

LOCAL FUND AUDIT, SAMBALPUR, ODISHA

CATEGORY : N A C		Audit Report No : 544855/AR/2019-2020-SAMBALPUR
PARA: 1 TITLE SHEET		
1	Name of the Institution :	Kuchinda NAC. Sambalpur
2	Year of Accounts under Audit :	2018-2019
3	Name of the Local Authority during the year of A/Cs :	SRI JITENDRA KUMAR MAHAPATRA,EO FROM 01.04.2018 TO 31.03.2019
	Name of the Local Authority at the time of Audit :	1.SRI JITENDRA KUMAR MAHAPATRA,EO FROM 02.03.2020 TO 06.03.2020. 2.SRIMATI MITALI MADHUSMITA DALAI, ORS, ADDITIOONAL TAHASILDAR,KUCHINDA I.C. EO FROM 11.03.2020 TO 30.04.2020.
4	Duration of Audit :	02-03-2020 To 30-04-2020 (Mandays Consumed :- 19)
5	Name of the Auditors :	SANJAY KUMAR SAHU - Lead Auditor(02-03-2020 to 30-04-2020) Jitendra Sethi - Auditor(02-03-2020 to 30-04-2020)
6	Name of the Reviewing Officer :	SABITA PRADHAN(District Audit Officer)
7	Date of submission of report by Reviewing officer :	20-06-2020
8	Entry Conference Date :	17-02-2020
9	Exit Conference Date :	
10	Name of the District Audit Officer :	SABITA PRADHAN
11	Date of approval of report by District Audit Officer :	26-06-2020

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	CASH IN HAND	02.03.2020 BT	RS.25000.00	RS.25000.00	IGNDP CASH BOOK RS.700, P-34 IGNOAP CASH BOOK RS.4000, P-26 OAP CASH BOOK RS.17300, P-11 IGNWP CAS	NO DISCREPANCY FOUND
2	Service Postage Stamps	02.03.2020 BT	RS.1075.00	RS.1075.00	SERVICE POSTAGE STAMP ACCOUNT REGISTER P-60	NO DISCREPANCY FOUND.
3	SERVICE TAX RECEIPT REGISTER	02.03.2020 BT	22 NOS.	22 NOS.	M.R. STOCK REGISTER P-12	NO DISCREPANCY FOUND.
4	HOLDING RECEIPT BOOK	02.03.2020 BT	34 NOS.	34 NOS.	M.R. STOCK REGISTER P-03	NO DISCREPANCY FOUND
5	Miscellaneous Receipt Books	02.03.2020 BT	72 NOS.	72 NOS.	M.R. STOCK REGISTER P-25	NO DISCREPANCY FOUND.
6	Measurement Books	02.03.2020 BT	NIL	NIL	M.B. STOCK REGISTER P-09	NO DISCREPANCY FOUND.

Comments

As per Rule-20(A) OLFA Rules-1951 physical verification of Cash, Measurement Books., M.R.Books, Service Postage Stamps etc. was conducted on 02.3.2020 (before transaction) adhering to Rule-111 of OGFR . The result are given above in the table.

There was cash balance of Rs. 25000.00 as on 02.03.2020(before transaction) in different cash books those were updated and produced before audit. Besides that up to date stock register of Children park receipt book and Forest park receipt book could not be produced before audit for verification.

In response to the POM- 01 issued in this context the Local authority replied that produced , however the stock register as mentioned above may be produced to audit for necessary verification.

Non -conduction of cash verification.

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

The Executive Officer shall examine the cashier's cash book, together with the pass book, so as to satisfy himself that all money received has really been remitted to the treasury without delay and that the balance with the cashier is not in excess of the security and that he always remits to the treasury the whole and not part of the day's receipts; and he shall initial the cash book in token of having made this examination.He shall further, examine the cashier's Cash Book or the Accountant's Cash Book with all the subsidiary forms and registers in which receipts are given or collections recorded, with the view of testing whether all Sums received are actually brought to account. But in spite of provision the Executive Officer did not verify the cash position in the above scheduled time during the year 2018-19. This may lead to miss-utilization of funds and other irregularities in due course. Hence the Executive Officer is suggested to ensure proper cash verification as per rule.

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

PARA: 3 LIST OF VERIFIED RECORDS

A : List Of Verified Records/Register

SIno	List Records/Register	Rules	Form No
1	Budget Estimate	Rule 74	Form No. I
2	Abstract of the Budget Estimate	Rule 74	Form No. I-A
3	Schedule for the Budget Estimate	Rule 77	Form No. III
4	Cashier's Cash Book	Rule 81	Form No. V
5	Subsidiary Cash Book	Rule 128 A	Form No. V-A
6	Register of Bills	Rule 96	Form No. VII
7	Salary Bills	Rule 97	Form No. IX
8	Absentee Statement	Rule 97	Form No. X
9	Periodical Increment Certificate	Rule 99	Form No. XI
10	Cash Book of the municipality	Rule 125	Form No. XIV
11	Annual Account of Receipts and Expenditure	Rule 145	Form No. XXIV
12	Miscellaneous Receipts	Rule 157	Form No. XXXIV
13	Daily Collection Register	Rule 171	Form No. XL
14	Register of Grants	Rule 80	Form No. XLII
15	Stock account of Tickets used for daily collection of Market fees	Rule 171	Form No. XLIII
16	Stamp Account	Rule 172	Form No. XLIV
17	Stock Register of Stationery	Rule 172	Form No. XLIV
18	Assessment List	Rule 177	Form A
19	Demand and Collection Register	Rule 178	Form B
20	Tax collector's daily collection register	Rule 192	Form K
21	Stock account of Receipt Forms	Rule 196	Form L
22	Nominal Muster Roll (NMR)	Rule 340	Form W-II
23	Contract Agreement Form	Rule 341	Form W-III
24	Contract Certificate	Rule 343	Form W-IV
25	Miscellaneous Supply Bill	Rule 343	Form W-V
26	Register of Works	Rule 345	Form W-VI
27	Stock & Store Register of Municipality	Rule 346	Form W-VII
28	Measurement Book	Rule 365	Form W-VIII

B : List of Records/Registers not Maintained			
Sno	List Records/Register	Rules	Form No
C : List of Records/Registers not Produced to Audit			
Sno	List Records/Register	Rules	Form No
1	Subsidiary account of special taxes	Rule 79	Form No.-IV
2	Challan	Rule 87	Form No. VI
3	Order Book	Rule 96	Form No. VIII
4	Permanent Advance Account	Rule 108	Form No. XII
5	Voucher of Recoupment of Permanent Advance Account	Rule 110	Form No. XIII
6	Abstract Register of Receipts	Rule 129	Form No. XV
7	Abstract Register of Expenditure	Rule 129	Form No. XVI
8	Register of adjustments	Rule 132	Form No. XVII
9	Advance Ledger	Rule 136	Form No. XVIII
10	Register of Outstanding Advances	Rule 140	Form No. XIX
11	Deposit Ledger	Rule 142	Form No. XX
12	Register of outstanding deposits	Rule 143	Form No. XXI
13	Register of Quarterly & Annual account of Receipt	Rule 144	Form No. XXII
14	Register of Quarterly & Annual account of Expenditure	Rule 144	Form No. XXIII
15	Establishment Audit Register	Rule 146	Form No. XXV
16	Register of Investments	Rule 148	Form No. XXVI
17	Loan Register	Rule 149	Form No. XXVII
18	Appropriation Register of Loan Funds	Rule 150	Form No. XXVIII
19	Register of the Tax on Carriages, Carts, Horses and Other animals	Rule 151	Form No. XXIX
20	License for Carriages, Carts, Horses Other and animals	Rule 154	Form No. XXX
21	Application for License for Carriage, Cart, Horses and Other animals	Rule 152	Form No. XXXI
22	Stock account of License Number Plates	Rule 155	Form No. XXXII
23	License Register for	Rule 156	Form No. XXXIII

	Drivers and Owners of Carriages plying for hire		
24	Register of Lands	Rule 160	Form No. XXXV
25	Register of Rents for which there is fixed demand	Rule 163	Form No. XXXVI
26	Jamabandi Register	Rule 170	Form No. XXXVII
27	Ledger of Lessees	Rule 170	Form No. XXXVIII
28	Arrear List	Rule 170	Form No. XXXIX
29	Register of Interest Bearing Securities	Rule 147	Form No. XLI
30	Tax Ledger (personal A/C of Tax Payers)	Rule 178	Form B(I)
31	Form of appeal petition	Rule 183	Form E
32	Register of Petitions	Rule 183	Form F
33	Mutation Register	Rule 184	Form G
34	Arrear Demand Register	Rule 187	Form H
35	Tax Receipt Form	Rule 188	Form I
36	Register of writes off of demands	Rule 190	Form J
37	Tax collector's Ledger	Rule 198	Form M
38	Progress statement of collection of taxes	Rule 200	Form N
39	Notice of demand for tax u/s-161 of OM Act	Rule 202	Form O
40	Distrain Warrant Register	Rule 202	Form P
41	Form of inventory & Notice	Rule 203	Form Q
42	Warrant register	Rule 202	Form R
43	Register of Distrained property & sales	Rule 204	Form S
44	Register of Estimates & Allotments	Rule 332	Form W-I

D : List of Records/Registers not Required

SIno	List Records/Register	Rules	Form No
------	-----------------------	-------	---------

Comments
Maintenance of Register of Fixed Assets and other Statutory Registers.

Register of Fixed Assets has significant role in the Municipal account as it show the financial creditability of the NAC. Under rule 71of O.M. Rule 2012,The NAC shall maintain the following fixed asset registers comprising of land, buildings and all other infrastructure,immovable and movable properties which belong to the Municipality namely:-

1. Register of Land
2. Register of Immovable Properties

3. Register of Movable Properties

4. Register of Public Lighting System

These registers shall be maintained category wise and fund wise in respect of lands, buildings, etc. The infrastructure assets like roads, bridges, culverts, drains, shall be recorded in such a manner as to identify location, measurements, etc. Any new asset that is capitalized, purchased or obtained by way of grant or gift shall be recorded in the register on the date the asset is capitalized, purchased or obtained. An Asset Replacement Register shall also be maintained in Form ACNT-35 which shall record the history of the asset in use in an Urban Local Body. While maintaining the above Assets registers, Valuation of Fixed assets under OM Rule 72 and depreciation on Fixed Asset under OM Rule 73 should be taken into consideration to capture the usage and depreciation details of the asset. But, no such register has been maintained in this Municipality during the year 2018-19, though Cores of rupees have been spent in creation of Assets during the yester year through various Centre and State sponsored development programmes. As a result of which the actual assets value of the Municipality could not be derived though it has a important role in preparation of Annual account and Budget etc. However the local authority is suggested to take steps to maintain the Asset registers for betterment of the municipal Account.

Besides that the following records and register were not produced before audit though asked through POM P-1 and verbal conversations.

As the under reported Statutory records and registers have vital role in maintenance of Municipal Account as well in audit, the Local Authority is advised to take step regarding maintenance of the said records and registers and the same may be produced to next Audit.

01. Abstract of Budget estimate.

02. Schedule for the Budget Estimate

03. Subsidiary Account of Special Taxes.

04. Distraint Warrant Register

05. Arrear demand register.

06. Register of Distrainted property & sales

07. Register of Outstanding Deposits.

08. Register of Quarterly & Annual account of Receipts.

09. Register of Quarterly & Annual account of Expenditures.

10. Annual Account of Receipt and Expenditure.

11. Register of Investments.

12. Appropriation Register of Loan Fund.

13. Register of Tax on cart and carriages and Animals.

14. License for cart and carriages and Animals.

15. License register for drivers, and owners of carriage plying for hire vehicles.

16. Register of Rents and fixed demand.

17. Jamabandi Register.

18. ledger of lessees.

19. Assessment list.

20. Register of writes off form.

21. Warrant register.

22. Demand and Collection Register

PARA: 4 FINANCIAL POSITION

Kuchinda NAC. Sambalpur - 2018-2019

Slno	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	01-04-2018	898581 31.35	974308 86.80	187289 018.15	884392 95.76	31-03-2019	988497 22.39	31-03-2019	760580 89.27	227916 33.12	Difference as narrated in last Audit Report.
	GRAND TOTAL		898581 31.35	974308 86.80	187289 018.15	884392 95.76		988497 22.39		760580 89.27	227916 33.12	

Comments

PARA-4.1: DETAILS OF ACCOUNTANT CASH BOOK CLOSING BALANCE AS ON 31.3.2019:-

SL NO	NAME OF THE CASH BOOK	IN CASH (In Rs.)	IN BANK (In Rs.)	IN TREASURY (In Rs.)	TOTAL (In Rs.)
1	ACCOUNTANT CASH BOOK	705884.06	50277024.02	25075181.19	76058089.27
	TOTAL	705884.06	50277024.02	25075181.19	76058089.27

PARA-4.2: BUDGET:-

Lack of coherence between estimated receipt and actual receipt

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

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

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

A: RECEIPTS:-				
SI No	Head of Accounts	Budget	Actual	Difference
1	Rates and Taxes	2102947.00	1335368.00	767579.00
2	Assigned Revenue & Compensation	14594767.00	14617000.00	-22233.00
3	Revenue Derived From N A C Property	2109380.00	1179481.00	929899.00
4	Fees & User Charges	4189620.00	2593534.00	1596086.00
5	Income from Investment	24000.00	0.00	24000.00
6	Interest earned	1831100.00	1535499.00	295601.00
7	Grant from Govt.	183705813.00	54388781.00	129317032.00
8	Extra Ordinary Debt	686983.00	6185861.00	-5498878.00
9	Miscellaneous	12744000.00	15595362.80	-2851362.80
	TOTAL	212988610.00	97430886.80	115557723.20
B: EXPENDITURE:-				
SI No	Head of Accounts	Budget	Actual	Difference
1	Establishment Expenses	18965499.00	9911009.00	9054490.00
2	Administrative Expenses	2762800.00	3961087.00	-1198287.00
3	Operation and maintenance	10334129.00	9573880.00	760249.00
4	Programme Expenses	350000.00	107154.00	242846.00
5	Public convience and safty	177803845.00	52153844.00	125650001.00
6	Bank Charges	4620.00	6068.58	-1448.58
7	Extra Ordinary Debt	1432562.00	6196757.00	-4764195.00
8	Miscellaneous	642157.00	6529496.18	-5887339.18
	TOTAL	212295612.00	88439295.76	123856316.24

Percentage of Variation

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

Receipt			Expenditure		
As per Budget	Actual	% of Variation	As per Budget	Actual	% of Variation
212988610.00	97430886.80	45.74	212295612.00	88439295.76	41.66

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: Maintenance of cash book under Double Entry Accrual Based Accounting System (DEABAS).

As a process of reform set by the Govt. of India, adoption of modern accrual based, double entry system of accounting was mandatory for ULBs. Considering the significance of fund flow and its management in Urban local Bodies, the State Govt. decided to introduce double entry system of accrual based accounting in ULBs across the state during the year 2007. The Odisha Municipal (Accounts) Rules, 2012 was notified in July 2012 requiring all Municipalities to maintain their Books of Account on accrual basis under the double entry system of book-keeping and data based formats. Govt. in H & UD Department has also instructed all the ULBs for implementation of Double Entry Accrual Based Accounting System (DEABAS) as per Odisha Municipal Accounts Rules-2012 in ULBs w.e.f. 1.10.2013. But the same has not yet been practically implemented in this Municipality. The fact and figures may be confirmed.

In response to audit objection memo (POM-2) issued in this context , the Local Authority replied noted, However sincere steps may be taken in this regard and compliance reported to audit.

PARA-4.4:-Depreciation Fund.

Though a good number of vehicles are owned and maintained by the Municipality, no depreciation fund are created to cope the losses incurred as depreciation to the value of the Vehicles. The same may be created and compliance reported to Audit.

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

Kuchinda NAC. Sambalpur - 2018-2019

Slno	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	All Pass Books	-	01-04-2018	76573367.43	31-03-2019	75352205.21	1221162.22	Individual pass book position is given below.
	GRAND TOTAL			76573367.43		75352205.21	1221162.22	

Reconciliation

PARA.5-1-DETAILS OF BANK PASS BOOK AND CASH BOOK BANK BALANCE AS ON 31.03.2019:-

SI	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, Kuchinda	31316380755	TFC	31.03.2019	20,73,679.00	31.03.2019	17,50,772.00	3,22,907.00
2	SBI, Kuchinda	32240234801	RD	31.03.2019	15,16,501.00	31.03.2019	7,99,662.00	7,16,839.00
3	SBI, Kuchinda	34909230544	PC&WB	31.03.2019	8,16,908.00	31.03.2019	8,16,908.00	0.00
4	SBI, Kuchinda	11500958688	BRGF	31.03.2019	4,28,332.00	31.03.2019	3,24,215.00	1,04,117.00
5	PNB, Kuchinda	680600010003204242,	CC ROAD	31.03.2019	8,50,690.00	31.03.2019	8,18,224.00	32,466.00
6	PL ACCOUNT		PL ACCOUNT	31.03.2019	2,50,75,181.19	31.03.2019	2,50,75,181.19	0.00
7	SBI, Kuchinda	32219414338	IHSDP	31.03.2019	96,27,864.50	31.03.2019	96,27,864.50	0.00
8	SBI, Kuchinda	35254872905	14th FC	31.03.2019	1022.00	31.03.2019	1022.00	0.00
9	SBI, Kuchinda	34909231322	SWM	31.03.2019	8,551.00	31.03.2019	8,551.00	0.00
10	UGB,	120320455	MARKET	31.03.2019	18,418.00	31.03.2019	17,829.00	589.00

	Kuchinda	38						
11	UGB, Kuchinda	120320270 96	DC	31.03.2019	18,439.00	31.03.2019	18,439.00	0.00
12	PNB, Kuchinda	680600010 0041800 00	CMRF	31.03.2019	1,88,490.9 2	31.03.2019	1,88,490.9 2	0.00
13	PNB, Kuchinda	680600010 0023521 21,	AWC	31.03.2019	3,07,784.0 0	31.03.2019	3,07,784.0 0	0.00
14	PNB, Kuchinda	680600010 0002803 3	MLALAD	31.03.2019	5,73,953.5 0	31.03.2019	5,73,482.5 0	471.00
15	SBI, Kuchinda	115009582 36	12th FC	31.03.2019	3,82,972.4 5	31.03.2019	3,82,972.4 5	0.00
16	SBI, Kuchinda	303386473 0	Non LFS	31.03.2019	10,472.00	31.03.2019	10,472.00	0.00
17	SBI, Kuchinda	115009556 76	LFS Pension	31.03.2019	2,246.10	31.03.2019	2,246.10	0.00
18	SBI, Kuchinda	353239168 80	PBI	31.03.2019	30,420.00	31.03.2019	30,420.00	0.00
19	SBI, Kuchinda	322194116 09	MVT	31.03.2019	28,515.50	31.03.2019	28,515.50	0.00
20	SBI, Kuchinda	322402362 30	PGA	31.03.2019	93,302.00	31.03.2019	93,302.00	0.00
21	SBI, Kuchinda	115009574 69	WODC	31.03.2019	53,35,889. 97	31.03.2019	53,35,889. 97	0.00
22	PNB, kuchinda	680600010 0002797 97,	MPLAD	31.03.2019	9,37,343.8 0	31.03.2019	9,37,343.8 0	0.00
23	SBI, Kuchinda	322194159 66	Dev.Fund	31.03.2019	33,672.50	31.03.2019	33,672.50	0.00
24	AXIS, Kuchinda	915010060 925235 5	CCA	31.03.2019	50,127.98	31.03.2019	50,127.98	0.00
25	PNB, Kuchinda	680600010 00050 90	PDS	31.03.2019	4,98,622.5 3	31.03.2019	4,98,622.5 3	0.00
26	SBI, Kuchinda	115009556 43	G.A/C	31.03.2019	5,93,916.2 4	31.03.2019	-37,230.76	6,31,147.0 0
27	SBI, Kuchinda	115009545 15	Zero A/C	31.03.2019	2,28,671.7 8	31.03.2019	11,51,498. 78	-9,22,827.0 0
28	HDFC, Kuchinda	501001550 92514	Shop room Secruity	31.03.2019	75,011.00	31.03.2019	59,767.00	15,244.00
29	PNB, kuchinda	680600010 0030886 86,	G. Collection	31.03.2019	1,65,479.4 2	31.03.2019	-19,210.80	1,84,690.2 2
30	SBI, Kuchinda	352144249 06	OULM	31.03.2019	3,612.00	31.03.2019	3,612.00	0.00
31	SBI, Kuchinda	349092293 57	NULM	31.03.2019	3,81,727.2 0	31.03.2019	3,81,727.2 0	0.00

32	MINI BANK	621	MB	31.03.2019	921.00	31.03.2019	921.00	0.00
33	SBI, Kuchinda	35114937875	SBM	31.03.2019	68,99,387.75	31.03.2019	68,68,720.75	30,667.00
34	SBI, Kuchinda	11500955621	SJSRY	31.03.2019	0.00	31.03.2019	0.00	0.00
35	SBI, Kuchinda	35590985108	HSY	31.03.2019	85,732.20	31.03.2019	85732.20	0.00
36	AXIS, Kuchinda	9170200442755622	BUS STAND	31.03.2019	64,80,523.00	31.03.2019	64,80,523.00	0.00
37	SBI, Kuchinda	11500955632	OAP	31.03.2019	46,49,890.00	31.03.2019	46,57,890.00	-8,000.00
38	SBI, Kuchinda	37544864345	IGNWP	31.03.2019	1,69,881.50	31.03.2019	1,69,881.50	0.00
39	SBI, Kuchinda	37544851664	IGNOAP	31.03.2019	3,39,215.50	31.03.2019	3,39,215.50	0.00
40	SBI, Kuchinda	37544862553	IGNDP	31.03.2019	72,141.50	31.03.2019	72,141.50	0.00
41	Canara bank, Kuchinda	6045101002696	Land right	31.03.2019	1,01,883.00	31.03.2019	1,01,883.00	0.00
42	PNB, kuchinda	6806000100119802-	Unnati	31.03.2019	71,03,306.90	31.03.2019	70,50,454.90	52,852.00
43	SBI, Kuchinda	37544863385	NFBS	31.03.2019	2,66,940.50	31.03.2019	2,06,940.50	60,000.00
44	SBI, Kuchinda	37619964574	BYV	31.03.2020	45,673.00	31.03.2019	45,673.00	0.00
45	HDFC, Kuchinda	50100212273006	MKSY	31.03.2021	55.00	31.03.2019	55.00	0.00
	TOTAL(BANK+PL)				7,65,73,367.43		7,53,52,205.21	12,21,162.22

PARA.5-2-NON-RECONCILIATION OF DIFFERENCES BETWEEN CASH BOOK BALANCES AND PASS BOOK BALANCES AS ON DT.31.3.2019:-

There is a difference of Rs 1221162.22 between closing balance as per bank pass books and cash bank balance figure as on dt.31-3-2019. 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.

However during the course of audit following bank reconciliations has been calculated by audit.

Sl.No.	Particulars				Amount(In Rs.)
1	SBI, KUCHINDA A/C NO- 11500955643 (GENERAL COLLECTION)				
a	CLOSING BALANCE OF CASH BOOK AS ON 31.03.2019.				-37230.76
b	ADD, CHEQUE ISSUED BUT ENCASHED AFTER 31.03.2019				
	VR NO/DT	CHQ NO.	DATE	AMOUNT	553096.00
	572/30.03.19	907738	04.04.19	37240.00	

	558/29.03.19	907733	06.04.19	9606.00	
	561/29.03.19	907736	06.04.19	506250.00	
	TOTAL			553096.00	
c	ADD.PREVIOUS YEAR UNCLASSIFIED DIFFERENCE				78051.00
d	CLOSING BALANCE OF BANK PASS BOOK AS ON 31.03.2019.				593916.24
2 UGB, KUCHINDA A/C NO- 12032045538 (UGB MARKET)					
a	CLOSING BALANCE OF CASH BOOK AS ON 31.03.2019.				17829.00
b	PREVIOUS YEAR UNCLASSIFIED DIFFERENCE				589.00
c	CLOSING BALANCE OF BANK PASS BOOK AS ON 31.03.2019.				18418.00
3 PNB, KUCHINDA A/C NO- 6806000100002803 (MLALAD)					
a	CLOSING BALANCE OF CASH BOOK AS ON 31.03.2019.				573482.50
b	ADD, CHEQUE ISSUED BUT ENCASHED AFTER 31.03.2019				471.00
	VR NO/DT	CHQ NO.	DATE	AMOUNT	
	548/25.03.19	237488	05.04.19	471.00	
c	CLOSING BALANCE OF BANK PASS BOOK AS ON 31.03.2019.				573953.50
4 PNB, KUCHINDA A/C NO- 6806000100030886 (G.Collection)					
a	CLOSING BALANCE OF CASH BOOK AS ON 31.03.2019.				-19210.80
b	ADD, CHEQUE ISSUED BUT ENCASHED AFTER 31.03.2019				188209.00
	VR NO/DT	CHQ NO.	DATE	AMOUNT	
	247/11.09.18	494919		38875.00	
	278/06.10.18	494936		23231.00	
	426/06.02.19	402710		7434.00	
	430/07.02.19	402714		1093.00	
	431/07.02.19	402715		1266.00	
	493/12.03.19	402746		19462.00	
	551/27.03.19	610986		5000.00	
	552/27.03.19	610987		2381.00	
	564/29.03.19	610990		7436.00	
	565/29.03.19	610991		12831.00	
	571/30.03.19	610993		69200.00	
	TOTAL			188209.00	
c	LESS PREVIOUS YEAR UNCLASSIFIED DIFFERENCE				-3518.78
d	CLOSING BALANCE OF BANK PASS BOOK AS ON 31.03.2019.				165479.42
5 SBI, KUCHINDA A/C NO- 11500954515 (Zero Account)					
a	CLOSING BALANCE OF CASH BOOK AS ON 31.03.2019.				1151498.78
b	ADD, CHEQUE ISSUED BUT ENCASHED AFTER 31.03.2019				6205.00
	VR NO/DT	CHQ NO.	DATE	AMOUNT	
	498/19.03.19			1205.00	
	569/29.03.19	638339		5000.00	
	TOTAL			6205.00	

c	LESS PREVIOUS YEAR UNCLASSIFIED DIFFERENCE			-929032.00
d	CLOSING BALANCE OF BANK PASS BOOK AS ON 31.03.2019.			228671.78
6 HDFC, KUCHINDA A/C NO- 50100155092514 (SHOP ROOM SD)				
a	CLOSING BALANCE OF CASH BOOK AS ON 31.03.2019.			59767.00
b	ADD, CHEQUE ISSUED BUT ENCASHED AFTER 31.03.2019			15244.00
	CHQ NO.	DATE	AMOUNT	
	27	25.03.19	10629.00	
	28	25.03.19	4615.00	
	TOTAL		15244.00	
c	CLOSING BALANCE OF BANK PASS BOOK AS ON 31.03.2019.			75011.00
7 SBI, KUCHINDA A/C NO- 37544863385 (NFBS)				
a	CLOSING BALANCE OF CASH BOOK AS ON 31.03.2019.			206940.50
b	ADD, CHEQUE ISSUED BUT ENCASHED AFTER 31.03.2019			60000.00
	CHQ NO.	DATE	AMOUNT	
	30540	26.02.19	20000.00	
	30544	26.02.19	20000.00	
	30546	26.02.19	20000.00	
	TOTAL		60000.00	
c	CLOSING BALANCE OF BANK PASS BOOK AS ON 31.03.2019.			266940.50
8 PNB, KUCHINDA A/C NO- 6806000100119802 (UNNATI)				
a	CLOSING BALANCE OF CASH BOOK AS ON 31.03.2019.			7050454.90
b	ADD, CHEQUE ISSUED BUT ENCASHED AFTER 31.03.2019			52852.00
	CHQ NO.	DATE	AMOUNT	
	316318	28.03.19	52852.00	
	TOTAL		52852.00	
c	CLOSING BALANCE OF BANK PASS BOOK AS ON 31.03.2019.			7103306.90
9 SBI, KUCHINDA A/C NO- 31316380755 (TFC)				
a	CLOSING BALANCE OF CASH BOOK AS ON 31.03.2019.			1750772.00
b	ADD, CHEQUE ISSUED BUT ENCASHED AFTER 31.03.2019			7600.00
	VR NO/DT	CHQ NO.	DATE	AMOUNT
	498/19.03.19	657436	02.02.19	7600.00
			TOTAL	7600.00
c	ADD.PREVIOUS YEAR UNCLASSIFIED DIFFERENCE			315307.00
d	CLOSING BALANCE OF BANK PASS BOOK AS ON 31.03.2019.			2073679.00
10 SBI, KUCHINDA A/C NO- 32240234801 (R.D. Grant)				
a	CLOSING BALANCE OF CASH BOOK AS ON 31.03.2019.			799662.00
b	ADD.PREVIOUS YEAR UNCLASSIFIED DIFFERENCE			716839.00
c	CLOSING BALANCE OF BANK PASS BOOK AS ON 31.03.2019.			1516501.00

11	SBI, KUCHINDA A/C NO- 35114937875 (SBM)			
a	CLOSING BALANCE OF CASH BOOK AS ON 31.03.2019.		6868720.75	
b	ADD, CHEQUE ISSUED BUT ENCASHED AFTER 31.03.2019		30667.00	
	CHQ NO.	DATE		AMOUNT
	619301	19.03.19		8000.00
	619298	19.03.19		6667.00
	619285	04.02.19		8000.00
	619299	19.03.19		8000.00
	TOTAL			30667.00
c	CLOSING BALANCE OF BANK PASS BOOK AS ON 31.03.2019.		6899387.75	
12	SBI, KUCHINDA A/C NO- 11500955632 (MBPY/OAP)			
a	CLOSING BALANCE OF CASH BOOK AS ON 31.03.2019.		4657890.00	
b	LESS.PREVIOUS YEAR UNCLASSIFIED DIFFERENCE		-8000.00	
c	CLOSING BALANCE OF BANK PASS BOOK AS ON 31.03.2019.		4649890.00	

PARA 5.3: Full phase Adoption of Flexi Account.

Government in Finance Department vide its Letter. No. 35425(42)/F Dt.12.10.12 instructed all Departments to invest Scheme funds kept in Saving Bank Account by implementing agencies of State and centrally sponsored plan schemes to a threshold limit in fixed deposits through Flexi Account. These accounts provide the liquidity benefit associated with Savings accounts along with higher returns of fixed deposits on surplus funds, so that higher interest accruals from the scheme funds can be ploughed back to expand the coverage of the scheme without affecting fund flow for the scheme. Only for one Scheme , Flexi Account has been opened where as there are many a scheme with huge amount of balance could be operated through this system. Due to non adoption of this Fund management scheme in wholly , the Municipality has been debarred from gaining extra interest money at higher rate since years. The reason of non- adoption of the procedure may be clarified to audit.

In response to audit objection memo (POM-2) issued in this context , the Local Authority replied noted, However sincere steps may be taken in this regard and compliance reported to audit.

PARA: 6 STOCK POSITION

Kuchinda NAC. Sambalpur - 2018-2019

Slno	Material/Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	-	-	-	-	0.00	-	Detail stock position is given below.

Comments
Stock position of PDS as on 31.03.2019.

Slno	Material/Item	Opening Balance	Receipt	Total	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	AA Y RICE (In Qntl)	146.78	1739.05	1885.83	1885.80	0.03	0.03	SRP-13
2	PHH RICE (In Qntl)	467.19	3064.89	3532.08	3532.07	0.01	0.01	SRP-27
3	PHH WHEAT (In Qntl)	97.54	572.23	669.77	669.77	0.00	0.00	SRP-41
4	AP RICE (In Qntl)	4.80	26.40	31.20	31.20	0.00	0.00	SRP-59
5	KEROSIN OIL (In Ltr)	46.30	53331.19	53377.49	52658.200	719.293	719.293	SRP-69

Physical verification of stock and store:-

As per Rule 106 of OGFR a stock book shall be maintained, separate pages shall be allotted to each article and entries made as and when articles are received and issued balances struck out.

Physical verification of stores shall be carried out at least once in each six months by the E.O. and in token of his having done so, he shall record a certificate and make note of any other fact regarding excess shortage, unusual depreciation of stores, etc. But contravening the aforesaid rule the local authority has not conducted the physical verification of stock and store and non-conduct of physical verification of stores as required under rules as non-conduct of regular physical verification may give scope for mis-utilisation, defalcation and damaging of perishable items causing loss.

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.

SI 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	TATA ACE	2
19	AC	2
20	Cold water purifier	3

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 maybe specially authorized by him.

Since the dead stock register has not been maintained for the year 2018-19, 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.

In response to audit objection memo (POM-2) issued in this context , the Local Authority replied noted, However sincere steps may be taken in this regard and compliance reported to audit.

PARA: 7 INVESTMENT

Kuchinda NAC. Sambalpur - 2018-2019

Slno	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	01-04-2018	4000.00	0.00	4000.00	0.00	31-03-2019	4000.00	31-03-2019	4000.00	0.00	Details are furnished below.
	GRAND TOTAL	4000.00	0.00	4000.00	0.00		4000.00		4000.00	0.00	

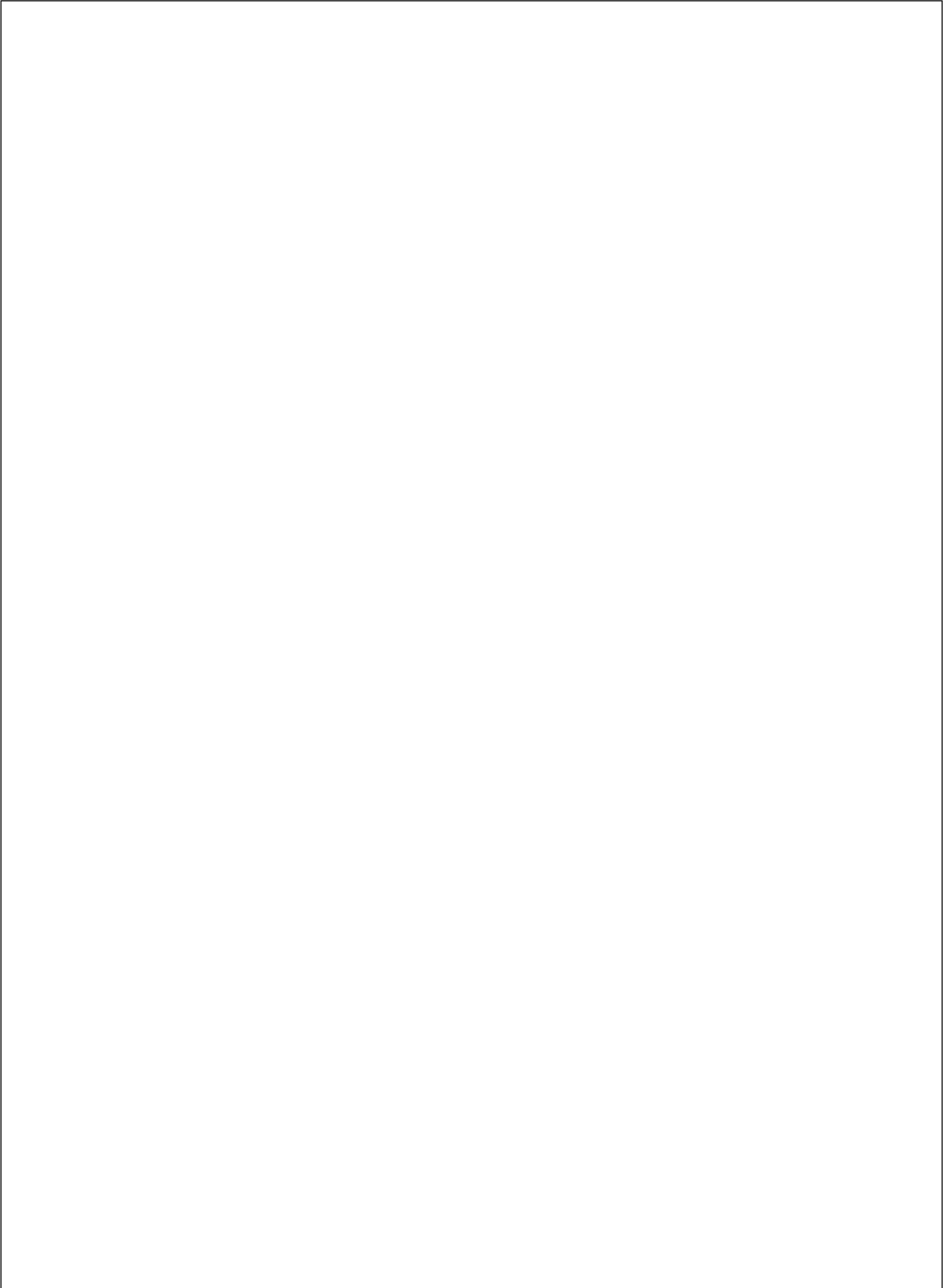
DETAILS OF CB ON INVESTMENT & Comments :
Maintenance of Demand ,Collection and balance Register:-

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 POM No.2 ,the local authority was asked to produce the investment register before audit for verification. But the E.O. replied that noted. However sincere steps may be taken in this regard and compliance reported to audit.

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. The details are furnished below.

Sl. No.	Loan particulars	Date of Purchase	Date of Maturity	Amount Invested (In Rs.)	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 - 2018-2019

Slno	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	01-04-2018	All Cash Book	142100 49.94	202758 4.00	162376 33.94	217400 0.00	31-03-2019	140636 33.94	31-03-2019	140126 33.94	51000. 00	Details of Difference is given below.
	GRAND TOTAL		142100 49.94	202758 4.00	162376 33.94	217400 0.00		140636 33.94		140126 33.94	51000. 00	

Comments :

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

Reason of difference between Audit and Cash Book figures is given below.

Particulars	Amount (In Rs.)
Advance outstanding as per Cash Book	14012633.94
Difference as shown in last A/R No.441949/AR/2018-2019-SAMBALPUR	51000.00
Advance outstanding as per Audit.	14063633.94

PARA: 8-2:- 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 properly in the Municipality.

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.

However it was noticed that advances were paid to the staffs & other officials randomly without adhering to

the above rules in the Municipality During the year under audit many instances has been came to notice regarding payment of advances to staff for organisation of various programme etc. but the advances were not adjusted early even during the financial year also. As such utmost care should be observed by the authority while sanctioning advances and adjustment of the same.

PARA: 8-3: YEAR WISE BREAK-UP OF OUTSTANDING ADVANCE AS ON 31.3.2019:-

YEAR	ADVANCE OUTSTANDING AS ON 01.04.2018 (IN RS.)	ADVANCE PAID DURING THE YEAR (IN RS.)	TOTAL(IN RS.)	ADVANCE ADJUSTED DURING THE YEAR (IN RS.)	ADVANCE OUTSTANDING AS ON 31.3.2019(IN RS.)
Prior to 2012-13	4317349.94		4317349.94	0.00	4317349.94
2012-13	512500.00		512500.00	0.00	512500.00
2013-14	4880200.00		4880200.00	819000.00	4061200.00
2014-15	1568100.00		1568100.00	206000.00	1362100.00
2015-16	741300.00		741300.00	68000.00	673300.00
2016-17	922000.00		922000.00	78000.00	8,44,000.00
2017-18	1268600.00		1268600.00	371500.00	897100.00
2018-19	0.00	2027584.00	2027584.00	631500.00	1396084.00
Total	14210049.94	2027584.00	16237633.94	2174000.00	14063633.94

PARA: 8-4: DETAILS YEAR WISE CLASSIFICATION OF OUTSTANDING ADVANCES AS ON 31.03.2019:-

PARICULARS	OB OF ADVANCE OUTSTANDING AS PER PREVIOUS A/R (IN RS.)	ADVANCE PAID DURING THE YEAR (IN RS.)	TOTAL(IN RS.)	ADVANCE ADJUSTED DURING THE YEAR (IN RS.)	BALANCE AS ON 31.03.2019(IN RS.)
SALARY ADVANCE	855900.00	301000.00	1156900.00	216500.00	940400.00
FESTIVAL ADVANCE	326100.00	836000.00	1162100.00	757500.00	404600.00
OTHER ADVANCE	238200.00	745584.00	983784.00	0.00	983784.00
IHSDP ADVANCE	7960000.00	145000.00	8105000.00	1200000.00	6905000.00
OAP ADVANCE	0.00	0.00	0.00	0.00	0.00
TOTAL	9380200.00	2027584.00	11407784.00	2174000.00	9233784.00
2012-13	512500.00	0.00	512500.00	0.00	512500.00
2011-12	1352390.00		1352390.00	0.00	1352390.00
PRIOR TO 2011-12	2964959.94		2964959.94	0.00	2964959.94
TOTAL	4829849.94	0.00	4829849.94	0.00	4829849.94
GRAND TOTAL	14210049.94	2027584.00	16237633.94	2174000.00	14063633.94

PARA: 8-5: DETAILS OF ADVANCES PAID DURING 2013-14,2014-15,2015-16,216-17,2017-18 and 2018-19 BUT NOT ADJUSTED TILL 31.3.2019:-

Details of outstanding advances as on 31.03.2019 is furnished below.(As per Records & Registers made available to Audit) . Sincere steps may be taken for adjustment of the recent as well as year old advances.

SL No	Name	Vr. No.	Date	Purpose	Sanctioned By	Advance outstanding (In Rs.)	Remarks
A DETAILS OF ADVANCE PAID DURING 2018-19 BUT NOT ADJUSTED TILL 31.3.2019-							
1	LILATAN BEHERA	30	13.04.2018	WAGE ADVANCE	J K Mahapatra ,E O	9500.00	
2	JAGMOHAN SINGH	55	30.04.2018	SALARY ADVANCE	J K Mahapatra ,E O	11000.00	
3	ASHOK JAIPURIA	81	17.05.2018	SALARY ADVANCE	J K Mahapatra ,E O	20000.00	
4	HARESH BAGH	137	02.07.2018	WAGE ADVANCE	J K Mahapatra ,E O	8000.00	
5	PRAMOD NAIK	138	02.07.2018	SALARY ADVANCE	J K Mahapatra ,E O	3000.00	
6	PRAMOD NAIK	180	20.07.2018	SALARY ADVANCE	J K Mahapatra ,E O	20000.00	
7	JHILI BIRANET	202	02.08.2018	WAGE ADVANCE	J K Mahapatra ,E O	3000.00	
8	JAGMOHAN SINGH	219	09.08.2018	SALARY ADVANCE	J K Mahapatra ,E O	6000.00	
9	KUMA NAIK	236	23.08.2018	PENSION ADVANCE	J K Mahapatra ,E O	5000.00	
10	JAGMOHAN SINGH	291	06.10.2018	SALARY ADVANCE	J K Mahapatra ,E O	15000.00	
11	DLR FESTIVAL ADVANCE	304	17.10.2018	FESTIVAL ADVANCE	J K Mahapatra ,E O	2000.00	
13	SANANDA BIRANET	360	19.12.2018	WAGE ADVANCE	J K Mahapatra ,E O	3000.00	
14	ASHOK JAIPURIA	363	27.12.2018	SALARY ADVANCE	J K Mahapatra ,E O	20000.00	
15	KANHUCHARAN NAYAK	398	18.01.2019	WORK ADVANCE	J K Mahapatra ,E O	50000.00	
16	MAHAMMAD TAHIR	403	24.01.2019	WORK ADVANCE	J K Mahapatra	350000.00	

					,E O	
17	KANHUCHARAN NAYAK	465	22.02.2019	WORK ADVANCE	J K Mahapatra, E O	30984.00
18	ASHOK JAIPURIA	459	22.02.2019	SALARY ADVANCE	J K Mahapatra, E O	20000.00
19	SUSANTA GAJENDRA SINGH	466	23.02.2019	SALARY ADVANCE	J K Mahapatra, E O	20000.00
20	KAMALINI PANIGRAHI	482	06.03.2019	SALARY ADVANCE	J K Mahapatra, E O	30000.00
21	KUMA NAIK	552	28.03.2019	SALARY ADVANCE	J K Mahapatra, E O	35000.00
22	Regular and Contactual Staff	128/PLA	13.10.2018	FESTIVAL ADVANCE	J K Mahapatra, E O	368000.00
23	KAMALINI PANIGRAHI	03/HSY	14.05.2018	HSY ADVANCE	J K Mahapatra, E O	30000.00
	KAMALINI PANIGRAHI	04/HSY	27.06.2018	HSY ADVANCE	J K Mahapatra, E O	30000.00
	KAMALINI PANIGRAHI	05/HSY	07.08.2018	HSY ADVANCE	J K Mahapatra, E O	30000.00
	KAMALINI PANIGRAHI	06/HSY	29.08.2018	HSY ADVANCE	J K Mahapatra, E O	45000.00
	KAMALINI PANIGRAHI	07/HSY	22.12.2018	HSY ADVANCE	J K Mahapatra, E O	45000.00
	KAMALINI PANIGRAHI	08/HSY	07.03.2019	HSY ADVANCE	J K Mahapatra, E O	60000.00
24	Tapan Kumar Mahapatra	94/SBM	24.09.2018	SBM ODF RELLY	J K Mahapatra, E O	19600.00
24	Tapan Kumar Mahapatra	95/SBM	27.09.2018	SBM ODF MEETING	J K Mahapatra, E O	55000.00
25	Jitendra Ku Mahapatra	09/SBM	08.05.2018	TA Advance	J K Mahapatra, E O	10000.00
26	Dhanpati Kua	05/IHSDP	21.05.2018	IHSDP	J K Mahapatra, E O	15000.00
	Dhanpati Kua	14/IHSDP	03.09.2018	IHSDP	J K Mahapatra	1000.00

					,E O		
27	Judhistir Bagh	10/IHSDP	19.06.2018	IHSDP	J K Mahapatra ,E O	10000.00	
	Judhistir Bagh	12/IHSDP	28.08.2018	IHSDP	J K Mahapatra ,E O	15000.00	
28	Haradin Majhi	30/IHSDP	30.03.2019	IHSDP	J K Mahapatra ,E O	1000.00	
	TOTAL					1396084.00	
B	DETAILS OF ADVANCE PAID DURING 2017-18 BUT NOT ADJUSTED TILL 31.3.2019:-						
1	Gopi Mahananda	18	06.04.2017	Wage advance	J K Mahapatra,E O	5,000.00	Out Of 10000
2	Ashok Kumar Jaipuria	44	15.04.2017	Salary Advance	J K Mahapatra,E O	8,000.00	
3	Ajaya Kumar Sunanai	45	15.04.2017	Wage advance	J K Mahapatra,E O	600.00	Out Of 10000
4	Ajaya Kumar Sunanai	200	12.07.2017	Wage advance	J K Mahapatra,E O	18,000.00	
5	Ajaya Kumar Sunanai	667	03.03.2018	Wage advance	J K Mahapatra,E O	9,000.00	
6	Damarudhar seth	68	05.05.2017	Salary Advance	J K Mahapatra,E O	60,000.00	
7	Dhira Biranet	648	15.02.2018	Wage advance	J K Mahapatra,E O	8,000.00	Out Of 10000
8	Krishna Mahanandia	391	25.09.2017	Festival advance	J K Mahapatra,E O	1,000.00	Out Of 5000
9	Shiba Buda	391	25.09.2017	Festival advance	J K Mahapatra,E O	1,000.00	Out Of 5000
10	Gopal Kumra	391	25.09.2017	Festival advance	J K Mahapatra,E O	1,000.00	Out Of 5000

11	Biswanath Mohanty	382	25.09.2017	Festival advance	J K Mahapatra,E O	6,000.00	Out Of 15000
12	Sukadev Naik	382	25.09.2017	Festival advance	J K Mahapatra,E O	1,500.00	Out Of 15000
13	Bhubane Nag	382	25.09.2017	Festival advance	J K Mahapatra,E O	1,500.00	Out Of 15000
14	Jagmohan Singh	382	25.09.2017	Festival advance	J K Mahapatra,E O	4,500.00	Out Of 15000
15	SAROJ KUMAR BAGH	1	03.04.2017	IHSDP	J K Mahapatra,E O	30,000.00	
		5	06.04.2017	IHSDP	J K Mahapatra,E O	50,000.00	
16	TIKESWAR CHHATRIA	2	05.04.2017	IHSDP	J K Mahapatra,E O	50,000.00	
		19	12.07.2017	IHSDP	J K Mahapatra,E O	10,000.00	
17	BHAGBATI SONI	3	05.04.2017	IHSDP	J K Mahapatra,E O	50,000.00	
		22	17.08.2017	IHSDP	J K Mahapatra,E O	10,000.00	
		28	13.09.2017	IHSDP	J K Mahapatra,E O	15,000.00	
18	SIKIDHWAJ BAGH	4	06.04.2017	IHSDP	J K Mahapatra,E O	15,000.00	
19	BHAGABAN DHAR	7	10.04.2017	IHSDP	J K Mahapatra,E O	50,000.00	
		11	10.05.2017	IHSDP	J K Mahapatra,E O	10,000.00	
		13	24.05.2017	IHSDP	J K Mahapatra,E O	15,000.00	
20	PHULMATI MAJHI	8	10.04.2017	IHSDP	J K Mahapatra,E O	15,000.00	
21	MANBODH CHHATRIA	9	04.05.2017	IHSDP	J K Mahapatra,E O	25,000.00	

		10	04.05.2017	IHSDP	J K Mahapatra,E O	9,000.00	
		14	30.05.2017	IHSDP	J K Mahapatra,E O	30,000.00	
		46	15.01.2018	IHSDP	J K Mahapatra,E O	50,000.00	
		50	05.03.2018	IHSDP	J K Mahapatra,E O	10,000.00	
22	NIRANJAN PRADHAN	17	22.06.2017	IHSDP	J K Mahapatra,E O	15,000.00	
23	KUNTALA CHHATRIA	24	21.08.2017	IHSDP	J K Mahapatra,E O	9,000.00	
		26	08.09.2017	IHSDP	J K Mahapatra,E O	25,000.00	
		27	08.09.2017	IHSDP	J K Mahapatra,E O	30,000.00	
		30	27.09.2017	IHSDP	J K Mahapatra,E O	50,000.00	
24	RABI SEUL	33	20.10.2017	IHSDP	J K Mahapatra,E O	10,000.00	
		36	02.12.2017	IHSDP	J K Mahapatra,E O	15,000.00	
25	DHANAPATI KAU	38	15.12.2017	IHSDP	J K Mahapatra,E O	9,000.00	
		39	15.12.2017	IHSDP	J K Mahapatra,E O	25,000.00	
		40	26.12.2017	IHSDP	J K Mahapatra,E O	30,000.00	
		45	15.01.2018	IHSDP	J K Mahapatra,E O	50,000.00	
		53	19.03.2018	IHSDP	J K Mahapatra,E O	10,000.00	
26	JUDHISTIR BAGH	57	28.03.2018	IHSDP	J K Mahapatra,E O	50,000.00	

	TOTAL					8,97,100.00	
C	DETAILS OF ADVANCE PAID DURING 2016-17 BUT NOT ADJUSTED TILL 31.3.2019:-						
1	ASHOK JAIPURIA	466	20.09.2016	salary	J K Mahapatra, E O	10,000.00	Out Of 15000
2	SUKDEB NAIK(DEAD)	485	22.09.2016	salary	J K Mahapatra, E O	20,000.00	
3	RINKU THAKUR, W O-LATE:TB	56	26.04.2016	Arrear salary	J K Mahapatra, E O	5,000.00	
4	SANANDA BIRANET	839	20.02.2017	SALARY(N MR)	J K Mahapatra, E O	10,000.00	
5	JUDHISTIR BAGH	4	02.05.2016	IHSDP	J K Mahapatra, E O	30,000.00	
6	DUARU CHIL	41	07.10.2016	IHSDP	J K Mahapatra, E O	10,000.00	
7	DUARU CHIL	42	07.10.2016	IHSDP	J K Mahapatra, E O	15,000.00	
8	RABI SEUL	44	19.11.2016	IHSDP	J K Mahapatra, E O	9,000.00	
9	RABI SEUL	45	19.11.2016	IHSDP	J K Mahapatra, E O	25,000.00	
10	RABI SEUL	73	01.03.2017	IHSDP	J K Mahapatra, E O	30,000.00	
11	RABI SEUL	79	17.03.2017	IHSDP	J K Mahapatra, E O	50,000.00	
12	TIKESWAR CHATRIA	46(A)	29.11.2016	IHSDP	J K Mahapatra, E O	9,000.00	
13	TIKESWAR CHATRIA	46(B)	29.11.2016	IHSDP	J K Mahapatra, E O	25,000.00	
14	TIKESWAR	66	13.02.2017	IHSDP	J K	30,000.00	

	CHATRIA				Mahapatra,E O	
15	THUKU KAU	46	29.11.2016	IHSDP	J K Mahapatra,E O	15,000.00
16	SUMANTA CHATRIA	49	30.11.2016	IHSDP	J K Mahapatra,E O	50,000.00
17	SUMANTA CHATRIA	53	06.12.2016	IHSDP	J K Mahapatra,E O	10,000.00
18	SUMANTA CHATRIA	61	21.01.2017	IHSDP	J K Mahapatra,E O	15,000.00
19	NIRANJAN PRADHAN	51	06.12.2016	IHSDP	J K Mahapatra,E O	9,000.00
20	NIRANJAN PRADHAN	52	06.12.2016	IHSDP	J K Mahapatra,E O	25,000.00
21	NIRANJAN PRADHAN	54	26.12.2016	IHSDP	J K Mahapatra,E O	30,000.00
22	NIRANJAN PRADHAN	60	21.01.2017	IHSDP	J K Mahapatra,E O	50,000.00
23	NIRANJAN PRADHAN	67	13.02.2017	IHSDP	J K Mahapatra,E O	10,000.00
24	PHULMATI MAJHI	56	31.12.2016	IHSDP	J K Mahapatra,E O	25,000.00
25	PHULMATI MAJHI	57	31.12.2016	IHSDP	J K Mahapatra,E O	9,000.00
26	PHULMATI MAJHI	58	31.01.2017	IHSDP	J K Mahapatra,E O	30,000.00
27	PHULMATI MAJHI	63	30.01.2017	IHSDP	J K Mahapatra,E O	50,000.00
28	PHULMATI MAJHI	82	23.03.2017	IHSDP	J K Mahapatra,E O	10,000.00
30	BHAGBATI SONI	62	21.01.2017	IHSDP	J K Mahapatra,E O	9,000.00
31	BHAGBATI SONI	70	22.02.2017	IHSDP	J K Mahapatra,E O	30,000.00
32	BHAGBATI	65	06.02.2017	IHSDP	J K	25,000.00

	SONI				Mahapatra,E O		
33	SIKIDHWAJ BAGH	64	02.02.2017	IHSDP	J K Mahapatra,E O	50,000.00	
34	SIKIDHWAJ BAGH	71	23.02.2017	IHSDP	J K Mahapatra,E O	10,000.00	
35	MINAKETA N MAJHI	69	22.02.2017	IHSDP	J K Mahapatra,E O	15,000.00	
36	BHAGABAN DHAR	77	15.03.2017	IHSDP	J K Mahapatra,E O	25,000.00	
37	BHAGABAN DHAR	85	27.03.2017	IHSDP	J K Mahapatra,E O	30,000.00	
38	SAROJ KUMAR BAGH	83	24.03.2017	IHSDP	J K Mahapatra,E O	9,000.00	
39	SAROJ KUMAR BAGH	84	24.03.2017	IHSDP	J K Mahapatra,E O	25,000.00	
	TOTAL					8,44,000.00	
	D DETAILS OF ADVANCE PAID DURING 2015-16 BUT NOT ADJUSTED TILL 31.3.2019:-						
1	Ashok Kumar Jaipuria	619	31.10.2015	salary advance	J K Mahapatra,E O	7,000.00	Out of 25000
2	ASHOK JAIPURIA	788	29.12.2015	salary advance	J K Mahapatra,E O	20,000.00	
3	Kamalini Panigrahi	469	26.09.2015	OULM Work Shop	J K Mahapatra,E O	10,000.00	
	Kamalini Panigrahi	258	13.07.2015	TA Advance	J K Mahapatra,E O	6,000.00	
	Kamalini Panigrahi	697	24.11.2015	Youth Festival	J K Mahapatra,E O	50,000.00	
	Kamalini Panigrahi	701	26.11.2015	Youth Festival	J K Mahapatra,E	20,000.00	

					O		
4	Sailesh Sharma	975	01.03.2016	salary advance	J K Mahapatra,E O	600.00	Out of 6000
5	Sarat Ch Mahananda	192	29.06.2015	salary advance	J K Mahapatra,E O	15,000.00	
6	Subodh Kumar Majhi(forester)	449	04.09.2015	Plantation Programme	J K Mahapatra,E O	27,200.00	
7	Tapan Kumar Mahapatra	440	28.08.2015	Swayatta Sasan Divas	J K Mahapatra,E O	5,000.00	
	Tapan Kumar Mahapatra	630	02.11.2015	Youth Festival	J K Mahapatra,E O	50,000.00	
	Tapan Kumar Mahapatra	1054	19.03.2016	JALACHAT RA INSTRUMENT	J K Mahapatra,E O	20,000.00	
	Tapan Kumar Mahapatra	04/SBM	08.02.2016	SBM Work Shop	J K Mahapatra,E O	50,000.00	
8	Tilak Bahadur Sahi Thakur	935	15.02.2016	salary advance	J K Mahapatra,E O	10,000.00	
	Tilak Bahadur Sahi Thakur	247	10.07.2015	salary advance	J K Mahapatra,E O	43,000.00	
	Tilak Bahadur Sahi Thakur	508	07.10.2015	Festival Advance	J K Mahapatra,E O	9,000.00	
10	Suresh Bagh	17	25.04.2015	salary advance	J K Mahapatra,E O	2,500.00	
11	AVIMANYA BALUA	25	27.05.2015	IHSDP	J K Mahapatra,E O	10,000.00	
14	MINAKETAN MAJHI	56	09.12.2015	IHSDP	J K Mahapatra,E O	9,000.00	
15	MINAKETAN MAJHI	63	30.12.2015	IHSDP	J K Mahapatra,E O	25,000.00	
16	MINAKETAN MAJHI	68	14.01.2016	IHSDP	J K Mahapatra,E O	30,000.00	
17	MINAKETAN MAJHI	73	09.02.2016	IHSDP	J K Mahapatra,E O	50,000.00	

18	MINAKETA N MAJHI	74	09.02.2016	IHSDP	J K Mahapatra,E O	10,000.00	
19	NARESH BAGH	12	27.04.2015	IHSDP	J K Mahapatra,E O	15,000.00	
20	PURUSOTT AM SINGH	30	08.06.2015	IHSDP	J K Mahapatra,E O	9,000.00	
21	PURUSOTT AM SINGH	33	25.06.2015	IHSDP	J K Mahapatra,E O	25,000.00	
22	PURUSOTT AM SINGH	38	24.07.2015	IHSDP	J K Mahapatra,E O	30,000.00	
23	PURUSOTT AM SINGH	43	11.08.2015	IHSDP	J K Mahapatra,E O	50,000.00	
24	PURUSOTT AM SINGH	46	30.09.2015	IHSDP	J K Mahapatra,E O	10,000.00	
25	PURUSOTT AM SINGH	50	07.11.2015	IHSDP	J K Mahapatra,E O	15,000.00	
26	RAJU BAGH	18	16.05.2015	IHSDP	J K Mahapatra,E O	15,000.00	
27	SIVA PRASAD BALUA	32	09.06.2015	IHSDP	J K Mahapatra,E O	10,000.00	
28	SIVA PRASAD BALUA	48	15.10.2015	IHSDP	J K Mahapatra,E O	15,000.00	
	TOTAL					6,73,300.00	
	E DETAILS OF ADVANCE PAID DURING 2014-15 BUT NOT ADJUSTED TILL 31.3.2019:-						
1	Jagmohan Singh	724	16.12.14	Salary Advance	D K Patel,E O	2,000.00	Out of 75000
2	Amresh Behera	669	12.12.14	Salary Advance	D K Patel,E O	4,000.00	
3	Kamalini Panigrahi,C O	59	10.2.15	Payment of HSY	J K Mahapatra ,E O	8,000.00	Out of 30000

4	Ranjit Sandha	194	11.6.14	Salary Advance	D K Patel,E O	10,000.00	
5	Sunil kumar Ghosh, Contractor	212	28.6.14	Dev Work	D K Patel,E O	2,000.00	Out of 52000
	Sunil kumar Ghosh, Contractor	478	30.9.14	Dev Work	D K Patel,E O	20,000.00	
6	Dhira Birneth,NMR	234	28.6.14	Salary Advance	D K Patel,E O	5,000.00	
7	Sananda Birneth,NMR	240	2.7.14	Salary Advance	D K Patel,E O	10,000.00	
8	Tapan Kumar Mahapatra I/c S.I.	780	29.1.15	Salary Advance	J K Mahapatra ,E O	16,000.00	Out of 30000
	Tapan Kumar Mahapatra I/c S.I.	816	11.2.15	Sshg Mela	J K Mahapatra ,E O	60,000.00	
	Tapan Kumar Mahapatra I/c S.I.	908	17.3.15	Deposit of Road Tax	J K Mahapatra ,E O	30,000.00	
9	Ashoka Jaipuria	668	12.12.14	Salary Advance	D K Patel,E O	25,000.00	
10	Madan Mohan Jena,Ex-JA	725	16.12.14	Pension Advance	D K Patel,E O	25,000.00	
11	Sukdev Naik	482	30.9.14	Festival Advance	D K Patel,E O	2,000.00	
12	Bijay Mohandia,N MR	483	30.9.14	Festival Advance	D K Patel,E O	3,000.00	
13	Prasanta sendriya,NM R	483	30.9.14	Festival Advance	D K Patel,E O	1,000.00	
14	Mithun Mohandia	483	30.9.14	Festival Advance	D K Patel,E O	1,000.00	
15	Mukesh Mukhi	483	30.9.14	Festival Advance	d K Patel,E O	1,100.00	
16	Abhimanyu Balua	15	17.4.2014	IHSDP		25,000.00	
	Abhimanyu Balua	71	3.6.2014	IHSDP		30,000.00	
	Abhimanyu Balua	219	19.3.2015	IHSDP		50,000.00	
17	Adit Charan Babu	19	19.4.2014	IHSDP		10,000.00	
	Adit Charan	51	21.5.14	IHSDP		15,000.00	

	Babu						
18	Bane Balua	53	21.5.2014	IHSDP		9,000.00	
	Bane Balua	80	10.6.16	IHSDP		25,000.00	
21	Bikram Majhi	23	23.4.14	IHSDP		15,000.00	
22	Dasru Kandra	8	12.4.14	IHSDP		25,000.00	
	Dasru Kandra	30	26.4.14	IHSDP		30,000.00	
	Dasru Kandra	73	3.6.14	IHSDP		50,000.00	
	Dasru Kandra	101	27.6.14	IHSDP		10,000.00	
	Dasru Kandra	156	22.9.14	IHSDP		15,000.00	
	Dasru Kandra	185	27.11.14	IHSDP		15,000.00	
23	Dhanamati Sahu	154	10.9.14	IHSDP		15,000.00	
24	Fagunu Singh	26	26.4.14	IHSDP		10,000.00	
	Fagunu Singh	61	27.5.14	IHSDP		15,000.00	
25	Gajendra Majhi	77	5.6.14	IHSDP		15,000.00	
26	Ganga Majhi	75	4.6.14	IHSDP		50,000.00	
	Ganga Majhi	90	17.6.14	IHSDP		10,000.00	
	Ganga Majhi	218	5.3.15	IHSDP		15,000.00	
27	Hirachanda Kharsel	68	31.5.14	IHSDP		15,000.00	
28	Judhistir Bagh	6	9.4.14	IHSDP		25,000.00	
29	Jugal Kishor Mohananda	109	7.7.14	IHSDP		30,000.00	
30	Jayanti Bagh	191	18.12.14	IHSDP		10,000.00	
31	Naresh Bagh	39	1.5.14	IHSDP		10,000.00	
32	Nrupalal Sunar	40	1.5.14	IHSDP		25,000.00	
	Nrupalal Sunar	65	30.5.14	IHSDP		30,000.00	
	Nrupalal Sunar	117	11.7.14	IHSDP		50,000.00	
	Nrupalal Sunar	169	17.10.14	IHSDP		10,000.00	
	Nrupalal Sunar	181	14.11.14	IHSDP		15,000.00	
33	Prasanna	211	30.1.15	IHSDP		15,000.00	

	Chil						
34	Raju Bagh	25	25.4.14	IHSDP		50,000.00	
	Raju Bagh	102	27.6.14	IHSDP		10,000.00	
35	Sankarabati Karta	13	16.4.14	IHSDP		50,000.00	
	Sankarabati Karta	70	3.6.14	IHSDP		10,000.00	
	Sankarabati Karta	89	16.6.14	IHSDP		15,000.00	
36	Shiba Prasad Balua	124	16.7.14	IHSDP		30,000.00	
	Shiba Prasad Balua	182	14.11.14	IHSDP		50,000.00	
37	Sikidhwaj Bagh	204	5.1.15	IHSDP		25,000.00	
	Sikidhwaj Bagh	205	5.1.15	IHSDP		9,000.00	
	Sikidhwaj Bagh	213	12.2.15	IHSDP		30,000.00	
38	Sumanta Chhatria	134	25.7.14	IHSDP		30,000.00	
39	Thuka Kau	58	22.5.14	IHSDP		9,000.00	
	Thuka Kau	92	17.6.14	IHSDP		25,000.00	
	Thuka Kau	108	5.7.14	IHSDP		30,000.00	
	Thuka Kau	194	22.12.14	IHSDP		50,000.00	
	Thuka Kau	217	3.3.15	IHSDP		10,000.00	
40	Trilochan Kusum	160	29.9.14	IHSDP		15,000.00	
	TOTAL					13,62,100.00	
F	DETAILS OF ADVANCE PAID DURING 2013-14 BUT NOT ADJUSTED TILL 31.3.2019:-						
1	Abdul Zabar Musan	81	04.05.2013	Gratuity advance	D.K. Patel, E.O.	6,000.00	
2	Tapan Kumar Mahapatra	204	26.06.2013	Salary advance	D.K. Patel, E.O.	30,000.00	
	Tapan Kumar	353	03.09.2013	Sanitation work	D.K. Patel, E.O.	25,000.00	

	Mahapatra						
3	Binod Bihari Chalan	220	01.07.2013	Salary advance	D.K. Patel, E.O.	25,000.00	
4	Mohan Balua	222	01.07.2013	Salary advance	D.K. Patel, E.O.	1,200.00	
5	Ananda Birneth	348	02.09.2013	Salary advance	D.K. Patel, E.O.	10,000.00	
6	Tilak Bahadur Sahi Thaku	603	16.11.2013	Salary advance	D.K. Patel, E.O.	70,000.00	
7	Dushasan Bagh	754	22.01.2014	Not Mentioned	D.K. Patel, E.O.	14,000.00	
8	Siba Chandra Majhi	795	24.02.2014	Salary advance	D.K. Patel, E.O.	15,000.00	
9	Subash Chandra Debata	796	24.02.2014	Not Mentioned	D.K. Patel, E.O.	8,000.00	
10	Sripati Banchhor	807	04.03.2014	Not Mentioned	D.K. Patel, E.O.	15,000.00	
11	Kuni Banchhor	808	04.03.2014	Not Mentioned	D.K. Patel, E.O.	15,000.00	
12	Abhimanyu Balua	807	21.03.2014	IHSDP		9,000.00	
13	Adit Charan Babu	604	30.12.2013	IHSDP		9,000.00	
	Adit Charan Babu	662	18.01.2014	IHSDP		25,000.00	
	Adit Charan Babu	682	25.01.2014	IHSDP		30,000.00	
	Adit Charan Babu	776	03.03.2014	IHSDP		50,000.00	
14	Baradanand a Dash	95	04.07.2013	IHSDP		9,000.00	
	Baradanand a Dash	129	18.07.2013	IHSDP		25,000.00	
	Baradanand a Dash	212	04.09.2013	IHSDP		30,000.00	
	Baradanand a Dash	274	30.09.2013	IHSDP		50,000.00	
	Baradanand a Dash	373	25.10.2013	IHSDP		10,000.00	
	Baradanand a Dash	450	18.11.2013	IHSDP		15,000.00	
15	Bhabani Pradhan	235	06.09.2013	IHSDP		9,000.00	
16	Bhagaban Dhar	52	20.06.2013	IHSDP		9,000.00	
17	Bikram Majhi	19	12.06.2013	IHSDP		9,000.00	

	Bikram Majhi	293	03.10.2013	IHSDP		25,000.00	
	Bikram Majhi	529	11.12.2013	IHSDP		30,000.00	
	Bikram Majhi	712	31.01.2014	IHSDP		50,000.00	
	Bikram Majhi	813	25.03.2014	IHSDP		10,000.00	
18	Dasru Kandra	822	31.03.2014	IHSDP		9,000.00	
19	Dhanamati Sahu	244	14.09.2013	IHSDP		9,000.00	
	Dhanamati Sahu	279	01.10.2013	IHSDP		25,000.00	
	Dhanamati Sahu	340	09.10.2013	IHSDP		30,000.00	
	Dhanamati Sahu	390	28.10.2013	IHSDP		50,000.00	
	Dhanamati Sahu	519	09.12.2013	IHSDP		10,000.00	
20	Dwari Chil	112	12.07.2013	IHSDP		9,000.00	
	Dwari Chil	166	06.08.2013	IHSDP		25,000.00	
	Dwari Chil	260	23.09.2013	IHSDP		30,000.00	
	Dwari Chil	438	12.11.2013	IHSDP		50,000.00	
21	Gajendra Majhi	5	04.06.2013	IHSDP		9,000.00	
	Gajendra Majhi	271	30.09.2013	IHSDP		25,000.00	
	Gajendra Majhi	375	25.10.2013	IHSDP		30,000.00	
	Gajendra Majhi	594	27.12.2013	IHSDP		50,000.00	
	Gajendra Majhi	714	31.01.2014	IHSDP		10,000.00	
22	Ganga Majhi	24	12.06.2013	IHSDP		9,000.00	
	Ganga Majhi	506	02.12.2013	IHSDP		25,000.00	
	Ganga Majhi	539	17.12.2013	IHSDP		5,000.00	
	Ganga Majhi	540	17.12.2013	IHSDP		25,000.00	
23	Gomati Khichidi	33	13.06.2013	IHSDP		9,000.00	
	Gomati Khichidi	79	03.07.2013	IHSDP		25,000.00	
	Gomati Khichidi	180	13.08.2013	IHSDP		30,000.00	
	Gomati Khichidi	246	16.09.2013	IHSDP		50,000.00	
	Gomati Khichidi	380	25.10.2013	IHSDP		10,000.00	
	Gomati Khichidi	500	29.11.2013	IHSDP		15,000.00	
24	Harachand Kharsel	576	27.12.2013	IHSDP		9,000.00	

	Harachand Kharsel	610	01.01.2014	IHSDP		25,000.00	
	Harachand Kharsel	635	09.01.2014	IHSDP		30,000.00	
	Harachand Kharsel	700	29.01.2014	IHSDP		50,000.00	
	Harachand Kharsel	757	24.02.2014	IHSDP		10,000.00	
25	Harendra Majhi	291	03.10.2013	IHSDP		9,000.00	
	Harendra Majhi	312	04.10.2013	IHSDP		25,000.00	
	Harendra Majhi	405	08.11.2013	IHSDP		30,000.00	
	Harendra Majhi	488	26.11.2013	IHSDP		50,000.00	
	Harendra Majhi	547	19.12.2013	IHSDP		10,000.00	
	Harendra Majhi	808	24.03.2014	IHSDP		15,000.00	
26	Haripriya Nayak	38	17.06.2013	IHSDP		9,000.00	
	Haripriya Nayak	77	03.07.2013	IHSDP		25,000.00	
	Haripriya Nayak	322	07.10.2013	IHSDP		30,000.00	
	Haripriya Nayak	384	26.10.2013	IHSDP		50,000.00	
	Haripriya Nayak	538	17.12.2013	IHSDP		10,000.00	
	Haripriya Nayak	606	31.12.2013	IHSDP		15,000.00	
27	Iswar Kechhu	73	01.07.2013	IHSDP		9,000.00	
	Iswar Kechhu	216	04.09.2013	IHSDP		25,000.00	
	Iswar Kechhu	328	07.10.2013	IHSDP		30,000.00	
	Iswar Kechhu	391	29.10.2013	IHSDP		50,000.00	
	Iswar Kechhu	598	28.12.2013	IHSDP		10,000.00	
	Iswar Kechhu	649	11.01.2014	IHSDP		15,000.00	
28	Josbanti Dash	51	20.06.2013	IHSDP		9,000.00	
	Josbanti Dash	178	13.08.2013	IHSDP		25,000.00	
	Josbanti	205	02.09.2013	IHSDP		30,000.00	

	Dash					
	Josbanti Dash	270	30.09.2013	IHSDP		50,000.00
	Josbanti Dash	527	11.12.2013	IHSDP		10,000.00
	Josbanti Dash	543	17.12.2013	IHSDP		15,000.00
29	Judhistir Bagh	781	05.03.2014	IHSDP		9,000.00
30	Jugal Kishor Mahananda	192	27.08.2013	IHSDP		9,000.00
	Jugal Kishor Mahananda	505	02.12.2013	IHSDP		25,000.00
31	Kainta Naik	250	17.09.2013	IHSDP		9,000.00
	Kainta Naik	509	04.12.2013	IHSDP		25,000.00
	Kainta Naik	565	21.12.2013	IHSDP		30,000.00
	Kainta Naik	642	09.01.2014	IHSDP		50,000.00
32	Kartika Chandra Behera	453	18.11.2013	IHSDP		9,000.00
	Kartika Chandra Behera	476	20.11.2013	IHSDP		25,000.00
	Kartika Chandra Behera	534	17.12.2013	IHSDP		30,000.00
	Kartika Chandra Behera	589	27.12.2013	IHSDP		50,000.00
	Kartika Chandra Behera	704	30.01.2014	IHSDP		10,000.00
	Kartika Chandra Behera	779	05.03.2014	IHSDP		15,000.00
33	Nabin Seul	93	04.07.2013	IHSDP		9,000.00
	Nabin Seul	316	04.10.2013	IHSDP		25,000.00
	Nabin Seul	392	29.10.2013	IHSDP		30,000.00
	Nabin Seul	510	04.12.2013	IHSDP		50,000.00
	Nabin Seul	729	14.02.2014	IHSDP		10,000.00
	Nabin Seul	780	05.03.2014	IHSDP		15,000.00
34	Naresh Bagh	688	27.01.2014	IHSDP		9,000.00
	Naresh Bagh	725	03.02.2014	IHSDP		25,000.00
	Naresh Bagh	763	25.02.2014	IHSDP		30,000.00
	Naresh	793	11.03.2014	IHSDP		50,000.00

	Bagh						
35	Nidrabati Sunar	94	04.07.2013	IHSDP		9,000.00	
	Nidrabati Sunar	151	25.07.2013	IHSDP		25,000.00	
	Nidrabati Sunar	227	06.09.2013	IHSDP		30,000.00	
	Nidrabati Sunar	319	05.10.2013	IHSDP		50,000.00	
	Nidrabati Sunar	409	08.11.2013	IHSDP		10,000.00	
	Nidrabati Sunar	490	26.11.2013	IHSDP		15,000.00	
36	Nrupalal Sunar	699	29.01.2014	IHSDP		9,000.00	
37	Phagunu Singh	101	08.07.2013	IHSDP		9,000.00	
	Phagunu Singh	127	17.07.2013	IHSDP		25,000.00	
	Phagunu Singh	298	03.10.2013	IHSDP		30,000.00	
	Phagunu Singh	403	05.11.2013	IHSDP		50,000.00	
38	Prasanna Chil	6	04.06.2013	IHSDP		9,000.00	
	Prasanna Chil	309	03.10.2013	IHSDP		25,000.00	
	Prasanna Chil	493	27.11.2013	IHSDP		30,000.00	
	Prasanna Chil	659	17.01.2014	IHSDP		50,000.00	
	Prasanna Chil	812	25.03.2014	IHSDP		10,000.00	
39	Raju Bagh	663	20.01.2014	IHSDP		9,000.00	
	Raju Bagh	790	08.03.2014	IHSDP		25,000.00	
	Raju Bagh	791	08.03.2014	IHSDP		30,000.00	
40	Rama Bagh	59	21.06.2013	IHSDP		9,000.00	
	Rama Bagh	241	13.09.2013	IHSDP		25,000.00	
	Rama Bagh	336	08.10.2013	IHSDP		30,000.00	
	Rama Bagh	464	18.11.2013	IHSDP		50,000.00	
	Rama Bagh	571	26.12.2013	IHSDP		10,000.00	
	Rama Bagh	646	10.01.2014	IHSDP		15,000.00	
41	Rasamani Naik	553	19.12.2013	IHSDP		9,000.00	
	Rasamani Naik	554	19.12.2013	IHSDP		25,000.00	
	Rasamani Naik	575	27.12.2013	IHSDP		30,000.00	

	Rasamani Naik	620	03.01.2014	IHSDP		50,000.00	
	Rasamani Naik	751	20.02.2014	IHSDP		10,000.00	
	Rasamani Naik	801	19.03.2014	IHSDP		5,000.00	
	Rasamani Naik	802	19.03.2014	IHSDP		10,000.00	
42	Ratna Kechhu	72	01.07.2013	IHSDP		9,000.00	
	Ratna Kechhu	202	02.09.2013	IHSDP		25,000.00	
	Ratna Kechhu	332	07.10.2013	IHSDP		30,000.00	
	Ratna Kechhu	388	26.10.2013	IHSDP		50,000.00	
	Ratna Kechhu	582	27.12.2013	IHSDP		10,000.00	
	Ratna Kechhu	669	21.01.2014	IHSDP		15,000.00	
43	Sachidananda Singh	269	26.09.2013	IHSDP		9,000.00	
	Sachidananda Singh	394	30.10.2013	IHSDP		25,000.00	
	Sachidananda Singh	507	02.12.2013	IHSDP		30,000.00	
	Sachidananda Singh	522	10.12.2013	IHSDP		50,000.00	
	Sachidananda Singh	609	01.01.2014	IHSDP		10,000.00	
	Sachidananda Singh	656	16.01.2014	IHSDP		15,000.00	
44	Sadhan Khanda	70	26.06.2013	IHSDP		9,000.00	
	Sadhan Khanda	167	07.08.2013	IHSDP		25,000.00	
	Sadhan Khanda	191	22.08.2013	IHSDP		30,000.00	
	Sadhan Khanda	335	07.10.2013	IHSDP		50,000.00	
	Sadhan Khanda	439	12.11.2013	IHSDP		10,000.00	
	Sadhan Khanda	596	27.12.2013	IHSDP		15,000.00	
45	Saheba Majhi	4	04.06.2013	IHSDP		9,000.00	
	Saheba Majhi	81	03.07.2013	IHSDP		25,000.00	
	Saheba	421	08.11.2013	IHSDP		30,000.00	

	Majhi						
	Saheba Majhi	593	27.12.2013	IHSDP		50,000.00	
46	Sankarabati Karta	731	17.02.2014	IHSDP		25,000.00	
	Sankarabati Karta	732	17.02.2014	IHSDP		9,000.00	
	Sankarabati Karta	795	14.03.2014	IHSDP		30,000.00	
47	Sumanta Chhatria	156	26.07.2013	IHSDP		9,000.00	
	Sumanta Chhatria	278	30.09.2013	IHSDP		25,000.00	
48	Trilochan Goud	114	12.07.2013	IHSDP		9,000.00	
	Trilochan Goud	184	16.08.2013	IHSDP		25,000.00	
	Trilochan Goud	317	05.10.2013	IHSDP		30,000.00	
	Trilochan Goud	465	18.11.2013	IHSDP		50,000.00	
	Trilochan Goud	572	26.12.2013	IHSDP		10,000.00	
	Trilochan Goud	721	03.02.2014	IHSDP		15,000.00	
49	Trilochan Kusum	29	13.06.2013	IHSDP		9,000.00	
	Trilochan Kusum	133	20.07.2013	IHSDP		25,000.00	
	Trilochan Kusum	455	18.11.2013	IHSDP		30,000.00	
	Trilochan Kusum	710	31.01.2014	IHSDP		50,000.00	
	Trilochan Kusum	815	26.03.2014	IHSDP		10,000.00	
	TOTAL					40,61,200.00	
	Outstanding related to prior to the year 2012-13					4317349.94	
	Outstanding related to the year 2012-13					512500.00	
	GRAND TOTAL					14063633.94	

Suggestive measures for Payment, Adjustment and Regulation of Advance:-

1. Advance could only be paid in case of absolute necessity(Only for Socio-economic purposes),
2. Advance should be regularly & promptly adjusted,
3. No 2nd advance should be sanctioned unless previous advance was duly adjusted,
4. Any unspent balance of advance should be immediately refunded,
5. The Authority granting advance should be held responsible for any over payment,
6. Payment of advances should not be exhibited as final expenditure in cash book,
7. Payment & adjustment of advance should be recorded and watched through register of advance (In Form No. XI) w.r.to cash books,
8. At the end of each quarter a list (In Form No. XII) showing outstanding advances should be prepared & to be intimated to the defaulting officials for earliest adjustment thereof,
9. The Register of advance should be annually checked by the E.O. & duly attested,
10. In case of transfer of any of the defaulting officials from this Block, the amount of outstanding advance should be clearly mentioned in the LPC to facilitate the recovery of advance in the next station.

Therefore the Local Authority was advised to follow the above stipulations for better management of advances & to regulate the same within a sustainable limit, which could have been fruitfully utilized for the specific purposes for which it was sanctioned.

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

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 as given in Para:8.5 table that a total sum of **Rs 897100.00** was advance paid during the year 201718 but not adjusted till dt.31-3-2019 without any valid reason. Hence, **Rs.897100.00** is suggested for recovery from the persons responsible.

The following officials are considered responsible.

Sl.No	Name of the officials	Designation	Amount (In Rs.)
1	Ashok Kumar Jaipuria	Tax Collector	4,000.00
2	Damarudhar seth	Asst Tax Sarkar	30,000.00
3	Sri Jitendra Kumar Mohapatra	Executive Officer	8,63,100.00
	Total		8,97,100.00

Person(s) Responsible for this paragraph

SlnO	Name	Designation	Adress	Amount(In Rs:)

1	ASHOK KUMAR JAYPURIA	TAX COLLECTOR	NOW WORKING AT KUCHINDA NAC	4000
2	DAMBARUDHAR SETH	ASST.TAX SARKAR	NOW WORKING AT KUCHINDA NAC	30000
3	SRI JITENDRA KUMAR MAHAPATRA	Executive Officer	NOW POSTED IN OFFICE OF PD, DUDA, SAMBALPUR	863100

PARA: 9 GRANTS

Kuchinda NAC. Sambalpur - 2018-2019

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	01-04-2018	62629722.00	69005781.00	131635503.00	56536656.00	31-03-2019	75098847.00	Scheme wise grant position is given below.
	GRAND TOTAL	62629722.00	69005781.00	131635503.00	56536656.00		75098847.00	

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 01.04.2018	Receipt during the year 2018-19	Total	Grants spent during the year 2018-19	Unspent Grants at the end of the year i e 31.03.2019	Percentage of Utilisation
1	Octroi Compensation	0.00	14617000.00	14617000.00	14617000.00	0.00	100.00
2	Road Development	556886.00	0.00	556886.00	1354683.00	-797797.00	243.26
3	M V Tax	1699904.00	1436000.00	3135904.00	763944.00	2371960.00	24.36
4	12TH FC	313671.00	0.00	313671.00	0.00	313671.00	0.00
5	13TH FC	1294406.00	7550000.00	8844406.00	4195403.00	4649003.00	47.44
6	4 TH SFC	1200700.00	0.00	1200700.00	0.00	1200700.00	0.00
7	MLALAD	465817.00	0.00	465817.00	47107.00	418710.00	10.11
8	MPLAD	-80778.00	0.00	-80778.00	127515.00	-208293.00	-157.86
9	Park & Greenary	512579.00	0.00	512579.00	0.00	512579.00	0.00
10	Devolution Fund	15385600.00	4437000.00	19822600.00	5349279.00	14473321.00	26.99
11	SWATCH BHARAT MISSION	4366481.00	5088000.00	9454481.00	3226910.00	6227571.00	34.13
12	Incentive	1110000.00	0.00	1110000.00	0.00	1110000.00	0.00

13	BRGF	208197.00	0.00	208197.00	0.00	208197.00	0.00
14	WODC	4917416.00	2507000.00	7424416.00	2420063.00	5004353.00	32.60
15	IHSDP	-3149490.00	0.00	-3149490.00	114631.00	-3264121.00	-3.64
16	CMRF	250000.00	0.00	250000.00	0.00	250000.00	0.00
17	SJSRY/NUL M	168770.00	230820.00	399590.00	0.00	399590.00	0.00
18	AWC	210974.00	0.00	210974.00	0.00	210974.00	0.00
19	Pension Grant	15493260.0 0	6855000.00	22348260.0 0	2006797.00	20341463.0 0	8.98
20	Road & Bridges	5352000.00	1165000.00	6517000.00	0.00	6517000.00	0.00
21	Non Residential Bldg.	932000.00	90076.00	1022076.00	0.00	1022076.00	0.00
22	Hon to Non Officials	62624.00	20700.00	83324.00	34500.00	48824.00	41.40
23	Protection And Conservatio n of Water Bodies	1897003.00	0.00	1897003.00	0.00	1897003.00	0.00
24	Solid Waste Managemen t	489083.00	0.00	489083.00	0.00	489083.00	0.00
25	ELECTION	0.00	0.00	0.00	0.00	0.00	0.00
26	Creation of Capital Asset	1312518.00	1387000.00	2699518.00	1946572.00	752946.00	72.11
27	BUS STAND	6821600.00	6821600.00	13643200.0 0	10573477.0 0	3069723.00	77.50
28	Spl. Grant for C C Road	838501.00		838501.00	0.00	838501.00	0.00
29	Unnati	0.00	16500000.0 0	16500000.0 0	9758775.00	6741225.00	59.14
30	Land right	0.00	300585.00	300585.00	0.00	300585.00	0.00
	TOTAL	62629722.0 0	69005781.0 0	131635503. 00	56536656.0 0	75098847.0 0	42.95

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 2018-19 is 42.95 percent. This indicates that the Govt. money released to this N.A.C. for developmental works is not being utilized for the intended purposes in time. The delay in implementation of developmental programmes defeats the very purpose of the scheme. Effective steps need be taken to utilize the balance amount of grants as quick as possible with prior approval of the sanctioning authority. (Rule - 171(3)(1) of OGFR Vol-I provides that the grants sanctioned shall be spent within a year from the date of sanction. The unspent balance of the previous year's grant has either to be surrendered to Govt. or it has to be taken into accounts in subsequent year's grant with prior approval of the sanctioning authority.)As per rule - 80 of O.M. Rules, 1953 U.L.B. shall maintain a separate account in respect of each grant. Grant register was asked to be produced through objection memo (POM-5) But the Executive Officer replied that balance grant will be utilised during the

year 2019-20. However, the authority is requested to speed up the process and compliance reported to audit..

Para-9.2: 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 2018-19 is given below.

YEAR	UNSPENT GRANT AS ON 31.3.2019
UP TO 2015-16	27332938.00
2016-17	6785526.00
2017-18	10649666.00
2018-19	32330717.00
TOTAL	75098847.00

PARA: 10 UTILISATION CERTIFICATE

Kuchinda NAC. Sambalpur - 2018-2019

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	01-04-2018	95356185.00	56536656.00	151892841.00	40642614.00	31-03-2019	111250227.00	Scheme wise details are given below.
	GRAND TOTAL	95356185.00	56536656.00	151892841.00	40642614.00		111250227.00	

Comments :

Details of Utilisation Certificate position of Kuchinda NAC as on 31.03.2019 are furnished below:-

A.UC SUBMITTED DURING THE FINANCIAL YEAR 2018-19

SL NO	HEAD OF GRANT	UC SUBMISSION PARTICULARS			G.O. NO.	G.O. DATE	YEAR OF GRANT
		AMOUNT (IN RS.)	LETTER NO	DATE			
1	MOTER VEHICLE TAX	180378.00	218/DUDA	27.07.2018	5203	25.2.16	2015-16
	MOTER VEHICLE TAX	153885.00	576/NAC	31.08.2018	24517	19.10.16	2016-17
	MOTER VEHICLE TAX	575000.00	1200/DUDA	01.08.2018	2763	06.02.2017	2016-17
	MOTER VEHICLE TAX	627000.00	100	23.04.2018	18967	19.08.2017	2017-18
2	DEVOLUTIO N OF FUND	2151000.00	809/NAC	24.05.2018	2596	03.02.2017	2016-17
	DEVOLUTIO N OF FUND	459513.00	1198/NAC	01.08.2018	5278	25.2.16	2015-16
	DEVOLUTIO N OF FUND	594274.00	771/NAC	10.05.2018	18509	16.08.2017	2017-18
	DEVOLUTIO N OF FUND	628588.00	1196/NAC	01.08.2018	3441	05.02.2018	2017-18

3	ROAD DEVELOPMENT	133000.00	773/NAC	10.05.2018	17359	09.07.2015	2015-16
	ROAD DEVELOPMENT	137000.00	773/NAC	10.05.2018	4352	20.02.2016	2015-16
	ROAD DEVELOPMENT	197880.00	673/NAC	28.04.2018	4358	20.02.2016	2015-16
	ROAD DEVELOPMENT	756000.00	775/NAC	10.05.2018	29168	31.12.2016	2016-17
	ROAD DEVELOPMENT	172000.00	769/NAC	10.05.2018	3281	10.02.2017	2016-17
	ROAD DEVELOPMENT	230000.00	675/NAC	28.04.2018	3278	10.02.2017	2016-17
4	Annual Maintenance of Road & Brridges	770640.00	813/NAC	24.05.2018	3493	06.02.2018	2017-18
	Annual Maintenance of Road & Brridges	658976.00	671/NAC	28.04.2018	969	13.01.2017	2016-17
	Annual Maintenance of Road & Brridges	236902.00	693/NAC	01.05.2018	31853	11.12.2015	2015-16
5	CREATION OF CAPITAL ASSETS	654943.00	29297/HUD	12.11.2018	5230	25.02.2016	2015-16
6	14TH. FC	629095.00	220/DUDA	26.07.2018	32245	16.12.2015	2015-16
	14TH. FC	789704.00	2013/NAC	01.12.2018	18479	16.08.2017	2017-18
	14TH. FC	348845.00	695/NAC	01.05.2018	31084	26.12.16	2016-17
7	OCTRAI	7308000.00	506/DUDA	31.03.2019	13795	31.05.2018	2018-19
	OCTRAI	3654000.00	506/DUDA	31.03.2019	26972	09.10.2018	2018-19
	OCTRAI	3180000.00	104/DUDA	23.04.2018	30392	23.12.17	2017-18
	OCTRAI	3180000.00	104/DUDA	23.04.2018	5207	23.02.2018	2017-18
8	ARREAR PENSION BASIC SERVICE	2992000.00	815/NAC	24.05.2018	20550	07.09.2017	2017-18
	ARREAR PENSION BASIC SERVICE	2858000.00	815/NAC	24.05.2018	5626	26.02.2018	2017-18
9	CONST OF	1720914.00	65/NAC	06.02.2019	27731	27.11.2017	2017-18

	BUSSTAND						
	CONST OF BUSSTAND	1125564.00	65/NAC	06.02.2019	27737	27.11.2017	2017-18
	CONST OF BUSSTAND	1534860.00	65/NAC	06.02.2019	27744	27.11.2017	2017-18
10	URBAN SANITATION	297000.00	861/NAC	30.05.2018	3937	12.02.2018	2017-18
11	WODC	44819.00	1436/NAC	04.09.2018	1964/DPMU	13.07.2015	2015-16
	WODC	356701.00	2015/NAC	01.12.2018	475/DPMU	20.02.2016	2015-16
	WODC	387613.00	724/NAC	02.05.2018	1049/DPMU	23.04.2016	2015-16
	WODC	918520.00	722/NAC	02.05.2018	475/DPMU	20.02.2016	2015-16
	TOTAL	40642614.00					

B: ABSTRACT OF SUBMITTED UCs :-

YEAR	AMOUNT OF UCs SUBMITTED
2015-16	4336364.00
2016-17	5045706.00
2017-18	20298544.00
2018-19	10962000.00
TOTAL	40642614.00

C: YEAR WISE BREAK UP OF OUTSTANDING UCs AS ON 31.3.2019:-

YEAR	AMOUNT OF UC PENDING
Prior to 2012-13	11894690.00
2012-13	2440967.00
2013-14	30894076.00
2014-15	9652374.00
2015-16	7673320.00
2016-17	3120144.00
2017-18	0.00
2018-19	45574656.00
TOTAL	111250227.00

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. 111250227.00** was lying outstanding against this N.A.C. as on dt.31-3-2019. This shows the lack of promptness in submission of UC by the local authority. Hence, the local authority is advised to take effective steps to submit the pending UCs to proper quarter in order to clear up the position of pendency.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - Non-deposit of collected amount of Rs.9021.00 to DCR as well as Cash Book.

In the course of tracing the M.R.Books wrt the DCRs and cashiers cash book it was found that Rs.9021.00 has been collected towards Service tax through miscellaneous receipt but the same has neither been taken to DCR nor been taken to cashiers cash book or deposited, which needs recovery from the persons responsible and compliance reported to audit. The details are given below.

BOOK NO	M.R. NO	DATE	AMOUNT	From whom collected	PURPOSE	Name of the TC
51	5091	04.04.2019	1030.00	Chandra Sekhar Patel	Service Tax	Gokul Ch. Pruseth
51	5092	02.04.2019	446.00	Ganesh Mishra	Service Tax	Pratap Majhi
51	5093	03.04.2019	210.00	Basanti Mohanty	Service Tax	Gokul Ch. Pruseth
51	5094	03.04.2019	1899.00	Tikeswar Behera	Service Tax	Gokul Ch. Pruseth
51	5095	03.04.2019	460.00	President, durga puja commette	Service Tax	Gokul Ch. Pruseth
51	5096	03.04.2019	152.00	keshab Ch. Patel	Service Tax	Gokul Ch. Pruseth
51	5097	04.04.2019	2040.00	Satyabati Behera	Service Tax	Gokul Ch. Pruseth
51	5098	04.04.2019	2010.00	Sunil Kumar Patel	Service Tax	Gokul Ch. Pruseth
51	5099	04.04.2019	150.00	Purna Ch. Dehury	Service Tax	Gokul Ch. Pruseth
51	5100	04.04.2019	624.00	Menaka Mandal	Service Tax	Gokul Ch. Pruseth
			9021.00			

However, In response to audit objection statement (POM No. 6) , Rs. 9021.00 has been deposited in the concerned account by the concerned T.C.on 26.05.2020 and taken to Cashier Cash Book page no 2 and deposited to account no 0886 PNB,Kuchinda on 26.05.2020. Hence , the para is dropped.

11.2 - Less-deposit of collected amount of Rs.293.00 to DCR.

In the course of tracing the M.R.Books wrt the DCRs and cashiers cash book it was found that Rs.293.00 has been taken less to the concerned DCR against the actual collections as per Money Receipts. As such Rs.293.00 needs recovery from the persons responsible and compliance reported to audit. The details are given below.

BOOK NO	M.R. NO	DATE	COLLECTED AMOUNT	Taken to DCR	Less receipt in DCR	From whom collected	PURPOSE	Name of the TC
49	4894	05.02.2019	210.00	110.00	100.00	Santosh Ku Sahu	Service Tax	Gokul Ch. Pruseth
51	5021	05.03.2019	541.00	348.00	193.00	Madhabi Oram	Service Tax	Pratap Majhi

However, In response to audit objection statement (POM No. 6) , Rs. 293.00 has been deposited in the concerned account by the concerned T.C.on 01.06.2020 and taken to Cashier Cash Book page no 3 and deposited to account no 0886 PNB,Kuchinda on 01.06.2020.. Hence , the para is dropped.

11.3 - Non-deposit of collected amount of Rs.47418.00 to DCR as well as Cashier Cash Book.

In the course of tracing the M.R.Books wrt the DCRs and cashiers cash book it was found that Rs.47418.00 has been collected towards Service tax through miscellaneous receipt but the same has neither been taken to DCR nor been taken to cashiers cash book or deposited, which needs recovery from the persons responsible and compliance reported to audit. The details are given below.

BOOK NO	M.R. NO	DATE	AMOUNT	PURPOSE	Name of the TC
52	5123	12.04.2019	416.00	Service Tax	Biswanath Mohanty
52	5124	12.04.2019	240.00	Service Tax	Gokul Ch. Pruseth
52	5125	15.04.2019	150.00	Service Tax	Ashok Kumar Jaypuria
52	5126	15.04.2019	340.00	Service Tax	Ashok Kumar Jaypuria
52	5127	15.04.2019	625.00	Service Tax	Ashok Kumar Jaypuria
52	5128	16.04.2019	70.00	Service Tax	Ashok Kumar Jaypuria
52	5129	16.04.2019	634.00	Service Tax	Ashok Kumar Jaypuria
52	5130	17.04.2019	658.00	Service Tax	Ashok Kumar Jaypuria
52	5131	17.04.2019	250.00	Service Tax	Ashok Kumar Jaypuria
52	5132	17.04.2019	510.00	Service Tax	Ashok Kumar Jaypuria
52	5133	18.04.2019	830.00	Service Tax	Ashok Kumar Jaypuria

52	5134	25.04.2019	218.00	Service Tax	Ashok Kumar Jaypuria
52	5135	25.04.2019	120.00	Service Tax	Ashok Kumar Jaypuria
52	5136	25.04.2019	300.00	Service Tax	Ashok Kumar Jaypuria
52	5137	25.04.2019	408.00	Service Tax	Ashok Kumar Jaypuria
52	5138	26.04.2019	147.00	Service Tax	Ashok Kumar Jaypuria
52	5139	26.04.2019	150.00	Service Tax	Ashok Kumar Jaypuria
52	5140	29.04.2019	424.00	Service Tax	Ashok Kumar Jaypuria
52	5141	29.04.2019	340.00	Service Tax	Ashok Kumar Jaypuria
52	5142	29.04.2019	395.00	Service Tax	Ashok Kumar Jaypuria
52	5143	29.04.2019	310.00	Service Tax	Ashok Kumar Jaypuria
52	5144	29.04.2019	480.00	Service Tax	Ashok Kumar Jaypuria
52	5145	29.04.2019	1136.00	Service Tax	Ashok Kumar Jaypuria
52	5146	29.04.2019	1020.00	Service Tax	Ashok Kumar Jaypuria
52	5147	29.04.2019	653.00	Service Tax	Ashok Kumar Jaypuria
52	5148	30.04.2019	1646.00	Service Tax	Ashok Kumar Jaypuria
52	5149	30.04.2019	435.00	Service Tax	Ashok Kumar Jaypuria
52	5150	30.04.2019	395.00	Service Tax	Ashok Kumar Jaypuria
52	5151	30.04.2019	250.00	Service Tax	Ashok Kumar Jaypuria
52	5152	30.04.2019	1020.00	Service Tax	Ashok Kumar Jaypuria
52	5153	01.05.2019	290.00	Service Tax	Ashok Kumar Jaypuria
52	5154	01.05.2019	208.00	Service Tax	Ashok Kumar Jaypuria
52	5155	01.05.2019	283.00	Service Tax	Ashok Kumar Jaypuria
52	5156	01.05.2019	3184.00	Service Tax	Ashok Kumar Jaypuria
52	5157	01.05.2019	618.00	Service Tax	Ashok Kumar Jaypuria
52	5158	01.05.2019	148.00	Service Tax	Ashok Kumar

						Jaypuria
52	5159	02.05.2019	326.00	Service Tax		Ashok Kumar Jaypuria
52	5160	03.05.2019	498.00	Service Tax		Ashok Kumar Jaypuria
52	5161	04.05.2019	315.00	Service Tax		Ashok Kumar Jaypuria
52	5162	04.05.2019	176.00	Service Tax		Ashok Kumar Jaypuria
52	5163	04.05.2019	475.00	Service Tax		Ashok Kumar Jaypuria
52	5164	04.05.2019	368.00	Service Tax		Ashok Kumar Jaypuria
52	5165	04.05.2019	357.00	Service Tax		Ashok Kumar Jaypuria
52	5166	04.05.2019	530.00	Service Tax		Ashok Kumar Jaypuria
52	5167	04.05.2019	247.00	Service Tax		Ashok Kumar Jaypuria
52	5168	07.05.2019	160.00	Service Tax		Ashok Kumar Jaypuria
52	5169	07.05.2019	210.00	Service Tax		Ashok Kumar Jaypuria
52	5170	07.05.2019	1600.00	Service Tax		Ashok Kumar Jaypuria
52	5171	08.05.2019	455.00	Service Tax		Ashok Kumar Jaypuria
52	5172	08.05.2019	297.00	Service Tax		Ashok Kumar Jaypuria
52	5173	08.05.2019	1020.00	Service Tax		Ashok Kumar Jaypuria
52	5174	08.05.2019	334.00	Service Tax		Ashok Kumar Jaypuria
52	5175	08.05.2019	508.00	Service Tax		Ashok Kumar Jaypuria
52	5176	08.05.2019	526.00	Service Tax		Ashok Kumar Jaypuria
52	5177	14.05.2019	450.00	Service Tax		Ashok Kumar Jaypuria
52	5178	18.05.2019	326.00	Service Tax		Ashok Kumar Jaypuria
52	5179	18.05.2019	384.00	Service Tax		Ashok Kumar Jaypuria
52	5180	20.05.2019	450.00	Service Tax		Ashok Kumar Jaypuria
52	5181	20.05.2019	208.00	Service Tax		Ashok Kumar Jaypuria
52	5182	20.05.2019	470.00	Service Tax		Ashok Kumar Jaypuria

52	5183	20.05.2019	243.00	Service Tax	Ashok Kumar Jaypuria
52	5184	20.05.2019	500.00	Service Tax	Ashok Kumar Jaypuria
52	5185	21.05.2019	1684.00	Service Tax	Ashok Kumar Jaypuria
52	5186	21.05.2019	235.00	Service Tax	Ashok Kumar Jaypuria
52	5187	21.05.2019	250.00	Service Tax	Ashok Kumar Jaypuria
52	5188	21.05.2019	176.00	Service Tax	Ashok Kumar Jaypuria
52	5189	22.05.2019	140.00	Service Tax	Ashok Kumar Jaypuria
52	5190	22.05.2019	90.00	Service Tax	Ashok Kumar Jaypuria
52	5191	24.05.2019	254.00	Service Tax	Ashok Kumar Jaypuria
52	5192	24.05.2019	165.00	Service Tax	Ashok Kumar Jaypuria
52	5193	24.05.2019	1020.00	Service Tax	Ashok Kumar Jaypuria
52	5194	31.05.2019	510.00	Service Tax	Ashok Kumar Jaypuria
52	5195	01.06.2019	143.00	Service Tax	Ashok Kumar Jaypuria
52	5196	03.06.2019	792.00	Service Tax	Ashok Kumar Jaypuria
52	5197	04.06.2019	280.00	Service Tax	Ashok Kumar Jaypuria
52	5198	04.06.2019	480.00	Service Tax	Ashok Kumar Jaypuria
52	5199	06.06.2019	520.00	Service Tax	Ashok Kumar Jaypuria
52	5200	06.06.2019	360.00	Service Tax	Ashok Kumar Jaypuria
53	5230	30.07.2019	1380.00	Service Tax	Ashok Kumar jaypuria
53	5231	30.07.2019	110.00	Service Tax	Ashok Kumar jaypuria
53	5232	03.08.2019	320.00	Service Tax	Ashok Kumar jaypuria
53	5233	03.08.2019	2394.00	Service Tax	Ashok Kumar jaypuria
53	5234	05.08.2019	458.00	Service Tax	Ashok Kumar jaypuria
53	5235	12.08.2019	448.00	Service Tax	Ashok Kumar jaypuria
53	5236	12.09.2019	270.00	Service Tax	Ashok Kumar

					jaypuria
53	5237	12.09.2019	134.00	Service Tax	Ashok Kumar jaypuria
53	5238	12.09.2019	1000.00	Service Tax	Ashok Kumar jaypuria
53	5240	12.09.2019	478.00	Service Tax	Ashok Kumar jaypuria
53	5241	20.09.2019	132.00	Service Tax	Ashok Kumar jaypuria
53	5242	25.10.2019	598.00	Service Tax	Ashok Kumar jaypuria
53	5243	19.12.2019	250.00	Service Tax	Ashok Kumar jaypuria
53	5244	24.12.2019	912.00	Service Tax	Ashok Kumar jaypuria
53	5245	26.02.2020	208.00	Service Tax	Ashok Kumar jaypuria
53	5246	26.02.2020	493.00	Service Tax	Ashok Kumar jaypuria
		Total	47418.00		

However, In response to audit objection statement (POM No. 6) , Rs. 47418.00 has been deposited in the concerned account by the concerned T.C.on 26.05.2020 and taken to Cashier Cash Book page no 2 and deposited to account no 0886 PNB,Kuchinda on 26.05.2020.. Hence , the para is dropped.

11.4 - Non-deposit of collected amount of Rs.12112.00 to DCR as well as Cash Book.

In the course of tracing the M.R.Books wrt the DCRs and cashiers cash book it was found that Rs.12112.00 has been collected towards Service tax through miscellaneous receipt but the same has neither been taken to DCR nor been taken to cashiers cash book or deposited, which needs recovery from the persons responsible and compliance reported to audit. The details are given below.

Book No.	M.R. No.	Date	Amount (In Rs.)	Particulars	Name of the T.C.
39	3838	13.09.2019	820	Holding Tax	Pradeep Kumar Majhi
39	3861	19.10.2019	2352	Holding Tax	Biswanath Mohanty
39	3875	29.10.2019	960	Holding Tax	Biswanath Mohanty
39	3876	29.10.2019	960	Holding Tax	Biswanath Mohanty
39	3880	09.11.2019	470	Holding Tax	Biswanath Mohanty
39	3886	09.11.2019	450	Holding Tax	Biswanath Mohanty
39	3887	08.11.2019	1050	Holding Tax	Biswanath Mohanty

39	3888	08.11.2019	972	Holding Tax	Biswanath Mohanty
39	3893	10.11.2019	470	Holding Tax	Biswanath Mohanty
39	3895	27.11.2019	940	Holding Tax	Biswanath Mohanty
39	3897	01.12.2019	330	Holding Tax	Biswanath Mohanty
39	3899	04.12.2019	2338	Holding Tax	Biswanath Mohanty
		Total	12112.00		

However, In response to audit objection statement (POM No. 6) , Rs. 12112.00 has been deposited in the concerned account by the concerned T.C.on 01.06.2020 and taken to Cashier Cash Book page no 3 and deposited to account no 0886 PNB,Kuchinda on 01.06.2020.. Hence , the para is dropped.

11.5 - Non-deposit of collected amount of Rs.14000.00 to DCR as well as Cash Book.

In the course of tracing the M.R.Books wrt the DCRs and cashiers cash book it was found that **Rs.14000.00** has been collected through miscellaneous receipt by Sri Ajay Sunani, T.C. 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.	M.R. No.	Amount (In Rs.)
51	5001 to 5100	1000.00
58	5701 to 5800	1000.00
60	5901 to 6000	1000.00
75	7401 to 7500	1000.00
77	7601 to 7700	1000.00
79	7801 to 7900	1000.00
105	10401 to 10500	1000.00
106	10501 to 10600	1000.00
109	10801 to 10900	1000.00
114	11301 to 11400	1000.00
119	11801 to 11900	1000.00
125	12401 to 12500	1000.00
126	12501 to 12600	1000.00
127	12601 to 12700	1000.00
	Total	14000.00

However, In response to audit objection statement (POM No. 6) , Rs. 14000.00 has been deposited in the concerned account by the concerned T.C.on 01.06.2020 and taken to Cashier Cash Book page no 4 and deposited to account no 0886 PNB,Kuchinda on 01.06.2020.. Hence , the para is dropped.

11.6 - Non-deposit of collected amount of Rs.120960.00 to DCR as well as Cash Book.

In the course of tracing the M.R.Books with reference to DCRs and Cashiers Cash book it was found that **Rs.120960.00** in total has not been credited to NAC fund though it collected through miscellaneous receipt by Sri Binod Bihari Challan , T.C. vide M.R. Book No.38 towards shop rent. The same has been taken to DCR but later it has been strike out in DCR. Neither it taken to Cashiers Cash book nor deposited in the concerned Bank, As such **Rs. 120960.00** has been misappropriated otherwise and needs recovery from the persons responsible and compliance reported to audit. The details are given below.

SL NO	MR NO	DATE	AMOUNT(In Rs.)	FROM WHOM COLLECTED	PURPOSE	NAME OF THE TC
1	3711	11-01-2019	1240	UGRASENA SANDHA	SHOP RENT	BINOD BIHARI CHALLAN
2	3712	11-01-2019	5000	MD MEHBUBLAM MALLICK	SHOP RENT	BINOD BIHARI CHALLAN
3	3713	11-01-2019	5000	SEC. ROMS BAMARA	SHOP RENT	BINOD BIHARI CHALLAN
4	3714	11-01-2019	23460	SOURAV AGGARWAL	SHOP RENT	BINOD BIHARI CHALLAN
5	3715	11-01-2019	2070	SOURAV AGGARWAL	SHOP RENT	BINOD BIHARI CHALLAN
6	3716	11-01-2019	1600	RAKESH KU PANDEY	SHOP RENT	BINOD BIHARI CHALLAN
7	3717	11-01-2019	720	REETA AGGARWAL	SHOP RENT	BINOD BIHARI CHALLAN
8	3718	11-01-2019	328	BHABANI KU PRADHAN	SHOP RENT	BINOD BIHARI CHALLAN
9	3719	11-01-2019	1200	SUBHAS AGGARWAL	SHOP RENT	BINOD BIHARI CHALLAN
10	3720	11-01-2019	1920	MAHENDRA NAIK	SHOP RENT	BINOD BIHARI CHALLAN
11	3721	11-01-2019	1080	SADHANA KHANDUAL	SHOP RENT	BINOD BIHARI CHALLAN
12	3722	11-01-2019	4320	MITRABHANU BEHERA	SHOP RENT	BINOD BIHARI CHALLAN
13	3723	11-01-2019	5400	BASANDIRI AGGARWAL	SHOP RENT	BINOD BIHARI CHALLAN
14	3724	11-01-2019	2160	GAYATRI	SHOP RENT	BINOD

				DEVI		BIHARI CHALLAN
15	3725	11-01-2019	2682	GAYATRI DEVI	SHOP RENT	BINOD BIHARI CHALLAN
16	3726	19-01-2019	4000	SIBA NARAYAN SAHU	SHOP RENT	BINOD BIHARI CHALLAN
17	3727	19-01-2019	8520	GOURANGA JENA	SHOP RENT	BINOD BIHARI CHALLAN
18	3728	24-01-2019	2706	KARTIKA MISTRI	SHOP RENT	BINOD BIHARI CHALLAN
19	3729	25-01-2019	2400	REEN AMADHU	SHOP RENT	BINOD BIHARI CHALLAN
20	3730	25-01-2019	900	RAM AGGARWAL	SHOP RENT	BINOD BIHARI CHALLAN
21	3731	25-01-2019	900	LALIT KU AGGARWAL	SHOP RENT	BINOD BIHARI CHALLAN
22	3732	25-01-2019	900	KISHOR KU AGGARWAL	SHOP RENT	BINOD BIHARI CHALLAN
23	3733	25-01-2019	1000	SUSAMA RANI SINGH	SHOP RENT	BINOD BIHARI CHALLAN
24	3734	25-01-2019	2160	SWADESH KU NAIK	SHOP RENT	BINOD BIHARI CHALLAN
25	3735	25-01-2019	2160	RAM KISHAN AGGARWAL	SHOP RENT	BINOD BIHARI CHALLAN
26	3736	25-01-2019	1000	ARUN KU AGGARWAL	SHOP RENT	BINOD BIHARI CHALLAN
27	3737	25-01-2019	338	PARBATI AGGARWAL	SHOP RENT	BINOD BIHARI CHALLAN
28	3738	25-01-2019	2160	RAMESH KU AGGRAWAL	SHOP RENT	BINOD BIHARI CHALLAN
29	3739	28-01-2019	2160	MANJU AGGARWAL	SHOP RENT	BINOD BIHARI CHALLAN
30	3740	28-01-2019	2160	KRISHNA KU AGGARWAL	SHOP RENT	BINOD BIHARI CHALLAN
31	3741	28-01-2019	6450	USHA	SHOP RENT	BINOD

				AGGRAWAL		BIHARI CHALLAN
32	3742	28-01-2019	1800	BHIMSEN PRASAD	SHOP RENT	BINOD BIHARI CHALLAN
33	3743	28-01-2019	2690	PABAN KU TULSRAN	SHOP RENT	BINOD BIHARI CHALLAN
34	3744	28-01-2019	7560	BABULAL AGGRAWAL	SHOP RENT	BINOD BIHARI CHALLAN
35	3745	28-01-2019	600	RONAK AFMOR	SHOP RENT	BINOD BIHARI CHALLAN
36	3746	28-01-2019	1440	ARAKHITA SAHU	SHOP RENT	BINOD BIHARI CHALLAN
37	3747	28-01-2019	700	NANDU RAY	SHOP RENT	BINOD BIHARI CHALLAN
38	3748	28-01-2019	576	GOPAL DARJEW	SHOP RENT	BINOD BIHARI CHALLAN
39	3749	28-01-2019	7500	RUDRARUP RAY	SHOP RENT	BINOD BIHARI CHALLAN
		TOTAL	120960.00			

However, In response to audit objection statement (POM No. 6) , Rs. 120960.00 has been deposited in the concerned account by Sri Binod Bihari Chalan,T.C.on 01.06.2020 and taken to Cashier Cash Book page no 3 and deposited to account no 0886 PNB,Kuchinda on 01.06.2020.. Hence , the para is dropped.

PARA: 12 LOSS OF STOCK & STORE

12.1 -

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 2018-19 is given below.

SL NO	NAME OF	DEMAND	COLLECTION	BALANCE	% OF COLLE
-------	---------	--------	------------	---------	------------

	TAX											CT ION
		ARRE AR	CURR ENT	TOTAL	ARRE AR	CURR ENT	REBAT E ALLO WE D	TOTAL	ARRE AR	CURR ENT	TOTAL	
1	HOLDI NG	5,21,41 9.00	435254 .00	9,56,67 3.00	79,845. 00	316256 .00	16,324. 00	412425 .00	4,41,57 4.00	1,02,67 4.00	5,44,24 8.00	43.11
2	LIGHT	3,50,38 8.00	435254 .00	7,85,64 2.00	58,523. 00	315452 .00	14,025. 00	388000 .00	2,91,86 5.00	1,05,77 7.00	3,97,64 2.00	49.39
	TOTAL	8,71,80 7.00	8,70,50 8.00	17,42,3 15.00	1,38,36 8.00	6,31,70 8.00	30,349. 00	8,00,42 5.00	7,33,43 9.00	2,08,45 1.00	9,41,89 0.00	45.94

From the above table it is observed that the percentage of collection is only 45.94%. 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 No.2 and 5. But the same was not produced before audit. Hence, it is not possible in the part of audit to ensure the time barred dues of taxes which violates Section - 346 of O.M. Act, 1950. Hence the E.O. of the N.A.C. is advised to prepare year-wise break-up of outstanding taxes and accordingly a distraint shall be made and suits shall be initiated against the defaulters.

13.2 - Non revision of Holding Tax rates depriving ULBs of additional revenue

As per Section 146 of Odisha Municipal Act, 1950, new valuation and assessment list should be prepared once in every five years. Further, holding tax is determined on the basis of annual value of the property calculated on the basis of the construction cost of the building and a reasonable ground rent for the land on which the building is situated. As per Section 143-A of the Odisha Municipal Act, 1950, the Executive Officer of the U.L.B. concerned shall, until the appointment of a Valuation Officer thereof, exercise the powers and performs the duties of the Valuation Officer in respect of that ULB. The rate of tax were last assessed in the year 1992, depriving ULBs of additional revenue of Municipality.

In response to audit objection memo (POM-4) issued in this context , the Local Authority replied noted, However sincere steps may be taken in this regard and compliance reported to audit.

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

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

In response to audit objection memo (POM-4) issued in this context , the Local Authority replied noted, However sincere steps may be taken in this regard and compliance reported to audit.

PARA: 14 AUDIT OF EXPENDITURE
14.1 - Staff Position.

Staff position of Kuchinda NAC as per information furnished by the local Authority as on 31.03.2019 is furnished bellow. Steps may be taken to fill up the vacant position for sound function of the 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	1	
8	Asst Tax Collector	1	1	
9	Peon	2	1	
10	Night Watcher	1	0	
11	Works Sarkar	1	1	
12	Octrroi Tax Collector	10	8	
13	Octrroi Tax peon	5	2	
14	Sweeper Zamadar	1	1	
15	Sweeper	8	2	
16	Sweeppress	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	34

14.2 - Irregular payment to DLRs/NMRs to the tune of Rs.4266927.00

During the year under audit a sum of **Rs.4266927.00** 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.4266927.00** 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.

DLR			
SL NO	VR NO/DT	AMOUNT	Remarks
1	25/07.04.18	40355.00	Accountant Cash book
2	40/24.04.18	35875.00	
3	52/28.04.18	40138.00	
4	58/01.05.18	3900.00	
5	79/17.05.18	211353.00	
6	105/18.06.18	192995.00	
7	106/18.06.18	40355.00	
8	107/18.06.18	45097.00	
9	120/23.06.18	11530.00	
10	150/05.07.18	10674.00	
11	153/09.07.18	32400.00	
12	174/20.07.18	37359.00	
16	194/31.07.18	40348.00	
17	195/31.07.18	11528.00	
18	213/04.08.18	12376.00	
19	216/07.08.18	229514.00	
20	232/16.08.18	4910.00	
21	238/29.08.18	37370.00	
22	240/31.08.18	34370.00	
23	245/11.09.18	269662.00	
24	246/11.09.18	11102.00	
25	247/11.09.18	38857.00	
26	248/11.09.18	4697.00	

27	298/11.10.18	38857.00	
28	299/11.10.18	20081.00	
29	300/11.10.18	11102.00	
30	306/17.10.18	48033.00	
31	307/17.10.18	51885.00	
32	309/17.10.18	22202.00	
33	345/13.12.18	379960.00	
34	353/13.12.18	18760.00	
35	383/04.01.19	21000.00	
36	397/17.01.19	366240.00	
37	411/29.01.19	6720.00	
38	412/29.01.19	4200.00	
39	423/06.02.19	5600.00	
40	448/14.02.19	16800.00	
41	480/28.02.19	15120.00	
42	10/11.10.18	22407.00	Shoproom Security Cash Book
43	91/11.09.18	47820.00	P.L.Account
44	92/11.09.18	40244.00	
45	198/20.09.18	41465.00	
46	199/20.09.18	65520.00	
47	200/20.09.18	61880.00	
48	12/10.07.18	219476.00	CCA/MCA
TOTAL		2922137.00	
NMR			
SL NO	VR NO/DT	AMOUNT	Remarks
1	29/28.04.18	23220.00	Accountant Cash book
2	118/22.06.18	23220.00	
3	119/23.06.18	23220.00	
4	173/17.07.18	23220.00	
5	218/09.08.18	23220.00	
6	231/16.08.18	2990.00	
7	249/11.09.18	23220.00	
8	305/17.10.18	11316.00	
9	325/04.12.18	23220.00	
10	326/04.12.18	30529.00	
11	327/04.12.18	17920.00	
12	328/04.12.18	1921.00	
13	349/13.12.18	300.00	
14	350/13.12.18	3416.00	
15	354/14.12.18	13664.00	
16	401/19.01.19	23220.00	
17	476/27.02.19	353640.00	
18	492/12.03.19	30240.00	

19	493/12.03.19	26880.00	
20	505/20.03.19	338520.00	
21	549/25.03.19	21840.00	
22	550/25.03.19	17295.00	
23	553/28.03.19	23200.00	
24	08/11.10.18	235257.00	Shoproom Security Cash Book
25	09/11.10.18	30102.00	
TOTAL		1344790.00	
G.TOTAL		4266927.00	

In response to audit objection memo (POM-12) issued in this context , the Local Authority replied noted, However sincere steps may be taken in this regard to obtain necessary approval and compliance reported to audit. Till then **Rs. 4266927.00** is held undrer objection.

14.3 - Excess payment of Rs.600.00 against S.D. refund voucher.

On checking of R.D. Grant Cash book with reference to paid vouchers , It was found that Rs. 600.00 has been paid in excess due to erroneous booking of expenditure in cash book. Rs. 5700.00 has been paid to Sri Samit Kumar Nayak, Executant vide Vr. No.07 dated 22.09.2018 towards refund of S.D. money for the project namely "Construction of CC rod from Bidhudha Mahananda house to river Vedan ward No.10" against the actual amount of the voucher i.e. Rs.5100.00. As such Rs.600.00 may be recovered from person concerned and compliance reported.

In response to audit objection statement (POM No.12) issued in this context the Local Authority replied that Rs. 600.00 will be recovered from person concerned. However, early recovery may be affected and compliance reported to audit.

Person(s) Responsible for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	SRI PARAMESWAR BHOI	ACCOUNTANT	NOW WORKING AT KUCHINDA NAC	300
2	SRI JITENDRA KUMAR MAHAPATRA	Executive Officer	NOW POSTED IN OFFICE OF PD, DUDA, SAMBALPUR	300

PARA: 15 AUDIT ON WORKS

15.1 - Excess payment of Rs. 2548.00 in works bills towards material procurement.

Name of the Project	Constn. of C.C. road from Achut kalo house to Shiva Mandir road in word No.8.
Scheme	Other State Grant(R & B)
Estt. Cost	Rs. 200000.00
Bill/Voucher no./dt.and Amount	1 st . and Final Bill Rs. 199452.00 Vr. No. 09/09.05.2018

Name of the J.E./AE	Sri Upendra Kumar Nayak
Name of the Contractor	Naresh Kumar Nayak
Name of the M.E.	Sri Girija Prasanna Nahak
Name of the E.O.	Sri Jitendra Kumar Mahapatra,EO
C.R. No.	03(11)/2017-18
M.B. No./Page	265, Page-06-08

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

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

On checking the above case record, rate of analysis and schedule of rates, it was found that the rate of 12 mm. Chips and 40 mm. Metal has been allowed wrongly in the work bill in higher rate than the rate that provided in the above letter. The Basic rate of 12 mm. HGCB Chips and 40 mm size HGCB metal as well as the carriage for materials has been allowed in the old rates(Schedule of rate 2014) instead the new rates. As a result of which the payable amount in C.C.(1:3:6) and C.C.(1:2:4) has been wrongly invoiced ultimately resulted into excess payment. In this connection it is to be mentioned here that, the scheduled of rate of materials provided by works department on 2014 was revised on 2017 vide the letter no. given above in context of GST. (Post GST rate).

Due to allowing higher rate, Rs.2548.00 has been paid in excess to the contractor. This is inadmissible in audit. If the estimate prepared in a correct manner with reference to latest instructions, the above excess payment could have been avoided.

The details are given in the table below.

Particulars	Quantity in cum.	Rate allowed		Rate admissible		Excess		Total excess (In Rs.)	Excess Amount (In Rs.)
		Basic rate (In Rs.)	Carriage (In Rs.)	Basic rate (In Rs.)	Carriage (In Rs.)	Basic rate (In Rs.)	Carriage (In Rs.)		
12 mm. H.G.Chips (C.B.)	21.17	1168.00	For 5 Kms. 156.40 Extra 30 kms. @ 9.20/km = 276.00 Total =432.40	1112.38	For 5 Kms. 149.67 Extra 30 kms. @ 8.80/km = 264.00 Total =413.67	55.62	18.73	74.35	1573.99
40 mm H.G.Metal (C.B.)	17.44	780.00	For 5 Kms. 156.40 Extra 30 kms. @ 9.20/km = 276.00 Total =432.40	742.86	For 5 Kms. 149.67 Extra 30 kms. @ 8.80/km = 264.00 Total =413.67	37.14	18.73	55.87	974.37

Total									2548.00
-------	--	--	--	--	--	--	--	--	---------

Therefore **Rs. 2548.00** suggested for recovery from person concerned which may be recovered early and compliance reported to audit.

In response to audit objection statement (POM-08) issued in this context, the Local authority replied that it to be adjusted from the S.D. amount from respective contractor and reported before audit. Hence, the objection stands good, early recovery may be affected for Rs.2548.00 and compliance reported to audit.

Person(s) Responsible for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	SRI UPENDRA KUMAR NAYAK	AE	NOW POSTED IN PD,DUDA,SAMBALP UR	850
2	SRI GIRIJA PRASAD NAHAK	ME	NOW POSTED IN OFFICE OF E.E.,PH DIVISION,SAMBALP UR	849
3	SRI JITENDRA KUMAR MAHAPATRA	Executive Officer	NOW POSTED IN OFFICE OF PD, DUDA, SAMBALPUR	849

15.2 - Excess payment of Rs. 2551.00 in works bills towards material procurement.

Name of the Project	Constn. of C.C. drain from Nageswar Oram house to Sugyan Patel house in word No.5. /Lalit patel house to Mauli Bandh, Word No.2
Scheme	14 th . FCA
Estt. Cost	Rs. 200000.00
Bill/Voucher no./dt.and Amount	1 st . and Final Bill Rs. 200000.00 Vr. No. 06/09.05.2018
Name of the J.E../AE	Sri Upendra Kumar Nayak
Name of the Contractor	Sri Sanjit Kuamar Naik
Name of the M.E.	Sri Girija Prasanna Nahak
Name of the E.O.	Sri Jitendra Kumar Mahapatra,EO
C.R. No.	13/2016-17
M.B. No./Page	269, Page-05-08

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

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

On checking the above case record, rate of analysis and schedule of rates, it was found that the rate of 12 mm. Chips and 40 mm. Metal has been allowed wrongly in the work bill in higher rate than the rate that provided in the above letter. The Basic rate of 12 mm. HGCB Chips and 40 mm size HGCB metal as well as the carriage for materials has been allowed in the old rates(Schedule of rate 2014) instead the new rates. As a result of

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

Due to allowing higher rate, Rs.2551.00 has been paid in excess to the contractor. This is inadmissible in audit. If the estimate prepared in a correct manner with reference to latest instructions, the above excess payment could have been avoided.

The details are given in the table below.

Particulars	Quantity in cum.	Rate allowed (In Rs.)	Rate admissible		Excess		Total excess (In Rs.)	Excess Amount (In Rs.)	
			Carriage (In Rs.)	Basic rate (In Rs.)	Carriage (In Rs.)	Basic rate (In Rs.)			
12 mm. H.G.Chips (C.B.)	19.04	1168.00	For 5 Kms. 156.40 Extra 30 kms. @ 9.20/km = 276.00 Total =432.40	1112.38	For 5 Kms. 149.67 Extra 30 kms. @ 8.80/km = 264.00 Total =413.67	55.62	18.73	74.35	1415.62
40 mm H.G.Metal (C.B.)	20.32	780.00	For 5 Kms. 156.40 Extra 30 kms. @ 9.20/km = 276.00 Total =432.40	742.86	For 5 Kms. 149.67 Extra 30 kms. @ 8.80/km = 264.00 Total =413.67	37.14	18.73	55.87	1135.28
Total									2551.00

Therefore **Rs. 2551.00** suggested for recovery from person concerned which may be recovered early and compliance reported to audit.

Person(s) Responsible for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	SRI UPENDRA KUMAR NAYAK	AE	NOW POSTED IN PD,DUDA,SAMBALPUR	851
2	SRI GIRIJA PRASAD NAHAK	ME	NOW POSTED IN OFFICE OF E.E.,PH DIVISION,SAMBALPUR	850
3	SRI JITENDRA KUMAR MAHAPATRA	Executive Officer	NOW POSTED IN OFFICE OF PD, DUDA, SAMBALPUR	850

15.3 - Excess payment of Rs. 8321.00 in works bills towards material procurement.

Name of the Project	Constn. of C.C. road from PWD road to Pabitra Seul house in word No.8.
Scheme	Other State Grant(RDW)
Estt. Cost	Rs. 400000.00
Bill/Voucher no./dt.and Amount	1 st . and Final Bill Rs. 400000.00 Vr. No. 05/08.05.2018 Rs. 399650.00
Name of the J.E../AE	Sri Upendra Kumar Nayak
Name of the Contractor	Sanjit Kumar Sharma
Name of the M.E.	Sri Girija Prasanna Nahak
Name of the E.O.	Sri Jitendra Kumar Mahapatra,EO
C.R. No.	03(08)/2017-18
M.B. No./Page	265, Page-187-192

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

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

On checking the above case record, rate of analysis and schedule of rates, it was found that the rate of 12 mm. Chips and 40 mm. Metal has been allowed wrongly in the work bill in higher rate than the rate that provided in the above letter. The Basic rate of 12 mm. HGCB Chips and 40 mm size HGCB metal as well as the carriage for materials has been allowed in the old rates(Schedule of rate 2014) instead the new rates. As a result of which the payable amount in C.C.(1:3:6) and C.C.(1:2:4) has been wrongly invoiced ultimately resulted into excess payment. In this connection it is to be mentioned here that, the scheduled of rate of materials provided by works department on 2014 was revised on 2017 vide the letter no. given above in context of GST. (Post GST rate).

Due to allowing higher rate, Rs.8321.00 has been paid in excess to the contractor. This is inadmissible in audit. If the estimate prepared in a correct manner with reference to latest instructions, the above excess payment could have been avoided.

The details are given in the table below.

Particulars	Quantity in cum.	Rate allowed		Rate admissible		Excess		Total excess (In Rs.)	Excess Amount (In Rs.)
		Basic rate (In Rs.)	Carriage (In Rs.)	Basic rate (In Rs.)	Carriage (In Rs.)	Basic rate (In Rs.)	Carriage (In Rs.)		
12 mm. H.G.Chip s(C.B.)	80.61	1168.00	For 5 Kms. 156.40 Extra 30 kms. @ 9.20/km = 276.00	1112.38	For 5 Kms. 149.67 Extra 30 kms. @ 8.80/km = 264.00	55.62	18.73	74.35	5993.35

			Total =432.40		Total =413.67				
40 mm H.G.Metal (C.B.)	41.66	780.00	For 5 Kms. 156.40 Extra 30 kms. @ 9.20/km = 276.00 Total =432.40	742.86	For 5 Kms. 149.67 Extra 30 kms. @ 8.80/km = 264.00 Total =413.67	37.14	18.73	55.87	2327.54
Total									8321.00

Therefore **Rs. 8321.00** suggested for recovery from person concerned which may be recovered early and compliance reported to audit.

In response to audit objection statement (POM-09) issued in this context, the Local authority replied that it to be adjusted from the S.D. amount from respective contractor and reported before audit. Hence, the objection stands good, early recovery may be affected for **Rs.8321.00** and compliance reported to audit.

Person(s) Responsible for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	SRI UPENDRA KUMAR NAYAK	AE	NOW POSTED IN PD,DUDA,SAMBALP UR	2774
2	SRI GIRIJA PRASAD NAHAK	ME	NOW POSTED IN OFFICE OF E.E.,PH DIVISION,SAMBALP UR	2774
3	SRI JITENDRA KUMAR MAHAPATRA	Executive Officer	NOW POSTED IN OFFICE OF PD, DUDA, SAMBALPUR	2773

15.4 - Excess payment of Rs. 11317.00 in works bills towards material procurement.

Name of the Project	Constn. of C.C. road from Anganwadi Ceter to Bolki Bolua house in word No.11.
Scheme	Unnati
Estt. Cost	Rs. 1000000.00
Bill/Voucher no./dt.and Amount	1 st . and Final Bill Rs. 1000000.00 Vr. No. 26/22.10.2018 Rs. 1000000.00
Name of the J.E.	Sri Upendra Kumar Nayak
Name of the Contractor	Ranjit Kumar Sharma
Name of the M.E../AE	Sri Girija Prasanna Nahak
Name of the E.O.	Sri Jitendra Kumar Mahapatra,EO
C.R. No.	07(50)/2017-18
M.B. No./Page	263, Page-77-79

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

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

On checking the above case record, rate of analysis and schedule of rates, it was found that the rate of 12 mm. Chips and 40 mm. Metal has been allowed wrongly in the work bill in higher rate than the rate that provided in the above letter. The Basic rate of 12 mm. HGCB Chips and 40 mm size HGCB metal as well as the carriage for materials has been allowed in the old rates(Schedule of rate 2014) instead the new rates. As a result of which the payable amount in C.C.(1:3:6) and C.C.(1:2:4) has been wrongly invoiced ultimately resulted into excess payment. In this connection it is to be mentioned here that, the scheduled of rate of materials provided by works department on 2014 was revised on 2017 vide the letter no. given above in context of GST. (Post GST rate).

Due to allowing higher rate, Rs.11317.00 has been paid in excess to the contractor. This is inadmissible in audit. If the estimate prepared in a correct manner with reference to latest instructions, the above excess payment could have been avoided.

The details are given in the table below.

Particulars	Quantity in cum.	Rate allowed		Rate admissible		Excess		Total excess (In Rs.)	Excess Amount (In Rs.)
		Basic rate (In Rs.)	Carriage (In Rs.)	Basic rate (In Rs.)	Carriage (In Rs.)	Basic rate (In Rs.)	Carriage (In Rs.)		
12 mm. H.G.Chips (C.B.)	79.59	1168.00	For 5 Kms. 156.40 Extra 30 kms. @ 9.20/km = 276.00 Total =432.40	1112.38	For 5 Kms. 149.67 Extra 30 kms. @ 8.80/km = 264.00 Total =413.67	55.62	18.73	74.35	5917.52
40 mm H.G.Metal (C.B.)	96.64	780.00	For 5 Kms. 156.40 Extra 30 kms. @ 9.20/km = 276.00 Total =432.40	742.86	For 5 Kms. 149.67 Extra 30 kms. @ 8.80/km = 264.00 Total =413.67	37.14	18.73	55.87	5399.28
Total									11317.00

Therefore **Rs. 11317.00** suggested for recovery from person concerned which may be recovered early and compliance reported to audit.

In response to audit objection statement (POM-09) issued in this context, the Local authority replied that it to be adjusted from the S.D. amount from respective contractor and reported before audit. Hence, the objection stands good, early recovery may be affected for **Rs.11317.00** and compliance reported to audit.

Person(s) Responsible for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	SRI UPENDRA KUMAR NAYAK	AE	NOW POSTED IN PD,DUDA,SAMBALP UR	3773
2	SRI GIRIJA PRASAD NAHAK	ME	NOW POSTED IN OFFICE OF E.E.,PH DIVISION,SAMBALP UR	3772
3	SRI JITENDRA KUMAR MAHAPATRA	Executive Officer	NOW POSTED IN OFFICE OF PD, DUDA, SAMBALPUR	3772

15.5 - Excess payment of Rs. 7683.00 in works bills towards material procurement.

Name of the Project	Constn. of C.C. road back side of Kolhapada School to Suresh Sharma house in word No.05.
Scheme	14 th .F.C.(R&B)
Estt. Cost	Rs. 500000.00
Bill/Voucher no./dt.and Amount	1 st . and Final Bill Rs. 500000.00 Vr. No. 98/27.09.2018 Rs. 500000.00
Name of the J.E../AE	Sri Upendra Kumar Nayak
Name of the Contractor	Nabin Chandra Naik
Name of the M.E.	Sri Girija Prasanna Nahak
Name of the E.O.	Sri Jitendra Kumar Mahapatra,EO
C.R. No.	03(17)/2017-18
M.B. No./Page	260, Page-87-90

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

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

On checking the above case record, rate of analysis and schedule of rates, it was found that the rate of 12 mm. Chips and 40 mm. Metal has been allowed wrongly in the work bill in higher rate than the rate that provided in the above letter. The Basic rate of 12 mm. HGCB Chips and 40 mm size HGCB metal as well as the carriage for materials has been allowed in the old rates(Schedule of rate 2014) instead the new rates. As a result of which the payable amount in C.C.(1:3:6) and C.C.(1:2:4) has been wrongly invoiced ultimately resulted into excess payment. In this connection it is to be mentioned here that, the scheduled of rate of materials provided by works department on 2014 was revised on 2017 vide the letter no. given above in context of GST. (Post GST rate).

Due to allowing higher rate, Rs.7683.00 has been paid in excess to the contractor. This is inadmissible in audit. If the estimate prepared in a correct manner with reference to latest instructions, the above excess payment could have been avoided.

The details are given in the table below.

Particular	Quantity	Rate allowed	Rate admissible	Excess	Total	Excess
------------	----------	--------------	-----------------	--------	-------	--------

s	in cum.							excess (In Rs.)	Amount (In Rs.)
		Basic rate (In Rs.)	Carriage (In Rs.)	Basic rate (In Rs.)	Carriage (In Rs.)	Basic rate (In Rs.)	Carriage (In Rs.)		
12 mm. H.G.Chip s(C.B.)	30.72	1168.00	For 5 Kms. 156.40 Extra 30 kms. @ 9.20/km = 276.00 Total =432.40	1112.38	For 5 Kms. 149.67 Extra 30 kms. @ 8.80/km = 264.00 Total =413.67	55.62	18.73	74.35	2284.03
40 mm H.G.Metal (C.B.)	96.64	780.00	For 5 Kms. 156.40 Extra 30 kms. @ 9.20/km = 276.00 Total =432.40	742.86	For 5 Kms. 149.67 Extra 30 kms. @ 8.80/km = 264.00 Total =413.67	37.14	18.73	55.87	5399.28
Total									7683.00

Therefore **Rs. 7683.00** suggested for recovery from person concerned which may be recovered early and compliance reported to audit.

In response to audit objection statement (POM-10) issued in this context, the Local authority replied that it to be adjusted from the S.D. amount from respective contractor and reported before audit. Hence, the objection stands good, early recovery may be affected for **Rs.7683.00** and compliance reported to audit.

Person(s) Responsible for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	SRI UPENDRA KUMAR NAYAK	AE	NOW POSTED IN PD,DUDA,SAMBALPUR	2561
2	SRI GIRIJA PRASAD NAHAK	ME	NOW POSTED IN OFFICE OF E.E.,PH DIVISION,SAMBALPUR	2561
3	SRI JITENDRA KUMAR MAHAPATRA	Executive Officer	NOW POSTED IN OFFICE OF PD, DUDA, SAMBALPUR	2561

15.6 - Excess payment of Rs. 5459.00 in works bills towards material procurement.

Name of the Project	Constn. of C.C. road from Narayan house to Raghu Behera house and constn. Of culvert at Kishore Sahu house in word No.10.
---------------------	---

Scheme	Unnati
Estt. Cost	Rs. 500000.00
Bill/Voucher no./dt.and Amount	1 st . R.A.bill Rs. 435133.00 Vr. No. 32/03.11.2018 and Final Bill Rs. 64867.00 Vr. No. 33/03.11.2018
Name of the J.E./AE	Sri Upendra Kumar Nayak
Name of the Contractor	Gurudev Naik
Name of the M.E.	Sri Girija Prasanna Nahak
Name of the E.O.	Sri Jitendra Kumar Mahapatra,EO
C.R. No.	07(45)/2017-18
M.B. No./Page	259, Page-110-115 and 263, page-84-87

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

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

On checking the above case record, rate of analysis and schedule of rates, it was found that the rate of 12 mm. Chips and 40 mm. Metal has been allowed wrongly in the work bill in higher rate than the rate that provided in the above letter. The Basic rate of 12 mm. HGCB Chips and 40 mm size HGCB metal as well as the carriage for materials has been allowed in the old rates(Schedule of rate 2014) instead the new rates. As a result of which the payable amount in C.C.(1:3:6) and C.C.(1:2:4) has been wrongly invoiced ultimately resulted into excess payment. In this connection it is to be mentioned here that, the scheduled of rate of materials provided by works department on 2014 was revised on 2017 vide the letter no. given above in context of GST. (Post GST rate).

Due to allowing higher rate, Rs.5459.00 has been paid in excess to the contractor. This is inadmissible in audit. If the estimate prepared in a correct manner with reference to latest instructions, the above excess payment could have been avoided.

The details are given in the table below.

Particulars	Quantity in cum.	Rate allowed		Rate admissible		Excess		Total excess (In Rs.)	Excess Amount (In Rs.)
		Basic rate (In Rs.)	Carriage (In Rs.)	Basic rate (In Rs.)	Carriage (In Rs.)	Basic rate (In Rs.)	Carriage (In Rs.)		
12 mm. H.G.Chip s(C.B.)	40.59 (34.71+5.88)	1168.00	For 5 Kms. 156.40 Extra 30 kms. @ 9.20/km = 276.00 Total =432.40	1112.38	For 5 Kms. 149.67 Extra 30 kms. @ 8.80/km = 264.00 Total =413.67	55.62	18.73	74.35	3017.87
40 mm H.G.Metal (C.B.)	43.7 (37.44+6.26)	780.00	For 5 Kms. 156.40 Extra 30 kms. @ 9.20/km = 276.00	742.86	For 5 Kms. 149.67 Extra 30 kms. @ 8.80/km = 264.00	37.14	18.73	55.87	2441.52

			Total =432.40		Total =413.67				
Total									5459.00

Therefore **Rs. 5459.00** suggested for recovery from person concerned which may be recovered early and compliance reported to audit.

In response to audit objection statement (POM-10) issued in this context, the Local authority replied that it will be recovered from the S.D. amount. Hence, the objection stands good, early recovery may be affected for **Rs.5459.00** and compliance reported to audit.

Person(s) Responsible for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	SRI UPENDRA KUMAR NAYAK	AE	NOW POSTED IN PD,DUDA,SAMBALP UR	1820
2	SRI GIRIJA PRASAD NAHAK	ME	NOW POSTED IN OFFICE OF E.E.,PH DIVISION,SAMBALP UR	1820
3	SRI JITENDRA KUMAR MAHAPATRA	Executive Officer	NOW POSTED IN OFFICE OF PD, DUDA, SAMBALPUR	1819

15.7 - Excess payment of Rs. 3269.00 in works bills towards material procurement.

Name of the Project	Repair and restoration of of C.C. road from Bhagabat Mandir to Pradip Pattnaik house in word No.02.
Scheme	Unnati
Estt. Cost	Rs. 300000.00
Bill/Voucher no./dt.and Amount	1 st . R.A.& Final bill Rs. 299949.00 Vr. No. 27/12.10.2018
Name of the J.E../AE	Sri Upendra Kumar Nayak
Name of the Contractor	Mirajuddin Mallick
Name of the M.E.	Sri Girija Prasanna Nahak
Name of the E.O.	Sri Jitendra Kumar Mahapatra,EO
C.R. No.	07(07)/2017-18
M.B. No./Page	263, Page-27-28

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

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

On checking the above case record, rate of analysis and schedule of rates, it was found that the rate of 12 mm. Chips has been allowed wrongly in the work bill in higher rate than the rate that provided in the above letter. The Basic rate of 12 mm. HGCB Chips as well as the carriage for materials has been allowed in the old rates(Schedule of rate 2014) instead the new rates. As a result of which the payable amount in C.C.(1:3:6) has

been wrongly invoiced ultimately resulted into excess payment. In this connection it is to be mentioned here that, the scheduled of rate of materials provided by works department on 2014 was revised on 2017 vide the letter no. given above in context of GST. (Post GST rate).

Due to allowing higher rate, Rs.3269.00 has been paid in excess to the contractor. This is inadmissible in audit. If the estimate prepared in a correct manner with reference to latest instructions, the above excess payment could have been avoided.

The details are given in the table below.

Particulars	Quantity in cum.	Rate allowed		Rate admissible		Excess		Total excess (In Rs.)	Excess Amount (In Rs.)
		Basic rate (In Rs.)	Carriage (In Rs.)	Basic rate (In Rs.)	Carriage (In Rs.)	Basic rate (In Rs.)	Carriage (In Rs.)		
12 mm. H.G.Chips (C.B.)	43.97	1168.00	For 5 Kms. 156.40 Extra 30 kms. @ 9.20/km = 276.00 Total =432.40	1112.38	For 5 Kms. 149.67 Extra 30 kms. @ 8.80/km = 264.00 Total =413.67	55.62	18.73	74.35	3269.17
Total									3269.00

Therefore **Rs. 3269.00** suggested for recovery from person concerned which may be recovered early and compliance reported to audit.

In response to audit objection statement (POM-11) issued in this context, the Local authority replied that it to be adjusted from the S.D. amount of the contractor. Hence, the objection stands good, early recovery may be affected for **Rs.3269.00** and compliance reported to audit.

Person(s) Responsible for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	SRI JITENDRA KUMAR MAHAPATRA	Executive Officer	NOW POSTED IN OFFICE OF PD, DUDA, SAMBALPUR	1089
2	SRI UPENDRA KUMAR NAYAK	AE	NOW POSTED IN PD,DUDA,SAMBALPUR	1090
3	SRI GIRIJA PRASAD NAHAK	ME	NOW POSTED IN OFFICE OF E.E.,PH DIVISION,SAMBALPUR	1090

15.8 - Excess payment of Rs. 3765.00 in works bills towards non realization of cost of empty bitumen drums.

Name of the Project	Blacktopping of road from Girls High School to Bye-
---------------------	---

	Pass road in Word No.06
Scheme	DF
Estt. Cost	Rs. 400000.00
Bill/Voucher no./dt.and Amount	1 st . R.A.& final bill Rs. 399927.00 Vr. No. 13/25.07.2018
Name of the J.E../AE	Sri Upendra Kumar Nayak
Name of the Contractor	Sameer Agarwalla
Name of the M.E.	Sri Girija Prasanna Nahak
Name of the E.O.	Sri Jitendra Kumar Mahapatra,EO
C.R. No.	-/2016-17
M.B. No./Page	252, Page-134-143

On checking the above case record with connected records it was found that no money has been realised towards cost of Bitumen Drum :

As seen from the material statement and bill form of the project, a sum of 2735.00 kg of Bitumen has been utilized. No money has realized from the work bills towards sale of the Bitumen drums at all.

The empty drum has been calculated by taking 165 kg as one unit i.e. one drum , as same specification Bitumen are available in market as per capacity of Drum . The calculation made to arrive the number of empty drum and its cost is given below.

Quantity of Bitumen(In Kg)	Number of Empty drum as taking 165kg. as one unit	Actual amount was to be realized from Bill	Amount realized in Bill	Less realized.
2735.00 Kg	15 nos.	3765.00(15 x 251.00)	0.00	3765.00

As such **Rs. 3765.00** has been less realized from the work bill which needs recovery and credited to NAC Fund.

In response to audit objection statement (POM-11) issued in this context, the Local authority replied that it to be adjusted from the S.D. amount oh respective contractor. Hence, the objection stands good, early recovery may be affected for **Rs.3765.00** and compliance reported to audit.

Person(s) Responsible for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	SRI UPENDRA KUMAR NAYAK	AE	NOW POSTED IN PD,DUDA,SAMBALPUR	1255
2	SRI GIRIJA PRASAD NAHAK	ME	NOW POSTED IN OFFICE OF E.E.,PH DIVISION,SAMBALPUR	1255
3	SRI JITENDRA KUMAR MAHAPATRA	Executive Officer	NOW POSTED IN OFFICE OF PD, DUDA, SAMBALPUR	1255

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -

No separate Units were in function during the year under audit.

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 - Unnati Scheme

Introduction;-

To bring all round inclusive development of urban areas in the State, Odisha government launched a new initiative, Unnati for its 107 urban local bodies by synergising resources from different schemes and providing critical gap funding to ensure basic and sustainable amenities on 1st. August 2017.

Key facts, Objectives and Criteria.

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

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

As part of the arrangement, the respective District Urban Development Agency will monitor the project execution while the state's 112 urban local bodies, including the Bhubaneswar Municipal Corporation, would work under it. The District Urban Development Agency will evaluate the merits of proposed projects submitted by the urban local bodies before signing off or rejecting those. Unnati scheme is meant to develop the state's urban infrastructure.

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

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

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

The financial achievement and physical achievement of UNNATI scheme of Kuchinda NAC for the year 2018-19 is narrated in the table given below.

Financial achievement	Physical achievement	
-----------------------	----------------------	--

Name of the Scheme	OB	Fund received during the year	Total fund available	Expenditure	Un spend balance at the end of the year	Percentage of expenditure to that of available fund	Nos of spill over projects from previous year	No of projects planned for current year as per annual action plan	Total	No of project completed during the year	No of spill over projects to the next year	Percentage of achievement
1	2	3	4	5	6	7	8	9	10	11	12	13
Unnati	0	16500000.00	16500000.00	9758775	6741225.00	59.14	0	52	52	32	20	61.54

From the above table it could be seen that the overall progress of development works in respect of Unnati scheme of kuchinda NAC is not up to the mark. 52 nos. of projects in total has been taken up for execution during the year 2018-19, the achievement percentage is just about 61 percentage and is far behind the target. Therefore, the Local Authority is advised to take appropriate steps for early completion of the balance projects.

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

A good numbers of LFA Audit Paragraphs are still pending for compliance and settlement as suggested in previous Audit Reports. In the statement below the image of non settlement of outstanding Paragraphs for previous five year starting from 2012-13 to 2017-18 is given below. The Local authority is here by requested to take effective steps to settle the pending Paragraphs.(derived from on-line reports). However if any para as provided below either dropped or settled in due course may be intimated to audit.

Sl.No.	Audit Report No. with year of account	Paragraphs pending for settlement relating to misappropriation of cash & loss of stock & store		Paragraphs pending for settlement other than misappropriation and defalcation		Total
		No. of paragraphs	Amount	No. of paragraphs	Amount	
1	136217/AR/2015-16-Sambalpur for 2014-15.	0	0.00	6	19062056.00	19062056.00
2	47961/AR/2014-15-Sambalpur for 2012-13 &	0	0.00	15	4168840.00	4168840.00
3	38861/AR/2013-14-	0	0.00	4	434132.00	434132.00

	Sambalpur for 2003-04					
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 for 2016-17	1	1000.00	8	1025600.00	1026600.00
6	Audit Report No.441949/AR/2018-19-Sambalpur for 2017-18	1	38579.00	5	4315949.00	4354528.00
	TOTAL	2	39579.00	40	32336777.00	32376356.00

In response to audit objection statement (POM No.12) issued in this context the Local Authority replied that compliance will be given shortly. However, necessary compliances may be submitted early for settlement of the above outstanding paras at early date.

18.2 - Heavy retention of cash in shape of hand.

On scrutiny of PDS cash book it is noticed that in most of the occasions the PDS commodity selling amounts were always kept in cash in hand position without deposit of the same in the PDS bank account. On verification it is found that till 31.3.2019 the PDS dealing assistants has kept Rs 685213.84 in shape of cash in hand mode which deviates the Govt rule.

In this connection it is worthwhile to be pointed out here that, as per the limits prescribed in the above cited rules & G.O. that, As Govt. Sub-Treasury is situated in this NAC area, a maximum amount of liquid cash to the extent of Rs.10, 000/- could be retained /permissible in the Iron chest of this NAC. But it was noticed that, with non-adherence & in contravention to the provisions under O.M Rules, in this NAC heavy cash to the tune of Rs.675213.00 (685213.84 – 10000.00) beyond the prescribed limit has been retained which was quite irregular & contravening to the prescribed rules & regulations & may increases the risk of theft, embezzlement and also leads to loss of bank interest.

[S/R-242 of OTC & F.D.O.M.No.33397/F Dt.1.6.2004, prescribed the limit up to which money may be held in the iron Chest subject to a maximum of Rs 10,000/-, provided that if the headquarters of the NAC is situated at a place with available of Treasury or Sub-Treasury, if not situated then money can be held to a maximum of Rs. 20000/-

Same issue was also pointed out by the last audit but the cash kept as cash in hand not being deposited to concerned bank account. Sri Amaresh Chandra Behera is in charge of PDS since 30.6.2017 and its seems that major portion of cash of his period are kept as cash in hand.

Hence the local authority is suggested to take necessary steps to deposit all hand cash balance as soon as possible and compliance reported to audit. Till deposit of the same Rs. 685213.84 is kept under objection.

18.3 - NON-PRODUCTION OS MISCELLANEOUS RECEIPT BOOKS & DCRS

On scrutiny of the Stock register of miscellaneous receipt books it is noticed that the following MR Books issued during the year 2018-19 as well as DCRs are not available to audit till date. So immediately produce the same before audit for checking. 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.

Name of the T.C.	M.R. Book no.
Tapan Kumar Mohapatra	54,57 and 87(Misc. receipts) and M.R. Book No.10 as pointed out in last A.R.
Ajay Sunani	41,42,59, 107,108, 110 and 115

In response to audit objection memo (POM-6) issued in this context , the Loal Authority replied that Sri T.K. Mahapatra is deployed in COVID work , MR No. 54,57 and 87 will be traced out and produced to next audit, Ajay Kumar Sunani expired during the audit period , M.R. No.41,42,59,107,108,110 and 115 will be traced out and produced to next audit. However the above M.R. books along with concerned DCRs may be produced to next audit for necessary verification. The local Authority is also suggested to observe govt. rules while issuing of M.R. to check such irregularity in future.

Due to lack of supervision by the supervising staffs such occurance has been made repeatedly .If any missappropriation will be detected in future,E.O.Sri Jitendra Kumar Mohapatra will be held responsible.

18.4 - Non-deposit of amount collected by selling EGB of PDS items.

On checking the cash book and stock register of PDS, it is found that a total of 6203 quintals of rice & wheat have been sold during the financial year 2018-19. 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.124060.00 during the year. As revealed from the cash book no amount has been earned from sale of empty bags during the year and taken to receipt. As such, Rs.124060.00 is recoverable from person concerned, the reason of such lapses may be clarified to audit. The details are given below:-

Particulars	Stock Issued(In Quintal)	Bags	Price of Bags @ 10 per bag
AAY	1957	3914	39140.00
PHH	3475	6950	69500.00
WHEAT	672	1344	13440.00
SFSS	99	198	1980.00
	6203	12406	124060.00

In response to audit objection memo (POM-7) issued in this context , the Local Authority replied that an amount of Rs.64430.00 has been taken into receipts side of Cashier Cash Book vide page no 4 and depositd in bank pass book a/c no 0886 PNB,Kuchinda as the rest bags of 5963 nos. were damaged, The credit of the amount verified. However the authority is advised to ensure proper sell of EGB as it is a source of income of NAC too. Hence para dropped.

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

19.1 - Remittance of Govt. dues.

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

Particulars	Royalty	VAT	Labour Cess	PT	IT	Total
Dues outstanding for deposit at the beginning of the year	0.00	453810.00	-123839.00	-78185.00	0.00	251786.00
Amount collected during the year 2018-19.	554076.00	177457.00	532671.00	70850.00	578276.00	1913330.00
TOTAL	554076.00	631267.00	408832.00	-7335.00	578276.00	2165116.00
Amount remitted during the year 2018-19.	544003.00	170891.00	774416.00	68600.00	813266.00	2371176.00
Balance to be remitted at the end of the year	10073.00	460376.00	-365584.00	-75935.00	-234990.00	-206060.00

From the above table it can be seen that a sum of Rs.470449.00 yet to deposited in the concerned heads by the Municipal Authority towards Royalty and VAT at the financial year ending 31.03.2019. These are the sources of revenue of govt. and have a significant role in govt credibility. More ever, Govt. dues, if not deposited in time might due for penalty/interest/fine etc.. However the same may be deposited early to avoid such penalty/fine/interest in future and compliance reported to Audit

19.2 - Loan,SD/EMD and 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 2018-19, 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 1.4.2018	RECEIPTS	TOTAL	DEPOSIT	CB AS ON 31.3.2019
1	LOAN	0.00	0.00	0.00	0.00	0.00
2	SD/EMD	3490377.00	1008571.00	4498948.00	1125437.00	3373511.00
3	CPF	500081.00	163200.00	663281.00	405880.00	257401.00
	TOTAL	3990458.00	1171771.00	5162229.00	1531317.00	3630912.00

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

PARA: 20 **RESULT OF AUDIT AND CONCLUSION**

20.1 - Remarks On Maintenance of Account

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

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

As a result of this Audit transactions involving a sum of Rs 5894753.84 are held under objection which include an amount of Rs 942613.00 suggested for recovery. Besides, a sum of Rs 268234 was recovered at the instance of audit. The details are furnished in the following tables.

Result Of Audit

SI 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	897100.00	897100.00	897100.00	0.00	0.00	
2	14.2	0.00	4266927.00	0.00	0.00	0.00	
3	14.3	600.00	600.00	600.00	0.00	0.00	
4	15.1	2548.00	2548.00	2548.00	0.00	0.00	
5	15.2	2551.00	2551.00	2551.00	0.00	0.00	
6	15.3	8321.00	8321.00	8321.00	0.00	0.00	
7	15.4	11317.00	11317.00	11317.00	0.00	0.00	
8	15.5	7683.00	7683.00	7683.00	0.00	0.00	
9	15.6	5459.00	5459.00	5459.00	0.00	0.00	
10	15.7	3269.00	3269.00	3269.00	0.00	0.00	
11	15.8	3765.00	3765.00	3765.00	0.00	0.00	
12	18.2	0.00	685213.84	0.00	0.00	0.00	
Total		942613.00	5894753.84	942613.00	0.00	0.00	

Spot Recovery

SI No	Ref to Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	11.5	CASHIER CASH BOOK PAGE NO 3	2020-06-01	14000	SRI AJAYA SUNANI,EX-TAX COLLECTOR
2	11.6	CASHIER CASH BOOK PAGE NO 3	2020-06-01	120960	SRI BINOD BIHARI CHALLAN,TAX COLLECTOR
3	18.4	CASHIER CASH BOOK PAGE NO 4	2020-06-01	64430	AMARESH CHANDRA BEHERA,JR.ASS T.
4	11.2	CASHIER CASH BOOK PAGE NO 3	2020-06-01	293	SRI GOKUL CHANDRA PRUSETH,TAX COLLECTOR AND SRI PRATAP MAJHI,TAX COLLECTOR
5	11.3	CASHIER CASH BOOK PAGE NO 2	2020-05-26	47418	SRI GOKUL CHANDRA PRUSETH,TAX COLLECTOR AND SRI BISWANATH MOHANTYP ,TAX COLLECTOR AND SRI ASHOK KUMAR JAIPURIA,TAX COLLECTOR
6	11.4	CASHIER CASH BOOK PAGE NO 3	2020-06-01	12112	SRI PRADEEP MAJHI,TAX COLLECTORAN DBISWANATH MOHANTYP ,TAX COLLECTOR
7	11.1	CASHIER CASH BOOK PAGE NO 2	2020-05-26	9021	SRI GOKUL CHANDRA PRUSETH,TAX COLLECTOR
Total				268234	

Audit Certificate

Certified that the accounts of Kuchinda NAC. Sambalpur for the financial year 2018-2019 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