGAGEMENT OF NMR & DLR			
SL.NO.	VR.NO. /DATE	AMOUNT	REMARKS
	165/07.05.15	15450.00	
	266/07.05.15	3900.00	
	367/07.05.15	94800.00	
	468/07.05.15	7800.00	
	569/07.05.15	19500.00	
	670/07.05.15	3900.00	
	771/07.05.15	3900.00	
	872/07.05.15	26100.00	
	973/07.05.15	18000.00	
	1077/08.05.15	27300.00	
	1178/08.05.15	31200.00	
	12148/05.06.15	25350.00	
	13149/05.06.15	95550.00	
	14150/05.06.15	18000.00	
	15151/05.06.15	19500.00	
	16152/05.06.15	3900.00	
	17153/05.06.15	7800.00	
	18154/05.06.15	3900.00	
	19155/05.06.15	3900.00	
	20167/09.06.15	58500.00	
	21238/09.07.15	99150.00	
	22239/09.07.15	28200.00	

23	240/09.07.15	3900.00
24	241/09.07.15	3900.00
25	242/09.07.15	3900.00
26	243/09.07.15	7800.00
27	244/09.07.15	19500.00
28	245/09.07.15	18900.00
29	246/09.07.15	13050.00
30	322/07.08.15	15450.00
31	323/07.08.15	19350.00
32	324/07.08.15	4050.00
33	325/07.08.15	20250.00
34	326/07.08.15	4050.00
35	327/07.08.15	30900.00
36	328/07.08.15	4050.00
37	329/07.08.15	108300.00
38	356/19.08.15	24300.00
39	357/19.08.15	24300.00
40	419/02.09.15	6000.00
41	420/02.09.15	9050.00
42	421/02.09.15	15000.00
43	438/03.09.15	112500.00
44	439/03.09.15	19500.00
45	440/03.09.15	15600.00
46	441/03.09.15	30600.00
47	442/03.09.15	3900.00
48	443/03.09.15	3900.00
49	446/03.09.15	3900.00
50	447/03.09.15	27300.00
51	473/29.09.15	19050.00
52	511/07.10.15	19050.00
53	512/07.10.15	19050.00
54	518/09.10.15	20200.00
55	520/09.10.15	9912.00
56	521/09.10.15	41400.00
57	522/09.10.15	170800.00
58	523/09.10.15	26000.00
59	524/09.10.15	26000.00
60	525/09.10.15	5200.00
61	526/09.10.15	5200.00
62	527/09.10.15	5200.00
63	528/09.10.15	10400.00
64	529/09.10.15	20800.00
65	581/17.10.15	5200.00

66582/17.10.15	2600.00
67583/17.10.15	2600.00
68584/17.10.15	2600.00
69585/17.10.15	10400.00
70586/17.10.15	13000.00
71587/17.10.15	23400.00
72588/17.10.15	96200.00
73604/19.10.15	20000.00
74605/19.10.15	20000.00
75606/19.10.15	20000.00
76657/07.11.15	2800.00
77658/07.11.15	2800.00
78659/07.11.15	5600.00
79660/07.11.15	14000.00
80661/07.11.15	11200.00
81662/07.11.15	2800.00
82663/07.11.15	10100.00
83664/07.11.15	27400.00
84665/07.11.15	27000.00
85756/10.12.15	8950.00
86757/10.12.15	165200.00
87758/10.12.15	44800.00
88759/10.12.15	5000.00
89760/10.12.15	25000.00
90761/10.12.15	20000.00
91762/10.12.15	25000.00
92763/10.12.15	10000.00
93764/10.12.15	5000.00
94765/10.12.15	5000.00
95772/21.12.15	15000.00
96807/01.01.16	50800.00
97808/01.01.16	177200.00
98809/01.01.16	32400.00
99810/01.01.16	21600.00
100811/01.01.16	27000.00
101812/01.01.16	5400.00
102813/01.01.16	10800.00
103814/01.01.16	5400.00
104815/01.01.16	5400.00
105846/02.01.16	30000.00
106865/13.01.16	17000.00
107893/04.02.16	5200.00
108894/04.02.16	5200.00

109895/04.02.16	5200.00
110896/04.02.16	20800.00
111897/04.02.16	26000.00
112898/04.02.16	31200.00
113899/04.02.16	10400.00
114900/04.02.16	183200.00
115901/04.02.16	49600.00
116933/09.02.16	15000.00
1171001/03.03.16	18000.00
1181002/03.03.16	186400.00
1191003/03.03.16	30000
1201004/03.03.16	25000
1211005/03.03.16	20000
1221006/03.03.16	10000
1231007/03.03.16	5000
1241008/03.03.16	5000
1251009/03.03.16	5000
1261010/03.03.16	46800
TOTAL	3321712.00

In response to the audit objection memo, the local authority replied to produce the required sanction order and approval before next audit after obtaining the same from the appropriate authority. Till then Rs.3321712.00 is held under objection.

14.4 - IRREGULAR REFUND OF SD/EMD-

During the year under audit, it was noticed that a sum of **Rs.722963.00** has been refunded to the contractors towards SD/EMD/APS as detailed below. In support of the payment, the original money receipts (cancelled), register of deposit ledger Form No.XX may be produced before audit for verification.

SL.NO.	VR.NO./DATE	AMOUNT
	103/17.04.15	5840.00
	207/22.04.15	30000.00
	308/23.04.15	12120.00
	409/23.04.15	21190.00
	510/23.04.15	7400.00
	611/23.04.15	2250.00
	727/27.04.15	25000.00
	828/27.04.15	6000.00
	929/27.04.15	22455.00
	1030/27.04.15	14800.00
	1195/15.05.15	33000.00
	1296/15.05.15	1500.00
	1397/15.05.15	60000.00
	14181/17.06.15	14970.00

15183/20.06.15	36000.00
16184/20.06.15	7500.00
17185/20.06.15	17930.00
18217/08.07.15	37500.00
19248/13.07.15	5580.00
20249/13.07.15	2000.00
21309/06.08.15	5410.00
22340/12.08.15	6000.00
23371/22.08.15	71200.00
24372/22.08.15	5000.00
25373/22.08.15	33700.00
26374/22.08.15	4500.00
27475/29.09.15	1000.00
28476/29.09.15	10000.00
29535/13.10.15	6000.00
30536/13.10.15	14800.00
31695/21.11.15	74200.00
32739/10.12.15	17100.00
33789/30.12.15	3250.00
34790/30.12.15	5700.00
35791/30.12.15	6500.00
36847/06.01.16	8996.00
37848/06.01.16	18972.00
38864/12.01.16	6500.00
39869/18.01.16	7800.00
40870/18.01.16	4050.00
41987/01.03.16	36750.00
42988/01.03.16	5000.00
431015/14.03.16	7500.00
TOTAL	722963.00

In response to the audit objection memo vide page no.88-89, the E.O. replied produced . The ledger produced was not maintained properly & thus the same may be maintained immediately. Till then Rs.722963.00 is kept under objection.

14.5 - Non payment of VAT on Electrical Purchase

During the scrutiny of vouchers it was noticed that electrical goods amounting to Rs.**145640.00** 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.19661.00 (145640.00 x 13.5%)** in proper quarter.

Details of Purchase

Vr No/Dt	Amount (Rs)
163/09.06.15	40000.00
164/09.06.15	17000.00
169/09.06.15	7200.00
338/10.08.15	17200.00
339/10.05.15	15560.00
464/23.09.15	48680.00
TOTAL	145640.00

In response to the audit objection memo, the local authority realized Rs.19661.00 from Durga Enterprises, Kuchinda vide MR No.9711/dtd.24.04.2017. Hence the para is dropped.

14.6 - Non payment of VAT on Computer Materials

During the scrutiny of vouchers it was noticed that electrical goods amounting to Rs.**3850.00** as detailed below has been purchased from Mother Computer Helpline,

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.192.00** (3850.00x 5%) in proper quarter.

Details of Purchase

Vr No/Dt	Amount (Rs)
1028/17.03.16	3850.00
Total	3850.00

In response to the audit objection memo, the local authority realized a sum of Rs.192.00 from Mother computers help line, Kuchinda vide MR.No.9710/dtd.24.04.2017.

Hence, the para is dropped.

14.7 - Purchase of Battery

During the scrutiny of vouchers it was noticed that Battery amounting to **Rs.7740.00** vide Vr no 519/09.10.2015 has been purchased from Shree Anjali Auto Mobiles Jharsuguda. But the old Battery was not Returned back to the Suppliers. Had it been returned , the suppliers should give a rebate of at least 10% of the cost of new battery. Hence a sum of Rs **774.00** i.e 10% of Rs 7740.00 is treated as loss to the NAC Fund & Needs recovery.

In response to the audit objection memo, the local authority realized a sum of Rs.774.00 vide MR.No.8917/dtd.24.04.2017 on selling of the old battery. Hence, the para is dropped.

PARA: 15 AUDIT ON WORKS

15.1 - Excess payment by means of Non-Deduction of Labour Cess despite estimated provision-

1	Name of the work	Const. of A W Centre at Badpada W No 5
2	Scheme/ C.R.No	13 th FC/05/2012-13
3	Estimated Cost	5.00 Lakh
4	Name of Executant	Deptt

5	Name of the J.E	SriUpendra Kumar Nayak	
6	Name of the M.E	Sri Santosh Narayan Mishra	
7	Bill & Vr.No./date	Bill Amount	M.B.No/Page
	1 st /R 674/12.12.2014	271732.00	207/117-120
	2 nd /R 796/07.02.2015	134326.00	215/6-11
	3 rd /R&F568/06.10.2015	93942.00	223/118-121

As per the provisions of the Building and Other Construction Workers Welfare Cess Act, 1996 read with LABOUR & EMPLOYMENT DEPARTMENT RESOLUTION

No.12653-LL-I-(iii)-25/07/LE./ 15th December 2008 All Government Departments, Public Sector Undertakings and other Government Departmental agencies/ bodies carrying out any buildings or other construction works which are covered under section 2(1)(d) of the Building and Other Construction Workers (RE&CS) Act, 1996 shall pay 1% of the amount of the cost approved as per the tender notification. This amount will be deducted from the bill at the time of making payment to the contractors and such amount shall be remitted by way of account payee cheque in favour of the Orissa Building and Other Construction Workers Welfare Board within 30 days of making payment along with a forwarding letter addressed to the Secretary cum-Chief Executive Officer, the Orissa Building and Other Construction Workers Welfare Board, Office of the Labour Commissioner, Orissa, Bhubaneswar.

In case the aforesaid work is carried out internally or departmentally without engaging contractors, the 1% of the total cost shall be remitted by the Chief

Executive of the department / organization by account payee cheque drawn in favour of the Orissa Building and Other Construction Workers Welfare Board

by the Government Departments, Public Sector Undertakings and other Governmental bodies.”

On checking the above work case record w.r.to M.B & other enclosed document, It was found that, although in the relevant estimate & analysis of rates , 1% towards Labour Cess component was added with the basic cost of each unit of work .But while passing the work bill less component towards Labour Cess was shown realized from the bill amount as detailed below, which resulted in excess payment to the tune of Rs.4213.00 in lieu of less realization of Labour Cess & thus needs recovery.

Bill	Amount (Rs)	Actual Due	Realise
1St	271732.00	2717.00	670.00
2 nd	134326.00	1343.00	117.00
3 rd & F	93942.00	940.00	0.00
TOTAL	500000.00	5000.00	787.00

Hence steps need be taken to recovered the amount of Rs.4213.00 & compliance reported.

In response to the audit objection memo , the local authority realized a sum of Rs.4213.00 from Upendra Kumar Nayak, J.E. vide MR.No.9703/dtd.24.04.2017. Hence the para is dropped.

15.2 - Excess payment by means of Non-Deduction of Labour Cess despite estimated provision-

1	Name of the work	Const. of A W Centre at Sargidihi W No 4	
2	Scheme/ C.R.No	13 th FC/04/2012-13	
3	Estimated Cost	5.00 Lakh	
4	Name of Executant	Deptt	
5	Name of the J.E	SriUpendra Kumar Nayak	
6	Name of the M.E	Sri Santosh Narayan Mishra	
7	Bill & Vr.No./date	Bill Amount	M.B.No/Page
	1 st /R 673/12.12.2014	271732.00	210/178-187
	2 nd /R 795/07.02.2015	134326.00	216/6-11
	3 rd /R&F622/02.11.2015	93942.00	221/21-28

As per the provisions of the Building and Other Construction Workers Welfare Cess Act, 1996 read with LABOUR & EMPLOYMENT DEPARTMENT RESOLUTION

No.12653-LL-I-(iii)-25/07/LE./ 15th December 2008“ All Government Departments, Public Sector Undertakings and other Government Departmental agencies/ bodies carrying out any buildings or other construction works which are covered under section 2(1)(d) of the Building and Other Construction Workers (RE&CS) Act, 1996 shall pay 1% of the amount of the cost approved as per the tender notification. This amount will be deducted from the bill at the time of making payment to the contractors and such amount shall be remitted by way of account payee cheque in

favour of the Orissa Building and Other Construction Workers Welfare Board within 30 days of making payment along with a forwarding letter addressed to the Secretary cum- Chief Executive Officer, the Orissa Building and Other Construction Workers Welfare Board, Office of the Labour Commissioner, Orissa, Bhubaneswar.

In case the aforesaid work is carried out internally or departmentally without engaging contractors, the 1% of the total cost shall be remitted by the Chief

Executive of the department / organization by account payee cheque drawn in favour of the Orissa Building and Other Construction Workers Welfare Board

by the Government Departments, Public Sector Undertakings and other Governmental bodies."

On checking the above work case record w.r.to M.B & other enclosed document, It was found that, although in the relevant estimate & analysis of rates , 1% towards Labour Cess component was added with the basic cost of each unit of work .But while passing the work bill less component towards Labour Cess was shown realized from the bill amount as detailed below, which resulted in excess payment to the tune of Rs.4213.00 in lieu of less realization of Labour Cess & thus needs recovery.

Bill	Amount (Rs)	Actual Due	Realise
1St	271732.00	2717.00	670.00
2 nd	134326.00	1343.00	117.00
3 rd & F	93942.00	940.00	0.00
TOTAL	500000.00	5000.00	787.00

In response to the audit objection memo, the local authority realized a sum of Rs.4213.00 from Sri Upendra Kumar Nayak,J.E. vide MR.No.9704/24.04.2017 towards Labour Cess. Hence, the para is dropped.

15.3 - Non-Recovery of the Interest upon the advance paid to the contractor resulted In loss to the Institution-

1	Name of the work	Const. of Barbed Fencing of Forest Park NAC Kuchinda	
2	Scheme/ C.R.No	Devolution Fund /2015-16	
3	Estimated Cost	5.97 Lakh	
4	Name of Executant	Sri Lambodar Pradhan	
5	Name of the J.E	SriUpendra Kumar Nayak	
6	Name of theM.E	Sri Santosh Narayan Mishra	
7	Bill & Vr.No./date	Bill Amount	M.B.No/Page
	1 st /R 1034/17.3.16	470170.00	225/135-138

ADVANCE TO WORK CONTRACTORS (AS PER PARA.3.7.21 OF OPWD CODE GOVT OF ODISHA)

(Works Deptt.O.M.No.9668, Dt.26.4.93. w.e.f.16.10.92)

As per the stipulations contained in the above cited Para of OPWD code, Govt. of Odisha, which states that, Advance to contractors was strictly prohibited for execution

of erection works & it could be allowed in case of exigencies (Only for Finished works), after obtaining prior approval from the Govt. In concerned Depts.

And such advances which seems indispensable for securing the Institution against any loss, then advance Could be granted with necessary precautions & such advances shall carry interest at the rate of 18% P.Annum.In such cases the Officer concerned who sanctioning such advance as well as the

officer passing the bills would be held responsible for any over-payment or non-realisation of advance and the interest there upon as the above cited rate up to date of adjustment/recovery to recoup the financial loss of the Institution.

Hence on scrutiny the said work case record w.r.to the aforementioned stipulations of Codal provisions of OPWD Code, Govt. Of Odisha, the following contravening features were disclosed in audit:-

- 1) No prior sanction from Govt. In H. & U.D. Dept. Odisha was obtained for facilitating such payment of advance.
- 2)Without any Bank Guarantee advance of Rs.100000.00 was paid vide vr no 956/2302.2016,which was quite a loss to the institution in case of rescission of work,

3) Without any clause for provision of advance in the original agreement No.-/05.11.2015 advance payment was made to the contractor, As a result of such contravening features regarding payment of advance as well as Non-realisation of interest thereon in deviation to OPWD guidelines, the institution sustained loss to the tune of Rs.1134.00 in lieu of non-recovery of interest upon the amount of advance paid to the contractor as calculated below :-

Dt. Of Advance Payment	Amt. Of Advance Paid	Dt. Of Adjustment /Bill No.	Period of Retention	Interest upon Adv. Adjusted Amt. to be recovered @18%	Component of Interest
23.02.2016	100000.00	17.03.16/1 st RA	23 days	(100000X18%)/365x23days	1134.00

In response to the audit objection memo, the local authority realized a sum of Rs.1134.00 from sri Lambodar Pradhan.Executant vide MR.No.9705/24.04.2017 towards interest.Hence, the para is dropped.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -
This PARA is not applicable to U.L.B.

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 -
The target and achievement position of different schemes implemented in the N.A.C. during the year 2015-16 along with works register was asked to be produced before audit vide objection page no. . 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.
SJSRY
Neither funds have been received nor utilized under this scheme during the year 2015-16.However a sum of Rs 919000.00 has been received in new scheme NRLM/OLM & Expenditure to the tune of Rs 20000.00 was made.
MPLAD
A sum of Rs 750000.00 have been received by the N.A.C. under this scheme during the year 2015-16. However, Rs197169.00 was utilized from the previous years grants to complete 1 projects during the year 2015-16.

PARA: 18 MISCELLANEOUS

18.1 - Audit paragraphs Pending for settlement																						
<table border="1"> <thead> <tr> <th rowspan="2">Sl.No.</th> <th colspan="2">Audit Report No. with year of account</th> <th colspan="2">Paragraphs pending for settlement relating to misappropriation of cash & loss of stock & store</th> <th colspan="2">Paragraphs pending for settlement other than misappropriation and defalcation</th> <th rowspan="2">Total</th> </tr> <tr> <th>No. of paragraphs</th> <th>Amount</th> <th>No. of paragraphs</th> <th>Amount</th> <th>No. of paragraphs</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Sl.No.	Audit Report No. with year of account		Paragraphs pending for settlement relating to misappropriation of cash & loss of stock & store		Paragraphs pending for settlement other than misappropriation and defalcation		Total	No. of paragraphs	Amount	No. of paragraphs	Amount	No. of paragraphs	Amount								
Sl.No.		Audit Report No. with year of account		Paragraphs pending for settlement relating to misappropriation of cash & loss of stock & store		Paragraphs pending for settlement other than misappropriation and defalcation			Total													
	No. of paragraphs	Amount	No. of paragraphs	Amount	No. of paragraphs	Amount																

1	2	3	4	5	6	7	8
	1136217/AR/2015-16-S AMBALPUR for 2014-15.	0	0	6	19062056	6	19062056
	247961/AR/2014-15-SA MBALPUR for 2012-13 & 2013-14	0	0	15	4168840	15	4168840
	338861/AR/2013-14-SA MBALPUR for 2003-04	0	0	4	434132	4	434132
	Total :-	0	0	25	23665028	25	23665028

Steps may be immediately taken to send compliance to proper quarters & compliance reported to audit. During exit conference the E.O. assured to send the compliance.

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

19.1 - UNREMITTED GOVT DUES						
Particulars	Govt Dues					
	Royalty	VAT	Labour Cess	P T	I Tax	Total
Dues outstanding for deposit at the beginning of the year	330044.00	635588.00	-12170.00	57675.00	-66900.00	944237.00
Amount collected during the year	545124.00	908642.00	232972.00	52025.00	489020.00	2227783.00
Total	875168.00	1544230.00	220802.00	109700.00	422120.00	3172020.00
Amount remitted during the year	594158.00	985502.00	277101.00	100800.00	497505.00	2455066.00
Balance to be remitted at the end of the year	281010.00	558728.00	-56299.00	8900.00	-75385.00	716954.00

Steps should be taken by the local authority to deposit Rs.716954.00 in proper quarter of Govt and report compliance to audit. Till deposit of the same the entire amount of Rs.716954.00 is kept under objection.

19.2 - Information on Loan,SD/EMD, CPF position of Staffs

The information of loan, SD/EMD & CPF position of staffs in the following format is produced by the local authority as given below.

SL.NO.	PARTICULARS	OB AS ON 01.04.2015	RECEIPT DURING 2015-16	TOTAL	PAID/DEPOSIT DURING 2015-16	CB AS ON 31.03.2016
1	LOAN	0	0	0	0	0
2	SD/EMD	1850705.00	983439.00	2834144.00	461647.00	2372497.00
3	CPF	0	433310.00	433310	140000.00	293310

Loan position of the N.A.C. was asked to be produced through objection memo . In response the local authority replied that there is no loan

