

LOCAL FUND AUDIT, SAMBALPUR, ODISHA

CATEGORY : N A C

Audit Report No : 371599/AR/2017-2018-SAMBALPUR

PARA: 1 TITLE SHEET

1	Name of the Institution :	Kuchinda NAC. Sambalpur
2	Year of Accounts under Audit :	2016-2017
3	Name of the Local Authority during the year of A/Cs :	SRI JITENDRA KUMAR MAHAPATRA,EO FROM 01.04.2016 TO TILL DATE
	Name of the Local Authority at the time of Audit :	SRI JITENDRA KUMAR MAHAPATRA,EO
4	Duration of Audit :	11-03-2018 To 04-04-2018 (Mandays Consumed :- 15.5)
5	Name of the Auditors :	SASHI KANTA RAM - Auditor(11-03-2018 to 05-04-2018) KAILASH BEHERA - Lead Auditor(11-03-2018 to 05-04-2018)
6	Name of the Reviewing Officer :	SRI MARDARAJ MAHALING(District Audit Officer)
7	Date of submission of report by Reviewing officer :	27-04-2018
8	Entry Conference Date :	02-02-2018
9	Exit Conference Date :	23-04-2018
10	Name of the District Audit Officer :	
11	Date of approval of report by District Audit Officer :	27-04-2018

Para1.1 :- Demographic information:-

Name Of The Institution	Area In sq Km	No of Ward	Population of the Institution					Female Population	Male Population
			S.C	S.T	Minority	General	Total		
Kuchinda NAC. Sambalpur	16.84	11	2029	4820	0	8727	15576	7739	7837

PARA: 2 PHYSICAL VERIFICATION

S/no	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	Service Postage Stamps	12.3.2018	1040.00	1040.00	Page -50	Nil
2	Miscellaneous Receipt Books	12.3.2018	41	41	Page -19	Nil
3	Measurement Books	12.3.2018	0	0	Page -8	Nil
4	Cash in hand	12.3.2018	0.00	0.00	Noted below	Nil
5	Others					
6	Holding Tax Receipt Books	12.3.2018	53	53	Page -10	Nil
7	Service tax Receipt Books	12.3.2018	37	37	page -11	Nil
8	Forest park Receipt Books Rs5.00	12.3.2018	40	40	Page -12	Nil
9	Forest park Receipt Books Rs 10.00	12.3.2018	05	05	page -23	Nil
10	Children park Receipt Books Rs 2.00	12.3.2018	21	21	page -6	Nil

Comments

It is to be noted here that, the cash book has not been done on the date of conduct of physical verification. On issue of POM vide page- 01, the EO assured to produce the cash book during Exit Conference. However, the cash in hand position is assured basing on a certificate furnished by the EO to that effect which is furnished above.

The cash in hand position of the NAC need be verified physically by the head of office or by his authorized signatory at the end of each month. But this has not been followed scrupulously. The EO is advised to follow the above rule hence forth.

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

S/No	List Records/Register	Rules	Form No
1	Stock account of Receipt Forms	Rule 196	Form L
2	Tax collector's daily collection register	Rule 192	Form K
3	Demand and Collection Register	Rule 178	Form B
4	Tax Ledger (personal A/C of Tax Payers)	Rule 178	Form B(I)
5	Stock Register of Stationery	Rule 172	Form No. XLIV
6	Stamp Account	Rule 172	Form No. XLIV
7	Stock account of Tickets used for daily collection of Market fees	Rule 171	Form No. XLIII
8	Daily Collection Register	Rule 171	Form No. XL
9	Arrear List	Rule 170	Form No. XXXIX
10	Register of Rents for which there is fixed demand	Rule 163	Form No. XXXVI
11	Miscellaneous Receipts	Rule 157	Form No. XXXIV
12	Cash Book of the municipality	Rule 125	Form No. XIV
13	Periodical Increment Certificate	Rule 99	Form No. XI
14	Salary Bills	Rule 97	Form No. IX
15	Register of Bills	Rule 96	Form No. VII
16	Challan	Rule 87	Form No. VI
17	Subsidiary Cash Book	Rule 128 A	Form No. V-A
18	Cashier's Cash Book	Rule 81	Form No. V
19	Schedule for the Budget Estimate	Rule 77	Form No. III
20	Abstract of the Budget Estimate	Rule 74	Form No. I-A
21	Budget Estimate	Rule 74	Form No. I
22	Nominal Muster Roll (NMR)	Rule 340	Form W-II
23	Contract Agreement Form	Rule 341	Form W-III
24	Contract Certificate	Rule 343	Form W-IV
25	Register of Works	Rule 345	Form W-VI
26	Stock & Store Register of Municipality	Rule 346	Form W-VII
27	Measurement Book	Rule 365	Form W-VIII

B : List of Records/Registers not Produced to Audit

S/No	List Records/Register	Rules	Form No
1	Arrear Demand Register	Rule 187	Form H
2	Mutation Register	Rule 184	Form G
3	Register of Petitions	Rule 183	Form F
4	Form of appeal petition	Rule 183	Form E
5	Register of Grants	Rule 80	Form No. XLII
6	Register of Interest Bearing Securities	Rule 147	Form No. XLI
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	Establishment Audit Register	Rule 146	Form No. XXV
17	Annual Account of Receipts and Expenditure	Rule 145	Form No. XXIV
18	Register of Quarterly & Annual account of Expenditure	Rule 144	Form No. XXIII

19	Register of Quarterly & Annual account of Receipt	Rule 144	Form No. XXII
20	Register of outstanding deposits	Rule 143	Form No. XXI
21	Deposit Ledger	Rule 142	Form No. XX
22	Register of Outstanding Advances	Rule 140	Form No. XIX
23	Advance Ledger	Rule 136	Form No. XVIII
24	Register of adjustments	Rule 132	Form No. XVII
25	Abstract Register of Expenditure	Rule 129	Form No. XVI
26	Abstract Register of Receipts	Rule 129	Form No. XV
27	Voucher of Recoupment of Permanent Advance Account	Rule 110	Form No. XIII
28	Permanent Advance Account	Rule 108	Form No. XII

C : List of Records/Registers not Maintained

S/No	List Records/Register	Rules	Form No
1	Register of Distrainted property & sales	Rule 204	Form S
2	Warrant register	Rule 202	Form R
3	Form of inventory & Notice	Rule 203	Form Q
4	Distraint Warrant Register	Rule 202	Form P
5	Notice of demand for tax u/s-161 of OM Act	Rule 202	Form O
6	Progress statement of collection of taxes	Rule 200	Form N
7	Tax collector's Ledger	Rule 198	Form M
8	Register of writes off of demands	Rule 190	Form J
9	Tax Receipt Form	Rule 188	Form I
10	Assessment List	Rule 177	Form A
11	Ledger of Lessees	Rule 170	Form No. XXXVIII
12	Jamabandi Register	Rule 170	Form No. XXXVII
13	Absentee Statement	Rule 97	Form No. X
14	Order Book	Rule 96	Form No. VIII
15	Subsidiary account of special taxes	Rule 79	Form No.-IV
16	Register of Estimates & Allotments	Rule 332	Form W-I
17	Miscellaneous Supply Bill	Rule 343	Form W-V

D : List of Records/Registers not Required

S/No	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 forfeits the very purpose of accounting of the entity but also to guide the proper utilization of Govt. Funds ,Management of Accounts & Audit, Loss of stock & store, Misappropriation of Cash etc.

PARA: 4 FINANCIAL POSITION

Kuchinda NAC. Sambalpur - 2016-2017

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	ACCOUNTANT CASH BOOK	01-04-2016	1017980 99.25	70075817. 00	17187391 6.25	70630301. 51	31-03-2017	1012436 14.74	31-03-2017	7845198 1.62	22791633. 12	DIFFERENCE AS NARRATED IN LAST AUDIT REPORT
	GRAND TOTAL		1017980 99.25	70075817. 00	17187391 6.25	70630301. 51		1012436 14.74		7845198 1.62	22791633. 12	

Comments
PARA-4.1: DETAILS OF ACCOUNTANT CASH BOOK CLOSING BALANCE AS ON 31.3.2017:-

SL NO	NAME OF THE CASH BOOK	IN CASH	IN BANK	IN TRY	TOTAL
1	ACCOUNTANT CASH BOOK	267258.00	76990934.43	1193789.19	78451981.62
	TOTAL	267258.00	76990934.43	1193789.19	78451981.62

PARA. 4.2 :- Non-Maintenance of Flexi-Account

During the course of audit it was seen that the institution maintains savings bank accounts instead 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 instead 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.8. The local authority replied that steps will be taken to convert S.B. account flexi accounts as soon as possible during the Exit Conference.

PARA. 4.3 :- 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. 4.4 :- Budget

Budget of the N.A.C. for the year 2016-17 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.

A: RECEIPT:-

Sl No	Head of Accounts	Budget	Actual	Difference
1	Rates and Taxes	2642000.00	1199145.00	1442855.00
2	License and Other Fees	5749153.00	3183663.00	2565490.00
3	Receipt Under Spl Act	0.00	0.00	0.00
4	Revenue Derived From N A C Property	848250.00	435590.00	412660.00
5	Grants & Contribution	82554300.00	37986002.00	44568298.00
6	Public Instruction	0.00		0.00
7	Extra Ordinary Debt	20661500.00	15088430.00	5573070.00
8	Miscellaneous	46274672.00	12182987.00	34091685.00
	TOTAL	158729875.00	70075817.00	88654058.00

B: EXPENDITURE:-

SI No	Head of Accounts	Budget	Actual	Difference
1	General Administration & collection Charge	10859200.00	7209800.00	3649400.00
2	public safety	1860800.00	1175388.00	685412.00
3	public Health	2460750.00	1923139.00	537611.00
4	medical	975000.00	640481.00	334519.00
5	public convenience	62805300.00	28545494.00	34259806.00
6	Public Instruction	75000.00	25000.00	50000.00
7	Extra Ordinary Debt	3220000.00	5597911.00	-2377911.00
8	Miscellaneous	76473825.00	25513088.51	50960736.49
	TOTAL	158729875.00	70630301.51	88099573.49

Percentage of Variation

Receipt			Expenditure		
As per Budget	Actual	% of Variation	As per Budget	Actual	% of Variation
158729875.00	70075817.00	44.15	158729875.00	70630301.51	44.50

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

Kuchinda NAC. Sambalpur - 2016-2017

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	ALL	0	31-03-2017	79547160.62	31-03-2017	78184723.62	1362437.00	
	GRAND TOTAL			79547160.62		78184723.62	1362437.00	

Reconciliation
PARA.5-1-DETAILS OF BANK PASS BOOK AND CASH BOOK BANK BALANCE AS ON 31.03.2017:-

Sl	Bank	Account No	Scheme	Pass Book Closing Bal Date	CB as per Pass Book	Cash Book Closing Bal Date	CB as per Cash Book	Difference
1	SBI	31316380755	TFC	31.03.17	12502274.00	31.03.17	12186967.00	315307.00
2	SBI	32240234801	RD	31.03.17	4746140.00	31.03.17	4029301.00	716839.00
3	SBI	34909230544	PC&WB	31.03.17	834822.00	31.03.17	834822.00	0.00
4	SBI	11500958688	BRGF	31.03.17	398808.00	31.03.17	294691.00	104117.00
5	PNB	6806000100032042	CC ROAD	31.03.17	812872.00	31.03.17	780406.00	32466.00
6	PLA		PLA	31.03.17	1193789.19	31.03.17	1193789.19	0.00
7	SBI	32219414388	IHSDP	31.03.17	13125443.00	31.03.17	13125443.00	0.00
8	SBI	35254872905	14th FC	31.03.17	951.00	31.03.17	951.00	0.00
9	SBI	34909231322	SWM	31.03.17	400319.00	31.03.17	400319.00	0.00
10	UGB	12032045538	MARKET	31.03.17	17249.00	31.03.17	16660.00	589.00
11	UGB	12032027096	DC	31.03.17	17269.00	31.03.17	17269.00	0.00
12	PNB	6806000100041800	CMRF	31.03.17	175530.07	31.03.17	175530.07	0.00
13	PNB	6806000100023521	AWC	31.03.17	286400.00	31.03.17	286400.00	0.00
14	PNB	680600010002803	MLALAD	31.03.17	582812.50	31.03.17	576186.50	6626.00
15	SBI	11500958236	12th FC	31.03.17	356573.45	31.03.17	356573.45	0.00
16	SBI	3033864730	Non LFS	31.03.17	9749.00	31.03.17	9749.00	0.00
17	SBI	11500955676	LFS Pension	31.03.17	2091.10	31.03.17	2091.10	0.00
18	SBI	35323916880	PBI	31.03.17	28324.00	31.03.17	28324.00	0.00
19	SBI	32219411609	MVT	31.03.17	1682535.00	31.03.17	1682535.00	0.00
20	SBI	32240236230	PGA	31.03.17	37297.00	31.03.17	37297.00	0.00
21	SBI	11500957469	WODC	31.03.17	4389624.37	31.03.17	4389624.37	0.00
22	PNB	6806000100002797	MPLAD	31.03.17	782864.00	31.03.17	782864.00	0.00
23	SBI	32219415966	DF	31.03.17	14709078.00	31.03.17	14709078.00	0.00
24	AXIS	915010060925235	CCA	31.03.17	2889073.50	31.03.17	2889073.50	0.00
25	PNB	6806000100005095	PDS	31.03.17	468658.50	31.03.17	468658.50	0.00
26	SBI	11500955643	G.A/C	31.03.17	525397.74	31.03.17	491226.74	34171.00
27	SBI	11500954515	Zero A/C	31.03.17	2728621.00	31.03.17	2615574.00	113047.00
28	HDFC	50100155092514	Shop room Secruity	31.03.17	3192000.00	31.03.17	3192000.00	0.00

29	PNB	50100155092514	G. Collection	31.03.17	1369778.07	31.03.17	1322503.07	47275.00
30	SBI	35214424906	OULM	31.03.17	3362.00	31.03.17	3362.00	0.00
31	SBI	34909229357	NULM	31.03.17	119359.00	31.03.17	119359.00	0.00
32	SBI	34909229357	MB	31.03.17	921.00	31.03.17	921.00	0.00
33	SBI	35114937875	SBM	31.03.17	5778042.00	31.03.17	5778042.00	0.00
34	SBI	11500955621	SJSRY	31.03.17	93.38	31.03.17	93.38	0.00
35	SBI	35590985108	HSY	31.03.17	1182.00	31.03.17	1182.00	0.00
36	SBI	11500955632	OAP	31.03.17	5377857.75	31.03.17	5385857.75	-8000.00
	TOTAL(P S)				79547160.62		78184723.62	1362437.00

PARA.5-2-NON-RECONCILIATION OF DIFFERENCES BETWEEN CASH BOOK BALANCES AND PASS BOOK BALANCES AS ON DT.31.3.2017:-

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 **1362437.00** between closing balance as per bank pass books and cash bank balance figure as on dt.31-3-2017. 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- 8. The E.O. replied that the reconciliation statement will be furnished before audit at the time of exit conference. Till then the amount of Rs **1362437.00** is kept under objection.

PARA.5-3-DETAILS OF BANK ACCOUNT WISE RECONCILIATION FOR 2016-17:-

		Addition	Deduction	BALANCE
1	TFC - SBI - 31316380755			
a	Balance as per cash book on 31.03.17			1,21,86,967.00
b	Add-difference as on 1.4.16(Rs 82,65,736.00 - Rs 79,50,429.00)	3,15,307.00		
c	Total addition/deduction	3,15,307.00	0.00	
d	Balance arrived in audit			1,25,02,274.00
e	Pass Book balance as on 31.3.17			1,25,02,274.00
f	Unreconciled Difference			0.00
2	RD-SBI-32240234801			
a	Balance as per Cash Book as on 31.3.17			40,29,301.00
b	Add-difference as on 1.4.16(Rs 25,27,284.00 - Rs 18,10,445.00)	7,16,839.00		
c	Ded- false receipt entered in cash book vide vr - R-2/31.5.16			
d	Total Addition / Deduction	7,16,839.00	0.00	
e	Balance arrived in audit			47,46,140.00
f	Balance in pass book as on 31.3.17			47,46,140.00
g	Un reconciled difference			0.00
3	PC&WB -SBI -34909230544			
a	Balance as per Cash Book as on 31.3.17			8,34,922.00
b	Ded- amount excess encashed from Bank than the amount booked expr in cash book			
	Vr no - 01 / 25.05.16 (69432.00 - 69332.00)		100.00	
c	Total Addition / Deduction	0.00	100.00	
d	Balance arrived in audit			8,34,822.00

e	Balance in pass book as on 31.3.17			8,34,822.00
f	Unreconciled difference			0.00
4	BRGF - SBI-11500958688			
a	Balance as per Cash Book as on 31.3.17			2,94,691.00
b	Add- difference as on 31.3.16/1.4.16 (Rs 3,79,025.00 - Rs 2,74,908.00)	1,04,117.00		
c	Total Addition / Deduction	1,04,117.00	0.00	
d	Balance arrived in audit			3,98,808.00
e	Balance in pass book as on 31.3.16			3,98,808.00
f	Unreconciled difference			0.00
5	CC ROAD - PNB - 6806000100032042			
a	Balance as per Cash Book as on 31.3.17			7,80,406.00
b	Add- difference as on 31.3.16/1.4.16(Rs 781154.00 - Rs748688.00)	32,466.00		
c	Total Addition / Deduction	32,466.00	0.00	
d	Balance arrived in audit			8,12,872.00
e	Balance in pass book as on 31.3.17			8,12,872.00
f	Unreconciled difference			0.00
6	MARKET- UGB - 12032045538			
a	Balance as per Cash Book as on 31.3.17			16,660.00
b	Add- difference as on 31.3.16/1.4.16(Rs 16434.00 - Rs 15827.00)	589.00		
c	Total Addition / Deduction	589.00	0.00	
d	Balance arrived in audit			17,249.00
e	Balance in pass book as on 31.3.17			17,249.00
f	Unreconciled difference			0.00
7	MLALAD - PNB - 6806000100002803			
a	Balance as per Cash Book as on 31.3.17			5,76,186.50
b	Add- following cheques issued but not encashed till 31.3.17			
	Ch no -237480/18.3.17	2,645.00		
	Ch no -237481/18.3.17	2,301.00		
	Ch no -237483/18.3.17	1,680.00		
c	Total Addition / Deduction	6,626.00	0.00	
d	Balance arrived in audit			5,82,812.50
e	Balance in pass book as on 31.3.17			5,82,812.50
f	Unreconciled difference			0.00
8	General C ollection - SBI - 11500955643			
a	Balance as per Cash Book as on 31.3.17			4,91,226.74
b	Deduct- difference as on 31.3.16/1.4.16(Rs 144439.89 - Rs 156110.89)		11,671.00	

c	Add- following cheques issued but not encashed till 31.3.17			
	Ch no -305925/31.5.16	50,000.00		
d	Deduct withdrawl from pass book not shown expr			
	Ch no -305905/09.03.17		4,158.00	
e	Total Addition / Dedution	50,000.00	15,829.00	
f	Balance arrived in audit			5,25,397.74
g	Balance in pass book as on 31.3.17			5,25,397.74
h	Unreconciled difference			0.00
9	ZERO A/C - SBI - 11500954515			
a	Balance as per Cash Book as on 31.3.17			26,15,574.00
b	Deduct- difference as on 31.3.16/1.4.16(Rs 28978.00 - Rs 974505.00)		9,45,527.00	
c	Add- following cheques issued but not encashed till 31.3.17			
	Ch no -263988/ 21.01.17	1,900.00		
	Ch no -264042/27.03.17	10,56,674.00		
d	Total Addition / Dedution	10,58,574.00	9,45,527.00	
e	Balance arrived in audit			27,28,621.00
f	Balance in pass book as on 31.3.17			27,28,621.00
g	Unreconciled difference			0.00
10	General Collection - PNB - 6806000100030886			
a	Balance as per Cash Book as on 31.3.17			13,22,503.07
b	Add- difference as on 31.3.16/1.4.16(Rs 540249.00 - Rs 471444.00)	68,805.00		
c	Deduct -The following cheques are issued previous year but encashed in this year.			
	ch no-510996		5,700.00	
	ch no-511027		1,500.00	
	ch no-511056		1,500.00	
	ch no-511044		7,500.00	
	ch no-511057		1,500.00	
	ch no-920817		3,533.00	
	ch no-511058		4,500.00	
	ch no-511059		4,630.00	
	ch no-511054		10,245.00	
d	Add- following cheques issued but not encashed till 31.3.17			
	ch no-523402/21.7.16	4,050.00		
	ch no-523450/22.9.16	2,000.00		
	ch no-523451/22.9.16	11,376.00		
	ch no-523394/2.7.16	5,072.00		
e	Ded- excess receipt shown in cash book than pass book deposit.Actual receipt in cash book -3190.00 but depositedin bank -390		2,800.00	

f	Ded- excess receipt shown in cash book than pass book deposit. Actual receipt in cash book -64890.00 but deposited in bank -64260		630.00	
g	Add- less receipt shown in cash book than pass book deposit. Actual receipt in cash book -44966.00 but deposited in bank -44976	10.00		
h	Total Addition / Deduction	91,313.00	44,038.00	
i	Balance arrived in audit			13,69,778.07
j	Balance in pass book as on 31.3.17			13,69,778.07
k	Unreconciled difference			0.00

PARA: 6 STOCK POSITION

Kuchinda NAC. Sambalpur - 2016-2017

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	PHH RICE	29.19	3300.38	3328.57	1.00	1.00	SRP-12
2	AAY RICE	7.80	1519.00	1526.80	0.00	0.00	SRP-24
3	PHH WHEAT	15.64	639.41	654.50	0.55	0.55	SRP-48
4	RDP	3.30	0.00	0.00	3.30	3.30	
5	ANNAPURNA RICE	1.20	28.80	30.00	0.00	0.00	SRP-36
6	KEROSIN OIL	0	49710	48580	1130.00	1130	SRP-57

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.9 &10. 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 2016-17, all the above rules are found to be violated by the local authority. Due to non-maintenance of dead stock register actual no. of permanent articles cannot be ascertained which may lead to loss or misuse of stock in future.

PARA - 6.2 POSITIONS OF VALUABLE ARTICLES(OSP-37):

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

Sl No	Items	Quantity
1	Computer Table	08
2	Water Tanker	04
3	Steel Table	15
4	Steel Chair	34
5	Photo Copier	00
6	Invertor	00
7	Computer	12
8	Printer	06
9	Scanner	02
10	Air Conditioner	08
11	Steel Almirah	24
12	Steel rack	05
13	Air Cooler	04
14	Wooden Table	10
15	Wooden Almirah	05

16	Wooden Chair	01
17	Wooden Rack	00
18	Jeep	00
19	DG Set	00

PARA: 7 INVESTMENT

Kuchinda NAC. Sambalpur - 2016-2017

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	01-04-2016	4000.00	0.00	4000.00	0.00	31-03-2017	4000.00	31-03-2017	0.00	4000.00	
	GRAND TOTAL	4000.00	0.00	4000.00	0.00		4000.00		0.00	4000.00	

DETAILS OF CB ON INVESTMENT & Comments :

As per Rule - 148 of O.M. Rules, 1953 a register of Govt. and other securities held by the U.L.B. should be maintained. So vide page 11 & 37 of audit objection memo the local authority was asked to produce the investment register before audit for verification. But the E.O. replied that the investment register will be maintained.

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

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

DETAILS OF INVESTMENT

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

PARA: 8 ADVANCE

Kuchinda NAC. Sambalpur - 2016-2017

S/no	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference (In Rs:)	Remarks
1	01-04-2016	ALL CASH BOOK	21182094.94	2946696.00	24128790.94	8612541.00	31-03-2017	15516249.94	31-03-2017	15516249.94	0.00	
	GRAND TOTAL		21182094.94	2946696.00	24128790.94	8612541.00		15516249.94		15516249.94	0.00	

Comments :
PARA:8-1:NON MAINTENANCE OF ADVANCE AND OUTSTANDING ADVANCE LEDGER :-

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

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

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

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

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

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

PARA: 8-2: YEAR WISE BREAK-UP OF OUTSTANDING ADVANCE AS ON 31.3.2017:-

YEAR	OB AS ON 01.04.2016	PAID	TOTAL	ADJUSTED	OUTSTANDING OF ADVANCE TILL 31.3.2017
Prior to 2012-13	4576594.94		4576594.94	259245.00	4317349.94
2012-13	512500.00		512500.00	0.00	512500.00
2013-14	10969200.00		10969200.00	4869700.00	6099500.00
2014-15	3209100.00		3209100.00	1122000.00	2087100.00
2015-16	1914700.00		1914700.00	999900.00	914800.00
2016-17	0.00	2946696.00	2946696.00	1361696.00	1585000.00
Total	21182094.94	2946696.00	24128790.94	8612541.00	15516249.94

PARA: 8-3: DETAILS YEAR WISE CLASSIFICATION OF OUTSTANDING ADVANCE:-

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

CLASSIFICATION	OB AS PER PREVIOUS A/R	PAID	TOTAL	ADJUSTED	BALANCE
SALARY ADV	1156700.00	813196.00	1969896.00	807296.00	1162600.00
FA	306100.00	770000.00	1076100.00	775500.00	300600.00
OTHER ADV	238200.00	271500.00	509700.00	271500.00	238200.00
IHSDP	14369000.00	1092000.00	15461000.00	6476000.00	8985000.00
OAP	23000.00		23000.00	23000.00	0.00
TOTAL	16093000.00	2946696.00	19039696.00	8353296.00	10686400.00
2012-13	512500.00	0	512500.00	0.00	512500.00
2011-12	1498390.00		1498390.00	146000	1352390.00
PRIOR TO 2011-12	3078204.94		3078204.94	113245	2964959.94
TOTAL	5089094.94	0.00	5089094.94	259245.00	4829849.94
GRAND TOTAL	21182094.94	2946696.00	24128790.94	8612541.00	15516249.94

PARA: 8-4: DETAILS OF ADVANCE PAID DURING 2016-17 BUT NOT ADJUSTED TILL 31.3.2017:-

SI No	Name and Designation	Advance paid		Purpose of advance	Name of the sanctioning officer	Remarks
		Vr No/Date	Amount			
A	ACCOUNTANT CASH BOOK					
1	Sriram Chandra Nanda	531/03.10.2016	9000.00	Festival	J K Mahapatra,EO	Out of 15000
		22/06.04.2016	27500.00	SALARY	J K Mahapatra,EO	Out of 50000
2	Mohan Balua	531/03.10.2016	9000.00	Festival	J K Mahapatra,EO	Out of 15000
3	Sarat Ch Mahananda	531/03.10.2016	9000.00	Festival	J K Mahapatra,EO	Out of 15000
	SARAT CH MAHANANDA	822/13.02.2017	60000.00	SALARY	J K Mahapatra,EO	
4	Uendra Kumar Patra	531/03.10.2016	3000.00	Festival	J K Mahapatra,EO	Out of 15000
5	Ashok Ku Jaipuria	531/03.10.2016	9000.00	Festival	J K Mahapatra,EO	Out of 15000
	ASHOK JAIPURIA	466/20.09.2016	15000.00	SALARY	J K Mahapatra,EO	
6	Damarudhar Seth	531/03.10.2016	9000.00	Festival	J K Mahapatra,EO	Out of 15000
	DAMARUDHAR SETH	48/26.04.2016	25000.00	SALARY	J K Mahapatra,EO	Out of 60000
7	Binod Bihari Challan	531/03.10.2016	9000.00	Festival	J K Mahapatra,EO	Out of 15000
8	Biswanath Mohanty	531/03.10.2016	9000.00	Festival	J K Mahapatra,EO	Out of 15000
	BISWANATH MOHANTY	345/03.08.2016	6000.00	SALARY	J K Mahapatra,EO	Out of 15000
	BISWANATH MOHANTY	772/18.01.2017	20000.00	SALARY	J K Mahapatra,EO	
	BISWANATH MOHANTY	978/24.03.2017	30000.00	SALARY	J K Mahapatra,EO	
9	Pradip Ku Pattnaik	531/03.10.2016	9000.00	Festival	J K Mahapatra,EO	Out of 15000
	PRADIP PATTNAIK	119/13.05.2016	12000.00	SALARY	J K Mahapatra,EO	Out of 40000
10	Sailesh Ku Sharma	531/03.10.2016	9000.00	Festival	J K Mahapatra,EO	Out of 15000
11	Gokul Ch Pruseth	531/03.10.2016	9000.00	Festival	J K Mahapatra,EO	Out of 15000
12	Amaresh Ch Behera	531/03.10.2016	9000.00	Festival	J K Mahapatra,EO	Out of 15000
13	Sugandha Behera	531/03.10.2016	9000.00	Festival	J K Mahapatra,EO	Out of 15000
14	Shiba Ch Majhi	531/03.10.2016	9000.00	Festival	J K Mahapatra,EO	Out of 15000
	SHIBA CH MAJHI	23/06.04.2016	12000.00	SALARY	J K Mahapatra,EO	Out of 60000
	SHIBA CH MAJHI	776/24.01.2017	30000.00	SALARY	J K Mahapatra,EO	

15	Pradipta Ku Majhi	531/03.10.2016	9000.00	Festival	J K Mahapatra,EO	Out of 15000
16	Tapan Ku Mahapatra	531/03.10.2016	9000.00	Festival	J K Mahapatra,EO	Out of 15000
18	Sukdev Naik	531/03.10.2016	8000.00	Festival	J K Mahapatra,EO	Out of 15000
	SUKDEB NAIK	485/22.09.2016	20000.00	SALARY	J K Mahapatra,EO	
17	Suresh Ku Bagh	531/03.10.2016	9000.00	Festival	J K Mahapatra,EO	Out of 15000
18	Himansu Bhusan Mahananda	531/03.10.2016	9000.00	Festival	J K Mahapatra,EO	Out of 15000
	HIMANSU MAHANANDA	50/26.04.2016	10000.00	SALARY	J K Mahapatra,EO	Out of 16000
	HIMANSU MAHANANDA	463/17.09.2016	15000.00	SALARY	J K Mahapatra,EO	
	HIMANSU MAHANANDA	823/14.02.2017	15000.00	SALARY	J K Mahapatra,EO	
19	Bhubane Nag	531/03.10.2016	10500.00	Festival	J K Mahapatra,EO	Out of 15000
	BHUBANE NAG	202/17.06.2016	8000.00	SALARY	J K Mahapatra,EO	Out of 20000
20	Kishor Nag	531/03.10.2016	9000.00	Festival	J K Mahapatra,EO	Out of 15000
21	Ananda Biananet	531/03.10.2016	9000.00	Festival	J K Mahapatra,EO	Out of 15000
22	Sulochana Nag	531/03.10.2016	9000.00	Festival	J K Mahapatra,EO	Out of 15000
23	Suabasini Sunanai	531/03.10.2016	9000.00	Festival	J K Mahapatra,EO	Out of 15000
24	Parsuram Deb	531/03.10.2016	9000.00	Festival	J K Mahapatra,EO	Out of 15000
25	Jagmohan Singh	531/03.10.2016	9000.00	Festival	J K Mahapatra,EO	Out of 15000
	JAGMOHAN SINGH	724/29.12.2016	36000.00	SALARY	J K Mahapatra,EO	Out of 40000
26	Madhab Ch Tripathy	531/03.10.2016	9000.00	Festival	J K Mahapatra,EO	Out of 15000
	HARESH BAGH	242/30.06.2016	7000.00	SALARY	J K Mahapatra,EO	
	RINKU THAKUR,WO-TB THAKUR	56/26.04.2016	5000.00	ARREAR SALARY	J K Mahapatra,EO	
	TOTAL Regular		591000.00			
1	Sushanta Gjendra Singh	532/03.10.2016	9000.00	Festival	J K Mahapatra,EO	Out of 15000
2	SUSANTA GAJENDRA SINGH	555/06.10.2016	27000.00	SALARY	J K Mahapatra,EO	Out of 30000
3	Kamalini Panigrahi	532/03.10.2016	9000.00	Festival	J K Mahapatra,EO	Out of 15000
4	Subash Ch Debta	532/03.10.2016	9000.00	Festival	J K Mahapatra,EO	Out of 15000
5	Subasini Padhan	532/03.10.2016	9000.00	Festival	J K Mahapatra,EO	Out of 15000
6	Renuka Mishra	532/03.10.2016	9000.00	Festival	J K Mahapatra,EO	Out of 15000
7	PARAMESWARA BHOI	21/06.04.2016	35000.00	SALARY	J K Mahapatra,EO	Out of 90000
	Total contratual		107000.00			
1	NANDINI SUNANI	57/26.04.2016	8000.00	SALARY(NMR)	J K Mahapatra,EO	Out of 10000
2	DHIRA BIRANET	199/16.06.2016	1000.00	SALARY(NMR)	J K Mahapatra,EO	Out of 10000
3	SANSARA KUMRA	200/16.06.2016	4000.00	SALARY(NMR)	J K Mahapatra,EO	Out of 20000
4	SANANDA BIRANET	839/20.02.2017	10000.00	SALARY(NMR)	J K Mahapatra,EO	
	Total of NMR		23000.00			
	Grand Total of Accountant Cash Book		721000.00			
B	HSY CASH BOOK					
	Advance Outstanding		0			
	HSY CASH BOOK TOTAL		0			
C	IHSDP CASH BOOK					
	JUDHISTIR BAGH	04/02.05.2016	30000		J K Mahapatra,EO	
	HIRA BAGH	25/19.07.2016	15000		J K Mahapatra,EO	
	DUARU CHIL	41/07.10.2016	10000		J K Mahapatra,EO	

		42/07.10.2016	15000		J K Mahapatra,EO	
RABI SEUL		44/19.11.2016	9000		J K Mahapatra,EO	
		45/19.11.2016	25000		J K Mahapatra,EO	
		73/01.03.2017	30000		J K Mahapatra,EO	
		79/17.03.2017	50000		J K Mahapatra,EO	
TIKESWAR CHATRIA		46(A)/29.11.2016	9000		J K Mahapatra,EO	
		46(B)/29.11.2016	25000		J K Mahapatra,EO	
		66/13.02.2017	30000		J K Mahapatra,EO	
THUKU KAU		46/29.11.2016	15000		J K Mahapatra,EO	
SUMANTA CHATRIA		49/30.11.2016	50000		J K Mahapatra,EO	
		53/06.12.2016	10000		J K Mahapatra,EO	
		61/21.01.2017	15000		J K Mahapatra,EO	
NIRANJAN PRADHAN		51/06.12.2016	9000		J K Mahapatra,EO	
		52/06.12.2016	25000		J K Mahapatra,EO	
		54/26.12.2016	30000		J K Mahapatra,EO	
		60/21.01.2017	50000		J K Mahapatra,EO	
		67/13.02.2017	10000		J K Mahapatra,EO	
PHULMATI MAJHI		56/31.12.2016	25000		J K Mahapatra,EO	
		57/31.12.2016	9000		J K Mahapatra,EO	
		58/31.01.2017	30000		J K Mahapatra,EO	
		63/30.01.2017	50000		J K Mahapatra,EO	
		82/23.03.2017	10000		J K Mahapatra,EO	
CHILU CHIL		59/17.01.2017	50000		J K Mahapatra,EO	
BHAGBATI SONI		62/21.01.2017	9000		J K Mahapatra,EO	
		70/22.02.2017	30000		J K Mahapatra,EO	
		65/06.02.2017	25000		J K Mahapatra,EO	
SIKIDHWAJ BAGH		64/02.02.2017	50000		J K Mahapatra,EO	
		71/23.02.2017	10000		J K Mahapatra,EO	
MINAKETAN MAJHI		69/22.02.2017	15000		J K Mahapatra,EO	
BHAGABAN DHAR		77/15.03.2017	25000		J K Mahapatra,EO	
		85/27.03.2017	30000		J K Mahapatra,EO	
SAROJ KUMAR BAGH		83/24.03.2017	9000		J K Mahapatra,EO	
		84/24.03.2017	25000		J K Mahapatra,EO	
IHS DP CASH BOOK TOTAL			864000			
TOTAL(A+B+C)			1585000.00			

PARA: 8-5: DETAILS OF ADVANCE PAID DURING 2015-16 BUT NOT ADJUSTED TILL 31.3.2017:-

Sl No	Name Of The Person	Purpose	Advance paid vr/dt	Adv outstanding	Name of the sanctioning officer	Remarks
A	ACCOUNTANT CASH BOOK					
1	Ajaya Kumar Sunani	salary advance	160/06.06.2015	9000.00	J K Mahapatra,EO	Out of 40000
2	Ashok Kumar Jaipuria	salary advance	619/31.10.2015	7000.00	J K Mahapatra,EO	Out of 25000
		salary advance	788/29.12.2015	20000.00	J K Mahapatra,EO	
3	Bhubane Nag	salary advance	949/22.02.2016	2000.00	J K Mahapatra,EO	Out of

						20000
4	Himansu Bhusan Mahananda	salary advance	16/25.04.2015	15000.00	J K Mahapatra,EO	Out of 23000
		Salary advance	550/15.10.2015	10000.00	J K Mahapatra,EO	
		salary advance	876/19.01.2016	15000.00	J K Mahapatra,EO	
5	Kamalini Panigrahi	OULM Work Shop	469/26.09.2015	10000.00	J K Mahapatra,EO	
		TA Advance	258/13.07.2015	6000.00	J K Mahapatra,EO	
		Youth Festival	697/24.11.2015	50000.00	J K Mahapatra,EO	
		Youth Festival	701/26.11.2015	20000.00	J K Mahapatra,EO	
		salary advance	874/19.01.2016	30000.00	J K Mahapatra,EO	
6	Sailesh Sharma	salary advance	975/01.03.2016	600.00	J K Mahapatra,EO	Out of 6000
7	Sarat Ch Mahananda	salary advance	192/29.06.2015	15000.00	J K Mahapatra,EO	
8	Subodh Kumar Majhi(forester)	Plantation Programme	449/04.09.2015	27200.00	J K Mahapatra,EO	
9	Tapan Kumar Mahapatra	Swayatta Sasan Divas Advance	400/28.08.2015	5000.00	J K Mahapatra,EO	
		Youth Festival	630/02.11.2015	50000.00	J K Mahapatra,EO	
		salary advance	875/19.01.2016	24000.00	J K Mahapatra,EO	Out of 60000
		JALACHATRA Instrument	1054/19.03.2016	20000.00	J K Mahapatra,EO	
		SBM Work Shop	04/sbm/08.02.2016	50000.00	J K Mahapatra,EO	
10	Tilak Bahadur Sahi Thakur	salary advance	935/15.02.2016	10000.00	J K Mahapatra,EO	
		salary advance	247/10.07.2015	43000.00	J K Mahapatra,EO	
		Festival Advance	508/07.10.2015	9000.00	J K Mahapatra,EO	
11	Ililatan Behera	salary advance	02/10.04.2015	1500.00	J K Mahapatra,EO	Out of 13500
12	Suresh Bagh	salary advance	17/25.04.2015	2500.00	J K Mahapatra,EO	
	ACCOUNTANT CASH BOOK TOTAL			451800.00		
B	HSY CASH BOOK					
				0.00		
	HSY CASH BOOK TOTAL			0.00		
C	IHSDP CASH BOOK					
	AVIMANYA BALUA		25/27.05.2015	10000.00	J K Mahapatra,EO	
	BHIKARI MAJHI		27/04.06.2015	10000.00	J K Mahapatra,EO	
	BHIKARI MAJHI		35/15.07.2015	15000.00	J K Mahapatra,EO	
	HIRA BAGH		10/21.04.2015	50000.00	J K Mahapatra,EO	
	HIRA BAGH		77/29.02.2016	10000.00	J K Mahapatra,EO	
	KESHAB CHIL		05/07.04.2015	10000.00	J K Mahapatra,EO	
	KESHAB CHIL		20/16.05.2015	15000.00	J K Mahapatra,EO	
	MINAKETAN MAJHI		56/09.12.2015	9000.00	J K Mahapatra,EO	
	MINAKETAN MAJHI		63/30.12.2015	25000.00	J K Mahapatra,EO	
	MINAKETAN MAJHI		68/14.01.2016	30000.00	J K Mahapatra,EO	
	MINAKETAN MAJHI		73/09.02.2016	50000.00	J K Mahapatra,EO	
	MINAKETAN MAJHI		74/09.02.2016	10000.00	J K Mahapatra,EO	
	NARESH BAGH		12/27.04.2015	15000.00	J K Mahapatra,EO	
	PURUSOTTAM SINGH		30/08.06.2015	9000.00	J K Mahapatra,EO	
	PURUSOTTAM SINGH		33/25.06.2015	25000.00	J K Mahapatra,EO	

	PURUSOTTAM SINGH		38/24.07.2015	30000.00	J K Mahapatra,EO	
	PURUSOTTAM SINGH		43/11.08.2015	50000.00	J K Mahapatra,EO	
	PURUSOTTAM SINGH		46/30.09.2015	10000.00	J K Mahapatra,EO	
	PURUSOTTAM SINGH		50/07.11.2015	15000.00	J K Mahapatra,EO	
	RAJU BAGH		18/16.05.2015	15000.00	J K Mahapatra,EO	
	SIVA PRASAD BALUA		32/09.06.2015	10000.00	J K Mahapatra,EO	
	SIVA PRASAD BALUA		48/15.10.2015	15000.00	J K Mahapatra,EO	
	SURENDRA BALUA		31/09.06.2015	10000.00	J K Mahapatra,EO	
	SURENDRA BALUA		44/31.08.2015	15000.00	J K Mahapatra,EO	
	IHSDP CASH BOOK TOTAL			463000.00		
	TOTAL(A+B+C)			914800.00		

PARA: 8-6: DETAILS OF ADVANCE PAID DURING 2014-15 BUT NOT ADJUSTED TILL 31.3.2017:-

SI No	Name Of The Person	Purpose	Advance paid vr/dt	Adv outstanding	Name of the sanctioning officer	Remarks
A	ACCOUNTANT CASH BOOK					
1	Biswanath Mohanty	Salary Advance	68/26.4.14	5000.00	D K Patel,E O	Out of 10000
		Salary Advance	925/23.3.15	3000.00	J K Mahapatra ,E O	Out of 30000
				8000.00		
2	Jagmohan Singh	Salary Advance	724/16.12.14	2000.00	D K Patel,E O	Out of 75000
3	Amresh Behera	Salary Advance	669/12.12.14	4000.00	D K Patel,E O	
4	Kamalini Panigrahi,C O	Payment of HSY	59/10.2.15	8000.00	J K Mahapatra ,E O	Out of 30000
5	Ranjit Sandha	Salary Advance	194/11.6.14	10000.00	D K Patel,E O	
6	Sunil kumar Ghosh,Contractor	Dev Work	212/28.6.14	2000.00	D K Patel,E O	Out of 52000
		Dev Work	478/30.9.14	20000.00	D K Patel,E O	
				22000.00		
7	Dhira Birneth,NMR	Salary Advance	234/28.6.14	5000.00	D K Patel,E O	
8	Sananda Birneth,NMR	Salary Advance	240/2.7.14	10000.00	D K Patel,E O	
9	Tapan Kumar Mahapatra l/c S.I.	Salary Advance	547(A)/25.10.14	10000.00	D K Patel,E O	
		Salary Advance	780/29.1.15	30000.00	J K Mahapatra ,E O	
		Sshg Mela	816/11.2.15	60000.00	J K Mahapatra ,E O	
		Deposit of Road Tax	908/17.3.15	30000.00	J K Mahapatra ,E O	
				130000.00		
10	Ashoka Jaipuria	Salary Advance	668/12.12.14	25000.00	D K Patel,E O	
11	Madan Mohan Jena,Ex-JA	Pension Advance	725/16.12.14	25000.00	D K Patel,E O	
			TOTAL	249000.00		
1	Sukdev Naik	Festival Advance	482/30.9.14	2000.00	D K Patel,E O	

2	Bijay Mohandia,NMR	Festival Advance	483/30.9.14	3000.00	D K Patel,E O	
3	Prasanta sendriya,NMR	Festival Advance	483/30.9.14	1000.00	D K Patel,E O	
4	Mithun Mohandia	Festival Advance	483/30.9.14	1000.00	D K Patel,E O	
5	Mukesh Mukhi	Festival Advance	483/30.9.14	1100.00	d K Patel,E O	
6	Surekha Sunani	Festival Advance	483/30.9.14	1000.00	D K Patel,E O	
			TOTAL OF F.A.	9100.00		
	ACCOUNTANT CASH BOOK TOTAL			258100.00		
B	HSY CASH BOOK					
	Advance Outstanding			0.00		
	HSY CASH BOOK TOTAL			0.00		
C	IHSDP CASH BOOK					
1	Abhimanyu Balua		15/17.4.2014	25000		
			7/13.6.2014	30000		
			21/19.3.2015	50000		
				105000		
2	Adit Charan Babu		19/19.4.2014	10000		
			51/21.5.14	15000		
				25000		
3	Bane Balua		53/21.5.2014	9000		
			80/10.6.16	25000		
				34000		
4	Basu Chhatria		87/13.6.14	10000		
			11/29.7.14	15000		
				25000		
5	Bhikari Chhatria		38/1.5.14	15000		
6	Bhikari Majhi		45/12.5.14	9000		
			84/12.6.14	25000		
			107/3.7.14	30000		
			212/11.2.15	50000		
				114000		
7	Bikram Majhl		23/23.4.14	15000		
8	Chintamani Sharma		42/9.5.14	50000		
			106/2.7.14	10000		
			139/4.8.14	15000		
				75000		
9	Dasru Kandra		8/12.4.14	25000		
			30/26.4.14	30000		
			73/3.6.14	50000		

		10127.6.14	10000	
		15622.9.14	15000	
		18527.11.14	15000	
			145000	
10	Dhanamati Sahu	15410.9.14	15000	
11	Dibya Ping	53.4.14	15000	
12	Fagunu Singh	2626.4.14	10000	
		6127.5.14	15000	
			25000	
13	Gajendra Majhi	775.6.14	15000	
14	Ganga Majhi	754.6.14	50000	
		9017.6.14	10000	
		2185.3.15	15000	
			75000	
15	Hirachanda Kharsel	6831.5.14	15000	
16	Judhistir Bagh	69.4.14	25000	
17	Jugal Kishor Mohananda	1097.7.14	30000	
18	Jayanti Bagh	19118.12.14	10000	
19	Keshaba Chil	5721.5.14	9000	
		8312.6.14	25000	
		1051.7.14	30000	
		16430.9.14	50000	
			114000	
20	Mahammad Intiaj	22.4.14	15000	
21	Naresh Bagh	391.5.14	10000	
22	Nidrabati Majhi	6631.5.14	10000	
		9926.6.14	15000	
			25000	
23	Nrupalal Sunar	401.5.14	25000	
		6530.5.14	30000	
		11711.7.14	50000	
		16917.10.14	10000	
		18114.11.14	15000	
			130000	
24	Pabitra Majhi	11814.7.14	10000	
		18916.12.14	15000	
			25000	
25	Pramod Sahu	3629.4.14	15000	
26	Prasanna Chil	21130.1.15	15000	
27	Purna Chandra Sunar	412.5.14	50000	
		11611.7.14	10000	
		15310.09.14	15000	
			75000	

28	Raju Bagh	25	25.4.14	50000	
		102	27.6.14	10000	
				60000	
29	Sankarabati Karta	13	16.4.14	50000	
		70	3.6.14	10000	
		89	16.6.14	15000	
				75000	
30	Shiba Prasad Balua	124	16.7.14	30000	
		182	14.11.14	50000	
				80000	
31	Sibanarayan Kaudi	27	26.4.14	15000	
32	Sikidhwaj Bagh	20	5.1.15	25000	
		20	5.1.15	9000	
		21	3.2.15	30000	
				64000	
33	Sumanta Chhatria	134	25.7.14	30000	
34	Surendra Balua	54	21.5.14	9000	
		82	12.6.14	25000	
		103	30.6.14	30000	
		168	17.10.14	50000	
				114000	
35	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	
36	Tirtha Majhi	67	31.5.14	10000	
		98	26.6.14	15000	
				25000	
37	Trilochan Kusum	160	29.9.14	15000	
38	Tularam Kisan	88	13.6.14	10000	
		166	10.10.14	15000	
				25000	
	IHSDP CASH BOOK TOTAL			1829000	
	TOTAL(A+B+C)			2087100.00	

PARA: 8-7: DETAILS OF ADVANCE PAID DURING 2013-14 BUT NOT ADJUSTED TILL 31.3.2017:-

Sl No	Name Of The Person	Purpose	Advance paid vr/dt	Adv outstanding	Name of the sanctioning officer	Remarks
A	ACCOUNTANT CASH BOOK					
1	Abdul Zabar Musan	Gratuity advance	81/4.5.13	6000.00	D.K. Patel, E.O.	
2	Haresh Bagh	Salary	98/10.5.13	10300.00	D.K. Patel, E.O.	

		advance				
3	Tapan Kumar Mahapatra	Salary advance	204/26.6.13	30000.00	D.K. Patel, E.O.	
		Sanitation work	353/3.9.13	25000.00	D.K. Patel, E.O.	
				55000.00		
4	Ashok Kumar Jaipuria	Salary advance	218/1.7.13	25000.00	D.K. Patel, E.O.	
5	Binod Bihari Chalan	Salary advance	220/1.7.13	25000.00	D.K. Patel, E.O.	
6	Mohan Balua	Salary advance	222/1.7.13	1200.00	D.K. Patel, E.O.	
7	Ananda Birneth	Salary advance	348/2.9.13	10000.00	D.K. Patel, E.O.	
8	Tilak Bahadur Sahi Thaku	Salary advance	603/16.11.13	70000.00	D.K. Patel, E.O.	
9	Dushasan Bagh	Not Mentioned	754/22.1.14	15000.00	D.K. Patel, E.O.	
10	Siba Chandra Majhi	Salary advance	795/24.2.14	15000.00	D.K. Patel, E.O.	
11	Subash Chandra Debata	Not Mentioned	796/24.2.14	8000.00	D.K. Patel, E.O.	
12	Sripati Banchhor	Not Mentioned	807/4.3.14	15000.00	D.K. Patel, E.O.	
13	Kuni Banchhor	Not Mentioned	808/4.3.14	15000.00	D.K. Patel, E.O.	
	ACCOUNTANT CASH BOOK TOTAL		TOTAL	270500.00		
B	HSY CASH BOOK					
	Advance Outstanding			0.00		
	HSY CASH BOOK TOTAL			0.00		
C	IHSDP CASH BOOK					
1	Abhimanyu Balua		807/21.03.2014	9000.00		
				9000.00		
2	Adit Charan Babu		604/30.12.2013	9000.00		
	Adit Charan Babu		662/18.01.2014	25000.00		
	Adit Charan Babu		682/25.01.2014	30000.00		
	Adit Charan Babu		776/03.03.2014	50000.00		
				114000.00		
3	Balaram Hans		404/08.11.2013	9000.00		
	Balaram Hans		440/13.11.2013	25000.00		
	Balaram Hans		446/18.11.2013	30000.00		
	Balaram Hans		447/18.11.2013	50000.00		
	Balaram Hans		492/27.11.2013	10000.00		
	Balaram Hans		628/09.01.2014	15000.00		
				139000.00		
4	Baradananda Dash		95/04.07.2013	9000.00		

	Baradananda Dash	129	18.07.2013	25000.00		
	Baradananda Dash	212	04.09.2013	30000.00		
	Baradananda Dash	274	30.09.2013	50000.00		
	Baradananda Dash	373	25.10.2013	10000.00		
	Baradananda Dash	450	18.11.2013	15000.00		
				139000.00		
5	Basu Chhatria	685	27.01.2014	9000.00		
	Basu Chhatria	741	17.02.2014	25000.00		
	Basu Chhatria	754	22.02.2014	30000.00		
	Basu Chhatria	804	20.03.2014	50000.00		
				114000.00		
6	Bhabani Pradhan	235	06.09.2013	9000.00		
				9000.00		
7	Bhagaban Dhar	52	20.06.2013	9000.00		
				9000.00		
8	Bhikari Chhatria	695	28.01.2014	9000.00		
	Bhikari Chhatria	720	03.02.2014	25000.00		
	Bhikari Chhatria	733	17.02.2014	30000.00		
	Bhikari Chhatria	788	07.03.2014	50000.00		
	Bhikari Chhatria	819	29.03.2014	10000.00		
				124000.00		
9	Bikram Majhi	19	12.06.2013	9000.00		
	Bikram Majhi	293	03.10.2013	25000.00		
	Bikram Majhi	529	11.12.2013	30000.00		
	Bikram Majhi	712	31.01.2014	50000.00		
	Bikram Majhi	813	25.03.2014	10000.00		
				124000.00		
10	Chandrabati Pradhan	415	08.11.2013	9000.00		
	Chandrabati Pradhan	701	29.01.2014	25000.00		
	Chandrabati Pradhan	746	17.02.2014	30000.00		
				64000.00		
11	Chilu Chil	2	04.06.2013	9000.00		
	Chilu Chil	90	03.07.2013	25000.00		
	Chilu Chil	249	16.09.2013	30000.00		
				64000.00		
12	Chintamani Sharma	187	17.08.2013	9000.00		
	Chintamani Sharma	346	10.10.2013	25000.00		
	Chintamani Sharma	532	12.12.2013	30000.00		
				64000.00		
13	Dasru Kandra	822	31.03.2014	9000.00		
				9000.00		

14	Dhanamati Sahu	244	14.09.2013	9000.00		
	Dhanamati Sahu	279	01.10.2013	25000.00		
	Dhanamati Sahu	340	09.10.2013	30000.00		
	Dhanamati Sahu	390	28.10.2013	50000.00		
	Dhanamati Sahu	519	09.12.2013	10000.00		
				124000.00		
15	Dibya Ping	100	07.06.2013	9000.00		
	Dibya Ping	419	08.11.2013	25000.00		
	Dibya Ping	463	18.11.2013	30000.00		
	Dibya Ping	583	27.12.2013	50000.00		
	Dibya Ping	716	01.02.2014	10000.00		
				124000.00		
16	Dwari Chil	112	12.07.2013	9000.00		
	Dwari Chil	166	06.08.2013	25000.00		
	Dwari Chil	260	23.09.2013	30000.00		
	Dwari Chil	438	12.11.2013	50000.00		
				114000.00		
17	Gajendra Majhi	504	06.2013	9000.00		
	Gajendra Majhi	271	30.09.2013	25000.00		
	Gajendra Majhi	375	25.10.2013	30000.00		
	Gajendra Majhi	594	27.12.2013	50000.00		
	Gajendra Majhi	714	31.01.2014	10000.00		
				124000.00		
18	Ganga Majhi	241	12.06.2013	9000.00		
	Ganga Majhi	506	02.12.2013	25000.00		
	Ganga Majhi	539	17.12.2013	5000.00		
	Ganga Majhi	540	17.12.2013	25000.00		
				64000.00		
19	Gomati Khichidi	331	13.06.2013	9000.00		
	Gomati Khichidi	790	03.07.2013	25000.00		
	Gomati Khichidi	180	13.08.2013	30000.00		
	Gomati Khichidi	246	16.09.2013	50000.00		
	Gomati Khichidi	380	25.10.2013	10000.00		
	Gomati Khichidi	500	29.11.2013	15000.00		
				139000.00		
20	Harachand Kharsel	576	27.12.2013	9000.00		
	Harachand Kharsel	610	01.01.2014	25000.00		
	Harachand Kharsel	635	09.01.2014	30000.00		
	Harachand Kharsel	700	29.01.2014	50000.00		
	Harachand Kharsel	757	24.02.2014	10000.00		
				124000.00		

21	Harendra Majhi	291	03.10.2013	9000.00		
	Harendra Majhi	312	04.10.2013	25000.00		
	Harendra Majhi	405	08.11.2013	30000.00		
	Harendra Majhi	488	26.11.2013	50000.00		
	Harendra Majhi	547	19.12.2013	10000.00		
	Harendra Majhi	808	24.03.2014	15000.00		
				139000.00		
22	Haripriya Nayak	38	17.06.2013	9000.00		
	Haripriya Nayak	77	03.07.2013	25000.00		
	Haripriya Nayak	322	07.10.2013	30000.00		
	Haripriya Nayak	384	26.10.2013	50000.00		
	Haripriya Nayak	538	17.12.2013	10000.00		
	Haripriya Nayak	606	31.12.2013	15000.00		
				139000.00		
23	Iswar Kechhu	73	01.07.2013	9000.00		
	Iswar Kechhu	216	04.09.2013	25000.00		
	Iswar Kechhu	328	07.10.2013	30000.00		
	Iswar Kechhu	391	29.10.2013	50000.00		
	Iswar Kechhu	598	28.12.2013	10000.00		
	Iswar Kechhu	649	11.01.2014	15000.00		
				139000.00		
24	Josbanti Dash	51	20.06.2013	9000.00		
	Josbanti Dash	178	13.08.2013	25000.00		
	Josbanti Dash	205	02.09.2013	30000.00		
	Josbanti Dash	270	30.09.2013	50000.00		
	Josbanti Dash	527	11.12.2013	10000.00		
	Josbanti Dash	543	17.12.2013	15000.00		
				139000.00		
25	Judhistir Bagh	781	05.03.2014	9000.00		
				9000.00		
26	Jugal Kishor Mahananda	192	27.08.2013	9000.00		
	Jugal Kishor Mahananda	505	02.12.2013	25000.00		
				34000.00		
27	Kainta Naik	250	17.09.2013	9000.00		
	Kainta Naik	509	04.12.2013	25000.00		
	Kainta Naik	565	21.12.2013	30000.00		
	Kainta Naik	642	09.01.2014	50000.00		
				114000.00		
28	Kartika Chandra Behera	453	18.11.2013	9000.00		
	Kartika Chandra Behera	476	20.11.2013	25000.00		
	Kartika Chandra Behera	534	17.12.2013	30000.00		

	Kartika Chandra Behera	589	27.12.2013	50000.00		
	Kartika Chandra Behera	704	30.01.2014	10000.00		
	Kartika Chandra Behera	779	05.03.2014	15000.00		
				139000.00		
29	Lutu Pradhan	740	01.07.2013	9000.00		
	Lutu Pradhan	111	12.07.2013	25000.00		
	Lutu Pradhan	173	12.08.2013	30000.00		
	Lutu Pradhan	359	11.10.2013	50000.00		
	Lutu Pradhan	735	17.02.2014	15000.00		
	Lutu Pradhan	736	17.02.2014	10000.00		
				139000.00		
30	Mahamad Intiaj	461	18.11.2013	9000.00		
	Mahamad Intiaj	512	06.12.2013	25000.00		
	Mahamad Intiaj	545	19.12.2013	30000.00		
	Mahamad Intiaj	574	27.12.2013	50000.00		
	Mahamad Intiaj	630	09.01.2014	10000.00		
				124000.00		
31	Nabin Seul	93	04.07.2013	9000.00		
	Nabin Seul	316	04.10.2013	25000.00		
	Nabin Seul	392	29.10.2013	30000.00		
	Nabin Seul	510	04.12.2013	50000.00		
	Nabin Seul	729	14.02.2014	10000.00		
	Nabin Seul	780	05.03.2014	15000.00		
				139000.00		
32	Naresh Bagh	688	27.01.2014	9000.00		
	Naresh Bagh	725	03.02.2014	25000.00		
	Naresh Bagh	763	25.02.2014	30000.00		
	Naresh Bagh	793	11.03.2014	50000.00		
				114000.00		
33	Nidrabati Majhi	401	05.11.2013	9000.00		
	Nidrabati Majhi	524	10.12.2013	25000.00		
	Nidrabati Majhi	707	31.01.2014	30000.00		
	Nidrabati Majhi	783	06.03.2014	50000.00		
				114000.00		
34	Nidrabati Sunar	94	04.07.2013	9000.00		
	Nidrabati Sunar	151	25.07.2013	25000.00		
	Nidrabati Sunar	227	06.09.2013	30000.00		
	Nidrabati Sunar	319	05.10.2013	50000.00		
	Nidrabati Sunar	409	08.11.2013	10000.00		
	Nidrabati Sunar	490	26.11.2013	15000.00		
				139000.00		

34	Nrupalal Sunar	699	29.01.2014	9000.00		
				9000.00		
36	Pabitra Majhi-11	304	06.2013	9000.00		
	Pabitra Majhi-11	800	03.07.2013	25000.00		
	Pabitra Majhi-11	174	13.08.2013	30000.00		
	Pabitra Majhi-11	297	03.10.2013	50000.00		
				114000.00		
37	Phagunu Singh	101	08.07.2013	9000.00		
	Phagunu Singh	127	17.07.2013	25000.00		
	Phagunu Singh	298	03.10.2013	30000.00		
	Phagunu Singh	403	05.11.2013	50000.00		
				114000.00		
38	Pramod Sahu	600	28.12.2013	9000.00		
	Pramod Sahu	617	02.01.2014	25000.00		
	Pramod Sahu	650	11.01.2014	30000.00		
	Pramod Sahu	758	24.02.2014	50000.00		
	Pramod Sahu	797	15.03.2014	10000.00		
				124000.00		
39	Prasanna Chil	604	06.2013	9000.00		
	Prasanna Chil	309	03.10.2013	25000.00		
	Prasanna Chil	493	27.11.2013	30000.00		
	Prasanna Chil	659	17.01.2014	50000.00		
	Prasanna Chil	812	25.03.2014	10000.00		
				124000.00		
40	Purna Chandra Sunar	84	03.07.2013	9000.00		
	Purna Chandra Sunar	660	18.01.2014	25000.00		
	Purna Chandra Sunar	774	01.03.2014	30000.00		
				64000.00		
41	Raju Bagh	663	20.01.2014	9000.00		
	Raju Bagh	790	08.03.2014	25000.00		
	Raju Bagh	791	08.03.2014	30000.00		
				64000.00		
42	Rama Bagh	59	21.06.2013	9000.00		
	Rama Bagh	241	13.09.2013	25000.00		
	Rama Bagh	336	08.10.2013	30000.00		
	Rama Bagh	464	18.11.2013	50000.00		
	Rama Bagh	571	26.12.2013	10000.00		
	Rama Bagh	646	10.01.2014	15000.00		
				139000.00		
43	Rasamani Naik	553	19.12.2013	9000.00		
	Rasamani Naik	554	19.12.2013	25000.00		

	Rasamani Naik	575	27.12.2013	30000.00		
	Rasamani Naik	620	03.01.2014	50000.00		
	Rasamani Naik	751	20.02.2014	10000.00		
	Rasamani Naik	801	19.03.2014	5000.00		
	Rasamani Naik	802	19.03.2014	10000.00		
				139000.00		
44	Ratna Kechhu	72	01.07.2013	9000.00		
	Ratna Kechhu	202	02.09.2013	25000.00		
	Ratna Kechhu	332	07.10.2013	30000.00		
	Ratna Kechhu	388	26.10.2013	50000.00		
	Ratna Kechhu	582	27.12.2013	10000.00		
	Ratna Kechhu	669	21.01.2014	15000.00		
				139000.00		
45	Sachidananda Nayak	28	13.06.2013	9000.00		
	Sachidananda Nayak	78	03.07.2013	25000.00		
	Sachidananda Nayak	157	26.07.2013	30000.00		
	Sachidananda Nayak	231	06.09.2013	50000.00		
	Sachidananda Nayak	364	23.10.2013	10000.00		
	Sachidananda Nayak	622	04.01.2014	15000.00		
				139000.00		
46	Sachidananda Singh	269	26.09.2013	9000.00		
	Sachidananda Singh	394	30.10.2013	25000.00		
	Sachidananda Singh	507	02.12.2013	30000.00		
	Sachidananda Singh	522	10.12.2013	50000.00		
	Sachidananda Singh	609	01.01.2014	10000.00		
	Sachidananda Singh	656	16.01.2014	15000.00		
				139000.00		
47	Sadhan Khanda	70	26.06.2013	9000.00		
	Sadhan Khanda	167	07.08.2013	25000.00		
	Sadhan Khanda	191	22.08.2013	30000.00		
	Sadhan Khanda	335	07.10.2013	50000.00		
	Sadhan Khanda	439	12.11.2013	10000.00		
	Sadhan Khanda	596	27.12.2013	15000.00		
				139000.00		
48	Saheba Majhi	40	04.06.2013	9000.00		
	Saheba Majhi	81	03.07.2013	25000.00		
	Saheba Majhi	421	08.11.2013	30000.00		
	Saheba Majhi	593	27.12.2013	50000.00		
				114000.00		
49	Sankarabati Karta	731	17.02.2014	25000.00		
	Sankarabati Karta	732	17.02.2014	9000.00		

	Sankarabati Karta	795	14.03.2014	30000.00		
				64000.00		
50	Shankar Chhatria	119	16.07.2013	9000.00		
	Shankar Chhatria	222	05.09.2013	25000.00		
	Shankar Chhatria	273	30.09.2013	30000.00		
	Shankar Chhatria	395	30.10.2013	50000.00		
	Shankar Chhatria	577	27.12.2013	10000.00		
	Shankar Chhatria	676	22.01.2014	15000.00		
				139000.00		
51	Siba Narayan Kaudi	179	13.08.2013	9000.00		
	Siba Narayan Kaudi	206	03.09.2013	25000.00		
	Siba Narayan Kaudi	223	05.09.2013	30000.00		
	Siba Narayan Kaudi	276	30.09.2013	50000.00		
	Siba Narayan Kaudi	555	19.12.2013	10000.00		
				124000.00		
52	Sumanta Chhatria	156	26.07.2013	9000.00		
	Sumanta Chhatria	278	30.09.2013	25000.00		
				34000.00		
53	Tirtha Majhi	368	23.10.2013	9000.00		
	Tirtha Majhi	591	27.12.2013	25000.00		
	Tirtha Majhi	706	31.01.2014	30000.00		
	Tirtha Majhi	784	06.03.2014	50000.00		
				114000.00		
54	Trilochan Goud	114	12.07.2013	9000.00		
	Trilochan Goud	184	16.08.2013	25000.00		
	Trilochan Goud	317	05.10.2013	30000.00		
	Trilochan Goud	465	18.11.2013	50000.00		
	Trilochan Goud	572	26.12.2013	10000.00		
	Trilochan Goud	721	03.02.2014	15000.00		
				139000.00		
55	Trilochan Kusum	29	13.06.2013	9000.00		
	Trilochan Kusum	133	20.07.2013	25000.00		
	Trilochan Kusum	455	18.11.2013	30000.00		
	Trilochan Kusum	710	31.01.2014	50000.00		
	Trilochan Kusum	815	26.03.2014	10000.00		
				124000.00		
56	Tularam Kisan	91	04.07.2013	9000.00		
	Tularam Kisan	370	24.10.2013	25000.00		
	Tularam Kisan	435	12.11.2013	30000.00		
	Tularam Kisan	587	27.12.2013	50000.00		
				114000.00		

IHSDP CASH BOOK TOTAL			5829000.00		
TOTAL(A+B+C)			6099500.00		

PARA: 8-8: DETAILS OF ADVANCE ADJUSTED DURING 2016-17:-

SI No	Name Of The Person	Purpose	Advance paid vr/dt	Advance adjustment vr/dt	Amount
A	ACCOUNTANT CASH BOOK				
1	Ajaya Kumar Sunani	salary advance	958/24.02.2016	From Salary	2000.00
		salary advance	160/06.06.2015	From Salary	31000.00
2	Ashok Kumar Jaipuria	salary advance	15/25.04.2015	From Salary	8000.00
		Festival Advance	508/07.10.2015	From Salary	9000.00
		salary advance	619/31.10.2015	From Salary	18000.00
		Festival Advance	531/03.10.2016	From Salary	6000.00
3	Bhubane Nag	salary advance	949/22.02.2016	From Salary	18000.00
		Festival Advance	508/07.10.2015	From Salary	9000.00
		Festival Advance	531/03.10.2016	From Salary	4500.00
		salary advance	202/17.06.2016	From Salary	12000.00
4	Biswanath Mohanty	salary advance	704/28.11.2015	From Salary	15000.00
		salary advance	850/06.01.2016	From Salary	27000.00
		Festival Advance	508/07.10.2015	From Salary	9000.00
		salary advance	1025/15.03.2016	From Salary	15000.00
		salary advance	NA	From Salary	21000.00
		Festival Advance	531/03.10.2016	From Salary	6000.00
		salary advance	345/03.08.2016	From Salary	9000.00
5	Himansu Bhusan Mahananda	salary advance	16/25.04.2015	From Salary	8000.00
		Festival Advance	508/07.10.2015	From Salary	9000.00
		Festival Advance	531/03.10.2016	From Salary	6000.00
		salary advance	50/26.04.2016	From Salary	6000.00
6	Kamalini Panigrahi	salary advance	874/19.01.2016	From Salary	30000.00
		Festival Advance	501/07.10.2015	From Salary	9000.00
		Festival Advance	532/03.10.2016	From salary	6000.00
7	Manmath Mishra	salary advance	1055/19.03.2016	348,349/04.08.2016	30000.00
		salary advance	N/A		146000.00
8	Pradipta Kumar Majhi	salary advance	1016/04.03.2016	From salary	20000.00
		salary advance	NA	From salary	4000.00
		Festival Advance	508/07.10.2015	From salary	9000.00
		Festival Advance	531/03.10.2016	From salary	6000.00
9	Mohan Balua	Festival Advance	508/07.10.2015	From salary	9000.00
		Festival Advance	531/03.10.2016	From salary	6000.00
10	Sailesh Sharma	salary advance	975/01.03.2016	From salary	5400.00
		Festival Advance	508/07.10.2015	From salary	9000.00
		Festival Advance	531/03.10.2016	From salary	6000.00
11	Sananda Biranet	salary advance	1056/19.03.2016	From salary	5000.00
		Festival Advance	603/19.10.2015	From salary	1000.00
12	Sarat Ch Mahananda	Festival Advance	508/07.10.2015	From Salary	9000.00

		Festival Advance	531/03.10.2016	From Salary	6000.00
13	Sriram Ch Nanda	Festival Advance	495/03.10.2015	From salary	9000.00
		Festival Advance	531/03.10.2016	From salary	6000.00
		salary advance	22/06.04.2016	From salary	22500.00
14	Subash Ch Debta	salary advance	877/19.01.2016	From salary	20000.00
		Festival Advance	532/3.10.2016	From salary	6000.00
15	Subashini Sunani	salary advance	948/22.02.2016	From salary	60000.00
		Festival Advance	508/07.10.2015	From salary	9000.00
		Festival Advance	531/03.10.2016	From salary	6000.00
16	Sushanta Gajendra Singh	salary advance	174/16.06.2015	From salary	16500.00
		salary advance	555/06.10.2016	From salary	3000.00
		salary advance	312/23.07.2016	From salary	12000.00
		Festival Advance	501/07.10.2015	From salary	9000.00
		Festival Advance	532/03.10.2016	From Salary	6000.00
17	Tapan Kumar Mahapatra	Festival Advance	508/07.10.2015	From salary	9000.00
		Festival Advance	531/03.10.2016	From salary	6000.00
		salary advance	875/19.01.2016	From salary	36000.00
		PAY WORKSHOP	203/17.06.2016	221/23.06.2016	21500.00
		TRACTOR REPAIR	327/01.08.2016	579/06.10.2016	30000.00
		LSGD	391/27.08.2017	468,469/20.09.2016	25000.00
		LSGD	398/01.09.2016		75000.00
		YOUTH FESTIVAL	654/02.12.2016	694/15.12.2016	20000.00
18	Upendra Kumar Patra	salary advance	879/22.01.2016	From salary	25000.00
		Festival Advance	508/07.10.2015	From salary	9000.00
		Festival Advance	531/03.10.2016	From salary	12000.00
19	Ilalata Behera	salary advance	02/10.04.2015	From salary	12000.00
		Festival Advance	603/19.10.2015	From salary	1000.00
20	Damarudhar Seth	Festival Advance	508/07.10.2015	From salary	9000.00
		Festival Advance	531/03.10.2016	From salary	6000.00
		salary advance	48/26.04.2016	From salary	35000.00
21	Krutartha Ch Behera	Festival Advance	508/07.10.2015	From salary	9000.00
		Festival Advance	531/03.10.2016	From salary	15000.00
		Festival Advance	NA	From salary	5000.00
22	Binod Bihari Challan	Festival Advance	508/07.10.2015	from salary	9000.00
		Festival Advance	531/03.10.2016	from salary	6000.00
23	Pradip Ku Pattnaik	Festival Advance	508/07.10.2015	From salary	9000.00
		Festival Advance	531/03.10.2016	From salary	6000.00
		salary advance	119/13.05.2016	From salary	28000.00
24	Gokul Ch Pruseth	Festival Advance	508/07.10.2015	from Salary	9000.00
		Festival Advance	531/03.10.2016	from Salary	6000.00
25	Amaresh Ch Behera	Festival Advance	508/07.10.2015	from Salary	9000.00
		Festival Advance	531/03.10.2016	from Salary	6000.00
26	Sugandha Behera	Festival Advance	508/07.10.2015	from Salary	9000.00

		Festival Advance	531/03.10.2016	from Salary	6000.00
27	Shiba Ch Majhi	Festival Advance	508/07.10.2015	From salary	9000.00
		Festival Advance	531/03.10.2016	From salary	6000.00
		salary advance	23/06.04.2016	From salary	48000.00
28	Sukdev Naik	Festival Advance	508/07.10.2015	From salary	9000.00
		Festival Advance	531/03.10.2016	From salary	7000.00
29	Suresh Ku Bagh	Festival Advance	508/07.10.2015	From salary	9000.00
		Festival Advance	531/03.10.2016	From salary	6000.00
30	Bajindra Sunanai	Festival Advance	508/07.10.2015	From salary	9000.00
		SALARY	150(A)/01.06.2016	525,527/03.10.2016	20454.00
		SALARY	265(A)/04.07.2016		20454.00
		SALARY	342(A)/03.08.2016		21144.00
		SALARY	407(A)/01.09.2016		21144.00
31	Kishore Nag	Festival Advance	508/07.10.2015	from salary	9000.00
		Festival Advance	531/03.10.2016	from salary	6000.00
32	Ananda Biarinet	Festival Advance	508/07.10.2015	from salary	9000.00
		Festival Advance	531/03.10.2016	from salary	6000.00
33	Sulochana Nag	Festival Advance	508/07.10.2015	from salary	9000.00
		Festival Advance	531/03.10.2016	from salary	6000.00
34	Parsuram Deb	Festival Advance	508/07.10.2015	from salary	9000.00
		Festival Advance	531/03.10.2016	from salary	6000.00
35	Jagmohan Singh	Festival Advance	508/07.10.2015	From salary	9000.00
		salary advance	724/16.12.14	From salary	19000.00
		salary advance	724/29.12.2016	From salary	4000.00
		Festival Advance	531/03.10.2016	From salary	6000.00
36	Madhab Ch Tripathy	Festival Advance	508/07.10.2015	From salary	9000.00
		Festival Advance	531/03.10.2016	From salary	6000.00
37	Binod Sunani	Festival Advance	603/19.10.2015	From salary	1000.00
38	Dhira Biranet	Festival Advance	603/19.10.2015	From salary	1000.00
		salary advance	199/16.06.2016	From salary	9000.00
39	Hareh Bagh	salary advance	98/10.05.2013	From salary	7700.00
		Festival Advance	550/05.10.2016	From salary	5000.00
40	SANSARA KUMRA	salary advance	200/16.06.2016	From salary	16000.00
41	NANDINI SUNANI	salary advance	57/26.04.2016	From salary	2000.00
42	PARAMESWARA BHOI	salary advance	21/06.04.2016	From salary	55000.00
43	SAHABUDDIN SK	WORK	393/27.08.2016	443,445/9.9.16	50000.00
46	MATHURA SAHU	WORK	392/27.08.2016	446/9.9.16	50000.00
47	Srimati Bagh		NA	907/08.03.2017	13740.00
48	Parbati Bagh		NA	908/08.03.2017	1671.00
49	Binapani Debta		NA	909/08.03.2017	10900.00
50	Subashini Pradhan		NA	910/08.03.2017	3900.00
		Festival Advance	532/03.10.2016	from salary	6000.00
51	Renuka Mishra		NA	911/08.03.2017	3000.00

		Festival Advance	532/3.10.2016	from salary	6000.00
52	ABDUL ZABAR MUSANI	PENSION ARREAR	709/21.12.2016	914/08.03.2017	30000.00
			NA	914/08.03.2017	59034.00
53	NMR/DLR	Festival Advance	597/07.10.2016	From Salary	270000.00
	ACCOUNTANT CASH BOOK TOTAL				2113541.00
B	HSY CASH BOOK				
1	Kamalini Panigrahi	HSY ADVANCE	120/28.12.2015	1/15.4.2016	23000.00
	HSY CASH BOOK TOTAL				23000.00
C	IHSDP CASH BOOK				
	BALMATI BAGH		01/02.04.2015	93/31.3.2017	15000.00
			18/17.4.2014		10000.00
			417/8.11.2013		9000.00
			487/26.11.2013		25000.00
			525/10.12.2013		30000.00
			778/4.3.2014		50000.00
			2/21.4.2016		11000.00
	BHAGIRATHI MAJHI		81/18.03.2016	136/31.3.2017	11000.00
			33/28.4.2014		15000.00
			798/18.3.2014		10000.00
			568/26.12.2013		9000.00
			607/31.12.2013		25000.00
			627/8.01.2014		30000.00
			684/27.01.2014		50000.00
	BHUSAN MAJHI		78/01.03.2016	134/31.3.2017	11000.00
			52/25.5.2014		15000.00
			78/7.6.2014		10000.00
			675/21.01.2014		9000.00
			750/18.2.2014		25000.00
			766/28.2.2014		30000.00
			11/11.2.2015		50000.00
	BISAKHA PANDA		52/18.11.2015	127/31.3.2017	11000.00
			48/13.5.2014		15000.00
			32/28.4.2014		10000.00
			711/31.1.2014		9000.00
			738/17.2.2014		25000.00
			739/17.2.2014		30000.00
			767/28.2.2014		50000.00
	CHUDAMANI NAYAK		75/25.02.2016	133/31.3.2017	11000.00
			580/27.12.2013		15000.00
			513/6.12.2013		10000.00
			67/26.6.2013		9000.00
			99/8.7.2013		25000.00

		412/8.11.2013		30000.00
		451/18.11.2013		50000.00
DAIMATI KANDRU		13/08.05.2015	122/31.3.2017	11000.00
		216/3.3.2015		15000.00
		214/14.2.2015		10000.00
		823/31.3.2014		9000.00
		179/13.11.2014		25000.00
		187/9.12.2014		30000.00
		192/18.12.2014		50000.00
DHANESWAR BAGH		24/27.05.2015	95/31.3.2017	15000.00
		16/17.4.2014		10000.00
		49/16.9.2013		9000.00
		25821.9.2013		25000.00
		668/21.01.2014		30000.00
		762/25.02.2014		50000.00
		6/9.5.2016		11000.00
DURJODHAN MAJHI		58/11.12.2015	130/31.3.2017	11000.00
		443/15.11.2013		15000.00
		357/11.10.2013		10000.00
		83/3.7.2013		9000.00
		141/24.7.2013		25000.00
		165/6.8.2013		30000.00
		255/21.9.2013		50000.00
HIRALAL KUSUM		70/18.01.2016	131/31.3.2017	11000.00
		163/29.9.2014		15000.00
		811/25.3.2014		10000.00
		26/13.6.2013		9000.00
		139/24.7.2013		25000.00
		323/7.10.2013		30000.00
		473/20.11.2013		50000.00
JAGABANDHU BAGH		09/18.04.2015	121/31.3.2017	11000.00
		20/19.4.2014		15000.00
		821/29.3.2014		10000.00
		686/27.1.2014		9000.00
		719/3.2.2014		25000.00
		734/17.2.2014		30000.00
		786/6.3.2014		50000.00
KALAKAR MAJHI		57/11.12.2015	129/31.3.2017	11000.00
		442/15.11.2013		15000.00
		345/10.10.2013		10000.00
		58/21.6.2013		9000.00
		142/24.7.2013		25000.00

		164/5.8.2013		30000.00
		254/21.9.2013		50000.00
KARUNAKAR MAJHI		45/03.09.2015	126/31.3.2017	11000.00
		448/18.11.2013		15000.00
		383/26.10.2013		10000.00
		47/19.6.2013		9000.00
		132/19.7.2013		25000.00
		210/4.9.2013		30000.00
		253/21.9.2013		50000.00
KHEDU SINGH		72/01.02.2016	132/31.3.2017	11000.00
		585/27.12.2013		15000.00
		537/17.12.2013		10000.00
		60/24.6.2013		9000.00
		228/6.9.2013		25000.00
		342/10.10.2013		30000.00
		377/25.10.2013		50000.00
MAHADEV PRADHAN		53/21.11.2015	128/31.3.2017	11000.00
		727/5.2.2014		15000.00
		697/28.1.2014		10000.00
		120/16.7.2013		9000.00
		556/19.12.2013		25000.00
		624/4.1.2014		30000.00
		651/13.1.2014		50000.00
NALINI BAGH		47/03.10.2015	101/31.3.2017	10000.00
		7/12.4.2014		50000.00
		108/11.7.2013		9000.00
		785/6.3.2014		25000.00
		820/29.3.2014		30000.00
		11/7.6.2016		15000.00
		26/30.7.2016		11000.00
PABITRA MAJHI-8		41/07.08.2015	124/31.3.2017	11000.00
		579/27.12.2013		15000.00
		428/9.11.2013		10000.00
		55/20.6.2013		9000.00
		89/3.7.2013		25000.00
		150/25.7.2013		30000.00
		281/1.10.2013		50000.00
PADMAN HANSA		42/08.08.2015	125/31.3.2017	11000.00
		177/31.10.2014		15000.00
		3/2.4.2014		10000.00
		625/6.1.2014		9000.00
		648/11.1.2014		25000.00
		678/22.1.2014		30000.00

		769/28.2.2014		50000.00
RADHE SAHU		26/27.05.2015	135/31.3.2017	15000.00
		79/04.03.2016		11000.00
		79/9.6.2014		10000.00
		573/27.12.2013		9000.00
		683/25.1.2014		25000.00
		756/24.2.2014		30000.00
		37/1.5.2014		50000.00
RAJESWAR RAY		37/17.05.2015	123/31.3.2017	11000.00
		86/13.6.2014		15000.00
		825/31.3.2014		10000.00
		578/27.12.2013		9000.00
		636/9.1.2014		25000.00
		655/16.1.2014		30000.00
		753/22.2.2014		50000.00
SRIKAR MAJHI		64/30.12.2015	137/31.3.2017	11000.00
		221/24.3.2015		15000.00
		170/18.10.2014		10000.00
		376/25.10.2013		9000.00
		693/28.1.2014		25000.00
		809/24.3.2014		30000.00
		21/19.4.2014		50000.00
TIKESWAR KUSUM		02/06.04.2015	108/31.3.2017	10000.00
TIKESWAR KUSUM		61/29.12.2015		15000.00
		12/7.6.2013		9000.00
		410/8.11.2013		25000.00
		502/30.11.2013		30000.00
		592/27.12.2013		50000.00
		75/7.3.2017		11000.00
UGRESEN SAHU		51/07.11.2015	94/31.3.2017	10000.00
UGRESEN SAHU		55/03.12.2015		15000.00
		23/12.6.2013		9000.00
		234/6.9.2013		25000.00
		398/31.10.2013		30000.00
		407/8.11.2013		50000.00
		03/27.4.2016		11000.00
FAKIRA PURSETH		612/01.01.2014	96/31.3.2017	10000.00
		644/10.01.2014		15000.00
		31/13.6.2013		9000.00
		87/3.7.2013		25000.00
		220/4.9.2013		30000.00
		310/3.10.2013		50000.00
		9/30.5.2016		11000.00

BIRENDRA PRATAP SINGH	31/28.4.2014	97/31.3.2017	10000.00
	172/22.10.2014		15000.00
	605/30.12.2013		9000.00
	645/10.01.2014		25000.00
	723/3.2.2014		30000.00
	771/28.2.2014		50000.00
	13/5.7.2016		11000.00
BURINI BAGH	687/27.1.2014	98/31.3.2017	10000.00
	800/18.3.2014		15000.00
	37/14.6.2013		9000.00
	143/24.7.2013		25000.00
	470/19.11.2013		30000.00
	562/20.12.2013		50000.00
	18/8.7.2016		11000.00
KARUNAKAR BARIK	113/9.7.2014	99/31.3.2017	10000.00
	147/27.8.2014		15000.00
	824/31.3.2014		9000.00
	14/16.4.2014		25000.00
	35/29.4.2014		30000.00
	55/21.5.2014		50000.00
	23/15.7.2016		11000.00
HARA CHHATRIA	34/29.4.2014	100/31.3.2017	10000.00
	64/30.5.2014		15000.00
	667/21.01.2014		9000.00
	702/30.01.2014		25000.00
	737/17.2.2014		30000.00
	787/6.3.2014		50000.00
	24/15.7.2016		11000.00
PARAMESWAR PANIGRAHI	770/28.2.2014	102/31.3.2017	10000.00
	28/26.4.2014		15000.00
	188/19.8.2013		9000.00
	272/30.9.2013		25000.00
	436/12.11.2013		30000.00
	520/9.12.2013		50000.00
	38/4.10.2016		11000.00
BILASHA CHHATRIA	564/20.12.2013	103/31.3.2017	10000.00
	698/28.01.2014		15000.00
	277/30.9.2013		9000.00
	458/18.11.2013		25000.00
	457/18.11.2013		30000.00
	494/27.11.2013		50000.00
	39/4.10.2016		11000.00
JAGADANANDA BHAINSAI	549/19.12.2013	104/31.3.2017	10000.00

		631/9.01.2013		15000.00
		321/7.10.2013		9000.00
		326/7.10.2013		25000.00
		371/25.10.2013		30000.00
		406/8.11.2013		50000.00
		43/19.11.2016		11000.00
GOBINDA MAJHI		91/17.6.2014	105/31.3.2017	10000.00
		190/16.12.2014		15000.00
		789/7.3.2014		9000.00
		818/29.3.2014		25000.00
		56/21.5.2014		30000.00
		76/4.6.2014		50000.00
		48/30.11.2016		11000.00
GUNANIDHI KUSUM		161/29.9.2014	106/31.3.2017	10000.00
		171/22.10.2014		15000.00
		32/13.6.2013		9000.00
		100/8.7.2013		25000.00
		423/8.11.2013		30000.00
		597/28.12.2013		50000.00
		50/2.12.2016		11000.00
RAIBARI CHHATRIA		193/18.12.2014	107/31.3.2017	10000.00
		486/26.11.2013		15000.00
		64/25.6.2013		9000.00
		134/20.7.2013		25000.00
		197/31.8.2013		30000.00
		268/26.9.2013		50000.00
		72/27.2.2017		11000.00
NRUPALAL PRADHAN		100/27.6.2014	109/31.3.2017	10000.00
		198/31.12.2014		15000.00
		713/31.1.2014		9000.00
		744/17.2.2014		25000.00
		743/17.2.2014		30000.00
		768/28.2.2014		50000.00
		78/17.3.2017		11000.00
BAIKUNTHA MAJHI		657/17.01.2014	110/31.3.2013	10000.00
		68/21.2.2017		15000.00
		50/19.6.2013		9000.00
		257/21.9.2013		25000.00
		300/3.10.2013		30000.00
		418/8.11.2013		50000.00
		86/28.3.2017		11000.00
NABIN SAHU		459/18.11.2013	113/31.3.2017	15000.00
		94/19.6.2014		11000.00

UMAKANTA BEHERA	24/24.4.2014	111/31.3.2017	11000.00
	422/8.11.2013		15000.00
	248/16.10.2013		10000.00
	8/7.6.2013		9000.00
	137/23.7.2013		25000.00
	169/8.8.2013		30000.00
	198/2.9.2013		50000.00
SALYA PRADHAN	93/18.9.2014	112/31.3.2017	11000.00
	536/17.12.2013		15000.00
	333/7.10.2013		10000.00
	48/19.6.2013		9000.00
	135/20.7.2013		25000.00
	208/3.9.2013		30000.00
	256/21.9.2013		50000.00
JAMBOBATI NAIK	120/16.7.2014	114/31.3.2017	11000.00
	474/20.11.2013		15000.00
	341/10.10.2013		10000.00
	110/12.7.2013		9000.00
	146/25.7.2013		25000.00
	199,200/2.9.2013		30000.00
	237/13.9.2013		50000.00
JAGA SA	151/1.9.2014	115/31.3.2017	11000.00
	142/18.8.2014		15000.00
	46/12.5.2014		10000.00
	677/22.1.2014		9000.00
	715/1.2.2014		25000.00
	773/28.2.2014		30000.00
	17/17.4.2014		50000.00
KAPILASH NAYAK	152/8.9.2014	116/31.3.2017	11000.00
	29/26.4.2014		15000.00
	799/18.3.2014		10000.00
	550/19.12.2013		9000.00
	567/26.12.2013		25000.00
	641/9.1.2014		30000.00
	692/28.1.2014		50000.00
PABITRA NAIK	200/1.1.2015	117,118/31.3.2017	11000.00
	469/19.11.2013		15000.00
	304/3.10.2013		10000.00
	54/20.6.2013		9000.00
	96/5.7.2013		25000.00
	140/24.7.2013		30000.00
	213/4.9.2013		50000.00
SANKIRTANA LUHURA	215/2.3.2015	119/31.3.2017	11000.00

			718/1.2.2014		15000.00
			661/18.1.2014		10000.00
			159/2.8.2013		9000.00
			365,366/23.10.2013		25000.00
			454/18.11.2013		30000.00
			533/14.12.2013		50000.00
	NABIN SA		222/24.3.2015	120/31.3.2017	11000.00
			74/4.6.2014		15000.00
			47/12.5.2014		10000.00
			614/2.1.2014		9000.00
			708,709/31.1.2014		25000.00
			730/17.2.2014		30000.00
			759/24.2.2014		50000.00
	IHSDP CASH BOOK TOTAL				6476000.00
	TOTAL(A+B+C)				8612541.00

PARA: 8-9: ADVANCE OUTSTANDING MORE THAN ONE YEAY, DETAILS GIVEN IN PARA:8-5:-

As per Finance Department Circular No. - 2221/F.dt.8-3-2002 and DLFA Circular No. - 15179/DLFA.dt.28-9-2013 advance amount that remains unadjusted for more than one year without any valid reason should be treated as a loss to the auditee institution. Surcharge proceedings are to be initiated equally against the advance holder and the sanctioning authority. It can be seen from the year-wise break-up of outstanding advance that a total sum of Rs 914800.00 was advance paid during the year 2015-16 but not adjusted till dt.31-3-2017 without any valid reason. Hence, Rs.914800.00 is suggested for recovery from the persons responsible.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs.)
1	SRI AJAY KUMAR SUNANI	NMR	AT-KUCHINDA NAC PO-KUCHINDA DIST-SAMBALPUR	4500.00
2	SRI JITENDRA KUMAR MAHAPATRA	EXECUTIVE OFFICER	AT-KUCHINDA NAC PO-KUCHINDA DIST-SAMBALPUR	688900.00
3	SRI ASHOK KUMAR JAIPURIA	GTC	AT-KUCHINDA NAC PO-KUCHINDA DIST-SAMBALPUR	13500.00
4	SRI BHUBANE NAG	SWEEPER JAMAADAR	AT-KUCHINDA NAC PO-KUCHINDA DIST-SAMBALPUR	1000.00
5	SRI HIMANSHU BHUSAN MAHANANDA	ACP	AT-KUCHINDA NAC PO-KUCHINDA DIST-SAMBALPUR	20000.00
6	SMT. KAMALINI PANIGRAHI	CO	AT-KUCHINDA NAC PO-KUCHINDA DIST-SAMBALPUR	58000.00
7	SRI SAILESH SHARMA	OTC	AT-KUCHINDA NAC PO-KUCHINDA DIST-SAMBALPUR	300.00
8	SRI SARAT CHANDRA MAHANANDA	OTC	AT-KUCHINDA NAC PO-KUCHINDA DIST-SAMBALPUR	7500.00
9	SRI SUBODH KUMAR MAJHI	FORESTER	AT-KUCHINDA FORESTER OFFICE, PO-KUCHINDA DIST-SAMBALPUR	13600.00
10	SRI TAPAN KUMAR MAHAPATRA	OTA	AT-KUCHINDA NAC PO-KUCHINDA	74500.00

11	SRI TILAK BAHADUR SAHI THAKUR	OTP	DIST-SAMBALPUR AT-KUCHINDA NAC PO-KUCHINDA DIST-SAMBALPUR	31000.00
12	SRI LILATAN BEHERA	NMR	AT-KUCHINDA NAC PO-KUCHINDA DIST-SAMBALPUR	750.00
13	SRI SURESH BAGH	OTP	AT-KUCHINDA NAC PO-KUCHINDA DIST-SAMBALPUR	1250.00

PARA: 9 GRANTS

Kuchinda NAC. Sambalpur - 2016-2017

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2016	68339746.00	37986002.00	106325748.00	40288944.00	31-03-2017	66036804.00	
	GRAND TOTAL	68339746.00	37986002.00	106325748.00	40288944.00		66036804.00	

Comments :
PARA: 9-1: DETAILS OF GRANT POSITION OF KUCHINDA NAC FOR THE YEAR 2016-17:-

Sl. No	Name of the Grant	O.B. as on 01.04.2016	Receipt	Total	Grants spent	Unspent Grants at the end of the year i e 31.03.2017	Percentage of Utilisation
1	Octroi Compensation	0.00	11715000.00	11715000.00	11715000.00	0.00	100.00
2	Road Development	1207002.00	2273000.00	3480002.00	842807.00	2637195.00	24.22
3	M V Tax	1629385.00	1150000.00	2779385.00	87605.00	2691780.00	3.15
4	12TH FC	313671.00		313671.00		313671.00	0.00
5	13TH FC	1957009.00	6046000.00	8003009.00	6708603.00	1294406.00	83.83
6	4 TH SFC	5743000.00		5743000.00		5743000.00	0.00
7	MLALAD	615594.00		615594.00	149777.00	465817.00	24.33
8	MPLAD	552831.00	150000.00	702831.00	1068015.00	-365184.00	100.00
9	Park & Greenary	527429.00		527429.00	14850.00	512579.00	2.82
10	Devolution Fund	26001330.00	4303000.00	30304330.00	6928263.00	23376067.00	22.86
11	SWATCH BHARAT MISSION	4451236.00	1715985.00	6167221.00	704210.00	5463011.00	11.42
12	Incentive	1110000.00		1110000.00		1110000.00	0.00
13	BRGF	208197.00		208197.00		208197.00	0.00
14	WODC	4127275.00	1000000.00	5127275.00	1067901.00	4059374.00	20.83
15	IHSDP	8508615.00		8508615.00	9161741.00	-653126.00	100.00
16	CMRF	250000.00		250000.00		250000.00	0.00
17	SJSRY/NRLM	1107049.00	115993.00	1223042.00	1072072.00	150970.00	87.66
18	AWC	210974.00		210974.00		210974.00	0.00
19	Pension Grant	3692260.00	5951000.00	9643260.00		9643260.00	0.00
20	Road & Bridges	1784000.00	1784000.00	3568000.00		3568000.00	0.00
21	Non Residential Bldg.	300000.00	316000.00	616000.00		616000.00	0.00
22	Hon to Non Officials	0.00	48024.00	48024.00	28450.00	19574.00	59.24
23	Protection And Conservation of Water Bodies	2715305.00		2715305.00	739650.00	1975655.00	27.24
24	Solid Waste Management	489083.00		489083.00		489083.00	0.00
25	ELECTION	0.00	0.00	0.00		0.00	0.00
26	Creation of Capital Asset	0.00	1418000.00	1418000.00		1418000.00	0.00
27	Spl. Grant for C C Road	838501.00		838501.00		838501.00	0.00

TOTAL	68339746.00	37986002.00	106325748.00	40288944.00	66036804.00	37.89
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PARA.9.2: Low Spending Efficiency

From the figures given in the above table it is seen that the overall utilization of grants of this N.A.C. for the year 2016-17 is 37.89 percent. This indicates that the Govt. money released to this N.A.C. for developmental works is not being utilized for the intended purposes in time. The delay in implementation of developmental programmes defeats the very purpose of the scheme. Effective steps need be taken to utilize the balance amount of grants as quick as possible with prior approval of the sanctioning authority.

(Rule - 171(3)(1) of OGFR Vol-I provides that the grants sanctioned shall be spent within a year from the date of sanction. The unspent balance of the previous year's grant has either to be surrendered to Govt. or it has to be taken into accounts in subsequent year's grant with prior approval of the sanctioning authority.)

As per rule - 80 of O.M. Rules, 1953 U.L.B. shall maintain a separate account in respect of each grant. Grant register was asked to be produced through objection memo vide page no.12. But the Executive Officer replied that necessary steps will be taken to maintain the same and produced to next audit.

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

Due to Non-maintenance of Grant-in-Aid register and Year wise and category wise break up of Unutilised Grants was not given in the last year audit report .The position is worked out by the basing of the available records and cash book. The unutilised Grants position for the year 2016-17 is given below.

YEAR	UNSPENT GRANT AS ON 31.3.2017
UP TO 2015-16	49264802.00
2016-17	16772002.00
TOTAL	66036804.00

PARA: 10 UTILISATION CERTIFICATE

Kuchinda NAC. Sambalpur - 2016-2017

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	01-04-2016	102484922.00	40288944.00	142773866.00	29000453.00	31-03-2017	113773413.00	
	GRAND TOTAL	102484922.00	40288944.00	142773866.00	29000453.00		113773413.00	

Comments :
A: DETAILS OF UCs SUBMITTED DURING THE YEAR 2016-17:-

Sl	Letter No	Date	To whom submitted	Amount	Scheme	Year of Grant
1	1469	9.11.16	PD DRDA Sambalpur	2,095,531.00	DF	2011-12
2	1440	4.11.16	PD DRDA Sambalpur	594,949.00	DF	2015-16
3	1463	9.11.16	PD DRDA Sambalpur	53,000.00	HON	2015-16
4	1505	24.11.16	PD DRDA Sambalpur	185,384.00	Boundary Wall	2012-13
5	1465	9.11.16	PD DRDA Sambalpur	4,984,000.00	Arrear Pension	2015-16
6	1453	8.11.16	PD DRDA Sambalpur	300,000.00	NRB	2015-16
7	778	21.6.16	DD(P& C)Sambalpur	397,091.00	MPLAD	2012-13
8	780	21.6.16	DD(P& C)Sambalpur	53,359.00	MPLAD	2014-15
9	1305	3.10.16	PD DRDA Sambalpur	425,260.00	WODC	2015-16
10	1303	3.10.16	PD DRDA Sambalpur	342,019.00	WODC	2014-15
11	1312	5.10.16	PD DRDA Sambalpur	255,028.00	WODC	2015-16
12	1373	26.10.16	DD(P& C)Sambalpur	65,000.00	MPLAD	2014-15
13	1444	4.11.16	PD DRDA Sambalpur	309,000.00	Performance	2015-16
14	1451	8.11.16	PD DRDA Sambalpur	9,921,000.00	Octrai	2015-16
15	1438	4.11.16	PD DRDA Sambalpur	2,635,963.00	TFC	2015-16
16	1442	4.11.16	PD DRDA Sambalpur	867,736.00	AMRB	2015-16
17	1303	05.10.2016	PD DRDA Sambalpur	475,000.00	MVT	2014-15
18			PD DRDA Sambalpur	681,820.00	PC OF WB	2014-15
19			PD DRDA Sambalpur	1,136,131.00	DF	2014-15
20			PD DRDA Sambalpur	50,000.00	FA	2014-15
21			PD DRDA Sambalpur	1,251,000.00	TFC	2014-15
22			PD DRDA Sambalpur	120,544.00	TFC	2014-15
23			PD DRDA Sambalpur	691,638.00	TFC	2014-15
24			PD DRDA Sambalpur	1,110,000.00	PG	2015-16
			TOTAL	29,000,453.00		

B: DETAILS OF U C SENT:-

DETAILS OF U C SENT

2015-16	19516152.00
2016-17	9484301.00
TOTAL	29000453.00

C: YEAR WISE BREAK UP OF OUTSTANDING UCs AS ON 31.3.2017:-

YEAR	AMOUNT OF UC PENDING
Prior to 2012-13	11894690.00
2012-13	2440967.00
2013-14	30894076.00
2014-15	17219054.00
2015-16	20519983.00
2016-17	30804643.00
TOTAL	113773413.00

Rule - 173 of OGFR Vol-I gives emphasis on submission of UCs by the grantee organization to the administrative department by the 30th June of the succeeding year of expenditure for proper monitoring of utilization of grants for intended purposes. However, on verification it was observed that UCs for total amount of **Rs. 113773413.00** was lying outstanding against this N.A.C. as on dt.31-3-2017. This shows the lack of promptness in submission of UC by the local authority. Hence, the local authority is advised to take effective steps to submit the pending UCs to proper quarter in order to clear up the position of pendency.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - Non-Deposit of collected amount-OSP-15

In the course of tracing the M.R.Books wrt the DCRs and cashiers cash book it was found that **Rs.6350.00** has been collected towards different purposes through miscellaneous receipt butthe same has neither been taken to DCR nor been taken to cashiers cash book or deposited. The details are given below.

BOOK NO	MRNO	DATE	COLLECTED AMOUNT	PURPOSE
42	4140	26.2.2018	50.00	Water Connection
42	4141	26.2.2018	2250.00	Fees for road cutting & repairing
42	4142	26.2.2018	50.00	Water Connection
42	4143	26.2.2018	1300.00	Fees for road cutting & repairing
42	4144	26.2.2018	50.00	Water Connection
42	4145	26.2.2018	1300.00	Fees for road cutting & repairing
42	4146	26.2.2018	50.00	Water Connection
42	4147	26.2.2018	1300.00	Fees for road cutting & repairing
		TOTAL	6350.00	

Hence it is clarify to audit why the non deposited amount will not be treated as misappropriation and suggested for recovery.

In response to the audit objection memo the local authority replied that the said amount from Sriram ch Nandahas been deposited in cash bookon 16.03.2018 at page no.24. Hence , the para is dropped.

11.2 - Non-Deposit of collected amount-OSP-16&17

In the course of tracing the M.R.Books wrt the DCRs and cashiers cash book it was found that **Rs.12195.00** has been collected towards service tax through miscellaneous receipt but the same has neither been taken to DCR nor been taken to cashiers cash book or deposited. The details are given below.

BOOK NO	MRNO	DATE	COLLECTED AMOUNT	PURPOSE
43	4273	29.1.2018	208.00	Service Tax
43	4274	29.1.2018	163.00	Service Tax
43	4275	29.1.2018	288.00	Service Tax
43	4276	29.1.2018	636.00	Service Tax
43	4277	29.1.2018	223.00	Service Tax
43	4278	30.1.2018	190.00	Service Tax
43	4279	30.1.2018	300.00	Service Tax
43	4280	30.1.2018	750.00	Service Tax
43	4281	31.1.2018	190.00	Service Tax
43	4282	31.1.2018	640.00	Service Tax
43	4283	1.2.2018	378.00	Service Tax
43	4284	1.2.2018	322.00	Service Tax
43	4285	1.2.2018	1109.00	Service Tax
43	4286	1.2.2018	172.00	Service Tax
43	4287	1.2.2018	300.00	Service Tax
43	4288	1.2.2018	153.00	Service Tax
43	4289	2.2.2018	144.00	Service Tax
43	4290	2.2.2018	540.00	Service Tax
43	4291	3.2.2018	290.00	Service Tax
43	4292	3.2.2018	142.00	Service Tax
43	4293	3.2.2018	295.00	Service Tax
43	4294	3.2.2018	147.00	Service Tax
43	4295	5.2.2018	363.00	Service Tax
43	4296	5.2.2018	2002.00	Service Tax
43	4297	6.2.2018	420.00	Service Tax
43	4298	16.2.2017	1134.00	Service Tax
43	4299	27.2.2018	488.00	Service Tax
43	4300	7.3.2018	208.00	Service Tax
		TOTAL	12195.00	

Hence it is clarify to audit why the non deposited amount will not be treated as misappropriation and suggested for recovery.

In response to the audit objection memo the local authority replied that the said amount from Sriram ch Nandahas been deposited in cash book on 16.03.2018 at page no.24. Hence , the para is dropped.

11.3 - Non-Deposit of collected amount-OSP-18 &19

In the course of tracing the M.R.Books wrt the DCRs and cashiers cash book it was found that **Rs.12686.00** has been collected towards service tax through miscellaneous receipt but the same has neither been taken to DCR nor been taken to cashiers cash book or deposited. The details are given below.

BOOK NO	MRNO	DATE	COLLECTED AMOUNT	PURPOSE
41	4060	12.2.2018	972.00	Service Tax
41	4061	12.2.2018	250.00	Service Tax
41	4062	13.2.2018	855.00	Service Tax
41	4063	13.2.2018	762.00	Service Tax
41	4064	13.2.2018	310.00	Service Tax
41	4065	16.2.2018	120.00	Service Tax
41	4066	17.2.2018	356.00	Service Tax
41	4067	17.2.2018	182.00	Service Tax
41	4068	17.2.2018	68.00	Service Tax
41	4069	17.2.2018	1706.00	Service Tax
41	4070	27.2.2018	2024.00	Service Tax
41	4071	6.3.2018	240.00	Service Tax
41	4072	6.3.2018	137.00	Service Tax
41	4073	6.3.2018	247.00	Service Tax
41	4074	6.3.2018	243.00	Service Tax
41	4075	6.3.2018	228.00	Service Tax
41	4076	6.3.2018	2083.00	Service Tax
41	4077	6.3.2018	570.00	Service Tax
41	4078	8.3.2018	590.00	Service Tax
41	4079	8.3.2018	493.00	Service Tax
41	4080	9.3.2018	250.00	Service Tax
		TOTAL	12686.00	

Hence it is clarify to audit why the non deposited amount will not be treated as misappropriation and suggested for recovery.

In response to the audit objection memo the local authority replied that the said amount from Sriram ch Nandahas been deposited in cash book on 20.03.2018 at page no.25. Hence , the para is dropped.

11.4 - Non-Deposit of collected amount-OSP-20

In the course of tracing DCRs and cashiers cash book it was found that **Rs.4880.00** has been collected towards service tax through miscellaneous receipt and taken to DCR but not taken to cashiers cash book or deposited. The details are given below.

BOOK NO	MRNO	DATE	COLLECTED AMOUNT	DCR PAGE
43	4265	16.1.2018	95.00	36
43	4266	17.1.2018	1980.00	
43	4267	17.1.2018	760.00	
43	4268	20.1.2018	375.00	
43	4269	20.1.2018	635.00	
43	4270	20.1.2018	413.00	
43	4271	21.1.2018	395.00	

43	4272	21.1.2018	227.00
		TOTAL	4880.00

Hence it is clarify to audit why the non deposited amount will not be treated as misappropriation and suggested for recovery.

In response to the audit objection memo the local authority replied that the said amount from Sriram ch Nandahas been deposited in cash bookon 16.03.2018 at page no.24. Hence , the para is dropped.

11.5 - Non-Deposit of collected amount-OSP-21

In the course of tracing DCRs and cashiers cash book it was found that **Rs.2877.00** has been collected towards holding tax through miscellaneous receipt and taken to DCR butnot taken to cashiers cash book or deposited. The details are given below.

BOOK NO	MRNO	DATE	COLLECTED AMOUNT	DCR PAGE
40	3973	6.3.2018	2877.00	9
		TOTAL	2877.00	

Hence it is clarify to audit why the non deposited amount will not be treated as misappropriation and suggested for recovery.

In response to audit objection statement the local authority recovered Rs.2877.00 from Shiba ch Majhi vide MR No-9758/22.3.18.Hence the para is dropped.

11.6 - Non-Deposit of collected amount-OSP-21

In the course of tracing DCRs and cashiers cash book it was found that **Rs.429.00** has been collected towards holding tax through miscellaneous receipt and taken to DCR butnot taken to cashiers cash book or deposited. The details are given below.

BOOK NO	MRNO	DATE	COLLECTED AMOUNT	DCR PAGE
42	4142	8.3.2018	429.00	12(Ward No.02)
		TOTAL	429.00	

Hence it is clarify to audit why the non deposited amount will not be treated as misappropriation and suggested for recovery.

In response to audit objection statement the local authority recovered Rs.429.00 from Shiba ch Majhi vide MR No-9759/22.3.18.Hence the para is dropped.

11.7 - Non-Deposit of collected amount-OSP-22

In the course of tracing DCRs and cashiers cash book it was found that **Rs.3444.00** has been collected towards holding tax through miscellaneous receipt and taken to DCR butnot taken to cashiers cash book or deposited. The details are given below.

BOOK NO	MRNO	DATE	COLLECTED AMOUNT	DCR PAGE
45	4469	3.3.2018	164.00	6 (Ward No.05)
45	4470	8.3.2018	322.00	
45	4471	8.3.2018	1428.00	
45	4472	9.3.2018	1530.00	
		TOTAL	3444.00	

Hence it is clarify to audit why the non deposited amount will not be treated as misappropriation and suggested for recovery.

In response to the audit objection memo the local authority replied that the said amount from Prodipta kumar Majhi has been deposited in cash book on 29.03.2018 at page no.25. Hence , the para is dropped.

11.8 - Non-Deposit of collected amount-OSP-23

In the course of tracing the M.R.Books wrt the DCRs and cashiers cash book it was found that **Rs.6830.00** has been collected towards holding tax through miscellaneous receipt butthe same has neither been taken to DCR nor been taken to cashiers cash book or deposited. The details are given below.

BOOK NO	MRNO	DATE	COLLECTED AMOUNT	PURPOSE
44	4339	6.3.2018	2140.00	Holding Tax
44	4340	8.3.2018	1020.00	Holding Tax
44	4341	8.3.2018	300.00	Holding Tax
44	4342	8.3.2018	720.00	Holding Tax
44	4343	8.3.2018	410.00	Holding Tax
44	4344	10.3.2018	920.00	Holding Tax
44	4345	10.3.2018	430.00	Holding Tax
44	4346	10.3.2018	890.00	Holding Tax
		TOTAL	6830.00	

Hence it is clarify to audit why the non deposited amount will not be treated as misappropriation and suggested for recovery.

In response to the audit objection memo the local authority replied that the said amount from Sukdev Naik has been deposited in cash bookon 29.03.2018 at page no.25Hence , the para is dropped.

11.9 - Non-Deposit of collected amount-OSP-24

In the course of tracing the M.R.Books wrt the DCRs and cashiers cash book it was found that **Rs.842.00** has been collected towards holding tax through miscellaneous receipt butthe same has neither been taken to DCR nor been taken to cashiers cash book or deposited. The details are given below.

BOOK NO	MRNO	DATE	COLLECTED AMOUNT	PURPOSE
28	2764	19.1.2017	172.00	HoldingTax
28	2765	19.1.2017	72.00	HoldingTax
28	2766	20.1.2017	66.00	HoldingTax
28	2767	25.1.2017	334.00	HoldingTax
28	2768	11.2.2017	82.00	HoldingTax
28	2769	3.3.2017	48.00	HoldingTax
28	2770	3.3.2017	68.00	HoldingTax
		TOTAL	842.00	

Hence it is clarify to audit why the non deposited amount will not be treated as misappropriation and suggested for recovery.

In response to the audit objection memo the local authority replied that the said amount from Biswanath Mohanty has been deposited in cash bookon 29.03.2018 at page no.25Hence , the para is dropped.

11.10 - Non-Deposit of collected amount-OSP-25

In the course of tracing MR Books wrt DCRs and cashiers cash book it was found that **Rs.596.00** has been collected towards holding tax through MR No/Book No.2403/25 to 2414/25 dt.25.4.2016 to 13.6.2016 and taken to DCR Page No.2, (Ward No-11) but not taken to cashiers cash book or deposited.

Hence it is clarify to audit why the non deposited amount will not be treated as misappropriation and suggested for recovery.

In response to the audit objection memo the local authority replied that the said amount from Biswanath Mohanty has been deposited in cash book on 29.03.2018 at page no.25 Hence , the para is dropped.

11.11 - Non-Deposit of collected amount-OSP-25

In the course of tracing MR Books wrt DCRs and cashiers cash book it was found that **Rs.4781.00** has been collected towards holding tax through MR No/Book No.2723/28 to 2763/28 dt.13.8.2016 to 17.1.2017 and taken to DCR Page No.3, (Ward No-10) but not taken to cashiers cash book or deposited.

Hence it is clarify to audit why the non deposited amount will not be treated as misappropriation and suggested for recovery.

In response to audit objection statement the local authority recovered Rs.4718.00 from Biswanath Mohanty vide MR No-9777/31.3.18.Hence the para is dropped

11.12 - Non-Deposit of collected amount-OSP-34

In the course of tracing the M.R.Books wrt the DCRs and cashiers cash book it was found that **Rs.10000.00** has been collected towards different purposes through miscellaneous receipt by Sri P R Deb, Cashier but the same has neither been taken to DCR nor been taken to cashiers cash book or deposited. The details are given below.

BOOK NO	MRNO	DATE	COLLECTED AMOUNT	PURPOSE
59	5882	28.12.2017	4000.00	Dharmasala collection
59	5898	31.1.2018	6000.00	Town hall collection
	4062	13.2.2018	10000.00	

In response to audit objection statement the local authority recovered Rs.10000.00 from Parsuram Deb vide MR No-9776/31.3.18.Hence the para is dropped

11.13 - Non-Deposit of collected amount-OSP-34

In the course of tracing MR Books wrt DCRs and cashiers cash book it was found that **Rs.1000.00** has been collected towards parking fees through MR No/Book No.8501 to 8600/86 dt.10.3.2017 by Sri TK Nayak,TC and handed over to Sri PR Deb, Cashier but the amount not taken to cashiers cash book or deposited.

Hence it is clarify to audit why the non deposited amount will not be treated as misappropriation and suggested for recovery.

In response to audit objection statement the local authority recovered Rs.1000.00 from Parsuram Deb vide MR No-9776/31.3.18.Hence the para is dropped

11.14 - Less deposit of collection amount-

In the course of tracing MR Books wrt DCRs and cashiers cash book it was found that **Rs.600.00** has been less taken than actual collection by Sri PR Deb, Cashier. The details are given below.

COLLECTION			AMOUNT TAKEN TO CASHIER CASH BOOK	LESS AMOUNT TAKEN
MR NO	DATE	AMOUNT	P-3/25.4.2017	
9706	24.4.2017	261.00		
9707	24.4.2017	2151.00		
9708	24.4.2017	1198.00		
9709	24.4.2017	176.00		
	TOTAL	3786.00	3186.00	600.00

Hence the less deposited amount is needs recovery.

In response to audit objection statement the local authority recovered Rs.600.00 from Parsuram Deb vide MR No-9776/31.3.18.Hence the para is dropped

11.15 - LESS CASH IN HAND BALANCE AMOUNT SHOWN THAN ACTUAL BALANCE

On balancing/totalling of the PDS cash book is noticed that in the month July-2016 Rs 1000/- cash in hand balance position is less shown than actual balance due to calculation mistake. The details are given below.

Month	Cash book page	OB	Receipt	Total	Expenditure	CB As per Audit	CB As per Cash Book	Difference
Jul-16	6	87555.00	73695.00	161250.00	4000.00	157250.00	156250.00	1000.00
	Total	87555.00	73695.00	161250.00	4000.00	157250.00	156250.00	1000.00

As such Rs 1000/- is needs recovery from Sri K.C Behera,Ex- TC and compliance reported.

In response to the audit objection memo, the local authority replied that "Notice issued to Sri K.C.Behera Ex-OTC for deposit the amount within seven days."

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	SRI KRUTARTHA CHANDRA BEHERA	EX-TC	Now AT-KUCHINDA PO-KUCHINDA DIST-SAMBALPUR	1000.00

PARA: 12 LOSS OF STOCK & STORE

12.1 - LOSS OF STOCK & STORE

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 2016-17 is given below.

SL NO	NAME OF TAX	DEMAND			COLLECTION				BALANCE			% OF COLLECTION
		ARREAR	CURREN T	TOTAL	ARREAR	CURREN T	REBATE ALLOWED	TOTAL	ARREAR	CURREN T	TOTAL	
1	HOLDING	554362.0 0	425349.0 0	979711.0 0	102439.0 0	337091.0 0	20510.00	460040.0 0	451923.0 0	67748.00	519671.0 0	46.96
2	LIGHT	319868.0 0	425347.0 0	745215.0 0	51274.00	337088.0 0	20523.00	408885.0 0	268594.0 0	67736.00	336330.0 0	54.87
	TOTAL	874230.0 0	850696.0 0	1724926.0 0	153713.0 0	674179.0 0	41033.00	868925.0 0	720517.0 0	135484.0 0	856001.0 0	50.37

Percentage of Collection = 50.37%

From the above table it is observed that the percentage of collection is 50.37% which is average. 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 instalments and every such instalment shall be deemed to be due on the first day of the quarter in respect of which payable. U/s 159-A(1) & (2) a resolution may be passed in the Municipal Council to grant a rebate in respect of tax paid within stipulated period i.e. the rebate may be allowed not exceeding 10 per cent (paid within 30 days) and 5 per cent (paid beyond 30 days and within 60 days) and the Municipality may in like manner, provide for grant rebate at such percentage not exceeding 20% for the tax due for any year paid before 30th April and not exceeding 10 per cent where it is paid on or before 31st May of that year. Further, u/s 160 of the Act, a receipt signed by the tax collector or any other officer authorized by the E.O. is to be given against each payment of tax. Also as per Rule-201(2) and Rule-202 of O.M. Rules, 1953, the Municipality may establish a system of reward and punishment to tax collector to ensure best results in collection of taxes.

Time Barred Dues

The year-wise break-up of outstanding taxes was asked to be produced before audits vide objection memo page no.29. But the same was not produced before audit.

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

13.2 - License fee collected against Mobile Towers

There are 11 no's 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 2016-17. No new towers have been erected in the year 2016-17.

13.3 - Assessment of New Holdings –

During the year under audit a total no. of 43 cases of new holding were assessed, the details of which are given below.

SI.No.	Ward No.	No. of new holding assessed	Value of Holding tax	Value of Light Tax	TOTAL
1	1	3	1437.00	1436.00	2873.00
2	2	18	16147.00	16147.00	32294.00

3	3	3	2216.00	2216.00	4432.00
4	4	6	3113.00	3113.00	6226.00
5	5	0	0.00	0.00	0.00
6	6	7	5408.00	5408.00	10816.00
7	7	1	1055.00	1055.00	2110.00
8	8	0	0.00	0.00	0.00
9	9	2	630.00	630.00	1260.00
10	10	3	787.00	787.00	1574.00
11	11	0	0.00	0.00	0.00
TOTAL		43	30793.00	30792.00	61585.00

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
THE CATEGORY WISE STAFF POSITION OF KUCHINDA NAC

SL NO	STAFF CATEGORY	SANCTION STRENGTH	MAN IN POSITION	REMARKS
1	Executive Officer	1	1	
2	Sr Asst	1	0	
3	Jr Asst	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 - WITHDRAWALS FROM BANK WITHOUT EXPENDITURE BOOKED IN THE CASH BOOK-OSP-26

On verification of the Bank pass books with reference to the cash book it was noticed that a good sum has been encashed / withdrawn from Bank against which no corresponding expenditure has been booked in the cash book which is highly irregular. Necessary clarification regarding such withdrawals from Bank need be furnished before audit to establish the genuineness of such expenditure. The details are given below.

SL NO.	Name of Cash Book	Name of the Bank with A/c No.	Date of Encashment	Amount withdrawn	Paid to Whom
1	Accountant cash Book	SBI -11500955643	9.3.17	4158.00	
	TOTAL			4158.00	

In response to audit objection statement the local authority replied that " The expenditure in the financial year 2015-16.Which is revalidated on dt.06.03.17 hence not taken as expenditure in year 2016-17.Hence the para is dropped.

14.3 - LOSS OF AMOUNT DUE TO EXCESS AMOUNT ENCASHED FROM BANK-OSP-27

In the following cases, excess amount have been noticed to be withdrawn from Bank than the actual amount due which is booked expenditure in the cash book leading to loss of NAC money. The same need be recovered under intimation to audit.

CASH BOOK	VR NO/DT	AMOUNT ENCASHED FROM BANK	AMOUNT DUE AS PER CASH BOOK & PASSED VOUCHER	EXCESS	BANK WITH A/C NO	Remark
P&C WB	P-1/23.5.16	69432.00	69332.00	100.00	SBI-34909230544	
	TOTAL	69432.00	69332.00	100.00		

In response to audit objection statement the local authority recovered Rs.100.00 from Parameswar Bhoi vide MR No-9773/31.3.18.Hence the para is dropped.

14.4 - EXCESS / LESS / NON-CREDIT OF AMOUNT INTO THE CASH BOOK-OSP-28

On verification of the Bank pass books with reference to the cash books it is revealed that in a good number of cases as detailed in the following table actual amount of receipt as per pass book is not reflected in the cash book or in some cases the same receipts have not been credited in the cash book leading to difference between actual balance and cash book balance which need be clarified before audit.

CASH BOOK	RECEIPT VR NO/DT	RECEIPT AS PER CASH BOOK	NAME OF THE BANK WITH A/c No	DATE OF CREDIT	CREDIT AS PER PASS BOOK	DIFFERENCE	REMARKS
		64890.00		19.10.16	64260.00	630.00	excess in Cash Book
		44966.00		24.11.16	44976.00	-10.00	less in Cash Book
TOTAL		1,09,856.00			1,09,236.00	620.00.00	

In response to audit objection statement the local authority replied that " Step will be taken to reconcile the same during the finance year 2017-18 and the same will be produced in next audit." Till then the amount of Rs 620.00 is kept under objection

14.5 - LESS AMOUNT CREDITED TO BANK THAN ACTUAL DEPOSITE SHOWN IN CASH BOOK- OSP-28

On verification of the cash book with reference to the bank pass books it is noticed that on 27.9.2016 Rs 3190/- cash deposit shown in PNB A/C No-6806000100030886 and reduced the said cash position in cash book. But on cross verification of bank pass book Rs 390/- is credited on that date instead of Rs 3190/-.

Hence it is clarify to audit why the less credited amount will not be suggested for recovery.

In response to audit objection statement the local authority replied that " The difference amount deposited in pass book on dt.10.08.2017.Hence the para is dropped.

14.6 - Non-deposit of amount collected by selling EGB of PDS items –OSP-36

While checking the cash book and stock register of PDS, it is found that a total of **5539.87** quintals of rice & wheat have been sold during the financial year 2016-17. 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.110800.00 during the year. As revealed from the cash book no amount has been earned from sale of empty bags during the year. Hence Rs.110800.00 needs recovery and compliance reported. The details are given below:-

Sl No	Name of the commodity	Quantity sold during the year (in Quintals)	No's of Empty bags	Rate per bag	Cost of bags	Amount Collected	Amount due for recovery
1	PHH RICE	3328.57	6657	10.00	66570.00	0	66570.00
2	AAY RICE	1526.80	3054	10.00	30540.00	0	30540.00
3	ANNAPURNA RICE	30.00	60	10.00	600.00	0	600.00

4	PHH WHEAT	654.50	1309	10.00	13090.00	0	13090.00
	TOTAL	5539.87	11080		110800.00	0	110800.00

In response to the objection memo issued on the score the E O replied that notice issued to the K.C.Behera Ex OTC for deposit the amount within seven days. Hence a sum of Rs 110800.00 needs recovery from 1.Sri Krutartha Charan Behera,EX-OTC I/c PDS Stock till 28.2.2017, 2.Sri Biswanath Mohanty OTC I/c PDS Stock, from 01.3.2017 to 31.3.2017 who has not deposited the amount into NAC Fund .Failure to deposit the same Sri Jitendra Kumar mahapatra, E O is held responsible. The details surcharged amount for each person is given below.

SL NO	PERSONS RESPONSIBLE	AMOUNT
1	SRI KRUTARTHA CHANDRA BEHERA, EX-TC	46700.00
2	SRI BISWANATH MOHANTY, OTC	8700.00
3	SRI JITENDRA KUMAR MAHAPATRA, EO	55400.00
	TOTAL	110800.00

Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	SRI JITENDRA KUMAR MAHAPATRA	EXECUTIVE OFFICER	AT-KUCHINDA NAC PO-KUCHINDA DIST-SAMBALPUR	55400.00
2	SRI BISWANATH MOHANTY	OTC	AT-KUCHINDA NAC PO-KUCHINDA DIST-SAMBALPUR	8700.00
3	SRI KRUTARTHA CHANDRA BEHERA	EX-TC	Now AT-KUCHINDA PO-KUCHINDA DIST-SAMBALPUR	46700.00

14.7 - Payment to DLRs/NMRs -OSP-38 -41

During the year under audit a sum of **Rs.43,50,737.00** 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. 43,50,737.00** to the DLRs needs approval of the appropriate authority. The local authority is suggested to take necessary steps to produce the sanction order & approval of the appropriate authority before audit for verification. The **details of Payment to DLRs/NMR are given below.**

ENGAGEMENT OLF NMR/DLR IN KUCHINDA NAC

SL.No.	Vr No.	Date	Amount	Remarks
1	25	06.04.2016	9988	
2	26	06.04.2016	66400	
3	27	06.04.2016	27000	
4	28	06.04.2016	5400	
5	29	06.04.2016	5400	
6	30	06.04.2016	10800	
7	31	06.04.2016	180300	
8	32	06.04.2016	5400	
9	33	06.04.2016	32400	
10	37	06.04.2016	18000	
11	38	06.04.2016	18000	

12	39	06.04.2016	22194
13	89	05.05.2016	5200
14	90	05.05.2016	5200
15	91	05.05.2016	5200
16	92	05.05.2016	10400
17	93	05.05.2016	15072
18	94	05.05.2016	26000
19	95	05.05.2016	31200
20	96	05.05.2016	181200
21	97	05.05.2016	61200
22	103	05.05.2016	22194
23	141	25.05.2016	15000
24	154	01.06.2016	5280
25	155	01.06.2016	4400
26	156	01.06.2016	3564
27	157	01.06.2016	3750
28	158	01.06.2016	5200
29	173	01.06.2016	5200
30	174	01.06.2016	10400
31	175	01.06.2016	26000
32	176	01.06.2016	36400
33	177	01.06.2016	182800
34	178	01.06.2016	58600
35	179	01.06.2016	15424
36	183	01.06.2016	5200
37	154	01.06.2016	5200
38	209	20.06.2016	24000
39	210	20.06.2016	24000
40	211	20.06.2016	24000
41	212	20.06.2016	9600
42	269	04.07.2016	5280
43	270	04.07.2016	4400
44	271	04.07.2016	3564
45	272	04.07.2016	3750
46	273	04.07.2016	3200
47	274	04.07.2016	10400
48	275	04.07.2016	26000
49	276	04.07.2016	15304
50	277	04.07.2016	41600
51	278	04.07.2016	188600
52	279	04.07.2016	68400
53	284	04.07.2016	5200
54	285	04.07.2016	5200

55	305	21.07.2016	28000
56	352	05.08.2016	16294
57	354	05.08.2016	10400
58	355	05.08.2016	26000
59	356	05.08.2016	14424
60	357	05.08.2016	41600
61	358	05.08.2016	193000
62	359	05.08.2016	67800
63	363	05.08.2016	5200
64	364	05.08.2016	5200
65	365	05.08.2016	3200
66	430	03.09.2016	20081
67	431	03.09.2016	5400
68	432	03.09.2016	5400
69	433	03.09.2016	3400
70	434	03.09.2016	10800
71	435	03.09.2016	27000
72	436	03.09.2016	14952
73	437	03.09.2016	43200
74	438	03.09.2016	203600
75	439	03.09.2016	81000
76	498	09.09.2016	5400
77	549	05.10.2016	25783
78	556	06.10.2016	78800
79	557	06.10.2016	5200
80	578	06.10.2016	3200
81	579	06.10.2016	10400
82	560	06.10.2016	26000
83	561	06.10.2016	14600
84	562	06.10.2016	5200
85	563	06.10.2016	200600
86	564	06.10.2016	41600
87	572	06.10.2016	9800
88	598	07.10.2016	70000
89	599	07.10.2016	42200
90	614	13.11.2016	21561
91	631	19.11.2016	104328
92	640	25.11.2016	53000
93	656	05.12.2016	34776
94	664	06.12.2016	20005
95	669	08.12.2016	4400
96	671	09.12.2016	8200
97	672	09.12.2016	10400

98	673	09.12.2016	10400
99	674	09.12.2016	89400
100	675	09.12.2016	6400
101	676	09.12.2016	12452
102	677	09.12.2016	4200
103	678	09.12.2016	10400
104	679	09.12.2016	27800
105	693	15.12.2016	41200
106	700	19.12.2016	27400
107	701	19.12.2016	30400
108	702	19.12.2016	38800
109	703	19.12.2016	16600
110	704	19.12.2016	5200
111	712	22.12.2016	5200
112	744	04.01.2017	20783
113	745	07.01.2017	40200
114	746	07.01.2017	46200
115	747	07.01.2017	31800
116	748	07.01.2017	10800
117	749	07.01.2017	5400
118	750	07.01.2017	136200
119	751	07.01.2017	4400
120	752	07.01.2017	13508
121	793	04.02.2017	35600
122	794	04.02.2017	192604
123	805	04.02.2017	20783
124	816	03.02.2017	10400
125	886	06.03..2017	20783
126	889	08.03.2017	32400
127	890	08.03.2017	161156
128	922	14.03.2017	6800
129	938	17.03.2017	4600
			4350737

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.4350737.00 is held under objection.

14.8 - PRODUCTION OF DOCUMENTS RELATING TO RELEASE OF SD/EMD AMOUNT.OSP-42

During verification of the paid vouchers of the NAC with reference to the cash books it came to notice that a good sum amount Rs 12,31,363.00 has been paid towards release of SD and EMD amount during the year under audit. Those amounts have been released by accepting hand vouchers from the claimant (executants/JE) without asking for the original Money Receipts which is highly irregular. So, against those SD releases the concerned case records and the Security Deposit Ledger and EMD Ledger etc are produce before audit for verification of the genuineness of the payments.The details are given below:-

SL.No.	Vr No.	Date	Amount	Remarks
1	216	20.6.16	22125	SD
2	217	20.6.17	21900	SD
3	228	27.6.16	2500	SD
4	229	27.6.16	6000	SD
5	387	23.8.16	7500	SD
6	388	23.8.16	30000	SD
7	448	14.9.16	10151	SD
8	856	28.2.17	26901	SD
9	246	4.4.16	1500	EMD
10	241	30.6.16	3250	EMD
11	268	4.7.16	11130	EMD
12	311	21.7.16	4050	EMD
13	367	10.8.16	1470	EMD
14	368	10.8.16	11000	EMD
15	461	17.9.16	5300	EMD
16	593	7.10.16	2106	SD
		TOTAL	166883	

In response to the audit objection memo , the E.O. replied produced . The ledger produced was not maintained properly & thus the same may be maintained immediately. Till then Rs.166883.00 is kept under objection.

PARA: 15 AUDIT ON WORKS
15.1 - EXCESS PAYMENT DUE TO CALCULATION MISTAKE OSP-44

Name of the work : IMP.of road from Debendra Patel to Rajanish Namdeo house Ward no -7.

C.R. No. /2015-16 (FFC) Estt. Cost :Rs.150000.00(Tender value Rs 125998/-)

Name of the JE – Upendra Kumar Nayak,JE, ME-Sri. Santosh Narayan Mishra,

Name of the Executants: Kapalish Nayak,Contractor.

Vr. No.32/22.2.2017 Rs.125998/- MB No- 233 Page-159 to 168.

On checking of the above work case records w.r.to M.B, it was noticed that, at item No.1 excavation, loading, unloading and carriage by mechanical means of earth 13.64cum(1236cum -1222.36 cum)@ Rs 95.00 excess measured and excess paid Rs 1296/- (13.64x Rs95.00) due to calculation mistake. The details are given below

Calculation shown as per MB P-160(item-1)

$$208'.00'' \times (35'.0'' + 17'.00'') / 2 \times (9'.0'' + 6'.0'') / 2 = 40560 \text{ cft}$$

$$24'.00'' \times 20'.0'' \times (4'.0'' + 9'.0'') / 2 = 3120 \text{ cft}$$

Total = 43680 cft or say 1236.00 cum

Calculated as per audit

$$208'.00'' \times (35'.0'' + 17'.00'') / 2 \times (9'.0'' + 6'.0'') / 2 = 40073 \text{ cft}$$

$24'.00'' \times 20'.0'' \times (4'.0'' + 9'.0'') / 2 = 3120 \text{ cft}$

Total = 43193 cft or say 1222.36 cum

Thus a total sum of Rs 1296.00 has been paid in excess in this work which is suggested for recovery.

In response to audit objection statement the local authority recovered Rs.1296.00 from Kapilash Nayak vide MR No-9772/31.3.18.Hence the para is drpped.

15.2 - EXCESS PAYMENT DUE TO CALCULATION MISTAKE OSP-45

Name of the work : Cpnst. Of Bathing Ghat road of Bhuiyan pada Ward no -8.

C.R. No. /2016-17 (FFC) Estt. Cost :Rs.200000.00(Tender value Rs 170020/-)

Name of the JE – Upendra Kumar Nayak,JE, ME-Sri. Santosh Narayan Mishra,

Name of the Executants: Kapalish Nayak,Contractor.

Vr. No.34/27.2.2017 Rs.170020/- MB No- 233 Page-126 to 137.

On checking of the above work case records w.r.to M.B, it was noticed that, at item No.4 PCC (1:2:4)h 0.22cum(3.84cum -3.62 cum)@ Rs 5556.20 excess measured and excess paid Rs 1222/- (.22x Rs5556.20) due to calculation mistake. The details are given below

Calculation shown as per MB P-130(item-4)

$40'.00'' \times 20'.0'' \times 0'.2'' = 136 \text{ cft}$ or say 3.84 cum

Calculated as per audit

$40'.00'' \times 20'.0'' \times 0'.2'' = 128 \text{ cft}$ or say 3.62 cum

Thus a total sum of Rs 1222.00 has been paid in excess in this work which is suggested for recovery.

In response to audit objection statement the local authority recovered Rs.1222.00 from Kapilash Nayak vide MR No-9771/31.3.18.Hence the para is drpped.

15.3 - EXCESS PAYMENT DUE TO CALCULATION MISTAKE OSP-46

Name of the work : Cpnst. Of CC road from China Dora house towards Banamali house, Ward no -5.

C.R. No. /2015-16 (TFC) Estt. Cost :Rs.100000.00(Tender value Rs 85010/-)

Name of the JE – Upendra Kumar Nayak,JE, ME-Sri. Santosh Narayan Mishra,

Name of the Executants: Jitendra Sahoo,Contractor.

Vr. No.06 /16.7.16 Rs.85010/- MB No- 237 Page- 44 to 53.

On checking of the above work case records w.r.to M.B, it was noticed that, at item No.4 CC (1:4:8)h 0.28cum(11.60 cum – 11.32 cum)@ Rs 3162.64 excess measured and excess paid Rs 886/- (.28x Rs3162.64) due to calculation mistake. The details are given below

Calculation shown as per MB P-130(item-4)

1107 cft x0.'4" =365.31 cum

84'.00"x0'.10"x0'.6"= 69.72 cft

Total =435.03 cft or say 12.31 cum limited to 11.60 cum

Calculated as per audit

1107 cft x0.'4" =365.31 cum

84'.00"x0'.10"x0'.6"= 34.86 cft

Total =400.17 cft or say 11.32 cum

Thus a total sum of Rs 886.00 has been paid in excess in this work which is suggested for recovery.

In response to audit objection statement the local authority recovered Rs.886.00 from Jitendra Sahoo vide MR No-9766/31.3.18.Hence the para is dropped.

15.4 - Excess payment due to allowed excess amount than actual agreement valueOSP-47

Name of the work :Const. of cc road from Jaladhar Mahanand a house to Sanatan Kusam house ,WN-10.

C.R. No. /2015-16 (TFC) Estt. Cost :Rs.100000.00(Tender value Rs 85010/-)

Name of the JE – Upendra Kumar Nayak,JE, ME-Sri. Santosh Narayan Mishra,

Name of the Executants: Merajuddin Mallick,Contractor.

Vr. No.11/16.07.2016 Rs.85858/- MB No- 237 Page-26 to 29.

On scrutiny of the above work case record with reference to MBs it is noticed that Rs 848.00 is excess payment made to the executants due to allowed payment for excess amount than actual agreement value of the works. The details are given below.

NATURE OF BILL	EC OF THE WORKS	TENDER VALUE	AMOUNT ALLOWED FOR FOR PAYMENT	EXCESS PAID
1ST & FINAL	100000.00	85010.00	8585800	848.00
TOTAL	100000.00	85010.00	558087.00	848.00

Hence the excess payment of Rs 848.00 needs recovery from the executants and compliance reported to audit.

In response to audit objection statement the local authority recovered Rs.848.00 from Merajuddin Mallick vide MR No-9768/31.3.18.Hence the para is dropped.

15.5 - Excess payment due to allowed excess amount than actual agreement valueOSP-48

Name of the work :Const. of cc road from Sadhu Majhi house to Nala house ,WN-11.

C.R. No. /2014-15 (TFC) Estt. Cost :Rs.100000.00(Tender value Rs 84008/-)

Name of the JE – Upendra Kumar Nayak,JE, ME-Sri. Santosh Narayan Mishra,

Name of the Executants: Jatindra kumar sahu,Contractor.

Vr. No.1/06.04.2016 Rs.84815/- MB No- 234 Page-40 to 42.

On scrutiny of the above work case record with reference to MBs it is noticed that Rs 807.00 is excess payment made to the executants due to allowed payment for excess amount than actual agreement value of the works. The details are given below.

NATURE OF BILL	EC OF THE WORKS	TENDER VALUE	AMOUNT ALLOWED FOR FOR PAYMENT	EXCESS PAID
1ST & FINAL	100000.00	84008.00	84815.00	807.00
TOTAL	100000.00	84008.00	84815.00	807.00

Hence the excess payment of Rs 807.00 needs recovery from the executants and compliance reported to audit.

In response to audit objection statement the local authority recovered Rs.807.00 from Jitendra Sahoo vide MR No-9767/31.3.18.Hence the para is drpped.

15.6 - Excess payment due to allowed excess amount than actual agreement valueOSP-49

Name of the work :Const. of cc road Joging track/Pavement etc. for forest Park of NAC,Kuchinda Phage-I.

C.R. No. /2015-16 () Estt. Cost :Rs.700000.00(Tender value Rs 595653/-)

Name of the JE – Upendra Kumar Nayak,JE, ME-Sri. Santosh Narayan Mishra,

Name of the Executants: Kapilash Nayak,Contractor.

Vr. No.331/02.08.2016 Rs.601616/- MB No- 233 Page-83 to 86.

On scrutiny of the above work case record with reference to MBs it is noticed that Rs5963.00 is excess payment made to the executants due to allowed payment for excess amount than actual agreement value of the works. The details are given below.

NATURE OF BILL	EC OF THE WORKS	TENDER VALUE	AMOUNT ALLOWED FOR FOR PAYMENT	EXCESS PAID
1ST & FINAL	700000.00	595653.00	601616.00	5963.00
TOTAL	700000.00	595653.00	601616.00	5963.00

Hence the excess payment of Rs 5963.00 needs recovery from the executants and compliance reported to audit.

In response to audit objection statement the local authority recovered Rs. 5963.00 from Kapilash Nayak, vide MR No-9770/31.3.18.Hence the para is dropped.

15.7 - Excess payment due to allowed excess amount than actual estimated value OSP-43

Name of the work : Const. of IHSDP house.

Estt. Cost :Rs.150000.00

Name of the JE – Upendra Kumar Nayak,JE,

Name of the Executants: Nabin Kumar Sahu.

Vr. No.113/31.3.2017 Rs.26000/- MB No- 217 Page-8 to 13

On scrutiny of the above work case record with reference to MBs it is noticed that Rs1188.00 is excess payment made to the executants due to allowed payment for excess amount than actual estimated value. The details are given below.

NATURE OF BILL	EC OF THE WORKS	AMOUNT ALLOWED FOR FOR PAYMENT	EXCESS PAID
1ST	150000.00	125188.00	
2ND & FINAL		26000.00	
TOTAL	150000.00	151188.00	1188.00

Hence the excess payment of Rs 1188.00 needs recovery from the executants and compliance reported to audit.

In response to audit objection statement the local authority recovered Rs.1188.00 from Nabin kumar Sahoo vide MR No-9764/31.3.18.Hence the para is drpped.

15.8 - Excess payment due to allowed excess amount than actual agreement valueOSP-50-51

On scrutiny of the following work case record with reference to MBs it is noticed that Rs 26673.00 is excess payment made to the executants due to allowed payment for excess amount than actual agreement value of the works. The details are given below.

SL NO	NAME OF THE WORKS	VR NO/DAE	NATURE OF BILL	EC OF THE WORKS	TENDER VALUE	AMOUNT ALLOWED FOR FOR PAYMENT	EXCESS PAID	NAME OF THE JE	NAME OF THE CONTRACTOR
1	Black toping road from Jaykrushna house towards Jyoti pada WN-7	17/2.8.2016	1ST & FINAL	900000.00	765187.00	772830.00	7643.00	Upendra Kumar Nayak	Sumit Kumar Naik
2	Const. of CC Road from Humpipe Culvert towards Kisanpada,WN-8	9/16.7.2016	1ST & FINAL	300000.00	255030.00	257576.00	2546.00	Upendra Kumar Nayak	
3	Black toping road from Rajani Mohanty house towards Bypass Road, WN-6	19/2.8.2016	1ST & FINAL	350000.00	297607.00	300576.00	2969.00	Upendra Kumar Nayak	
4	Const. of CC Road from Soma Gali,WN-8	7/16.7.2016	1ST & FINAL	100000.00	85012.00	85861.00	849.00	Upendra Kumar Nayak	
5	Const. of CC Road from Debendra Parida house to Tuna Pathol house,WN-4	14/2.8.2016	1ST & FINAL	350000.00	297536.00	300507.00	2971.00	Upendra Kumar Nayak	Umesh Ch. Mahananda
6	Const. of CC Drain from Rabi Purseth house to Kandra Mahananda house,WN-10	26/5.10.2016	1ST & FINAL	100000.00	85010.00	85860.00	850.00	Upendra Kumar Nayak	
7	Const. of CC Road in front of Bhima Kallo house to Labanya Guda house,WN-7	8/16.7.2016	1ST & FINAL	150000.00	127517.00	128346.00	829.00	Upendra Kumar Nayak	
8	Const. of CC Road from Kishore house to Gopala Ping house,WN-10	28/5.10.2016	1ST & FINAL	650000.00	552566.00	558087.00	5521.00	Upendra Kumar Nayak	
9	Const. of CC Road	4/16.7.2016	1ST & FINAL	200000.00	169992.00	171691.00	1699.00	Upendra Kumar	

	from tube well near culvert towards Ujha Badhei house, WN-5			0	0		Nayak	
10	Const. of bathing ghat at Jammal kata, WN-8	4/16.7.2016	1ST & FINAL	80000.00	79992.00	80788.00	796.00	Upendra Kumar Nayak
			TOTAL				26673.00	

Hence the excess payment of Rs 26673.00 needs recovery and compliance reported to audit.

In response to audit objection statement the local authority recovered Rs.14007.00 from Sumit Kumar Naik vide MR No-9775/31.3.18, recovered Rs.11870.00 from Umesh Ch. Mahananda vide MR No-9769/31.3.18 and recovered Rs.796.00 from Jitendra Kumar Sahu vide MR No-9765/31.3.18. Hence the para is dropped.

15.9 - Excess payment due to allowing higher rate OSP-52

Name of the work : Const. of cc Joging track under IHSDP ward No-4.

C.R. No. /2016-17, Estt. Cost :Rs.1197904(Tender value Rs 1018339/-)

Name of the JE – Upendra Kumar Nayak, JE, ME-Sri. Santosh Narayan Mishra,

Name of the Executants: Kulamani Sahansia, Contractor.

Vr. No.80/22.03.2017 Rs.930682/- MB No- 251 Page-1 to 4.

On scrutiny the bill w.r.t. analysis of rate the audit observed that due to allowing higher rate in PCC (1:2:4) a sum of Rs 9163.00 has been paid in excess which is calculated below.

Running bill	Qty of PCC (1:2:4)	Rate allowed	Rate admissible As per analysis	Excess rate	Excess paid
1 st RA	92.51cum	4822.37 pcum	4723.32pcum	99.05pcum	9163.00

Hence Rs 9163.00 paid in excess is not admitted in audit and needs recovery.

In response to audit objection statement the local authority recovered Rs.9163.00 from Kulamani Sahansia vide MR No-9774/31.3.18. Hence the para is dropped.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 - AUDIT ON UNITS / DEPARTMENT

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

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 - MLALAD SCHEME

1 . Objectives With a view to increasing the participation of local people and their representative in the planning process, which is one of the main objectives of decentralized planning, the concept of Member of Legislative Assembly Local Area Development Fund "MLALAD" has been introduced in the State of Odisha since 1997-98 similar to that of MPLAD Fund introduced by Govt. of India in 1993. Under this scheme, funds to the tune of Rs.5.00 lakhs per Constituency will be provided in the State's Plan Budget every year, which may change depending on the resources position and other commitments of the State. At present it is Rs.1.00 crore per constituency. Details are given at Annexure-IV. The "MLALAD FUND" is intended to be utilized for small but essential projects/works based on the felt needs of the local public. It is also meant to be used for providing missing links to operationalise non-operational plan assets for which funds cannot be provided under any other on-going programmes. This fund is not tied to any development sector but nonetheless it shall be governed by certain guidelines.

2. Allocation of Funds:The MLALAD Fund will be provided in the P & C Department Budget which will be allocated among the district in the manner indicated below.

I- In case of constituencies contained in a single district, the amount relating to that constituency will be provided to the district concerned.

II- In case a constituency is contained in more than one district, the amount relating to that constituency will be provided to the respective districts in proportion to the population of the constituency, contained in the constituent districts.

3. Nature of Fund:The amount provided under MLALAD Scheme will be released in the form of Grant-in-aid for utilization by the districts. Under this Scheme, the entire cost of project/work would be met out of the MLALAD Fund.

4. Utilization of Fund:The funds allocated to the districts will be utilized through the DRDA of the district where the project/work is taken up and the DRDA should furnish necessary utilization certificate to the Accountant General, Odisha for the amount allocated to the district.

5. Financial Limit :Keeping in view the objectives of the scheme and the small budgetary provision, there shall be a financial limit as prescribed by the Government from time to time for each project/work as demands for taking up big projects which are essential may come up suddenly for which funds have not been provided earlier under any Central/State sector scheme. Accordingly, the maximum cost of a project work to be taken up under MLALAD fund has been fixed at Rs.10.00lakh if it is a community project and Rs.10 thousand if it is an individual beneficiary project. However, the total expenditure on individual beneficiary projects in a year should not be more than 40% of the total allocation to a constituency in that year. Whenever, public or individual contribution is forthcoming, the cost of the project could exceed Rs.10.00 lakh or Rs.10.00 lakh to the extent of such contribution as the case may be. Provided that Government in extra ordinary cases with proper justification cited by the MLAs may enhance the limit of particular project to Rs.20.00 lakh by an exclusive Govt. Order and view of the Collector is to be obtained at the time of sanctioned of the project (G.O. No.12472/P dt.01.08.2007).

6. Admissibility:A project/work shall be considered admissible for sanction of funds under MLALAD Scheme if it;

I- Is a programme of developmental nature.

II- Is non-recurring

III- Creates some assets for future

IV- Benefits the public directly

V- Is a community programme

VI- Is a preventive, curative, protective and/or productive programme

VII- Provision of fireproof roofing to the houses of identified BPL families even if it is neither a community programme nor it benefits the public directly. (G.O.No.1009/P dt.12.01.2001)

7. Inadmissibility: A project/work will be considered inadmissible for sanction of funds under MLALAD Scheme if it;

I- Is a programme of non-developmental nature.

II- Creates future liabilities.

III- Is a construction work taken up on a land not owned by an institution/community/Government excepting the case of identified below poverty line (BPL Families) as referred (GO No.1009/P dt.12.01.2001)

IV- Is given in form of a grant/ for programmes of professional, business or religious associations.

8. Illustrative List :A list of admissible and inadmissible projects under MLALAD Scheme is provided in ANNEXURE-I.

9. Other Conditions:With a view to ensuring effective utilization of the grant timely flow of benefits and uniform spread of programme over time and space, the following procedure shall be followed for sanction of funds and execution of projects.

I- And project/work should be completed within the year of allotment.

II- If no expenditure is incurred within 6 months from the date of communication of sanction of funds in favour of a project due to delays and defaults of the beneficiaries the amount shall be withdrawn and diverted for some other project.

III- Fresh grants cannot be sanctioned for a project if a previous grant has not been fully utilised and utilization certificate submitted.

IV- Grants from MLALAD Funds shall ordinarily be given on fresh proposals emanating from the grass root level. The projects shall be of original nature and proposals for completion of incomplete works or for part of any other continuing programme shall not be entertained. But this does not apply to incomplete projects under MLALAD Scheme.

V- The competent authority will automatically provide the balance amount from the concerned MLALAD Scheme from the next year allotment to complete projects (GO No.4279 dt.08.03.2007 and GO No.12100/P dt.6.6.2009)

10. Pro-rata and contingency charges: Execution of projects/works through MLALAD Funds shall be exempted from pro-rata charges and contingency charges by different Departmental Executing Agencies Payment of Six percent supervision charges to concerned electrical contractor (Letter No.19356 dt.30.12.06).

11. Selection of Projects/Works. The concerned MLA will have to recommend a priority list of projects/works to be taken up within his jurisdiction in the district under MLALAD Scheme during the year indicating the broad details against each in the Performa as in ANNEXURE-II. The priority list will have to be furnished to the Collector at the beginning of a financial year under the signature of the MLA. Proposals received from the MLA shall be processed in the District Planning Office. After due scrutiny, proposals conforming to the guidelines will be finalized by the Collector and those not conforming to guidelines will have to be dropped by recording adequate reasons thereof. However, the order of priority given by the MLA shall not be changed. In respect of proposals finalized by the Collector, necessary plans and estimates are to be prepared through appropriate agency and kept in readiness for sanction of funds soon after receipt of funds from the State level after observing due formalities. Processing of proposals should not normally take more than 45 days. The DRDA is to release requisite funds as per the sanction to the Executing Agencies for implementation of the projects in accordance with the plan and estimate. It is pertinent to note that the cost of the project proposed by the MLA is only approximate for which it will be the responsibility of the district authorities to see that appropriate amount is provided to complete the project and the total sanction be limited to the allocation received by the district. In case there be any doubt regarding sanction of a project, the matter may be referred to the Govt. in P&C Department whose decision will be final.

12. Release of Funds: Before sanction of funds preparation of plan and estimate, issue of technical sanction, administrative approval and all other formalities should be observed. The Collector will appropriate executing agency for implementation of projects and release the funds for the purpose in accordance with sanction.

13. Accounting Procedure: The amount of grant-in-aid received by the district will be drawn by the concerned DRDA in grant-in-aid bills and kept in their P.L. Account till the amount is fully spent. The Collectors shall be the counter signing officers of these bills. On receipt of the release order from the Collectors, the PD, DRDA shall release funds to the Executing Agencies. Separate account is to be maintained by the DRDA for MLALAD Funds received during a year in respect of each MLA apart from maintaining their usual cash and account records.

14. Monitoring and Supervision: The Collector shall ensure effective monitoring and supervision of works taken up through MLALAD Funds. For this purpose, the District Planning Officer as well as Project Director, DRDA shall provide the required assistance to the Collector. The Collector may take periodical reviews of the progress of work and utilization of MLALAD Funds and forward his review reports to the P&C Dept. The Project Director, DRDA will have to furnish periodical reports and returns to the P&C Dept.

15. Other Issues: Interest accrued on MLALAD Funds should be utilized as per the suggestion of the concerned MLA only for projects admissible under the MLALAD Scheme. (Letter No.6950 dt.22.6.2002) There should be no bar for MLAs to recommend the name of the executing agencies or executants for implementation of MLALAD works. The project proposals need not be approved by the Palli Sabhas. Engagement of VWR is also not required. Kuchinda NAC area comes under Kuchinda Assembly Constituency.

Hence, this PS has been received MLALAD Funds of above MLA. During the period covered under audit no amount has been allocated in favour of EO, Kuchinda. Due to non-maintenance of Grant-in-Aid registers and in the absence of sanctioned order and fund released order of Fund allocation to this NAC could not be furnished.

The MLALAD Fund position of Kuchinda NAC is furnished below.

- 1- Unspent MLALAD Grants as on 01.04.2016 Rs.615594.00
- 2- MLALAD Grant received during the year 2016-17 Rs.0.00
- 3- TOTAL Rs.615594.00
- 4- Grant spent during the year 2016-17 Rs.149777.00
- 5- Unspent MLALAD Grants as on 31.03.2017 Rs.465817.00
- 6- Percentage of Grant spent to total available funds 24.33%

This depicts a very poor performance of MLALAD Scheme in this NAC as only 24.33%. As per the MLALAD Guideline after six months of time grants allocated for the projects may be changed, from the MLAs priority list of project also change and people of the area against which project was sanctioned has been debarred from the benefits. The local authority is advised to take special steps in this regard to complete the sanctioned

projects as early as possible after obtaining fresh sanction of those projects which sanction is lapsed.

During the year covered under audit total sum of Rs. 149777.00 has been spent under MLALAD Scheme the year wise bifurcation of projects is furnished below.

SL NO	YEAR	AMOUNT	NO OF PROJECT COMPLETED	NO OF INCOMPLETED PROJECT	TOTAL NO OF PROJTS
1	2012-13.	0.00	0		0
2	2013-14	149777.00	2		0
3	2014-15	0.00	0		0
4	2015-16	0.00	0	0	0
5	2016-17	0.00	0		0
	TOTAL	149777.00	2	0	0

Grants spent bifurcation and percentage of spent is worked out as below.

SL NO	YEAR OF GRANT	FUNDS AVAILABLE	AMOUNT SPENT	PERCENTAGE
1	Prior to 2016-17 i.e. unspent grant as on 01.04.2016	615594.00	149777.00	24.33
2	16-17	0.00	0.00	0.00
	TOTAL	615594.00	149777.00	24.33

Out of unspent grants as on 01.04.2016 only 24.33% has been spent. The utilization of grants is very poor in comparison to unspent grant.

Conclusion the performance of MLALAD Scheme of this NAC is very poor.

For the benefit of the public it is recommended to the EO, Kuchinda NAC to take steps on special drive to complete all the project within end of financial year 2017-18. Proper monitoring the project wise review should taken in regular interval and any shorts hurdles can be overcome to achieve the target. By which as whole the public will be benefited and objective of MLALAD Scheme can achieved.

PARA: 18 MISCELLANEOUS

18.1 - Audit paragraphs Pending for settlement-

THE YEAR WISE AUDIT REPORT NO, WITH YEAR OF ACCOUNT & PARAGRAPHS PENDING FOR SETTLEMENT IS GIVEN BELOW:-

SI.No.	Audit Report No. with year of account	Paragraphs pending for settlement relating to misappropriation of cash & loss of stock & store		Paragraphs pending for settlement other than misappropriation and defalcation		Total
		No. of paragraphs	Amount	No. of paragraphs	Amount	
1	2	4	5	6	7	8
1	1136217/AR/2015-16-S AMBALPUR for 2014-15.	0	0	6	19062056.00	19062056.00
2	47961/AR/2014-15-SA MBALPUR for 2012-13 & 2013-14	0	0	15	4168840.00	4168840.00
3	38861/AR/2013-14-SA MBALPUR for 2003-04	0	0	4	434132.00	434132.00
4	Audit Report No : 276697/AR/2016-2017-SAMBALPUR	0	0	2	3330200.00	3330200.00

Total :-	0	0	27	26995228.00	26995228.00
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Steps may be immediately taken to send compliance to proper quarters & compliance reported to audit.

18.2 - IDLE VEHICLES AND EQUIPMENTS -

All vehicles are engaged in different works of NAC, no idle vehicle are found during the year under audit.

18.3 - HEAVY RETAINION OF CASH-

On scrutiny of PDS cash book it is noticed that the PDS commodity selling amount is always kept in cash in hand position without deposit of the same in the PDS bank account. On verification it is found that till 31.3.2017 the PDS dealing assistant is kept Rs 263931.00 in shape of cash in hand mode which openly violating the Govt rule.

Hence it is suggested to the Executive Officer, NAC, KUCHINDA take necessary steps to depositing the same in the PDS bank account and compliance reported to audit.

In response to the audit objection memo, the local authority replied that "Notice issued to Sri K.C.Behera Ex-OTC for deposit the amount within seven days."

PARA: 19 AUDIT OF LOAN/DEPOSITS/CPF INCLUDING POSITIONS
19.1 - UNREMITTED GOVT DUES-

HEAD OF ACCOUNT	Dues outstanding for deposit at the beginning of the year As on 01.04.2016(As per audit)	Amount collected during the year	TOTAL	Amount Remitted during the year	Balance to be remitted at the end of the year As on 31.3.17
ROYALTY	281010.00	436094.00	717104.00	430085.00	287019.00
VAT	558728.00	723160.00	1281888.00	795468.00	486420.00
CESS	-56299.00	382807.00	326508.00	461118.00	-134610.00
IT	8900.00	407913.00	416813.00	408814.00	7999.00
PT	-75385.00	74800.00	-585.00	77600.00	-78185.00
TOTAL	716954.00	2024774.00	2741728.00	2173085.00	568643.00

Steps should be taken by the local authority to deposit Rs. **568643.00** in proper quarter of Govt and report compliance to audit. Till deposit of the same the entire amount of Rs. **568643.00** 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 1.4.2016	RECEIPT	TOTAL	PAID/DEPOSIT	CB AS ON 31.3.2017
1	LOAN	0.00	0.00	0.00		0.00
2	SD/EMD	2372497.00	627850.00	3000347.00	166883.00	2833464.00
3	CPF	293310.00	448810.00	742120.00	87379.00	654741.00
	TOTAL	2665807.00	1076660.00	3742467.00	254262.00	3488205.00

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 outstanding against the N.A.C. and also there is no loan for repayment by the N.A.C. As per rule - 149 of the O.M. Rules, 1953 a loan register is to be maintained in Form No.-XXVII. During audit it was observed that the loan register has not been maintained. Hence, the local authority is advised to maintain a loan register as per the rule.

PARA: 20 RESULT OF AUDIT

Result Of Audit

Sl No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	5.1	0.00	1362437.00	0.00	0.00	0.00	
2	7.1	0.00	4000.00	0.00	0.00	0.00	
3	8.1	914800.00	914800.00	914800.00	0.00	0.00	
4	11.15	1000.00	1000.00	1000.00	0.00	0.00	
5	14.4	0.00	620.00	0.00	0.00	0.00	
6	14.6	110800.00	110800.00	110800.00	0.00	0.00	
7	14.7	0.00	4350737.00	0.00	0.00	0.00	
8	14.8	0.00	166883.00	0.00	0.00	0.00	
9	19.1	0.00	568643.00	0.00	0.00	0.00	
Total		1026600.00	7479920.00	1026600.00	0.00	0.00	

Audit Certificate

Certified that the accounts of Kuchinda NAC. Sambalpur for the financial year 2016-2017 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

Spot Recovery

Sl No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	15.6/49	MR No-9770	2018-03-31	5963	Kapilash Nayak
2	15.5/48	MR No-9767	2018-03-31	807	Jitendra Sahoo
3	15.4/47	MR No-9768	2018-03-31	848	Merajuddin Mallick
4	15.3/46	MR No-9766	2018-03-31	886	Jitendra Sahoo
5	15.2/45	MR No-9771	2018-03-31	1222	Kapilash Nayak
6	15.1/44	MR No-9772	2018-03-31	1296	Kapilash Nayak
7	14.3/27	MR No-9776	2018-03-31	100	Parameswara Bhoi
8	11.14/34	MR No-9776	2018-03-31	600	Parsuram Deb
9	11.13/34	MR No-9776	2018-03-31	1000	Parsuram Deb
10	11.12/34	MR No-9776	2018-03-31	10000	Parsuram Deb
11	11.11/25	MR No-9777	2018-03-31	4781	Biswanath Mohanty
12	11.10/25	Casb book Page-25	2018-03-29	596	Biswanath Mohanty
13	11.9/24	Casb book Page-25	0000-00-00	842	Biswanath Mohanty
14	11.8/23	Casb book Page-25	2018-03-29	6830	Sukadev Majhi
15	11.7/22	Casb book Page-25	2018-03-29	3444	Pradipta kumar Majhi
16	11.6/21	MR No-9759	2018-03-22	429	Siba chandra Majhi
17	11.5/21	MR No-9758	2018-03-22	2877	Siba chandra Majhi
18	11.4/20	Casb book Page-24	2018-03-16	4880	Sriram Nanda

19	11.3/18-19	Casb book Page-25	2018-03-20	12686	Sriram Nanda
20	11.2/16-17	Casb book Page-24	2018-03-16	12195	Sriram Nanda
21	11.1/15	Casb book Page-24	2018-03-16	6350	Sriram Nanda
22	15.7/43	MR No-9764	2018-03-31	1188	Nabin kumar Sahu
23	15.8/50-51	MR No-9775	2018-03-31	14007	Sumita kumar Naik
24	15.8/50-51	MR No-9769	2018-03-31	11870	Umesh chandra Mahananda
25	15.8/50-51	MR No-9765	2018-03-31	796	Jitendra Sahoo
26	15.9/52	MR No-9774	2018-03-31	9163	Kulamani Sahansia
				Total	115656