

LOCAL FUND AUDIT, SAMBALPUR, ODISHA

CATEGORY : N A C

Audit Report No : 441949/AR/2018-2019-SAMBALPUR

PARA: 1 TITLE SHEET

1	Name of the Institution :	Kuchinda NAC. Sambalpur
2	Year of Accounts under Audit :	2017-2018
3	Name of the Local Authority during the year of A/Cs :	SRI JITENDRA KUMAR MAHAPATRA,EO FROM 01.04.2017 TO TILL DATE
	Name of the Local Authority at the time of Audit :	SRI JITENDRA KUMAR MAHAPATRA,EO
4	Duration of Audit :	09-01-2019 To 08-02-2019 (Mandays Consumed :- 20)
5	Name of the Auditors :	JANARDAN PRUSTY - Auditor(09-01-2019 to 08-02-2019) SASHI KANTA RAM - Lead Auditor(09-01-2019 to 08-02-2019)
6	Name of the Reviewing Officer :	SABITA PRADHAN(District Audit Officer)
7	Date of submission of report by Reviewing officer :	24-03-2019
8	Entry Conference Date :	18-12-2018
9	Exit Conference Date :	28-03-2019
10	Name of the District Audit Officer :	SABITA PRADHAN
11	Date of approval of report by District Audit Officer :	18-04-2019

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	CHILDREN PARK RECEIPT BOOKS Rs 2.00	9.1.2019	0	0	SRP-6	NIL
2	FOREST PARK RECEIPT BOOKS Rs 10.00	9.1.2019	24	24	SRP-23	NIL
3	FOREST PARK RECEIPT BOOKS Rs 5.00	9.1.2019	21	21	SRP-13	NIL
4	SERVICE TAX RECEIPT BOOK	9.01.2019	31	31	SRP-11	NIL
5	HOLDIND TAX RECEIPT BOOK	9.01.2019	42	42	SRP-3	NIL
6	ServicePostage Stamps	9.01.2019	760	760	SRP-54	NIL
7	Miscellaneous Receipt Books	9.1.2019	60	60	SRP-24	NIL
8	Measurement Books	9.1.2019	0	0	SRP-9	NIL
9	Cash in hand	9.01.2019	5550	5550	CASH BOOK P-2	NIL

Comments

Cash in hand as on dt. 8.1.2019 is shown the collection of the day. In general practice the Cash Collected same day has not been deposited in the same day. The local authority is suggested to deposit the Cash Collection in the same day.

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

SIno	List Records/Register	Rules	Form No
1	Measurement Book	Rule 365	Form W-VIII
2	Stock & Store Register of Municipality	Rule 346	Form W-VII
3	Register of Works	Rule 345	Form W-VI
4	Miscellaneous Supply Bill	Rule 343	Form W-V
5	Contract Certificate	Rule 343	Form W-IV
6	Contract Agreement Form	Rule 341	Form W-III
7	Nominal Muster Roll (NMR)	Rule 340	Form W-II
8	Stock account of Receipt Forms	Rule 196	Form L
9	Tax collector's daily collection register	Rule 192	Form K
10	Tax Receipt Form	Rule 188	Form I
11	Demand and Collection Register	Rule 178	Form B
12	Tax Ledger (personal A/C of Tax Payers)	Rule 178	Form B(I)
13	Assessment List	Rule 177	Form A
14	Stock Register of Stationery	Rule 172	Form No. XLIV
15	Stamp Account	Rule 172	Form No. XLIV
16	Stock account of Tickets used for daily collection of Market fees	Rule 171	Form No. XLIII
17	Daily Collection Register	Rule 171	Form No. XL
18	Register of Rents for which there is fixed demand	Rule 163	Form No. XXXVI
19	Miscellaneous Receipts	Rule 157	Form No. XXXIV
20	Establishment Audit Register	Rule 146	Form No. XXV
21	Annual Account of Receipts and Expenditure	Rule 145	Form No. XXIV
22	Abstract Register of Expenditure	Rule 129	Form No. XVI
23	Abstract Register of Receipts	Rule 129	Form No. XV
24	Cash Book of the municipality	Rule 125	Form No. XIV
25	Periodical Increment Certificate	Rule 99	Form No. XI
26	Absentee Statement	Rule 97	Form No. X
27	Salary Bills	Rule 97	Form No. IX
28	Register of Bills	Rule 96	Form No. VII
29	Subsidiary Cash Book	Rule 128 A	Form No. V-A
30	Cashier's Cash Book	Rule 81	Form No. V
31	Schedule for the Budget Estimate	Rule 77	Form No. III
32	Abstract of the Budget Estimate	Rule 74	Form No. I-A
33	Budget Estimate	Rule 74	Form No. I

B : List of Records/Registers not Maintained

SIno	List Records/Register	Rules	Form No
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C : List of Records/Registers not Produced to Audit

SIno	List Records/Register	Rules	Form No
1	Register of Estimates & Allotments	Rule 332	Form W-I
2	Register of Distrainted property & sales	Rule 204	Form S
3	Warrant register	Rule 202	Form R
4	Form of inventory & Notice	Rule 203	Form Q
5	Distraint Warrant Register	Rule 202	Form P
6	Notice of demand for tax u/s-161 of OM Act	Rule 202	Form O
7	Progress statement of collection of taxes	Rule 200	Form N
8	Tax collector's Ledger	Rule 198	Form M
9	Register of writes off of demands	Rule 190	Form J
10	Arrear Demand Register	Rule 187	Form H
11	Mutation Register	Rule 184	Form G
12	Register of Petitions	Rule 183	Form F
13	Form of appeal petition	Rule 183	Form E

14	Register of Grants	Rule 80	Form No. XLII
15	Register of Interest Bearing Securities	Rule 147	Form No. XLI
16	Arrear List	Rule 170	Form No. XXXIX
17	Ledger of Lessees	Rule 170	Form No. XXXVIII
18	Jamabandi Register	Rule 170	Form No. XXXVII
19	Register of Lands	Rule 160	Form No. XXXV
20	License Register for Drivers and Owners of Carriages plying for hire	Rule 156	Form No. XXXIII
21	Stock account of License Number Plates	Rule 155	Form No. XXXII
22	Application for License for Carriage, Cart, Horses and Other animals	Rule 152	Form No. XXXI
23	License for Carriages, Carts, Horses Other and animals	Rule 154	Form No. XXX
24	Register of the Tax on Carriages, Carts, Horses and Other animals	Rule 151	Form No. XXIX
25	Appropriation Register of Loan Funds	Rule 150	Form No. XXVIII
26	Loan Register	Rule 149	Form No. XXVII
27	Register of Investments	Rule 148	Form No. XXVI
28	Register of Quarterly & Annual account of Expenditure	Rule 144	Form No. XXIII
29	Register of Quarterly & Annual account of Receipt	Rule 144	Form No. XXII
30	Register of outstanding deposits	Rule 143	Form No. XXI
31	Deposit Ledger	Rule 142	Form No. XX
32	Register of Outstanding Advances	Rule 140	Form No. XIX
33	Advance Ledger	Rule 136	Form No. XVIII
34	Register of adjustments	Rule 132	Form No. XVII
35	Voucher of Recoupment of Permanent Advance Account	Rule 110	Form No. XIII
36	Permanent Advance Account	Rule 108	Form No. XII
37	Order Book	Rule 96	Form No. VIII
38	Challan	Rule 87	Form No. VI
39	Subsidiary account of special taxes	Rule 79	Form No.-IV

D : List of Records/Registers not Required

S/no	List Records/Register	Rules	Form No
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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 - 2017-2018

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	01-04-2017	1012436 14.74	74175349. 74	17541896 4.48	85560833. 13	31-03-2018	8985813 1.35	31-03-2018	6706649 8.23	22791633. 12	DIFFERENCE AS NARRATED IN LAST AUDIT REPORT
	GRAND TOTAL		1012436 14.74	74175349. 74	17541896 4.48	85560833. 13		8985813 1.35		6706649 8.23	22791633. 12	

Comments

PARA-4.1: DETAILS OF ACCOUNTANT CASH BOOK CLOSING BALANCE AS ON 31.3.2018:-

SL NO	NAME OF THE CASH BOOK	IN CASH	IN BANK	IN TRY	TOTAL
1	ACCOUNTANT CASH BOOK	533,313.84	54,123,360.20	12,409,824.19	67,066,498.23
	TOTAL	533,313.84	54,123,360.20	12,409,824.19	67,066,498.23

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 2017-18 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	1780000.00	1281541.00	498459.00
2	License and Other Fees	8187961.00	2294055.00	5893906.00
3	Receipt Under Spl Act	0.00	0.00	0.00
4	Revenue Derived From N A C Property	936255.00	749513.00	186742.00
5	Grants & Contribution	74436997.00	45310700.00	29126297.00
6	Public Instruction	0.00	0.00	0.00
7	Extra Ordinary Debt	12953050.00	12644593.00	308457.00
8	Miscellaneous	18461165.00	11894947.74	6566217.26
	TOTAL	116755428.00	74175349.74	42580078.26

B: EXPENDITURE:-

SI No	Head of Accounts	Budget	Actual	Difference
1	General Administration & collection Charge	17570310.00	8102790.00	9467520.00
2	public safety	500000.00	450000.00	50000.00
3	public Health	1500000.00	1430142.00	69858.00
4	medical	850000.00		850000.00
5	public convenience	77121897.00	35973782.00	41148115.00
6	Public Instruction	300000.00	145000.00	155000.00
7	Extra Ordinary Debt	14534830.00	6648992.00	7885838.00
8	Miscellaneous	38112889.00	32810127.13	5302761.87
	TOTAL	150489926.00	85560833.13	64929092.87

Percentage of Variation

Receipt			Expenditure		
As per Budget	Actual	% of Variation	As per Budget	Actual	% of Variation
116755428.00	74175349.74	63.53	150489926.00	85560833.13	56.85

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 - 2017-2018

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	01-04-2017	69619723.39	31-03-2018	66533184.39	3086539.00	
	GRAND TOTAL			69619723.39		66533184.39	3086539.00	

Reconciliation
PARA.5-1-DETAILS OF BANK PASS BOOK AND CASH BOOK BANK BALANCE AS ON 31.03.2018:-

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	31.3.2018	3,892,469.00	31.3.2018	3,347,718.00	544,751.00
2	SBI	32240234801	RD	31.3.2018	2,829,378.00	31.3.2018	2,112,539.00	716,839.00
3	SBI	34909230544	PC&WB	31.3.2018	788,930.00	31.3.2018	788,930.00	0.00
4	SBI	11500958688	BRGF	31.3.2018	413,663.00	31.3.2018	309,546.00	104,117.00
5	PNB	680600010003 2042,	CC ROAD	31.3.2018	821,506.00	31.3.2018	789,040.00	32,466.00
6	PLA		PLA	31.3.2018	12,409,824.19	31.3.2018	12,409,824.19	0.00
7	SBI	32219414338	IHSDP	31.3.2018	10,086,592.00	31.3.2018	10,086,592.00	0.00
8	SBI	35254872905	14th FC	31.3.2018	986.00	31.3.2018	986.00	0.00
9	SBI	34909231322	SWM	31.3.2018	8,258.00	31.3.2018	8,258.00	0.00
10	UGB	12032045538	MARKET	31.3.2018	17,843.00	31.3.2018	17,254.00	589.00
11	UGB	12032027096	DC	31.3.2018	17,863.00	31.3.2018	17,863.00	0.00
12	PNB	680600010004 1800	CMRF	31.3.2018	182,105.72	31.3.2018	182,105.72	0.00
13	PNB	680600010002 3521,	AWC	31.3.2018	297,245.00	31.3.2018	297,245.00	0.00
14	PNB	680600010002 803	MLALAD	31.3.2018	598,082.50	31.3.2018	598,082.50	0.00
15	SBI	11500958236	12th FC	31.3.2018	369,855.45	31.3.2018	369,855.45	0.00
16	SBI	3033864730	Non LFS	31.3.2018	10,113.00	31.3.2018	10,113.00	0.00
17	SBI	11500955676	LFS Pension	31.3.2018	2,170.10	31.3.2018	2,170.10	0.00
18	SBI	35323916880	PBI	31.3.2018	29,379.00	31.3.2018	29,379.00	0.00
19	SBI	32219411609	MVT	31.3.2018	27,528.50	31.3.2018	27,528.50	0.00
20	SBI	32240236230	PGA	31.3.2018	164,949.00	31.3.2018	164,949.00	0.00
21	SBI	11500957469	WODC	31.3.2018	5,443,958.37	31.3.2018	5,443,958.37	0.00
22	PNB	680600010000 2797,	MPLAD	31.3.2018	1,100,083.60	31.3.2018	1,100,083.60	0.00
23	SBI	32219415966	DF	31.3.2018	5,092,372.50	31.3.2018	5,092,372.50	0.00
24	AXIS	915010060925 235	CCA	31.3.2018	1,565,473.50	31.3.2018	1,565,473.50	0.00
25	PNB	680600010000 5090	PDS	31.3.2018	390,644.55	31.3.2018	390,644.55	0.00
26	SBI	11500955643	G.A/C	31.3.2018	70,966.74	31.3.2018	-1,061,940.26	1,132,907.00

								00
27	SBI	11500954515	Zero A/C	31.3.2018	1,421,800.50	31.3.2018	1,092,307.50	329,493.00
28	HDFC	501001550925	Shop room 14 Security	31.3.2018	494,540.00	31.3.2018	452,834.00	41,706.00
29	PNB	680600010003	G. Collection 0886,	31.3.2018	1,377,737.22	31.3.2018	1,186,066.22	191,671.00
30	SBI	35214424906	OULM	31.3.2018	3,488.00	31.3.2018	3,488.00	0.00
31	SBI	34909229357	NULM	31.3.2018	143,017.20	31.3.2018	143,017.20	0.00
32	MINI BANK	621	MB	31.3.2018	921.00	31.3.2018	921.00	0.00
33	SBI	35114937875	SBM	31.3.2018	4,879,193.25	31.3.2018	4,879,193.25	0.00
34	SBI	11500955621	SJSRY	31.3.2018	0.00	31.3.2018	0.00	0.00
35	SBI	35590985108	HSY	31.3.2018	142,206.50	31.3.2018	142,206.50	0.00
36	AXIS	917020044275	BUS STAND 562	31.3.2018	10,232,400.00	31.3.2018	10,232,400.00	0.00
37	SBI	11500955632	OAP	31.3.2018	4,292,180.00	31.3.2018	4,300,180.00	-8,000.00
	TOTAL(BANK +PL)				69,619,723.39		66,533,184.39	3,086,539.00

PARA.5-2-NON-RECONCILIATION OF DIFFERENCES BETWEEN CASH BOOK BALANCES AND PASS BOOK BALANCES AS ON DT.31.3.2018:-

There is a difference of Rs 3,086,539.00 between closing balance as per bank pass books and cash bank balance figure as on dt.31-3-2018. This difference has not been reconciled by the local authority. As per Letter No. - 15847/F dt.27-4-2013 of Finance Deptt. Govt. of Odisha the D.D.O. shall maintain a register for reconciliation of receipts and disbursements for scheme funds, but the same has not been done. Hence, a register for reconciliation of receipts and disbursements for scheme funds need be maintained.

PARA.5-3-DETAILS OF BANK ACCOUNT WISE RECONCILIATION FOR 2017-18:-

		Addition	Deduction	BALANCE
1	TFC - SBI - 31316380755			
a	Balance as per cash book on 31.03.18			3,347,718.00
b	Add: Previous unclassified difference	315,307.00	0.00	
c	Add: Ch No.657864 issued but not encashed till 31.3.2018	229,444.00		
d	Total addition/deduction	544,751.00	0.00	
e	Balance arrived in audit			3,892,469.00
f	Pass Book balance as on 31.3.18			3,892,469.00
g	Unreconciled Difference			0.00
2	RD - SBI-32240234801			
a	Balance as per Cash Book as on 31.3.18			2,112,539.00
b	Add: Previous difference	716,839.00		
c	Total Addition / Deduction	716,839.00	0.00	
d	Balance arrived in audit			2,829,378.00
e	Balance in pass book as on 31.3.18			2,829,378.00
f	Unreconciled difference			0.00
3	BRGF -SBI-11500958688			
a	Balance as per Cash Book as on 31.3.18			309,546.00
b	Add: Previous difference	104,117.00	0.00	
d	Total Addition / Deduction	104,117.00	0.00	
e	Balance arrived in audit			413,663.00
f	Balance in pass book as on 31.3.18			413,663.00
g	Unreconciled difference			0.00

4	CC ROAD- PNB -6806000100032042,			
a	Balance as per Cash Book as on 31.3.18			789,040.00
b	Add: Previous difference	32,466.00		
c	Total Addition / Deduction	32,466.00	0.00	
d	Balance arrived in audit			821,506.00
e	Balance in pass book as on 31.3.18			821,506.00
f	Unreconciled difference			0.00
5	MARKET- UGB-12032045538			
a	Balance as per Cash Book as on 31.3.18			17,254.00
b	Add: Previous difference	589.00		
c	Total Addition / Deduction	589.00	0.00	
d	Balance arrived in audit			17,843.00
e	Balance in pass book as on 31.3.18			17,843.00
f	Unreconciled difference			0.00
6	GENERAL- SBI -11500955643			
a	Balance as per Cash Book as on 31.3.18			-1,061,940.26
b	Add: Previous difference	34,171.00		
c	Add: Ch No.453043 of Rs 607899/- & Ch No.453049 of Rs 500000/- issued but not encashed till 31.3.2018	1,107,899.00		
d	Less: Rs 9163/- received shown on 31.3.2018 but said amount credited to bank after 31.3.2018		9,163.00	
e	Total Addition / Deduction	1,142,070.00	9,163.00	
f	Balance arrived in audit			70,966.74
g	Balance in pass book as on 31.3.18			70,966.74
h	Unreconciled difference			0.00
7	Zero ac- SBI -11500954515			
a	Balance as per Cash Book as on 31.3.18			1,092,307.50
b	Less: Previous difference		945,527.00	
c	Add: Following cheques are issued but not encashed till 31.3.2018			
	Ch.638294	92,020.00		
	638295	1,180,000.00		
	264062	3,000.00		
d	Total Addition / Deduction	1,275,020.00	945,527.00	
e	Balance arrived in audit			1,421,800.50
f	Balance in pass book as on 31.3.18			1,421,800.50
g	Unreconciled difference			0.00
8	Shop Room Security- HDFC -50100155092514			
a	Balance as per Cash Book as on 31.3.18			452,834.00
b	Add: Ch No.000017 issued but not encashed till 31.3.2018	41,706.00		
c	Total Addition / Deduction	41,706.00	0.00	
d	Balance arrived in audit			494,540.00
e	Balance in pass book as on 31.3.18			494,540.00
f	Unreconciled difference			0.00

9	GC - PNB - 6806000100030886,			
a	Balance as per Cash Book as on 31.3.18			1,186,066.22
b	Less: Previous difference	50,075.00		
c	Add: Following cheques are issued but not encashed till 31.3.2018			
	880137	5840		
	880166	2599		
	880169	9069		
	880171	27565		
	880172	4422		
	880173	4056		
	880174	6192		
	880176	41788		
	880157	31065		
	880116	2000		
	880165	3000		
	66259	2000		
	66240	2000		
d	Total Addition / Deduction	191,671.00	0.00	
e	Balance arrived in audit			1,377,737.22
f	Balance in pass book as on 31.3.18			1,377,737.22
g	Unreconciled difference			0.00
10	OAP - SBI- 11500955632			
a	Balance as per Cash Book as on 31.3.18			4,300,180.00
b	Less: Previous difference		8,000.00	
c	Total Addition / Deduction	0.00	8,000.00	
d	Balance arrived in audit			4,292,180.00
e	Balance in pass book as on 31.3.18			4,292,180.00
f	Unreconciled difference			0.00

PARA: 6 STOCK POSITION

Kuchinda NAC. Sambalpur - 2017-2018

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	AAY RICE	0	1724.58	1577.80	146.78	146.78	SRP-17
2	PHH RICE	1	3740.79	3274.60	467.19	467.19	SRP-31
3	PHH WHEAT	0.55	675.44	578.45	97.54	97.54	SRP-45
4	AP RICE	0	33.60	28.80	4.80	4.80	SRP-59
5	KEROSIN OIL	1130	50380	51463.700	46.30	46.300	SRP-73

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

- i) As per Rule - 106 of OGFR an inventory of the dead stock should be maintained in all Govt. offices in Form OGFR - 6 showing the no. received, the no. disposed off and the balance in hand for each kind of article.
- ii) As per Rule - 106(iii) of OGFR the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded.
- iii) As per Rule - 111 of OGFR a physical verification of all stores should be made at least once in every year by the head of office concerned or such other as may be specially authorized by him.

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

PARA - 6.2 POSITIONS OF VALUABLE ARTICLES :-

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

Sl No	Items	Quantity
1	Computer Table	8
2	Water Tanker	4
3	Steel Table	15
4	Steel Chair	35
5	Photo Copier	0
6	Invertor	0
7	Computer	12
8	Printer	6
9	Scanner	2
10	Air Conditioner	8
11	Steel Almirah	24
12	Steel rack	5
13	Air Cooler	4
14	Wooden Table	10
15	Wooden Almirah	5
16	Wooden Chair	1
17	Wooden Rack	0

18	Jeep	0
19	AC	2
20	Cold water purifier	3

PARA: 7 INVESTMENT

Kuchinda NAC. Sambalpur - 2017-2018

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	01-04-2017	4000.00	0.00	4000.00	0.00	31-03-2018	4000.00	31-03-2018	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 - 2017-2018

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	01-04-2017	ACCOUNTANT CASH BOOK	15516249.94	2713000.00	18229249.94	4019200.00	31-03-2018	14210049.94	31-03-2018	14159049.94	51000.00	
	GRAND TOTAL		15516249.94	2713000.00	18229249.94	4019200.00		14210049.94		14159049.94	51000.00	

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

The above difference of amount of Rs 51000.00 is arises due to excess deducted /adjustment of advance shown than actual outstanding advance against the following employees. The same has been dealt in Para: 18-2 of this report and the difference amount of Rs 51000.00 is kept under objection.

SL No	Name of the Employees	Vr/Date	Amount of advance outstanding as on 31.3.2017	Amount deducted from their salary towards adjustment of same advance during the year under audit.	Vr/Date	Excess deduction/adjustment made
1	BISWANATH MOHANTY,OTC	345/03.08.2016	6000.00	11000.00	15/06.04.2017	
		772/18.01.2017	20000.00	11000.00	58/05.05.2017	
		978/24.03.2017	30000.00	11000.00	379/25.9.17	
				11000.00	34/pla/1.11.17	
				11000.00	45/8.12.17	
				3000.00	55/pla/2.1.18	
				11000.00	78/pla/2.2.18	
				11000.00	95/pla/10.3.18	
	TOTAL		56000.00	80000.00		24000.00
2	BHUBANE NAG, sweeper Jamadar	202/17.06.2016	8000.00	4000.00	16/06.04.2017	
				4000.00	59/05.05.2017	
				2000.00	144/05.06.2017	
		TOTAL	8000.00	10000.00		2000.00
3	Subasini Sunani, sweepress		NIL	5000.00	16/06.04.2017	
				5000.00	59/05.05.2017	
				5000.00	144/05.06.2017	
				5000.00	05/pla/15.07.2017	
				5000.00	14/pla/10.7.17	
			NIL	25000.00		25000.00

		G TOTAL	64000.00	115000.00		51000.00
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PARA:8-2:NON MAINTENANCE OF ADVANCE AND OUTSTANDING ADVANCE LEDGER :-

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

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

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

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

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

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

PARA: 8-3: YEAR WISE BREAK-UP OF OUTSTANDING ADVANCE AS ON 31.3.2018:-

YEAR	OB AS ON 01.04.2017	PAID	TOTAL	ADJUSTED	OUTSTANDING OF ADVANCE TILL 31.3.2018
Prior to 2012-13	4317349.94		4317349.94		4317349.94
2012-13	512500.00		512500.00		512500.00
2013-14	6099500.00		6099500.00	1219300.00	4880200.00
2014-15	2087100.00		2087100.00	519000.00	1568100.00
2015-16	914800.00		914800.00	173500.00	741300.00
2016-17	1585000.00	0.00	1585000.00	663000.00	922000.00
2017-18	0.00	2713000.00	2713000.00	1444400.00	1268600.00
Total	15516249.94	2713000.00	18229249.94	4019200.00	14210049.94

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

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

CLASSIFICATION	OB AS PER PREVIOUS A/R	PAID	TOTAL	ADJUSTED	BALANCE
SALARY ADV	1162600.00	353000.00	1515600.00	659700.00	855900.00
FA	300600.00	535000.00	835600.00	509500.00	326100.00
OTHER ADV	238200.00	900000.00	1138200.00	900000.00	238200.00
IHSDP	8985000.00	925000.00	9910000.00	1950000.00	7960000.00
OAP	0.00			0.00	0.00
TOTAL	10686400.00	2713000.00	13399400.00	4019200.00	9380200.00
2012-13	512500.00	0.00	512500.00	0.00	512500.00

2011-12	1352390.00		1352390.00		1352390.00
PRIOR TO 2011-12	2964959.94		2964959.94		2964959.94
TOTAL	4829849.94	0.00	4829849.94	0.00	4829849.94
GRAND TOTAL	15516249.94	2713000.00	18229249.94	4019200.00	14210049.94

PARA: 8-5: DETAILS OF ADVANCE PAID DURING 2017-18 BUT NOT ADJUSTED TILL 31.3.2018:-

SL No	Name	Vr/Date	Amount	Purpose	Sanctioned By	Remarks
1	Gopi Mahananda	1806.04.2017	5,000.00	Wage advance	J K Mahapatra,EO	Out Of 10000
2	Ashok Kumar Jaipuria	4415.04.2017	20,000.00	Salary Advance	J K Mahapatra,EO	
3	Ajaya Kumar Sunanai	4515.04.2017	600.00	Wage advance	J K Mahapatra,EO	Out Of 10000
4	Ajaya Kumar Sunanai	20012.07.2017	18,000.00	Wage advance	J K Mahapatra,EO	
5	Ajaya Kumar Sunanai	66703.03.2018	15,000.00	Wage advance	J K Mahapatra,EO	
6	Damarudhar seth	6805.05.2017	60,000.00	Salary Advance	J K Mahapatra,EO	
7	Sugandha Behera	13330.05.2017	5,000.00	Salary Advance	J K Mahapatra,EO	Out Of 50000
8	Lilatan Behera	13430.05.2017	3,000.00	Wage advance	J K Mahapatra,EO	Out Of 10000
9	Dusasan Bagh	16709.06.2017	3,000.00	Wage advance	J K Mahapatra,EO	Out Of 10000
10	Sushanta Gajendra Singh	19511.07.2017	9,000.00	Salary Advance	J K Mahapatra,EO	Out Of 30000
11	Jagmohan Singh	26408.08.2017	20,000.00	Salary Advance	J K Mahapatra,EO	
12	Pramod Naik	46428.10.2017	2,000.00	Salary Advance	J K Mahapatra,EO	Out Of 10000
13	Himansu Mahhananda	60829.01.2018	10,000.00	Salary Advance	J K Mahapatra,EO	
14	Dhira Biranet	64815.02.2018	8,000.00	Wage advance	J K Mahapatra,EO	Out Of 10000
15	Krishna Mahanandia	39125.09.2017	1,000.00	Festival advance	J K Mahapatra,EO	Out Of 5000
16	Shiba Buda	39125.09.2017	1,000.00	Festival advance	J K Mahapatra,EO	Out Of 5000
17	Gopal Kumra	39125.09.2017	1,000.00	Festival advance	J K Mahapatra,EO	Out Of 5000
18	Satyajit Sunanai	39125.09.2017	2,000.00	Festival advance	J K Mahapatra,EO	Out Of 5000
19	Renuka Mishra	38425.09.2017	9,000.00	Festival advance	J K Mahapatra,EO	Out Of 15000
20	Subashini Pradhan	38425.09.2017	9,000.00	Festival advance	J K Mahapatra,EO	Out Of 15000
21	Subash ch Debta	38425.09.2017	9,000.00	Festival advance	J K Mahapatra,EO	Out Of 15000
22	Sushanta Gajendra Singh	38425.09.2017	9,000.00	Festival advance	J K Mahapatra,EO	Out Of 15000
23	Kamalini Panigrahi	38425.09.2017	9,000.00	Festival advance	J K Mahapatra,EO	Out Of 15000
24	Sriram Nanda	38225.09.2017	9,000.00	Festival advance	J K Mahapatra,EO	Out Of 15000
25	Mohan Balua	38225.09.2017	9,000.00	Festival advance	J K Mahapatra,EO	Out Of 15000
26	Ashok Kumar Jaipuria	38225.09.2017	9,000.00	Festival advance	J K Mahapatra,EO	Out Of 15000
27	Dambarudhar Seth	38225.09.2017	9,000.00	Festival advance	J K Mahapatra,EO	Out Of 15000
28	Binod Bihari Chalan	38225.09.2017	9,000.00	Festival advance	J K Mahapatra,EO	Out Of 15000
29	Biswanath Mohanty	38225.09.2017	15,000.00	Festival advance	J K Mahapatra,EO	Out Of 15000
30	Paradip Kumar Pattanik	38225.09.2017	9,000.00	Festival advance	J K Mahapatra,EO	Out Of 15000
31	Sailesh Kumar Sharma	38225.09.2017	9,000.00	Festival advance	J K Mahapatra,EO	Out Of 15000
32	Gokul Chandra Pruseth	38225.09.2017	9,000.00	Festival advance	J K Mahapatra,EO	Out Of 15000
33	Amaresh Chandra Behera	38225.09.2017	9,000.00	Festival advance	J K Mahapatra,EO	Out Of 15000
34	Sugandha Behera	38225.09.2017	9,000.00	Festival advance	J K Mahapatra,EO	Out Of 15000
35	Shiba Chandra Majhi	38225.09.2017	9,000.00	Festival advance	J K Mahapatra,EO	Out Of 15000
36	Pradeepta Kumar Majhi	38225.09.2017	9,000.00	Festival advance	J K Mahapatra,EO	Out Of 15000
37	Sukadev Naik	38225.09.2017	6,000.00	Festival advance	J K Mahapatra,EO	Out Of 15000

38	Tapan Kumar Mohapatra	382	25.09.2017	9,000.00	Festival advance	J K Mahapatra,EO	Out Of 15000
39	Suresh Kumar Bagh	382	25.09.2017	9,000.00	Festival advance	J K Mahapatra,EO	Out Of 15000
40	Bhubane Nag	382	25.09.2017	10,500.00	Festival advance	J K Mahapatra,EO	Out Of 15000
41	Sulochana Nag	382	25.09.2017	9,000.00	Festival advance	J K Mahapatra,EO	Out Of 15000
42	Ananda Birneth	382	25.09.2017	9,000.00	Festival advance	J K Mahapatra,EO	Out Of 15000
43	Kishor Nag	382	25.09.2017	9,000.00	Festival advance	J K Mahapatra,EO	Out Of 15000
44	Subasini Sunani	382	25.09.2017	9,000.00	Festival advance	J K Mahapatra,EO	Out Of 15000
45	Parsuram Deb	382	25.09.2017	9,000.00	Festival advance	J K Mahapatra,EO	Out Of 15000
46	Jagmohan Singh	382	25.09.2017	13,500.00	Festival advance	J K Mahapatra,EO	Out Of 15000
47	Pramod Kumar Naik	382	25.09.2017	9,000.00	Festival advance	J K Mahapatra,EO	Out Of 15000
48	Bana Bihari Patel	382	25.09.2017	9,000.00	Festival advance	J K Mahapatra,EO	Out Of 15000
49	Madhab Chandra Tripathy	382	25.09.2017	9,000.00	Festival advance	J K Mahapatra,EO	Out Of 15000
50	Himansu Bhusan Mahananda	382	25.09.2017	15,000.00	Festival advance	J K Mahapatra,EO	Out Of 15000
TOTAL OF ACCOUNTANT CASH BOOK				486,600.00			
1	SAROJ KUMAR BAGH	13	4.2017	30,000.00	IHSDP	J K Mahapatra,EO	
		56	4.2017	50,000.00	IHSDP	J K Mahapatra,EO	
2	TIKESWAR CHHATRIA	25	4.2017	50,000.00	IHSDP	J K Mahapatra,EO	
		19	12.7.2017	10,000.00	IHSDP	J K Mahapatra,EO	
3	BHAGBATI SONI	35	4.2017	50,000.00	IHSDP	J K Mahapatra,EO	
		22	17.8.2017	10,000.00	IHSDP	J K Mahapatra,EO	
		28	13.9.2017	15,000.00	IHSDP	J K Mahapatra,EO	
4	SIKIDHWAJ BAGH	46	4.2017	15,000.00	IHSDP	J K Mahapatra,EO	
5	BHAGABAN DHAR	7	10.4.2017	50,000.00	IHSDP	J K Mahapatra,EO	
		11	10.5.2017	10,000.00	IHSDP	J K Mahapatra,EO	
		13	24.5.2017	15,000.00	IHSDP	J K Mahapatra,EO	
6	PHULMATI MAJHI	8	10.4.2017	15,000.00	IHSDP	J K Mahapatra,EO	
7	MANBODH CHHATRIA	94	5.2017	25,000.00	IHSDP	J K Mahapatra,EO	
		104	5.2017	9,000.00	IHSDP	J K Mahapatra,EO	
		14	30.5.2017	30,000.00	IHSDP	J K Mahapatra,EO	
		46	15.01.2018	50,000.00	IHSDP	J K Mahapatra,EO	
		50	5.3.2018	10,000.00	IHSDP	J K Mahapatra,EO	
8	NIRANJAN PRADHAN	17	22.6.2017	15,000.00	IHSDP	J K Mahapatra,EO	
9	KUNTALA CHHATRIA	24	21.8.2017	9,000.00	IHSDP	J K Mahapatra,EO	
		26	8.9.2017	25,000.00	IHSDP	J K Mahapatra,EO	
		27	8.9.2017	30,000.00	IHSDP	J K Mahapatra,EO	
		30	27.9.2017	50,000.00	IHSDP	J K Mahapatra,EO	
10	RABI SEUL	33	20.10.2017	10,000.00	IHSDP	J K Mahapatra,EO	
		36	2.12.2017	15,000.00	IHSDP	J K Mahapatra,EO	
11	DHANAPATI KAU	38	15.12.2017	9,000.00	IHSDP	J K Mahapatra,EO	
		39	15.12.2017	25,000.00	IHSDP	J K Mahapatra,EO	
		40	26.12.2017	30,000.00	IHSDP	J K Mahapatra,EO	
		45	15.01.2018	50,000.00	IHSDP	J K Mahapatra,EO	
		53	19.3.2018	10,000.00	IHSDP	J K Mahapatra,EO	

12	CHILU CHIL	424.1.2018	10,000.00	IHSDP	J K Mahapatra,EO	
13	JUDHISTIR BAGH	5728.3.2018	50,000.00	IHSDP	J K Mahapatra,EO	
TOTAL OF IHSDP CASH BOOK			782,000.00			
GRAND TOTAL			1,268,600.00			

PARA: 8-6: DETAILS OF ADVANCE PAID DURING 2016-17 BUT NOT ADJUSTED TILL 31.3.2018:-

SL No	Name	Vr/Date	Amount	Purpose	Sanctioned By	Remarks
1	ASHOK JAIPURIA	466/20.09.2016	10,000.00	salary	J K Mahapatra,EO	Out Of 15000
2	SUKDEB NAIK(DEAD)	485/22.09.2016	20,000.00	salary	J K Mahapatra,EO	
3	HIMANSU MAHANANDA	463/17.09.2016	6,000.00	salary	J K Mahapatra,EO	Out Of 15000
4	HIMANSU MAHANANDA	823/14.02.2017	15,000.00	salary	J K Mahapatra,EO	
5	HARESH BAGH	242/30.06.2016	7,000.00	salary	J K Mahapatra,EO	
6	RINKU THAKUR,WO-LATE:TB THAKUR	56/26.04.2016	5,000.00	Arrear salary	J K Mahapatra,EO	
TOTAL Regular			63,000.00			
1	SANANDA BIRANET	839/20.02.2017	10,000.00	SALARY(NMR)	J K Mahapatra,EO	
Total of NMR			10,000.00			
1	JUDHISTIR BAGH	04/02.05.2016	30,000.00	IHSDP	J K Mahapatra,EO	
2	DUARU CHIL	41/07.10.2016	10,000.00	IHSDP	J K Mahapatra,EO	
3	DUARU CHIL	42/07.10.2016	15,000.00	IHSDP	J K Mahapatra,EO	
4	RABI SEUL	44/19.11.2016	9,000.00	IHSDP	J K Mahapatra,EO	
5	RABI SEUL	45/19.11.2016	25,000.00	IHSDP	J K Mahapatra,EO	
6	RABI SEUL	73/01.03.2017	30,000.00	IHSDP	J K Mahapatra,EO	
7	RABI SEUL	79/17.03.2017	50,000.00	IHSDP	J K Mahapatra,EO	
8	TIKESWAR CHATRIA	46(A)/29.11.201	9,000.00	IHSDP	J K Mahapatra,EO	
9	TIKESWAR CHATRIA	46(B)/29.11.201	25,000.00	IHSDP	J K Mahapatra,EO	
10	TIKESWAR CHATRIA	66/13.02.2017	30,000.00	IHSDP	J K Mahapatra,EO	
11	THUKU KAU	46/29.11.2016	15,000.00	IHSDP	J K Mahapatra,EO	
12	SUMANTA CHATRIA	49/30.11.2016	50,000.00	IHSDP	J K Mahapatra,EO	
13	SUMANTA CHATRIA	53/06.12.2016	10,000.00	IHSDP	J K Mahapatra,EO	
14	SUMANTA CHATRIA	61/21.01.2017	15,000.00	IHSDP	J K Mahapatra,EO	
15	NIRANJAN PRADHAN	51/06.12.2016	9,000.00	IHSDP	J K Mahapatra,EO	
16	NIRANJAN PRADHAN	52/06.12.2016	25,000.00	IHSDP	J K Mahapatra,EO	
17	NIRANJAN PRADHAN	54/26.12.2016	30,000.00	IHSDP	J K Mahapatra,EO	
18	NIRANJAN PRADHAN	60/21.01.2017	50,000.00	IHSDP	J K Mahapatra,EO	
19	NIRANJAN PRADHAN	67/13.02.2017	10,000.00	IHSDP	J K Mahapatra,EO	
20	PHULMATI MAJHI	56/31.12.2016	25,000.00	IHSDP	J K Mahapatra,EO	
21	PHULMATI MAJHI	57/31.12.2016	9,000.00	IHSDP	J K Mahapatra,EO	
22	PHULMATI MAJHI	58/31.01.2017	30,000.00	IHSDP	J K Mahapatra,EO	
23	PHULMATI MAJHI	63/30.01.2017	50,000.00	IHSDP	J K Mahapatra,EO	
24	PHULMATI MAJHI	82/23.03.2017	10,000.00	IHSDP	J K Mahapatra,EO	
25	CHILU CHIL	59/17.01.2017	50,000.00	IHSDP	J K Mahapatra,EO	
26	BHAGBATI SONI	62/21.01.2017	9,000.00	IHSDP	J K Mahapatra,EO	
27	BHAGBATI SONI	70/22.02.2017	30,000.00	IHSDP	J K Mahapatra,EO	
28	BHAGBATI SONI	65/06.02.2017	25,000.00	IHSDP	J K Mahapatra,EO	

29	SIKIDHWAJ BAGH	64/02.02.2017	50,000.00	IHSDP	J K Mahapatra,EO	
30	SIKIDHWAJ BAGH	71/23.02.2017	10,000.00	IHSDP	J K Mahapatra,EO	
31	MINAKETAN MAJHI	69/22.02.2017	15,000.00	IHSDP	J K Mahapatra,EO	
32	BHAGABAN DHAR	77/15.03.2017	25,000.00	IHSDP	J K Mahapatra,EO	
33	BHAGABAN DHAR	85/27.03.2017	30,000.00	IHSDP	J K Mahapatra,EO	
34	SAROJ KUMAR BAGH	83/24.03.2017	9,000.00	IHSDP	J K Mahapatra,EO	
35	SAROJ KUMAR BAGH	84/24.03.2017	25,000.00	IHSDP	J K Mahapatra,EO	
IHSDP CASH BOOK TOTAL			849,000.00			
Grand Total			922,000.00			

PARA: 8-7: DETAILS OF ADVANCE PAID DURING 2015-16 BUT NOT ADJUSTED TILL 31.3.2018:-

SI No	Name Of The Person	Purpose	Advance paid vr/dt	Adv outstanding	Name of the sanctioning officer	Remarks
A	ACCOUNTANT CASH BOOK					
	Ajaya Kumar Sunani	salary advance	160/06.06.2015	1,500.00	J K Mahapatra,EO	Out of 40000
	Ashok Kumar Jaipuria	salary advance	619/31.10.2015	7,000.00	J K Mahapatra,EO	Out of 25000
		salary advance	788/29.12.2015	20,000.00	J K Mahapatra,EO	
	Himansu Bhusan Mahananda	salary advance	16/25.04.2015	15,000.00	J K Mahapatra,EO	Out of 23000
		Salary advance	550/15.10.2015	10,000.00	J K Mahapatra,EO	
		salary advance	876/19.01.2016	15,000.00	J K Mahapatra,EO	
	Kamalini Panigrahi	OULM Work Shop	469/26.09.2015	10,000.00	J K Mahapatra,EO	
		TA Advance	258/13.07.2015	6,000.00	J K Mahapatra,EO	
		Youth Festival	697/24.11.2015	50,000.00	J K Mahapatra,EO	
		Youth Festival	701/26.11.2015	20,000.00	J K Mahapatra,EO	
	Sailesh Sharma	salary advance	975/01.03.2016	600.00	J K Mahapatra,EO	Out of 6000
	Sarat Ch Mahananda	salary advance	192/29.06.2015	15,000.00	J K Mahapatra,EO	
	Subodh Kumar Majhi(forester)	Plantation Programme	449/04.09.2015	27,200.00	J K Mahapatra,EO	
	Tapan Kumar Mahapatra	Swayatta Sasan Divas	400/28.08.2015	5,000.00	J K Mahapatra,EO	
		Youth Festival	630/02.11.2015	50,000.00	J K Mahapatra,EO	
		JALACHATRA Instrument	1054/19.03.2016	20,000.00	J K Mahapatra,EO	
		SBM Work Shop	04/sbm/08.02.2016	50,000.00	J K Mahapatra,EO	
	Tilak Bahadur Sahi Thakur	salary advance	935/15.02.2016	10,000.00	J K Mahapatra,EO	
		salary advance	247/10.07.2015	43,000.00	J K Mahapatra,EO	
		Festival Advance	508/07.10.2015	9,000.00	J K Mahapatra,EO	
	Ililatan Behera	salary advance	02/10.04.2015	1,500.00	J K Mahapatra,EO	Out of 13500
	Suresh Bagh	salary advance	17/25.04.2015	2,500.00	J K Mahapatra,EO	
	ACCOUNTANT CASH BOOK TOTAL				388,300.00	
B	IHSDP CASH BOOK					
	AVIMANYA BALUA		25/27.05.2015	10,000.00	J K Mahapatra,EO	
	BHIKARI MAJHI		27/04.06.2015	10,000.00	J K Mahapatra,EO	
	BHIKARI MAJHI		35/15.07.2015	15,000.00	J K Mahapatra,EO	
	MINAKETAN MAJHI		56/09.12.2015	9,000.00	J K Mahapatra,EO	

MINAKETAN MAJHI		63/30.12.2015	25,000.00	J K Mahapatra,EO	
MINAKETAN MAJHI		68/14.01.2016	30,000.00	J K Mahapatra,EO	
MINAKETAN MAJHI		73/09.02.2016	50,000.00	J K Mahapatra,EO	
MINAKETAN MAJHI		74/09.02.2016	10,000.00	J K Mahapatra,EO	
NARESH BAGH		12/27.04.2015	15,000.00	J K Mahapatra,EO	
PURUSOTTAM SINGH		30/08.06.2015	9,000.00	J K Mahapatra,EO	
PURUSOTTAM SINGH		33/25.06.2015	25,000.00	J K Mahapatra,EO	
PURUSOTTAM SINGH		38/24.07.2015	30,000.00	J K Mahapatra,EO	
PURUSOTTAM SINGH		43/11.08.2015	50,000.00	J K Mahapatra,EO	
PURUSOTTAM SINGH		46/30.09.2015	10,000.00	J K Mahapatra,EO	
PURUSOTTAM SINGH		50/07.11.2015	15,000.00	J K Mahapatra,EO	
RAJU BAGH		18/16.05.2015	15,000.00	J K Mahapatra,EO	
SIVA PRASAD BALUA		32/09.06.2015	10,000.00	J K Mahapatra,EO	
SIVA PRASAD BALUA		48/15.10.2015	15,000.00	J K Mahapatra,EO	
IHSDP CASH BOOK TOTAL			353,000.00		
TOTAL(A+B)			741,300.00		

PARA: 8-8: DETAILS OF ADVANCE PAID DURING 2014-15 BUT NOT ADJUSTED TILL 31.3.2018:-

SI No	Name Of The Person	Purpose	Advance paid vr/dt	Adv outstanding	Name of the sanctioning officer	Remarks
A	ACCOUNTANT CASH BOOK					
	Jagmohan Singh	Salary Advance	724/16.12.14	2,000.00	D K Patel,E O	Out of 75000
	Amresh Behera	Salary Advance	669/12.12.14	4,000.00	D K Patel,E O	
	Kamalini Panigrahi,C O	Payment of HSY	59/10.2.15	8,000.00	J K Mahapatra ,E O	Out of 30000
	Ranjit Sandha	Salary Advance	194/11.6.14	10,000.00	D K Patel,E O	
	Sunil kumar Ghosh,Contractor	Dev Work	212/28.6.14	2,000.00	D K Patel,E O	Out of 52000
		Dev Work	478/30.9.14	20,000.00	D K Patel,E O	
	Dhira Birneth,NMR	Salary Advance	234/28.6.14	5,000.00	D K Patel,E O	
	Sananda Birneth,NMR	Salary Advance	240/2.7.14	10,000.00	D K Patel,E O	
	Tapan Kumar Mahapatra I/c S.I.	Salary Advance	780/29.1.15	28,000.00	J K Mahapatra ,E O	Out of 30000
		Sshg Mela	816/11.2.15	60,000.00	J K Mahapatra ,E O	
		Deposit of Road Tax	908/17.3.15	30,000.00	J K Mahapatra ,E O	
	Ashoka Jaipuria	Salary Advance	668/12.12.14	25,000.00	D K Patel,E O	
	Madan Mohan Jena,Ex-JA	Pension Advance	725/16.12.14	25,000.00	D K Patel,E O	
		TOTAL		229,000.00		
	Sukdev Naik	Festival Advance	482/30.9.14	2,000.00	D K Patel,E O	
	Bijay Mohandia,NMR	Festival Advance	483/30.9.14	3,000.00	D K Patel,E O	
	Prasanta sendriya,NMR	Festival Advance	483/30.9.14	1,000.00	D K Patel,E O	
	Mithun Mohandia	Festival Advance	483/30.9.14	1,000.00	D K Patel,E O	
	Mukesh Mukhi	Festival Advance	483/30.9.14	1,100.00	D K Patel,E O	
		TOTAL OF F.A.		8,100.00		
	ACCOUNTANT CASH BOOK			237,100.00		

TOTAL					
BIHSDP CASH BOOK					
Abhimanyu Balua	15	17.4.2014	25,000.00		
	71	3.6.2014	30,000.00		
	219	19.3.2015	50,000.00		
Adit Charan Babu	19	19.4.2014	10,000.00		
	51	21.5.14	15,000.00		
Bane Balua	53	21.5.2014	9,000.00		
	80	10.6.16	25,000.00		
Basu Chhatria	87	13.6.14	10,000.00		
	112	9.7.14	15,000.00		
Bhikari Majhi	45	12.5.14	9,000.00		
	84	12.6.14	25,000.00		
	107	3.7.14	30,000.00		
	212	11.2.15	50,000.00		
Bikram Majhl	23	23.4.14	15,000.00		
Dasru Kandra	8	12.4.14	25,000.00		
	30	26.4.14	30,000.00		
	73	3.6.14	50,000.00		
	101	27.6.14	10,000.00		
	156	22.9.14	15,000.00		
	185	27.11.14	15,000.00		
Dhanamati Sahu	154	10.9.14	15,000.00		
Fagunu Singh	26	26.4.14	10,000.00		
	61	27.5.14	15,000.00		
Gajendra Majhi	77	5.6.14	15,000.00		
Ganga Majhi	75	4.6.14	50,000.00		
	90	17.6.14	10,000.00		
	218	5.3.15	15,000.00		
Hirachanda Kharsel	68	31.5.14	15,000.00		
Judhistir Bagh	6	9.4.14	25,000.00		
Jugal Kishor Mohananda	109	7.7.14	30,000.00		
Jayanti Bagh	191	18.12.14	10,000.00		
Naresh Bagh	39	1.5.14	10,000.00		
Nrupalal Sunar	40	1.5.14	25,000.00		
	65	30.5.14	30,000.00		
	117	11.7.14	50,000.00		
	169	17.10.14	10,000.00		
	181	14.11.14	15,000.00		
Pabitra Majhi	118	14.7.14	10,000.00		
	189	16.12.14	15,000.00		
Pramod Sahu	36	29.4.14	15,000.00		
Prasanna Chil	211	30.1.15	15,000.00		

	Raju Bagh	25	25.4.14	50,000.00		
		102	27.6.14	10,000.00		
	Sankarabati Karta	13	16.4.14	50,000.00		
		70	3.6.14	10,000.00		
		89	16.6.14	15,000.00		
	Shiba Prasad Balua	124	16.7.14	30,000.00		
		182	14.11.14	50,000.00		
	Sibanarayan Kaudi	27	26.4.14	15,000.00		
	Sikidhwaj Bagh	204	5.1.15	25,000.00		
		205	5.1.15	9,000.00		
		213	12.2.15	30,000.00		
	Sumanta Chhatria	134	25.7.14	30,000.00		
	Thuka Kau	58	22.5.14	9,000.00		
		92	17.6.14	25,000.00		
		108	5.7.14	30,000.00		
		194	22.12.14	50,000.00		
		217	3.3.15	10,000.00		
	Trilochan Kusum	160	29.9.14	15,000.00		
	IHSDP CASH BOOK TOTAL			1,331,000.00		
	TOTAL(A+B)			1,568,100.00		

PARA: 8-9: DETAILS OF ADVANCE PAID DURING 2013-14 BUT NOT ADJUSTED TILL 31.3.2018:-

SI No	Name Of The Person	Purpose	Advance paid vr/dt	Adv outstanding	Name of the sanctioning officer	Remarks
A	ACCOUNTANT CASH BOOK					
	Abdul Zabar Musan	Gratuity advance	81/4.5.13	6,000.00	D.K. Patel, E.O.	
	Tapan Kumar Mahapatra	Salary advance	204/26.6.13	30,000.00	D.K. Patel, E.O.	
		Sanitation work	353/3.9.13	25,000.00	D.K. Patel, E.O.	
	Binod Bihari Chalan	Salary advance	220/1.7.13	25,000.00	D.K. Patel, E.O.	
	Mohan Balua	Salary advance	222/1.7.13	1,200.00	D.K. Patel, E.O.	
	Ananda Birneth	Salary advance	348/2.9.13	10,000.00	D.K. Patel, E.O.	
	Tilak Bahadur Sahi Thaku	Salary advance	603/16.11.13	70,000.00	D.K. Patel, E.O.	
	Dushasan Bagh	Not Mentioned	754/22.1.14	15,000.00	D.K. Patel, E.O.	
	Siba Chandra Majhi	Salary advance	795/24.2.14	15,000.00	D.K. Patel, E.O.	
	Subash Chandra Debata	Not Mentioned	796/24.2.14	8,000.00	D.K. Patel, E.O.	
	Sripati Banchhor	Not Mentioned	807/4.3.14	15,000.00	D.K. Patel, E.O.	
	Kuni Banchhor	Not Mentioned	808/4.3.14	15,000.00	D.K. Patel, E.O.	
	ACCOUNTANT CASH BOOK TOTAL		TOTAL	235,200.00		
B	IHSDP CASH BOOK					
	Abhimanyu Balua		807	21.03.2014	9,000.00	
	Adit Charan Babu		604	30.12.2013	9,000.00	
	Adit Charan Babu		662	18.01.2014	25,000.00	
	Adit Charan Babu		682	25.01.2014	30,000.00	
	Adit Charan Babu		776	03.03.2014	50,000.00	

Balaram Hans	404	08.11.2013	9,000.00		
Balaram Hans	440	13.11.2013	25,000.00		
Balaram Hans	446	18.11.2013	30,000.00		
Balaram Hans	447	18.11.2013	50,000.00		
Balaram Hans	492	27.11.2013	10,000.00		
Balaram Hans	628	09.01.2014	15,000.00		
Baradananda Dash	95	04.07.2013	9,000.00		
Baradananda Dash	129	18.07.2013	25,000.00		
Baradananda Dash	212	04.09.2013	30,000.00		
Baradananda Dash	274	30.09.2013	50,000.00		
Baradananda Dash	373	25.10.2013	10,000.00		
Baradananda Dash	450	18.11.2013	15,000.00		
Basu Chhatria	685	27.01.2014	9,000.00		
Basu Chhatria	741	17.02.2014	25,000.00		
Basu Chhatria	754	22.02.2014	30,000.00		
Basu Chhatria	804	20.03.2014	50,000.00		
Bhabani Pradhan	235	06.09.2013	9,000.00		
Bhagaban Dhar	52	20.06.2013	9,000.00		
Bikram Majhi	19	12.06.2013	9,000.00		
Bikram Majhi	293	03.10.2013	25,000.00		
Bikram Majhi	529	11.12.2013	30,000.00		
Bikram Majhi	712	31.01.2014	50,000.00		
Bikram Majhi	813	25.03.2014	10,000.00		
Chilu Chil	2	04.06.2013	9,000.00		
Chilu Chil	90	03.07.2013	25,000.00		
Chilu Chil	249	16.09.2013	30,000.00		
Dasru Kandra	822	31.03.2014	9,000.00		
Dhanamati Sahu	244	14.09.2013	9,000.00		
Dhanamati Sahu	279	01.10.2013	25,000.00		
Dhanamati Sahu	340	09.10.2013	30,000.00		
Dhanamati Sahu	390	28.10.2013	50,000.00		
Dhanamati Sahu	519	09.12.2013	10,000.00		
Dwari Chil	112	12.07.2013	9,000.00		
Dwari Chil	166	06.08.2013	25,000.00		
Dwari Chil	260	23.09.2013	30,000.00		
Dwari Chil	438	12.11.2013	50,000.00		
Gajendra Majhi	5	04.06.2013	9,000.00		
Gajendra Majhi	271	30.09.2013	25,000.00		
Gajendra Majhi	375	25.10.2013	30,000.00		
Gajendra Majhi	594	27.12.2013	50,000.00		
Gajendra Majhi	714	31.01.2014	10,000.00		

Ganga Majhi	24	12.06.2013	9,000.00	
Ganga Majhi	506	02.12.2013	25,000.00	
Ganga Majhi	539	17.12.2013	5,000.00	
Ganga Majhi	540	17.12.2013	25,000.00	
Gomati Khichidi	33	13.06.2013	9,000.00	
Gomati Khichidi	79	03.07.2013	25,000.00	
Gomati Khichidi	180	13.08.2013	30,000.00	
Gomati Khichidi	246	16.09.2013	50,000.00	
Gomati Khichidi	380	25.10.2013	10,000.00	
Gomati Khichidi	500	29.11.2013	15,000.00	
Harachand Kharsel	576	27.12.2013	9,000.00	
Harachand Kharsel	610	01.01.2014	25,000.00	
Harachand Kharsel	635	09.01.2014	30,000.00	
Harachand Kharsel	700	29.01.2014	50,000.00	
Harachand Kharsel	757	24.02.2014	10,000.00	
Harendra Majhi	291	03.10.2013	9,000.00	
Harendra Majhi	312	04.10.2013	25,000.00	
Harendra Majhi	405	08.11.2013	30,000.00	
Harendra Majhi	488	26.11.2013	50,000.00	
Harendra Majhi	547	19.12.2013	10,000.00	
Harendra Majhi	808	24.03.2014	15,000.00	
Haripriya Nayak	38	17.06.2013	9,000.00	
Haripriya Nayak	77	03.07.2013	25,000.00	
Haripriya Nayak	322	07.10.2013	30,000.00	
Haripriya Nayak	384	26.10.2013	50,000.00	
Haripriya Nayak	538	17.12.2013	10,000.00	
Haripriya Nayak	606	31.12.2013	15,000.00	
Iswar Kechhu	73	01.07.2013	9,000.00	
Iswar Kechhu	216	04.09.2013	25,000.00	
Iswar Kechhu	328	07.10.2013	30,000.00	
Iswar Kechhu	391	29.10.2013	50,000.00	
Iswar Kechhu	598	28.12.2013	10,000.00	
Iswar Kechhu	649	11.01.2014	15,000.00	
Josbanti Dash	51	20.06.2013	9,000.00	
Josbanti Dash	178	13.08.2013	25,000.00	
Josbanti Dash	205	02.09.2013	30,000.00	
Josbanti Dash	270	30.09.2013	50,000.00	
Josbanti Dash	527	11.12.2013	10,000.00	
Josbanti Dash	543	17.12.2013	15,000.00	
Judhistir Bagh	781	05.03.2014	9,000.00	
Jugal Kishor Mahananda	192	27.08.2013	9,000.00	

Jugal Kishor Mahananda	505	02.12.2013	25,000.00	
Kainta Naik	250	17.09.2013	9,000.00	
Kainta Naik	509	04.12.2013	25,000.00	
Kainta Naik	565	21.12.2013	30,000.00	
Kainta Naik	642	09.01.2014	50,000.00	
Kartika Chandra Behera	453	18.11.2013	9,000.00	
Kartika Chandra Behera	476	20.11.2013	25,000.00	
Kartika Chandra Behera	534	17.12.2013	30,000.00	
Kartika Chandra Behera	589	27.12.2013	50,000.00	
Kartika Chandra Behera	704	30.01.2014	10,000.00	
Kartika Chandra Behera	779	05.03.2014	15,000.00	
Nabin Seul	93	04.07.2013	9,000.00	
Nabin Seul	316	04.10.2013	25,000.00	
Nabin Seul	392	29.10.2013	30,000.00	
Nabin Seul	510	04.12.2013	50,000.00	
Nabin Seul	729	14.02.2014	10,000.00	
Nabin Seul	780	05.03.2014	15,000.00	
Naresh Bagh	688	27.01.2014	9,000.00	
Naresh Bagh	725	03.02.2014	25,000.00	
Naresh Bagh	763	25.02.2014	30,000.00	
Naresh Bagh	793	11.03.2014	50,000.00	
Nidrabati Sunar	94	04.07.2013	9,000.00	
Nidrabati Sunar	151	25.07.2013	25,000.00	
Nidrabati Sunar	227	06.09.2013	30,000.00	
Nidrabati Sunar	319	05.10.2013	50,000.00	
Nidrabati Sunar	409	08.11.2013	10,000.00	
Nidrabati Sunar	490	26.11.2013	15,000.00	
Nrupalal Sunar	699	29.01.2014	9,000.00	
Pabitra Majhi-11	3	04.06.2013	9,000.00	
Pabitra Majhi-11	80	03.07.2013	25,000.00	
Pabitra Majhi-11	174	13.08.2013	30,000.00	
Pabitra Majhi-11	297	03.10.2013	50,000.00	
Phagunu Singh	101	08.07.2013	9,000.00	
Phagunu Singh	127	17.07.2013	25,000.00	
Phagunu Singh	298	03.10.2013	30,000.00	
Phagunu Singh	403	05.11.2013	50,000.00	
Pramod Sahu	600	28.12.2013	9,000.00	
Pramod Sahu	617	02.01.2014	25,000.00	
Pramod Sahu	650	11.01.2014	30,000.00	
Pramod Sahu	758	24.02.2014	50,000.00	
Pramod Sahu	797	15.03.2014	10,000.00	

	Prasanna Chil	6	04.06.2013	9,000.00		
	Prasanna Chil	309	03.10.2013	25,000.00		
	Prasanna Chil	493	27.11.2013	30,000.00		
	Prasanna Chil	659	17.01.2014	50,000.00		
	Prasanna Chil	812	25.03.2014	10,000.00		
	Raju Bagh	663	20.01.2014	9,000.00		
	Raju Bagh	790	08.03.2014	25,000.00		
	Raju Bagh	791	08.03.2014	30,000.00		
	Rama Bagh	59	21.06.2013	9,000.00		
	Rama Bagh	241	13.09.2013	25,000.00		
	Rama Bagh	336	08.10.2013	30,000.00		
	Rama Bagh	464	18.11.2013	50,000.00		
	Rama Bagh	571	26.12.2013	10,000.00		
	Rama Bagh	646	10.01.2014	15,000.00		
	Rasamani Naik	553	19.12.2013	9,000.00		
	Rasamani Naik	554	19.12.2013	25,000.00		
	Rasamani Naik	575	27.12.2013	30,000.00		
	Rasamani Naik	620	03.01.2014	50,000.00		
	Rasamani Naik	751	20.02.2014	10,000.00		
	Rasamani Naik	801	19.03.2014	5,000.00		
	Rasamani Naik	802	19.03.2014	10,000.00		
	Ratna Kechhu	72	01.07.2013	9,000.00		
	Ratna Kechhu	202	02.09.2013	25,000.00		
	Ratna Kechhu	332	07.10.2013	30,000.00		
	Ratna Kechhu	388	26.10.2013	50,000.00		
	Ratna Kechhu	582	27.12.2013	10,000.00		
	Ratna Kechhu	669	21.01.2014	15,000.00		
	Sachidananda Singh	269	26.09.2013	9,000.00		
	Sachidananda Singh	394	30.10.2013	25,000.00		
	Sachidananda Singh	507	02.12.2013	30,000.00		
	Sachidananda Singh	522	10.12.2013	50,000.00		
	Sachidananda Singh	609	01.01.2014	10,000.00		
	Sachidananda Singh	656	16.01.2014	15,000.00		
	Sadhan Khanda	70	26.06.2013	9,000.00		
	Sadhan Khanda	167	07.08.2013	25,000.00		
	Sadhan Khanda	191	22.08.2013	30,000.00		
	Sadhan Khanda	335	07.10.2013	50,000.00		
	Sadhan Khanda	439	12.11.2013	10,000.00		
	Sadhan Khanda	596	27.12.2013	15,000.00		
	Saheba Majhi	4	04.06.2013	9,000.00		
	Saheba Majhi	81	03.07.2013	25,000.00		

	Saheba Majhi	421	08.11.2013	30,000.00	
	Saheba Majhi	593	27.12.2013	50,000.00	
	Sankarabati Karta	731	17.02.2014	25,000.00	
	Sankarabati Karta	732	17.02.2014	9,000.00	
	Sankarabati Karta	795	14.03.2014	30,000.00	
	Shankar Chhatria	119	16.07.2013	9,000.00	
	Shankar Chhatria	222	05.09.2013	25,000.00	
	Shankar Chhatria	273	30.09.2013	30,000.00	
	Shankar Chhatria	395	30.10.2013	50,000.00	
	Shankar Chhatria	577	27.12.2013	10,000.00	
	Shankar Chhatria	676	22.01.2014	15,000.00	
	Siba Narayan Kaudi	179	13.08.2013	9,000.00	
	Siba Narayan Kaudi	206	03.09.2013	25,000.00	
	Siba Narayan Kaudi	223	05.09.2013	30,000.00	
	Siba Narayan Kaudi	276	30.09.2013	50,000.00	
	Siba Narayan Kaudi	555	19.12.2013	10,000.00	
	Sumanta Chhatria	156	26.07.2013	9,000.00	
	Sumanta Chhatria	278	30.09.2013	25,000.00	
	Trilochan Goud	114	12.07.2013	9,000.00	
	Trilochan Goud	184	16.08.2013	25,000.00	
	Trilochan Goud	317	05.10.2013	30,000.00	
	Trilochan Goud	465	18.11.2013	50,000.00	
	Trilochan Goud	572	26.12.2013	10,000.00	
	Trilochan Goud	721	03.02.2014	15,000.00	
	Trilochan Kusum	29	13.06.2013	9,000.00	
	Trilochan Kusum	133	20.07.2013	25,000.00	
	Trilochan Kusum	455	18.11.2013	30,000.00	
	Trilochan Kusum	710	31.01.2014	50,000.00	
	Trilochan Kusum	815	26.03.2014	10,000.00	
	IHSDP CASH BOOK TOTAL			4,645,000.00	
	TOTAL(A+B)			4,880,200.00	

PARA: 8-10: DETAILS OF ADVANCE ADJUSTED DURING 2017-18:-

SI No	Name Of The Person	Purpose	Advance paid vr/dt	Advance adjustment vr/dt	Amount
A	ACCOUNTANT CASH BOOK				
	Sriram Ch Nanda	salary advance	22/6.4.2016	From Salary	27,500.00
	Sarat Ch Mahananda	salary advance	822/13.2.2017	From Salary	60,000.00
	Ashok Ku Jaipuria	salary advance	218/1.7.2013	From Salary	25,000.00
		salary advance	466/20.9.2016	From Salary	5,000.00
	Damarudhar seth	salary advance	48/26.4.2016	From Salary	25,000.00
	Biswanath Mohanty	salary advance	345/3.8.2016	From Salary	6,000.00
		salary advance	772/18.1.2017	From Salary	20,000.00

	salary advance	978/24.3.2018	From Salary	30,000.00
	salary advance	68/26.4.2014	From Salary	5,000.00
	salary advance	925/23.3.2015	From Salary	3,000.00
Pradip Ku Pattnaik	salary advance	119/13.5.2016	From Salary	12,000.00
Shiba Ch Majhi	salary advance	23/6.4.2016	From Salary	12,000.00
	salary advance	776/24.1.2017	From Salary	30,000.00
Tapan Ku Mahapatra	salary advance	875/19.1.2016	From Salary	24,000.00
	salary advance	547-A/25.10.2014	From Salary	10,000.00
	salary advance	780/29.1.2015	From Salary	2,000.00
Himansu Bhusan Mahananda	salary advance	50/26.4.2016	From Salary	10,000.00
	salary advance	463/17.9.2016	From Salary	9,000.00
Bhubane Nag	salary advance	202/17.6.2016	From Salary	8,000.00
	salary advance	949/22.2.2016	From Salary	2,000.00
Jagmohan Singh	salary advance	724/26.12.2016	From Salary	36,000.00
Hareesh Bagh	salary advance	98/10.5.2013	From Salary	10,300.00
Sushanta Gajendra Singh	salary advance	555/6.10.2016	From Salary	27,000.00
Parameswara Bhoi	salary advance	21/6.4.2016	From Salary	35,000.00
Kamalini Panigrahi	salary advance	874/19.1.2016	From Salary	30,000.00
Dhira Biranet	salary advance	199/16.6.2016	From Salary	1,000.00
Ajaya Sunani	salary advance	160/6.6.2015	From Salary	7,500.00
Nandini Sunani	salary advance	57/26.4.2016	From Salary	8,000.00
Sansara Kumra	salary advance	200/16.6.2016	From Salary	4,000.00
Surekha Sunani	salary advance	483/30.9.2014	From Salary	1,000.00
Gopi Mahananda	Wage advance	18/06.04.2017	From Salary	5,000.00
Pradipta Kumar Majhi	Salary Advance	24/11.04.2017	From Salary	30,000.00
Gokul ChANDRA Pruseth	Salary Advance	25/11.04.2017	From Salary	30,000.00
Ajaya Kumar Sunanai	Wage advance	45/15.04.2017	From Salary	9,400.00
Sugandha Behera	Salary Advance	133/30.05.2017	From Salary	45,000.00
Lilatan Behera	Wage advance	134/30.05.2017	From Salary	7,000.00
Dusasan Bagh	Wage advance	167/09.06.2017	From Salary	7,000.00
Sushanta Gajendra Singh	Salary Advance	195/11.07.2017	From Salary	21,000.00
Pramod Naik	Salary Advance	464/28.10.2017	From Salary	8,000.00
Dhira Biranet	Wage advance	648/15.02.2018	From Salary	2,000.00
Sananda Biranet	Wage advance	666/03.03.2018	From Salary	10,000.00
TOTAL SALARY ADVANCE ADJUSTED				659,700.00
Ms Water Tech	Works Advance	188/01.07.2017	375/23.9.2017	900,000.00
TOTAL WORKS ADVANCE ADJUSTED				900,000.00
Sriram Nanda	Festival Advance	531/3.10.2016	375/23.9.2017	9,000.00
	Festival Advance	382/25.9.2017	From Salary	6,000.00
Mohan Balua	Festival Advance	531/3.10.2016	From Salary	9,000.00
	Festival Advance	382/25.9.2017	From Salary	6,000.00
Sharat Chandra Mahananda	Festival Advance	531/3.10.2016	From Salary	9,000.00
	Festival Advance	382/25.9.2017	From Salary	15,000.00

Ashok Kumar Jaipuria	Festival Advance	531/3.10.2016	From Salary	9,000.00
	Festival Advance	382/25.9.2017	From Salary	6,000.00
Dambarudhar Seth	Festival Advance	531/3.10.2016	From Salary	9,000.00
	Festival Advance	382/25.9.2017	From Salary	6,000.00
Binod Bihari Chalan	Festival Advance	531/3.10.2016	From Salary	9,000.00
	Festival Advance	382/25.9.2017	From Salary	6,000.00
Biswanath Mohanty	Festival Advance	531/3.10.2016	From Salary	9,000.00
Paradip Kumar Pattanik	Festival Advance	531/3.10.2016	From Salary	9,000.00
	Festival Advance	382/25.9.2017	From Salary	6,000.00
Sailesh Kumar Sharma	Festival Advance	531/3.10.2016	From Salary	9,000.00
	Festival Advance	382/25.9.2017	From Salary	6,000.00
Gokul Chandra Pruseth	Festival Advance	531/3.10.2016	From Salary	9,000.00
	Festival Advance	382/25.9.2017	From Salary	6,000.00
Amaresh Chandra Behera	Festival Advance	531/3.10.2016	From Salary	9,000.00
	Festival Advance	382/25.9.2017	From Salary	6,000.00
Sugandha Behera	Festival Advance	531/3.10.2016	From Salary	9,000.00
	Festival Advance	382/25.9.2017	From Salary	6,000.00
Shiba Chandra Majhi	Festival Advance	531/3.10.2016	From Salary	9,000.00
	Festival Advance	382/25.9.2017	From Salary	6,000.00
Pradeepta Kumar Majhi	Festival Advance	531/3.10.2016	From Salary	9,000.00
	Festival Advance	382/25.9.2017	From Salary	6,000.00
Sukadev Naik	Festival Advance	531/3.10.2016	From Salary	8,000.00
	Festival Advance	382/25.9.2017	From Salary	9,000.00
Tapan Kumar Mohapatra	Festival Advance	531/3.10.2016	From Salary	9,000.00
	Festival Advance	382/25.9.2017	From Salary	6,000.00
Suresh Kumar Bagh	Festival Advance	531/3.10.2016	From Salary	9,000.00
	Festival Advance	382/25.9.2017	From Salary	6,000.00
Bhubane Nag	Festival Advance	531/3.10.2016	From Salary	10,500.00
	Festival Advance	382/25.9.2017	From Salary	4,500.00
Sulochana Nag	Festival Advance	531/3.10.2016	From Salary	9,000.00
	Festival Advance	382/25.9.2017	From Salary	6,000.00
Ananda Birneth	Festival Advance	531/3.10.2016	From Salary	9,000.00
	Festival Advance	382/25.9.2017	From Salary	6,000.00
Kishor Nag	Festival Advance	531/3.10.2016	From Salary	9,000.00
	Festival Advance	382/25.9.2017	From Salary	6,000.00
Subasini Sunani	Festival Advance	531/3.10.2016	From Salary	9,000.00
	Festival Advance	382/25.9.2017	From Salary	6,000.00
Parsuram Deb	Festival Advance	531/3.10.2016	From Salary	9,000.00
	Festival Advance	382/25.9.2017	From Salary	6,000.00
Jagmohan Singh	Festival Advance	531/3.10.2016	From Salary	9,000.00
	Festival Advance	382/25.9.2017	From Salary	1,500.00
Pramod Kumar Naik	Festival Advance	382/25.9.2017	From Salary	6,000.00
Bana Bihari Patel	Festival Advance	382/25.9.2017	From Salary	6,000.00

	Madhab Chandra Tripathy	Festival Advance	531/3.10.2016	From Salary	9,000.00
		Festival Advance	382/25.9.2017	From Salary	6,000.00
	Himansu Bhusan Mahananda	Festival Advance	531/3.10.2016	From Salary	9,000.00
	Upendra Ku Patra	Festival Advance	531/3.10.2016	From Salary	3,000.00
	Renuka Mishra	Festival Advance	532/3.10.2016	From Salary	9,000.00
		Festival Advance	384/25.9.2017	From Salary	6,000.00
	Subashini Pradhan	Festival Advance	532/3.10.2016	From Salary	9,000.00
		Festival Advance	384/25.9.2017	From Salary	6,000.00
	Subash ch Debta	Festival Advance	532/3.10.2016	From Salary	9,000.00
		Festival Advance	384/25.9.2017	From Salary	6,000.00
	Sushanta Gajendra Singh	Festival Advance	532/3.10.2016	From Salary	9,000.00
		Festival Advance	384/25.9.2017	From Salary	6,000.00
	Kamalini Panigrahi	Festival Advance	532/3.10.2016	From Salary	9,000.00
		Festival Advance	384/25.9.2017	From Salary	6,000.00
	Tapan Ku Naik	Festival Advance	389/25.9.2017	From Salary	5,000.00
	Gurucharan Luhura	Festival Advance	389/25.9.2017	From Salary	5,000.00
	Dusashan Bagh	Festival Advance	389/25.9.2017	From Salary	5,000.00
	Hareh Bagh	Festival Advance	389/25.9.2017	From Salary	5,000.00
	Krishna Mahanandia	Festival Advance	391/25.9.2017	From Salary	4,000.00
	Shiba Buda	Festival Advance	391/25.9.2017	From Salary	4,000.00
	Gopal Kumra	Festival Advance	391/25.9.2017	From Salary	4,000.00
	Gopal Kumra	Festival Advance	391/25.9.2017	From Salary	3,000.00
	TOTAL FESTIVAL ADVANCE ADJUSTED				509,500.00
	ACCOUNTANT CASH BOOK TOTAL				2,069,200.00
B	IHSDPCASH BOOK				
	Tirtha Majhi		368/23.10.2013	67/29.3.2018	9,000.00
			591/27.12.2013		25,000.00
			70631.1.2017		30,000.00
			7846.3.2014		50,000.00
			67/31.5.2014		10,000.00
			98/25.6.2014		15,000.00
			43/5.1.2018		11,000.00
	MD INTIAZ		461/18.11.2013	65/29.3.2018	9,000.00
			512/6.12.2013		25,000.00
			545/19.12.2013		30,000.00
			574/27.12.2013		50,000.00
			630/9.1.2014		10,000.00
			2/2.4.2014		15,000.00
			35/28.11.2017		11,000.00
	CHANDRABATI PRADHAN		415/8.11.2013	70/29.3.2018	9,000.00
			701/29.1.2014		25,000.00
			746/17.2.2014		30,000.00

			25/19.07.2016		15,000.00
			10/21.04.2015		50,000.00
			77/29.02.2016		10,000.00
			52/17.3.2018		11,000.00
	KESHABA CHIL		16/19.6.2017	62/29.3.2018	11,000.00
			05/07.04.2015		10,000.00
			20/16.05.2015		15,000.00
			57/21.5.14		9,000.00
			83/12.6.14		25,000.00
			10/51.7.14		30,000.00
			164/30.9.14		50,000.00
	Chintamani Sharma		42/9.5.14	60/29.3.2018	50,000.00
			106/2.7.14		10,000.00
			139/4.8.14		15,000.00
			187/17.08.2013		9,000.00
			346/10.10.2013		25,000.00
			532/12.12.2013		30,000.00
			12/16.5.2017		11,000.00
	SURENDRA BALUA		31/09.06.2015	71/29.3.2018	10,000.00
			44/31.08.2015		15,000.00
			54/21.5.14		9,000.00
			82/12.6.14		25,000.00
			103/30.6.14		30,000.00
			168/17.10.14		50,000.00
			56/28.3.2018		11,000.00
	Bhikari Chhatra		695/28.01.2014	69/29.3.2018	9,000.00
			720/03.02.2014		25,000.00
			733/17.02.2014		30,000.00
			788/07.03.2014		50,000.00
			819/29.03.2014		10,000.00
			38/1.5.14		15,000.00
			51/8.3.2018		11,000.00
	Dibya Ping		53.4.14	64/29.3.2018	15,000.00
			100/7.06.2013		9,000.00
			419/08.11.2013		25,000.00
			463/18.11.2013		30,000.00
			583/27.12.2013		50,000.00
			716/01.02.2014		10,000.00
			20/13.7.2017		11,000.00
	Lutu Pradhan		740/1.07.2013	61/29.3.2018	9,000.00
			111/12.07.2013		25,000.00
			17312.08.2013		30,000.00
			35911.10.2013		50,000.00

			73517.02.2014		15,000.00
			73617.02.2014		10,000.00
			15/3.6.2017		11,000.00
	Nidrabati Majhi		40105.11.2013	68/29.3.2018	9,000.00
			52410.12.2013		25,000.00
			70731.01.2014		30,000.00
			78306.03.2014		50,000.00
			6631.5.14		10,000.00
			9926.6.14		15,000.00
			44/10.01.2018		11,000.00
	Purna Chandra Sunar		8403.07.2013	66/29.3.2018	9,000.00
			66018.01.2014		25,000.00
			77401.03.2014		30,000.00
			412.5.14		50,000.00
			11611.7.14		10,000.00
			15310.09.14		15,000.00
			37/14.12.2017		11,000.00
	Sachidananda Nayak		2813.06.2013	63/29.3.2018	9,000.00
			7803.07.2013		25,000.00
			15726.07.2013		30,000.00
			23106.09.2013		50,000.00
			36423.10.2013		10,000.00
			62204.01.2014		15,000.00
			18/28.6.2017		11,000.00
	Tularam Kisan		910/4.07.2013	59/29.3.2018	9,000.00
			370/24.10.2013		25,000.00
			43512.11.2013		30,000.00
			58727.12.2013		50,000.00
			8813.6.14		10,000.00
			16610.10.14		15,000.00
			6/7.4.2017		11,000.00
	IHSDP CASH BOOK TOTAL				1,950,000.00
	TOTAL (A+B)				4,019,200.00

PARA: 8-11: ADVANCE OUTSTANDING MORE THAN ONE YEAR, 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 **922000.00** was advance paid during the year 2016-17 but not adjusted till dt.31-3-2018 without any valid reason. Hence, Rs.**922000.00** is suggested for recovery from the persons responsible.

Person(s) Responsible for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs.)
1	SRI ASHOK KUMAR JAIPURIA	GTC	AT-KUCHINDA NAC PO-KUCHINDA	5000

2	SRI HIMANSHU BHUSAN MAHANANDA	ACP	DIST-SAMBALPUR AT-KUCHINDA NAC PO-KUCHINDA DIST-SAMBALPUR	10500
3	SRI JITENDRA KUMAR MAHAPATRA	EXECUTIVE OFFICER	AT-KUCHINDA NAC PO-KUCHINDA DIST-SAMBALPUR	906500

PARA: 9 GRANTS

Kuchinda NAC. Sambalpur - 2017-2018

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	01-04-2017	66036804.00	45310700.00	111347504.00	48717782.00	31-03-2018	62629722.00	
	GRAND TOTAL	66036804.00	45310700.00	111347504.00	48717782.00		62629722.00	

Comments :

PARA: 9-1: DETAILS OF GRANT POSITION OF KUCHINDA NAC FOR THE YEAR 2017-18:-

Sl. No	Name of the Grant	O.B. as on 01.04.2017	Receipt	Total	Grants spent	Unspent Grants at the end of the year i e 31.03.2018	Percentage of Utilisation
1	Octroi Compensation	0.00	1,27,44,000.00	12744000.00	12744000.00	0.00	100.00
2	Road Development	2637195.00	0.00	2637195.00	2080309.00	556886.00	78.88
3	M V Tax	2691780.00	12,54,000.00	3945780.00	2245876.00	1699904.00	56.92
4	12TH FC	313671.00	0.00	313671.00		313671.00	0.00
5	13TH FC	1294406.00	0.00	1294406.00	0.00	1294406.00	0.00
6	4 TH SFC	5743000.00	66,98,000.00	12441000.00	11240300.00	1200700.00	90.35
7	MLALAD	465817.00		465817.00		465817.00	0.00
8	MPLAD	-365184.00	3,00,000.00	-65184.00	15594.00	-80778.00	5.20
9	Park & Greenary	512579.00		512579.00		512579.00	0.00
10	Devolution Fund	23376067.00	42,64,000.00	27640067.00	12254467.00	15385600.00	44.34
11	SWATCH BHARAT MISSION	5463011.00	10,38,250.00	6501261.00	2134780.00	4366481.00	32.84
12	Incentive	1110000.00		1110000.00		1110000.00	0.00
13	BRGF	208197.00		208197.00		208197.00	0.00
14	WODC	4059374.00	22,00,000.00	6259374.00	1341958.00	4917416.00	21.44
15	IHSDP	-653126.00		-653126.00	2496364.00	-3149490.00	100.00
16	CMRF	250000.00		250000.00		250000.00	0.00
17	SJSRY/NULM	150970.00	5,94,800.00	745770.00	577000.00	168770.00	77.37
18	AWC	210974.00		210974.00		210974.00	0.00
19	Pension Grant	9643260.00	58,50,000.00	15493260.00		15493260.00	0.00
20	Road & Bridges	3568000.00	17,84,000.00	5352000.00		5352000.00	0.00
21	Non Residential Bldg.	616000.00	3,16,000.00	932000.00		932000.00	0.00
22	Hon to Non Officials	19574.00	43050.00	62624.00		62624.00	0.00
23	Protection And Conservation of Water Bodies	1975655.00		1975655.00	78652.00	1897003.00	3.98
24	Solid Waste Management	489083.00		489083.00		489083.00	0.00
25	ELECTION	0.00	0.00	0.00	0.00	0.00	0.00

26	Creation of Capital Asset	1418000.00	1403000.00	2821000.00	1508482.00	1312518.00	53.47
27	BUS STAND	0.00	6821600.00	6821600.00		6821600.00	0.00
28	Spl. Grant for C C Road	838501.00		838501.00		838501.00	0.00
	TOTAL	66036804.00	45310700.00	111347504.00	48717782.00	62629722.00	43.75
				0	0	0	

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 2017-18 is 43.75 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 to 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 2017-18 is given below.

YEAR	UNSPENT GRANT AS ON 31.3.2018
UP TO 2015-16	27332938.00
2016-17	8565930.00
2017-18	26730854.00
TOTAL	62629722.00

PARA: 10 UTILISATION CERTIFICATE

Kuchinda NAC. Sambalpur - 2017-2018

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	01-04-2017	113773413.00	48717782.00	162491195.00	67135010.00	31-03-2018	95356185.00	
	GRAND TOTAL	113773413.00	48717782.00	162491195.00	67135010.00		95356185.00	

Comments :
A: DETAILS OF UCs SUBMITTED DURING THE YEAR 2017-18:-

Sl No	Letter No	Date	To Whom Submitted	Scheme	UC AMOUNT	Year of Expenditure	GO	Date
1	154	02.02.2018	PD DUDA	FFC	1830969.00	2017-18	30184	26.12.2016
2	206	15.02.2018	PD DUDA	FFC	1782760.00	2017-18	18479	16.8.2017
3	158	02.02.2018	PD DUDA	FFC	637409.00	2017-18	32245	16.12.2015
4	1932	12.12.2017	PD DUDA	FFC	175400.00	2017-18	17980	25.07.2016
5	1926	12.12.2017	PD DUDA	FFC	843186.00	2017-18	30184	26.12.2016
6	1497	21.10.2017	PD DUDA	FFC	1999372.00	2017-18	17980	25.07.2016
7	1267	23.08.2017	PD DUDA	FFC	848228.00	2017-18	17980	25.07.2016
8	613	06.5.2017	PD DUDA	FFC	856496.00	2016-17	32245	16.12.2015
9	374	14.03.2018	PD DUDA	WODC	423438.00	2017-18	1049	23.04.2016
10	156	02.02.2018	PD DUDA	RD	224400.00	2017-18	29192	13.12.2016
11	1956	12.12.2017	PD DUDA	RD	563200.00	2015-16	1330	01.01.2015
12	1958	12.12.2017	PD DUDA	RD	150048.00	2015-16	1300	01.01.2015
13	1952	12.12.2017	PD DUDA	RD	110000.00	2016-17	17356	09.07.2015
14	1952	12.12.2017	PD DUDA	RD	112200.00	2016-17	4355	20.02.2016
15	1954	12.12.2017	PD DUDA	RD	408100.00	2017-18	17353	09.07.2015
16	1954	12.12.2017	PD DUDA	RD	217920.00	2016-17	4358	20.02.2016
17	1930	12.12.2017	PD DUDA	RD	701800.00	2017-18	3284	02.02.2017
18	1948	12.12.2017	PD DUDA	CCA	480000.00	2017-18	26530	11.11.2016
19	1948	12.12.2017	PD DUDA	CCA	480000.00	2017-18	2775	06.02.2017
20	1936	12.12.2017	PD DUDA	MCA	229000.00	2017-18	26538	11.11.2016
21	1936	12.12.2017	PD DUDA	MCA	229000.00	2017-18	3274	10.02.2017
22	1938	12.12.2017	PD DUDA	CCA	654943.00	2017-18	5230	25.02.2016
23	1383	21.09.2017	PD DUDA	MCA	457000.00	2017-18	5234	25.02.2016
24	1379	21.09.2017	PD DUDA	CCA	305057.00	2017-18	5230	25.02.2016
25	208	15.02.2018	PD DUDA	DF	1316214.00	2017-18	18509	16.08.2017
26	1946	12.12.2017	PD DUDA	DF	1163136.00	2017-18	4944	23.02.2012
27	1942	12.12.2017	PD DUDA	DF	250514.00	2016-17	5275	25.02.2016
28	1942	12.12.2017	PD DUDA	DF	1432973.00	2017-18	5275	25.02.2016
29	1499	21.10.2017	PD DUDA	DF	4452236.00	2017-18	4944	23.02.2012

30	1381	21.09.2017	PD DUDA	DF	1910946.00	2017-18	4944	23.02.2012
31	1377	21.09.2017	PD DUDA	DF	1256463.00	2017-18	16234	04.07.2016
32	1230	11.08.2017	PD DUDA	DF	895537.00	2017-18	16234	04.07.2016
33	615	06.05.2017	PD DUDA	DF	1548051.00	2016-17	20045	07.08.2015
34	609	06.05.2017	PD DUDA	DF	820058.00	2016-17	4944	23.02.2012
35	609	06.05.2017	PD DUDA	DF	595653.00	2017-18	4944	23.02.2012
36	395	06.04.2017	PD DUDA	DF	1797051.00	2015-16	19939	17.06.2013
37	395	06.04.2017	PD DUDA	DF	1902949.00	2016-17	19939	17.06.2013
38	1503	21.10.2017	PD DUDA	AMRB	785698.00	2017-18	969	13.01.2017
39	1269	23.08.2017	PD DUDA	AMRB	254857.00	2017-18	31853	23.08.2017
40	1934	12.12.2017	PD DUDA	AMRB	339326.00	2017-18	969	13.01.2017
41	576	31.03.2018	PD DUDA	MVT	153885.00	2017-18	24517	19.10.2016
42	578	31.03.2018	PD DUDA	MVT	627000.00	2017-18	18967	19.08.2017
43	1967	13.12.2017	PD DUDA	MVT	421115.00	2017-18	24517	19.10.2016
44	1944	12.12.2017	PD DUDA	MVT	352622.00	2017-18	5203	25.02.2016
45	1940	12.12.2017	PD DUDA	MVT	93358.00	2017-18	20029	07.08.2015
46	1271	23.08.2017	PD DUDA	MVT	340037.00	2017-18	20029	07.08.2015
47	1271	23.08.2017	PD DUDA	MVT	87605.00	2016-17	20029	07.08.2015
48	611	16.05.2017	PD DUDA	APBS	5073000.00	2016-17	29625	19.12.2016
49	611	16.05.2017	PD DUDA	APBS	878000.00	2016-17	878000	17.03.2017
50	569	31.03.2018	PD DUDA	OCTRAI	3180000.00	2017-18	30392	23.12.2017
51	569	31.03.2018	PD DUDA	OCTRAI	3180000.00	2017-18	5207	23.02.2018
52	1928	12.12.2017	PD DUDA	OCTRAI	6384000.00	2017-18	13873	20.06.2017
53	1950	12.12.2017	PD DUDA	OCTRAI	123000.00	2017-18	7522	30.03.2017
54	1265	23.08.2017	PD DUDA	OCTRAI	1953000.00	2016-17	11013	06.05.2016
55	1265	23.08.2017	PD DUDA	OCTRAI	3095000.00	2016-17	16216	04.07.2016
56	1265	23.08.2017	PD DUDA	OCTRAI	2929000.00	2016-17	26525	11.11.2016
57	1265	23.08.2017	PD DUDA	OCTRAI	2805000.00	2016-17	4222	23.02.2017
58	1501	21.10.2017	PD DUDA	SITTING ALLOWANCE	17800.00	2017-18	21550	09.09.2016
				TOTAL	67135010.00			

B: ABSTRACT OF SUBMITTED UCs :-

YEAR	AMOUNT OF UCs SUBMITTED
2015-16	2510299.00
2016-17	22638793.00
2017-18	41985918.00
TOTAL	6,71,35,010.00

C: YEAR WISE BREAK UP OF OUTSTANDING UCs AS ON 31.3.2018:-

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	18009684.00
2016-17	8165850.00
217-18	6731864.00
TOTAL	95356185.00

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. **95356185.00** was lying outstanding against this N.A.C. as on dt.31-3-2018. 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-12

In the course of tracing MR Books wrt DCRs and cashiers cash book it was found that **Rs.12499.00** has been collected towards service tax through MR No/Book No.4774/48 to 4800/48 dt. 17.12.2018 to 5.1.2019 and taken to DCR Page No.64, but not taken to cashiers cash book or deposited in NAC account.

Hence the local authority is suggested to recover the same from the persons responsible and compliance reported to audit.

In response to the audit objection memo the local authority has recovered the total recovery amount from Sriram ch Nanda, JA on 31.01.2019 and recorded in cashier cash book page no.26. Hence , the para is dropped.

11.2 - Non-Deposit of collected amount-OSP-12

In the course of tracing MR Books wrt DCRs and cashiers cash book it was found that **Rs.15931.00** has been collected towards service tax through MR No/Book No.4309/48 to 4341/48 dt.3.4.2018 to 16.4.2018 and taken to DCR Page No.39,but not taken to cashiers cash book or deposited in NAC account.

Hence the local authority is suggested to recovery the same from the persons responsible and compliance reported to audit.

In response to the audit objection memo the local authority replied that the said amount was deposited by the Tax Collector on 23.4.2018 but cash book entry was not made by the cashier Sri Parsuram Dev now the cashier taken the said amount to cash book on 15.1.2019 cash book page no.2. Hence , the para is dropped.

11.3 - Non-Deposit of collected amount-OSP-12

In the course of tracing MR Books wrt DCRs and cashiers cash book it was found that **Rs.8026.00** has been collected towards service tax through MR No/Book No.4342/48 to 4358/48 dt.16.4.2018 to 16.4.2018 and taken to DCR Page No.40,but not taken to cashiers cash book or deposited in NAC account.

Hence the local authority is suggested to recovery the same from the persons responsible and compliance reported to audit.

In response to the audit objection memo the local authority replied that the said amount was deposited by the Tax Collector on 23.4.2018 but cash book entry was not made by the cashier Sri Parsuram Dev now the cashier taken the said amount to cash book on 15.1.2019 cash book page no.2. Hence , the para is dropped.

11.4 - Non-Deposit of collected amount-OSP-13

In the course of tracing the M.R.Books wrt the DCRs and cashiers cash book it was found that **Rs.9700.00** has been collected towards service tax through miscellaneous receipt butthe same has neither been taken to DCR nor been taken to cashiers cash book or deposited,which needs recovery from the persons responsible and compliance reported to audit. The details are given below.

BOOK NO	MRNO	DATE	COLLECTED AMOUNT	PURPOSE
45	4486	5.5.2018	510.00	Service Tax
45	4487	7.5.2018	254.00	Service Tax
45	4488	7.5.2018	393.00	Service Tax
45	4489	7.5.2018	320.00	Service Tax
45	4490	7.5.218	1236.00	Service Tax
45	4491	8.5.2018	317.00	Service Tax
45	4492	8.5.2018	142.00	Service Tax
45	4493	9.5.2018	1782.00	Service Tax
45	4494	9.5.2018	208.00	Service Tax
45	4495	9.5.2018	742.00	Service Tax
45	4496	9.5.2018	2040.00	Service Tax
45	4497	9.5.2018	432.00	Service Tax
45	4498	10.5.2018	540.00	Service Tax
45	4499	10.5.2018	416.00	Service Tax
45	4500	11.5.2018	368.00	Service Tax

		TOTAL	9700.00
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In response to the audit objection memo the local authority has recovered the total recovery amount from Sri Sriram ch Nanda,JA on 5.02.2019 and recorded in cashier cash book page no.27. Hence , the para is dropped.

11.5 - Non-Deposit of collected amount-OSP-14

In the course of tracing the M.R.Books wrt the DCRs and cashiers cash book it was found that **Rs.3391.00** has been collected towards holding tax through following MRs by Sri Ashok Kumar Jaipuria, GTC butthe same has neither been taken to DCR nor been taken to cashiers cash book or deposited,which needs recovery from the persons responsible and compliance reported to audit. The details are given below.

BOOK NO	MRNO	DATE	COLLECTED AMOUNT	PURPOSE
6	504	1.10.2018	1020.00	Holding Tax
6	505	20.12.2018	2371.00	Holding Tax
		TOTAL	3391.00	

In response to the audit objection memo the local authority has recovered the total recovery amount from Sri Ashok Ku Jaipuria, GTC on 29.01.2019 and recorded in cashier cash book page no.26. Hence , the para is dropped.

11.6 - 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.43006.00** has been collected towards holding tax through following MRs but the same has neither been taken to DCR nor been taken to cashiers cash book or deposited,which needs recovery from the persons responsible and compliance reported to audit. The details are given below.

BOOK NO	MRNO	DATE	COLLECTED AMOUNT	PURPOSE	REMARKS
33	3209	19.3.2018	6,806.00	Holding Tax	Credited to SBI Ac No.5643 on 6.3.2018
33	3210	22.3.2018	2,338.00	Holding Tax	Credited to SBI Ac No.5643 on 31.3.2018
33	3211	22.3.2018	1,030.00	Holding Tax	Cashier cash book Page-25/22.3.2018
33	3212	26.3.2018	4,020.00	Holding Tax	Cashier cash book Page-25/26.3.2018
33	3213	31.3.2018	5,000.00	Holding Tax	Cashier cash book Page-26/31.3.2018
33	3219	30.4.2018	8,812.00	Holding Tax	Cashier cash book Page-3/30.4.2018
33	3220	10.5.2018	15,000.00	Holding Tax	Credited to SBI Ac No.5643 on 12.3.2018
		TOTAL	43,006.00		

In response to audit objection memo the local authority has replied that Rs 18862.00 (1030+4020+5000+8812) was taken to cashier cash book in different dates & pages given in remarks column of above table and rest amount of Rs 24144.00(6806+2338+15000) was direct deposited in general collection SBI Ac No.5643 (which is taken accountant cash book in same dates) in difference dates given in remarks column of above table. On verification of the above compliance it is found to be correct and also it is noticed that Rs 6806.00 & Rs 15000.00 is credited to bank earlier than the MR issued, it is happened due to without issued of MR the tax collector Sri Sriram Chandra Nanda collect the amount and deposited the same in bank in above mention dates but on demanding of MR by the beneficiaries the tax collector issued the MR in current date. Hence the Para is dropped.

11.7 - Non-Deposit of collected amount-OSP-16

In the course of tracing the M.R.Books wrt the DCRs and cashiers cash book it was found that **Rs.2000.00** has been collected towards Trade License through miscellaneous receipt but the same has neither been taken to DCR nor been taken to cashiers cash book or deposited, which needs recovery from the persons responsible and compliance reported to audit. The details are given below.

BOOK NO	MRNO	DATE	COLLECTED AMOUNT	PURPOSE
21	2046	27.12.2018	100.00	Trade License
21	2047	27.12.2018	500.00	Trade License
21	2048	28.12.2018	300.00	Trade License
21	2049	28.12.2018	300.00	Trade License
21	2050	28.12.2018	300.00	Trade License
21	2051	2.01.2019	500.00	Trade License
		TOTAL	2000.00	

In response to the audit objection memo the local authority has recovered the total recovery amount from Sri Pradeep Pattnaik on 04.02.2019 and recorded in cashier cash book page no.27. Hence , the para is dropped.

11.8 - Non-Deposit of collected amount-OSP-17

(a) In the course of tracing MR Books wrt DCRs and cashiers cash book it was found that **Rs.1270.00** has been collected towards holding tax through MR No/Book No.407/5 to 408/5 dt. 3.5.2018 to 3.5.2018 and taken to DCR Page No.10,but not taken to cashiers cash book or deposited in NAC account.

(b) In the course of tracing MR Books wrt DCRs and cashiers cash book it was found that **Rs.4690.00** has been collected towards holding tax through MR No/Book No.4340/44 to 4346/44 dt. 8.3.2018 to 8.3.2018 and taken to DCR Page No.07,but not taken to cashiers cash book or deposited in NAC account.

(c) In the course of tracing MR Books wrt DCRs and cashiers cash book it was found that **Rs.32619.00** has been collected towards holding tax through MRs and taken to DCR, but not taken to cashiers cash book or deposited in NAC account. The detailed findings are given below :-

WARD NO	DCR PAGE NO	MR NO/BOOK NO	DATE	AMOUNT	PARTICULAR
07	04	4339/44	06.03.2018	2140.00	HOLDING TAX
07	06	301/04 TO 310/04	26.04.18 TO 30.04.2018	11632.00	HOLDING TAX
07	06	311/04 TO 314/04	05.05.2018 TO 07.05.2018	7392.00	HOLDING TAX
07	06	315/04 TO 316/04	12.06.2018 TO 18.07.2018	5758.00	HOLDING TAX
07	06	4361/44 TO 4362/44	16.04.2018 TO 16.04.2018	5697.00	HOLDING TAX
			TOTAL	32619.00	

Hence the local authority is suggested to recovery the total non deposited amount of Rs 38579.00(1270+4690+32619) from the persons responsible and compliance reported to audit.

The Local Authority has recovered the total recovery amount of Rs 38,579.00(32,619+1,270+4,690) from the persons responsible (Rs32,619 has been recovered from Smt Kuma Naik, w/o Late Sukdev Naik, Ex-OTC vide Accountant Cash Book Vr No.P-552/28.3.2019 through realization from his arrear Salary., Rs 1,270/- has been recovered from Sri Pradeep Kumar Majhi, OTC and taken to cashier cash book page no.6 dated 28.3.2019 and Rs 4,690/- has been recovered from Sri Parsuram Dev, Cashier-cum-TD vide MR No.5210/53 dated 28.3.2019 and taken to cashier cash book page no.31)and shown to audit during the exit conference which is verified by the lead auditor and found to be correct. Hence the Para is dropped but since the recovery amount coming under the FY 2018-19 audit period till checking of the same by that audit the total amount kept under objection.

11.9 - Non-Deposit of collected amount-OSP-18

In the course of tracing MR Books wrt DCRs and cashiers cash book it was found that **Rs.35477.00** has been collected towards shop rent by Sri Binod Bihari Challan,OTC, through MR No/Book No.7264/73 to 7300/73 dt. 19.7.2018 to 19.7.2018 and taken to DCR Page No.39,but not taken to cashiers cash book or deposited in NAC account.

Hence the local authority is suggested to recovery the same from the persons responsible and compliance reported to audit.

In response to the audit objection memo the local authority has recovered the total recovery amount from Sri BB Challan on 21.01.2019 and recorded in cashier cash book page no.11. Hence , the para is dropped.

11.10 - Non-Deposit of collected amount-OSP-18

In the course of tracing MR Books wrt DCRs and cashiers cash book it was found that **Rs.66254.00** has been collected towards shop rent Sri Binod Bihari Challan,OTC, through MR No/Book No.1420/15 to 1440/15 dt. 18.11.2018 to 22.11.2018 and taken to DCR Page No.50 & 51, but not taken to cashiers cash book or deposited in NAC account.

Hence the local authority is suggested to recovery the same from the persons responsible and compliance reported to audit.

In response to the audit objection memo the local authority has recovered the total recovery amount from Sri Binod Bihari Challan on 29.01.2019 and recorded in cashier cash book page no.26 & 27. Hence , the para is dropped.

11.11 - Non-Deposit of collected amount-OSP-19-21

In the course of tracing the M.R.Books wrt the DCRs and cashiers cash book it was found that **Rs.160413.00** has been collected towards shop rent by Sri Binod Bihari Challan,OTC through miscellaneous receipt but the same has neither been taken to DCR nor been taken to cashiers cash book or deposited,which needs recovery from the persons responsible and compliance reported to audit.. The details are given below.

BOOK NO	MRNO	DATE	COLLECTED AMOUNT	PURPOSE
15	1441	22.11.2018	6480.00	Shop rent
15	1442	22.11.2018	25560.00	Shop rent
15	1443	22.11.2018	19350.00	Shop rent
15	1444	22.11.2018	1500.00	Shop rent
15	1445	24.11.2018	2160.00	Shop rent
15	1446	24.11.2018	1800.00	Shop rent
15	1447	24.11.2018	1800.00	Shop rent
15	1448	24.11.2018	1800.00	Shop rent
15	1449	24.11.2018	1000.00	Shop rent
15	1450	26.11.2018	2520.00	Shop rent
15	1451	26.11.2018	2160.00	Shop rent
15	1452	26.11.2018	6130.00	Shop rent
15	1453	26.11.2018	2160.00	Shop rent
15	1454	26.11.2018	2160.00	Shop rent
15	1455	26.11.2018	2160.00	Shop rent
15	1456	26.11.2018	2160.00	Shop rent
15	1457	26.11.2018	6450.00	Shop rent
15	1458	26.11.2018	2690.00	Shop rent
15	1459	26.11.2018	1080.00	Shop rent
15	1460	28.11.2018	2700.00	Shop rent

15	1461	29.11.2018	150.00	Shop rent
15	1462	29.11.2018	330.00	Shop rent
15	1463	29.11.2018	990.00	Shop rent
15	1464	29.11.2018	300.00	Shop rent
15	1465	29.11.2018	1500.00	Shop rent
15	1466	29.11.2018	564.00	Shop rent
15	1467	29.11.2018	564.00	Shop rent
15	1468	29.11.2018	740.00	Shop rent
15	1469	30.11.2018	1480.00	Shop rent
15	1470	30.11.2018	2160	Shop rent
15	1471	30.11.2018	500	Shop rent
15	1472	30.11.2018	400.00	Shop rent
15	1473	30.11.2018	1600.00	Shop rent
15	1475	4.12.2018	528.00	Shop rent
15	1476	5.12.2018	1500.00	Shop rent
15	1477	10.12.2018	1760.00	Shop rent
15	1478	10.12.2018	740.00	Shop rent
15	1479	10.12.2018	2220.00	Shop rent
15	1480	10.12.2018	450.00	Shop rent
15	1481	10.12.2018	450.00	Shop rent
15	1482	10.12.2018	507.00	Shop rent
15	1483	10.12.2018	1000.00	Shop rent
15	1484	10.12.2018	1000.00	Shop rent
15	1485	10.12.2018	300.00	Shop rent
15	1486	10.12.2018	300.00	Shop rent
15	1487	10.12.2018	800.00	Shop rent
15	1488	10.12.2018	740.00	Shop rent
15	1489	15.12.2018	3240.00	Shop rent
15	1490	20.12.2018	9600.00	Shop rent
15	1491	20.12.2018	3840.00	Shop rent
15	1492	20.12.2018	900.00	Shop rent
15	1493	20.12.2018	900.00	Shop rent
15	1494	20.12.2018	2530.00	Shop rent
15	1495	25.12.2018	8880.00	Shop rent
15	1496	25.12.2018	150.00	Shop rent
15	1497	25.12.2018	768.00	Shop rent
15	1498	25.12.2018	9216.00	Shop rent
15	1499	25.12.2018	476.00	Shop rent
15	1500	25.12.2018	2520.00	Shop rent
		TOTAL	160413.00	

In response to the audit objection memo the local authority has replied that the said amount has been recovered from Binod Bihari Challan and taken to cash book on 29.01.2019 at page no.26. Hence , the para is dropped.

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

In the course of tracing the M.R.Books wrt the DCRs and cashiers cash book it was found that **Rs.22304.00** has been collected towards shop rent by Sri Binod Bihari Challan,OTC through miscellaneous receipt but the same has neither been taken to DCR nor been taken to cashiers cash book or deposited,which needs recovery from the persons responsible and compliance reported to audit.. The details are given below.

BOOK NO	MRNO	DATE	COLLECTED AMOUNT	PURPOSE
38	3701	4.1.2019	4350.00	Shop rent
38	3702	4.1.2019	2160.00	Shop rent
38	3703	4.1.2019	900.00	Shop rent
38	3704	4.1.2019	2160.00	Shop rent
38	3705	4.1.2019	480.00	Shop rent
38	3706	4.1.2019	2160.00	Shop rent
38	3707	4.1.2019	4320.00	Shop rent
38	3708	4.1.2019	4320.00	Shop rent
38	3709	5.1.2019	714.00	Shop rent
38	3710	5.1.2019	740.00	Shop rent
		TOTAL	22304.00	

In response to the audit objection memo the local authority has replied that the said amount has been recovered from Binod Bihari Challan and taken to cash book on 5.02.2019 at page no.27. Hence, the para is dropped.

11.13 - Non-Deposit of collected amount-OSP-23-24

In the course of tracing the M.R.Books wrt the DCRs and cashiers cash book it was found that **Rs.34660.00** has been collected towards PHD Water connection & road cutting by Sri Sriram Chandra Nanda, JA through miscellaneous receipt but the same has neither been taken to DCR nor been taken to cashiers cash book or deposited,which needs recovery from the persons responsible and compliance reported to audit. The details are given below.

BOOK NO	MRNO	DATE	COLLECTED AMOUNT	REMARKS
67	6605	2.8.2018	3200.00	
67	6606	2.8.2018	50.00	
67	6607	25.8.2018	1250.00	
67	6608	25.8.2018	50.00	
67	6609	7.9.2018	50.00	
67	6610	7.9.2018	1360.00	
67	6611	19.9.2018	1360.00	
67	6612	19.9.2018	50.00	
67	6613	1.10.2018	50.00	
67	6614	1.10.2018	2560.00	
67	6615	3.10.2018	1300.00	
67	6616	3.10.2018	50.00	
67	6617	6.10.2018	1360.00	
67	6618	6.10.2018	50.00	
67	6619	25.10.2018	2560.00	

67	6620	25.10.2018	50.00
67	6621	30.10.2018	50.00
67	6622	30.10.2018	2550.00
67	6623	8.11.2018	3850.00
67	6624	8.11.2018	50.00
67	6625	9.11.2018	50.00
67	6626	9.11.2018	50.00
67	6627	9.11.2018	1560.00
67	6628	9.11.2018	1560.00
67	6629	9.11.2018	50.00
67	6630	17.11.2018	1250.00
67	6631	17.11.2018	50.00
67	6632	4.12.2018	50.00
67	6633	4.12.2018	1360.00
67	6634	7.12.2018	1360.00
67	6635	7.12.2018	50.00
67	6636	7.12.2018	50.00
67	6637	7.12.2018	1360.00
67	6638	10.12.2018	1250.00
67	6639	10.12.2018	50.00
67	6640	17.12.2018	50.00
67	6641	17.12.2018	1250.00
67	6642	20.12.2018	1360.00
67	6643	20.12.2018	50.00
		TOTAL	34660.00

In response to the audit objection memo the local authority has replied that Rs 15350/- is recovered from Sri Ashok Kumar Jaipuria, GTC on 22.01.2019 and recorded in cashier cash book page no.18. Rest amount of Rs 19310/- recovered Vide Vr No 459/5.2.2019. Hence, the para is dropped.

11.14 - LESS AMOUNT DEPOSITED THAN ACTUAL COLLECTION AMOUNT-OSP-25

In the course of tracing the M.R.Books wrt the DCRs and cashiers cash book it was found that **Rs.78373.00** has been collected towards shop rent vide MR No.9101/92 to 9156/92 dated 26.7.2018 to 16.8.2018 by Sri Binod Bihari Challan, OTC but it is noticed that **Rs 5400.00** was less deposited on 29.9.2018 Rs 72973.00 is deposited and taken to cashiers cash book page- 17 instead of Rs 78383.00.

Hence the local authority is suggested to recover the same from the persons responsible and compliance reported to audit.

In response to the audit objection memo the local authority has recovered the said amount from Binod Bihari Challan and taken to cash book on 5.02.2019 at page no.27. Hence, the para is dropped.Hence the local authority is suggested to recover the same from the persons responsible and compliance reported to audit.

11.15 - Non-Deposit of collected amount-OSP-35

In the course of tracing the M.R.Books wrt the DCRs and cashiers cash book it was found that **Rs.3000.00** has been collected towards Town hall rent by Sri Parsuram Deb,Cashier vide miscellaneous receipt No.5410/55 dated 27.3.2018 and taken to DCR Page No.7 but the same has not been taken to cashiers cash book or deposited. Hence the local authority is suggested to recovery the same from the persons responsible and compliance reported to audit.

In response to the audit objection memo the local authority has recovered the said amount from Parsuram Deb and taken to cash book on 5.02.2019 at page no.27. Hence, the para is dropped.

11.16 - Non-Deposit of collected amount-OSP-37

In the course of tracing the M.R.Books wrt the DCRs and cashiers cash book it was found that **Rs.5875.00** has been collected towards forest park picnic fees by Sri BB Patel through miscellaneous receipt but the same has neither been taken to DCR nor been taken to cashiers cash book or deposited,which needs recovery from the persons responsible and compliance reported to audit. The details are given below.

BOOK NO	MRNO	DATE	COLLECTED AMOUNT	REMARKS
40	3930	19.9.2018	150.00	
40	3931	9.12.2018	250.00	
40	3932	9.12.2018	250.00	
40	3933	9.12.2018	700.00	
40	3934	14.12.2018	300.00	
40	3935	14.12.2018	400.00	
40	3936	15.12.2018	375.00	
40	3937	20.12.2018	500.00	
40	3938	21.12.2018	400.00	
40	3939	22.12.2018	350.00	
40	3940	24.12.2018	400.00	
40	3941	28.12.2018	300.00	
40	3942	28.12.2018	250.00	
40	3943	28.12.2018	325.00	
40	3944	31.12.2018	300.00	
40	3945	4.1.2019	300.00	
40	3946	5.1.2019	325.00	
		TOTAL	5875.00	

In response to the audit objection memo the local authority has recovered the said amount from Sri BB Patel and taken to cash book on 28.01.2019 at page no.26. Hence, the para is dropped.

11.17 - Non-Deposit of collected amount-OSP-48

(a) In the course of tracing the entry ticket books wrt the DCRs and cashiers cash book it was found that total amount of Rs 6815.00(**Rs.5165.00 on 8.6.2018 DCR Page-5 & Rs.1650.00 on 8.6.2018 DCR Page-6**) has been collected towards forest park entry fee and received by Sri Parsuram Deb,Cashier on 8.6.2018.But the same has not been taken to cashiers cash book or deposited.

(b) In the course of tracing the entry ticket books wrt the DCRs and cashiers cash book it was found that a total sum of Rs 13340.00 (8140+5200)has been collected towards forest park entry fee through Ticket no 7579 to 8392 total 814 no's of ticket @ Rs 10/- =Rs.8140.00 on 30.10.2018 and taken to DCR Page-16 &Ticket no 8919 to 9438 total 520 no's of ticket @ Rs 10/- =Rs.5200.00 on 8.01.2019 and taken to DCR Page-23,but not taken to cashiers cash book or deposited in NAC account.

(c) In the course of tracing the entry ticket books wrt the DCRs and cashiers cash book it was found that a total sum of Rs 68130.00 (35720+32410) has been collected towards forest park entry fee through Ticket no 58301 to 65444 total 7144 no's of ticket @ Rs 5/- =Rs.35720.00 on 30.10.2018 and taken to DCR Page-13 & Ticket no 70419 to 76900 total 6482 no's of ticket @ Rs 5/- =Rs.32410.00 on 8.01.2019 and taken to DCR Page-18, but not taken to cashiers cash book or deposited in NAC account.

Hence the local authority is suggested to recovery the total non deposited amount of Rs 88285.00(6815+13340+68130) from the persons responsible and compliance reported to audit.

In response to the audit objection memo the local authority has replied that the total amount of Rs 88285.00 was deposited in bank a/c no.6230 by Sri Parsuram Deb as on 22.1.2019 and recorded cash book page.25. Hence, the para is dropped.

PARA: 12 LOSS OF STOCK & STORE
12.1 - LOSS OF STOCK & STORE

No loss of stock and store was found during the year under audit.

PARA: 13 AUDIT OF RECEIPTS
13.1 - DCB POSITION OF TAXES-

DCB position of taxes as furnished by the local authority for the year 2017-18 is given below.

SL NO	NAME OF TAX	DEMAND			COLLECTION				BALANCE			% OF COLLECTION
		ARREAR	CURRENT	TOTAL	ARREAR	CURRENT	REBATE ALLOWED	TOTAL	ARREAR	CURRENT	TOTAL	
1	HOLDING	5,19,671.00	4,21,896.00	9,41,567.00	82,135.00	3,18,178.00	19,835.00	4,20,148.00	4,37,536.00	83,883.00	5,21,419.00	44.62
2	LIGHT	3,36,330.00	4,21,896.00	7,58,226.00	59,263.00	3,28,737.00	19,838.00	4,07,838.00	2,77,067.00	73,321.00	3,50,388.00	53.79
	TOTAL	8,56,001.00	8,43,792.00	16,99,793.00	1,41,398.00	6,46,915.00	39,673.00	8,27,986.00	7,14,603.00	1,57,204.00	8,71,807.00	48.71

From the above table it is observed that the percentage of collection is only 48.71%. 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.45. But the same was not produced before audit.

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

13.2 - Assessment of New Holdings –

During the year under audit a total no. of 13 cases of new holding were assessed, the details of which are given below.

Sl.No.	Ward No.	No. of new holding assessed	Value of Holding	tax Value of Light Tax	TOTAL
1	1	3	649.00	649.00	1298.00
2	2	2	941.00	941.00	1882.00
3	3	2	3505.00	3505.00	7010.00
4	4	1	218.00	218.00	436.00
5	5	1	113.00	113.00	226.00
6	6	0	0.00	0.00	0.00
7	7	0	0.00	0.00	0.00
8	8	0	0.00	0.00	0.00
9	9	3	20646.00	20646.00	41292.00
10	10	1	208.00	208.00	416.00
11	11	0	0.00	0.00	0.00
TOTAL		13	26280.00	26280.00	52560.00

13.3 - 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	Name of the Post	Sanctioned Strength	Men in Position	Remarks
1	Executive Officer		1	1
2	Sr Asst		1	0
3	Jr Asst		1	1
4	Jr Engineer/AE		1	1
5	CO		1	1

6	Homeopathic Doctor	1	1
7	Tax Collector	2	2
8	Asst Tax Collector	1	1
9	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	Sweeepress	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 - SELLING PRICE OF AAY RICE IS NOT TAKEN TO CASH BOOK-OSP-38

On verification of Stock register of PDS commodities wrt to sale register and cash book it is noticed that on 13.2.2018 Q 8.05 of AAY Rice was selling as per SRP-16 but the selling price of Rs 805.00 was not taken to cash book till 31.3.2018.

Hence the local authority is suggested to recovery the same from the persons responsible and compliance reported to audit.

In response to the audit objection memo the local authority has recovered the said amount vide mr no.5484/5.2.2019 from Sri Amaresh Behera . Hence, the para is dropped.

14.3 - DUE TO CALCULATION MISTAKE CASH POSITION IS SHOWN LESS THAN ACTUAL-OSP-38

On verification of PDS cash book wrt to Stock register and other relevant records it is noticed that Rs 13516.40 or say Rs 13516.00 is less cash balance shown in cash book than actual during 2017-18 due to calculation mistake. The details are given below.

MONTH	OB OF CASH	RECEIPT OF CASH	TOTAL CASH BALANCE AS PER AUDIT	TOTAL CASH BALANCE AS PER CASH BOOK	DIFFERENCE
May-17	307226.25	150796.25	458022.50	457992.50	30.00
Jun-17	325992.50	133925.80	459918.30	446473.30	13445.00
Sep-17	385096.20	177466.14	562562.34	562520.94	41.40
TOTAL	1018314.95	462188.19	1480503.14	1466986.74	13516.40

Hence the local authority is suggested to recovery the same from the persons responsible and compliance reported to audit.

In response to the audit objection memo the local authority has recovered Rs 42.00 from Sri Amaresh Behera vide MR No.5485/5.2.2019. and has replied that the rest Amount of Rs 13475.00 will be recovered from Sri Biswanath Mohanty,OTC within 31.3.2019.

During the time of exit conference the Local Authority has shown before audit that he has already recovered the recovery amount of Rs 13,475.00 from Sri Biswanath Mohanty,OTC Vide Accountant Cash Book Vr No.P-554/28.3.2019 through realization from his Salary which is verified by the lead auditor and found to be correct. Hence the Para is dropped but since the recovery amount coming under the FY 2018-19 audit period till checking of the same by that audit the total amount kept under objection.

14.4 - Non-deposit of amount collected by selling EGB of PDS items –OSP-44

While checking the cash book and stock register of PDS, it is found that a total of **5459.65** quintals of rice & wheat have been sold during the financial year 2017-18. As per Letter No. 7040/dt.21.04.2012 of Food & Civil Supplies Deptt., Govt of Odisha each gunny bag will fetch Rs.10.00. As such total amount due for collection from sale of empty bags amounts to Rs.1, 09,190.00 during the year. As revealed from the cash book Rs 40,300.00 has been earned from sale of empty bags during the year. Hence Rs.68, 890.00 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	PDS I/C
1	PHH RICE	960.39	1921	10	19210	30000.00	0.00	Sri Biswanath Mohanty From 1.4.2017 to 30.6.2017
2	AAY RICE	393.4	787	10	7870			
3	ANNAPURNA RICE	7.2	14	10	140			
4	PHH WHEAT	139.11	278	10	2780			
	TOTAL	1500.1	3000		30000			
1	PHH RICE	2314.21	4628	10	46280	10300.00	35980.00	Sri Amaresh Chandra Behera, From 1.07.2017 to 31.3.2018.
2	AAY RICE	1184.4	2369	10	23690			
3	ANNAPURNA RICE	21.6	43	10	430			
4	PHH WHEAT	439.34	879	10	8790			
	TOTAL	3959.55	7919		79190			
	G TOTAL	5459.65	10919		109190	40300.00	68890.00	

The Local Authority has recovered the total recovery amount of Rs 68,890.00 from Sri Amaresh Chandra Behera,OTC Vide MR No.5211/53 dated 28.3.2019 and taken to cashier cash book page no.31 and shown to audit during the exit conference which is verified by the lead auditor and found to be correct. Hence the Para is dropped but since the recovery amount coming under the FY 2018-19 audit period till checking of the same by that audit the total amount kept under objection.

14.5 - Payment to DLRs/NMRs -OSP-50-52

During the year under audit a sum of Rs. 3,260,584.00 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. 3,260,584.00 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.

Sl No	Vr No	Date	Amount	Remarks
1	36	13.04.2017	43,200.00	
2	37	13.04.2017	252,400.00	
3	43	15.04.2017	44,200.00	
4	84	05.05.2017	45,000.00	
5	85	05.05.2017	48,000.00	
6	86	05.05.2017	219,000.00	
7	126	26.05.2017	7,600.00	
8	127	26.05.2017	12,600.00	
9	137	30.05.2017	15,600.00	
10	152	08.06.2017	206,800.00	
11	154	08.06.2017	43,200.00	
12	155	08.06.2017	16,200.00	
13	156	08.06.2017	10,800.00	
14	157	08.06.2017	10,800.00	
15	158	08.06.2017	10,800.00	
16	180	17.06.2017	8,400.00	
17	181	17.06.2017	9,400.00	
18	182	17.06.2017	20,000.00	
19	183	17.06.2017	13,000.00	
20	249	26.07.2017	8,200.00	
21	271	10.08.2017	15,600.00	
22	272	10.08.2017	15,600.00	
23	273	10.08.2017	14,800.00	
24	270	10.08.2017	10,400.00	
25	312	29.08.2017	14,000.00	
26	329	11.09.2017	20,000.00	
27	331	11.09.2017	22,000.00	
28	338	14.09.2017	218,400.00	
29	339	14.09.2017	43,200.00	
30	390	25.09.2017	53,600.00	
31	393	25.09.2017	188,400.00	
32	416	11.10.2016	17,725.00	
33	417	11.10.2017	14,945.00	
34	461	27.10.2017	15,155.00	
35	479	13.11.2017	230,000.00	
36	485	13.11.2017	9,800.00	
37	486	13.11.2017	14,000.00	
38	487	13.11.2017	15,000.00	
39	488	13.11.2017	15,600.00	
40	500	13.11.2017	41,600.00	
41	518	29.11.2017	49,000.00	
42	555	30.12.2017	38,900.00	

43	562	2.1.2018	10,400.00
44	569	05.01.2018	14,200.00
45	571	05.01.2018	15,000.00
46	572	05.01.2018	10,000.00
47	573	05.01.2018	8,540.00
48	574	05.01.2018	14,300.00
49	577	09.01.2018	193,213.00
50	580	12.01.2018	17,600.00
51	601	16.01.2018	10,400.00
52	602	16.01.2018	11,200.00
53	603	16.01.2018	13,000.00
54	604	16.01.2018	8,200.00
55	605	16.01.2018	17,289.00
56	606	24.01.2018	20,282.00
57	607	25.01.2018	14,945.00
58	611	05.02.2018	46,800.00
59	612	05.02.2018	11,102.00
60	639	08.02.2018	249,375.00
61	660	03.03.2018	8,539.00
62	668	03.03.2018	8,112.00
63	669	03.03.2018	5,978.00
64	670	03.03.2018	14,945.00
65	671	03.03.2018	4,054.00
66	672	03.03.2018	4,054.00
67	673	03.03.2018	3,416.00
68	689	13.03.2018	200,927.00
69	692	14.03.2018	11,528.00
70	693	14.03.2018	46,800.00
71	696	16.03.2018	17,076.00
72	699	16.03.2018	44,196.00
73	711	17.03.2018	16,000.00
74	728	22.03.2018	21,136.00
75	739	29.03.2018	45,052.00
	TOTAL		3,260,584.00

In response to objection memo the local authority has replied that the DLRs are engaged mainly in sanitation section we have already out sourced our 9 wards out 11 wards. So that the DLRs can be disengaged henceforth. Hence till production of the sanction order and approval the total amount of Rs 32,60,584.00 is kept under objection.

PARA: 15 AUDIT ON WORKS

15.1 - Excess Payment due to Calculation Mistake-OSP-26

Name of the work: Development of Rose Garden (Left & Right side) at forest park, Kisan Kundaposhi, WN-09.

C.R. No. /2017-18 () Estt. Cost :Rs.101415.00(Tender value Rs 86212/-)

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

Name of the Executants: Satya Prakash Agarwal, Contractor.

Vr. No.429/17.10.2017 Rs.86212/- MB No- 256 Page-93-97.

On checking of the above work case records w.r.to M.B, it was noticed that, at item No.1 Excavation of earth 26.73 cum(1067.30cum – 1040.57cum)@ Rs 80.78 excess measured and excess paid Rs 2159/- (26.73 cum x Rs 80.78) due to calculation mistake is needs recovery. The details are given below

Calculation shown as per MB P-94-95(item-1)

$$(154'.4''+13'.6'')/2 \times (168'.5''+159'.7'')/2 \times (1'.6''+0'.9'')/2=15162.84\text{cft}$$

$$(154'.4''+11'.8'')/2 \times (276'.4''+217'.0'')/2 \times (1'.6''+0'.7'')/2=22550.85\text{cft}$$

Total = 37713.69 cft or 1067.30cum

Calculation as per Audit

$$(154'.4''+13'.6'')/2 \times (168'.5''+159'.7'')/2 \times (1'.6''+0'.9'')/2=15480.45\text{cft}$$

$$(154'.4''+11'.8'')/2 \times (276'.4''+217'.0'')/2 \times (1'.6''+0'.7'')/2=21289.11\text{cft}$$

Total = 36769.56 cft or 1040.57 cum

In response to the audit objection memo the local authority has recovered the recovery amount from the contractor vide Vr No. 431/7.2.2019 through realization from S.D. and credited to Accountant Cash Book . So, the para is dropped.

15.2 - Excess Payment due to Calculation Mistake-OSP-27

Name of the work : Development of Herbal Garden at forest park, Kisan Kundaposhi, WN-09.

C.R. No. /2017-18 () Estt. Cost :Rs.160422.00(Tender value Rs 136374/-)

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

Name of the Executants: Satya Prakash Agarwal, Contractor.

Vr. No.431/17.10.2017 Rs.136374/- MB No- 256 Page-105-109.

On checking of the above work case records w.r.to M.B, it was noticed that, at item No.1 Excavation of earth 49.70 cum(1688.30cum – 1638.60cum)@ Rs 80.78 excess measured and excess paid Rs 4015/- (49.70 cum x Rs 80.78) due to calculation mistake is needs

. The details are given below.

Calculation shown as per MB P-106(item-1)

$$(287'.8''+48'.0'')/2 \times (396'.0''+294'.0'')/2 \times (1'.6''+0'.6'')/2=59657.40\text{cft or }1688.30\text{ cum}$$

Calculation as per Audit

$$(287'.8''+48'.0'')/2 \times (396'.0''+294'.0'')/2 \times (1'.6''+0'.6'')/2= 57901.35\text{cft or }1638.60\text{ cum}$$

In response to the audit objection memo the local authority has recovered the recovery amount from the contractor vide Vr No. 431/7.2.2019 through realization from S.D. and credited to Accountant Cash Book . So, the para is dropped.

15.3 - Excess Payment due to Calculation Mistake-OSP-28

Name of the work : Development of Herbal Garden at forest park, Kisan Kundaposhi,WN-09.

C.R. No. /2017-18 () Estt. Cost :Rs.160422.00(Tender value Rs 136374/-)

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

Name of the Executants: Satya Prakash Agarwal,Contractor.

Vr. No.431/17.10.2017 Rs.136374/- MB No- 256 Page-105-109.

On checking of the above work case records w.r.to M.B, it was noticed that, at item No.1 Excavation of earth 49.70 cum(1688.30cum – 1638.60cum)@ Rs 80.78 excess measured and excess paid Rs 4015/- (49.70 cum x Rs 80.78) due to calculation mistake is needs

. The details are given below.

Calculation shown as per MB P-106(item-1)

$(287'.8''+48'.0'')/2 \times (396'.0''+294'.0'')/2 \times (1'.6''+0'.6'')/2=59657.40\text{cft}$ or 1688.30 cum

Calculation as per Audit

$(287'.8''+48'.0'')/2 \times (396'.0''+294'.0'')/2 \times (1'.6''+0'.6'')/2= 57901.35\text{cft}$ or 1638.60 cum

In response to the audit objection memo the local authority has recovered the recovery amount from the contractor vide Vr No. 431/7.2.2019 through realization from S.D. and credited to Accountant Cash Book . So, the para is dropped.

15.4 - Excess Payment due adoption of higher rate-OSP-29

Name of the work : Const. Of cc road from shiva mandir towards dumping yards,WN-06.

C.R. No. /2017-18 (MVT) Estt. Cost :Rs.400000.00(Tender value Rs 339326/-)

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

Name of the Executants: Ranjit Kumar Sharma,Contractor.

Vr. No.641/12.02.2018 Rs.339326/- MB No- 260 Page-40-43.

On scrutiny the bill w.r.t. analysis of rate the audit observed that due to allowing higher rate in CC (1:4:8),a sum of Rs 6462.00 has been paid in excess to the executants. Which is calculated below.

Nature of bill	Qty of CC (1:4:8) excavated	Rate allowed	Rate admissible As per analysis	Excess rate	Excess paid
1 st & Final	44.26cum	3720.32 pcum	3574.32 pcum	146 pcum	6462.00

THE DETAILS OF RATE ADMISSIBLE PER CUM AS PER ANALYSIS/AUDIT:-

A	Materials				
	Metal 4cm(HGHB) 0.96cum		@Rs 634.00/cum		608.64
	Sand 0.48 cum		@Rs 55.00/cum		26.40
	Cement 1.72Qntl.		@Rs 660.00/cum		1135.20
B	Labour				

	2nd Class mason 0.18 no's	@ Rs 240.00/no	43.20
	Man mulia (1.80+0.70) 2.50 no's	@ Rs 200.00/no	500.00
	Woman mulia 1.40 no's	@ Rs 200.00/no	280.00
	OH Charges 15%		389.00
C	Carrying charges with Royalty		
	Metal 4cm(HGHB) 0.96 cum	@Rs 485.20/cum	465.78
	Sand 0.48 cum	@Rs 202.20/cum	97.05
	Cement 1.72Qntl.	@Rs 16.90/Qtl	29.05
	Rate arrived as per analysis/audit pcum		3574.32

Hence Rs 6462.00 paid in excess is not admitted in audit and needs recovery.

In response to the audit objection memo the local authority has recovered the recovery amount from the contractor vide Vr No. 432/7.2.2019 through realization from S.D. and credited to Accountant Cash Book . So, the para is dropped.

15.5 - Excess Payment due adoption of higher rate-OSP-30

Name of the work : Const. Of cc road from Shiva Mandir to Lift Point of Ghosa,WN-08.

C.R. No. /2016-17(14TH FC) Estt. Cost :Rs.400000.00(Tender value Rs 340040/-)

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

Name of the Executants: Mina Patel,Contractor.

Vr. No.13/12.09.2017 Rs.340040/- MB No- 251 Page-85-87.

On scrutiny the bill w.r.t. analysis of rate the audit observed that due to allowing higher rate in CC (1:4:8),a sum of Rs 6481.00 has been paid in excess to the executants. Which is calculated below.

Nature of bill	Qty of CC (1:4:8) excavated	Rate allowed	Rate admissible As per analysis	Excess rate	Excess paid
1 st & Final	44.39cum	3720.32 pcum	3574.32 pcum	146 pcum	6481.00

THE DETAILS OF RATE ADMISSIBLE PER CUM AS PER ANALYSIS/AUDIT:-

A	Materials		
	Metal 4cm(HGHB) 0.96cum	@Rs 634.00/cum	608.64
	Sand 0.48 cum	@Rs 55.00/cum	26.40
	Cement 1.72Qntl.	@Rs 660.00/cum	1135.20
B	Labour		
	2nd Class mason 0.18 no's	@ Rs 240.00/no	43.20
	Man mulia (1.80+0.70) 2.50 no's	@ Rs 200.00/no	500.00
	Woman mulia 1.40 no's	@ Rs 200.00/no	280.00
	OH Charges 15%		389.00
C	Carrying charges with Royalty		
	Metal 4cm(HGHB) 0.96 cum	@Rs 485.20/cum	465.78
	Sand 0.48 cum	@Rs 202.20/cum	97.05
	Cement 1.72Qntl.	@Rs 16.90/Qtl	29.05
	Rate arrived as per analysis/audit pcum		3574.32

Hence Rs 6481.00 paid in excess is not admitted in audit and needs recovery

In response to the audit objection memo the local authority has recovered the recovery amount from the contractor vide Vr No. 430/7.2.2019 through realization from S.D. and credited to Accountant Cash Book . So, the para is dropped.

15.6 - Excess Payment due adoption of higher rate-OSP-31

Name of the work : Const. Of cc road from Namajangya Mandap to Harijanpada,WN-10.

C.R. No. /2017-18 (DF) 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: Gurudev Naik,Contractor.

Vr. No.90/12.02.2018 Rs.170020/- MB No- 256 Page-150-153.

On scrutiny the bill w.r.t. analysis of rate the audit observed that due to allowing higher rate in CC (1:4:8),a sum of Rs 3219.00 has been paid in excess to the executants. Which is calculated below.

Nature of bill	Qty of CC (1:4:8) excavated	Rate allowed	Rate admissible As per analysis	Excess rate	Excess paid
1 st & Final	22.05cum	3720.32 pcum	3574.32 pcum	146 pcum	3219.00

THE DETAILS OF RATE ADMISSIBLE PER CUM AS PER ANALYSIS/AUDIT:-

A	Materials				
	Metal 4cm(HGHB) 0.96cum		@Rs 634.00/cum		608.64
	Sand 0.48 cum		@Rs 55.00/cum		26.40
	Cement 1.72Qntl.		@Rs 660.00/cum		1135.20
B	Labour				
	2nd Class mason 0.18 no's		@ Rs 240.00/no		43.20
	Man mulia (1.80+0.70) 2.50 no's		@ Rs 200.00/no		500.00
	Woman mulia 1.40 no's		@ Rs 200.00/no		280.00
	OH Charges 15%				389.00
C	Carrying charges with Royalty				
	Metal 4cm(HGHB) 0.96 cum		@Rs 485.20/cum		465.78
	Sand 0.48 cum		@Rs 202.20/cum		97.05
	Cement 1.72Qntl.		@Rs 16.90/Qtl		29.05
	Rate arrived as per analysis/audit pcum				3574.32

Hence Rs 3219.00 paid in excess is not admitted in audit and needs recovery

In response to the audit objection memo the local authority has recovered the recovery amount from the contractor vide Vr No. 433/7.2.2019 through realization from S.D. and credited to Accountant Cash Book . So, the para is dropped.

15.7 - Excess Payment due adoption of higher rate-OSP-32

Name of the work : Const. Of cc road from Bhubaneswar Chhatria House to Panchamukhi Chhak,WN-05.

C.R. No. /2016-17 (DF) Estt. Cost :Rs.400000.00(Tender value Rs 340040/-)

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

Name of the Executants: Asish Kumar Agarwal,Contractor.

Vr. No.05/6.04.2017 Rs.340040/- MB No- 236 Page-127-130.

On scrutiny the bill w.r.t. analysis of rate the audit observed that due to allowing higher rate in CC (1:4:8),a sum of Rs 6701.00 has been paid in excess to the executants. Which is calculated below.

Nature of bill	Qty of CC (1:4:8) excavated	Rate allowed	Rate admissible As per analysis	Excess rate	Excess paid
1 st & Final	45.90cum	3720.32 pcum	3574.32 pcum	146 pcum	6701.00

THE DETAILS OF RATE ADMISSIBLE PER CUM AS PER ANALYSIS/AUDIT:-

A	Materials				
	Metal 4cm(HGHB) 0.96cum		@Rs 634.00/cum		608.64
	Sand 0.48 cum		@Rs 55.00/cum		26.40
	Cement 1.72Qntl.		@Rs 660.00/cum		1135.20
B	Labour				
	2nd Class mason 0.18 no's		@ Rs 240.00/no		43.20
	Man mulia (1.80+0.70) 2.50 no's		@ Rs 200.00/no		500.00
	Woman mulia 1.40 no's		@ Rs 200.00/no		280.00
	OH Charges 15%				389.00
C	Carrying charges with Royalty				
	Metal 4cm(HGHB) 0.96 cum		@Rs 485.20/cum		465.78
	Sand 0.48 cum		@Rs 202.20/cum		97.05
	Cement 1.72Qntl.		@Rs 16.90/Qtl		29.05
	Rate arrived as per analysis/audit pcum				3574.32

Hence Rs 6701.00 paid in excess is not admitted in audit and needs recovery

In response to the audit objection memo the local authority has recovered the recovery amount from the contractor vide Vr No. 434/7.2.2019 through realization from S.D. and credited to Accountant Cash Book . So, the para is dropped.

15.8 - Excess Payment due adoption of higher rate-OSP-33

Name of the work : Const. Of cc road at Saida Badkisanpada,WN-11.

C.R. No. /2017-18 (AM R&B) Estt. Cost :Rs.400000.00(Tender value Rs 339326/-)

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

Name of the Executants: Gurudev Naik,Contractor.

Vr. No.39/14.11.2017 Rs.339326/- MB No- 253 Page-116-119.

On scrutiny the bill w.r.t. analysis of rate the audit observed that due to allowing higher rate in CC (1:4:8),a sum of Rs 6462.00 has been paid in excess to the executants. Which is calculated below.

Nature of bill	Qty of CC (1:4:8)	Rate allowed	Rate admissible	Excess rate	Excess paid
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	excavated		As per analysis		
1 st & Final	44.26cum	3720.32 pcum	3574.32 pcum	146 pcum	6462.00

THE DETAILS OF RATE ADMISSIBLE PER CUM AS PER ANALYSIS/AUDIT:-

A	Materials		
	Metal 4cm(HGHB) 0.96cum	@Rs 634.00/cum	608.64
	Sand 0.48 cum	@Rs 55.00/cum	26.40
	Cement 1.72Qntl.	@Rs 660.00/cum	1135.20
B	Labour		
	2nd Class mason 0.18 no's	@ Rs 240.00/no	43.20
	Man mulia (1.80+0.70) 2.50 no's	@ Rs 200.00/no	500.00
	Woman mulia 1.40 no's	@ Rs 200.00/no	280.00
	OH Charges 15%		389.00
C	Carrying charges with Royalty		
	Metal 4cm(HGHB) 0.96 cum	@Rs 485.20/cum	465.78
	Sand 0.48 cum	@Rs 202.20/cum	97.05
	Cement 1.72Qntl.	@Rs 16.90/Qtl	29.05
	Rate arrived as per analysis/audit pcum		3574.32

Hence Rs 6462.00 paid in excess is not admitted in audit and needs recovery

In response to the audit objection memo the local authority has recovered the recovery amount from the contractor vide Vr No. 433/7.2.2019 through realization from S.D. and credited to Accountant Cash Book . So, the para is dropped.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

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

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 - Procurement of Goods/Equipment without following the Tender Process
<p>Para 17.1.1: Scope: - The audit covers the period from 01.04.2017 to 31.03.2018. The records relating to procurement of Goods/Equipment for the last three years 2015-16, 2016-17 and 2017-18 has been verified.</p> <p>Para 17.1.2: Objective: - The objective of this thematic audit is to examine the records and ascertain if: Due tender procedure has been adopted for procurement of high value goods/equipment; Sanction from competent authority for purchase and floating of tender has been obtained as per the provision of OGFR and Municipal Acts and Rules; Purchase orders have been split up to avoid the necessity for obtaining the sanction of higher authority required with reference to the total amount of the orders; Irregular purchases have been made according to previous years tender without floating fresh tender.</p> <p>Para 17.1.3: Criteria:- This thematic audit has been conducted on the basis of The Odisha Municipal Rules, 1953 (Rules 352 to 364) Rules 53, 96, 97 and 98 of OGFR, Vol-I on purchase of stores. Finance Department Guidelines for procurement of Goods vide OM No.4939/F dtd. 13.02.2012.</p>

Para 17.1.4: Audit Findings with conclusion: - The purchase files of Street Light Section and Public Health Section have been verified where money value of goods were very high and procured after following due tender process. The year wise purchase details are given below.

VRNO/DT	AMOUNT	PARTICULARS	YEAR	REFERENCE TENDER/QUOTATION NO	QUOTATION
380/24.8.2015	481836.00	Paid to AP Enterprises towards supplying of 100 nos of Dustbin	2015-16	869/24.6.2015	869/24.6.2015
381/24.8.2015	263500.00	Paid to Gagan Chemical , Sambalpur towards purchase of Sanitary materials.		869/24.6.2015	869/24.6.2015
1062/28.3.2016	554523.00	Paid to AP Enterprises towards supplying of 100 nos of Dustbin		971/17.7.2015	971/17.7.2015
TOTAL	1299859.00				
123/23.5.2016	127515.00	Paid to Sanskriti Associate Pvt Ltd, BBSR towards instalation of 1 no 10 mtr mini high mast light.	2016-17	6/7.12.2015	6/7.12.2015
124/23.5.2016	425050.00	Paid to Sanskriti Associate Pvt Ltd, BBSR towards instalation of 1 no 16 mtr high mast light.		6/7.12.2015	6/7.12.2015
824/15.02.2017	138630.00	Paid to AP Enterprises towards supplying of 25 nos of wheel based plastic Dustbin		924/21.7.2016	924/21.7.2016
824/15.2.2017	138630.00	Paid to AP Enterprises towards supplying of 25 nos of wheel based plastic Dustbin		924/21.7.2016	924/21.7.2016
TOTAL	829825.00				
52/3.5.2017	146387.00	Paid to JaiYug processing LLP, Gurgaon towards purchase of central chiller	2017-18	397/6.4.2017	397/6.4.2017
53/3.5.2017	138977.00	Paid to JaiYug processing LLP, Gurgaon towards purchase of Cold drinking water system.		373/3.4.2017	373/3.4.2017
185/24.6.2017	342206.00	Paid to Shree Durga Traders ,Kuchinda towards purchase of Electrical materials.		619/9.5.2017	619/9.5.2017
354/21.9.2017	264999.00	Paid to Omm Sai Electricals , Bhubaneswar towards purchase of Street Lights.		915/19.6.2017	915/19.6.2017
424/16.10.2017	396989.00	Paid to Gagan Chemical , Sambalpur towards purchase of Sanitary materials.		921/22.6.2017	921/22.6.2017
TOTAL	1289558.00				

In this NAC procurement of Goods/Equipment made as prescribed rules and regulation.

Para 17.1.5: Suggestions and Recommendation: - The local authority is suggested to follows the Rules and Regulation and Govt. in Finance Department Guideline in each and every procurement of Goods/ Equipments.

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:-						
Sl.No.	Audit Report No. with year of account	Paragraphs pending for settlement relating to misappropriation of cash & loss of stock & store		Paragraphs pending for settlement other than misappropriation and defalcation		Total
		No. of paragraphs	Amount	No. of paragraphs	Amount	
11	36217/AR/2015-16-S AMBALPUR for 2014-15.	0	0.00	6	19062056.00	19062056.00
24	7961/AR/2014-15-SA MBALPUR for 2012-13 &	0	0.00	15	4168840.00	4168840.00

3	38861/AR/2013-14-SA MBALPUR for 2003-04	0	0.00	4	434132.00	434132.00
4	Audit Report No : 276697/AR/2016-2017-SAMBALPUR	0	0.00	2	3330200.00	3330200.00
5	Audit Report No : 371599/AR/2017-2018-SAMBALPUR	1	1000.00	8	1025600.00	1026600.00
	TOTAL		1000.00		28020828.00	28021828.00

Steps may be immediately taken to send compliance to proper quarters & compliance reported to audit.

18.2 - EXCESS AMOUNT DEDUCTED FROM SALARY TOWARDS ADJUSTMENT OF OUTSTANDING ADVANCE-OSP-42

On scrutiny of salary pay acquittance roll of different staff with reference to paid vouchers and advance adjustment figure it is noticed that a total sum of Rs 51000/- is excess deducted /adjustment of advance shown from their salary. The details are given below.

SL No	Name	Vr/Date	AMOUNT OF ADVANCE OUTSTANDING AS ON 31.3.2017	AMOUNT DEDUCTED FROM THEIR SALARY DURING THE YEAR UNDER AUDIT	Vr/Date	EXCESS DEDUCTION MADE
1	BISWANATH MOHANTY	345/03.08.2016	6000.00	11000.00	15/06.04.2017	
		772/18.01.2017	20000.00	11000.00	58/05.05.2017	
		978/24.03.2017	30000.00	11000.00	379/25.9.17	
				11000.00	34/pla/1.11.17	
				11000.00	45/8.12.17	
				3000.00	55/pla/2.1.18	
				11000.00	78/pla/2.2.18	
				11000.00	95/pla/10.3.18	
	TOTAL		56000.00	80000.00		24000.00
2	BHUBANE NAG	202/17.06.2016	8000.00	4000.00	16/06.04.2017	
				4000.00	59/05.05.2017	
				2000.00	144/05.06.2017	
			8000.00	10000.00		2000.00
3	Subasini Sunani		NIL	5000.00	16/06.04.2017	
				5000.00	59/05.05.2017	
				5000.00	144/05.06.2017	
				5000.00	05/pla/15.07.2017	
				5000.00	14/pla/10.7.17	
			NIL	25000.00		25000.00
			64000.00	115000.00		51000.00

In response to the audit objection memo the local authority has replied that the excess deducted amount will refunded in FY 2018-19. Hence Till refund of the same the total amount of Rs 51000/- is kept under objection.

18.3 - HEAVY RETAINTION OF CASH-OSP-47

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 31.3.2018 the PDS dealing assistants are kept Rs 469270.00 in shape of cash in hand mode which openly violating the Govt rule. The details are given below.

SL NO	CASH IN HAND POSITION	AMOUNT	REMARKS
1	KUTARTHA BEHERA Balance as on 28.2.2017	164524.00	Balance arrived after deduction of bank deposited amount of Rs 50000/- on 31.10.2016 , Rs 75000/- on 2.3.2017 & Rs 25000/- on 24.3.2017
2	BISWANATH MOHANTY Balance as on 30.6.2017	182049.00	
3	AMARESH CHANDRA BEHERA Balance as on 31.3.2018	122697.00	
	TOTAL	469270.00	

From the above table it is revealed that the PDS dealing assistant Sri Kutarttha Behera handed over charges to Sri Biswanath Mohanty on 28.2.2017 and Sri Biswanath Mohanty handed over charges to Sri Amaresh Chandra Behera on 30.6.2017 but both are not deposited the cash in hand balance till date.

Hence the local authority is suggested to recovery the same from the persons responsible and compliance reported to audit.

In response to the audit objection memo the local authority immediately recover Recover Rs 164524/- From Sri Kutarttha Behera, Ex-OTC vide ch no.873280/5.2.2019 and give assurance to recover the rest amount by 31.3.2019. Hence it is suggested to the Local Authority to take necessary steps deposit all hand balance as soon as possible and compliance reported to audit.

18.4 - NON-PRODUCTION OS MISCELLANEOUS RECEIPT BOOKS & DCRS-OSP-49

On scrutiny of the Stock register of miscellaneous receipt books it is noticed that MR Book no.10 & 100 issued to Sri Tapan Kumar Mahapatra, OTC on 19.6.2017 & 30.8.2018 respectively and MR Book no.14 issued to Sri Upendra Kumar Nayak, AE on 4.7.2017 but said MR as well as DCRs are not available to audit till date. So immediately produce the same before audit for cheeking. Due to improper maintenance of Stock register of miscellaneous receipt books audit could not be ascertained the exact miscellaneous receipt books which are not produced before audit till date, so verify the other miscellaneous receipt books which is not produce before audit till date and immediate produce to audit.

In response to audit objection memo the Local Authority has replied that "the same will be produce to next audit". Hence the Local Authority is suggested to take necessary steps to proper maintenance of Stock register of miscellaneous receipt books and verify the receipt books which are not produce before audit and produce the same before next audit.

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

19.1 - POSITION OF GOVT DUES-

Particulars	Royalty	VAT	Labour Cess	PT	IT	Total
Dues outstanding for deposit at the beginning of the year	287019.00	486420.00	-134610.00	-78185.00	7999.00	568643.00
Amount collected during the year under audit	462803.00	402720.00	972677.00	70050.00	747608.00	2655858.00
TOTAL	749822.00	889140.00	838067.00	-8135.00	755607.00	3224501.00
Amount remitted during the year under audit	749822.00	435330.00	961906.00	70050.00	755607.00	2972715.00
Balance to be remitted at the end of the year	0.00	453810.00	-123839.00	-78185.00	0.00	251786.00

From the above table it is observed that huge amount of Govt. dues amounting Rs.251786.00 in total is pending for deposit . Hence the Local Authority is suggested to take necessary steps to deposit the same and compliance reported.

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

Basing upon the information available from the last year audit report as well as from the receipt and paid vouchers of NAC account during the year 2017-18, the position of Loan, S.D /EMD and CPF of the staff was worked out of which an abstract position is furnished below:

SL NO	PARTICULARS	OB AS ON 1.4.2017	RECEIPT	TOTAL	DEPOSIT	CB AS ON 31.3.2018
1	LOAN	0.00	0.00	0.00		0.00
2	SD/EMD	2833464.00	1004505.00	3837969.00	347592.00	3490377.00
3	CPF	654741.00	201720.00	856461.00	356380.00	500081.00
	TOTAL	3488205.00	1206225.00	4694430.00	703972.00	3990458.00

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

PARA: 20 RESULT OF AUDIT AND CONCLUSION
20.1 - Remarks On Maintenance of Account

Suggestion by Auditor

The local authority is suggested as follows;

- Maintained all the records and registers as prescribed in the OM Rules, 1953.
- The DCB should be maintained up to date and special drive steps is to taken to up-date the same as it is own source of revenue of the municipality. Tax section have work hard for achievement the goal so that more revenue can be generated.
- Prior to execute any development work land clearance should be obtained.
- Money Receipt should be issued to the Collector after return of previous one used fully.
- The Tax Daroga should verified each day collections received and checked whether same amount so collected has been properly deposited with the Cashier or not to avoid misappropriation.
- The Executive Officer is suggested to watch the collection amount properly deposited with the Cashier in regular interval so that misappropriation can be avoided.
- The Accountant is advise to checked each and every bills & vouchers properly prior to payment.

As a result of this Audit transactions involving a sum of Rs 4354528.00 are held under objection which include an amount of Rs 922000.00 suggested for recovery. Besides, a sum of Rs 799026 was recovered at the instance of audit. The details are furnished in the following tables.

Result Of Audit

Sl No	Paragraph No.	Amount suggested for recovery(In Rs:)	Amount kept under objection including amount suggested for recovery (In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	8.1	922000.00	922000.00	922000.00	0.00	0.00	
2	11.8	0.00	38579.00	0.00	0.00	0.00	

3	14.3	0.00	13475.00	0.00	0.00	0.00
4	14.4	0.00	68890.00	0.00	0.00	0.00
5	14.5	0.00	3260584.00	0.00	0.00	0.00
6	18.2	0.00	51000.00	0.00	0.00	0.00
Total		922000.00	4354528.00	922000.00	0.00	0.00

Spot Recovery

Sl No	Ref to Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	14-4	5211/53	2019-03-28	68890	AMARESH CH BEHERA, OTC
2	14-3	VR NO.554	2019-03-28	13475	BISWANATH MOHANTY, OTC
3	11-8	VR NO.552	2019-03-28	32619	SMT KUMA NAIK, W/O LATE SUKDEV NAIK,EX-OTC
4	11-8	CASHIER CASH BOOK PAGE-6	2019-03-28	1270	PRADEEP KU MAJHI,OTC
5	11-8	5210/53	2019-03-28	4690	PARSURAM DEV, CASHIER
6	15-8	VR NO.433	2019-02-07	6462	GURUDEV NAIK,CONTRACTOR
7	18-3	CH NO.873208	2019-02-05	164524	K.C BEHERA, EX-OTC
8	15-7	VR NO.434	2019-02-07	6701	ASISH KU AGARWAL ,CONTRACTOR
9	15-6	VR NO.433	2019-02-07	3219	GURUDEV NAIK,CONTRACTOR
10	15-5	VR NO.430	2019-02-07	6481	MINA PATEL,CONTRACTOR
11	15-4	VR NO.432	2019-02-07	6462	RANJIT KU SHARMA,CONTRACTOR
12	15-3	VR NO.431	2019-02-07	4015	SATYA PRAKASH AGARWAL,CONTRACTOR
13	15-2	VR NO.431	2019-02-07	4015	SATYA PRAKASH AGARWAL,CONTRACTOR
14	14-3	5485	2019-02-05	42	AMARESH CH BEHERA,OTC
15	15-1	VR NO.431	2019-02-07	2159	SATYA PRAKASH AGARWAL,CONTRACTOR
16	11-17	CASHIER CASH BOOK PAGE-25	2019-01-22	88285	PR DEB,CASHIER
17	14-2	5484	2019-02-05	805	AMARESH CH BEHERA,OTC
18	11-14	CASHIER CASH BOOK PAGE-27	2019-02-05	5400	B. B CAHALAN, OTC
19	11-15	CASHIER CASH BOOK PAGE-27	2019-02-05	3000	PR DEB,CASHIER
20	11-13	CASHIER CASH BOOK PAGE-18	2019-01-22	15350	ASHOK KU JAIPURIA, GTC
21	11-16	CASHIER CASH BOOK PAGE-26	2019-01-28	5857	BB PATEL, OTC
22	11-13	VR NO.459	2019-02-05	19310	ASHOK KU JAIPURIA, GTC
23	11-11	CASHIER CASH BOOK PAGE-26	2019-01-29	160413	B. B CAHALAN, OTC
24	11-12	CASHIER CASH BOOK PAGE-27	2019-02-05	22304	B. B CAHALAN, OTC
25	11-9	CASHIER CASH BOOK PAGE-11	2019-01-21	35477	B. B CAHALAN, OTC
26	11-10	CASHIER CASH BOOK PAGE-26 & 27	2019-01-29	66254	B. B CAHALAN, OTC
27	11-5	CASHIER CASH BOOK PAGE-26	2019-01-29	3391	ASHOK KU JAIPURIA, GTC
28	11-7	CASHIER CASH BOOK PAGE-27	2019-02-04	2000	PRADIP PATTNAIK,OTC
29	11-4	CASHIER CASH BOOK PAGE-27	2019-02-05	9700	SRIRAM CH NANDA, JA

30	11-2	CASHIER CASH BOOK PAGE-2	2019-01-15	15931	PR DEB,CASHIER
31	11-3	CASHIER CASH BOOK PAGE-2	2019-01-15	8026	PR DEB,CASHIER
32	11-1	CASHIER CASH BOOK PAGE-26	2019-01-30	12499	SRIRAM CH NANDA, JA
Total				799026	

Audit Certificate

Certified that the accounts of Kuchinda NAC. Sambalpur for the financial year 2017-2018 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

Approved by:
District Audit Officer
Local Fund Audit,SAMBALPUR