

LOCAL FUND AUDIT, SAMBALPUR, ODISHA

CATEGORY : N A C

Audit Report No : 707245/AR/2022-2023-SAMBALPUR

PARA: 1 TITLE SHEET

| | | |
|----|--|--|
| 1 | Name of the Institution : | Kuchinda NAC. Sambalpur |
| 2 | Year of Accounts under Audit : | 2020-2021 2021-2022 |
| 3 | Name of the Local Authority during the year of A/Cs : | 1.SMT. MITALI MADHUSMITA DALAI,ORS, ADDITIOONAL TAHASILDAR,KUCHINDA I.C. EO FROM- 31.03.2020 TO 05.06.2020. 2.SRI MANOJ KUMAR TANDI,OMAS,FROM-06.06.2020 TO 15.07.2021 3.SRI ADITYA GOYAL,IAS,FROM-16.07.2021 TO 31.03.2022. |
| | Name of the Local Authority at the time of Audit : | SRI BIBHUTI BHUSAN NAYAK,IAS,EO SRI REHAN KHETRI,IAS,EO |
| 4 | Duration of Audit : | 07-02-2023 To 08-04-2023 (Mandays Consumed :- 38.5) |
| 5 | Name of the Auditors : | LOCHANA JAIPURIA - Lead Auditor(07-02-2023 to 08-04-2023) Suryakanta Sahoo - Auditor(07-02-2023 to 08-04-2023) |
| 6 | Name of the Reviewing Officer : | SABITA PRADHAN(District Audit Officer) |
| 7 | Date of submission of report by Reviewing officer : | 31-05-2023 |
| 8 | Entry Conference Date : | 30-01-2023 |
| 9 | Exit Conference Date : | 26-05-2023 |
| 10 | Name of the District Audit Officer : | SABITA PRADHAN |
| 11 | Date of approval of report by District Audit Officer : | 01-06-2023 |

Para1.1 :- Demographic information:-

| Name Of The Institution | Area In sq Km | No of Ward | Population of the Institution | | | | | Female Population | Male Population |
|-------------------------|---------------|------------|-------------------------------|------|----------|---------|-------|-------------------|-----------------|
| | | | S.C | S.T | Minority | General | Total | | |
| Kuchinda NAC. Sambalpur | 16.84 | 11 | 2023 | 4278 | 0 | 9275 | 15576 | 7739 | 7837 |

PARA: 2 PHYSICAL VERIFICATION

| S/no | Items | Date Of Physical verification | Physical Balance | Balance As per Cash Book / Stock Register | Reference To The Page No Of Cash Book / | Discrepancies If Any |
|------|-------|-------------------------------|------------------|---|---|----------------------|
| | | | | | | |

| | | Before / After Transaction | | | Stock Register | |
|---|------------------------------------|----------------------------|---------------|---------------|-------------------------------|-----|
| 1 | Cash in hand | 07.02.2023 BT | Rs.343662.00 | Rs.343662.00 | ACCOUNTANT CASH BOOK PAGE-149 | NIL |
| 2 | Cash in hand | 07.02.2023 BT | Rs.2162982.46 | Rs.2162982.46 | PDS CASH BOOK PAGE-09 | NIL |
| 3 | Miscellaneous Receipt Books | 07.02.2023 BT | 22 | 22 | SRP-29 | NIL |
| 4 | HOLDIND TAX RECEIPT BOOK | 07.02.2023 BT | 12 | 12 | SRP-4 | NIL |
| 5 | FOREST PARK RECEIPT BOOKS Rs 10.00 | 07.02.2023 BT | 21 | 21 | SRP-51 | NIL |
| 6 | FOREST PARK RECEIPT BOOKS Rs 5.00 | 07.02.2023 BT | 12 | 12 | SRP-42 | NIL |
| 7 | Service Postage Stamps | 07.02.2023 BT | Rs.1940.00 | Rs.1940.00 | SRP-4 | NIL |
| 8 | Measurement Books | 07.02.2023 BT | 4 | 4 | SRP-11 | NIL |
| 9 | SERVICE TAX RECEIPT BOOK | 07.02.2023 BT | 5 | 5 | SRP-14 | NIL |

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 07.02.2023 (Before transaction) adhering to Rule-111 of OGFR. The result is given above in the table.

There was cash balance of Rs.2506644.46 as on 07.02.2023(before transaction) in different cash books those were updated and produced before audit .

Non-conduction of cash verification.

Physical verification of cash balance may be carried out as per the provisions contained in Rule 97 (2). 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 2020-21 & 2021-22.

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 | | | |
|--|---|--------------|----------------|
| S/no | List Records/Register | Rules | Form No |
| 1 | Stock & Store Register of Municipality | Rule 346 | Form W-VII |
| 2 | Measurement Book | Rule 365 | Form W-VIII |
| 3 | Register of Works | Rule 345 | Form W-VI |
| 4 | Contract Certificate | Rule 343 | Form W-IV |
| 5 | Miscellaneous Supply Bill | Rule 343 | Form W-V |
| 6 | Contract Agreement Form | Rule 341 | Form W-III |
| 7 | Nominal Muster Roll (NMR) | Rule 340 | Form W-II |
| 8 | Stock account of Receipt Forms | Rule 196 | Form L |
| 9 | Tax collector's daily collection register | Rule 192 | Form K |
| 10 | Assessment List | Rule 177 | Form A |
| 11 | Stock Register of Stationery | Rule 172 | Form No. XLIV |
| 12 | Stamp Account | Rule 172 | Form No. XLIV |
| 13 | Stock account of Tickets used for daily collection of Market fees | Rule 171 | Form No. XLIII |
| 14 | Daily Collection Register | Rule 171 | Form No. XL |
| 15 | Miscellaneous Receipts | Rule 157 | Form No. XXXIV |
| 16 | Annual Account of Receipts and Expenditure | Rule 145 | Form No. XXIV |
| 17 | Cash Book of the municipality | Rule 125 | Form No. XIV |
| 18 | Periodical Increment Certificate | Rule 99 | Form No. XI |
| 19 | Absentee Statement | Rule 97 | Form No. X |
| 20 | Salary Bills | Rule 97 | Form No. IX |
| 21 | Register of Bills | Rule 96 | Form No. VII |
| 22 | Subsidiary Cash Book | Rule 128 A | Form No. V-A |
| 23 | Cashier's Cash Book | Rule 81 | Form No. V |
| 24 | Schedule for the Budget Estimate | Rule 77 | Form No. III |
| 25 | Abstract of the Budget Estimate | Rule 74 | Form No. I-A |
| 26 | Budget Estimate | Rule 74 | Form No. I |
| B : List of Records/Registers not Produced to Audit | | | |
| S/no | List Records/Register | Rules | Form No |
| 1 | Register of Distraigned property & sales | Rule 204 | Form S |

| | | | |
|----|--|----------|------------------|
| 2 | Register of Estimates & Allotments | Rule 332 | Form W-I |
| 3 | Warrant register | Rule 202 | Form R |
| 4 | Form of inventory & Notice | Rule 203 | Form Q |
| 5 | Distrain Warrant Register | Rule 202 | Form P |
| 6 | Notice of demand for tax u/s-161 of OM Act | Rule 202 | Form O |
| 7 | Progress statement of collection of taxes | Rule 200 | Form N |
| 8 | Tax collector's Ledger | Rule 198 | Form M |
| 9 | Register of writes off of demands | Rule 190 | Form J |
| 10 | Tax Receipt Form | Rule 188 | Form I |
| 11 | Arrear Demand Register | Rule 187 | Form H |
| 12 | Mutation Register | Rule 184 | Form G |
| 13 | Register of Petitions | Rule 183 | Form F |
| 14 | Form of appeal petition | Rule 183 | Form E |
| 15 | Demand and Collection Register | Rule 178 | Form B |
| 16 | Tax Ledger (personal A/C of Tax Payers) | Rule 178 | Form B(I) |
| 17 | Register of Interest Bearing Securities | Rule 147 | Form No. XLI |
| 18 | Register of Grants | Rule 80 | Form No. XLII |
| 19 | Arrear List | Rule 170 | Form No. XXXIX |
| 20 | Ledger of Lessees | Rule 170 | Form No. XXXVIII |
| 21 | Jamabandi Register | Rule 170 | Form No. XXXVII |
| 22 | Register of Rents for which there is fixed demand | Rule 163 | Form No. XXXVI |
| 23 | Register of Lands | Rule 160 | Form No. XXXV |
| 24 | License Register for Drivers and Owners of Carriages plying for hire | Rule 156 | Form No. XXXIII |
| 25 | Stock account of License Number Plates | Rule 155 | Form No. XXXII |
| 26 | Application for License for Carriage, Cart, Horses and Other animals | Rule 152 | Form No. XXXI |
| 27 | License for Carriages, Carts, Horses Other and animals | Rule 154 | Form No. XXX |
| 28 | Register of the Tax on Carriages, Carts, Horses and Other animals | Rule 151 | Form No. XXIX |
| 29 | Appropriation Register of Loan Funds | Rule 150 | Form No. XXVIII |
| 30 | Loan Register | Rule 149 | Form No. XXVII |
| 31 | Register of Investments | Rule 148 | Form No. XXVI |

| | | | |
|----|---|----------|----------------|
| 32 | Establishment Audit Register | Rule 146 | Form No. XXV |
| 33 | Register of Quarterly & Annual account of Expenditure | Rule 144 | Form No. XXIII |
| 34 | Register of Quarterly & Annual account of Receipt | Rule 144 | Form No. XXII |
| 35 | Register of outstanding deposits | Rule 143 | Form No. XXI |
| 36 | Deposit Ledger | Rule 142 | Form No. XX |
| 37 | Register of Outstanding Advances | Rule 140 | Form No. XIX |
| 38 | Advance Ledger | Rule 136 | Form No. XVIII |
| 39 | Register of adjustments | Rule 132 | Form No. XVII |
| 40 | Abstract Register of Expenditure | Rule 129 | Form No. XVI |
| 41 | Abstract Register of Receipts | Rule 129 | Form No. XV |
| 42 | Voucher of Recoupment of Permanent Advance Account | Rule 110 | Form No. XIII |
| 43 | Permanent Advance Account | Rule 108 | Form No. XII |
| 44 | Order Book | Rule 96 | Form No. VIII |
| 45 | Challan | Rule 87 | Form No. VI |
| 46 | Subsidiary account of special taxes | Rule 79 | Form No.-IV |

C : List of Records/Registers not Maintained

| S/no | List Records/Register | Rules | Form No |
|------|-----------------------|-------|---------|
|------|-----------------------|-------|---------|

D : List of Records/Registers not Required

| S/no | List Records/Register | Rules | Form No |
|------|-----------------------|-------|---------|
|------|-----------------------|-------|---------|

Comments
Non-Maintenance of Register of Fixed Assets and other Statutory Registers:-

Register of Fixed Assets has significant role in the Municipal account as it shows the financial credibility of the Municipality/ NAC under Rule-71 of O.M. Rule 2012. However the municipality 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

- (i) Register of Land in Form ACNT-32
- (ii) Register of Immovable Properties in Form ACNT – 30
- (iii) Register of Movable Properties in Form ACNT – 31 and

(iv) Register of Public Lighting System in Form ACNT – 36.

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 a 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 2020-21 & 2021-22 though crores of rupees have been spent in creation of Assets during the year /years through various Centre and State sponsored development programmes . As a result of which the actual assets value of the NAC 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 maintained 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 P-2 and verbal conversations. As the following Statutory records and registers have significant role in maintenance of Municipal Account as well in audit, the Local Authority advise 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. Educational Budget estimate.
03. Subsidiary Account of Special Taxes.
04. Permanent advance Account.
05. Arrear demand register.
06. Deposit ledger.
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. Loan Register

PARA: 4 FINANCIAL POSITION

Kuchinda NAC. Sambalpur - 2020-2021

| SIno | Name of the Cash Book | OB as on Date | Openin g Balan ce(In Rs:) | Receipt during the Year under Audit(In Rs:) | Total(In Rs:) | Expend iture during the Year under Audit(In Rs:) | Closing Balanc e as per Audit (DD MM YYYY) | Closing Balanc e(In Rs:)(AUDIT) | Closing Balanc e as per (DD MM YYYY) Cash Book | Closing Balanc e(In Rs:)(CASH BOOK) | Differen ce(In Rs:) | Remark s |
|------|------------------------|---------------|---------------------------|---|---------------------|--|--|----------------------------------|--|-------------------------------------|---------------------|------------------|
| 1 | ACCO UNTAN T CASH BOOK | 01-04-2020 | 111927430.34 | 136213726.86 | 248141157.20 | 83178130.04 | 31-03-2021 | 164963027.16 | 31-03-2021 | 140898527.04 | 24064500.12 | DISCU SSED BELOW |
| | GRAN D TOTAL | | 111927430.34 | 136213726.86 | 248141157.20 | 83178130.04 | | 164963027.16 | | 140898527.04 | 24064500.12 | |

Kuchinda NAC. Sambalpur - 2021-2022

| SIno | Name of the Cash Book | OB as on Date | Openin g Balan ce(In Rs:) | Receipt during the Year under Audit(In Rs:) | Total(In Rs:) | Expend iture during the Year under Audit(In Rs:) | Closing Balanc e as per Audit (DD MM YYYY) | Closing Balanc e(In Rs:)(AUDIT) | Closing Balanc e as per (DD MM YYYY) Cash Book | Closing Balanc e(In Rs:)(CASH BOOK) | Differen ce(In Rs:) | Remark s |
|------|------------------------|---------------|---------------------------|---|---------------------|--|--|----------------------------------|--|-------------------------------------|---------------------|------------------|
| 1 | ACCO UNTAN T CASH BOOK | 01-04-2021 | 164963027.16 | 114931827.73 | 279894854.89 | 134551129.32 | 31-03-2022 | 145343725.57 | 31-03-2022 | 121279225.45 | 24064500.12 | DISCU SSED BELOW |
| | GRAN D TOTAL | | 164963027.16 | 114931827.73 | 279894854.89 | 134551129.32 | | 145343725.57 | | 121279225.45 | 24064500.12 | |

| | | | | | | | |
|------------|--------|--------|--------|--------|--------|--------|-------|
| D TOTAL | 027.16 | 827.73 | 854.89 | 129.32 | 725.57 | 225.45 | 00.12 |
|------------|--------|--------|--------|--------|--------|--------|-------|

Comments
Para 4.1:- Reconciliation of above difference (FY-2020-21)

| | | | |
|-------|--------|---|-----------------|
| SI No | A | Closing Balance of Cash Book as on 31.03.2021 | 14,08,98,527.04 |
| 1 | (Add) | Amount credited to bank but not taken to cash book as receipt during 2020-21. | 12,80,043.00 |
| 2 | (Less) | Amount debited to bank but not taken to cash book as expenditure during 2020-21. | -7,185.00 |
| 3 | (Add) | Excess expenditure booked in cash book during 2020-21(3087.00 instead of 3078.00) | 9.00 |
| 4 | (Add) | Previous year difference | 2,27,91,633.12 |
| | B | Closing Balance as per audit as on 31.03.2021 | 16,49,63,027.16 |

Para 4.2:- Reconciliation of above difference (FY-2021-22)

| | | | |
|-------|-------|---|-----------------|
| SI No | A | Closing Balance of Cash Book as on 31.03.2021 | 12,12,79,225.45 |
| 1 | (Add) | Difference arrived in FY 2020-21. | 12,72,867.00 |
| 2 | (Add) | Previous year difference | 2,27,91,633.12 |
| | B | Closing Balance as per audit as on 31.03.2021 | 14,53,43,725.57 |

PARA-4.3: DETAILS OF ACCOUNTANT CASH BOOK CLOSING BALANCE AS ON 31.3.2021:-

| 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 | 16,12,531.05 | 4,17,73,807.80 | 9,75,12,188.19 | 14,08,98,527.04 |
| | TOTAL | 16,12,531.05 | 4,17,73,807.80 | 9,75,12,188.19 | 14,08,98,527.04 |

PARA-4.4: DETAILS OF ACCOUNTANT CASH BOOK CLOSING BALANCE AS ON 31.3.2022:-

| 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 | 28,14,968.36 | 5,72,04,233.90 | 6,12,60,023.19 | 12,12,79,225.45 |
| | TOTAL | 28,14,968.36 | 5,72,04,233.90 | 6,12,60,023.19 | 12,12,79,225.45 |

PARA-4.5: 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-4.6 :- 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 realization 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.

| FINANCIAL YEAR 2020-21:- | | | | |
|---------------------------------|--|------------------------|------------------------|-----------------------|
| A: RECEIPT:- | | | | |
| SI No | Head of Accounts | Budget | Actual | Difference |
| 1 | Rates and Taxes | 25,00,000.00 | 18,57,942.00 | 6,42,058.00 |
| 2 | License and Other Fees | 51,71,788.00 | 29,62,564.00 | 22,09,224.00 |
| 3 | Receipt Under Spl Act | 330000.00 | 0 | 3,30,000.00 |
| 4 | Revenue Derived From NAC Property | 21,89,356.00 | 6,21,880.00 | 15,67,476.00 |
| 5 | Grants & Contribution | 13,95,66,314.00 | 10,99,46,465.00 | 2,96,19,849.00 |
| 6 | Extra Ordinary Debt | 78,30,720.00 | 69,80,973.50 | 8,49,746.50 |
| 7 | Interest Earned | 20,33,928.00 | 10,75,810.00 | 9,58,118.00 |
| 8 | Miscellaneous | 4,22,88,560.00 | 1,27,68,092.36 | 2,95,20,467.64 |
| | TOTAL | 20,19,10,666.00 | 13,62,13,726.86 | 6,56,96,939.14 |
| B: EXPENDITURE:- | | | | |
| SI No | Head of Accounts | Budget | Actual | Difference |
| 1 | Establishment Expenses | 2,26,35,384.00 | 82,09,919.00 | 1,44,25,465.00 |
| 2 | Administrative Expenses | 34,90,880.00 | 22,14,855.00 | 12,76,025.00 |
| 3 | Operation & Maintenance Charges | 1,26,04,980.00 | 56,10,547.00 | 69,94,433.00 |
| 4 | Interest & Finance Charges | 4,620.00 | 29,201.60 | -24,581.60 |
| 5 | Public convenience | 14,03,97,034.00 | 6,04,44,454.00 | 7,99,52,580.00 |
| 6 | Programme Expenses | 9,95,000.00 | 42,478.00 | 9,52,522.00 |
| 7 | Extra Ordinary Debt | 2,13,21,548.00 | 65,83,419.00 | 1,47,38,129.00 |
| 8 | Miscellaneous | 65,367.00 | 43,256.44 | 22,110.56 |

| | | | |
|--------------|------------------------|-----------------------|------------------------|
| TOTAL | 20,15,14,813.00 | 8,31,78,130.04 | 11,83,36,682.96 |
|--------------|------------------------|-----------------------|------------------------|

| Percentage of Variation | | | | | |
|--------------------------------|-----------------|-----------------------|----------------------|----------------|-----------------------|
| RECEIPT | | | EXPANDITURE | | |
| AS PER BUDGET | ACTUAL | % OF VARIATION | AS PER BUDGET | ACTUAL | % OF VARIATION |
| 20,19,10,666.00 | 13,62,13,726.86 | 32.54 | 20,15,14,813.00 | 8,31,78,130.04 | 58.72 |

FINANCIAL YEAR 2021-22:-
A: RECEIPT:-

| SI No | Head of Accounts | Budget | Actual | Difference |
|-------|--|------------------------|------------------------|------------------------|
| 1 | Rates and Taxes | 35,50,000.00 | 13,88,617.50 | 21,61,382.50 |
| 2 | License and Other Fees | 1,45,60,299.00 | 24,66,805.00 | 1,20,93,494.00 |
| 3 | Receipt Under Spl Act | 363000.00 | 0 | 3,63,000.00 |
| 4 | Revenue Derived From NAC Property | 24,08,296.00 | 10,24,767.00 | 13,83,529.00 |
| 5 | Grants & Contribution | 14,71,31,431.00 | 8,27,20,871.00 | 6,44,10,560.00 |
| 6 | Extra Ordinary Debt | 86,75,806.00 | 78,96,743.00 | 7,79,063.00 |
| 7 | Interest Earned | 22,37,320.00 | 11,53,299.00 | 10,84,021.00 |
| 8 | Miscellaneous | 4,06,85,064.00 | 1,82,80,725.23 | 2,24,04,338.77 |
| | TOTAL | 21,96,11,216.00 | 11,49,31,827.73 | 10,46,79,388.27 |

B: EXPENDITURE:-

| SI No | Head of Accounts | Budget | Actual | Difference |
|-------|--|------------------------|------------------------|-----------------------|
| 1 | Establishment Expenses | 2,00,71,696.00 | 80,69,030.00 | 1,20,02,666.00 |
| 2 | Administrative Expenses | 38,39,964.00 | 22,18,236.00 | 16,21,728.00 |
| 3 | Operation & Maintenance Charges | 1,46,14,608.00 | 1,22,45,635.00 | 23,68,973.00 |
| 4 | Interest & Finance Charges | 5,082.00 | 4,118.18 | 963.82 |
| 5 | Public convenience | 14,80,05,705.00 | 8,63,46,722.45 | 6,16,58,982.55 |
| 6 | Programme Expenses | 10,94,500.00 | 27,000.00 | 10,67,500.00 |
| 7 | Extra Ordinary Debt | 95,61,246.00 | 79,72,411.00 | 15,88,835.00 |
| 8 | Miscellaneous | 2,27,87,514.00 | 1,76,67,976.69 | 51,19,537.31 |
| | TOTAL | 21,99,80,315.00 | 13,45,51,129.32 | 8,54,29,185.68 |

| Percentage of Variation | | | | | |
|--------------------------------|-----------------|-----------------------|----------------------|-----------------|-----------------------|
| RECEIPT | | | EXPENDITURE | | |
| AS PER BUDGET | ACTUAL | % OF VARIATION | AS PER BUDGET | ACTUAL | % OF VARIATION |
| 21,96,11,216.00 | 11,49,31,827.73 | 47.67 | 21,99,80,315.00 | 13,45,51,129.32 | 38.83 |

From the table above 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.

PARA-4.7: DETAILS OF CASH POSITION IN CASH BOOK AS ON 31.03.2021:-

| SI no | Name of Cash book | Amount |
|-------|-------------------------------|---------------------|
| 1 | PDS | 13,29,769.05 |
| 2 | COLLECTION(Cashier cash Book) | 2,82,762.00 |
| | Total | 16,12,531.05 |

PARA-4.8: DETAILS OF CASH POSITION IN CASH BOOK AS ON 31.03.2022:-

| SI no | Name of Cash book | Amount |
|-------|-------------------------------|---------------------|
| 1 | OAP | 1,000.00 |
| 2 | PDS | 24,42,380.36 |
| 3 | COLLECTION(Cashier cash Book) | 3,71,588.00 |
| | Total | 28,14,968.36 |

Para : 4.9 : NON - MAINTENANCE OF ANNUAL ACCOUNTS REGISTER :-

Registers of Quarterly & Annual Account of Receipt in Form No.XXII and Expenditure in Form No.XXIII (as required u/r -144 of O.M. Rules, 1953) were not maintained in this N.A.C. Further, Register of Adjustments(u/r-132) was not also made available even after issue of objection memo.

Hence , the Receipts & Expenditures for 2021-22 have been picked up basing upon Cash Book and closing balances of last audit report and furnished in the Financial Statement folder attached to this report. The E.O. is suggested to ensure for maintenance of such registers forthwith and report compliance.

Para : 4.10 Non-maintenance of cash book under Double Entry Accrual Based Accounting System (DEABAS) :-

It may be stated that adoption of modern accrual based, double entry system of accounting was first mandatory for ULB level reform set by the Govt. of India. The State Govt. decided to introduce double entry system of accrual based accounting in ULBs across the state during 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 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. 01.10.2013. But the same has not yet been practically implemented in this NAC.

The Executive Officer is suggested to maintain the same as soon as possible and produced to next audit.

Para : 4.11 : Liquid Assets and Liabilities :

The position of Assets and Liabilities of the Municipality for the financial year 2021-22 is furnished below.

| Liabilities | Amount(Rs.) | Assets | Amount(Rs.) |
|--|---------------------|--|---------------------|
| Unspent Balance of Grants | 116807534.00 | Cash in Hand/In Treasury/In Bank Accounts/In Post Office | 2814968.00 |
| Loan refundable | 0 | Investment | 4000.00 |
| Unremitted Govt.Dues[VAT,CESS,Royalty,IT]etc | 723013.00 | Advance recoverable | 13243703.00 |
| Unpaid Bills[Electricity] | 1000000.00 | Loan recoverable | 0 |
| Deposits Refundable | 0 | Amount Surcharged | 0 |
| Un Paid Salary & Wages | 0 | Outstanding Taxes,Rents and rates etc recoverable | 1281818.00 |
| | | Closing balance of all cash books | 145343725.00 |
| Total | 118530547.00 | Total | 162688214.00 |
| Assets over Liabilities | 44157667.00 | | |

From the above table it is seen that the municipality is financially sound. But the internal income of the municipality is not upto the mark. The kind attention of the council as well as higher administrative authority is here by drawn to take effective steps to increase the internal income by way of collecting arrear dues, revising the rates of different taxes and rents.

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

Kuchinda NAC. Sambalpur - 438382

| S/no | Name of the Bank | A/C No. | Closing Balance Date As on (dd/mm/yyyy) | Closing Balance in Pass Book(In Rs:) (A) | Closing Balance in Bank Date Cash Book (dd/mm/yyyy) | Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B) | Difference(In Rs:)(A-B) | Remarks |
|------|--------------------|---------|---|--|---|---|-------------------------|-----------------|
| 1 | ALL ACCOUNTS | 0 | 01-04-2020 | 140867631.21 | 31-03-2021 | 139285995.99 | 1581635.22 | DISCUSSED BELOW |
| | GRAND TOTAL | | | 140867631.21 | | 139285995.99 | 1581635.22 | |

Kuchinda NAC. Sambalpur - 446599

| S/no | Name of the Bank | A/C No. | Closing Balance Date As on | Closing Balance in Pass | Closing Balance in Bank Date | Closing Balance in Bank as | Difference(In Rs:)(A-B) | Remarks |
|------|------------------|---------|----------------------------|-------------------------|------------------------------|----------------------------|-------------------------|---------|
|------|------------------|---------|----------------------------|-------------------------|------------------------------|----------------------------|-------------------------|---------|

| | | | | | | | | |
|---|--------------------|---|--------------|---------------------|------------------------|-------------------------------------|-------------------|-----------------|
| | | | (dd/mm/yyyy) | Book(In Rs:.) (A) | Cash Book (dd/mm/yyyy) | mentioned in Cash Book(In Rs:.) (B) | | |
| 2 | ALL ACCO UNTS | 0 | 31-03-2022 | 121003086.31 | 31-03-2022 | 118464256.09 | 2538830.22 | DISCUSSED BELOW |
| | GRAND TOTAL | | | 121003086.31 | | 118464256.09 | 2538830.22 | |

| Reconciliation | | | | | | | |
|--|---------------------|-----------|-------------------|---------------------|---------------------|-------------|---------|
| PARA.5.1-DETAILS OF BANK PASS BOOK AND CASH BOOK BANK BALANCE AS ON 31.03.2021:- | | | | | | | |
| SL NO. | SCHEME NAME | BANK NAME | ACCOUNT NO. | CB AS PER PASS BOOK | CB AS PER CASH BOOK | DIFFERENCE | Remarks |
| 1 | 12th FC | SBI | 11500958236- | 4,06,137.45 | 4,06,137.45 | 0.00 | |
| 2 | 13th FC | SBI | 31316380755- | 24,59,572.00 | 21,37,013.00 | 3,22,559.00 | |
| 3 | 14th FC | SBI | 3525487295- | 0.00 | 0.00 | 0.00 | |
| 4 | Asscrow | AXIS | 917020044275562- | 85,556.00 | 85,556.00 | 0.00 | |
| 5 | AWC | PNB | 6806000100023521- | 3,28,467.00 | 3,28,467.00 | 0.00 | |
| 6 | BIJU YUVA BAHINI | SBI | 37619964574- | 0.00 | 0.00 | 0.00 | |
| 7 | BRGF | SBI | 11500958688- | 0.00 | -56,524.00 | 56,524.00 | |
| 8 | CCA-MCA | AXIS | 915010060925235- | 75,267.00 | 71,973.00 | 3,294.00 | |
| 9 | COVID-19 | AXIS | 917010046314761- | 11,34,674.00 | 11,34,674.00 | 0.00 | |
| 10 | COVID-19 | HDFC | 50100346802131- | 0.00 | 0.00 | 0.00 | |
| 11 | CMRF | PNB | 6806000100041800- | 2,01,011.32 | 2,01,011.32 | 0.00 | |
| 12 | DC UGB | UGB | 12032027096- | 99,505.20 | 99,505.20 | 0.00 | |
| 13 | DEVOLUTIO N FUND | SBI | 32219415966- | 0.00 | 0.00 | 0.00 | |
| 14 | GENERAL C OLLECTION | SBI | 11500955643- | 3,98,011.24 | 3,22,416.24 | 75,595.00 | |
| 15 | GENERAL C OLLECTION | PNB | 6806000100030886- | 5,64,733.02 | 3,66,500.80 | 1,98,232.22 | |
| 16 | GENERAL C | HDFC | 5020004431 | 2,56,827.30 | 2,56,727.30 | 100.00 | |

| | | | | | | | |
|----|------------------------|--------|-----------------------|------------------|------------------|-------------|--|
| | COLLECTION (ONLINE) | | 5551- | | | | |
| 17 | HSY | SBI | 3559098518 - | 60,666.20 | 60,666.20 | 0.00 | |
| 18 | IGNDP | SBI | 3754486255 3- | 32,321.50 | 32,321.50 | 0.00 | |
| 19 | IGNOAP | SBI | 3754485166 4- | 3,43,329.50 | 3,43,329.50 | 0.00 | |
| 20 | IGNWP | SBI | 3754486434 5- | 34,131.50 | 34,131.50 | 0.00 | |
| 21 | IHSDP | SBI | 3221941433 8- | 85,00,380.5 0 | 85,00,380.5 0 | 0.00 | |
| 22 | LAND RIGHTS | CANARA | 6045101002 696- | 1,37,823.00 | 1,37,823.00 | 0.00 | |
| 23 | LFS PENSION | SBI | 1150095567 6- | 2,387.10 | 2,387.10 | 0.00 | |
| 24 | MARKET UGB | UGB | 1203204553 8- | 0.00 | -589.00 | 589.00 | |
| 25 | MKSY | HDFC | 5010021227 3006- | 0.00 | 0.00 | 0.00 | |
| 26 | MLA LAD | PNB | 6806000100 002800- | 6,12,773.62 | 6,12,773.62 | 0.00 | |
| 27 | MPLAD | PNB | 6806000100 002797- | 6,93,067.20 | 6,93,067.20 | 0.00 | |
| 28 | MVT | SBI | 3221941169 - | 0.00 | 0.00 | 0.00 | |
| 29 | NFBS | SBI | 3754486338 5- | 0.00 | 0.00 | 0.00 | |
| 30 | NON LFS PENSION | SBI | 3033806473 0- | 11,130.00 | 11,130.00 | 0.00 | |
| 31 | NULM | SBI | 3490922935 7- | 3,23,443.20 | 2,54,735.20 | 68,708.00 | |
| 32 | OULM | SBI | 3521442496 - | 0.00 | 0.00 | 0.00 | |
| 33 | P&CWB | SBI | 3490923054 4- | 0.00 | 0.00 | 0.00 | |
| 34 | PBI | SBI | 3532391688 0- | 0.00 | 0.00 | 0.00 | |
| 35 | PDS | PNB | 6806000100 005096- | 6,575.49 | 6,575.49 | 0.00 | |
| 36 | PGA | SBI | 3224023623 0- | 0.00 | 0.00 | 0.00 | |
| 37 | RDW | SBI | 3224023481 - | 0.00 | -4,86,618.00 | 4,86,618.00 | |
| 38 | SBM | SBI | 3511493787 5- | 71,58,077.2 5 | 71,31,174.2 5 | 26,903.00 | |

| | | | | | | | |
|----------|------------------------------|-----------|-------------------|------------------------|------------------------|---------------------|--|
| 39 | SHOP ROOM SECURITY | HDFC | 50100155092514- | 21,52,248.31 | 21,68,169.31 | -15,921.00 | |
| 40 | SJSRY | SBI | 11500955621- | 0.00 | 0.00 | 0.00 | |
| 41 | SOCIAL WELFAIR(MBP Y) | SBI | 11500955632- | 8,34,768.00 | 8,42,768.00 | -8,000.00 | |
| 42 | SPECIAL PROBLEM FUND/CC ROAD | PNB | 6806000100032042- | 9,09,168.00 | 8,76,702.00 | 32,466.00 | |
| 43 | SWM | SBI | 34909231322- | 0.00 | 0.00 | 0.00 | |
| 44 | UNNATI | PNB | 6806000100119802- | 26,03,735.90 | 26,01,264.90 | 2,471.00 | |
| 45 | UNNATI-2 | AXIS | 920010033465694- | 76,24,238.00 | 76,24,238.00 | 0.00 | |
| 46 | WODC | SBI | 11500957469- | 43,09,965.97 | 43,09,965.97 | 0.00 | |
| 47 | ZERO ACCOUNT | SBI | 11500954515- | 9,95,451.25 | 6,63,032.25 | 3,32,419.00 | |
| 48 | MB-KUCHINDA | MINI BANK | 621- | 0.00 | 922.00 | -921.00 | |
| A | BANK TOTAL | | 37619964574- | 4,33,55,443.02 | 4,17,73,807.80 | 15,81,635.22 | |
| B | PL ACCOUNT | PL | | 9,75,12,188.19 | 9,75,12,188.19 | 0.00 | |
| | GRAND TOTAL | | | 14,08,67,631.21 | 13,92,85,995.99 | 15,81,635.22 | |

PARA.5.2-DETAILS OF BANK PASS BOOK AND CASH BOOK BANK BALANCE AS ON 31.03.2022:-

| SL NO | SCHEME | BANK | ACCOUNT NO | CB AS PER PASS BOOK | CB AS PER CASH BOOK | DIFFERENCE | Remarks |
|-------|--------------|------|-------------------|---------------------|---------------------|-------------|---------|
| 1 | 12th FC | SBI | 11500958236- | 0.00 | 0.00 | 0.00 | |
| 2 | 13th FC | SBI | 31316380755- | 27,32,597.00 | 24,13,985.00 | 3,18,612.00 | PR DIFF |
| 3 | 14th FC | SBI | 3525487295- | | 0.00 | 0.00 | CLOSED |
| 4 | 15th FC | HDFC | 50100435363839- | 1,70,94,837.30 | 1,70,94,837.30 | 0.00 | |
| 5 | AAHAR KENDRA | AXIS | 915010060925235- | 73,251.38 | 73,251.38 | 0.00 | |
| 6 | Asscrow | AXIS | 917020044275562- | 46,866.00 | 46,866.00 | 0.00 | |
| 7 | AWC | PNB | 6806000100023521- | 0.00 | 0.00 | 0.00 | CLOSED |

| | | | | | | | |
|----|------------------------------------|------------|-----------------------|------------------|------------------|-----------------|-------------------------|
| 8 | BYSY | SBI | 37619964574- | | 0.00 | 0.00 | CLOSED |
| 9 | BRGF | SBI | 11500958688- | 0.00 | -56,524.00 | 56,524.00 | CLOSED |
| 10 | CC ROAD | PNB | 680600010003 2042- | | 0.00 | 0.00 | CLOSED |
| 11 | COVID-19 | AXIS | 917010046314 761- | 9,49,368.00 | 9,49,368.00 | 0.00 | |
| 12 | COVID-19 | HDFC | 501003468021 31- | | 0.00 | 0.00 | CLOSED |
| 13 | CMRF | PNB | 680600010004 1800- | 2,06,877.52 | 2,06,877.52 | 0.00 | |
| 14 | DC UGB | UGB | 12032027096- | 32,619.20 | 32,619.20 | 0.00 | |
| 15 | DEVOLUTIO N FUND | SBI | 32219415966- | | 0.00 | 0.00 | CLOSED |
| 16 | GENERAL COLLECTION | SBI | 11500955643- | 12,31,898.7 4 | 11,97,727.7 4 | 34,171.00 | PR DIFF |
| 17 | GENERAL COLLECTION | PNB | 680600010003 0886- | 6,58,307.16 | 1,518.94 | 6,56,788. 22 | |
| 18 | GENERAL C OLLECTION(ONLINE) | HDFC | 502000443155 51- | 5,77,299.30 | 5,77,199.30 | 100.00 | PR DIFF |
| 19 | HSY | SBI | 3559098518- | 80,178.70 | 80,178.70 | 0.00 | |
| 20 | IGNDP | SBI | 37544862553- | 427.50 | 427.50 | 0.00 | |
| 21 | IGNOAP | SBI | 37544851664- | 8,018.50 | 8,018.50 | 0.00 | |
| 22 | IGNWP | SBI | 37544864345- | 2,313.50 | 2,313.50 | 0.00 | |
| 23 | IHSDP | SBI | 32219414338- | 83,68,045.5 0 | 83,68,045.5 0 | 0.00 | |
| 24 | LAND RIGHTS | CANA RA | 604510100269 6- | 1,86,765.00 | 1,86,765.00 | 0.00 | |
| 25 | LFS PENSION | SBI | 11500955676- | 0.00 | 0.00 | 0.00 | CLOSED |
| 26 | MARKET UGB | UGB | 12032045538- | 0.00 | -589.00 | 589.00 | CLOSED |
| 27 | MBPY | SBI | 11500955632- | 0.00 | 0.00 | 0.00 | CLOSED |
| 28 | MKSY | HDFC | 501002122730 06- | 0.00 | 0.00 | 0.00 | CLOSED |
| 29 | MLA LAD | PNB | 680600010000 2800- | 6,30,874.62 | 6,30,874.62 | 0.00 | |
| 30 | MPLAD | PNB | 680600010000 2797- | 7,13,504.80 | 7,13,504.80 | 0.00 | |
| 31 | MVT | SBI | 3221941169- | 0.00 | 0.00 | 0.00 | CLOSED |
| 32 | NFBS | SBI | 37544863385- | 0.00 | 0.00 | 0.00 | CLOSED |
| 33 | NON LFS PENSION | SBI | 30338064730- | 0.00 | 0.00 | 0.00 | CLOSED ON- |
| 34 | NULM | SBI | 34909229357- | 0.00 | 0.00 | 0.00 | CLOSED ON 29.10.2021 |
| 35 | OULM | SBI | 3521442496- | 0.00 | 0.00 | 0.00 | CLOSED |
| 36 | P&CWB | SBI | 34909230544- | 0.00 | 0.00 | 0.00 | CLOSED |

| | | | | | | | |
|----------|------------------------|--------------|-----------------------|-----------------------------|-----------------------------|--------------------------|--------------------------|
| 37 | PBI | SBI | 35323916880- | 0.00 | 0.00 | 0.00 | CLOSED |
| 38 | PDS | PNB | 680600010000 5096- | 1,44,858.69 | 1,44,858.69 | 0.00 | |
| 39 | PGA | SBI | 32240236230- | 0.00 | 0.00 | 0.00 | CLOSED |
| 40 | RDW | SBI | 3224023481- | 0.00 | -4,86,618.0 0 | 4,86,618.0 00 | CLOSED |
| 41 | SBM | SBI | 35114937875- | 0.00 | 0.00 | 0.00 | |
| 42 | SHOP ROOM SECURITY | HDFC | 501001550925 14- | 22,33,932.6 1 | 22,33,932.6 1 | 0.00 | |
| 43 | SJSRY | SBI | 11500955621- | 0.00 | 0.00 | 0.00 | CLOSED |
| 44 | SOCIAL WELFAIR | SBI | 11500955632- | 8,06,067.50 | 8,14,067.50 | -8,000.00 | PR DIFF |
| 45 | SPECIAL FUND | PNB | 680600010003 2042- | 9,36,026.00 | 9,03,560.00 | 32,466.00 | PR DIFF |
| 46 | SWM | SBI | 34909231322- | 0.00 | 0.00 | 0.00 | CLOSED |
| 47 | USER FEE | CANA RA | 604510100521 4- | 72791 | 72,791.00 | 0.00 | |
| 48 | UNNATI | PNB | 680600010011 9802- | 22,11,739.1 0 | 22,11,739.1 0 | 0.00 | |
| 49 | UNNATI-2 | AXIS | 920010033465 694- | 1,22,98,536.00 | 1,22,78,251.00 | 20,285.00 | 52446/28.03.202 2 chq |
| 50 | WODC | SBI | 11500957469- | 35,06,235.9 7 | 28,97,977.9 7 | 6,08,258.00 | chq clr on 07.04.2022 |
| 51 | ZERO ACCOUNT | SBI | 11500954515- | 39,37,905.5 3 | 36,05,486.5 3 | 3,32,419.00 | 2020-21 diff |
| 52 | MB- KUCHINDA | MINI BANK | 621- | .00 | 922.00 | -922.00 | |
| A | BANK TOTAL | | | 5,97,43,063. 12 | 5,72,04,232. 90 | 25,38,830 .22 | |
| B | PL ACCOUNT | PL | | 6,12,60,023. 19 | 6,12,60,023. 19 | 0.00 | |
| | GRAND TOTAL | | | 12,10,03,08 6.31 | 11,84,64,25 6.09 | 25,38,830 .22 | |

PARA.5.3-NON-RECONCILIATION OF DIFFERENCES BETWEEN CASH BOOK BALANCES AND PASSBOOK BALANCES AS ON DT.31.3.2022:-

There is a difference of Rs **25,38,830.22** between closing balance as per bank pass books and cash bank balance figure as on dt.31-3-2020. This difference has not been reconciled by the local authority. As per Letter No. - 15847/F dt.27-4-2013 of Finance Deptt. Govt. of Odisha the D.D.O. shall maintain a register for reconciliation of receipts and disbursements for scheme funds, but the same has not been done. Hence, a register for reconciliation of receipts and disbursements for scheme funds need be maintained.

PARA.5.4-DETAILS OF BANK ACCOUNT WISE RECONCILIATION FOR 2020-21 & 2021-22:-

| | | ADDITION | DEDUCTION | |
|----------|--|--------------------|------------------|---------------------|
| 1 | 13TH FC-SBI-31316380755-K UCHINDA | | | |
| a | CB of cash book as on 31.03.2022 | | | 24,13,985.00 |
| b | ADD: Previous year difference. | 3,18,612.00 | | |
| c | Total Add/ded | 3,18,612.00 | 0.00 | |
| d | CB as per Audit as on 31.03.2022 | | | 27,32,597.00 |
| e | CB of Pass book as on 31.03.2022 | | | 27,32,597.00 |
| f | Unreconciled diff | | | 0.00 |
| 2 | BRGF-SBI-11500958688-KU CHINDA | | | |
| a | CB of cash book as on 31.03.2022 | | | -56,524.00 |
| b | ADD: Previous year difference.(Out of Rs. 104117.00 of pr. difference,Amount of Rs. 47593.00 receipt taken to cash book due to non encashed of cheque no-773361/25.03.2014) as on 31.03.2022. | 56,524.00 | | |
| c | Total Add/ded | 56,524.00 | 0.00 | |
| d | CB as per Audit as on 31.03.2022 | | | 0.00 |
| e | CB of Pass book as on 31.03.2022 | | | 0.00 |
| f | Unreconciled diff | | | 0.00 |
| 3 | GENERAL COLLECTION-SB I-11500955643-KUCHINDA | | | |
| a | CB of cash book as on 31.03.2022 | | | 11,97,727.74 |
| b | LESS: Previous year difference. | 34171.00 | | |
| c | Total Add/ded | 34,171.00 | 0.00 | |
| d | CB as per Audit as on 31.03.2022 | | | 12,31,898.74 |
| e | CB of Pass book as on 31.03.2022 | | | 12,31,898.74 |
| f | Unreconciled diff | | | 0.00 |
| 4 | GENERAL COLLECTION-PN B-6806000100030886-KUCHINDA | | | |
| a | CB of cash book as on 31.03.2022 | | | 1,518.94 |
| b | ADD: Amount credited to bank on 15.03.2021 but not taken to | 2,000.00 | | |

| | | | | |
|---|---|--------------------|------------------|--------------------|
| | cash book as receipt as on 31.03.2022. | | | |
| c | ADD: Cheque issued but not encashed as on 31.03.2022. | | | |
| | 447423/08.03.2022 | 41,094.00 | | |
| | 447435/28.03.2022 | 5,00,000.00 | | |
| | 693294/17.03.2021 | 10,000.00 | | |
| | 693297/24.03.2021 | 30,610.00 | | |
| | 332651/31.12.2019 | 2,300.00 | | |
| | 494919/11.09.2018 | 38,875.00 | | |
| | 494939/06.10.2018 | 23,231.00 | | |
| | 402746/12.03.2019 | 19,462.00 | | |
| d | LESS: Amount debited to bank but not booked as expenditure in cash book as on 31.03.2022. | | | |
| | 12.02.2021 | | 4,176.00 | |
| | 22.02.2021 | | 1,799.00 | |
| | 25.02.2021 | | 1,210.00 | |
| e | LESS: Previous year difference. | | 3,598.78 | |
| f | Total Add/ded | 6,67,572.00 | 10,783.78 | |
| g | CB as per Audit as on 31.03.2022 | | | 6,58,307.16 |
| h | CB of Pass book as on 31.03.2022 | | | 6,58,307.16 |
| i | Unreconciled diff | | | 0.00 |
| | 5 GENERAL COLLECTION ON LINE-HDFC-50200044315551 -KUCHINDA | | | |
| a | CB of cash book as on 31.03.2022 | | | 5,77,199.30 |
| b | ADD: Amount credited to bank on 12.11.2020 but not taken to cash book as receipt as on 31.03.2022. | 100 | | |
| c | Total Add/ded | 100.00 | 0.00 | |
| d | CB as per Audit as on 31.03.2022 | | | 5,77,299.30 |
| e | CB of Pass book as on 31.03.2022 | | | 5,77,299.30 |
| f | Unreconciled diff | | | 0.00 |
| | 6 MARKET UGB-12032045538-KUCHINDA | | | |
| a | CB of cash book as on 31.03.2022 | | | -589.00 |
| b | ADD: Previous year difference. | 589.00 | | |

| | | | | |
|---|---|--------------------|-----------------|---------------------|
| c | Total Add/ded | 589.00 | 0.00 | |
| d | CB as per Audit as on 31.03.2022 | | | 0.00 |
| e | CB of Pass book as on 31.03.2022 | | | 0.00 |
| f | Unreconciled diff | | | 0.00 |
| | 7 RDW-SBI-3224023481-KUCHINDA | | | |
| a | CB of cash book as on 31.03.2022 | | | -4,86,618.00 |
| b | ADD: Previous year difference(Out of Rs. 716839.00 Rs 230221.00 taken as receipt due to non encashed of cheque-860305/20.07.2015, 860318/15.10.2015, 860277/25.03.2014 as on 31.03.2022. | 4,86,618.00 | | |
| c | Total Add/ded | 4,86,618.00 | 0.00 | |
| d | CB as per Audit as on 31.03.2022 | | | 0.00 |
| e | CB of Pass book as on 31.03.2022 | | | 0.00 |
| f | Unreconciled diff | | | 0.00 |
| | 8 SOCIAL WELFAIR(MBPY)-SBI-11500955632-KUCHINDA | | | |
| a | CB of cash book as on 31.03.2022 | | | 8,14,067.50 |
| b | LESS: Previous year difference. | | 8,000.00 | |
| c | Total Add/ded | 0.00 | 8,000.00 | |
| d | CB as per Audit as on 31.03.2022 | | | 8,06,067.50 |
| e | CB of Pass book as on 31.03.2022 | | | 8,06,067.50 |
| f | Unreconciled diff | | | 0.00 |
| | 9 SPPF/CC ROAD-PNB-6806000100032042-KUCHINDA | | | |
| a | CB of cash book as on 31.03.2022 | | | 9,03,560.00 |
| b | ADD: Previous year difference. | 32,466.00 | | |
| c | Total Add/ded | 32,466.00 | 0.00 | |
| d | CB as per Audit as on 31.03.2022 | | | 9,36,026.00 |
| e | CB of Pass book as on 31.03.2022 | | | 9,36,026.00 |
| f | Unreconciled diff | | | 0.00 |

| | | | | |
|-----------|--|---------------------|--------------------|-----------------------|
| 10 | UNNATI-2-AXIS-9200100334 65694-KUCHINDA | | | |
| a | CB of cash book as on 31.03.2022 | | | 1,22,78,251.00 |
| b | ADD: Cheque no-52446/28.03.2022 issued but not encashed as on 31.03.2022. | 20285 | | |
| c | Total Add/ded | 20,285.00 | 0.00 | |
| d | CB as per Audit as on 31.03.2022 | | | 1,22,98,536.00 |
| e | CB of Pass book as on 31.03.2022 | | | 1,22,98,536.00 |
| f | Unreconciled diff | | | 0.00 |
| | WODC-SBI-11500957469-KU CHINDA | | | |
| a | CB of cash book as on 31.03.2022 | | | 28,97,977.97 |
| b | ADD: Cheque no-194256/28.03.2022 issued but not encashed as on 31.03.2022. | 6,08,258.00 | | |
| c | Total Add/ded | 6,08,258.00 | 0.00 | |
| d | CB as per Audit as on 31.03.2022 | | | 35,06,235.97 |
| e | CB of Pass book as on 31.03.2022 | | | 35,06,235.97 |
| f | Unreconciled diff | | | 0.00 |
| 11 | ZERO ACCOUNT-SBI-11500 954515-KUCHINDA | | | |
| a | CB of cash book as on 31.03.2022 | | | 36,05,486.53 |
| b | ADD: Amount credited to bank but not taken to cash book as receipt as on 31.03.2022. | | | |
| | 01.06.2020 | 1,46,607.00 | | |
| | 04.03.2021 | 9,50,814.00 | | |
| | 10.03.2021 | 1,80,522.00 | | |
| c | ADD: Excess amount booked as expenditure than actual amount(Booked 3087.00 instead of 3078.00) | 9.00 | | |
| d | LESS: Previous year difference. | | 9,45,533.00 | |
| e | Total Add/ded | 12,77,952.00 | 9,45,533.00 | |
| f | CB as per Audit as on 31.03.2022 | | | 39,37,905.53 |
| g | CB of Pass book as on | | | 39,37,905.53 |

| | | | | |
|---|-------------------|--|--|-------------|
| | 31.03.2022 | | | |
| h | Unreconciled diff | | | 0.00 |

PARA.5.5:-MAINTENANCE OF FLEXI ACCOUNT:-

As per Letter No. 35425/F, dt. 12.10.2012 emphasizes upon maintenance of Flexi accounts in Bank by converting all SB accounts of different Banks in order to fetch more interest which can be spared for mobilization of more resources under the scheme. It is noticed that the Local Authority is requested all banks to convert the SB accounts in to flexi accounts. Till closing of audit most of the banks are not converted the SB accounts in to flexi accounts.

Hence the Local Authority is suggested to take early steps to convert all the SB account in to flexi a/c produced before next audit.

PARA: 6 STOCK POSITION

Kuchinda NAC. Sambalpur - 438382

| Sno | Material/Item | Opening Balance | Receipt | Issued | Closing Balance As per Audit | As per stock register | Remarks |
|-----|---------------|-----------------|---------|---------|------------------------------|-----------------------|---------|
| 1 | AAY RICE | 412.65 | 1415.8 | 1661.85 | 166.60 | 166.6 | SRP-12 |
| 2 | PHH RICE | 376.15 | 2742.88 | 2853.53 | 265.50 | 265.5 | SRP-24 |
| 3 | PHH WHEAT | 231.79 | 964.81 | 1094.46 | 102.14 | 102.14 | SRP-36 |
| 4 | SFSA | 2.25 | 247.76 | 215.76 | 34.25 | 34.25 | SRP-60 |
| 5 | AP RICE | 4.8 | 18 | 21 | 1.80 | 1.8 | SRP-48 |
| 6 | KEROSIN OIL | 453.29 | 46407 | 38142 | 8718.29 | 8718.29 | SRP-72 |

Kuchinda NAC. Sambalpur - 446599

| Sno | Material/Item | Opening Balance | Receipt | Issued | Closing Balance As per Audit | As per stock register | Remarks |
|-----|---------------|-----------------|---------|---------|------------------------------|-----------------------|---------|
| 7 | AAY RICE | 166.6 | 1753.46 | 1651.81 | 268.25 | 268.25 | SRP-12 |
| 8 | PHH RICE | 265.50 | 3110.31 | 2900.14 | 475.67 | 475.67 | SRP-24 |
| 9 | PHH WHEAT | 102.14 | 1085.85 | 1038.89 | 149.10 | 149.1 | SRP-36 |
| 10 | SFSA | 34.25 | 240.45 | 232.44 | 42.26 | 42.26 | SRP-60 |
| 11 | AP RICE | 1.8 | 23.02 | 12.7 | 12.12 | 12.12 | SRP-48 |
| 12 | KEROSIN OIL | 8718.29 | 38030 | 46718 | 30.29 | 30.29 | SRP-72 |

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

(i) As per Rule - 106 of OGFR an inventory of the dead stock should be maintained in all Govt. offices in form OGFR- 6 showing the no. received, the no. disposed off and the balance in hand for each kind of article.

(ii) As per Rule - 106(iii) of OGFR the inventory should be checked by the competent administrative authority once

a year and a certificate of the result of check recorded.

(ii) As per Rule - 111 of OGFR a physical verification of all stores should be made at least once in every year by the head of office concerned or such other as may be specially authorized by him.

Since the dead stock register has not been maintained for the year 2020-21 & 2021-22, all the above rules are found to be violated by the local authority. Due to non-maintenance of dead stock register actual no. of permanent articles cannot be ascertained which may lead to loss or misuse of stock in future.

PARA - 6.2 POSITIONS OF VALUABLE ARTICLES:- The local authority is asked through objection statement to produced the stock position of major items like computer, Air-conditioners, Air-coolers, Printer, Scanner, Xerox Machine ,Vehicles, Building Materials, Steel Almirah and other costly machineries / equipments of all sections of this PS should be furnished along with the physical verification report and stock register for necessary verification of audit. The details furnished by the local authority are given below.

| Detailed Non- Consumable Stock Position of Kuchinda NAC as on 31.03.2022 | | | | | |
|---|---------------------|-------------------|-----------------------------------|-------|---------|
| Sl no. | Name of Item | Stock in Position | Purchase during 2020-21 & 2021-22 | Total | Remarks |
| 1 | Air Conditioner | 10 | 3 | 13 | |
| 2 | BOV | 3 | 0 | 3 | |
| 3 | Cess pool | 0 | 1 | 1 | |
| 4 | Chair | 22 | 1 | 23 | |
| 5 | Cold Water Purifier | 5 | 0 | 5 | |
| 6 | Computer | 12 | 1 | 13 | |
| 7 | Computer Table | 19 | 0 | 19 | |
| 8 | Electric Golf Cart | 0 | 1 | 1 | |
| 9 | Inverter | 0 | 1 | 1 | |
| 10 | LED TV | 3 | 0 | 3 | |
| 11 | Mobile Toilet | 0 | 3 | 3 | |
| 12 | Printer | 6 | 1 | 7 | |
| 13 | Scanner | 2 | 1 | 3 | |
| 14 | Steel Almirah | 24 | 1 | 25 | |
| 15 | Steel Chair | 35 | 1 | 36 | |
| 16 | Steel Rack | 5 | 1 | 6 | |
| 17 | Steel Table | 15 | 1 | 16 | |
| 18 | Table | 11 | 3 | 14 | |
| 19 | TATA ACE | 2 | 0 | 2 | |
| 20 | Visitor chair | 0 | 3 | 3 | |
| 21 | Water Cooler | 4 | 2 | 6 | |
| 22 | Water Purifier | 0 | 4 | 4 | |
| 23 | Water Tanker | 4 | 0 | 4 | |
| 24 | Wooden Almirah | 5 | 1 | 6 | |
| 25 | Wooden Chair | 1 | 1 | 2 | |
| 26 | Wooden Table | 10 | 1 | 11 | |

| | | | | |
|----|---------------|-----|----|-----|
| 27 | Xerox Machine | 0 | 1 | 1 |
| | TOTAL | 198 | 33 | 231 |

PARA: 7 INVESTMENT

Kuchinda NAC. Sambalpur - 438382

| S/no | Opening Balance of Investment as on (DD MM YYYY) | Opening Balance(In Rs:) | Amount Encashed during the Year under Audit(In Rs:) | Total(In Rs:) | Amount Invested during the Year under Audit(In Rs:) | Closing Balance as per (DD MM YYYY) Audit | Closing Balance Audit(In Rs:) | Closing Balance as per (DD MM YYYY) Investment Ledger | Closing Balance Investment Ledger(In Rs:) | Difference(In Rs:) | Remarks |
|------|--|-------------------------|---|----------------|---|---|-------------------------------|---|---|--------------------|-----------------------------|
| 1 | 01-04-2020 | 4000.00 | 0.00 | 4000.00 | 0.00 | 31-03-2021 | 4000.00 | 31-03-2021 | 0.00 | 4000.00 | As per previous year report |
| | GRAND TOTAL | 4000.00 | 0.00 | 4000.00 | 0.00 | | 4000.00 | | 0.00 | 4000.00 | |

Kuchinda NAC. Sambalpur - 446599

| S/no | Opening Balance of Investment as on (DD MM YYYY) | Opening Balance(In Rs:) | Amount Encashed during the Year under Audit(In Rs:) | Total(In Rs:) | Amount Invested during the Year under Audit(In Rs:) | Closing Balance as per (DD MM YYYY) Audit | Closing Balance Audit(In Rs:) | Closing Balance as per (DD MM YYYY) Investment Ledger | Closing Balance Investment Ledger(In Rs:) | Difference(In Rs:) | Remarks |
|------|--|-------------------------|---|----------------|---|---|-------------------------------|---|---|--------------------|-----------------------------|
| 2 | 01-04-2021 | 4000.00 | 0.00 | 4000.00 | 0.00 | 31-03-2022 | 4000.00 | 31-03-2022 | 0.00 | 4000.00 | As per previous year report |
| | GRAND TOTAL | 4000.00 | 0.00 | 4000.00 | 0.00 | | 4000.00 | | 0.00 | 4000.00 | |

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

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

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

The invest were not produced to audit. No steps has been taken by the Local authority to reinvestment the same.

| DETAILS OF INVESTMENT (AS PER PREVIOUS AUDIT) | | | | | |
|--|-------------------|------------------|------------------|-----------------|---------|
| Sl. No. | Name of the Loan | Date of Purchase | Date of Maturity | Amount Invested | Remarks |
| 1 | CAO14659 to 14678 | 20.08.1965 | 20.08.1977 | 2000 | |
| 2 | CAO1781 | 12.09.1966 | 19.09.1978 | 500 | |
| 3 | CAO1892 | 29.08.1966 | 29.08.1969 | 1000 | |
| 4 | OSAB1532 | 04.05.1965 | NOT MENTIONED | 500 | |
| | | | TOTAL | 4000 | |

PARA: 8 ADVANCE

Kuchinda NAC. Sambalpur - 2020-2021

| Sino | Advanc e Outst anding as on (DD MM YYYY) | Cashbo ok Name | Advanc e Outst anding (In Rs:) | Advanc e Paid during the Year under Audit(In Rs:) | Total(In Rs:) | Advanc e adjust ed during the Year under Audit(In Rs:) | Advanc e Outst anding as per (DD MM YYYY) Audit | Advanc e Outst anding (In Rs:) | Advanc e Outst anding as per (DD MM YYYY) Cash Book | Advanc e Outst anding Cash Book(In Rs:) | Differen ce(In Rs:) | Remark s |
|------|--|----------------|--------------------------------|---|--------------------|--|---|--------------------------------|---|---|---------------------|----------------------|
| 1 | 01-04-2024 | ALL CASH BOOK | 13049133.94 | 35031700.00 | 16552303.94 | 3374800.00 | 31-03-2024 | 13177503.94 | 31-03-2024 | 13126503.94 | 51000.00 | PREVIOUS DIFFERENCE. |
| | GRAND TOTAL | | 13049133.94 | 35031700.00 | 16552303.94 | 3374800.00 | | 13177503.94 | | 13126503.94 | 51000.00 | |

Kuchinda NAC. Sambalpur - 2021-2022

| Sino | Advanc | Cashbo | Advanc | Advanc | Total(In | Advanc | Advanc | Advanc | Advanc | Advanc | Differen | Remark |
|------|--------|--------|--------|--------|----------|--------|--------|--------|--------|--------|----------|--------|
|------|--------|--------|--------|--------|----------|--------|--------|--------|--------|--------|----------|--------|

| | Advance Outstanding as on (DD MM YYYY) | Account Name | Advance Outstanding (In Rs:) | Advance Paid during the Year under Audit(In Rs:) | Balance (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 |
|---|--|---------------|------------------------------|--|--------------------|--|---|------------------------------------|---|---------------------------------------|--------------------|----------------------|
| 2 | 01-04-2024 | ALL CASH BOOK | 13177503.94 | 3332500.00 | 16510003.94 | 3266300.00 | 31-03-2024 | 13243703.94 | 31-03-2024 | 13192703.94 | 51000.00 | PREVIOUS DIFFERENCE. |
| | GRAND TOTAL | | 13177503.94 | 3332500.00 | 16510003.94 | 3266300.00 | | 13243703.94 | | 13192703.94 | 51000.00 | |

Comments :

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

| | |
|--|----------------|
| ADVANCE OUTSTANDING AS ON 31.03.2021 (AS PER CASH BOOK) | 1,31,26,503.94 |
| Add: Difference shown in previous A/R No.587239/AR/2020-21,SAMBALPUR | 51,000.00 |
| ADVANCE OUTSTANDING AS ON 31.03.2021 (AS PER AUDIT) | 1,31,77,503.94 |

PARA:8-2:REASONS FOR ABOVE DIFFERENCE(2021-22):-

| | |
|--|----------------|
| ADVANCE OUTSTANDING AS ON 31.03.2022 (AS PER CASH BOOK) | 1,31,92,703.94 |
| Add: Difference shown in previous A/R No.587239/AR/2020-21,SAMBALPUR | 51,000.00 |
| ADVANCE OUTSTANDING AS ON 31.03.2022 (AS PER AUDIT) | 1,32,43,703.94 |

PARA: 8-3: NON MAINTENANCE OF ADVANCE AND OUTSTANDING ADVANCE LEDGER:-

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

Irregular payment of Advance

As per Rule-21S of OGFR:- Advance other than those discussed in chapter 13 & 14 of OGFR (permanent advance, H B Advance, Advances for purchase of conveyance, Advances on transfer, Advances for

journey on tour, Advances for anti-rabic treatment etc.) cannot be made to the Government servants except under the special orders of the State Government.

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

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

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

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

| PARA: 8-4: YEAR WISE BREAK-UP OF OUTSTANDING ADVANCE AS ON 31.3.2021:- | |
|---|---|
| YEAR | OUTSTANDING ADVANCE AS ON 31.03.2020 |
| PRIOR TO 2012-13 | 43,17,349.94 |
| 2012-13 | 5,12,500.00 |
| 2013-14 | 36,20,200.00 |
| 2014-15 | 12,59,100.00 |
| 2015-16 | 6,58,300.00 |
| 2016-17 | 8,33,000.00 |
| 2017-18 | 8,64,100.00 |
| 2018-19 | 3,83,084.00 |
| 2019-20 | 2,07,500.00 |
| 2020-21 | 5,22,370.00 |
| TOTAL | 1,31,77,503.94 |

| PARA: 8-5: YEAR WISE BREAK-UP OF OUTSTANDING ADVANCE AS ON 31.3.2022:- | |
|---|---|
| YEAR | OUTSTANDING ADVANCE AS ON 31.03.2022 |
| PRIOR TO 2012-13 | 43,17,349.94 |
| 2012-13 | 5,12,500.00 |

| | |
|--------------|-----------------------|
| 2013-14 | 36,20,200.00 |
| 2014-15 | 12,59,100.00 |
| 2015-16 | 6,58,300.00 |
| 2016-17 | 8,33,000.00 |
| 2017-18 | 8,64,100.00 |
| 2018-19 | 3,59,084.00 |
| 2019-20 | 2,01,500.00 |
| 2020-21 | 1,88,370.00 |
| 2021-22 | 4,30,200.00 |
| TOTAL | 1,32,43,703.94 |

| PARA: 8-6: DETAILS YEAR WISE CLASSIFICATION OF OUTSTANDING ADVANCE(2020-21):- | | | | | |
|--|-------------------------------|---------------------|-----------------------|---------------------|---------------------------------|
| CLASSIFICATION | OB AS PER PREVIOUS A/R | PAID | TOTAL | ADJUSTED | BALANCE AS ON 31.03.2021 |
| SALARY ADV | 9,11,400.00 | 53,000.00 | 9,64,400.00 | 85,800.00 | 8,78,600.00 |
| FA | 4,16,600.00 | 5,92,000.00 | 10,08,600.00 | 5,76,000.00 | 4,32,600.00 |
| OTHER ADV | 4,50,784.00 | 28,58,170.00 | 33,08,954.00 | 27,13,000.00 | 5,95,954.00 |
| IHSDP | 64,34,000.00 | 0.00 | 64,34,000.00 | 0.00 | 64,34,000.00 |
| OAP | 6500.00 | 0.00 | 6,500.00 | 0.00 | 6,500.00 |
| TOTAL | 82,19,284.00 | 35,03,170.00 | 1,17,22,454.00 | 33,74,800.00 | 83,47,654.00 |
| 2012-13 | 5,12,500.00 | | 5,12,500.00 | 0.00 | 5,12,500.00 |
| 2011-12 | 13,52,390.00 | | 13,52,390.00 | 0.00 | 13,52,390.00 |
| PRIOR TO 2011-12 | 29,64,959.94 | | 29,64,959.94 | 0.00 | 29,64,959.94 |
| TOTAL | 48,29,849.94 | 0.00 | 48,29,849.94 | 0.00 | 48,29,849.94 |
| GRAND TOTAL | 1,30,49,133.94 | 35,03,170.00 | 1,65,52,303.94 | 33,74,800.00 | 1,31,77,503.94 |

| PARA: 8-7: DETAILS YEAR WISE CLASSIFICATION OF OUTSTANDING ADVANCE(2021-22):- | | | | | |
|--|-------------------------------|---------------------|-----------------------|---------------------|---------------------------------|
| CLASSIFICATION | OB AS PER PREVIOUS A/R | PAID | TOTAL | ADJUSTED | BALANCE AS ON 31.03.2021 |
| SALARY ADV | 8,78,600.00 | 1,20,000.00 | 9,98,600.00 | 1,22,000.00 | 8,76,600.00 |
| FA | 4,32,600.00 | 5,80,000.00 | 10,12,600.00 | 5,20,000.00 | 4,92,600.00 |
| OTHER ADV | 5,95,954.00 | 26,32,500.00 | 32,28,454.00 | 26,24,300.00 | 6,04,154.00 |
| IHSDP | 64,34,000.00 | | 64,34,000.00 | 0.00 | 64,34,000.00 |
| OAP | 6,500.00 | | 6,500.00 | 0.00 | 6,500.00 |
| TOTAL | 83,47,654.00 | 33,32,500.00 | 1,16,80,154.00 | 32,66,300.00 | 84,13,854.00 |
| 2012-13 | 5,12,500.00 | | 5,12,500.00 | 0.00 | 5,12,500.00 |
| 2011-12 | 13,52,390.00 | | 13,52,390.00 | 0.00 | 13,52,390.00 |

| | | | | | |
|--------------------|-----------------------|---------------------|-----------------------|---------------------|-----------------------|
| PRIOR TO 2011-12 | 29,64,959.94 | | 29,64,959.94 | 0.00 | 29,64,959.94 |
| TOTAL | 48,29,849.94 | 0.00 | 48,29,849.94 | 0.00 | 48,29,849.94 |
| GRAND TOTAL | 1,31,77,503.94 | 33,32,500.00 | 1,65,10,003.94 | 32,66,300.00 | 1,32,43,703.94 |

PARA:8-8:-DETAILS OF ADVANCE PAID DURING 2020-21 BUT NOT ADJUSTED TILL 31.03.2021

| SL No | Name | Vr. No. | Date | Purpose | Sanctioned By | Amount |
|-------|--------------------------|---------|------------|------------------|------------------|--------|
| 1 | Rajendra Khichidi | 138 | 09.09.2020 | Wage Advance | Manoj Tandi, E O | 4000 |
| 2 | Pramod Naik | 146 | 09.09.2020 | Salary advance | Manoj Tandi, E O | 17200 |
| 3 | SANITATION DLR | 222 | 21.10.2020 | FESTIVAL ADVANCE | Manoj Tandi, E O | 4000 |
| 4 | Jagmohan Singh | 269 | 12.11.2020 | Salary advance | Manoj Tandi, E O | 4000 |
| 5 | Ashok Jaipuria | 277 | 16.11.2020 | Salary advance | Manoj Tandi, E O | 10000 |
| 6 | NTSPL | 376 | 31.12.2020 | Supply Advance | Manoj Tandi, E O | 28910 |
| 7 | HIMANSU BHUSAN MAHANANDA | 199/PLA | 20.10.2020 | FESTIVAL ADVANCE | Manoj Tandi, E O | 12000 |
| 8 | SURAJ MAHANANDA | 200/PLA | 20.10.2020 | FESTIVAL ADVANCE | Manoj Tandi, E O | 14000 |
| 9 | TUSHARKANTA NAIK | 200/PLA | 20.10.2020 | FESTIVAL ADVANCE | Manoj Tandi, E O | 12000 |
| 10 | SHRIPATI BANCHHOR | 200/PLA | 20.10.2020 | FESTIVAL ADVANCE | Manoj Tandi, E O | 12000 |
| 11 | HARESH BAGH | 200/PLA | 20.10.2020 | FESTIVAL ADVANCE | Manoj Tandi, E O | 12000 |
| 12 | SRIRAM CHANDRA NANDA | 199/PLA | 20.10.2020 | FESTIVAL ADVANCE | Manoj Tandi, E O | 12000 |
| 13 | PRAMOD KUMAR NAIK | 199/PLA | 20.10.2020 | FESTIVAL ADVANCE | Manoj Tandi, E O | 12000 |
| 14 | SUSHANTA GAJENDRA SINGH | 200/PLA | 20.10.2020 | FESTIVAL ADVANCE | Manoj Tandi, E O | 12000 |

| | | | | | | |
|----|-----------------------|---------|------------|------------------|------------------|-------|
| 15 | SUBASH CHANDRA DEBATA | | 20.10.2020 | FESTIVAL ADVANCE | Manoj Tandi, E O | 12000 |
| 16 | SULOCHANA NAG | 199/PLA | 20.10.2020 | FESTIVAL ADVANCE | Manoj Tandi, E O | 12000 |
| 17 | SUBASINI PRADHAN | 200/PLA | 20.10.2020 | FESTIVAL ADVANCE | Manoj Tandi, E O | 12000 |
| 18 | BANABIHARI PATEL | 199/PLA | 20.10.2020 | FESTIVAL ADVANCE | Manoj Tandi, E O | 12000 |
| 19 | RENUKA MISHRA | 200/PLA | 20.10.2020 | FESTIVAL ADVANCE | Manoj Tandi, E O | 12000 |
| 20 | PARSURAM DEB | 199/PLA | 20.10.2020 | FESTIVAL ADVANCE | Manoj Tandi, E O | 12000 |
| 21 | JAGMOHAN SINGH | 199/PLA | 20.10.2020 | FESTIVAL ADVANCE | Manoj Tandi, E O | 12000 |
| 22 | PRADIPTA MAJHI | 199/PLA | 20.10.2020 | FESTIVAL ADVANCE | Manoj Tandi, E O | 12000 |
| 23 | MADHABA TRIPATHY | 199/PLA | 20.10.2020 | FESTIVAL ADVANCE | Manoj Tandi, E O | 12000 |
| 24 | SAILESH SHARMA | 199/PLA | 20.10.2020 | FESTIVAL ADVANCE | Manoj Tandi, E O | 12000 |
| 25 | ANANDA BIRNETH | 199/PLA | 20.10.2020 | FESTIVAL ADVANCE | Manoj Tandi, E O | 12000 |
| 26 | AMRESH BEHERA | 199/PLA | 20.10.2020 | FESTIVAL ADVANCE | Manoj Tandi, E O | 12000 |
| 27 | SUBASINI SUNANI | 199/PLA | 20.10.2020 | FESTIVAL ADVANCE | Manoj Tandi, E O | 12000 |
| 28 | TAPAN MAHAPATRA | 199/PLA | 20.10.2020 | FESTIVAL ADVANCE | Manoj Tandi, E O | 12000 |
| 29 | KISHOR NAG | 199/PLA | 20.10.2020 | FESTIVAL ADVANCE | Manoj Tandi, E O | 12000 |
| 30 | ASHOK JAIPURIA | 199/PLA | 20.10.2020 | FESTIVAL ADVANCE | Manoj Tandi, E O | 12000 |
| 31 | SURESH BAGH | 199/PLA | 20.10.2020 | FESTIVAL ADVANCE | Manoj Tandi, E O | 12000 |

| | | | | | | |
|----|-----------------------|------------|------------|------------------|------------------|--------------------|
| 32 | GOKUL PRUSETH | 199/PLA | 20.10.2020 | FESTIVAL ADVANCE | Manoj Tandi, E O | 12000 |
| 33 | SUGANDHA BEHERA | 199/PLA | 20.10.2020 | FESTIVAL ADVANCE | Manoj Tandi, E O | 12000 |
| 34 | BHUBANE NAG | 199/PLA | 20.10.2020 | FESTIVAL ADVANCE | Manoj Tandi, E O | 16000 |
| 36 | PARSURAM DEB | 47/UNNATI | 01.06.2020 | COVID MGT | Manoj Tandi, E O | 30000 |
| 37 | TAPAN KUMAR MAHAPATRA | 105/UNNATI | 19.09.2020 | FUEL FOR COVID | Manoj Tandi, E O | 82260 |
| | | | | | TOTAL | 5,22,370.00 |

DETAILS OF ADVANCE PAID DURING 2019-20 BUT NOT ADJUSTED TILL 31.3.2021

| | | | | | | |
|----|-----------------------|----------|------------|-------------------|--------------------|-------|
| 1 | AJAYA SUNANI | 1 | 4.4.2019 | SALARY ADVANCE | J K Mahapatra, E O | 17500 |
| 2 | SRIMATI NAG | 130 | 24.06.2019 | SALARY ADVANCE | J K Mahapatra, E O | 8500 |
| 3 | Biswanath Mohanty | 160/pla | 3.10.2019 | Festival Advance | J K Mahapatra, E O | 5000 |
| 4 | Pradeepta Kumar Majhi | 160/pla | 3.10.2019 | Festival Advance | J K Mahapatra, E O | 6000 |
| 5 | Ajaya Sunani | 160/pla | 3.10.2019 | Festival Advance | J K Mahapatra, E O | 12000 |
| 6 | Sriram Nanda | 491 | 25.02.2020 | SALARY ADVANCE | J K Mahapatra, E O | 10000 |
| 7 | KAMALINI PANIGRAHI | 6/MBPY | 29.07.2019 | HSY /MBPY PROGRAM | J K Mahapatra, E O | 6500 |
| 8 | KAMALINI PANIGRAHI | 01 HSY | 20.05.2019 | HSY ADVANCE | J K Mahapatra, E O | 57000 |
| 9 | NIRANJAN PRADHAN | 1/IHSDP | 02.04.2019 | IHSDP | J K Mahapatra, E O | 1000 |
| 10 | SAROJ BAGH | 2/IHSDP | 02.04.2019 | IHSDP | J K Mahapatra, E O | 10000 |
| 11 | SAROJ BAGH | 9/IHSDP | 12.04.2019 | IHSDP | J K Mahapatra, E O | 16000 |
| 12 | MINAKETAN MAJHI | 3/IHSDP | 03.04.2019 | IHSDP | J K Mahapatra, E O | 1000 |
| 13 | TIKESWAR CHHATRIA | 6/IHSDP | 03.04.2019 | IHSDP | J K Mahapatra, E O | 16000 |
| 14 | MANBODH CHHATRIA | 10/IHSDP | 12.04.2019 | IHSDP | J K Mahapatra, E O | 16000 |
| 15 | JAIKUMARI PRADHAN | 12/IHSDP | 28.02.2020 | IHSDP | J K Mahapatra, E O | 25000 |
| | | | | | TOTAL | |

| | | | | | | 2,07,500.00 |
|---|-----------------------|----------|------------|------------------|--------------------|-------------|
| DETAILS OF ADVANCE PAID DURING 2018-19 BUT NOT ADJUSTED TILL 31.3.2021 | | | | | | |
| 1 | LILATAN BEHERA | 30 | 13.04.2018 | WAGE ADVANCE | J K Mahapatra, E O | 9500 |
| 2 | JAGMOHAN SINGH | 55 | 30.04.2018 | SALARY ADVANCE | J K Mahapatra, E O | 11000 |
| 3 | ASHOK JAIPURIA | 81 | 17.05.2018 | SALARY ADVANCE | J K Mahapatra, E O | 20000 |
| 4 | HARESH BAGH | 137 | 2.7.2018 | WAGE ADVANCE | J K Mahapatra, E O | 8000 |
| 5 | JHILI BIRANET | 202 | 2.8.2018 | WAGE ADVANCE | J K Mahapatra, E O | 3000 |
| 6 | JAGMOHAN SINGH | 219 | 9.8.2018 | SALARY ADVANCE | J K Mahapatra, E O | 2000 |
| 7 | KUMA NAIK | 236 | 23.08.2018 | PENSION ADVANCE | J K Mahapatra, E O | 5000 |
| 8 | DLR FESTIVAL ADVANCE | 304 | 17.10.2018 | FESTIVAL ADVANCE | J K Mahapatra, E O | 2000 |
| 9 | ASHOK JAIPURIA | 363 | 27.12.2018 | SALARY ADVANCE | J K Mahapatra, E O | 20000 |
| 10 | KANHUCHA RAN NAYAK | 398 | 18.01.2019 | WORK ADVANCE | J K Mahapatra, E O | 50000 |
| 11 | KANHUCHA RAN NAYAK | 465 | 22.02.2019 | WORK ADVANCE | J K Mahapatra, E O | 30984 |
| 12 | ASHOK JAIPURIA | 459 | 22.02.2019 | SALARY ADVANCE | J K Mahapatra, E O | 11000 |
| 13 | KAMALINI PANIGRAHI | 482 | 6.3.2019 | SALARY ADVANCE | J K Mahapatra, E O | 15000 |
| 14 | KUMA NAIK | 552 | 28.03.2019 | SALARY ADVANCE | J K Mahapatra, E O | 35000 |
| 15 | MOHAN BALUA | 128/PLA | 13.10.2018 | Festival Advance | J K Mahapatra, E O | 18000 |
| 16 | BINOD BIHARICHALLAN | 128/PLA | 13.10.2018 | Festival Advance | J K Mahapatra, E O | 14000 |
| 17 | PRADIPTA KUMAR MAJHI | 128/PLA | 13.10.2018 | Festival Advance | J K Mahapatra, E O | 2000 |
| 18 | Tapan Kumar Mahapatra | 94/SBM | 24.09.2018 | SBM ODF RELLY | J K Mahapatra, E O | 19600 |
| 19 | Tapan Kumar Mahapatra | 95/SBM | 27.09.2018 | SBM ODF MEETING | J K Mahapatra, E O | 55000 |
| 20 | Jitendra Ku Mahapatra | 09/SBM | 8.5.2018 | TA Advance | J K Mahapatra, E O | 10000 |
| 21 | Dhanpati Kua | 05/IHSDP | 21.05.2018 | IHSDP | J K Mahapatra, E O | 15000 |
| 22 | Dhanpati Kua | 14/IHSDP | 3.9.2018 | IHSDP | J K Mahapatra, E O | 1000 |
| 23 | Judhistir Bagh | 10/IHSDP | 19.06.2018 | IHSDP | J K Mahapatra, E O | 10000 |

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|---|---------------------|----------|------------|------------------|--------------------|--------------------|
| 24 | Judhistir Bagh | 12/IHSDP | 28.08.2018 | IHSDP | J K Mahapatra, E O | 15000 |
| 25 | Haradin Majhi | 30/IHSDP | 30.03.2019 | IHSDP | J K Mahapatra, E O | 1000 |
| | | | | | TOTAL | 3,83,084.00 |
| DETAILS OF ADVANCE PAID DURING 2017-18 BUT NOT ADJUSTED TILL 31.3.2021 | | | | | | |
| 1 | Gopi Mahananda | 18 | 6.4.2017 | Wage advance | J K Mahapatra, E O | 5000 |
| 2 | Ajaya Kumar Sunanai | 200 | 12.7.2017 | Wage advance | J K Mahapatra, E O | 12600 |
| 3 | Damarudhar seth | 68 | 5.5.2017 | Salary Advance | J K Mahapatra, E O | 60000 |
| 4 | Dhira Biranet | 648 | 15.02.2018 | Wage advance | J K Mahapatra, E O | 4000 |
| 5 | Krishna Mahanandia | 391 | 25.09.2017 | Festival advance | J K Mahapatra, E O | 1000 |
| 6 | Shiba Buda | 391 | 25.09.2017 | Festival advance | J K Mahapatra, E O | 1000 |
| 7 | Gopal Kumra | 391 | 25.09.2017 | Festival advance | J K Mahapatra, E O | 1000 |
| 8 | Sukadev Naik | 382 | 25.09.2017 | Festival advance | J K Mahapatra, E O | 1500 |
| 9 | Bhubane Nag | 382 | 25.09.2017 | Festival advance | J K Mahapatra, E O | 1500 |
| 10 | Jagmohan Singh | 382 | 25.09.2017 | Festival advance | J K Mahapatra, E O | 4500 |
| 11 | SAROJ KUMAR BAGH | 1 | 3.4.2017 | IHSDP | J K Mahapatra, E O | 30000 |
| | | 5 | 6.4.2017 | IHSDP | J K Mahapatra, E O | 50000 |
| 12 | TIKESWAR CHHATRIA | 2 | 5.4.2017 | IHSDP | J K Mahapatra, E O | 50000 |
| | | 19 | 12.7.2017 | IHSDP | J K Mahapatra, E O | 10000 |
| 13 | BHAGBATI SONI | 3 | 5.4.2017 | IHSDP | J K Mahapatra, E O | 50000 |
| | | 22 | 17.08.2017 | IHSDP | J K Mahapatra, E O | 10000 |
| | | 28 | 13.09.2017 | IHSDP | J K Mahapatra, E O | 15000 |
| 14 | SIKIDHWAJ BAGH | 4 | 6.4.2017 | IHSDP | J K Mahapatra, E O | 15000 |
| 15 | BHAGABAN DHAR | 7 | 10.4.2017 | IHSDP | J K Mahapatra, E O | 50000 |
| | | 11 | 10.5.2017 | IHSDP | J K Mahapatra, E O | 10000 |
| | | 13 | 24.05.2017 | IHSDP | J K Mahapatra, E O | 15000 |

| | | | | | | |
|---|--------------------------|-----|------------|---------------|--------------------|--------------------|
| | | | 7 | | patra, E O | |
| 16 | PHULMATI MAJHI | 8 | 10.4.2017 | IHSDP | J K Mahapatra, E O | 15000 |
| 17 | MANBODH CHHATRIA | 9 | 4.5.2017 | IHSDP | J K Mahapatra, E O | 25000 |
| | | 10 | 4.5.2017 | IHSDP | J K Mahapatra, E O | 9000 |
| | | 14 | 30.05.2017 | IHSDP | J K Mahapatra, E O | 30000 |
| | | 46 | 15.01.2018 | IHSDP | J K Mahapatra, E O | 50000 |
| | | 50 | 5.3.2018 | IHSDP | J K Mahapatra, E O | 10000 |
| 18 | NIRANJAN PRADHAN | 17 | 22.06.2017 | IHSDP | J K Mahapatra, E O | 15000 |
| 19 | KUNTALA CHHATRIA | 24 | 21.08.2017 | IHSDP | J K Mahapatra, E O | 9000 |
| | | 26 | 8.9.2017 | IHSDP | J K Mahapatra, E O | 25000 |
| | | 27 | 8.9.2017 | IHSDP | J K Mahapatra, E O | 30000 |
| | | 30 | 27.09.2017 | IHSDP | J K Mahapatra, E O | 50000 |
| 20 | RABI SEUL | 33 | 20.10.2017 | IHSDP | J K Mahapatra, E O | 10000 |
| | | 36 | 2.12.2017 | IHSDP | J K Mahapatra, E O | 15000 |
| 21 | DHANAPATI KAU | 38 | 15.12.2017 | IHSDP | J K Mahapatra, E O | 9000 |
| | | 39 | 15.12.2017 | IHSDP | J K Mahapatra, E O | 25000 |
| | | 40 | 26.12.2017 | IHSDP | J K Mahapatra, E O | 30000 |
| | | 45 | 15.01.2018 | IHSDP | J K Mahapatra, E O | 50000 |
| | | 53 | 19.03.2018 | IHSDP | J K Mahapatra, E O | 10000 |
| 22 | JUDHISTIR BAGH | 57 | 28.03.2018 | IHSDP | J K Mahapatra, E O | 50000 |
| | | | | | TOTAL | 8,64,100.00 |
| DETAILS OF ADVANCE PAID DURING 2016-17 BUT NOT ADJUSTED TILL 31.3.2021 | | | | | | |
| 2 | SUKDEB NAIK(DEAD) | 485 | 22.09.2016 | salary | J K Mahapatra, E O | 20000 |
| 3 | RINKU THAKUR,W O-LATE:TB | 56 | 26.04.2016 | Arrear salary | J K Mahapatra, E O | 5000 |
| 4 | SANANDA BIRANET | 839 | 20.02.2017 | SALARY(N MR) | J K Mahapatra, E O | 9000 |

| | | | | | | |
|----|------------------|-------|------------|-------|--------------------|-------|
| 5 | JUDHISTIR BAGH | 4 | 2.5.2016 | IHSDP | J K Mahapatra, E O | 30000 |
| 6 | DUARU CHIL | 41 | 7.10.2016 | IHSDP | J K Mahapatra, E O | 10000 |
| 7 | DUARU CHIL | 42 | 7.10.2016 | IHSDP | J K Mahapatra, E O | 15000 |
| 8 | RABI SEUL | 44 | 19.11.2016 | IHSDP | J K Mahapatra, E O | 9000 |
| 9 | RABI SEUL | 45 | 19.11.2016 | IHSDP | J K Mahapatra, E O | 25000 |
| 10 | RABI SEUL | 73 | 1.3.2017 | IHSDP | J K Mahapatra, E O | 30000 |
| 11 | RABI SEUL | 79 | 17.03.2017 | IHSDP | J K Mahapatra, E O | 50000 |
| 12 | TIKESWAR CHATRIA | 46(A) | 29.11.2016 | IHSDP | J K Mahapatra, E O | 9000 |
| 13 | TIKESWAR CHATRIA | 46(B) | 29.11.2016 | IHSDP | J K Mahapatra, E O | 25000 |
| 14 | TIKESWAR CHATRIA | 66 | 13.02.2017 | IHSDP | J K Mahapatra, E O | 30000 |
| 15 | THUKU KAU | 46 | 29.11.2016 | IHSDP | J K Mahapatra, E O | 15000 |
| 16 | SUMANTA CHATRIA | 49 | 30.11.2016 | IHSDP | J K Mahapatra, E O | 50000 |
| 17 | SUMANTA CHATRIA | 53 | 6.12.2016 | IHSDP | J K Mahapatra, E O | 10000 |
| 18 | SUMANTA CHATRIA | 61 | 21.01.2017 | IHSDP | J K Mahapatra, E O | 15000 |
| 19 | NIRANJAN PRADHAN | 51 | 6.12.2016 | IHSDP | J K Mahapatra, E O | 9000 |
| 20 | NIRANJAN PRADHAN | 52 | 6.12.2016 | IHSDP | J K Mahapatra, E O | 25000 |
| 21 | NIRANJAN PRADHAN | 54 | 26.12.2016 | IHSDP | J K Mahapatra, E O | 30000 |
| 22 | NIRANJAN PRADHAN | 60 | 21.01.2017 | IHSDP | J K Mahapatra, E O | 50000 |
| 23 | NIRANJAN PRADHAN | 67 | 13.02.2017 | IHSDP | J K Mahapatra, E O | 10000 |
| 24 | PHULMATI MAJHI | 56 | 31.12.2016 | IHSDP | J K Mahapatra, E O | 25000 |
| 25 | PHULMATI MAJHI | 57 | 31.12.2016 | IHSDP | J K Mahapatra, E O | 9000 |
| 26 | PHULMATI MAJHI | 58 | 31.01.2017 | IHSDP | J K Mahapatra, E O | 30000 |
| 27 | PHULMATI MAJHI | 63 | 30.01.2017 | IHSDP | J K Mahapatra, E O | 50000 |
| 28 | PHULMATI MAJHI | 82 | 23.03.2017 | IHSDP | J K Mahapatra, E O | 10000 |
| 29 | BHAGBATI SONI | 62 | 21.01.2017 | IHSDP | J K Mahapatra, E O | 9000 |

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|----|------------------|----|------------|-------|--------------------|--------------------|
| | | | 7 | | patra, E O | |
| 30 | BHAGBATI SONI | 70 | 22.02.2017 | IHSDP | J K Mahapatra, E O | 30000 |
| 31 | BHAGBATI SONI | 65 | 6.2.2017 | IHSDP | J K Mahapatra, E O | 25000 |
| 32 | SIKIDHWAJ BAGH | 64 | 2.2.2017 | IHSDP | J K Mahapatra, E O | 50000 |
| 33 | SIKIDHWAJ BAGH | 71 | 23.02.2017 | IHSDP | J K Mahapatra, E O | 10000 |
| 34 | MINAKETA N MAJHI | 69 | 22.02.2017 | IHSDP | J K Mahapatra, E O | 15000 |
| 35 | BHAGABAN DHAR | 77 | 15.03.2017 | IHSDP | J K Mahapatra, E O | 25000 |
| 36 | BHAGABAN DHAR | 85 | 27.03.2017 | IHSDP | J K Mahapatra, E O | 30000 |
| 37 | SAROJ KUMAR BAGH | 83 | 24.03.2017 | IHSDP | J K Mahapatra, E O | 9000 |
| 38 | SAROJ KUMAR BAGH | 84 | 24.03.2017 | IHSDP | J K Mahapatra, E O | 25000 |
| | | | | | TOTAL | 8,33,000.00 |

DETAILS OF ADVANCE PAID DURING 2015-16 BUT NOT ADJUSTED TILL 31.3.2021

| | | | | | | |
|----|------------------------------|--------|------------|------------------------|--------------------|-------|
| 1 | Ashok Kumar Jaipuria | 619 | 31.10.2015 | salary advance | J K Mahapatra, E O | 7000 |
| 2 | ASHOK JAIPURIA | 788 | 29.12.2015 | salary advance | J K Mahapatra, E O | 20000 |
| 3 | Kamalini Panigrahi | 469 | 26.09.2015 | OULM Work Shop | J K Mahapatra, E O | 10000 |
| 4 | Kamalini Panigrahi | 258 | 13.07.2015 | TA Advance | J K Mahapatra, E O | 6000 |
| 5 | Kamalini Panigrahi | 697 | 24.11.2015 | Youth Festival | J K Mahapatra, E O | 50000 |
| 6 | Kamalini Panigrahi | 701 | 26.11.2015 | Youth Festival | J K Mahapatra, E O | 20000 |
| 7 | Sailesh Sharma | 975 | 1.3.2016 | salary advance | J K Mahapatra, E O | 600 |
| 8 | Sarat Ch Mahananda | 192 | 29.06.2015 | salary advance | J K Mahapatra, E O | 15000 |
| 9 | Subodh Kumar Majhi(forester) | 449 | 4.9.2015 | Plantation Programme | J K Mahapatra, E O | 27200 |
| 10 | Tapan Kumar Mahapatra | 440 | 28.08.2015 | Swayatta Sasan Divas | J K Mahapatra, E O | 5000 |
| 11 | Tapan Kumar Mahapatra | 630 | 2.11.2015 | Youth Festival | J K Mahapatra, E O | 50000 |
| 12 | Tapan Kumar Mahapatra | 1054 | 19.03.2016 | JALACHAT RA INSTRUMENT | J K Mahapatra, E O | 20000 |
| 13 | Tapan Kumar Mahapatra | 04/SBM | 8.2.2016 | SBM Work Shop | J K Mahapatra, E O | 50000 |

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|----|---------------------------|-----|------------|------------------|--------------------|--------------------|
| 14 | Tilak Bahadur Sahi Thakur | 935 | 15.02.2016 | salary advance | J K Mahapatra, E O | 10000 |
| 15 | Tilak Bahadur Sahi Thakur | 247 | 10.7.2015 | salary advance | J K Mahapatra, E O | 43000 |
| 16 | Tilak Bahadur Sahi Thakur | 508 | 7.10.2015 | Festival Advance | J K Mahapatra, E O | 9000 |
| 17 | Suresh Bagh | 17 | 25.04.2015 | salary advance | J K Mahapatra, E O | 2500 |
| 18 | AVIMANYA BALUA | 25 | 27.05.2015 | IHSDP | J K Mahapatra, E O | 10000 |
| 19 | MINAKETA N MAJHI | 56 | 9.12.2015 | IHSDP | J K Mahapatra, E O | 9000 |
| 20 | MINAKETA N MAJHI | 63 | 30.12.2015 | IHSDP | J K Mahapatra, E O | 25000 |
| 21 | MINAKETA N MAJHI | 68 | 14.01.2016 | IHSDP | J K Mahapatra, E O | 30000 |
| 22 | MINAKETA N MAJHI | 73 | 9.2.2016 | IHSDP | J K Mahapatra, E O | 50000 |
| 23 | MINAKETA N MAJHI | 74 | 9.2.2016 | IHSDP | J K Mahapatra, E O | 10000 |
| 24 | PURUSOTT AM SINGH | 30 | 8.6.2015 | IHSDP | J K Mahapatra, E O | 9000 |
| 25 | PURUSOTT AM SINGH | 33 | 25.06.2015 | IHSDP | J K Mahapatra, E O | 25000 |
| 26 | PURUSOTT AM SINGH | 38 | 24.07.2015 | IHSDP | J K Mahapatra, E O | 30000 |
| 27 | PURUSOTT AM SINGH | 43 | 11.8.2015 | IHSDP | J K Mahapatra, E O | 50000 |
| 28 | PURUSOTT AM SINGH | 46 | 30.09.2015 | IHSDP | J K Mahapatra, E O | 10000 |
| 29 | PURUSOTT AM SINGH | 50 | 7.11.2015 | IHSDP | J K Mahapatra, E O | 15000 |
| 30 | RAJU BAGH | 18 | 16.05.2015 | IHSDP | J K Mahapatra, E O | 15000 |
| 31 | SIVA PRASAD BALUA | 32 | 9.6.2015 | IHSDP | J K Mahapatra, E O | 10000 |
| 32 | SIVA PRASAD BALUA | 48 | 15.10.2015 | IHSDP | J K Mahapatra, E O | 15000 |
| | | | | | TOTAL | 6,58,300.00 |

DETAILS OF ADVANCE PAID DURING 2014-15 BUT NOT ADJUSTED TILL 31.3.2021

| | | | | | | |
|---|--------------------------|-----|----------|----------------|--------------------|-------|
| 1 | Amresh Behera | 669 | 12.12.14 | Salary Advance | D K Patel, E O | 4000 |
| 2 | Kamalini Panigrahi, C O | 59 | 10.2.15 | Payment of HSY | J K Mahapatra, E O | 8000 |
| 3 | Ranjit Sandha | 194 | 11.6.14 | Salary Advance | D K Patel, E O | 10000 |
| 4 | Sunil kumar Ghosh, Contr | 212 | 28.6.14 | Dev Work | D K | 2000 |

| | | | | | | |
|----|--------------------------------|-----|-----------|---------------------|--------------------|-------|
| | actor | | | | Patel,E O | |
| 5 | Sunil kumar Ghosh,Contractor | 478 | 30.9.14 | Dev Work | D K Patel,E O | 20000 |
| 6 | Dhira Birneth,NMR | 234 | 28.6.14 | Salary Advance | D K Patel,E O | 5000 |
| 7 | Sananda Birneth,NMR | 240 | 2.7.14 | Salary Advance | D K Patel,E O | 10000 |
| 8 | Tapan Kumar Mahapatra I/c S.I. | 780 | 29.1.15 | Salary Advance | J K Mahapatra, E O | 16000 |
| 9 | Tapan Kumar Mahapatra I/c S.I. | 816 | 11.2.15 | Sshg Mela | J K Mahapatra, E O | 60000 |
| 10 | Tapan Kumar Mahapatra I/c S.I. | 908 | 17.3.15 | Deposit of Road Tax | J K Mahapatra, E O | 30000 |
| 11 | Ashoka Jaipuria | 668 | 12.12.14 | Salary Advance | D K Patel,E O | 25000 |
| 12 | Madan Mohan Jena,Ex-JA | 725 | 16.12.14 | Pension Advance | D K Patel,E O | 25000 |
| 13 | Sukdev Naik | 482 | 30.9.14 | Festival Advance | D K Patel,E O | 2000 |
| 14 | Bijay Mohandia,N MR | 483 | 30.9.14 | Festival Advance | D K Patel,E O | 3000 |
| 15 | Mithun Mohandia | 483 | 30.9.14 | Festival Advance | D K Patel,E O | 1000 |
| 16 | Mukesh Mukhi | 483 | 30.9.14 | Festival Advance | d K Patel,E O | 1100 |
| 17 | Abhimanyu Balua | 15 | 17.4.2014 | IHSDP | | 25000 |
| 18 | Abhimanyu Balua | 71 | 3.6.2014 | IHSDP | | 30000 |
| 19 | Abhimanyu Balua | 219 | 19.3.2015 | IHSDP | | 50000 |
| 20 | Adit Charan Babu | 19 | 19.4.2014 | IHSDP | | 10000 |
| 21 | Adit Charan Babu | 51 | 21.5.14 | IHSDP | | 15000 |
| 22 | Bane Balua | 53 | 21.5.2014 | IHSDP | | 9000 |
| 23 | Bane Balua | 80 | 10.6.16 | IHSDP | | 25000 |
| 24 | Bikram Majhl | 23 | 23.4.14 | IHSDP | | 15000 |
| 25 | Dasru Kandra | 8 | 12.4.14 | IHSDP | | 25000 |
| 26 | Dasru Kandra | 30 | 26.4.14 | IHSDP | | 30000 |
| 27 | Dasru Kandra | 73 | 3.6.14 | IHSDP | | 50000 |
| 28 | Dasru Kandra | 101 | 27.6.14 | IHSDP | | 10000 |
| 29 | Dasru Kandra | 156 | 22.9.14 | IHSDP | | 15000 |
| 30 | Dasru Kandra | 185 | 27.11.14 | IHSDP | | 15000 |
| 31 | Dhanamati Sahu | 154 | 10.9.14 | IHSDP | | 15000 |
| 32 | Fagunu Singh | 26 | 26.4.14 | IHSDP | | 10000 |
| 33 | Fagunu Singh | 61 | 27.5.14 | IHSDP | | 15000 |
| 34 | Gajendra Majhi | 77 | 5.6.14 | IHSDP | | 15000 |
| 35 | Ganga Majhi | 75 | 4.6.14 | IHSDP | | 50000 |
| 36 | Ganga Majhi | 90 | 17.6.14 | IHSDP | | 10000 |

| | | | | | | |
|---|------------------------|-----|------------|------------------|------------------|---------------------|
| 37 | Ganga Majhi | 218 | 5.3.15 | IHSDP | | 15000 |
| 38 | Hirachanda Kharsel | 68 | 31.5.14 | IHSDP | | 15000 |
| 39 | Judhistir Bagh | 6 | 9.4.14 | IHSDP | | 25000 |
| 40 | Jugal Kishor Mohananda | 109 | 7.7.14 | IHSDP | | 30000 |
| 41 | Jayanti Bagh | 191 | 18.12.14 | IHSDP | | 10000 |
| 42 | Nrupalal Sunar | 40 | 1.5.14 | IHSDP | | 25000 |
| 43 | Nrupalal Sunar | 65 | 30.5.14 | IHSDP | | 30000 |
| 44 | Nrupalal Sunar | 117 | 11.7.14 | IHSDP | | 50000 |
| 45 | Nrupalal Sunar | 169 | 17.10.14 | IHSDP | | 10000 |
| 46 | Nrupalal Sunar | 181 | 14.11.14 | IHSDP | | 15000 |
| 47 | Prasanna CHILL | 211 | 30.1.15 | IHSDP | | 15000 |
| 48 | Raju Bagh | 25 | 25.4.14 | IHSDP | | 50000 |
| 49 | Raju Bagh | 102 | 27.6.14 | IHSDP | | 10000 |
| 50 | Shiba Prasad Balua | 124 | 16.7.14 | IHSDP | | 30000 |
| 51 | Shiba Prasad Balua | 182 | 14.11.14 | IHSDP | | 50000 |
| 52 | Sikidhwaj Bagh | 204 | 5.1.15 | IHSDP | | 25000 |
| 53 | Sikidhwaj Bagh | 205 | 5.1.15 | IHSDP | | 9000 |
| 54 | Sikidhwaj Bagh | 213 | 12.2.15 | IHSDP | | 30000 |
| 55 | Sumanta Chhatria | 134 | 25.7.14 | IHSDP | | 30000 |
| 56 | Thuka Kau | 58 | 22.5.14 | IHSDP | | 9000 |
| 57 | Thuka Kau | 92 | 17.6.14 | IHSDP | | 25000 |
| 58 | Thuka Kau | 108 | 5.7.14 | IHSDP | | 30000 |
| 59 | Thuka Kau | 194 | 22.12.14 | IHSDP | | 50000 |
| 60 | Thuka Kau | 217 | 3.3.15 | IHSDP | | 10000 |
| | | | | | TOTAL | 12,59,100.00 |
| DETAILS OF ADVANCE PAID DURING 2013-14 BUT NOT ADJUSTED TILL 31.3.2021 | | | | | | |
| 1 | Abdul Zabar Musani | 81 | 4.5.2013 | Gratuity advance | D.K. Patel, E.O. | 6000 |
| 2 | Tapan Kumar Mahapatra | 204 | 26.06.2013 | Salary advance | D.K. Patel, E.O. | 30000 |
| | Tapan Kumar Mahapatra | 353 | 3.9.2013 | Sanitation work | D.K. Patel, E.O. | 25000 |
| 3 | Binod Bihari Chalan | 220 | 1.7.2013 | Salary advance | D.K. Patel, E.O. | 25000 |
| 4 | Mohan Balua | 222 | 1.7.2013 | Salary advance | D.K. Patel, E.O. | 1200 |
| 5 | Ananda Birneth | 348 | 2.9.2013 | Salary advance | D.K. Patel, | 10000 |

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|----|--------------------------|-----|------------|----------------|------------------|-------|
| | | | | | E.O. | |
| 6 | Tilak Bahadur Sahi Thaku | 603 | 16.11.2013 | Salary advance | D.K. Patel, E.O. | 70000 |
| 7 | Dushasan Bagh | 754 | 22.01.2014 | Not Mentioned | D.K. Patel, E.O. | 14000 |
| 8 | Siba Chandra Majhi | 795 | 24.02.2014 | Salary advance | D.K. Patel, E.O. | 15000 |
| 9 | Subash Chandra Debata | 796 | 24.02.2014 | Not Mentioned | D.K. Patel, E.O. | 8000 |
| 10 | Sripati Banchhor | 807 | 4.3.2014 | Not Mentioned | D.K. Patel, E.O. | 15000 |
| 11 | Kuni Banchhor | 808 | 4.3.2014 | Not Mentioned | D.K. Patel, E.O. | 15000 |
| 12 | Abhimanyu Balua | 807 | 21.03.2014 | IHSDP | | 9000 |
| 13 | Adit Charan Babu | 604 | 30.12.2013 | IHSDP | | 9000 |
| 14 | Adit Charan Babu | 662 | 18.01.2014 | IHSDP | | 25000 |
| 15 | Adit Charan Babu | 682 | 25.01.2014 | IHSDP | | 30000 |
| 16 | Adit Charan Babu | 776 | 3.3.2014 | IHSDP | | 50000 |
| 17 | Baradanand a Dash | 95 | 4.7.2013 | IHSDP | | 9000 |
| 18 | Baradanand a Dash | 129 | 18.07.2013 | IHSDP | | 25000 |
| 19 | Baradanand a Dash | 212 | 4.9.2013 | IHSDP | | 30000 |
| 20 | Baradanand a Dash | 274 | 30.09.2013 | IHSDP | | 50000 |
| 21 | Baradanand a Dash | 373 | 25.10.2013 | IHSDP | | 10000 |
| 22 | Baradanand a Dash | 450 | 18.11.2013 | IHSDP | | 15000 |
| 23 | Bhabani Pradhan | 235 | 6.9.2013 | IHSDP | | 9000 |
| 24 | Bhagaban Dhar | 52 | 20.06.2013 | IHSDP | | 9000 |
| 25 | Bikram Majhi | 19 | 12.6.2013 | IHSDP | | 9000 |
| 26 | Bikram Majhi | 293 | 3.10.2013 | IHSDP | | 25000 |
| 27 | Bikram Majhi | 529 | 11.12.2013 | IHSDP | | 30000 |
| 28 | Bikram Majhi | 712 | 31.01.2014 | IHSDP | | 50000 |
| 29 | Bikram Majhi | 813 | 25.03.2014 | IHSDP | | 10000 |

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|----|-------------------|-----|------------|-------|-------|
| 30 | Dasru Kandra | 822 | 31.03.2014 | IHSDP | 9000 |
| 31 | Dhanamati Sahu | 244 | 14.09.2013 | IHSDP | 9000 |
| 32 | Dhanamati Sahu | 279 | 1.10.2013 | IHSDP | 25000 |
| 33 | Dhanamati Sahu | 340 | 9.10.2013 | IHSDP | 30000 |
| 34 | Dhanamati Sahu | 390 | 28.10.2013 | IHSDP | 50000 |
| 35 | Dhanamati Sahu | 519 | 9.12.2013 | IHSDP | 10000 |
| 36 | Dwari Chil | 112 | 12.7.2013 | IHSDP | 9000 |
| 37 | Dwari Chil | 166 | 6.8.2013 | IHSDP | 25000 |
| 38 | Dwari Chil | 260 | 23.09.2013 | IHSDP | 30000 |
| 39 | Dwari Chil | 438 | 12.11.2013 | IHSDP | 50000 |
| 40 | Gajendra Majhi | 5 | 4.6.2013 | IHSDP | 9000 |
| 41 | Gajendra Majhi | 271 | 30.09.2013 | IHSDP | 25000 |
| 42 | Gajendra Majhi | 375 | 25.10.2013 | IHSDP | 30000 |
| 43 | Gajendra Majhi | 594 | 27.12.2013 | IHSDP | 50000 |
| 44 | Gajendra Majhi | 714 | 31.01.2014 | IHSDP | 10000 |
| 45 | Ganga Majhi | 24 | 12.6.2013 | IHSDP | 9000 |
| 46 | Ganga Majhi | 506 | 2.12.2013 | IHSDP | 25000 |
| 47 | Ganga Majhi | 539 | 17.12.2013 | IHSDP | 5000 |
| 48 | Ganga Majhi | 540 | 17.12.2013 | IHSDP | 25000 |
| 49 | Harachand Kharsel | 576 | 27.12.2013 | IHSDP | 9000 |
| 50 | Harachand Kharsel | 610 | 1.1.2014 | IHSDP | 25000 |
| 51 | Harachand Kharsel | 635 | 9.1.2014 | IHSDP | 30000 |
| 52 | Harachand Kharsel | 700 | 29.01.2014 | IHSDP | 50000 |
| 53 | Harachand Kharsel | 757 | 24.02.2014 | IHSDP | 10000 |
| 54 | Harendra Majhi | 291 | 3.10.2013 | IHSDP | 9000 |
| 55 | Harendra Majhi | 312 | 4.10.2013 | IHSDP | 25000 |
| 56 | Harendra Majhi | 405 | 8.11.2013 | IHSDP | 30000 |
| 57 | Harendra Majhi | 488 | 26.11.2013 | IHSDP | 50000 |
| 58 | Harendra Majhi | 547 | 19.12.2013 | IHSDP | 10000 |
| 59 | Harendra Majhi | 808 | 24.03.2014 | IHSDP | 15000 |

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|----|------------------------|-----|------------|-------|--|-------|
| 60 | Haripriya Nayak | 38 | 17.06.2013 | IHSDP | | 9000 |
| 61 | Haripriya Nayak | 77 | 3.7.2013 | IHSDP | | 25000 |
| 62 | Haripriya Nayak | 322 | 7.10.2013 | IHSDP | | 30000 |
| 63 | Haripriya Nayak | 384 | 26.10.2013 | IHSDP | | 50000 |
| 64 | Haripriya Nayak | 538 | 17.12.2013 | IHSDP | | 10000 |
| 65 | Haripriya Nayak | 606 | 31.12.2013 | IHSDP | | 15000 |
| 66 | Iswar Kechhu | 73 | 1.7.2013 | IHSDP | | 9000 |
| 67 | Iswar Kechhu | 216 | 4.9.2013 | IHSDP | | 25000 |
| 68 | Iswar Kechhu | 328 | 7.10.2013 | IHSDP | | 30000 |
| 69 | Iswar Kechhu | 391 | 29.10.2013 | IHSDP | | 50000 |
| 70 | Iswar Kechhu | 598 | 28.12.2013 | IHSDP | | 10000 |
| 71 | Iswar Kechhu | 649 | 11.1.2014 | IHSDP | | 15000 |
| 72 | Josbanti Dash | 51 | 20.06.2013 | IHSDP | | 9000 |
| 73 | Josbanti Dash | 178 | 13.08.2013 | IHSDP | | 25000 |
| 74 | Josbanti Dash | 205 | 2.9.2013 | IHSDP | | 30000 |
| 75 | Josbanti Dash | 270 | 30.09.2013 | IHSDP | | 50000 |
| 76 | Josbanti Dash | 527 | 11.12.2013 | IHSDP | | 10000 |
| 77 | Josbanti Dash | 543 | 17.12.2013 | IHSDP | | 15000 |
| 78 | Judhistir Bagh | 781 | 5.3.2014 | IHSDP | | 9000 |
| 79 | Jugal Kishor Mahananda | 192 | 27.08.2013 | IHSDP | | 9000 |
| 80 | Jugal Kishor Mahananda | 505 | 2.12.2013 | IHSDP | | 25000 |
| 81 | Kainta Naik | 250 | 17.09.2013 | IHSDP | | 9000 |
| 82 | Kainta Naik | 509 | 4.12.2013 | IHSDP | | 25000 |
| 83 | Kainta Naik | 565 | 21.12.2013 | IHSDP | | 30000 |
| 84 | Kainta Naik | 642 | 9.1.2014 | IHSDP | | 50000 |
| 85 | Kartika Chandra Behera | 453 | 18.11.2013 | IHSDP | | 9000 |
| 86 | Kartika Chandra Behera | 476 | 20.11.2013 | IHSDP | | 25000 |
| 87 | Kartika Chandra Behera | 534 | 17.12.2013 | IHSDP | | 30000 |
| 88 | Kartika Chandra Behera | 589 | 27.12.2013 | IHSDP | | 50000 |

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|-----|------------------------|-----|------------|-------|--|-------|
| | | | 3 | | | |
| 89 | Kartika Chandra Behera | 704 | 30.01.2014 | IHSDP | | 10000 |
| 90 | Kartika Chandra Behera | 779 | 5.3.2014 | IHSDP | | 15000 |
| 91 | Nabin Seul | 93 | 4.7.2013 | IHSDP | | 9000 |
| 92 | Nabin Seul | 316 | 4.10.2013 | IHSDP | | 25000 |
| 93 | Nabin Seul | 392 | 29.10.2013 | IHSDP | | 30000 |
| 94 | Nabin Seul | 510 | 4.12.2013 | IHSDP | | 50000 |
| 95 | Nabin Seul | 729 | 14.02.2014 | IHSDP | | 10000 |
| 96 | Nabin Seul | 780 | 5.3.2014 | IHSDP | | 15000 |
| 97 | Nidrabati Sunar | 94 | 4.7.2013 | IHSDP | | 9000 |
| 98 | Nidrabati Sunar | 151 | 25.07.2013 | IHSDP | | 25000 |
| 99 | Nidrabati Sunar | 227 | 6.9.2013 | IHSDP | | 30000 |
| 100 | Nidrabati Sunar | 319 | 5.10.2013 | IHSDP | | 50000 |
| 101 | Nidrabati Sunar | 409 | 8.11.2013 | IHSDP | | 10000 |
| 102 | Nidrabati Sunar | 490 | 26.11.2013 | IHSDP | | 15000 |
| 103 | Nrupalal Sunar | 699 | 29.01.2014 | IHSDP | | 9000 |
| 104 | Phagunu Singh | 101 | 8.7.2013 | IHSDP | | 9000 |
| 105 | Phagunu Singh | 127 | 17.07.2013 | IHSDP | | 25000 |
| 106 | Phagunu Singh | 298 | 3.10.2013 | IHSDP | | 30000 |
| 107 | Phagunu Singh | 403 | 5.11.2013 | IHSDP | | 50000 |
| 108 | Prasanna Chil | 6 | 4.6.2013 | IHSDP | | 9000 |
| 109 | Prasanna Chil | 309 | 3.10.2013 | IHSDP | | 25000 |
| 110 | Prasanna Chil | 493 | 27.11.2013 | IHSDP | | 30000 |
| 111 | Prasanna Chil | 659 | 17.01.2014 | IHSDP | | 50000 |
| 112 | Prasanna Chil | 812 | 25.03.2014 | IHSDP | | 10000 |
| 113 | Raju Bagh | 663 | 20.01.2014 | IHSDP | | 9000 |
| 114 | Raju Bagh | 790 | 8.3.2014 | IHSDP | | 25000 |
| 115 | Raju Bagh | 791 | 8.3.2014 | IHSDP | | 30000 |
| 116 | Rama Bagh | 59 | 21.06.2013 | IHSDP | | 9000 |
| 117 | Rama Bagh | 241 | 13.09.2013 | IHSDP | | 25000 |
| 118 | Rama Bagh | 336 | 8.10.2013 | IHSDP | | 30000 |
| 119 | Rama Bagh | 464 | 18.11.2013 | IHSDP | | 50000 |

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|-----|------------------------|-----|------------|-------|-------|
| 120 | Rama Bagh | 571 | 26.12.2013 | IHSDP | 10000 |
| 121 | Rama Bagh | 646 | 10.1.2014 | IHSDP | 15000 |
| 122 | Rasamani Naik | 553 | 19.12.2013 | IHSDP | 9000 |
| 123 | Rasamani Naik | 554 | 19.12.2013 | IHSDP | 25000 |
| 124 | Rasamani Naik | 575 | 27.12.2013 | IHSDP | 30000 |
| 125 | Rasamani Naik | 620 | 3.1.2014 | IHSDP | 50000 |
| 126 | Rasamani Naik | 751 | 20.02.2014 | IHSDP | 10000 |
| 127 | Rasamani Naik | 801 | 19.03.2014 | IHSDP | 5000 |
| 128 | Rasamani Naik | 802 | 19.03.2014 | IHSDP | 10000 |
| 129 | Ratna Kechhu | 72 | 1.7.2013 | IHSDP | 9000 |
| 130 | Ratna Kechhu | 202 | 2.9.2013 | IHSDP | 25000 |
| 131 | Ratna Kechhu | 332 | 7.10.2013 | IHSDP | 30000 |
| 132 | Ratna Kechhu | 388 | 26.10.2013 | IHSDP | 50000 |
| 133 | Ratna Kechhu | 582 | 27.12.2013 | IHSDP | 10000 |
| 134 | Ratna Kechhu | 669 | 21.01.2014 | IHSDP | 15000 |
| 135 | Sachidanandan da Singh | 269 | 26.09.2013 | IHSDP | 9000 |
| 136 | Sachidanandan da Singh | 394 | 30.10.2013 | IHSDP | 25000 |
| 137 | Sachidanandan da Singh | 507 | 2.12.2013 | IHSDP | 30000 |
| 138 | Sachidanandan da Singh | 522 | 10.12.2013 | IHSDP | 50000 |
| 139 | Sachidanandan da Singh | 609 | 1.1.2014 | IHSDP | 10000 |
| 140 | Sachidanandan da Singh | 656 | 16.01.2014 | IHSDP | 15000 |
| 141 | Sadhan Khanda | 70 | 26.06.2013 | IHSDP | 9000 |
| 142 | Sadhan Khanda | 167 | 7.8.2013 | IHSDP | 25000 |
| 143 | Sadhan Khanda | 191 | 22.08.2013 | IHSDP | 30000 |
| 144 | Sadhan Khanda | 335 | 7.10.2013 | IHSDP | 50000 |
| 145 | Sadhan Khanda | 439 | 12.11.2013 | IHSDP | 10000 |
| 146 | Sadhan Khanda | 596 | 27.12.2013 | IHSDP | 15000 |
| 147 | Saheba Majhi | 4 | 4.6.2013 | IHSDP | 9000 |
| 148 | Saheba Majhi | 81 | 3.7.2013 | IHSDP | 25000 |

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|-----|------------------|-----|------------|---|--|-----------------------|
| 149 | Saheba majhi | 421 | 8.11.2013 | IHSDP | | 30000 |
| 150 | Saheba Majhi | 593 | 27.12.2013 | IHSDP | | 50000 |
| 151 | Sumanta Chhatria | 156 | 26.07.2013 | IHSDP | | 9000 |
| 152 | Sumanta Chhatria | 278 | 30.09.2013 | IHSDP | | 25000 |
| 153 | Trilochan Goud | 114 | 12.7.2013 | IHSDP | | 9000 |
| 154 | Trilochan Goud | 184 | 16.08.2013 | IHSDP | | 25000 |
| 155 | Trilochan Goud | 317 | 5.10.2013 | IHSDP | | 30000 |
| 156 | Trilochan Goud | 465 | 18.11.2013 | IHSDP | | 50000 |
| 157 | Trilochan Goud | 572 | 26.12.2013 | IHSDP | | 10000 |
| 158 | Trilochan Goud | 721 | 3.2.2014 | IHSDP | | 15000 |
| | | | | TOTAL | | 36,20,200.00 |
| | | | | SUB TOTAL | | 83,47,654.00 |
| | | | | Outstanding related to prior to the year-2012-13 | | 4317349.94 |
| | | | | Outstanding related to the year 2012-13 | | 512500.00 |
| | | | | GRAND TOTAL | | 1,31,77,503.94 |

PARA:8-9:-DETAILS OF ADVANCE PAID DURING 2021-22 BUT NOT ADJUSTED TILL 31.03.2022

| SN | NAME | VR/DATE | VR/DATE | Purpose | Sanctioned By | BALANCE |
|----|--------------------------|--------------------|--------------------|------------------|-----------------------|----------|
| 1 | BANABIHARI PATEL | 03/05.04.21 | 03/05.04.21 | SUPPLY ADVANCE | Manoj Kumar Tandi,E.O | 3200.00 |
| 2 | RAJENDRA KHICHIDI | 69/19.05.21 | 69/19.05.21 | WAGE ADVANCE | Manoj Kumar Tandi,E.O | 500.00 |
| 6 | HIMANSU BHUSAN MAHANANDA | 116/29.06.2021 | 116/29.06.2021 | SALARY ADVANCE | Manoj Kumar Tandi,E.O | 20000.00 |
| 7 | MD EKBAL KHAN | 117/29.06.2021 | 117/29.06.2021 | WAGE ADVANCE | Manoj Kumar Tandi,E.O | 2500.00 |
| 8 | Sriram Ch Nanda | 362/18.12.2021 | 362/18.12.2021 | Election Advance | Aditya Goyal, E.O | 6000.00 |
| 11 | HIMANSU BHUSAN MAHANANDA | 179/PLA/01.10.2021 | 179/PLA/01.10.2021 | FESTIVAL ADVANCE | Aditya Goyal, E.O | 14000.00 |
| 12 | SURAJ MAHANANDA | 179/PLA/01.10.2021 | 179/PLA/01.10.2021 | FESTIVAL ADVANCE | Aditya Goyal, E.O | 14000.00 |
| 13 | TUSHARKANTA NAIK | 179/PLA/01.10.2021 | 179/PLA/01.10.2021 | FESTIVAL ADVANCE | Aditya Goyal, E.O | 14000.00 |
| 14 | SHRIPATI | 179/PLA/01.10. | 179/PLA/01.10. | FESTIVAL | Aditya Goyal, | 14000.00 |

| | BANCHHOR | 2021 | 2021 | ADVANCE | E.O | | |
|----|-------------------------|--------------------|--------------------|------------------|-------------------|----------|--|
| 15 | HARESH BAGH | 179/PLA/01.10.2021 | 179/PLA/01.10.2021 | FESTIVAL ADVANCE | Aditya Goyal, E.O | 14000.00 | |
| 16 | SRIRAM CHANDRA NANDA | 182/4.10.2012/PLA | 182/4.10.2012/PLA | FESTIVAL ADVANCE | Aditya Goyal, E.O | 14000.00 | |
| 17 | PRAMOD KUMAR NAIK | 179/PLA/01.10.2021 | 179/PLA/01.10.2021 | FESTIVAL ADVANCE | Aditya Goyal, E.O | 14000.00 | |
| 18 | SUSHANTA GAJENDRA SINGH | 179/PLA/01.10.2021 | 179/PLA/01.10.2021 | FESTIVAL ADVANCE | Aditya Goyal, E.O | 14000.00 | |
| 19 | SUBASH CHANDRA DEBATA | 179/PLA/01.10.2021 | 179/PLA/01.10.2021 | FESTIVAL ADVANCE | Aditya Goyal, E.O | 16000.00 | |
| 20 | SULOCHANA NAG | 179/PLA/01.10.2021 | 179/PLA/01.10.2021 | FESTIVAL ADVANCE | Aditya Goyal, E.O | 14000.00 | |
| 21 | SUBASINI PRADHAN | 179/PLA/01.10.2021 | 179/PLA/01.10.2021 | FESTIVAL ADVANCE | Aditya Goyal, E.O | 16000.00 | |
| 22 | BANABIHARI PATEL | 179/PLA/01.10.2021 | 179/PLA/01.10.2021 | FESTIVAL ADVANCE | Aditya Goyal, E.O | 14000.00 | |
| 23 | RENUKA MISHRA | 179/PLA/01.10.2021 | 179/PLA/01.10.2021 | FESTIVAL ADVANCE | Aditya Goyal, E.O | 16000.00 | |
| 24 | PARSURAM DEB | 179/PLA/01.10.2021 | 179/PLA/01.10.2021 | FESTIVAL ADVANCE | Aditya Goyal, E.O | 14000.00 | |
| 25 | JAGMOHAN SINGH | 179/PLA/01.10.2021 | 179/PLA/01.10.2021 | FESTIVAL ADVANCE | Aditya Goyal, E.O | 14000.00 | |
| 26 | PRADIPTA MAJHI | 182/4.10.2012/PLA | 182/4.10.2012/PLA | FESTIVAL ADVANCE | Aditya Goyal, E.O | 14000.00 | |
| 27 | MADHABA TRIPATHY | 179/PLA/01.10.2021 | 179/PLA/01.10.2021 | FESTIVAL ADVANCE | Aditya Goyal, E.O | 14000.00 | |
| 28 | SAILESH SHARMA | 179/PLA/01.10.2021 | 179/PLA/01.10.2021 | FESTIVAL ADVANCE | Aditya Goyal, E.O | 14000.00 | |
| 29 | ANANDA BIRNETH | 179/PLA/01.10.2021 | 179/PLA/01.10.2021 | FESTIVAL ADVANCE | Aditya Goyal, E.O | 14000.00 | |
| 30 | AMRESH BEHERA | 182/4.10.2012/PLA | 182/4.10.2012/PLA | FESTIVAL ADVANCE | Aditya Goyal, E.O | 14000.00 | |
| 31 | SUBASINI SUNANI | 179/PLA/01.10.2021 | 179/PLA/01.10.2021 | FESTIVAL ADVANCE | Aditya Goyal, E.O | 14000.00 | |
| 32 | TAPAN MAHAPATRA | 179/PLA/01.10.2021 | 179/PLA/01.10.2021 | FESTIVAL ADVANCE | Aditya Goyal, E.O | 14000.00 | |
| 33 | KISHOR NAG | 179/PLA/01.10.2021 | 179/PLA/01.10.2021 | FESTIVAL ADVANCE | Aditya Goyal, E.O | 14000.00 | |
| 34 | ASHOK JAIPURIA | 179/PLA/01.10.2021 | 179/PLA/01.10.2021 | FESTIVAL ADVANCE | Aditya Goyal, E.O | 14000.00 | |
| 35 | SURESH BAGH | 182/4.10.2012/PLA | 182/4.10.2012/PLA | FESTIVAL ADVANCE | Aditya Goyal, E.O | 14000.00 | |
| 36 | GOKUL PRUSETH | 179/PLA/01.10.2021 | 179/PLA/01.10.2021 | FESTIVAL ADVANCE | Aditya Goyal, E.O | 14000.00 | |
| 37 | SUGANDHA BEHERA | 179/PLA/01.10.2021 | 179/PLA/01.10.2021 | FESTIVAL ADVANCE | Aditya Goyal, E.O | 14000.00 | |
| 39 | Parameswara Bhoi | 182/4.10.2012/PLA | 182/4.10.2012/PLA | FESTIVAL ADVANCE | Aditya Goyal, E.O | 14000.00 | |

| | | | | | | TOTAL | 4,30,200.00 |
|--|-----------------------|-----------------------|-----------------------|-------------------|------------------|----------|-------------|
| DETAILS OF ADVANCE PAID DURING 2020-21 BUT NOT ADJUSTED TILL 31.03.2022 | | | | | | | |
| 1 | Pramod Naik | 146/09.09.2020 | 146/09.09.2020 | Salary advance | | 17200.00 | |
| 2 | SANITATION DLR | 222/21.10.2020 | 222/21.10.2020 | FESTIVAL ADVANCE | | 4000.00 | |
| 3 | Jagmohan Singh | 269/12.11.2020 | 269/12.11.2020 | Salary advance | | 4000.00 | |
| 4 | Ashok Jaipuria | 277/16.11.2020 | 277/16.11.2020 | Salary advance | | 10000.00 | |
| 5 | NTSPL | 376/31.12.2020 | 376/31.12.2020 | Supply Advance | | 28910.00 | |
| 6 | SURAJ MAHANANDA | 200/PLA/20.10.2020 | 200/PLA/20.10.2020 | FESTIVAL ADVANCE | | 2000.00 | |
| 7 | JAGMOHAN SINGH | 199/PLA/20.10.2020 | 199/PLA/20.10.2020 | FESTIVAL ADVANCE | | 8000.00 | |
| 8 | SURESH BAGH | 199/PLA/20.10.2020 | 199/PLA/20.10.2020 | FESTIVAL ADVANCE | | 2000.00 | |
| 10 | PARSURAM DEB | 47/UNNATI/01.06.2020 | 47/UNNATI/01.06.2020 | COVID MGT | | 30000.00 | |
| 11 | TAPAN KUMAR MAHAPATRA | 105/UNNATI/19.09.2020 | 105/UNNATI/19.09.2020 | FUEL FOR COVID | | 82260.00 | |
| | | | | | | TOTAL | 1,88,370.00 |
| DETAILS OF ADVANCE PAID DURING 2019-20 BUT NOT ADJUSTED TILL 31.03.2022 | | | | | | | |
| SL No | Name | Vr. No. | Date | Purpose | Sanctioned By | BALANCE | |
| 1 | AJAYA SUNANI | 1 | 4.4.2019 | SALARY ADVANCE | J K Mahapatra,EO | 17500.00 | |
| 2 | SRIMATI NAG | 130 | 24.06.2019 | SALARY ADVANCE | J K Mahapatra,EO | 8500.00 | |
| 3 | Biswanath Mohanty | 160/pla | 3.10.2019 | Festival Advance | J K Mahapatra,EO | 5000.00 | |
| 4 | Ajaya Sunani | 160/pla | 3.10.2019 | Festival Advance | J K Mahapatra,EO | 12000.00 | |
| 5 | Sriram Nanda | 491 | 25.02.2020 | SALARY ADVANCE | J K Mahapatra,EO | 10000.00 | |
| 6 | KAMALINI PANIGRAHI | 6/MBPY | 29.07.2019 | HSY /MBPY PROGRAM | J K Mahapatra,EO | 6500.00 | |
| 7 | KAMALINI PANIGRAHI | 01 HSY | 20.05.2019 | HSY ADVANCE | J K Mahapatra,EO | 57000.00 | |
| 8 | NIRANJAN PRADHAN | 1/IHSDP | 02.04.2019 | IHSDP | J K Mahapatra,EO | 1000.00 | |
| 9 | SAROJ BAGH | 2/IHSDP | 02.04.2019 | IHSDP | J K Mahapatra,EO | 10000.00 | |

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|----|-------------------|----------|------------|-------|------------------|--------------------|--|
| 10 | SAROJ BAGH | 9/IHSDP | 12.04.2019 | IHSDP | J K Mahapatra,EO | 16000.00 | |
| 11 | MINAKETAN MAJHI | 3/IHSDP | 03.04.2019 | IHSDP | J K Mahapatra,EO | 1000.00 | |
| 12 | TIKESWAR CHHATRIA | 6/IHSDP | 03.04.2019 | IHSDP | J K Mahapatra,EO | 16000.00 | |
| 13 | MANBODH CHHATRIA | 10/IHSDP | 12.04.2019 | IHSDP | J K Mahapatra,EO | 16000.00 | |
| 14 | JAIKUMARI PRADHAN | 12/IHSDP | 28.02.2020 | IHSDP | J K Mahapatra,EO | 25000.00 | |
| | | | | | TOTAL | 2,01,500.00 | |

DETAILS OF ADVANCE PAID DURING 2018-19 BUT NOT ADJUSTED TILL 31.03.2022

| | | | | | | | |
|----|-----------------------|---------|------------|------------------|------------------|----------|--|
| 1 | LILATAN BEHERA | 30 | 13.04.2018 | WAGE ADVANCE | J K Mahapatra,EO | 9500.00 | |
| 2 | JAGMOHAN SINGH | 55 | 30.04.2018 | SALARY ADVANCE | J K Mahapatra,EO | 11000.00 | |
| 3 | ASHOK JAIPURIA | 81 | 17.05.2018 | SALARY ADVANCE | J K Mahapatra,EO | 20000.00 | |
| 4 | HARESH BAGH | 137 | 2.7.2018 | WAGE ADVANCE | J K Mahapatra,EO | 8000.00 | |
| 7 | JHILI BIRANET | 202 | 2.8.2018 | WAGE ADVANCE | J K Mahapatra,EO | 3000.00 | |
| 9 | KUMA NAIK | 236 | 23.08.2018 | PENSION ADVANCE | J K Mahapatra,EO | 5000.00 | |
| 10 | DLR FESTIVAL ADVANCE | 304 | 17.10.2018 | FESTIVAL ADVANCE | J K Mahapatra,EO | 2000.00 | |
| 11 | ASHOK JAIPURIA | 363 | 27.12.2018 | SALARY ADVANCE | J K Mahapatra,EO | 11000.00 | |
| 12 | KANHUCHA RAN NAYAK | 398 | 18.01.2019 | WORK ADVANCE | J K Mahapatra,EO | 50000.00 | |
| 13 | KANHUCHA RAN NAYAK | 465 | 22.02.2019 | WORK ADVANCE | J K Mahapatra,EO | 30984.00 | |
| 15 | KAMALINI PANIGRAHI | 482 | 6.3.2019 | SALARY ADVANCE | J K Mahapatra,EO | 15000.00 | |
| 16 | KUMA NAIK | 552 | 28.03.2019 | SALARY ADVANCE | J K Mahapatra,EO | 35000.00 | |
| 17 | MOHAN BALUA | 128/PLA | 13.10.2018 | Festival Advance | J K Mahapatra,EO | 18000.00 | |
| 18 | BINOD BIHARICHALLAN | 128/PLA | 13.10.2018 | Festival Advance | J K Mahapatra,EO | 14000.00 | |
| 20 | Tapan Kumar Mahapatra | 94/SBM | 24.09.2018 | SBM ODF RELLY | J K Mahapatra,EO | 19600.00 | |
| 21 | Tapan Kumar Mahapatra | 95/SBM | 27.09.2018 | SBM ODF MEETING | J K Mahapatra,EO | 55000.00 | |
| 22 | Jitendra Ku Mahapatra | 09/SBM | 8.5.2018 | TA Advance | J K Mahapatra,EO | 10000.00 | |

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| 23 | Dhanpati Kua | 05/IHSDP | 21.05.2018 | IHSDP | J K Mahapatra,EO | 15000.00 | |
| 24 | Dhanpati Kua | 14/IHSDP | 3.9.2018 | IHSDP | J K Mahapatra,EO | 1000.00 | |
| 25 | Judhistir Bagh | 10/IHSDP | 19.06.2018 | IHSDP | J K Mahapatra,EO | 10000.00 | |
| 26 | Judhistir Bagh | 12/IHSDP | 28.08.2018 | IHSDP | J K Mahapatra,EO | 15000.00 | |
| 27 | Haradin Majhi | 30/IHSDP | 30.03.2019 | IHSDP | J K Mahapatra,EO | 1000.00 | |
| | | | | | TOTAL | 3,59,084.00 | |
| DETAILS OF ADVANCE PAID DURING 2017-18 BUT NOT ADJUSTED TILL 31.03.2022 | | | | | | | |
| 1 | Gopi Mahananda | 18 | 6.4.2017 | Wage advance | J K Mahapatra,EO | 5000.00 | |
| 2 | Ajaya Kumar Sunanai | 200 | 12.7.2017 | Wage advance | J K Mahapatra,EO | 12600.00 | |
| 3 | Damarudhar seth | 68 | 5.5.2017 | Salary Advance | J K Mahapatra,EO | 60000.00 | |
| 4 | Dhira Biranet | 648 | 15.02.2018 | Wage advance | J K Mahapatra,EO | 4000.00 | |
| 5 | Krishna Mahanandia | 391 | 25.09.2017 | Festival advance | J K Mahapatra,EO | 1000.00 | |
| 6 | Shiba Buda | 391 | 25.09.2017 | Festival advance | J K Mahapatra,EO | 1000.00 | |
| 7 | Gopal Kumra | 391 | 25.09.2017 | Festival advance | J K Mahapatra,EO | 1000.00 | |
| 8 | Sukadev Naik | 382 | 25.09.2017 | Festival advance | J K Mahapatra,EO | 1500.00 | |
| 9 | Bhubane Nag | 382 | 25.09.2017 | Festival advance | J K Mahapatra,EO | 1500.00 | |
| 10 | Jagmohan Singh | 382 | 25.09.2017 | Festival advance | J K Mahapatra,EO | 4500.00 | |
| 11 | SAROJ KUMAR BAGH | 1 | 3.4.2017 | IHSDP | J K Mahapatra,EO | 30000.00 | |
| | | 5 | 6.4.2017 | IHSDP | J K Mahapatra,EO | 50000.00 | |
| 12 | TIKESWAR CHHATRIA | 2 | 5.4.2017 | IHSDP | J K Mahapatra,EO | 50000.00 | |
| | | 19 | 12.7.2017 | IHSDP | J K Mahapatra,EO | 10000.00 | |
| 13 | BHAGBATI SONI | 3 | 5.4.2017 | IHSDP | J K Mahapatra,EO | 50000.00 | |
| | | 22 | 17.08.2017 | IHSDP | J K Mahapatra,EO | 10000.00 | |
| | | 28 | 13.09.2017 | IHSDP | J K Mahapatra,EO | 15000.00 | |

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|----|------------------|----|------------|-------|------------------|--------------------|--|
| 14 | SIKIDHWAJ BAGH | 4 | 6.4.2017 | IHSDP | J K Mahapatra,EO | 15000.00 | |
| 15 | BHAGABAN DHAR | 7 | 10.4.2017 | IHSDP | J K Mahapatra,EO | 50000.00 | |
| | | 11 | 10.5.2017 | IHSDP | J K Mahapatra,EO | 10000.00 | |
| | | 13 | 24.05.2017 | IHSDP | J K Mahapatra,EO | 15000.00 | |
| 16 | PHULMATI MAJHI | 8 | 10.4.2017 | IHSDP | J K Mahapatra,EO | 15000.00 | |
| 17 | MANBODH CHHATRIA | 9 | 4.5.2017 | IHSDP | J K Mahapatra,EO | 25000.00 | |
| | | 10 | 4.5.2017 | IHSDP | J K Mahapatra,EO | 9000.00 | |
| | | 14 | 30.05.2017 | IHSDP | J K Mahapatra,EO | 30000.00 | |
| | | 46 | 15.01.2018 | IHSDP | J K Mahapatra,EO | 50000.00 | |
| | | 50 | 5.3.2018 | IHSDP | J K Mahapatra,EO | 10000.00 | |
| 18 | NIRANJAN PRADHAN | 17 | 22.06.2017 | IHSDP | J K Mahapatra,EO | 15000.00 | |
| 19 | KUNTALA CHHATRIA | 24 | 21.08.2017 | IHSDP | J K Mahapatra,EO | 9000.00 | |
| | | 26 | 8.9.2017 | IHSDP | J K Mahapatra,EO | 25000.00 | |
| | | 27 | 8.9.2017 | IHSDP | J K Mahapatra,EO | 30000.00 | |
| | | 30 | 27.09.2017 | IHSDP | J K Mahapatra,EO | 50000.00 | |
| 20 | RABI SEUL | 33 | 20.10.2017 | IHSDP | J K Mahapatra,EO | 10000.00 | |
| | | 36 | 2.12.2017 | IHSDP | J K Mahapatra,EO | 15000.00 | |
| 21 | DHANAPATI KAU | 38 | 15.12.2017 | IHSDP | J K Mahapatra,EO | 9000.00 | |
| | | 39 | 15.12.2017 | IHSDP | J K Mahapatra,EO | 25000.00 | |
| | | 40 | 26.12.2017 | IHSDP | J K Mahapatra,EO | 30000.00 | |
| | | 45 | 15.01.2018 | IHSDP | J K Mahapatra,EO | 50000.00 | |
| | | 53 | 19.03.2018 | IHSDP | J K Mahapatra,EO | 10000.00 | |
| 22 | JUDHISTIR BAGH | 57 | 28.03.2018 | IHSDP | J K Mahapatra,EO | 50000.00 | |
| | | | | | TOTAL | 8,64,100.00 | |

| DETAILS OF ADVANCE PAID DURING 2016-17 BUT NOT ADJUSTED TILL 31.03.2022 | | | | | | | |
|---|-----------------------------|-------|------------|-----------------|---------------------|----------|--|
| 2 | SUKDEB NAIK(DEAD) | 485 | 22.09.2016 | salary | J K Mahapatra,EO | 20000.00 | |
| 3 | RINKU THAKUR,W O-LATE:TB | 56 | 26.04.2016 | Arrear salary | J K Mahapatra,EO | 5000.00 | |
| 4 | SANANDA BIRANET | 839 | 20.02.2017 | SALARY(N MR) | J K Mahapatra,EO | 9000.00 | |
| 5 | JUDHISTIR BAGH | 4 | 2.5.2016 | IHSDP | J K Mahapatra,EO | 30000.00 | |
| 6 | DUARU CHIL | 41 | 7.10.2016 | IHSDP | J K Mahapatra,EO | 10000.00 | |
| 7 | DUARU CHIL | 42 | 7.10.2016 | IHSDP | J K Mahapatra,EO | 15000.00 | |
| 8 | RABI SEUL | 44 | 19.11.2016 | IHSDP | J K Mahapatra,EO | 9000.00 | |
| 9 | RABI SEUL | 45 | 19.11.2016 | IHSDP | J K Mahapatra,EO | 25000.00 | |
| 10 | RABI SEUL | 73 | 1.3.2017 | IHSDP | J K Mahapatra,EO | 30000.00 | |
| 11 | RABI SEUL | 79 | 17.03.2017 | IHSDP | J K Mahapatra,EO | 50000.00 | |
| 12 | TIKESWAR CHATRIA | 46(A) | 29.11.2016 | IHSDP | J K Mahapatra,EO | 9000.00 | |
| 13 | TIKESWAR CHATRIA | 46(B) | 29.11.2016 | IHSDP | J K Mahapatra,EO | 25000.00 | |
| 14 | TIKESWAR CHATRIA | 66 | 13.02.2017 | IHSDP | J K Mahapatra,EO | 30000.00 | |
| 15 | THUKU KAU | 46 | 29.11.2016 | IHSDP | J K Mahapatra,EO | 15000.00 | |
| 16 | SUMANTA CHATRIA | 49 | 30.11.2016 | IHSDP | J K Mahapatra,EO | 50000.00 | |
| 17 | SUMANTA CHATRIA | 53 | 6.12.2016 | IHSDP | J K Mahapatra,EO | 10000.00 | |
| 18 | SUMANTA CHATRIA | 61 | 21.01.2017 | IHSDP | J K Mahapatra,EO | 15000.00 | |
| 19 | NIRANJAN PRADHAN | 51 | 6.12.2016 | IHSDP | J K Mahapatra,EO | 9000.00 | |
| 20 | NIRANJAN PRADHAN | 52 | 6.12.2016 | IHSDP | J K Mahapatra,EO | 25000.00 | |
| 21 | NIRANJAN PRADHAN | 54 | 26.12.2016 | IHSDP | J K Mahapatra,EO | 30000.00 | |
| 22 | NIRANJAN PRADHAN | 60 | 21.01.2017 | IHSDP | J K Mahapatra,EO | 50000.00 | |
| 23 | NIRANJAN PRADHAN | 67 | 13.02.2017 | IHSDP | J K Mahapatra,EO | 10000.00 | |
| 24 | PHULMATI MAJHI | 56 | 31.12.2016 | IHSDP | J K Mahapatra,EO | 25000.00 | |
| 25 | PHULMATI MAJHI | 57 | 31.12.2016 | IHSDP | J K | 9000.00 | |

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|----|------------------|----|------------|-------|------------------|--------------------|--|
| | | | | | | Mahapatra,EO | |
| 26 | PHULMATI MAJHI | 58 | 31.01.2017 | IHSDP | J K Mahapatra,EO | 30000.00 | |
| 27 | PHULMATI MAJHI | 63 | 30.01.2017 | IHSDP | J K Mahapatra,EO | 50000.00 | |
| 28 | PHULMATI MAJHI | 82 | 23.03.2017 | IHSDP | J K Mahapatra,EO | 10000.00 | |
| 29 | BHAGBATI SONI | 62 | 21.01.2017 | IHSDP | J K Mahapatra,EO | 9000.00 | |
| 30 | BHAGBATI SONI | 70 | 22.02.2017 | IHSDP | J K Mahapatra,EO | 30000.00 | |
| 31 | BHAGBATI SONI | 65 | 6.2.2017 | IHSDP | J K Mahapatra,EO | 25000.00 | |
| 32 | SIKIDHWAJ BAGH | 64 | 2.2.2017 | IHSDP | J K Mahapatra,EO | 50000.00 | |
| 33 | SIKIDHWAJ BAGH | 71 | 23.02.2017 | IHSDP | J K Mahapatra,EO | 10000.00 | |
| 34 | MINAKETA N MAJHI | 69 | 22.02.2017 | IHSDP | J K Mahapatra,EO | 15000.00 | |
| 35 | BHAGABAN DHAR | 77 | 15.03.2017 | IHSDP | J K Mahapatra,EO | 25000.00 | |
| 36 | BHAGABAN DHAR | 85 | 27.03.2017 | IHSDP | J K Mahapatra,EO | 30000.00 | |
| 37 | SAROJ KUMAR BAGH | 83 | 24.03.2017 | IHSDP | J K Mahapatra,EO | 9000.00 | |
| 38 | SAROJ KUMAR BAGH | 84 | 24.03.2017 | IHSDP | J K Mahapatra,EO | 25000.00 | |
| | | | | | TOTAL | 8,33,000.00 | |

DETAILS OF ADVANCE PAID DURING 2015-16 BUT NOT ADJUSTED TILL 31.03.2022

| | | | | | | | |
|---|----------------------|-----|------------|----------------|------------------|----------|--|
| 1 | Ashok Kumar Jaipuria | 619 | 31.10.2015 | salary advance | J K Mahapatra,EO | 7000.00 | |
| 2 | ASHOK JAIPURIA | 788 | 29.12.2015 | salary advance | J K Mahapatra,EO | 20000.00 | |
| 3 | Kamalini Panigrahi | 469 | 26.09.2015 | OULM Work Shop | J K Mahapatra,EO | 10000.00 | |
| 4 | Kamalini Panigrahi | 258 | 13.07.2015 | TA Advance | J K Mahapatra,EO | 6000.00 | |
| 5 | Kamalini Panigrahi | 697 | 24.11.2015 | Youth Festival | J K Mahapatra,EO | 50000.00 | |
| 6 | Kamalini Panigrahi | 701 | 26.11.2015 | Youth Festival | J K Mahapatra,EO | 20000.00 | |
| 7 | Sailesh Sharma | 975 | 1.3.2016 | salary advance | J K Mahapatra,EO | 600.00 | |
| 8 | Sarat Ch Mahananda | 192 | 29.06.2015 | salary advance | J K Mahapatra,EO | 15000.00 | |
| 9 | Subodh Kumar | 449 | 4.9.2015 | Plantation | J K | 27200.00 | |

| | Majhi(foreste r) | | | Programme | Mahapatra,EO | | |
|----|---------------------------|--------|------------|------------------------|------------------|----------|--|
| 10 | Tapan Kumar Mahapatra | 440 | 28.08.2015 | Swayatta Sasan Divas | J K Mahapatra,EO | 5000.00 | |
| 11 | Tapan Kumar Mahapatra | 630 | 2.11.2015 | Youth Festival | J K Mahapatra,EO | 50000.00 | |
| 12 | Tapan Kumar Mahapatra | 1054 | 19.03.2016 | JALACHAT RA INSTRUMENT | J K Mahapatra,EO | 20000.00 | |
| 13 | Tapan Kumar Mahapatra | 04/SBM | 8.2.2016 | SBM Work Shop | J K Mahapatra,EO | 50000.00 | |
| 14 | Tilak Bahadur Sahi Thakur | 935 | 15.02.2016 | salary advance | J K Mahapatra,EO | 10000.00 | |
| 15 | Tilak Bahadur Sahi Thakur | 247 | 10.7.2015 | salary advance | J K Mahapatra,EO | 43000.00 | |
| 16 | Tilak Bahadur Sahi Thakur | 508 | 7.10.2015 | Festival Advance | J K Mahapatra,EO | 9000.00 | |
| 17 | Suresh Bagh | 17 | 25.04.2015 | salary advance | J K Mahapatra,EO | 2500.00 | |
| 18 | AVIMANYA BALUA | 25 | 27.05.2015 | IHSDP | J K Mahapatra,EO | 10000.00 | |
| 19 | MINAKETA N MAJHI | 56 | 9.12.2015 | IHSDP | J K Mahapatra,EO | 9000.00 | |
| 20 | MINAKETA N MAJHI | 63 | 30.12.2015 | IHSDP | J K Mahapatra,EO | 25000.00 | |
| 21 | MINAKETA N MAJHI | 68 | 14.01.2016 | IHSDP | J K Mahapatra,EO | 30000.00 | |
| 22 | MINAKETA N MAJHI | 73 | 9.2.2016 | IHSDP | J K Mahapatra,EO | 50000.00 | |
| 23 | MINAKETA N MAJHI | 74 | 9.2.2016 | IHSDP | J K Mahapatra,EO | 10000.00 | |
| 24 | PURUSOTT AM SINGH | 30 | 8.6.2015 | IHSDP | J K Mahapatra,EO | 9000.00 | |
| 25 | PURUSOTT AM SINGH | 33 | 25.06.2015 | IHSDP | J K Mahapatra,EO | 25000.00 | |
| 26 | PURUSOTT AM SINGH | 38 | 24.07.2015 | IHSDP | J K Mahapatra,EO | 30000.00 | |
| 27 | PURUSOTT AM SINGH | 43 | 11.8.2015 | IHSDP | J K Mahapatra,EO | 50000.00 | |
| 28 | PURUSOTT AM SINGH | 46 | 30.09.2015 | IHSDP | J K Mahapatra,EO | 10000.00 | |
| 29 | PURUSOTT AM SINGH | 50 | 7.11.2015 | IHSDP | J K Mahapatra,EO | 15000.00 | |
| 30 | RAJU BAGH | 18 | 16.05.2015 | IHSDP | J K Mahapatra,EO | 15000.00 | |
| 31 | SIVA PRASAD BALUA | 32 | 9.6.2015 | IHSDP | J K Mahapatra,EO | 10000.00 | |
| 32 | SIVA PRASAD BALUA | 48 | 15.10.2015 | IHSDP | J K Mahapatra,EO | 15000.00 | |

| | | | | | | TOTAL | 6,58,300.00 |
|--|--------------------------------|-----|-----------|---------------------|------------------|----------|-------------|
| DETAILS OF ADVANCE PAID DURING 2014-15 BUT NOT ADJUSTED TILL 31.03.2022 | | | | | | | |
| 1 | Amresh Behera | 669 | 12.12.14 | Salary Advance | D K Patel,E O | 4000.00 | |
| 2 | Kamalini Panigrahi,C O | 59 | 10.2.15 | Payment of HSY | J K Mahapatra,EO | 8000.00 | |
| 3 | Ranjit Sandha | 194 | 11.6.14 | Salary Advance | D K Patel,E O | 10000.00 | |
| 4 | Sunil kumar Ghosh,Contr actor | 212 | 28.6.14 | Dev Work | D K Patel,E O | 2000.00 | |
| 5 | Sunil kumar Ghosh,Contr actor | 478 | 30.9.14 | Dev Work | D K Patel,E O | 20000.00 | |
| 6 | Dhira Birneth,NMR | 234 | 28.6.14 | Salary Advance | D K Patel,E O | 5000.00 | |
| 7 | Sananda Birneth,NMR | 240 | 2.7.14 | Salary Advance | D K Patel,E O | 10000.00 | |
| 8 | Tapan Kumar Mahapatra I/c S.I. | 780 | 29.1.15 | Salary Advance | J K Mahapatra,EO | 16000.00 | |
| 9 | Tapan Kumar Mahapatra I/c S.I. | 816 | 11.2.15 | Sshg Mela | J K Mahapatra,EO | 60000.00 | |
| 10 | Tapan Kumar Mahapatra I/c S.I. | 908 | 17.3.15 | Deposit of Road Tax | J K Mahapatra,EO | 30000.00 | |
| 11 | Ashoka Jaipuria | 668 | 12.12.14 | Salary Advance | D K Patel,E O | 25000.00 | |
| 12 | Madan Mohan Jena,Ex-JA | 725 | 16.12.14 | Pension Advance | D K Patel,E O | 25000.00 | |
| 13 | Sukdev Naik | 482 | 30.9.14 | Festival Advance | D K Patel,E O | 2000.00 | |
| 14 | Bijay Mohandia,N MR | 483 | 30.9.14 | Festival Advance | D K Patel,E O | 3000.00 | |
| 15 | Mithun Mohandia | 483 | 30.9.14 | Festival Advance | D K Patel,E O | 1000.00 | |
| 16 | Mukesh Mukhi | 483 | 30.9.14 | Festival Advance | d K Patel,E O | 1100.00 | |
| 17 | Abhimanyu Balua | 15 | 17.4.2014 | IHSDP | | 25000.00 | |
| 18 | Abhimanyu Balua | 71 | 3.6.2014 | IHSDP | | 30000.00 | |
| 19 | Abhimanyu Balua | 219 | 19.3.2015 | IHSDP | | 50000.00 | |
| 20 | Adit Charan Babu | 19 | 19.4.2014 | IHSDP | | 10000.00 | |
| 21 | Adit Charan Babu | 51 | 21.5.14 | IHSDP | | 15000.00 | |
| 22 | Bane Balua | 53 | 21.5.2014 | IHSDP | | 9000.00 | |
| 23 | Bane Balua | 80 | 10.6.16 | IHSDP | | 25000.00 | |
| 24 | Bikram Majhl | 23 | 23.4.14 | IHSDP | | 15000.00 | |
| 25 | Dasru Kandra | 8 | 12.4.14 | IHSDP | | 25000.00 | |

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|----|---------------------------|-----|----------|-------|----------|
| 26 | Dasru Kandra | 30 | 26.4.14 | IHSDP | 30000.00 |
| 27 | Dasru Kandra | 73 | 3.6.14 | IHSDP | 50000.00 |
| 28 | Dasru Kandra | 101 | 27.6.14 | IHSDP | 10000.00 |
| 29 | Dasru Kandra | 156 | 22.9.14 | IHSDP | 15000.00 |
| 30 | Dasru Kandra | 185 | 27.11.14 | IHSDP | 15000.00 |
| 31 | Dhanamati Sahu | 154 | 10.9.14 | IHSDP | 15000.00 |
| 32 | Fagunu Singh | 26 | 26.4.14 | IHSDP | 10000.00 |
| 33 | Fagunu Singh | 61 | 27.5.14 | IHSDP | 15000.00 |
| 34 | Gajendra Majhi | 77 | 5.6.14 | IHSDP | 15000.00 |
| 35 | Ganga Majhi | 75 | 4.6.14 | IHSDP | 50000.00 |
| 36 | Ganga Majhi | 90 | 17.6.14 | IHSDP | 10000.00 |
| 37 | Ganga Majhi | 218 | 5.3.15 | IHSDP | 15000.00 |
| 38 | Hirachanda Kharsel | 68 | 31.5.14 | IHSDP | 15000.00 |
| 39 | Judhistir Bagh | 6 | 9.4.14 | IHSDP | 25000.00 |
| 40 | Jugal Kishor Mohananda | 109 | 7.7.14 | IHSDP | 30000.00 |
| 41 | Jayanti Bagh | 191 | 18.12.14 | IHSDP | 10000.00 |
| 42 | Nrupalal Sunar | 40 | 1.5.14 | IHSDP | 25000.00 |
| 43 | Nrupalal Sunar | 65 | 30.5.14 | IHSDP | 30000.00 |
| 44 | Nrupalal Sunar | 117 | 11.7.14 | IHSDP | 50000.00 |
| 45 | Nrupalal Sunar | 169 | 17.10.14 | IHSDP | 10000.00 |
| 46 | Nrupalal Sunar | 181 | 14.11.14 | IHSDP | 15000.00 |
| 47 | Prasanna CHILL | 211 | 30.1.15 | IHSDP | 15000.00 |
| 48 | Raju Bagh | 25 | 25.4.14 | IHSDP | 50000.00 |
| 49 | Raju Bagh | 102 | 27.6.14 | IHSDP | 10000.00 |
| 50 | Shiba Prasad Balua | 124 | 16.7.14 | IHSDP | 30000.00 |
| 51 | Shiba Prasad Balua | 182 | 14.11.14 | IHSDP | 50000.00 |
| 52 | Sikidhwaj Bagh | 204 | 5.1.15 | IHSDP | 25000.00 |
| 53 | Sikidhwaj Bagh | 205 | 5.1.15 | IHSDP | 9000.00 |
| 54 | Sikidhwaj Bagh | 213 | 12.2.15 | IHSDP | 30000.00 |
| 55 | Sumanta Chhatria | 134 | 25.7.14 | IHSDP | 30000.00 |
| 56 | Thuka Kau | 58 | 22.5.14 | IHSDP | 9000.00 |
| 57 | Thuka Kau | 92 | 17.6.14 | IHSDP | 25000.00 |
| 58 | Thuka Kau | 108 | 5.7.14 | IHSDP | 30000.00 |
| 59 | Thuka Kau | 194 | 22.12.14 | IHSDP | 50000.00 |
| 60 | Thuka Kau | 217 | 3.3.15 | IHSDP | 10000.00 |

| | | | | | | TOTAL | 12,59,100.00 |
|--|--------------------------|-----|------------|------------------|------------------|----------|--------------|
| DETAILS OF ADVANCE PAID DURING 2013-14 BUT NOT ADJUSTED TILL 31.03.2022 | | | | | | | |
| 1 | Abdul Zabar Musani | 81 | 4.5.2013 | Gratuity advance | D.K. Patel, E.O. | 6000.00 | |
| 2 | Tapan Kumar Mahapatra | 204 | 26.06.2013 | Salary advance | D.K. Patel, E.O. | 30000.00 | |
| | Tapan Kumar Mahapatra | 353 | 3.9.2013 | Sanitation work | D.K. Patel, E.O. | 25000.00 | |
| 3 | Binod Bihari Chalan | 220 | 1.7.2013 | Salary advance | D.K. Patel, E.O. | 25000.00 | |
| 4 | Mohan Balua | 222 | 1.7.2013 | Salary advance | D.K. Patel, E.O. | 1200.00 | |
| 5 | Ananda Birneth | 348 | 2.9.2013 | Salary advance | D.K. Patel, E.O. | 10000.00 | |
| 6 | Tilak Bahadur Sahi Thaku | 603 | 16.11.2013 | Salary advance | D.K. Patel, E.O. | 70000.00 | |
| 7 | Dushasan Bagh | 754 | 22.01.2014 | Not Mentioned | D.K. Patel, E.O. | 14000.00 | |
| 8 | Siba Chandra Majhi | 795 | 24.02.2014 | Salary advance | D.K. Patel, E.O. | 15000.00 | |
| 9 | Subash Chandra Debata | 796 | 24.02.2014 | Not Mentioned | D.K. Patel, E.O. | 8000.00 | |
| 10 | Sripati Banchhor | 807 | 4.3.2014 | Not Mentioned | D.K. Patel, E.O. | 15000.00 | |
| 11 | Kuni Banchhor | 808 | 4.3.2014 | Not Mentioned | D.K. Patel, E.O. | 15000.00 | |
| 12 | Abhimanyu Balua | 807 | 21.03.2014 | IHSDP | | 9000.00 | |
| 13 | Adit Charan Babu | 604 | 30.12.2013 | IHSDP | | 9000.00 | |
| | Adit Charan Babu | 662 | 18.01.2014 | IHSDP | | 25000.00 | |
| | Adit Charan Babu | 682 | 25.01.2014 | IHSDP | | 30000.00 | |
| | Adit Charan Babu | 776 | 3.3.2014 | IHSDP | | 50000.00 | |
| 14 | Baradanand a Dash | 95 | 4.7.2013 | IHSDP | | 9000.00 | |
| | Baradanand a Dash | 129 | 18.07.2013 | IHSDP | | 25000.00 | |
| | Baradanand a Dash | 212 | 4.9.2013 | IHSDP | | 30000.00 | |
| | Baradanand a Dash | 274 | 30.09.2013 | IHSDP | | 50000.00 | |
| | Baradanand a Dash | 373 | 25.10.2013 | IHSDP | | 10000.00 | |
| | Baradanand a Dash | 450 | 18.11.2013 | IHSDP | | 15000.00 | |
| 15 | Bhabani Pradhan | 235 | 6.9.2013 | IHSDP | | 9000.00 | |
| 16 | Bhagaban Dhar | 52 | 20.06.2013 | IHSDP | | 9000.00 | |
| 17 | Bikram Majhi | 19 | 12.6.2013 | IHSDP | | 9000.00 | |
| | Bikram Majhi | 293 | 3.10.2013 | IHSDP | | 25000.00 | |

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|----|-------------------|-----|------------|-------|--|----------|--|
| | Bikram Majhi | 529 | 11.12.2013 | IHSDP | | 30000.00 | |
| | Bikram Majhi | 712 | 31.01.2014 | IHSDP | | 50000.00 | |
| | Bikram Majhi | 813 | 25.03.2014 | IHSDP | | 10000.00 | |
| 18 | Dasru Kandra | 822 | 31.03.2014 | IHSDP | | 9000.00 | |
| 19 | Dhanamati Sahu | 244 | 14.09.2013 | IHSDP | | 9000.00 | |
| | Dhanamati Sahu | 279 | 1.10.2013 | IHSDP | | 25000.00 | |
| | Dhanamati Sahu | 340 | 9.10.2013 | IHSDP | | 30000.00 | |
| | Dhanamati Sahu | 390 | 28.10.2013 | IHSDP | | 50000.00 | |
| | Dhanamati Sahu | 519 | 9.12.2013 | IHSDP | | 10000.00 | |
| 20 | Dwari Chil | 112 | 12.7.2013 | IHSDP | | 9000.00 | |
| | Dwari Chil | 166 | 6.8.2013 | IHSDP | | 25000.00 | |
| | Dwari Chil | 260 | 23.09.2013 | IHSDP | | 30000.00 | |
| | Dwari Chil | 438 | 12.11.2013 | IHSDP | | 50000.00 | |
| 21 | Gajendra Majhi | 5 | 4.6.2013 | IHSDP | | 9000.00 | |
| | Gajendra Majhi | 271 | 30.09.2013 | IHSDP | | 25000.00 | |
| | Gajendra Majhi | 375 | 25.10.2013 | IHSDP | | 30000.00 | |
| | Gajendra Majhi | 594 | 27.12.2013 | IHSDP | | 50000.00 | |
| | Gajendra Majhi | 714 | 31.01.2014 | IHSDP | | 10000.00 | |
| 22 | Ganga Majhi | 24 | 12.6.2013 | IHSDP | | 9000.00 | |
| | Ganga Majhi | 506 | 2.12.2013 | IHSDP | | 25000.00 | |
| | Ganga Majhi | 539 | 17.12.2013 | IHSDP | | 5000.00 | |
| | Ganga Majhi | 540 | 17.12.2013 | IHSDP | | 25000.00 | |
| 24 | Harachand Kharsel | 576 | 27.12.2013 | IHSDP | | 9000.00 | |
| | Harachand Kharsel | 610 | 1.1.2014 | IHSDP | | 25000.00 | |
| | Harachand Kharsel | 635 | 9.1.2014 | IHSDP | | 30000.00 | |
| | Harachand Kharsel | 700 | 29.01.2014 | IHSDP | | 50000.00 | |
| | Harachand Kharsel | 757 | 24.02.2014 | IHSDP | | 10000.00 | |
| 25 | Harendra Majhi | 291 | 3.10.2013 | IHSDP | | 9000.00 | |
| | Harendra Majhi | 312 | 4.10.2013 | IHSDP | | 25000.00 | |
| | Harendra Majhi | 405 | 8.11.2013 | IHSDP | | 30000.00 | |
| | Harendra Majhi | 488 | 26.11.2013 | IHSDP | | 50000.00 | |
| | Harendra Majhi | 547 | 19.12.2013 | IHSDP | | 10000.00 | |
| | Harendra Majhi | 808 | 24.03.2014 | IHSDP | | 15000.00 | |
| 26 | Haripriya Nayak | 38 | 17.06.2013 | IHSDP | | 9000.00 | |
| | Haripriya Nayak | 77 | 3.7.2013 | IHSDP | | 25000.00 | |
| | Haripriya Nayak | 322 | 7.10.2013 | IHSDP | | 30000.00 | |

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|----|------------------------|-----|------------|-------|----------|--|
| | Haripriya Nayak | 384 | 26.10.2013 | IHSDP | 50000.00 | |
| | Haripriya Nayak | 538 | 17.12.2013 | IHSDP | 10000.00 | |
| | Haripriya Nayak | 606 | 31.12.2013 | IHSDP | 15000.00 | |
| 27 | Iswar Kechhu | 73 | 1.7.2013 | IHSDP | 9000.00 | |
| | Iswar Kechhu | 216 | 4.9.2013 | IHSDP | 25000.00 | |
| | Iswar Kechhu | 328 | 7.10.2013 | IHSDP | 30000.00 | |
| | Iswar Kechhu | 391 | 29.10.2013 | IHSDP | 50000.00 | |
| | Iswar Kechhu | 598 | 28.12.2013 | IHSDP | 10000.00 | |
| | Iswar Kechhu | 649 | 11.1.2014 | IHSDP | 15000.00 | |
| 28 | Josbanti Dash | 51 | 20.06.2013 | IHSDP | 9000.00 | |
| | Josbanti Dash | 178 | 13.08.2013 | IHSDP | 25000.00 | |
| | Josbanti Dash | 205 | 2.9.2013 | IHSDP | 30000.00 | |
| | Josbanti Dash | 270 | 30.09.2013 | IHSDP | 50000.00 | |
| | Josbanti Dash | 527 | 11.12.2013 | IHSDP | 10000.00 | |
| | Josbanti Dash | 543 | 17.12.2013 | IHSDP | 15000.00 | |
| 29 | Judhistir Bagh | 781 | 5.3.2014 | IHSDP | 9000.00 | |
| 30 | Jugal Kishor Mahananda | 192 | 27.08.2013 | IHSDP | 9000.00 | |
| | Jugal Kishor Mahananda | 505 | 2.12.2013 | IHSDP | 25000.00 | |
| 31 | Kainta Naik | 250 | 17.09.2013 | IHSDP | 9000.00 | |
| | Kainta Naik | 509 | 4.12.2013 | IHSDP | 25000.00 | |
| | Kainta Naik | 565 | 21.12.2013 | IHSDP | 30000.00 | |
| | Kainta Naik | 642 | 9.1.2014 | IHSDP | 50000.00 | |
| 32 | Kartika Chandra Behera | 453 | 18.11.2013 | IHSDP | 9000.00 | |
| | Kartika Chandra Behera | 476 | 20.11.2013 | IHSDP | 25000.00 | |
| | Kartika Chandra Behera | 534 | 17.12.2013 | IHSDP | 30000.00 | |
| | Kartika Chandra Behera | 589 | 27.12.2013 | IHSDP | 50000.00 | |
| | Kartika Chandra Behera | 704 | 30.01.2014 | IHSDP | 10000.00 | |
| | Kartika Chandra Behera | 779 | 5.3.2014 | IHSDP | 15000.00 | |
| 33 | Nabin Seul | 93 | 4.7.2013 | IHSDP | 9000.00 | |
| | Nabin Seul | 316 | 4.10.2013 | IHSDP | 25000.00 | |
| | Nabin Seul | 392 | 29.10.2013 | IHSDP | 30000.00 | |
| | Nabin Seul | 510 | 4.12.2013 | IHSDP | 50000.00 | |

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|----|-----------------|-----|------------|-------|--|----------|--|
| | Nabin Seul | 729 | 14.02.2014 | IHSDP | | 10000.00 | |
| | Nabin Seul | 780 | 5.3.2014 | IHSDP | | 15000.00 | |
| 35 | Nidrabati Sunar | 94 | 4.7.2013 | IHSDP | | 9000.00 | |
| | Nidrabati Sunar | 151 | 25.07.2013 | IHSDP | | 25000.00 | |
| | Nidrabati Sunar | 227 | 6.9.2013 | IHSDP | | 30000.00 | |
| | Nidrabati Sunar | 319 | 5.10.2013 | IHSDP | | 50000.00 | |
| | Nidrabati Sunar | 409 | 8.11.2013 | IHSDP | | 10000.00 | |
| | Nidrabati Sunar | 490 | 26.11.2013 | IHSDP | | 15000.00 | |
| 36 | Nrupalal Sunar | 699 | 29.01.2014 | IHSDP | | 9000.00 | |
| 37 | Phagunu Singh | 101 | 8.7.2013 | IHSDP | | 9000.00 | |
| | Phagunu Singh | 127 | 17.07.2013 | IHSDP | | 25000.00 | |
| | Phagunu Singh | 298 | 3.10.2013 | IHSDP | | 30000.00 | |
| | Phagunu Singh | 403 | 5.11.2013 | IHSDP | | 50000.00 | |
| 38 | Prasanna Chil | 6 | 4.6.2013 | IHSDP | | 9000.00 | |
| | Prasanna Chil | 309 | 3.10.2013 | IHSDP | | 25000.00 | |
| | Prasanna Chil | 493 | 27.11.2013 | IHSDP | | 30000.00 | |
| | Prasanna Chil | 659 | 17.01.2014 | IHSDP | | 50000.00 | |
| | Prasanna Chil | 812 | 25.03.2014 | IHSDP | | 10000.00 | |
| 39 | Raju Bagh | 663 | 20.01.2014 | IHSDP | | 9000.00 | |
| | Raju Bagh | 790 | 8.3.2014 | IHSDP | | 25000.00 | |
| | Raju Bagh | 791 | 8.3.2014 | IHSDP | | 30000.00 | |
| 40 | Rama Bagh | 59 | 21.06.2013 | IHSDP | | 9000.00 | |
| | Rama Bagh | 241 | 13.09.2013 | IHSDP | | 25000.00 | |
| | Rama Bagh | 336 | 8.10.2013 | IHSDP | | 30000.00 | |
| | Rama Bagh | 464 | 18.11.2013 | IHSDP | | 50000.00 | |
| | Rama Bagh | 571 | 26.12.2013 | IHSDP | | 10000.00 | |
| | Rama Bagh | 646 | 10.1.2014 | IHSDP | | 15000.00 | |
| 41 | Rasamani Naik | 553 | 19.12.2013 | IHSDP | | 9000.00 | |
| | Rasamani Naik | 554 | 19.12.2013 | IHSDP | | 25000.00 | |
| | Rasamani Naik | 575 | 27.12.2013 | IHSDP | | 30000.00 | |
| | Rasamani Naik | 620 | 3.1.2014 | IHSDP | | 50000.00 | |
| | Rasamani Naik | 751 | 20.02.2014 | IHSDP | | 10000.00 | |
| | Rasamani Naik | 801 | 19.03.2014 | IHSDP | | 5000.00 | |
| | Rasamani Naik | 802 | 19.03.2014 | IHSDP | | 10000.00 | |
| 42 | Ratna Kechhu | 72 | 1.7.2013 | IHSDP | | 9000.00 | |
| | Ratna Kechhu | 202 | 2.9.2013 | IHSDP | | 25000.00 | |

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|----|---|-----|------------|-------|------------------|---------------------|--|
| | Ratna Kechhu | 332 | 7.10.2013 | IHSDP | | 30000.00 | |
| | Ratna Kechhu | 388 | 26.10.2013 | IHSDP | | 50000.00 | |
| | Ratna Kechhu | 582 | 27.12.2013 | IHSDP | | 10000.00 | |
| | Ratna Kechhu | 669 | 21.01.2014 | IHSDP | | 15000.00 | |
| 43 | Sachidanandan da Singh | 269 | 26.09.2013 | IHSDP | | 9000.00 | |
| | Sachidanandan da Singh | 394 | 30.10.2013 | IHSDP | | 25000.00 | |
| | Sachidanandan da Singh | 507 | 2.12.2013 | IHSDP | | 30000.00 | |
| | Sachidanandan da Singh | 522 | 10.12.2013 | IHSDP | | 50000.00 | |
| | Sachidanandan da Singh | 609 | 1.1.2014 | IHSDP | | 10000.00 | |
| | Sachidanandan da Singh | 656 | 16.01.2014 | IHSDP | | 15000.00 | |
| 44 | Sadhan Khanda | 70 | 26.06.2013 | IHSDP | | 9000.00 | |
| | Sadhan Khanda | 167 | 7.8.2013 | IHSDP | | 25000.00 | |
| | Sadhan Khanda | 191 | 22.08.2013 | IHSDP | | 30000.00 | |
| | Sadhan Khanda | 335 | 7.10.2013 | IHSDP | | 50000.00 | |
| | Sadhan Khanda | 439 | 12.11.2013 | IHSDP | | 10000.00 | |
| | Sadhan Khanda | 596 | 27.12.2013 | IHSDP | | 15000.00 | |
| 45 | Saheba Majhi | 4 | 4.6.2013 | IHSDP | | 9000.00 | |
| | Saheba Majhi | 81 | 3.7.2013 | IHSDP | | 25000.00 | |
| | Saheba majhi | 421 | 8.11.2013 | IHSDP | | 30000.00 | |
| | Saheba Majhi | 593 | 27.12.2013 | IHSDP | | 50000.00 | |
| 47 | Sumanta Chhatria | 156 | 26.07.2013 | IHSDP | | 9000.00 | |
| | Sumanta Chhatria | 278 | 30.09.2013 | IHSDP | | 25000.00 | |
| 48 | Trilochan Goud | 114 | 12.7.2013 | IHSDP | | 9000.00 | |
| | Trilochan Goud | 184 | 16.08.2013 | IHSDP | | 25000.00 | |
| | Trilochan Goud | 317 | 5.10.2013 | IHSDP | | 30000.00 | |
| | Trilochan Goud | 465 | 18.11.2013 | IHSDP | | 50000.00 | |
| | Trilochan Goud | 572 | 26.12.2013 | IHSDP | | 10000.00 | |
| | Trilochan Goud | 721 | 3.2.2014 | IHSDP | | 15000.00 | |
| | | | | | TOTAL | 36,20,200.00 | |
| | | | | | SUB TOTAL | 84,13,854.00 | |
| | Outstanding related to prior to the year 2012-13 | | | | | 4317349.94 | |
| | Outstanding related to the year 2012-13 | | | | | 512500.0 | |

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| | | 0 |
| GRAND TOTAL | | 1,32,43,703.94 |

PARA: 8-10: DETAILS OF ADVANCE ADJUSTED DURING 2020-21:-

| SI No | Name Of The Person | Purpose | Advance paid vr/dt | Advance adjustment vr/dt | Amount |
|-------|--------------------------|------------------|---------------------|--------------------------|----------|
| 1 | SANITATION DLR | FESTIVAL ADVANCE | 222/21.10.2020 | From Salary | 8000.00 |
| 2 | HIMANSU BHUSAN MAHANANDA | FESTIVAL ADVANCE | 199/PLA /20.10.2020 | From Salary | 8000.00 |
| 3 | SURAJ MAHANANDA | FESTIVAL ADVANCE | 200/PLA/20.10.2020 | From Salary | 18000.00 |
| 4 | TUSHARKANTA NAIK | FESTIVAL ADVANCE | 200/PLA/20.10.2020 | From Salary | 8000.00 |
| 5 | SHRIPATI BANCHHOR | FESTIVAL ADVANCE | 200/PLA/20.10.2020 | From Salary | 8000.00 |
| 6 | HARESH BAGH | FESTIVAL ADVANCE | 200/PLA/20.10.2020 | From Salary | 20000.00 |
| 7 | SRIRAM CHANDRA NANDA | FESTIVAL ADVANCE | 199/PLA /20.10.2020 | From Salary | 20000.00 |
| 8 | PRAMOD KUMAR NAIK | FESTIVAL ADVANCE | 199/PLA /20.10.2020 | From Salary | 20000.00 |
| 9 | SUSHANTA GAJENDRA SINGH | FESTIVAL ADVANCE | 200/PLA/20.10.2020 | From Salary | 20000.00 |
| 10 | SUBASH CHANDRA DEBATA | FESTIVAL ADVANCE | 200/PLA/20.10.2020 | From Salary | 20000.00 |
| 11 | SULOCHANA NAG | FESTIVAL ADVANCE | 199/PLA /20.10.2020 | From Salary | 20000.00 |
| 12 | SUBASINI PRADHAN | FESTIVAL ADVANCE | 200/PLA/20.10.2020 | From Salary | 20000.00 |
| 13 | BANABIHARI PATEL | FESTIVAL ADVANCE | 199/PLA /20.10.2020 | From Salary | 20000.00 |
| 14 | RENUKA MISHRA | FESTIVAL ADVANCE | 200/PLA/20.10.2020 | From Salary | 20000.00 |
| 15 | PARSURAM DEB | FESTIVAL ADVANCE | 199/PLA /20.10.2020 | From Salary | 20000.00 |
| 16 | JAGMOHAN SINGH | FESTIVAL ADVANCE | 199/PLA /20.10.2020 | From Salary | 20000.00 |
| 17 | PRADIPTA MAJHI | FESTIVAL ADVANCE | 199/PLA /20.10.2020 | From Salary | 14000.00 |
| 18 | MADHABA TRIPATHY | FESTIVAL ADVANCE | 199/PLA /20.10.2020 | From Salary | 20000.00 |
| 19 | SAILESH SHARMA | FESTIVAL ADVANCE | 199/PLA /20.10.2020 | From Salary | 20000.00 |
| 20 | ANANDA BIRNETH | FESTIVAL ADVANCE | 199/PLA | From | 20000.00 |

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|----|----------------------------|------------------|------------------------|----------------|--------------------|
| | | | /20.10.2020 | Salary | |
| 21 | AMRESH BEHERA | FESTIVAL ADVANCE | 199/PLA /20.10.2020 | From Salary | 20000.00 |
| 22 | SUBASINI SUNANI | FESTIVAL ADVANCE | 199/PLA /20.10.2020 | From Salary | 20000.00 |
| 23 | TAPAN MAHAPATRA | FESTIVAL ADVANCE | 199/PLA /20.10.2020 | From Salary | 20000.00 |
| 24 | KISHOR NAG | FESTIVAL ADVANCE | 199/PLA /20.10.2020 | From Salary | 20000.00 |
| 25 | ASHOK JAIPURIA | FESTIVAL ADVANCE | 199/PLA /20.10.2020 | From Salary | 20000.00 |
| 26 | SURESH BAGH | FESTIVAL ADVANCE | 199/PLA /20.10.2020 | From Salary | 20000.00 |
| 27 | GOKUL PRUSETH | FESTIVAL ADVANCE | 199/PLA /20.10.2020 | From Salary | 20000.00 |
| 28 | SUGANDHA BEHERA | FESTIVAL ADVANCE | 199/PLA /20.10.2020 | From Salary | 20000.00 |
| 29 | BHUBANE NAG | FESTIVAL ADVANCE | 199/PLA /20.10.2020 | From Salary | 16000.00 |
| 30 | SHIBA CHANDRA MAJHI | FESTIVAL ADVANCE | 199/PLA /20.10.2020 | From Salary | 32000.00 |
| 31 | Pradip Kumar Pattnaik | FESTIVAL ADVANCE | NA | From Salary | 12000.00 |
| 32 | Parameswara Bhoi | FESTIVAL ADVANCE | NA | From Salary | 12000.00 |
| | | | | TOTAL | 5,76,000.00 |
| 1 | Subash Debta | Salary advance | 22/05.05.2020 | From Salary | 11500.00 |
| 2 | Srimati Nag | Salary advance | 67/29.06.2020 | From Salary | 5000.00 |
| 3 | Pramod Naik | Salary advance | 146/09.09.2020 | From Salary | 10800.00 |
| 4 | Jagmohan Singh | Salary advance | 269/12.11.2020 | From Salary | 6000.00 |
| 5 | Ashok Jaipuria | Salary advance | 277/16.11.2020 | From Salary | 15000.00 |
| 6 | Sushanta Gajendra Singh | Salary advance | NA | From Salary | 23000.00 |
| 7 | RASMI Birneth | Salary advance | NA | From Salary | 12500.00 |
| 8 | Dhira Birneth | Salary advance | NA | From Salary | 2000.00 |
| | | | | TOTAL | 85,800.00 |
| 1 | Rajendra Khichidi | Wage Advance | 138/09.09.2020 | From Salary | 10000.00 |
| 2 | Bighneswar Luha | works advance | 309/03.12.2020 | From Salary | 135000.00 |

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|---|-----------------|---------------------------------|----------------------|--------------------|---------------------|
| 3 | AMRESH BEHERA | FINANCIAL ASSISTANCE UNDER NFSA | 01/UNNATI/07.04.2020 | NA | 2468000.00 |
| 4 | Bighneswar Luha | works advance | 09/TFC/14.12.2020 | NA | 100000.00 |
| | | | | TOTAL | 27,13,000.00 |
| | | | | GRAND TOTAL | 33,74,800.00 |

PARA: 8-11: DETAILS OF ADVANCE ADJUSTED DURING 2021-22:-

| SI No | Name Of The Person | Purpose | Advance paid vr/dt | Advance adjustment vr/dt | Amount |
|-------|--------------------------|------------------|--------------------|--------------------------|----------|
| 1 | HIMANSU BHUSAN MAHANANDA | FESTIVAL ADVANCE | 179/PLA/01.10.2021 | From Salary | 18000.00 |
| 2 | SURAJ MAHANANDA | FESTIVAL ADVANCE | 179/PLA/01.10.2021 | From Salary | 18000.00 |
| 3 | TUSHARKANTA NAIK | FESTIVAL ADVANCE | 179/PLA/01.10.2021 | From Salary | 18000.00 |
| 4 | SHRIPATI BANCHHOR | FESTIVAL ADVANCE | 179/PLA/01.10.2021 | From Salary | 18000.00 |
| 5 | HARESH BAGH | FESTIVAL ADVANCE | 179/PLA/01.10.2021 | From Salary | 18000.00 |
| 6 | SRIRAM CHANDRA NANDA | FESTIVAL ADVANCE | 182/4.10.2012/PLA | From Salary | 18000.00 |
| 7 | PRAMOD KUMAR NAIK | FESTIVAL ADVANCE | 179/PLA/01.10.2021 | From Salary | 18000.00 |
| 8 | SUSHANTA GAJENDRA SINGH | FESTIVAL ADVANCE | 179/PLA/01.10.2021 | From Salary | 18000.00 |
| 9 | SUBASH CHANDRA DEBATA | FESTIVAL ADVANCE | 179/PLA/01.10.2021 | From Salary | 16000.00 |
| 10 | SULOCHANA NAG | FESTIVAL ADVANCE | 179/PLA/01.10.2021 | From Salary | 18000.00 |
| 11 | SUBASINI PRADHAN | FESTIVAL ADVANCE | 179/PLA/01.10.2021 | From Salary | 16000.00 |
| 12 | BANABIHARI PATEL | FESTIVAL ADVANCE | 179/PLA/01.10.2021 | From Salary | 18000.00 |
| 13 | RENUKA MISHRA | FESTIVAL ADVANCE | 179/PLA/01.10.2021 | From Salary | 16000.00 |

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|----|--------------------------------|---------------------|------------------------|--------------|--------------------|
| 14 | PARSURAM DEB | FESTIVAL ADVANCE | 179/PLA/01.10.2 021 | From Salary | 18000.00 |
| 15 | JAGMOHAN SINGH | FESTIVAL ADVANCE | 179/PLA/01.10.2 021 | From Salary | 10000.00 |
| 16 | PRADIPTA MAJHI | FESTIVAL ADVANCE | 182/4.10.2012/PL A | From Salary | 26000.00 |
| 17 | MADHABA TRIPATHY | FESTIVAL ADVANCE | 179/PLA/01.10.2 021 | From Salary | 18000.00 |
| 18 | SAILESH SHARMA | FESTIVAL ADVANCE | 179/PLA/01.10.2 021 | From Salary | 18000.00 |
| 19 | ANANDA BIRNETH | FESTIVAL ADVANCE | 179/PLA/01.10.2 021 | From Salary | 18000.00 |
| 20 | AMRESH BEHERA | FESTIVAL ADVANCE | 182/4.10.2012/PL A | From Salary | 18000.00 |
| 21 | SUBASINI SUNANI | FESTIVAL ADVANCE | 179/PLA/01.10.2 021 | From Salary | 18000.00 |
| 22 | TAPAN MAHAPATRA | FESTIVAL ADVANCE | 179/PLA/01.10.2 021 | From Salary | 18000.00 |
| 23 | KISHOR NAG | FESTIVAL ADVANCE | 179/PLA/01.10.2 021 | From Salary | 18000.00 |
| 24 | ASHOK JAIPURIA | FESTIVAL ADVANCE | 179/PLA/01.10.2 021 | From Salary | 18000.00 |
| 25 | SURESH BAGH | FESTIVAL ADVANCE | 182/4.10.2012/PL A | From Salary | 16000.00 |
| 26 | GOKUL PRUSETH | FESTIVAL ADVANCE | 179/PLA/01.10.2 021 | From Salary | 18000.00 |
| 27 | SUGANDHA BEHERA | FESTIVAL ADVANCE | 179/PLA/01.10.2 021 | From Salary | 18000.00 |
| 28 | BHUBANE NAG | FESTIVAL ADVANCE | 179/PLA/01.10.2 021 | From Salary | 36000.00 |
| 29 | Parameswara Bhoi | FESTIVAL ADVANCE | 182/4.10.2012/PL A | From Salary | 6000.00 |
| | | | | TOTAL | 5,20,000.00 |
| 1 | HIMANSU BHUSAN MAHANANDA | SALARY ADVANCE | 70/20.5.2021 | NA | 50000.00 |
| 2 | HIMANSU BHUSAN MAHANANDA | SALARY ADVANCE | 66/17.5.2021 | NA | 50000.00 |
| 3 | ASHOK JAIPURIA | SALARY ADVANCE | NA | From Salary | 20000.00 |
| 4 | JAGMOHAN SINGH | SALARY ADVANCE | NA | From Salary | 2000.00 |
| | | | | TOTAL | 1,22,000.00 |
| 1 | AMRESH CH | Lively Assistance | 364/23.12.2021 | NA | 1646000.00 |

| | | | | | |
|---|-------------------|-----------------------------------|----------------|--------------------|---------------------|
| | BEHERA | PDS Card Holder | | | |
| 2 | AMRESH CH BEHERA | Lively Assistance PDS Card Holder | 386/04.01.2022 | NA | 933000.00 |
| 3 | RAJENDRA KHICHIDI | WAGE ADVANCE | 69/19.05.21 | From Salary | 5000.00 |
| 4 | MD EKBAL KHAN | WAGE ADVANCE | 117/29.06.2021 | From Salary | 17500.00 |
| 5 | BANABIHARI PATEL | SUPPLY ADVANCE | 03/05.04.21 | NA | 11800.00 |
| 6 | BANABIHARI PATEL | SUPPLY ADVANCE | 75/25.05.2021 | NA | 11000.00 |
| | | | | TOTAL | 26,24,300.00 |
| | | | | GRAND TOTAL | 32,66,300.00 |

PARA: 8-12: 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 that **Rs. 2,01,500.00** was not adjusted till dt.31-3-2022 which was paid during the year 2019-20 .Hence, **Rs. 2,01,500.00** is suggested for recovery from the persons responsible.

Person(s) Responsible for this loss

| SIno | Name | Designation | Adress | Amount(In Rs:) |
|------|------------------------------|---------------------|-------------------------------------|----------------|
| 1 | KAMALINI PANIGRAHI | COMMUNITY ORGANISER | SMC,SAMBALPUR | 31750 |
| 2 | SRI AJAYA SUNANI | SWEEPER | Kuchinda NAC. Sambalpur | 14750 |
| 3 | SRI BISWANATH MOHANTY | TAX COLLECTOR | Kuchinda NAC.Sambalpur | 2500 |
| 4 | SRI JITENDRA KUMAR MAHAPATRA | EXECUTIVE OFFICER | PD,DUDA,SAMBALPUR MOB NO.9437253406 | 143250 |
| 5 | SRI SRIRAM NANDA | JUNIOR ASSISTANT | Kuchinda NAC.Sambalpur | 5000 |
| 6 | SRIMATI NAG | SWEPPRESS | Kuchinda NAC.Sambalpur | 4250 |

PARA: 9 GRANTS

Kuchinda NAC. Sambalpur - 2020-2021

| SIno | Grants Outstanding as on | Grants Outstanding (In Rs:) | Grants Received during the | Total(In Rs:) | Grants Spent during the | Grants unspent as on (DD MM | Grants unspent (In Rs:) | Remarks |
|------|--------------------------|-----------------------------|----------------------------|---------------|-------------------------|-----------------------------|-------------------------|---------|
| | | | | | | | | |

| | (DD MM YYYY) | | Year under Audit(In Rs:) | | Year under Audit(In Rs:) | YYYY) | | |
|---|------------------------|-------------------------|--------------------------------|--------------------------|--------------------------------|------------|--------------------------|--|
| 1 | 01-04-2020 | 90005986.0 0 | 109946465. 00 | 199952451. 00 | 58198821.0 0 | 31-03-2021 | 141753630. 00 | |
| | GRAND TOTAL | 90005986.0 0 | 109946465. 00 | 199952451. 00 | 58198821.0 0 | | 141753630. 00 | |

Kuchinda NAC. Sambalpur - 2021-2022

| S/no | Grants Outstandin g as on (DD MM YYYY) | Grants Outstandin g (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 |
|------|--|------------------------------------|--|--------------------------|---|--|-------------------------------|---------|
| 2 | 01-04-2021 | 141753630. 00 | 82720871.0 0 | 224474501. 00 | 107666966. 45 | 31-03-2022 | 116807534. 55 | |
| | GRAND TOTAL | 141753630. 00 | 82720871.0 0 | 224474501. 00 | 107666966. 45 | | 116807534. 55 | |

| Comments : | | | | | | | |
|--|---------------------------|------------------------|--------------------|--------------------|------------------|--------------------------------------|---------------------|
| PARA: 9-1: DETAILS OF GRANT POSITION OF KUCHINDA NAC FOR THE YEAR 2020-21:- | | | | | | | |
| SL No | Name of the Grant | OB as on 01.04.2020 | Receipt | Total | Expenditur e | Unspent Grant as on 31.03.2021 | % of Utilization |
| 1 | 13th/14th FCA | 63,53,852. 00 | 6,47,441.00 | 70,01,293.0 0 | 57,84,377. 00 | 12,16,916.0 0 | 82.62 |
| 2 | 15th FCA | 0.00 | 3,02,31,000. 00 | 3,02,31,000. 00 | 3,36,437.0 0 | 2,98,94,563. 00 | 1.11 |
| 3 | 4th SFC | 12,00,700. 00 | 0.00 | 12,00,700.0 0 | 0.00 | 12,00,700.0 0 | 0.00 |
| 4 | 5th SFC | 0.00 | 17,95,000.0 0 | 17,95,000.0 0 | 0.00 | 17,95,000.0 0 | 0.00 |
| 5 | AWC | 2,10,974.0 0 | 0.00 | 2,10,974.00 | 0.00 | 2,10,974.00 | 0.00 |
| 6 | BRGF | 2,08,197.0 0 | 0.00 | 2,08,197.00 | 0.00 | 2,08,197.00 | 0.00 |
| 7 | BUS STAND | -31,48,030. 00 | 0.00 | -31,48,030. 00 | 0.00 | -31,48,030. 00 | 0.00 |
| 8 | CCA | -9,58,157.0 0 | 0.00 | -9,58,157.0 0 | 0.00 | -9,58,157.0 0 | 0.00 |
| 9 | CMRF | 2,50,000.0 0 | 0.00 | 2,50,000.00 | 0.00 | 2,50,000.00 | 0.00 |
| 10 | Creation of Capital Asset | 24,24,000. 00 | 8,85,000.00 | 33,09,000.0 0 | 0.00 | 33,09,000.0 0 | 0.00 |

| | | | | | | | |
|----|---------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------|
| 11 | Devolution Fund | 1,80,51,47 6.00 | 80,50,000.0 0 | 2,61,01,476. 00 | 19,25,478. 00 | 2,41,75,998. 00 | 7.38 |
| 12 | Election | 76,312.00 | 0.00 | 76,312.00 | 0.00 | 76,312.00 | 0.00 |
| 13 | HON TO NON OFFICIALS | 48,824.00 | 0.00 | 48,824.00 | 0.00 | 48,824.00 | 0.00 |
| 14 | IHSDP | -52,89,919. 00 | 0.00 | -52,89,919. 00 | 0.00 | -52,89,919. 00 | 0.00 |
| 15 | INCENTIVE | 11,10,000. 00 | 0.00 | 11,10,000.0 0 | 0.00 | 11,10,000.0 0 | 0.00 |
| 16 | Land right | 3,00,585.0 0 | 50,000.00 | 3,50,585.00 | 0.00 | 3,50,585.00 | 0.00 |
| 17 | M V Tax | 28,36,248. 00 | 16,89,000.0 0 | 45,25,248.0 0 | 10,15,539. 00 | 35,09,709.0 0 | 22.44 |
| 18 | MCA | 1,52,016.0 0 | 3,42,000.00 | 4,94,016.00 | 0.00 | 4,94,016.00 | 0.00 |
| 19 | MLA LAD | 18,68,710. 00 | 0.00 | 18,68,710.0 0 | 0.00 | 18,68,710.0 0 | 0.00 |
| 20 | MPLAD | -5,08,293.0 0 | 0.00 | -5,08,293.0 0 | 0.00 | -5,08,293.0 0 | 0.00 |
| 21 | Non Residential Bldg. | 7,56,647.0 0 | 0.00 | 7,56,647.00 | 8,45,115.0 0 | -88,468.00 | 111.69 |
| 22 | Octroi Compansation | 0.00 | 1,27,88,000. 00 | 1,27,88,000. 00 | 1,27,88,00 0.00 | 0.00 | 100.00 |
| 23 | P&CWB | 12,60,075. 00 | 0.00 | 12,60,075.0 0 | 61,696.00 | 11,98,379.0 0 | 4.90 |
| 24 | PARK & GREENARY | 5,12,579.0 0 | 0.00 | 5,12,579.00 | 0.00 | 5,12,579.00 | 0.00 |
| 25 | Pension Grant | 2,45,16,35 7.00 | 0.00 | 2,45,16,357. 00 | 34,88,884. 00 | 2,10,27,473. 00 | 14.23 |
| 26 | Road & Bridges | 69,91,909. 00 | 15,64,000.0 0 | 85,55,909.0 0 | 10,00,000. 00 | 75,55,909.0 0 | 11.69 |
| 27 | ROAD DEV. | -7,97,797.0 0 | 0.00 | -7,97,797.0 0 | 1,77,918.0 0 | -9,75,715.0 0 | -22.30 |
| 28 | SJSRY/NULM | 6,44,150.0 0 | 0.00 | 6,44,150.00 | 0.00 | 6,44,150.00 | 0.00 |
| 29 | SPL. GRANT FOR CC ROAD | 8,38,501.0 0 | 0.00 | 8,38,501.00 | 0.00 | 8,38,501.00 | 0.00 |
| 30 | SRC | 10,00,000. 00 | 0.00 | 10,00,000.0 0 | 0.00 | 10,00,000.0 0 | 0.00 |
| 32 | SWATCH BHARAT MISSION | 79,56,831. 00 | 16,95,900.0 0 | 96,52,731.0 0 | 21,87,838. 00 | 74,64,893.0 0 | 22.67 |
| 33 | SWM | 1,30,31,31 8.00 | 0.00 | 1,30,31,318. 00 | 63,95,142. 00 | 66,36,176.0 0 | 49.08 |
| 34 | Urban Septage System | 0.00 | 3,04,11,900. 00 | 3,04,11,900. 00 | 1,07,01,99 5.00 | 1,97,09,905. 00 | 35.19 |
| 35 | UNNATI | 45,57,422. | 1,47,00,000. | 1,92,57,422. | 54,10,517. | 1,38,46,905. | 28.10 |

| | | | | | | | |
|----|---------------------------------------|-----------------------|------------------------|------------------------|-----------------------|------------------------|--------------|
| | | 00 | 00 | 00 | 00 | 00 | |
| 36 | WODC | 35,50,499.00 | 3,00,000.00 | 38,50,499.00 | 0.00 | 38,50,499.00 | 0.00 |
| 37 | Const. of AAHAR Kendra | 0.00 | 0.00 | 0.00 | 15,40,113.00 | -15,40,113.00 | 100 |
| 38 | COVID-19/TMC/Free Cook Food | 0.00 | 17,05,224.00 | 17,05,224.00 | 15,09,772.00 | 1,95,452.00 | 88.54 |
| 39 | Financial asst. to Street Vendor | 0.00 | 5,18,000.00 | 5,18,000.00 | 4,62,000.00 | 56,000.00 | 89.19 |
| 40 | Financial asst. to Ration Card Holder | 0.00 | 24,72,000.00 | 24,72,000.00 | 24,30,000.00 | 42,000.00 | 98.30 |
| 41 | Financial asst. BOC Worker | 0.00 | 6,000.00 | 6,000.00 | 6,000.00 | 0.00 | 100.00 |
| 42 | Financial asst. 14 Days Quarantinee | 0.00 | 96,000.00 | 96,000.00 | 1,32,000.00 | -36,000.00 | 137.50 |
| | Total - | 9,00,05,986.00 | 10,99,46,465.00 | 19,99,52,451.00 | 5,81,98,821.00 | 14,17,53,630.00 | 29.11 |

PARA: 9-2: DETAILS OF GRANT POSITION OF KUCHINDA NAC FOR THE YEAR 2021-22:-

| SL No | Name of the Grant | OB as on 01.04.2021 | Receipt | Total | Expenditure | Unspent Grant as on 31.03.2022 | % of Utilization |
|-------|---------------------------|---------------------|----------------|----------------|----------------|--------------------------------|------------------|
| 1 | 13th/14th FCA | 12,16,916.00 | 0.00 | 12,16,916.00 | 51,63,848.00 | -39,46,932.00 | 424.34 |
| 2 | 15th FCA | 2,98,94,563.00 | 2,37,36,000.00 | 5,36,30,563.00 | 2,33,95,538.00 | 3,02,35,025.00 | 43.62 |
| 3 | 4th SFC | 12,00,700.00 | 0.00 | 12,00,700.00 | 0.00 | 12,00,700.00 | 0.00 |
| 4 | 5th SFC | 17,95,000.00 | 20,45,000.00 | 38,40,000.00 | 0.00 | 38,40,000.00 | 0.00 |
| 5 | AWC | 2,10,974.00 | 0.00 | 2,10,974.00 | 0.00 | 2,10,974.00 | 0.00 |
| 6 | BRGF | 2,08,197.00 | 0.00 | 2,08,197.00 | 0.00 | 2,08,197.00 | 0.00 |
| 7 | BUS STAND | -31,48,030.00 | 0.00 | -31,48,030.00 | 0.00 | -31,48,030.00 | 0.00 |
| 8 | CCA | -9,58,157.00 | 0.00 | -9,58,157.00 | 0.00 | -9,58,157.00 | 0.00 |
| 9 | CMRF | 2,50,000.00 | 0.00 | 2,50,000.00 | 0.00 | 2,50,000.00 | 0.00 |
| 10 | Creation of Capital Asset | 33,09,000.00 | 8,85,000.00 | 41,94,000.00 | 0.00 | 41,94,000.00 | 0.00 |
| 11 | Devolution Fund | 2,41,75,998.00 | 80,50,000.00 | 3,22,25,998.00 | 56,58,021.00 | 2,65,67,977.00 | 17.56 |
| 12 | Election | 76,312.00 | 4,37,788.00 | 5,14,100.00 | 0.00 | 5,14,100.00 | 0.00 |
| 13 | HON TO NON | 48,824.00 | 0.00 | 48,824.00 | 0.00 | 48,824.00 | 0.00 |

| | OFFICIALS | | | | | | |
|----|----------------------------|--------------------|--------------------|--------------------|--------------------|----------------|--------|
| 14 | IHSDP | -52,89,919.0 0 | 0.00 | -52,89,919 .00 | 1,70,931.0 0 | -54,60,850.00 | -3.23 |
| 15 | INCENTIVE | 11,10,000.00 | 0.00 | 11,10,000. 00 | 0.00 | 11,10,000.00 | 0.00 |
| 16 | Land right+Jaga sampark | 3,50,585.00 | 4,90,000.0 0 | 8,40,585.0 0 | 1,75,000.0 0 | 6,65,585.00 | 20.82 |
| 17 | M V Tax | 35,09,709.00 | 18,24,000. 00 | 53,33,709. 00 | 11,06,813. 00 | 42,26,896.00 | 20.75 |
| 18 | MCA | 4,94,016.00 | 3,42,000.0 0 | 8,36,016.0 0 | 0.00 | 8,36,016.00 | 0.00 |
| 19 | MLA LAD | 18,68,710.00 | 2,50,000.0 0 | 21,18,710. 00 | 14,50,000. 00 | 6,68,710.00 | 68.44 |
| 20 | MPLAD | -5,08,293.00 | 0.00 | -5,08,293. 00 | 0.00 | -5,08,293.00 | 0.00 |
| 21 | Non Residential Bldg. | -88,468.00 | 77,000.00 | -11,468.00 | 0.00 | -11,468.00 | 0.00 |
| 22 | Octroi Compansation | 0.00 | 1,45,67,00 0.00 | 1,45,67,00 0.00 | 1,45,67,00 0.00 | 0.00 | 100.00 |
| 23 | P&CWB | 11,98,379.00 | 0.00 | 11,98,379. 00 | 0.00 | 11,98,379.00 | 0.00 |
| 24 | PARK & GREENARY | 5,12,579.00 | 0.00 | 5,12,579.0 0 | 0.00 | 5,12,579.00 | 0.00 |
| 25 | Pension Grant | 2,10,27,473. 00 | 0.00 | 2,10,27,47 3.00 | 0.00 | 2,10,27,473.00 | 0.00 |
| 26 | Road & Bridges | 75,55,909.00 | 17,20,000. 00 | 92,75,909. 00 | 17,36,142. 00 | 75,39,767.00 | 18.72 |
| 27 | ROAD DEV. | -9,75,715.00 | 0.00 | -9,75,715. 00 | 0.00 | -9,75,715.00 | 0.00 |
| 28 | SJSRY/NULM | 6,44,150.00 | 0.00 | 6,44,150.0 0 | 2,58,299.2 0 | 3,85,850.80 | 40.10 |
| 29 | SPL. GRANT FOR CC ROAD | 8,38,501.00 | 5,00,000.0 0 | 13,38,501. 00 | 0.00 | 13,38,501.00 | 0.00 |
| 30 | SRC | 10,00,000.00 | 0.00 | 10,00,000. 00 | 0.00 | 10,00,000.00 | 0.00 |
| 32 | SWATCH BHARAT MISSION | 74,64,893.00 | 0.00 | 74,64,893. 00 | 72,60,702. 25 | 2,04,190.75 | 97.26 |
| 33 | SWM | 66,36,176.00 | 0.00 | 66,36,176. 00 | 32,71,932. 00 | 33,64,244.00 | 49.30 |
| 34 | Urban Septage System | 1,97,09,905. 00 | 0.00 | 1,97,09,90 5.00 | 1,97,09,90 5.00 | 0.00 | 100.00 |
| 35 | UNNATI | 1,38,46,905. 00 | 2,18,70,00 0.00 | 3,57,16,90 5.00 | 1,54,82,57 4.00 | 2,02,34,331.00 | 43.35 |
| 36 | WODC | 38,50,499.00 | 0.00 | 38,50,499. 00 | 15,07,017. 00 | 23,43,482.00 | 39.14 |
| 37 | Const. of AAHAR Kendra | -15,40,113.0 0 | 0.00 | -15,40,113 .00 | 0.00 | -15,40,113.00 | 0.00 |

| | | | | | | | |
|----|---------------------------------------|------------------------|-----------------------|------------------------|------------------------|------------------------|--------------|
| 38 | COVID-19/TMC/Free Cook Food | 1,95,452.00 | 31,99,083.00 | 33,94,535.00 | 36,10,244.00 | -2,15,709.00 | 106.35 |
| 39 | Financial asst. to Street Vendor | 56,000.00 | 50,000.00 | 1,06,000.00 | 13,71,000.00 | -12,65,000.00 | 1293.40 |
| 40 | Financial asst. to Ration Card Holder | 42,000.00 | 25,90,000.00 | 26,32,000.00 | 16,46,000.00 | 9,86,000.00 | 62.54 |
| 41 | Financial asst. BOC Worker | 0.00 | 60,000.00 | 60,000.00 | 8,000.00 | 52,000.00 | 13.33 |
| 42 | Financial asst. 14 Days Quarantinee | -36,000.00 | 28,000.00 | -8,000.00 | 1,18,000.00 | -1,26,000.00 | -1475.00 |
| | Total - | 14,17,53,630.00 | 8,27,20,871.00 | 22,44,74,501.00 | 10,76,66,966.45 | 11,68,07,534.55 | 47.96 |

Para-9.3: Year wise break up of Unutilized Grants:- Due to Non-maintenance of Grant-in-Aid register and Year wise and category wise break up of Unutilized 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 unutilized Grants position for the year 2020-21 & 2021-22 is given below.

| YEAR | UNSPENT GRANT AS ON 31.03.2021 |
|---------------|--------------------------------|
| UP TO 2015-16 | 1,48,40,754.00 |
| 2016-17 | 5,67,773.00 |
| 2017-18 | 50,97,366.00 |
| 2018-19 | 1,78,94,055.00 |
| 2019-20 | 4,66,06,038.00 |
| 2020-21 | 5,67,47,644.00 |
| TOTAL | 14,17,53,630.00 |

| YEAR | UNSPENT GRANT AS ON 31.03.2022 |
|---------------|--------------------------------|
| UP TO 2015-16 | 98,40,754.00 |
| 2016-17 | 5,67,773.00 |
| 2017-18 | 40,97,366.00 |
| 2018-19 | 98,94,055.00 |
| 2019-20 | 2,66,06,038.00 |
| 2020-21 | 2,67,47,644.00 |
| 2021-22 | 3,90,53,904.55 |
| TOTAL | 11,68,07,534.55 |

As per the provision made under Rule-171 of OGFR Vol-I grants received during a year should be utilized during the same financial year, or within one year from the date of their sanction. But it would be seen from the position of above pendency that unspent amounts of grants relating to previous years have been retained unduly in the Municipality without refund of same to the funding authorities as the stipulated period of utilisation of the said grants has already been passed away.

Hence the local authority is suggested to refund the unspent balance of grants pertaining to the previous years to the sanctioning authorities, if there is no prospect of utilization as per the terms and conditions adhere to the sanction orders, otherwise utilize the same at the earliest after obtaining the fresh approval from the sanctioning authorities of the respective grants and compliance reported to audit

Diversion of Grants :-

No diversion of Govt. Grants was made during the year 2020-21 & 2021-22.

Encroachment of Govt.Grants:-

During the course of audit it was noticed that a total sum of Rs 1842499.00 and Rs 5688572.00 as detailed below has been made expenditure out of available Govt.grants which is very irregular.

| Sl No. | Head of Accounts | Amount(Rs.) |
|----------------|--|-------------------|
| 2020-21 | | |
| 1 | Non Residential Bld. | 88468.00 |
| 2 | Road Dev. | 177918.00 |
| 3 | Const. of Aahar Kendra | 1540113.00 |
| 4 | Financial Assistance Quarantinee | 36000.00 |
| | TOTAL | 1842499.00 |
| 2021-22 | | |
| 1 | 13 th /14 th FCA | 3946932.00 |
| 2 | IHSDP | 170931.00 |
| 3 | Covid-19 | 215709.00 |
| 4 | Financial Assistance to street vendor | 1265000.00 |
| 5 | Financial Assistance Quarantinee | 90000.00 |
| | TOTAL | 5688572.00 |
| | GRAND TOTAL | |

The Local Authority is requested to recoup the amount of Rs 7531071 .00 after its receipts from Govt.Till then a sum of **Rs 7531071.00** is held under objection.

As per Section IV of Appendix 10 of OGFR, the following guidelines are prescribed.

(A)For Non-recurring Grant:-

- (a). In the sanction order, the period within which and the object purpose for which the grant is to be utilised is to be mentioned;
- (b) If the grant is actually paid towards the end of the financial year, the time limit for 6 months or 1 year from the date of drawl or some other fixed time should be prescribed;
- (c). If the local body feels that the grant cannot be spent within such prescribed period for reasons to be assigned by them, the local body concerned should move the Govt. to extend the period already fixed;
- (d). If it is found in audit that there are unspent balance without any sanction of Govt. for their retention, the Examiner of Local Accounts shall make a special report To Govt. in the Administrative Department concerned at

the conclusion of each audit.

(B)Recurring Grants:-

The local bodies should keep an account of the receipt and expenditure of recurring grants year by year for production to audit and the Examiner of Local Accounts should bring to the notice of the Govt. the cases where the expenditure is less than the grant in order to enable the Govt. to examine the position, if necessary.

As per Rule 171 of the Odisha General Financial Rules (OGFR) (Volume I) and instructions contained in the sanction orders, scheme funds were to be utilised in the year of receipt. Un-utilised fund, if any, may either be refunded to the Government or utilised in subsequent year with prior approval of the Government.

As per Rule 171 (1) (a) of O.G.F.R., before any grants-in-aid is sanctioned by any Department of Government in favour of any private individual or local body or institution for specific purposes the Administrative Department should, well in advance, take steps to provide funds.

As per Rule 171 (2) of D.G.F.R., unless it is otherwise ordered by Government, the grant will be spent upon the object within a reasonable time, if no time-limit has been fixed by the sanctioning authority.

As per Rule 171 (3) (a) of D.G.F.R., the expression 'reasonable time' should ordinarily be interpreted to mean one year from the date of issue of the letter sanctioning the grant even though the period extends beyond the financial year. Immediately on the expiry of the period of one year from the date of sanction, any unspent balance out of the grant should be duly surrendered to government.

As per Rule 171 (4) of O.G.F.R., before a grant is paid to any public body or institution, the sanctioning authority should, as far as possible, insist on obtaining an audited statement of the account of the body or institution concerned in order to see that the grants-in-aid is justified by the financial position of the grantee and to ensure that any previous grant was spent for the purpose for which it was intended.

As per Rule 171 (5) (i) of O.G.F.R., the grantee institutions should maintain a register in form No.[O.G.F.R. 30-A] of the permanent and semi-permanent assets acquired wholly or substantially out of Government grants. The register should be maintained by the grantee institutions separately in respect of each sanctioning authority and a copy thereof furnished to the sanctioning authority annually.

As per Rule 80 of the Odisha Municipal Rules, 1953 ULB shall maintain a separate account in respect of each grant. The above stipulations were not observed by the NAC during the year, 2020-21 & 2021-22 in respect of utilization of the grants.

Comments on low utilization/spending of available fund

The overall utilization of grants with respect to it's availability is found to be 29.11% in the FY 2020-21 & 48% in the FY 2021-22 . Therefore the local authority is found to be not sincere enough to utilize the available grants within the stipulated period prescribed by OGFR.

Hence the general public were deprived of the social benefits intended by the sanctioning authority of Govt. for years together. The local authority is advised to utilize the grant at an early date by obtaining fresh sanction from the competent authorities wherever required or refund the same if there are no possibilities of its utilization and compliance reported.

Kuchinda NAC. Sambalpur - 2020-2021

| 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 | 01-04-2020 | 109768252.00 | 58198821.00 | 167967073.00 | 61524702.00 | 31-03-2021 | 106442371.00 | |
| | GRAND TOTAL | 109768252.00 | 58198821.00 | 167967073.00 | 61524702.00 | | 106442371.00 | |

Kuchinda NAC. Sambalpur - 2021-2022

| 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 |
|------|------------------------------------|-------------------------|--|---------------------|---|--|--|---------|
| 2 | 01-04-2021 | 106442371.00 | 107666966.45 | 214109337.45 | 81475339.00 | 31-03-2022 | 132633998.45 | |
| | GRAND TOTAL | 106442371.00 | 107666966.45 | 214109337.45 | 81475339.00 | | 132633998.45 | |

| Comments : | | | | | | | |
|---|----------------|------------------|-----------------|---------|----------------------|---------------------|--|
| A: DETAILS OF UCs SUBMITTED DURING THE YEAR 2020-21:- | | | | | | | |
| SL NO | SCHEME | GO/DATE | LETTER NO | AMOUNT | TO WHOM UC SUBMITTED | YEAR OF EXPENDITURE | |
| 1 | UWEI | 8447/27.4.2020 | 1594/17.11.2020 | 418265 | PD,DUDA ,SBP | 2020-21 | |
| 2 | UWEI | 8447/27.4.2020 | 1223/04.09.2020 | 884552 | PD,DUDA ,SBP | 2020-21 | |
| 3 | UWEI | 8453/27.4.2020 | 1094/30.07.2020 | 612000 | PD,DUDA ,SBP | 2020-21 | |
| 4 | UWEI | 8459/27.4.2020 | 1096/30.07.2020 | 828000 | PD,DUDA ,SBP | 2020-21 | |
| 5 | AMRB | 23616/24.08.2018 | 1459/14.10.2020 | 358909 | PD,DUDA ,SBP | 2018-19 | |
| 6 | NDRF | 4531/13.02.2020 | 847/24.03.2021 | 1000000 | PD,DUDA ,SBP | 2019-20 | |
| 7 | SOLIDWASTE MGT | 15686/29.08.2019 | 292/09.02.2021 | 973000 | PD,DUDA ,SBP | 2019-20 | |
| 8 | SOLIDWASTE MGT | 15686/29.08.2019 | 262/04.02.2 | 182000 | PD,DUDA | 2019-20 | |

| | | | | | | |
|----|--------------------------------------|------------------|-----------------|----------|-------------|---------|
| | | | 021 | | ,SBP | |
| 9 | SOLIDWASTE MGT | 15712/29.08.2019 | 267/04.02.2021 | 1241949 | PD,DUDA,SBP | 2019-20 |
| 10 | SOLIDWASTE MGT | 15712/29.08.2019 | 265/04.02.2021 | 1855544 | PD,DUDA,SBP | 2019-20 |
| 11 | MVT | 5343/20.02.2020 | 740/10.03.2021 | 754000 | PD,DUDA,SBP | 2019-20 |
| 12 | 14FC | 7838/23.02.2020 | 744/10.03.2021 | 1772739 | PD,DUDA,SBP | 2019-20 |
| 13 | COVID-19 | 7809/21.03.2020 | 1656/03.12.2020 | 1000000 | PD,DUDA,SBP | 2020-21 |
| 14 | DECENTRALISED STRETEGY C-19 | 11515/29.06.2020 | 443/24.02.2021 | 62580 | PD,DUDA,SBP | 2020-21 |
| 15 | SETP | 2554/09.02.2020 | 845/23.03.2021 | 10701995 | PD,DUDA,SBP | 2020-21 |
| 16 | COVID-19 INCENTIVE Qp | 12895/28.07.2020 | 1620/24.11.2020 | 36000 | PD,DUDA,SBP | 2020-21 |
| 17 | covid-19(Redcross) | 397/29.04.2020 | 620/08.05.2020 | 500000 | PD,DUDA,SBP | 2020-21 |
| 18 | covid-19(Redcross) | 372/06.04.2020 | 569/29.04.2020 | 500000 | PD,DUDA,SBP | 2020-21 |
| 19 | stray animal covid 19 | 8277/16.04.2020 | 1225/04.09.2020 | 38000 | PD,DUDA,SBP | 2020-21 |
| 20 | financial assistane to Street vender | 8118/30.02.2020 | 1032/16.07.2020 | 456000 | PD,DUDA,SBP | 2020-21 |
| 21 | COVID-19 INCENTIVE Qp | 11855/03.07.2020 | 1030/16.07.2020 | 96000 | PD,DUDA,SBP | 2020-21 |
| 22 | 14FC | 7838/23.02.2020 | 1608/20.11.20 | 1577121 | PD,DUDA,SBP | 2019-20 |
| 23 | 14FC | 12168/15.07.2019 | 1344/29.09.20 | 721000 | PD,DUDA,SBP | 2019-20 |
| 24 | 14FC | 7838/23.02.2020 | 1338/29.9.20 | 1186243 | PD,DUDA,SBP | 2019-20 |
| 25 | Octrai | 7540/16.04.2019 | 1340/29.09.2020 | 3913000 | PD,DUDA,SBP | 2019-20 |
| 26 | Octrai | 14380/09.08.2019 | 1340/29.09.2020 | 3913000 | PD,DUDA,SBP | 2019-20 |
| 27 | Octrai | 22446/03.12.2019 | 1340/29.09.2020 | 3913000 | PD,DUDA,SBP | 2019-20 |
| 28 | Octrai | 681/08.01.2020 | 1340/29.09.2020 | 3912000 | PD,DUDA,SBP | 2019-20 |
| 29 | UNNATI | 29631/14.12.2017 | 742/10.3.2021 | 700000 | PD,DUDA,SBP | 2017-18 |
| 30 | WODC | 29279/2017-18 | 112/11.01.2021 | 384263 | PD,DUDA,SBP | 2017-18 |
| 31 | MLA LAD | 5981/2010-11 | 1632/27.11.2020 | 200000 | PD,DUDA,SBP | 2010-11 |
| 32 | MPLAD | 5081/2016-17 | 1626/25.11.2020 | 300000 | PD,DUDA,SBP | 2016-17 |

| | | | | | | |
|----|----------------|--------------------------|-----------------|-----------------------|-------------|---------|
| 33 | SPF | 83/01.12-2013 | 1623/24.11.2020 | 300000 | PD,DUDA,SBP | 2012-13 |
| 34 | MLA LAD | 6677/2012-13 | 1633/27.11.2020 | 150000 | PD,DUDA,SBP | 2012-13 |
| 35 | MLA LAD | 1634/2009-10 | 1634/27.11.2020 | 200000 | PD,DUDA,SBP | 2009-10 |
| 36 | MLA LAD | 7335/2013-14 | 1635/27.11.2020 | 100000 | PD,DUDA,SBP | 2013-14 |
| 37 | MLA LAD | 7334/2013-14 | 1635/27.11.2020 | 300000 | PD,DUDA,SBP | 2013-14 |
| 38 | MLA LAD | 7332/2013-14 | 1635/27.11.2020 | 171107 | PD,DUDA,SBP | 2013-14 |
| 39 | MLA LAD | 7333/2013-14 | 1635/27.11.2020 | 150000 | PD,DUDA,SBP | 2013-14 |
| 40 | MLA LAD | 7330/2013-14 | 1635/27.11.2020 | 117293 | PD,DUDA,SBP | 2013-14 |
| 41 | MLA LAD | 7329/2013-14 | 1635/27.11.2020 | 200000 | PD,DUDA,SBP | 2013-14 |
| 42 | MLA LAD | 7328/2013-14 | 1635/27.11.2020 | 193251 | PD,DUDA,SBP | 2013-14 |
| 43 | MLA LAD | 7327/2013-14 | 1635/27.11.2020 | 199914 | PD,DUDA,SBP | 2013-14 |
| 44 | MLA LAD | 7326/2013-14 | 1635/27.11.2020 | 99777 | PD,DUDA,SBP | 2013-14 |
| 45 | MLA LAD | 7325/2013-14 | 1635/27.11.2020 | 50000 | PD,DUDA,SBP | 2013-14 |
| 46 | MLA LAD | 7323/2013-14 | 1635/27.11.2020 | 47107 | PD,DUDA,SBP | 2013-14 |
| 47 | SPF | 90/2012-13 | 1624/24.11.2020 | 500000 | PD,DUDA,SBP | 2012-13 |
| 48 | SOLIDWASTE MGT | 15712/29.08.2019 | 760/02.06.2020 | 2378720 | PD,DUDA,SBP | 2019-20 |
| 49 | SOLIDWASTE MGT | 15712/29.08.2019 | 954/30.6.2020 | 2022830 | PD,DUDA,SBP | 2019-20 |
| 50 | SOLIDWASTE MGT | 15706/29.08.2019 | 758/02.06.2020 | 168000 | PD,DUDA,SBP | 2019-20 |
| 51 | SOLIDWASTE MGT | C022001395647/10.02.2020 | 1320/23.09.2020 | 465000 | PD,DUDA,SBP | 2019-20 |
| 52 | SOLIDWASTE MGT | 15712/29.08.2019 | 1237/07.09.2020 | 1510543 | PD,DUDA,SBP | 2019-20 |
| 53 | APBS | 10060/11.06.2019 | 1346/29.09.2020 | 1803000 | PD,DUDA,SBP | 2019-20 |
| 54 | APBS | 17066/19.09.2019 | 1346/29.09.2020 | 1802000 | PD,DUDA,SBP | 2019-20 |
| 55 | APBS | 4898/17.02.2020 | 1346/29.09.2020 | 3605000 | PD,DUDA,SBP | 2019-20 |
| | TOTAL | | TOTAL | 6,15,24,702.00 | | |

B: DETAILS OF UCs SUBMITTED DURING THE YEAR 2021-22:-

| SL NO | SCHEME | GO | DATE | AMOUNT | LETTER NO | YEAR OF EXPENDITURE |
|-------|------------------|----------------------------|------------|---------|------------------|---------------------|
| 1 | 15FC | 5268/02.03.2021/02.03.2021 | 02.03.2021 | 958710 | 784/31.03.2022 | 2020-21 |
| 2 | 15FC | 5268/02.03.2021 | 02.03.2021 | 1950185 | 305/17.02.2022 | 2020-21 |
| 3 | 15FC | 9508 | 26.05.2020 | 7683000 | 211/03.02.2022 | 2020-21 |
| 4 | MVT | 29882 | 19.11.2018 | 248988 | 1141/28.5.2021 | 2018-19 |
| 5 | AMRB | 21304 | 21.11.2019 | 568704 | 93/15.01.2022 | 2019-20 |
| 6 | AMRB | 188 | 05.01.2021 | 431358 | 95/15.01.2022 | 2020-21 |
| 7 | 14FC | 8140 | 31.03.2020 | 2743394 | 2049/28.09.2021 | 2019-20 |
| 8 | 14FC | 8140 | 31.03.2020 | 1727806 | 306/17.02.2022 | 2019-20 |
| 9 | 14FC | 19247 | 15.12.2020 | 25441 | 780/31.03.2020 | 2020-21 |
| 10 | 14FC | 19229 | 15.12.2020 | 622000 | 782/31.03.2022 | 2020-21 |
| 11 | 14FC | 7838 | 23.03.2020 | 251897 | 1128/27.05.2021 | 2019-20 |
| 12 | 14FC | 30104 | 22.11.2018 | 566504 | 1140/28.05.2021 | 2018-19 |
| 13 | COVID REDCROSS | 1163 | 08.11.2021 | 96660 | 36/04.01.2022 | 2021-22 |
| 14 | COVID REDCROSS | 1050 | 05.10.2021 | 830900 | 2274/21.10.2021 | 2021-22 |
| 15 | COVID REDCROSS | 659 | 02.08.2021 | 300000 | 1646/02.08.2021 | 2021-22 |
| 16 | FA STREET VENDER | 5934 | 20.12.2021 | 12000 | 583/16.03.2022 | 2021-22 |
| 17 | FA STREET VENDER | 5934 | 20.12.2021 | 708000 | 33/04.01.2022 | 2021-22 |
| 18 | FA STREET VENDER | 10362 | 11.06.2021 | 690000 | 1663/05.08.2021 | 2021-22 |
| 19 | FA STREET VENDER | 10362 | 11.06.2021 | 15000 | 22687/08.11.2021 | 2021-22 |
| 20 | COVID 19 | 10435 | 08.06.2021 | 110000 | 1737/18.08.2021 | 2021-22 |
| 21 | COVID 19 | 9721 | 20.05.2021 | 54000 | 1372/09.07.2021 | 2021-22 |
| 22 | COVID 19 | 2964 | 04.06.2021 | 32000 | 1372/09.07.2021 | 2021-22 |

| | | | | | | |
|----|--------------|-------|------------|----------|------------------------|---------|
| | | | 21 | | | |
| 23 | COVID 19 | 8612 | 30.01.2020 | 215616 | 1739/08.08.2021 | 2020-21 |
| 24 | MCA | 17712 | 05.07.2018 | 229000 | 2087/29.09.2021 | 2018-19 |
| 25 | MCA | 30064 | 22.11.2018 | 195238 | 2087/29.09.2021 | 2018-19 |
| 26 | MCA | 5582 | 26.02.2018 | 227000 | 2085/29.09.2021 | 2017-18 |
| 27 | MCA | 17712 | 05.07.2018 | 229000 | 2087/29.09.2021 | 2018-19 |
| 28 | MCA | 30064 | 22.11.2018 | 195238 | 2087/29.09.2021 | 2018-19 |
| 29 | MCA | 5582 | 26.02.2018 | 227000 | 2085/29.09.2021 | 2017-18 |
| 30 | SETP | 4625 | 24.02.2021 | 1722000 | 194/196/198/03.02.2022 | 2020-21 |
| 31 | SETP | 4618 | 24.02.2021 | 1928000 | 194/196/198/03.02.2022 | 2020-21 |
| 32 | SETP | 2561 | 09.02.2021 | 267102 | 194/196/198/03.02.2022 | 2020-21 |
| 33 | SETP | 4610 | 24.02.2021 | 5474000 | 194/196/198/03.02.2022 | 2020-21 |
| 34 | SETP | 2554 | 09.02.2020 | 10701995 | 845/23.03.2021 | 2020-21 |
| 35 | UNNATI | 29631 | 14.12.2021 | 670474 | 799/31.03.2022 | 2017-18 |
| 36 | UNNATI | 29631 | 14.12.2021 | 600000 | 285/16.02.2022 | 2017-18 |
| 37 | UNNATI | 29631 | 14.12.2021 | 1467924 | 582/06.03.2022 | 2017-18 |
| 38 | DF | 14728 | 17.08.2019 | 1060000 | 2047/28.09.2021 | 2019-20 |
| 39 | DF | 28869 | 03.11.2018 | 1101087 | 1245/18.06.2021 | 2018-19 |
| 40 | DF | 18369 | 30.10.2021 | 2491691 | 778/31.03.2022 | 2021-22 |
| 41 | DF | 17484 | 11.11.2020 | 2486394 | 788/31.03.2022 | 2020-21 |
| 42 | AAHAR KENDRA | 625 | 26.11.2019 | 1500000 | 1125/26.05.2021 | 2019-20 |
| 43 | SETP | 2554 | 09.02.2021 | 2070905 | 1132/27.05.2021 | 2020-21 |
| 44 | UNNATI | 448 | 02.02.2020 | 1261767 | 1762/20.11.2021 | 2020-21 |
| 45 | SETP | 2588 | 09.02.2021 | 5108980 | 1134/27.05.2021 | 2020-21 |
| 46 | SETP | 2561 | 09.02.2021 | 3138918 | 1136/27.05.2021 | 2020-21 |

| | | | | | | |
|--------------|---------------------|-------|----------------|----------------------------|-----------------|---------|
| 47 | SWM | 15706 | 29.08.20 19 | 1048946 | 1352/09.07.2021 | 2019-20 |
| 48 | SWM | 15686 | 29.08.20 19 | 442502 | 1350/09.07.2021 | 2019-20 |
| 49 | SWM | 15706 | 29.08.20 19 | 1083160 | 2818/01.12.2021 | 2019-20 |
| 50 | SWM | 95647 | 10.02.20 20 | 55000 | 2814/01.12.2021 | 2019-20 |
| 51 | LAND RIGHTS | 30 | 18.01.20 19 | 182955 | 2735/16.11.2021 | 2018-19 |
| 52 | LAND RIGHTS | 30 | 18.01.20 19 | 17045 | 1761/20.11.2021 | 2018-19 |
| 53 | UWEI | 9698 | 20.05.20 21 | 730871 | 205/03.02.2022 | 2021-22 |
| 54 | UWEI | 9692 | 20.05.20 21 | 2677571 | 205/03.02.2022 | 2021-22 |
| 55 | UWEI | 19802 | 21.12.20 20 | 2160000 | 207/03.02.2022 | 2020-21 |
| 56 | UWEI | 19814 | 21.12.20 20 | 612000 | 207/03.02.2022 | 2020-21 |
| 57 | MUKTA/ROAD INFRA | 392 | 05.01.20 22 | 4064480 | 795/31.03.2022 | 2021-22 |
| 58 | UWEI | 9704 | 20.05.20 21 | 1150000 | 786/31.03.2022 | 2021-22 |
| 59 | UWEI | 9698 | 20.05.20 21 | 119129 | 791/31.03.2022 | 2021-22 |
| 60 | UWEI | 9692 | 20.05.20 21 | 250621 | 793/31.03.2022 | 2021-22 |
| 61 | UWEI | 8447 | 27.04.20 20 | 857183 | 1082/11.05.2021 | 2020-21 |
| 62 | UWEI | 19826 | 21.12.20 20 | 828000 | 1082/11.05.2021 | 2020-21 |
| TOTAL | | | | 8,14,75,339 .00 | | |

C: YEAR WISE BREAK UP OF OUTSTANDING UCs AS ON 31.3.2022:-

| YEAR | AMOUNT OF UC PENDING |
|------------------|----------------------|
| PRIOR TO 2012-13 | 1,14,94,690.00 |
| 2012-13 | 14,90,967.00 |
| 2013-14 | 35,95,938.00 |
| 2014-15 | 94,52,374.00 |
| 2015-16 | 61,56,971.00 |
| 2016-17 | 17,04,697.00 |
| 2017-18 | 0 |
| 2018-19 | 49,10,148.00 |
| 2019-20 | 89,32,295.00 |

| | |
|--------------|------------------------|
| 2020-21 | 76,95,267.00 |
| 2021-22 | 7,72,00,651.45 |
| TOTAL | 13,26,33,998.45 |

It would be revealed from the above pendency of UC that maximum amounts, for which utilization certificates are due for submission are rolling since years together. No sincere steps have been taken by the local authority to clear up such pendency by regular submission of UC as per Rule-173 of OGFR Vol-I. In this connection it may be pointed out here that pendency of utilization certificates involves with the risk of losing fresh and further grants from the sanctioning authorities. Hence immediate action need be taken on most priority basis to clear up such pendency as far as possible to avoid above complication and compliance reported.

Comments on Pending U.Cs.

As per Rule-170 to 173 of O.G.F.R. Vol-I provision on sanctioning Grant-in-Aid interalia stipulates for submission of U.Cs. to Grant sanctioning authority, H.& U.D. Department, A.G.Odisha, by the end of the year of sanction of grant or by stipulated dates as mentioned in the sanction order but not latter than one year from the date of sanction. Effective action was taken in time for timely submission of U.C. in support of utilization of grants. As a result of which the pendency position of U.Cs. is not reduced substantially. Pending Utilization Certificate As per Rule-170 & 171 of O.G.F.R. grants received should be utilized within the same financial year in which it was received and U.C. should be submitted by the 30 th June of the subsequent year to the funding agency as well as Principal A.G.(A & E) Odisha.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - Non-deposit of collected amount of Rs 1335.00 to DCR as well as Cashier Cash Book.(POM-6/PAGE-23)

On checking of MR w.r.t DCR of Service Tax it is noticed that a sum of Rs.1335.00 has been Collected through MR and non accounted in DCR as well as non deposited in bank a/c during the FY-2020-21 and 2021-22, which is a loss of the NAC fund and thus needs to be recovery from the persons responsible. The details are given below.

| BOOK NO/MR NO | DATE | SERVICE TAX NO | NAME OF ASSESSEE | AMOUNT COLLECTED | AMOUNT DEPOSITED | LESS AMOUNT DEPOSITED |
|----------------------|-------------|-----------------------|-------------------------|-------------------------|-------------------------|------------------------------|
| 60/5930 | 17-11-2020 | 4/198 | TAPASWINI ADHA | 970.00 | 0.00 | 970.00 |
| 66/6531 | 04.08.2021 | 9/134 | KUNJABIHARI PRUSETH | 4260.00 | 4200.00 | 60.00 |
| 69/6855 | 19.12.2021 | 4/90 | BALDEV MAHANANDA | 345.00 | 340.00 | 5.00 |
| 70/6971 | 01.02.2022 | 4/172 | SRIYA BAHIDAR | 350.00 | 320.00 | 30.00 |
| 71/7007 | 22.02.2022 | 5/51 | MINA BIRNET | 410.00 | 140.00 | 270.00 |
| | | | TOTAL | 6335.00 | 5000.00 | 1335.00 |

In response to the audit objection memo the local authority has replied that amount will be recovered from concerned person.

Responsible Person for this paragraph

| SIno | Name | Designation | Adress | Amount(In Rs:) |
|------|-----------------------------|-------------|--|----------------|
| 1 | SRI ASHOK KUMAR JAIPURIA | F AND TC | AT,PO- KUCHINDA, WARD NO-04,DIST- SAMBALPUR MOB.NO.993781491 3 | 1335 |
| | | | | |

11.2 - Excess payment of Rs.800.00 in OAP.(POM-7/PAGE-24)

On checking of OAP register with acquaintance for the month of September 2020 to December 2020 of word no-1, it is found that Rs.45600.00 has been disbursed for 20 numbers of beneficiaries. But on checking the acquaintance roll for the same period it is found that Out of 20 beneficiaries, 6 numbers are getting 700.00 per month and 14 numbers are getting 500.00 per month. So total amount to be disbursed= $(6*700+14*500)*4=44800.00$. Hence excess amount of Rs. 800.00($Rs.45600.00-Rs.44800.00$) is suggested for recovery from Sri Amaresh Chandra Behera.

In response to the audit objection memo the local authority has been replied that the amount will be recovered from Sri Amaresh Chandra Behera and will be deposited in bank a/c.

Responsible Person for this paragraph

| SIno | Name | Designation | Adress | Amount(In Rs:) |
|------|-------------------------------|---------------|---|----------------|
| 1 | SRI AMARESH CHANDRA BEHERA | PDS IN CHARGE | AT-PO-KUCHINDA WORD NO-2 9438793175 | 800 |
| | | | | |

11.3 - Excess payment of Rs.400 In OAP.(POM-8/PAGE-25)

On checking of OAP register with acquaintance for the month of April 2021 of word no-3, it is found that Rs.6300.00 has been disbursed for 9 numbers of beneficiaries. But on checking the acquaintance roll for the same period it is found that Out of 9 beneficiaries, 7 numbers are getting 700.00 per month and 2 numbers are getting 500.00 per month. So total amount to be disbursed= $(7*700+2*500)=5900.00$. Hence excess amount of Rs. 400.00($Rs. 6300.00-Rs. 5900.00$) is suggested for recovery SRI TAPAN KUMAR MOHAPATRA.

In response to the audit objection memo the local authority has replied that amount will be recovered from SRI TAPAN KUMAR MOHAPATRA. and will be deposited in bank a/c.

Responsible Person for this paragraph

| SIno | Name | Designation | Adress | Amount(In Rs:) |
|------|------|-------------|--------|----------------|
| | | | | |

| | | | | |
|---|------------------------------|---------------|----------------------------------|-----|
| 1 | SRI TAPAN KUMAR MOHAPATRA | TAX COLLECTOR | AT-PO-KUCHINDA MOB-9437257195 | 400 |
| | | | | |

PARA: 12 LOSS OF STOCK & STORE
12.1 -

No Loss of Stock and Store 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 2020-21 is given below.

| SL NO | NAME OF THE TAX | DEMAND | | | COLLECTION | | | BALANCE | | | % OF COLLECTION |
|-------|-----------------|---------------|----------------|----------------|---------------|----------------|----------------|---------------|---------------|---------------|-----------------|
| | | ARRE AR | CURRE NT | TOTAL | ARRE AR | CURRE NT | TOTAL | ARRE AR | CURRE ENT | TOTAL | |
| 1 | HOLDI NG | 47929 1.00 | 735036. 00 | 121432 7.00 | 17903 9.50 | 602093. 00 | 781132. 50 | 30025 1.50 | 132943 .00 | 43319 4.50 | 64.33 % |
| 2 | LIGHT | 40197 4.00 | 735036. 00 | 113701 0.00 | 16055 2.50 | 601708. 00 | 762260. 50 | 24142 1.50 | 133328 .00 | 37474 9.50 | 67.04 % |
| | TOTAL | 88126 5.00 | 147007 2.00 | 235133 7.00 | 33959 2.00 | 120380 1.00 | 154339 3.00 | 54167 3.00 | 266271 .00 | 80794 4.00 | 65.64 % |

DCB position of taxes as furnished by the local authority for the year 2021-22 is given below.

| SL NO | NAME OF THE TAX | DEMAND | | | COLLECTION | | | BALANCE | | | % OF COLLECTION |
|-------|-----------------|---------------|----------------|----------------|---------------|---------------|---------------|---------------|---------------|----------------|-----------------|
| | | ARRE AR | CURRE NT | TOTAL | ARRE AR | CURRE ENT | TOTAL | ARRE AR | CURRE ENT | TOTAL | |
| 1 | HOLDI NG | 433194 .50 | 735036. 00 | 116823 0.50 | 63562. 00 | 423874 .00 | 487436 .00 | 369632 .50 | 311162 .00 | 680794. 50 | 41.72 % |
| 2 | LIGHT | 374749 .50 | 735036. 00 | 110978 5.50 | 46359. 00 | 462403 .50 | 508762 .50 | 328390 .50 | 272632 .50 | 601023. 00 | 45.84 % |
| | TOTAL | 807944 .00 | 147007 2.00 | 227801 6.00 | 109921 .00 | 886277 .50 | 996198 .50 | 698023 .00 | 583794 .50 | 128181 7.50 | 43.73 % |

From the above table it is observed that the percentage of collection is only 65.64% in 2020-21 and 43.73% in 2021-22. As per Rule-175 of Odisha Municipal Rules, 1953, the municipality shall be divided into circles for the purpose of collection of taxes. Each circle shall be numbered and a Tax Collector shall be appointed in

charge of one or more circles. The O.M. Act, 1950 stipulated u/s 158, that notification shall be made and posted in the office of the Municipality declaring day(s) and time for receipt of taxes, u/s 159(2) any tax on the annual value of holdings shall be payable in quarterly installments and every such installment shall be deemed to be due on the first day of the quarter in respect of which payable. U/s 159-A(1) & (2) a resolution may be passed in the Municipal Council to grant a rebate in respect of tax paid within stipulated period i.e. the rebate may be allowed not exceeding 10 per cent (paid within 30 days) and 5 per cent (paid beyond 30 days and within 60 days) and the Municipality may in like manner, provide for grant rebate at such percentage not exceeding 20% for the tax due for any year paid before 30th April and not exceeding 10 per cent where it is paid on or before 31st May of that year. Further, u/s 160 of the Act, a receipt signed by the tax collector or any other officer authorized by the E.O. is to be given against each payment of tax. Also as per Rule-201(2) and Rule-202 of O.M. Rules, 1953, the Municipality may establish a system of reward and punishment to tax collector to ensure best results in collection of taxes.

Time Barred Dues

The year-wise break-up of outstanding taxes was asked to be produced before audits . But the same was not produced before audit, no information was available in previous year audit report also.

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

13.2 - Non-Revision of Annual Value of Holdings:-

As per Section-146 of O.M. Act, 1950 new valuation and assessment list should be prepared once in every 5 years. From the records and registers of the N.A.C. it was observed that presently holding tax is being collected on the basis of assessment made in the year 2008-09. Hence, another assessment would have been made in the year 2013-14 which has not been done till date. As a result the N.A.C. not only lost revenue from the old holdings but also lost revenue on account of non-collection of holding tax from new holdings. Hence, the E.O. is advised to take necessary steps in this regard.

13.3 - 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 - Irregular payment to DLR/NMR(POM-13/PAGE-31-37)

During the year under audit a sum of **Rs. 33,84,944.00** 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. 33,84,944.00 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.

| FY-2020-21 | | | | |
|------------|-----------------------|-----|------------|-----------|
| SL NO | NAME OF THE CASH BOOK | VR | DATE | AMOUNT |
| 1 | ACCOUNTANT | 5 | 18.01.2020 | 5,600.00 |
| 2 | ACCOUNTANT | 6 | 18.04.2020 | 14,560.00 |
| 3 | ACCOUNTANT | 7 | 21.04.2020 | 8,320.00 |
| 4 | ACCOUNTANT | 31 | 12.05.2020 | 14,560.00 |
| 5 | ACCOUNTANT | 33 | 19.05.2020 | 13,720.00 |
| 6 | ACCOUNTANT | 34 | 19.05.2020 | 15,120.00 |
| 7 | ACCOUNTANT | 35 | 19.05.2020 | 14,560.00 |
| 8 | ACCOUNTANT | 36 | 19.05.2020 | 35,280.00 |
| 9 | ACCOUNTANT | 37 | 19.05.2020 | 32,200.00 |
| 10 | ACCOUNTANT | 39 | 26.05.2020 | 8,320.00 |
| 11 | ACCOUNTANT | 41 | 28.05.2020 | 5,600.00 |
| 12 | ACCOUNTANT | 45 | 01.06.2020 | 24,640.00 |
| 13 | ACCOUNTANT | 56 | 16.06.2020 | 8,320.00 |
| 14 | ACCOUNTANT | 57 | 16.06.2020 | 14,560.00 |
| 15 | ACCOUNTANT | 68 | 30.06.2020 | 83,720.00 |
| 16 | ACCOUNTANT | 69 | 30.06.2020 | 21,840.00 |
| 17 | ACCOUNTANT | 74 | 04.07.2020 | 29,680.00 |
| 18 | ACCOUNTANT | 89 | 16.07.2020 | 8,320.00 |
| 19 | ACCOUNTANT | 90 | 10.07.2020 | 14,560.00 |
| 20 | ACCOUNTANT | 97 | 27.07.2020 | 39,200.00 |
| 21 | ACCOUNTANT | 108 | 10.08.2020 | 23,244.00 |
| 22 | ACCOUNTANT | 113 | 14.08.2020 | 8,640.00 |
| 23 | ACCOUNTANT | 115 | 18.08.2020 | 16,092.00 |
| 24 | ACCOUNTANT | 116 | 18.08.2020 | 45,892.00 |
| 25 | ACCOUNTANT | 118 | 19.08.2020 | 16,092.00 |
| 26 | ACCOUNTANT | 124 | 28.08.2020 | 36,654.00 |

| | | | | |
|----|------------|-----|------------|-----------|
| 27 | ACCOUNTANT | 125 | 28.08.2020 | 14,560.00 |
| 28 | ACCOUNTANT | 139 | 08.09.2020 | 13,410.00 |
| 29 | ACCOUNTANT | 140 | 08.09.2020 | 10,611.00 |
| 30 | ACCOUNTANT | 147 | 11.09.2020 | 15,776.00 |
| 31 | ACCOUNTANT | 148 | 11.09.2020 | 40,826.00 |
| 32 | ACCOUNTANT | 149 | 11.09.2020 | 15,496.00 |
| 33 | ACCOUNTANT | 158 | 15.09.2020 | 24,138.00 |
| 34 | ACCOUNTANT | 160 | 18.09.2020 | 28,310.00 |
| 35 | ACCOUNTANT | 166 | 25.09.2020 | 28,560.00 |
| 36 | ACCOUNTANT | 168 | 25.09.2020 | 20,860.00 |
| 37 | ACCOUNTANT | 201 | 14.10.2020 | 15,496.00 |
| 38 | ACCOUNTANT | 202 | 14.10.2020 | 29,204.00 |
| 39 | ACCOUNTANT | 203 | 14.10.2020 | 23,244.00 |
| 40 | ACCOUNTANT | 205 | 14.10.2020 | 10,218.00 |
| 41 | ACCOUNTANT | 208 | 14.10.2020 | 43,806.00 |
| 42 | ACCOUNTANT | 209 | 14.10.2020 | 7,748.00 |
| 43 | ACCOUNTANT | 214 | 19.10.2020 | 29,210.00 |
| 44 | ACCOUNTANT | 217 | 20.10.2020 | 20,264.00 |
| 45 | ACCOUNTANT | 220 | 21.10.2020 | 21,840.00 |
| 46 | ACCOUNTANT | 221 | 21.10.2020 | 20,562.00 |
| 47 | ACCOUNTANT | 229 | 22.10.2020 | 60,196.00 |
| 48 | ACCOUNTANT | 238 | 02.11.2020 | 8,191.00 |
| 49 | ACCOUNTANT | 267 | 10.11.2020 | 16,383.00 |
| 50 | ACCOUNTANT | 273 | 13.11.2020 | 30,347.00 |
| 51 | ACCOUNTANT | 274 | 13.11.2020 | 24,573.00 |
| 52 | ACCOUNTANT | 275 | 13.11.2020 | 38,529.00 |
| 53 | ACCOUNTANT | 276 | 16.11.2020 | 10,611.00 |
| 54 | ACCOUNTANT | 295 | 19.11.2020 | 15,496.00 |
| 55 | ACCOUNTANT | 298 | 20.11.2020 | 12,600.00 |
| 56 | ACCOUNTANT | 299 | 20.11.2020 | 2,700.00 |
| 57 | ACCOUNTANT | 320 | 03.12.2020 | 7,585.00 |
| 58 | ACCOUNTANT | 331 | 09.12.2020 | 38,352.00 |
| 59 | ACCOUNTANT | 332 | 09.12.2020 | 18,962.00 |
| 60 | ACCOUNTANT | 333 | 09.12.2020 | 7,585.00 |
| 61 | ACCOUNTANT | 334 | 09.12.2020 | 15,170.00 |
| 62 | ACCOUNTANT | 335 | 09.12.2020 | 9,825.00 |
| 63 | ACCOUNTANT | 339 | 09.12.2020 | 15,170.00 |
| 64 | ACCOUNTANT | 340 | 10.12.2020 | 18,204.00 |
| 65 | ACCOUNTANT | 344 | 15.12.2020 | 16,092.00 |
| 66 | ACCOUNTANT | 377 | 01.01.2021 | 41,086.00 |
| 67 | ACCOUNTANT | 378 | 01.01.2021 | 16,383.00 |
| 68 | ACCOUNTANT | 379 | 01.01.2021 | 10,611.00 |

| 69 | ACCOUNTANT | 380 | 01.01.2021 | 12,726.00 |
|-------------------|------------------------------|-----------|-------------|---------------------|
| 70 | ACCOUNTANT | 381 | 01.01.2021 | 8,191.00 |
| 71 | ACCOUNTANT | 384 | 01.01.2021 | 29,391.00 |
| 72 | ACCOUNTANT | 387 | 05.01.2021 | 24,573.00 |
| 73 | ACCOUNTANT | 394 | 19.01.2021 | 15,776.00 |
| 74 | ACCOUNTANT | 403 | 20.01.2021 | 27,002.00 |
| 75 | ACCOUNTANT | 408 | 27.01.2021 | 16,200.00 |
| 76 | ACCOUNTANT | 430 | 10.02.2021 | 8,100.00 |
| 77 | ACCOUNTANT | 438 | 22.02.2021 | 32,871.00 |
| 78 | ACCOUNTANT | 439 | 22.02.2021 | 15,776.00 |
| 79 | ACCOUNTANT | 440 | 22.02.2021 | 10,218.00 |
| 80 | ACCOUNTANT | 449 | 01.03.2021 | 30,035.00 |
| 81 | ACCOUNTANT | 450 | 01.03.2021 | 11,525.00 |
| 82 | ACCOUNTANT | 461 | 08.03.2021 | 15,768.00 |
| 83 | ACCOUNTANT | 488 | 10.03.2021 | 15,198.00 |
| 84 | ACCOUNTANT | 517 | 30.03.2021 | 14,562.00 |
| TOTAL | | | | 17,15,996.00 |
| FY-2021-22 | | | | |
| SL NO | NAME OF THE CASH BOOK | VR | DATE | AMOUNT |
| 1 | ACCOUNTANT | 4 | 05.04.2021 | 27,306.00 |
| 2 | ACCOUNTANT | 5 | 05.04.2021 | 9,432.00 |
| 3 | ACCOUNTANT | 7 | 09.04.2021 | 31,674.00 |
| 4 | ACCOUNTANT | 14 | 16.04.2021 | 21,843.00 |
| 5 | ACCOUNTANT | 15 | 16.04.2021 | 30,641.00 |
| 6 | ACCOUNTANT | 17 | 20.04.2021 | 12,742.00 |
| 7 | ACCOUNTANT | 19 | 20.04.2021 | 24,575.00 |
| 8 | ACCOUNTANT | 39 | 28.04.2021 | 16,383.00 |
| 9 | ACCOUNTANT | 42 | 03.05.2021 | 23,331.00 |
| 10 | ACCOUNTANT | 43 | 03.05.2021 | 23,361.00 |
| 11 | ACCOUNTANT | 46 | 03.05.2021 | 10,611.00 |
| 12 | ACCOUNTANT | 47 | 03.05.2021 | 36,228.00 |
| 13 | ACCOUNTANT | 48 | 03.05.2021 | 15,170.00 |
| 14 | ACCOUNTANT | 58 | 12.05.2021 | 28,715.00 |
| 15 | ACCOUNTANT | 59 | 12.05.2021 | 13,349.00 |
| 16 | ACCOUNTANT | 76 | 25.05.2021 | 15,776.00 |
| 17 | ACCOUNTANT | 77 | 25.05.2021 | 10,218.00 |
| 18 | ACCOUNTANT | 99 | 16.06.2021 | 29,545.00 |
| 19 | ACCOUNTANT | 101 | 18.06.2021 | 10,218.00 |
| 20 | ACCOUNTANT | 102 | 18.06.2021 | 16,172.00 |
| 21 | ACCOUNTANT | 103 | 18.06.2021 | 42,296.00 |
| 22 | ACCOUNTANT | 104 | 18.06.2021 | 16,383.00 |
| 23 | ACCOUNTANT | 118 | 30.06.2021 | 45,217.00 |

| | | | | |
|----|------------|-----|------------|-----------|
| 24 | ACCOUNTANT | 125 | 06.07.2021 | 27,500.00 |
| 25 | ACCOUNTANT | 140 | 08.07.2021 | 30,789.00 |
| 26 | ACCOUNTANT | 141 | 08.07.2021 | 16,172.00 |
| 27 | ACCOUNTANT | 142 | 08.07.2021 | 10,218.00 |
| 28 | ACCOUNTANT | 191 | 22.07.2021 | 15,776.00 |
| 29 | ACCOUNTANT | 214 | 16.08.2021 | 35,875.00 |
| 30 | ACCOUNTANT | 215 | 16.08.2021 | 32,344.00 |
| 31 | ACCOUNTANT | 217 | 16.08.2021 | 16,794.00 |
| 32 | ACCOUNTANT | 242 | 21.09.2021 | 8,397.00 |
| 33 | ACCOUNTANT | 243 | 21.09.2021 | 8,397.00 |
| 34 | ACCOUNTANT | 244 | 23.09.2021 | 10,218.00 |
| 35 | ACCOUNTANT | 245 | 23.09.2021 | 32,344.00 |
| 36 | ACCOUNTANT | 247 | 27.09.2021 | 16,172.00 |
| 37 | ACCOUNTANT | 248 | 28.09.2021 | 27,500.00 |
| 38 | ACCOUNTANT | 250 | 01.10.2021 | 42,296.00 |
| 39 | ACCOUNTANT | 256 | 07.10.2021 | 8,086.00 |
| 40 | ACCOUNTANT | 257 | 07.10.2021 | 8,397.00 |
| 41 | ACCOUNTANT | 258 | 07.10.2021 | 13,332.00 |
| 42 | ACCOUNTANT | 265 | 07.10.2021 | 32,344.00 |
| 43 | ACCOUNTANT | 267 | 07.10.2021 | 42,284.00 |
| 44 | ACCOUNTANT | 268 | 07.10.2021 | 16,172.00 |
| 45 | ACCOUNTANT | 270 | 07.10.2021 | 8,086.00 |
| 46 | ACCOUNTANT | 276 | 08.10.2021 | 7,464.00 |
| 47 | ACCOUNTANT | 277 | 16.10.2021 | 8,086.00 |
| 48 | ACCOUNTANT | 279 | 21.10.2021 | 10,218.00 |
| 49 | ACCOUNTANT | 280 | 21.10.2021 | 16,172.00 |
| 50 | ACCOUNTANT | 313 | 16.11.2021 | 28,923.00 |
| 51 | ACCOUNTANT | 314 | 16.11.2021 | 16,172.00 |
| 52 | ACCOUNTANT | 215 | 16.11.2021 | 43,217.00 |
| 53 | ACCOUNTANT | 316 | 16.11.2021 | 8,086.00 |
| 54 | ACCOUNTANT | 325 | 26.11.2021 | 15,150.00 |
| 55 | ACCOUNTANT | 332 | 1.12.2021 | 8,086.00 |
| 56 | ACCOUNTANT | 341 | 02.12.2021 | 8,086.00 |
| 57 | ACCOUNTANT | 347 | 10.12.2021 | 39,796.00 |
| 58 | ACCOUNTANT | 348 | 10.12.2021 | 8,086.00 |
| 59 | ACCOUNTANT | 353 | 10.12.2021 | 8,086.00 |
| 60 | ACCOUNTANT | 360 | 15.12.2021 | 8,086.00 |
| 61 | ACCOUNTANT | 363 | 20.12.2021 | 8,086.00 |
| 62 | ACCOUNTANT | 378 | 03.01.2022 | 8,086.00 |
| 63 | ACCOUNTANT | 379 | 03.02.2022 | 16,172.00 |
| 64 | ACCOUNTANT | 380 | 03.01.2022 | 29,545.00 |
| 65 | ACCOUNTANT | 381 | 03.01.2022 | 8,086.00 |

| | | | | |
|--------------------|------------|-----|------------|---------------------|
| 66 | ACCOUNTANT | 387 | 06.01.2022 | 35,442.00 |
| 67 | ACCOUNTANT | 388 | 10.01.2022 | 31,100.00 |
| 68 | ACCOUNTANT | 422 | 24.01.2022 | 34,020.00 |
| 69 | ACCOUNTANT | 423 | 24.01.2022 | 8,505.00 |
| 70 | ACCOUNTANT | 424 | 24.01.2022 | 5,040.00 |
| 71 | ACCOUNTANT | 425 | 24.01.2022 | 16,380.00 |
| 72 | ACCOUNTANT | 426 | 24.01.2022 | 16,794.00 |
| 73 | ACCOUNTANT | 434 | 29.01.2022 | 16,783.00 |
| 74 | ACCOUNTANT | 475 | 16.02.2022 | 32,760.00 |
| 75 | ACCOUNTANT | 477 | 17.02.2022 | 8,190.00 |
| 76 | ACCOUNTANT | 478 | 17.02.2022 | 30,890.00 |
| 77 | ACCOUNTANT | 480 | 17.02.2022 | 16,380.00 |
| 78 | ACCOUNTANT | 481 | 17.02.2022 | 8,190.00 |
| 79 | ACCOUNTANT | 482 | 17.02.2022 | 8,086.00 |
| 80 | ACCOUNTANT | 483 | 17.02.2022 | 13,860.00 |
| 81 | ACCOUNTANT | 484 | 17.02.2022 | 20,790.00 |
| 82 | ACCOUNTANT | 498 | 11.03.2022 | 15,120.00 |
| 83 | ACCOUNTANT | 500 | 11.03.2022 | 7,560.00 |
| 84 | ACCOUNTANT | 513 | 11.03.2022 | 28,665.00 |
| 85 | ACCOUNTANT | 514 | 11.03.2022 | 32,465.00 |
| 86 | ACCOUNTANT | 515 | 11.03.2022 | 7,560.00 |
| TOTAL | | | | 16,68,948.00 |
| Grand Total | | | | 33,84,944.00 |

In response to audit objection memo the local authority has replied that due to shortage of manpower DLR/NMR were engaged. The reply is satisfactory but necessary approval may be obtained from Govt. for the compliance. Till production of the necessary approvals before audit the total amount of **Rs.33,84,944.00** is kept under objection.

PARA: 15 **AUDIT ON WORKS**

15.1 - Excess payment of Rs.1000.00 In works bill.(POM-15/PAGE-40)

| | | | | |
|---|-----------------------|----------------------------------|-------------|------------|
| 1 | NAME OF THE WORK | Construction of CC at MCC centre | | |
| 2 | SCHEME/CR. NO. | RD/05/20-21 | | |
| 3 | ESTIMATED COST | 40000/- | | |
| 4 | NAME OF THE EXECUTANT | DEPARTMENTAL | | |
| 5 | NAME OF THE JE | SRI SANJAY KUMAR MAJHI | | |
| 6 | NAME OF THE EO | SRI MANOJ KUMAR TANDI | | |
| 7 | BILL NO | VR NO/DATE | BILL AMOUNT | MB NO/PAGE |
| | 1st & Final Bill | 05/01.02.2021 | 40000.00 | 278/08-13 |

On checking the above work case record w.r.t M.B along with relevant records, it was noticed that Rs 1000.00 has been paid towards cost of sign board (item no-7). But as per photographs attached to this case record it was noticed that there was no any sign board constructed near work site. So it is considered to be excess payment which is inadmissible in audit and suggested for recovery.

Responsible Person for this paragraph

| Slno | Name | Designation | Adress | Amount(In Rs:) |
|------|------------------------|-------------------|-------------------------|----------------|
| 1 | SRI MANOJ KUMAR TANDI | EXECUTIVE OFFICER | JHARSUGUDA MUNICIPALITY | 500 |
| 2 | SRI SANJAY KUMAR MAJHI | JUNIOR ENGINEER | I.T.D.A KUCHINDA | 500 |
| | | | | |

15.2 - Excess payment of Rs.1500.00 In works bill.(POM-16/PAGE-41)

| | | | | |
|---|-----------------------|---|-------------|-----------|
| 1 | NAME OF THE WORK | Construction of CC Drain backside of Dr Padhi house to Jayadev Chhatria house | | |
| 2 | SCHEME/CR. NO. | FFC/3/18-19 | | |
| 3 | ESTIMATED COST | 200000/- | | |
| 4 | NAME OF THE EXECUTANT | SRI SRABAN KUMAR AGRAWAL | | |
| 5 | NAME OF THE AE | SRI BIGHNESWAR LUHA | | |
| 6 | NAME OF THE EO | SRI MANOJ KUMAR TANDI | | |
| 7 | BILL NO | VR NO/DATE | BILL AMOUNT | MB NO |
| | 1st & Fina Bill | 181/01.10.2020 | 123040.00 | 283/01-17 |

On checking the above work case record w.r.t M.B along with relevant records, it was noticed that Rs 1500.00 has been paid towards cost of sign board (item no-12). But as per photographs attached to this case record, it was noticed that there was no any sign board constructed near work site. So it is considered to be excess payment which is inadmissible in audit and suggested for recovery.

Responsible Person for this paragraph

| Slno | Name | Designation | Adress | Amount(In Rs:) |
|------|-----------------------|--------------------|-------------------------|----------------|
| 1 | SRI BIGHNESWAR LUHA | ASSISTANT ENGINEER | R.D KUCHINDA | 750 |
| 2 | SRI MANOJ KUMAR TANDI | EXECUTIVE OFFICER | JHARSUGUDA MUNICIPALITY | 750 |
| | | | | |

15.3 - Excess payment of Rs.8618.00 in works bill.(POM-17/PAGE-42-43)

| | | | | |
|---|------------------|---|--|--|
| 1 | NAME OF THE WORK | Construction of Cement Concrete Road from in front of Birsamunda Chhack Area Word No-07 | | |
| 2 | SCHEME/CR. NO. | FFC/12/19-20 | | |
| | | | | |

| | | | | |
|---|-----------------------|-------------------------------|-------------|-----------|
| 3 | ESTIMATED COST | 200000/- | | |
| 4 | NAME OF THE EXECUTANT | SRI SUBHRANSU KUMAR PATTANAIK | | |
| 5 | NAME OF THE AE | SRI BIGHNESWAR LUHA | | |
| 6 | NAME OF THE EO | SRI ADITYA KUMAR GOYAL | | |
| 7 | BILL NO | VR NO/DATE | BILL AMOUNT | MB NO |
| | 1st & Final Bill | 134/27.07.2021 | 198106.00 | 273/80-85 |

On checking of the above Case Record w.r.t to MB and other documents attached to this CR, it is noticed that the work has been executed through tender process and the work order was issued against one, SRI SRI SUBHRANSU KUMAR PATTANAIK, selected as L1 bidder on work order 81/07.01.2021. As per the terms of the agreement the executants has to complete the work within 60 days from the date of work order i.e. as on dt. 07.03.2021. On cross verification it is noticed that there was not available of completion certificate. Hence the date submission of bill will be considered as the date completion of the work .But the contractor has not applied EOT within Schedule date of completion of work which violates the EOT norm. Hence as per OPWD code a Penalty calculated@1.5% per month to be calculated per day & maximum to 10% should be deduct from the final bill of payment, which was not done by the competent authority in proper way. The calculation of penalty is given below

Schedule date of completion of work=07.03.2021

Actual date of completion of work(as per bill submission)=02.06.2021

Delay of days =87

Penalty =(1.5%/30*)*87*198106=8617.61

Hence Rs.8617.61 or say 8618.00 is suggested for recovery.

Responsible Person for this paragraph

| SIno | Name | Designation | Adress | Amount(In Rs:) |
|------|---------------------|--------------------|-----------------|----------------|
| 1 | SRI ADITYA GOYAL | EXECUTIVE OFFICER | PD,DRDA,BARGARH | 4309 |
| 2 | SRI BIGHNESWAR LUHA | ASSISTANT ENGINEER | R.D KUCHINDA | 4309 |
| | | | | |

15.4 - Excess payment of Rs.8979.00i n works bill.(POM-18/PAGE-44-45)

| | | | | |
|---|-----------------------|--|-------------|----------|
| 1 | NAME OF THE WORK | Construction of Paver road from MCC Hall to Setp Gate Ward No-08 | | |
| 2 | SCHEME/CR. NO. | SWM/2021-22 | | |
| 3 | ESTIMATED COST | 384885/- | | |
| 5 | NAME OF THE EXECUTANT | SRI BISHAL AGARWAL | | |
| 7 | NAME OF THE AE | SRI BIGHNESWAR LUHA | | |
| 8 | NAME OF THE EO | SRI ADITYA GOYAL | | |
| 9 | BILL NO | VR NO/DATE | BILL AMOUNT | MB NO |
| | 1st & Fina Bill | 270/21-22 | 366470.00 | 314/8-11 |

On checking of the above Case Record w.r.t to MB and other documents attached to this CR, it is noticed that the work has been executed through tender process and the work order was issued against one, SRI SRI BISHAL AGARWAL, selected as L1 bidder on work order 2079/28.09.2021. As per the terms of the agreement the executants has to complete the work within 30 days from the date of work order i.e. as on dt. 28.10.2021. On cross verification it is noticed that there was not available of completion certificate. Hence the date submission of bill will be considered as the date completion of the work. But the contractor has not applied EOT within Schedule date of completion of work which violates the EOT norm. Hence as per OPWD code a Penalty calculated@1.5% per month to be calculated per day & maximum to 10% should be deduct from the final bill of payment, which was not done by the competent authority in proper way. The calculation of penalty is given below

Schedule date of completion of work=28.10.2021

Actual date of completion of work (as per bill submission)=16.12.2021

Delay of days =49

Penalty =(1.5%/30*)49*366470=8978.51

Hence Rs 8978.51 or say 8979.00 is suggested for recovery.

Responsible Person for this paragraph

| SIno | Name | Designation | Adress | Amount(In Rs:) |
|------|--------------------|--------------------|-----------------|----------------|
| 1 | SRI ADITYA GOYAL | EXECUTIVE OFFICER | PD,DRDA,BARGARH | 4489 |
| 2 | SRI BIGNESWAR LUHA | ASSISTANT ENGINEER | R.D KUCHINDA | 4490 |
| | | | | |

15.5 - Excess payment of Rs. 19545.00 in works bill.(POM-19/PAGE-46-47)

| | | | | |
|---|-----------------------|--|-------------|-----------|
| 1 | NAME OF THE WORK | Construction of Cement Concrete Road ifrom Ganesh Patel House to Papu Agrawal house.WARD NO-02 | | |
| 2 | SCHEME/CR. NO. | FFC//02/19-20 | | |
| 3 | ESTIMATED COST | 210000/- | | |
| 5 | NAME OF THE EXECUTANT | SRI GURUDEV NAIK | | |
| 6 | NAME OF THE JE | SRI KHETRA MOHAN MAJHI | | |
| 8 | NAME OF THE EO | SRI ADITYA GOYAL | | |
| 9 | BILL NO | VR NO/DATE | BILL AMOUNT | MB NO |
| | 1st & Final Bill | 265/21.01.2022 | 195549.00 | 285/66-69 |

On checking of the above Case Record w.r.t to MB and other documents attached to this CR, it is noticed that the work has been executed through tender process and the work order was issued against one, SRI SRI GURUDEV NAIK, selected as L1 bidder on work order 83/07.01.2021. As per the terms of the agreement the executants has to complete the work within 60 days from the date of work order i.e. as on dt. 07.03.201. On cross verification it is

noticed that there was not available of completion certificate. Hence the date submission of bill will be considered as the date completion of the work. But the contractor has not applied EOT within Schedule date of completion of work which violates the EOT norm. Hence as per OPWD code a Penalty calculated@1.5% per month to be calculated per day & maximum to 10% should be deduct from the final bill of payment, which was not done by the competent authority in proper way. The calculation of penalty is given below

Schedule date of completion of work=07.03.201

Actual date of completion of work(as per bill submission)=07.12.2021

Delay of days =275

Since it has crossed 200 days so penalty will be 10%

Penalty =(10%*195549.00)=19544.90

Hence Rs.19544.90 or say 19545.00 is suggested for recovery.

Responsible Person for this paragraph

| Sno | Name | Designation | Adress | Amount(In Rs:) |
|-----|------------------------|-------------------|-----------------|----------------|
| 1 | SRI ADITYA GOYAL | EXECUTIVE OFFICER | PD,DRDA,BARGARH | 9772 |
| 2 | SRI KHETRA MOHAN MAJHI | JUNIOR ENGINEER | B.D.O KUCHINDA | 9773 |
| | | | | |

15.6 - Excess payment of Rs. 19837.00 In works bill.(POM-20/PAGE-48-49)

| | | | | |
|---|-----------------------|--|-------------|------------------|
| 1 | NAME OF THE WORK | Construction of Cement Concrete Road from Late Dillip Nayak house towards Ladangmal,ward no-08 | | |
| 2 | SCHEME/CR. NO. | FFC/15/19-20 | | |
| 3 | ESTIMATED COST | 200000/- | | |
| 5 | NAME OF THE EXECUTANT | SRI SUSHANTA KUMAR DWIBEDY | | |
| 6 | NAME OF THE AE | SRI BIGHNESWAR LUHA | | |
| 8 | NAME OF THE EO | SRI ADITYA GOYAL | | |
| 9 | BILL NO | VR NO/DATE | BILL AMOUNT | MB NO |
| | 1st & Final Bill | 266/21.01.2022 | 198370.00 | 313/01-04 & 8-11 |

On checking of the above Case Record w.r.t to MB and other documents attached to this CR, it is noticed that the work has been executed through tender process and the work order was issued against one, SRI SRI SUSHANTA KUMAR DWIBEDY, selected as L1 bidder on work order 89/07.01.2021. As per the terms of the agreement the executants has to complete the work within 60 days from the date of work order i.e. as on dt. 07.03.2021. On cross verification it is noticed that there was not available of completion certificate. Hence the date submission of bill will be considered as the date completion of the work. But the contractor has not applied EOT within Schedule date of completion of work which violates the EOT norm. Hence as per OPWD code a Penalty calculated@1.5% per month to be calculated per day & maximum to 10% should be deduct from the final bill of payment, which was not done by the competent authority in proper way. The calculation of penalty is given below.

Schedule date of completion of work=07.03.2021

Actual date of completion of work(as per bill submission)=02.12.2021

Delay of days =270

Since it has crossed 200 days so penalty will be 10%

Penalty =(10%*198370.00)=19837.00

Hence Rs. 19837.00 is suggested for recovery.

Responsible Person for this paragraph

| Sino | Name | Designation | Adress | Amount(In Rs:) |
|------|---------------------|--------------------|-----------------|----------------|
| 1 | SRI ADITYA GOYAL | EXECUTIVE OFFICER | PD,DRDA,BARGARH | 9918 |
| 2 | SRI BIGHNESWAR LUHA | ASSISTANT ENGINEER | R.D KUCHINDA | 9919 |
| | | | | |

15.7 - Excess payment of Rs.6445.00 In works bill.(POM-21/PAGE-50-51)

| | | | | |
|---|-----------------------|---|-------------|-----------|
| 1 | NAME OF THE WORK | Construction of CC roiad from Kusumi Road to AWC,Ward No-08 | | |
| 2 | SCHEME/CR. NO. | XVFC/15/20-21 | | |
| 3 | ESTIMATED COST | 200000/- | | |
| 4 | NAME OF THE EXECUTANT | SRI PINTU NAIK | | |
| 5 | NAME OF THE AE | SRI BIGHNESWAR LUHA | | |
| 7 | NAME OF THE EO | SRI ADITYA GOYAL | | |
| 8 | BILL NO | VR NO/DATE | BILL AMOUNT | MB NO |
| | 1st & Final Bill | 311/10.02.2022 | 168062.00 | 281/74-77 |

On checking of the above Case Record w.r.t to MB and other documents attached to this CR, it is noticed that the work has been executed through tender process and the work order was issued against one, SRI SRI PINTU NAIK, selected as L1 bidder on work order 2125/01.10.2021. As per the terms of the agreement the executants has to complete the work within 30 days from the date of work order i.e. as on dt. 01.11.2021. On cross verification it is noticed that there was not available of completion certificate. Hence the date submission of bill will be considered as the date completion of the work. But the contractor has not applied EOT within Schedule date of completion of work which violates the EOT norm. Hence as per OPWD code a Penalty calculated@1.5% per month to be calculated per day & maximum to 10% should be deduct from the final bill of payment, which was not done by the competent authority in proper way. The calculation of penalty is given below

Schedule date of completion of work=01.11.2021

Actual date of completion of work(as per bill submission)=12.12.2021

Delay of days =41

Penalty $= (1.5\%/30 \times 41) \times 168062.00 = 3445.27$

Again on scrutinizing of photographs it was noticed that the cost of the display board has been paid Rs.3000.00. But there was actually not any construction of the display board and the details of the project are written in a side wall. So the payment should be treated as excess payment and needs to be recovery. Hence Rs.3445.00+ Rs.3000.00=Rs. 6445.00 is suggested for recovery.

Responsible Person for this paragraph

| S/no | Name | Designation | Adress | Amount(In Rs:) |
|------|---------------------|--------------------|-----------------|----------------|
| 1 | SRI ADITYA GOYAL | EXECUTIVE OFFICER | PD,DRDA,BARGARH | 3222 |
| 2 | SRI BIGHNESWAR LUHA | ASSISTANT ENGINEER | R.D KUCHINDA | 3223 |
| | | | | |

15.8 - Excess payment of Rs.14296.00 in works bill.(POM-22/PAGE-52-53)

| | | | | |
|---|-----------------------|---|-------------|-----------|
| 1 | NAME OF THE WORK | Construction of CC Road from Balik Balua house to Bye Pass road of Thakur Majhi house | | |
| 2 | SCHEME/CR. NO. | AMR & B/3/02.02.2018 | | |
| 3 | ESTIMATED COST | 250000/- | | |
| 4 | NAME OF THE EXECUTANT | SRI ATISH KUMAR AGAWAL | | |
| 6 | NAME OF THE AE | SRI BIGHNESWAR LUHA | | |
| 7 | NAME OF THE EO | SRI MANOJ KUMAR TANDI | | |
| 8 | BILL NO | VR NO/DATE | BILL AMOUNT | MB NO |
| | 1st & Final Bill | 186/01.10.2020 | 127964.00 | 275/16-17 |

On checking of the above Case Record w.r.t to MB and other documents attached to this CR, it is noticed that the work has been executed through tender process and the work order was issued against one, SRI SRI ATISH KUMAR AGAWAL, selected as L1 bidder on work order no-190/20.02.2019. As per the terms of the agreement the executants has to complete the work within 30 days from the date of work order i.e. as on dt.19.03.2029 . On cross verification it is noticed that there was not available of completion certificate. Hence the date submission of bill will be considered as the date completion of the work. But the contractor has not applied EOT within Schedule date of completion of work which violates the EOT norm. Hence as per OPWD code a Penalty calculated@1.5% per month to be calculated per day & maximum to 10% should be deduct from the final bill of payment, which was not done by the competent authority in proper way. The calculation of penalty is given below

Schedule date of completion of work=19.03.2029

Actual date of completion of work(as per bill submission)=06.08.2020

Delay of days =445

Since it has crossed 200 days so penalty will be 10%

Penalty =(10%*127964.00)=12796.40 or say 12796.00

Again on scrutinizing of photographs it was noticed that the cost of the display board has been paid Rs.1500.00. But there was actually not any construction of the display board and the details of the project are written in a fabricated computerized photograph. So the payment should be treated as excess payment and needs to be recovery.

Hence Rs.12796.00.00+ Rs.1500.00=Rs. 14296.00 is suggested for recovery.

Responsible Person for this paragraph

| Slno | Name | Designation | Adress | Amount(In Rs:) |
|------|-----------------------|--------------------|-------------------------|----------------|
| 1 | SRI BIGHNESWAR LUHA | ASSISTANT ENGINEER | R.D KUCHINDA | 7148 |
| 2 | SRI MANOJ KUMAR TANDI | EXECUTIVE OFFICER | JHARSUGUDA MUNICIPALITY | 7148 |
| | | | | |

15.9 - Excess payment of Rs. 19853.00 in works bill.(POM-23/PAGE-54-55)

| | | | | |
|---|-----------------------|---|-------------|-----------|
| 1 | NAME OF THE WORK | Construction of CC road from Nurpa House to Satyabati Sunar House, Ward No-04 | | |
| 2 | SCHEME/CR. NO. | FFC/8/19-20 | | |
| 3 | ESTIMATED COST | 200000/- | | |
| 4 | NAME OF THE EXECUTANT | SRI JATIN KUMAR SAHOO | | |
| 6 | NAME OF THE AE | SRI BIGHNESWAR LUHA | | |
| 7 | NAME OF THE EO | SRI ADITYA GOYAL | | |
| 8 | BILL NO | VR NO/DATE | BILL AMOUNT | MB NO |
| | 1st & Final Bill | 315/10.02.2020 | 198528.00 | 318/16-18 |

On checking of the above Case Record w.r.t to MB and other documents attached to this CR, it is noticed that the work has been executed through tender process and the work order was issued against one, SRI SRI JATIN KUMAR SAHOO, selected as L1 bidder on work order no-51/07.01.2021. As per the terms of the agreement the executants has to complete the work within 30 days from the date of work order i.e. as on dt.07.02.2021. On cross verification it is noticed that there was not available of completion certificate. Hence the date submission of bill will be considered as the date completion of the work. But the contractor has not applied EOT within Schedule date of completion of work which violates the EOT norm. Hence as per OPWD code a Penalty calculated@1.5% per month to be calculated per day & maximum to 10% should be deduct from the final bill of payment, which was not done by the competent authority in proper way. The calculation of penalty is given below

Schedule date of completion of work=07.02.2022

Actual date of completion of work(as per bill submission)=24.12.2021

Delay of days =320

Since it has crossed 200 days so penalty will be 10%

Penalty $= (10\% * 198528.00) = 19852.80$ or say 19853.00

Hence Rs. 19853.00 is suggested for recovery.

Responsible Person for this paragraph

| Sino | Name | Designation | Adress | Amount(In Rs:) |
|------|---------------------|--------------------|-----------------|----------------|
| 1 | SRI ADITYA GOYAL | EXECUTIVE OFFICER | PD,DRDA,BARGARH | 9926 |
| 2 | SRI BIGHNESWAR LUHA | ASSISTANT ENGINEER | R.D KUCHINDA | 9927 |
| | | | | |

15.10 - Excess payment of Rs. 17273.00 in works bill.(POM-24/PAGE-56-57)

| | | | | |
|---|-----------------------|--|-------------|-----------|
| 1 | NAME OF THE WORK | Repair of Road in front of Radha Krishna Temple,Ward No-05 | | |
| 2 | SCHEME/CR. NO. | FFC/10/19-20 | | |
| 3 | ESTIMATED COST | 200000/- | | |
| 4 | NAME OF THE EXECUTANT | SRI SIDDHI CONSTRUCTION | | |
| 5 | NAME OF THE JE | SRI KHETRAMOHAN MAJHI | | |
| 7 | NAME OF THE EO | SRI ADITYA GOYAL | | |
| 8 | BILL NO | VR NO/DATE | BILL AMOUNT | MB NO |
| | 1st & Final Bill | 362/22.03.2022 | 172732.00 | 313/63-64 |

On checking of the above Case Record w.r.t to MB and other documents attached to this CR, it is noticed that the work has been executed through tender process and the work order was issued against one, SRI SRI SIDDHI CONSTRUCTION, selected as L1 bidder on work order no-101/07.01.2021. As per the terms of the agreement the executants has to complete the work within 30 days from the date of work order i.e. as on dt.07.02.2021. On cross verification it is noticed that there was not available of completion certificate. Hence the date submission of bill will be considered as the date completion of the work. But the contractor has not applied EOT within Schedule date of completion of work which violates the EOT norm. Hence as per OPWD code a Penalty calculated@1.5% per month to be calculated per day & maximum to 10% should be deduct from the final bill of payment, which was not done by the competent authority in proper way. The calculation of penalty is given below

Schedule date of completion of work=07.02.2021

Actual date of completion of work(as per bill submission)=08.03.2022

Delay of days =305

Since it has crossed 200 days so penalty will be 10%

Penalty $= (10\% * 172732.00) = 17273.20$ or say 17273.00

Hence Rs. 17273.00 is suggested for recovery.

Responsible Person for this paragraph

| Sino | Name | Designation | Adress | Amount(In Rs:) |
|------|------------------------|-------------------|-----------------|----------------|
| 1 | SRI ADITYA GOYAL | EXECUTIVE OFFICER | PD,DRDA,BARGARH | 8636 |
| 2 | SRI KHETRA MOHAN MAJHI | JUNIOR ENGINEER | B.D.O KUCHINDA | 8637 |
| | | | | |

15.11 - Excess payment of Rs. 4723.00 in works bill.(POM-25/PAGE-58-59)

| | | | | |
|---|-----------------------|--|-------------|-------------|
| 1 | NAME OF THE WORK | Construction of drain from Kendu leaf Office to Dash Babu house,ward no-09 | | |
| 2 | SCHEME/CR. NO. | MVT/30/19-20 | | |
| 3 | ESTIMATED COST | 300000/- | | |
| 4 | NAME OF THE EXECUTANT | SRI G.G CONSTRUCTION | | |
| 6 | NAME OF THE AE | SRI BIGHNESWAR LUHA | | |
| 7 | NAME OF THE EO | SRI ADITYA GOYAL | | |
| 8 | BILL NO | VR NO/DATE | BILL AMOUNT | MB NO |
| | 1st & Final Bill | 344/0.03.2022 | 255280.00 | 287/116-125 |

On checking of the above Case Record w.r.t to MB and other documents attached to this CR, it is noticed that the work has been executed through tender process and the work order was issued against one, SRI SRI G.G CONSTRUCTION, selected as L1 bidder on work order no-2744/17.11.2021. As per the terms of the agreement the executants has to complete the work within 30 days from the date of work order i.e. as on dt.16.12.2021. On cross verification it is noticed that there was not available of completion certificate. Hence the date submission of bill will be considered as the date completion of the work. But the contractor has not applied EOT within Schedule date of completion of work which violates the EOT norm. Hence as per OPWD code a Penalty calculated@1.5% per month to be calculated per day & maximum to 10% should be deduct from the final bill of payment, which was not done by the competent authority in proper way. The calculation of penalty is given below

Schedule date of completion of work=16.12.2021

Actual date of completion of work(as per bill submission)=22.01.2022

Delay of days =37

Penalty =(1.5%/30*37*255280.00)=4722.68 or say 4723.00

Hence Rs. 4723.00 is suggested for recovery.

Responsible Person for this paragraph

| Sino | Name | Designation | Adress | Amount(In Rs:) |
|------|---------------------|--------------------|-----------------|----------------|
| 1 | SRI ADITYA GOYAL | EXECUTIVE OFFICER | PD,DRDA,BARGARH | 2361 |
| 2 | SRI BIGHNESWAR LUHA | ASSISTANT ENGINEER | R.D KUCHINDA | 2362 |
| | | | | |

15.12 - Excess payment of Rs.19725.00 in works bill.(POM-26/PAGE-60-61)

| | | | | |
|---|-----------------------|---|-------------|-----------|
| 1 | NAME OF THE WORK | Construction of Cement Concrete Road from Chamda Godown to Salman Hasada house,ward no-07 | | |
| 2 | SCHEME/CR. NO. | FFC/13/19-20 | | |
| 3 | ESTIMATED COST | 200000/- | | |
| 4 | NAME OF THE EXECUTANT | SRI ATISH KUMAR AGRAWAL | | |
| 6 | NAME OF THE AE | SRI BIGHNESWAR LUHA | | |
| 7 | NAME OF THE EO | SRI ADITYA GOYAL | | |
| 8 | BILL NO | VR NO/DATE | BILL AMOUNT | MB NO |
| | 1st & Final Bill | 278/31.01.2022 | 197252.00 | 316/13-16 |

On checking of the above Case Record w.r.t to MB and other documents attached to this CR, it is noticed that the work has been executed through tender process and the work order was issued against one, SRI SRI ATISH KUMAR AGRAWAL, selected as L1 bidder on work order no-07/07.01.2021. As per the terms of the agreement the executants has to complete the work within 30 days from the date of work order i.e. as on dt.08.03.2021. On cross verification it is noticed that there was not available of completion certificate. Hence the date submission of bill will be considered as the date completion of the work. But the contractor has not applied EOT within Schedule date of completion of work which violates the EOT norm. Hence as per OPWD code a Penalty calculated@1.5% per month to be calculated per day & maximum to 10% should be deduct from the final bill of payment, which was not done by the competent authority in proper way. The calculation of penalty is given below

Schedule date of completion of work=08.03.2021

Actual date of completion of work(as per bill submission)=24.12.2021

Delay of days =291

Since it has crossed 200 days so penalty will be 10%

Penalty =(10%*197252.00)=19725.20 or say 19725.00

Hence Rs. 19725.00 is suggested for recovery.

Responsible Person for this paragraph

| SIno | Name | Designation | Adress | Amount(In Rs:) |
|------|---------------------|--------------------|-----------------|----------------|
| 1 | SRI ADITYA GOYAL | EXECUTIVE OFFICER | PD,DRDA,BARGARH | 9862 |
| 2 | SRI BIGHNESWAR LUHA | ASSISTANT ENGINEER | R.D KUCHINDA | 9863 |
| | | | | |

15.13 - List of Work Case Records Audited:-

The details work case records produced during the course of audit is as follows:-

| | | |
|--|--|--|
| | | |
|--|--|--|

| 2020-21 | | |
|--------------------------------------|-----|------------------|
| | No | Money Value(Rs.) |
| Work Case records to be audited | 45 | 25623815.00 |
| Work Case records produced & audited | 38 | 13001904.00 |
| Work Case records Not produced | 07 | 12621911.00 |
| 2021-22 | | |
| Work Case records to be audited | 163 | 61500326.00 |
| Work Case records produced & audited | 148 | 38068682.00 |
| Work Case records Not produced | 15 | 23431644.00 |

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

16.1 -

No separate Department are found during the year 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, utilization 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 utilization. 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 centers and crematoria are also included in the scheme.

The financial achievement and physical achievement of UNNATI scheme of Kuchinda NAC for the year 2020-21 & 2021-22 narrated in the table given below.

Showing the Physical & Financial Achievement of different Dev.Schemes in respect of Maneswar PS for the year.2020-21

| Sl. No. | Name of the Schemes | Financial Achievement | | | | | | Physical Achievement | | | | | |
|---------|---------------------|-----------------------|-------------------------------------|-----------------------|-----------------------------------|---|--|--|---|-------|---|---|---------------------------------------|
| | | O.B.as on 01.04.2020 | Fund Received during the Yr.2020-21 | Total Funds Available | Expenditure during the Yr.2020-21 | Un-Spent balance at the end of the Yr.2020-21 | % of Utilisation to that of Available fund | No. of Spill over projects from previous years | Nos. of Projects planned for the current Yr.as per A.A.Plan-2020-21 | Total | No. of Projects completed during the year.2020-21 | No. of Projects spill over to the next year | % of Achievement w.r. to total target |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 1 | UNNATI | 45,57,422.00 | 1,47,00,000.00 | 1,92,57,422.00 | 54,10,517.00 | 1,38,46,905.00 | 28.10 % | 14 | 46 | 60 | 22 | 38 | 37 % |

Showing the Physical & Financial Achievement of different Dev.Schemes in respect of

Maneswar PS for the year.2021-22

| Sl. No. | Name of the Schemes | Financial Achievement | | | | | | Physical Achievement | | | | | |
|---------|---------------------|-----------------------|--------------------------------------|-----------------------|------------------------------------|--|--|--|--|-------|--|---|---------------------------------------|
| | | O.B.as on 01.04.2021 | Fund Received during the Yr. 2021-22 | Total Funds Available | Expenditure during the Yr. 2021-22 | Un-Spent balance at the end of the Yr. 2021-22 | % of Utilisation to that of Available fund | No. of Spill over projects from previous years | Nos. of Projects planned for the current Yr.as per A.A.Plan- 2021-22 | Total | No. of Projects completed during the year. 2021-22 | No. of Projects spill over to the next year | % of Achievement w.r. to total target |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 1 | UNNATI | 1,38,46,905.00 | 2,18,70,000.00 | 3,57,16,905.00 | 1,54,82,574.00 | 2,02,34,331.00 | 43.35 % | 38 | 62 | 100 | 46 | | 46 % |

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. 100 nos. of projects in total has been taken up for execution during the year 2021-22, the achievement percentage is just about 46 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 seven starting from 2012-13 to 2019-20 is given below. The Local authority is here by requested to take effective steps to settle the pending Paragraphs.(derived from on-line reports).

| 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 | 1136217/AR/2015-16-SAMBALPUR for 2014-15. | 0 | 0.00 | 6 | 19062056.00 | 19062056.00 |
| 2 | 247961/AR/2014-15-SAMBALPUR for 2012-13 & | 0 | 0.00 | 15 | 4168840.00 | 4168840.00 |
| 3 | 338861/AR/2013-14-SAMBALPUR for 2003-04 | 0 | 0.00 | 4 | 4341320.0 | 4341320.0 |
| 4 | Audit Report No : 276697/AR/2016-2017-SAMBALPUR | 0 | 0.00 | 2 | 3330200.00 | 3330200.00 |
| 5 | Audit Report No : 371599/AR/2017-2018-SAMBALPUR | 1 | 1000.00 | 8 | 1025600.00 | 1026600.00 |
| 6 | Audit Report No.441949/AR/2018-19-Sambalpur for 2017-18 | 0 | 0.00 | 5 | 4315949.00 | 4315949.00 |
| 7 | Audit Report No : 544855/AR/2019-2020-SAMBALPUR | 0 | 0.00 | 12 | 5894753.84 | 5894753.84 |
| 8 | Audit Report No : 587239/AR/2020-2021-SAMBALPUR | 0 | 0.00 | 9 | 6025290.00 | 6025290.00 |
| | TOTAL | 1 | 1000 | 61 | 44256820.84 | 44257820.84 |

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 by the PDS in Charge.(POM-11/PAGE-29)

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 31.3.2022 the PDS dealing assistants has kept **Rs 24,42,380.36** 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.2432380.36** (2442380.36– 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 it seems that major portion of cash of his period is kept as cash in hand. Hence the local authority is suggested to take necessary steps to deposit all cash in hand balance as soon as possible with loss of interest may be calculated and compliance reported to audit.

The retention of heavy cash balance by a single officials is running since years together inspite of repeated audit objections.Hence the attention of higher officials is invited to look into the matter for taking necessary action.

18.3 - Non-deposited of amount collected by selling EGB of PDS items.(POM-10/PAGE-27-28)

On checking the cash books and stock register of PDS, it is found that a total sum of **11671.96** Quintals of rice & wheat have been sold during the financial year 2020-21 & 2021-22. 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 gunny bags amounts to Rs.**233651.60** or say **Rs.233651.00** during the years. Out of which **Rs.133562.00** has been deposited to bank during the period of 2021-22. Hence the differential amount of **Rs.100089.00(Rs.233651.00-Rs.133562.00)** is recoverable from person concerned. The details of sale proceeds are given below:-

| FY-2020-21 | | | | |
|-------------------|---------------------------------------|----------------------------------|-----------------|-----------------------------------|
| Sl No | Name of the commodity | Stock Issued(In Quintal) | Bags | Price of Bags @ 10 per bag |
| 1 | AAY RICE | 1661.85 | 3323.70 | 33237.00 |
| 2 | PHH RICE | 2853.53 | 5707.06 | 57070.60 |
| 3 | PHH WHEAT | 1094.46 | 2188.92 | 21889.20 |
| 4 | SFSA | 215.76 | 431.52 | 4315.20 |
| 5 | AP RICE | 21 | 42.00 | 420.00 |
| | TOTAL | 5846.6 | 11693.20 | 116932.00 |
| FY-2021-22 | | | | |
| Sl No | Name of the commodity | Stock Issued(In Quintal) | Bags | Price of Bags @ 10 per bag |
| 1 | AAY RICE | 1651.81 | 3303.62 | 33036 |
| 2 | PHH RICE | 2900.14 | 5800.28 | 58003 |
| 3 | PHH WHEAT | 1038.89 | 2077.78 | 20778 |
| 4 | SFSA | 232.44 | 464.88 | 4649 |
| 5 | AP RICE | 12.7 | 25.40 | 254 |
| | TOTAL | 5835.98 | 11671.96 | 116719.60 |
| | GRAND TOTAL | | | 233651.60 |
| | Amount Deposited | | | 133562.00 |
| | Balance amount to be deposited | | | 100089.60 |

In response to the audit objection memo the local authority has replied that amount will be recovered from concerned person.

Responsible Person for this paragraph

| Sno | Name | Designation | Adress | Amount(In Rs:) |
|-----|-------------------------------|---------------|-----------------------------|----------------|
| 1 | SRI AMARESH CHANDRA BEHERA | PDS IN CHARGE | AT-PO-KUCHINDA WORD NO-2 | 100089 |

| | | | | |
|--|--|--|------------|--|
| | | | 9438793175 | |
|--|--|--|------------|--|

18.4 - Non deposited of amount to the tune of Rs 11354.00 collected through MRs.(POM-09/PAGE-26)

On checking of the counter foils of Miscellaneous receipt Book No- 159 issued against Sri Tapan Kumar Mohapatra, TC. , it is found that a sum of Rs.11354.00 has been collected from different personnel as per detailed below but neither it is taken to DCR nor has been made deposited. The details are given below.

| SL no | MR Book No | MR No | Date | Amount |
|-------|------------|-------|------------|-----------|
| 1 | 159 | 15885 | 13.09.2021 | 5040.00 |
| 2 | 159 | 15897 | 13.09.2021 | 6314.00 |
| | | | TOTAL | 11,354.00 |

In response to the audit objection memo the local authority has replied that amount will be recovered from concerned person.

Responsible Person for this paragraph

| S/no | Name | Designation | Adress | Amount(In Rs:) |
|------|---------------------------|---------------|-------------------------------|----------------|
| 1 | SRI TAPAN KUMAR MOHAPATRA | TAX COLLECTOR | AT-PO-KUCHINDA MOB-9437257195 | 11354 |

18.5 - Heavy retention of cash in shape of hand by the Cashier.(POM-12/PAGE-30)

On checking of cashier cash book with Accountant cash book and bank Pass book, it was noticed that heavy amount of **Rs. 2,82,762.00** is kept as cash in hand as on 31.03.2021 and **Rs. 3,71,888.00** as on 31.03.2022 Collected during the FY 2020-21 and 2021-22 respectively and not deposited in bank a/c till 31.03.2022 as per cash book. But on the date of physical verification (i.e 07.02.2023) it was noticed that **Rs. 3,43,662.00** was cash in shape of 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.342662.00** (343662.00– 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 Parshuram Deb was in charge of cashier and it seems that major portion of cash of his period was kept as cash in hand. Hence the local authority is suggested to take necessary steps to deposit all cash in hand balance as soon as possible with loss of interest may be calculated and compliance reported to audit.

The retention of heavy cash balance by a single officials is running since years together in spite of repeated audit objections.Hence the attention of higher officials is invited to look into the matter for taking necessary action.

In response to the audit objection memo the local authority has replied that early steps will be taken. Till then an amount of Rs. 342662.00 is kept on objection.

18.6 - Non deposited of amount to the tune of Rs 57725.00 collected through MRs.(POM-14/PAGE-38-39)

On checking of the counter foils of Miscellaneous receipt issued against Sri Parshuram Deb , Cashier. , it is found that a sum of Rs. has been collected from different personnel as per detailed below but neither it is taken to DCR nor has been made deposited.Hence an amount of **Rs. 57,725.00** is suggested for recovery.The details are given below.

| SL No | TAX/FEE | MR Book No | MR No | Date | Amount |
|-------|----------------------|------------|-------|------------|----------|
| 1 | HOUSE PLAN | 154 | 15341 | 17.11.2021 | 25425.00 |
| 2 | TENDER PAPER COST | 160 | 15909 | 18.11.2021 | 400.00 |
| 3 | TENDER PAPER COST | 160 | 15910 | 18.11.2021 | 400.00 |
| 4 | TENDER PAPER COST | 160 | 15911 | 25.11.2021 | 400.00 |
| 5 | TENDER PAPER COST | 160 | 15912 | 25.11.2021 | 400.00 |
| 6 | TENDER PAPER COST | 160 | 15913 | 25.11.2021 | 400.00 |
| 7 | TENDER PAPER COST | 160 | 15914 | 25.11.2021 | 400.00 |
| 8 | TENDER PAPER COST | 160 | 15919 | 17.12.2021 | 400.00 |
| 9 | TENDER PAPER COST | 160 | 15920 | 17.12.2021 | 400.00 |
| 10 | TENDER PAPER COST | 160 | 15921 | 17.12.2021 | 400.00 |
| 11 | TENDER PAPER COST | 160 | 15922 | 17.12.2021 | 400.00 |
| 12 | TENDER PAPER COST | 160 | 15923 | 17.12.2021 | 400.00 |
| 13 | TENDER PAPER COST | 160 | 15924 | 17.12.2021 | 400.00 |
| 14 | TENDER PAPER COST | 160 | 15925 | 17.12.2021 | 400.00 |
| 15 | TENDER PAPER COST | 160 | 15926 | 17.12.2021 | 400.00 |
| 16 | TENDER PAPER COST | 160 | 15927 | 17.12.2021 | 400.00 |
| 17 | TENDER PAPER COST | 160 | 15928 | 17.12.2021 | 400.00 |
| 18 | TENDER PAPER COST | 160 | 15929 | 17.12.2021 | 400.00 |
| 19 | TENDER PAPER COST | 160 | 15930 | 17.12.2021 | 400.00 |
| 20 | TENDER PAPER COST | 160 | 15931 | 17.12.2021 | 400.00 |
| 21 | TENDER PAPER COST | 160 | 15932 | 17.12.2021 | 400.00 |
| 22 | TENDER PAPER COST | 160 | 15933 | 17.12.2021 | 400.00 |
| 23 | TENDER PAPER COST | 160 | 15934 | 17.12.2021 | 400.00 |
| 24 | TENDER PAPER COST | 160 | 15935 | 17.12.2021 | 400.00 |
| 25 | TENDER PAPER COST | 160 | 15936 | 17.12.2021 | 400.00 |
| 26 | TENDER PAPER COST | 160 | 15937 | 17.12.2021 | 400.00 |
| 27 | TENDER PAPER COST | 160 | 15938 | 21.12.2021 | 400.00 |
| 28 | TENDER PAPER COST | 160 | 15939 | 21.12.2021 | 400.00 |
| 29 | TENDER PAPER COST | 160 | 15940 | 21.12.2021 | 400.00 |
| 30 | GUEST HOUSE | 145 | 14403 | 28.12.2020 | 1000.00 |
| 31 | KALYAN MANDAP | 145 | 14408 | 02.01.2021 | 2000.00 |
| 32 | KALYAN MANDAP | 145 | 14409 | 08.02.2021 | 6300.00 |
| 33 | WATER TANKER | 145 | 14410 | 08.02.2021 | 800.00 |
| 34 | MUKTAKASH DHARMASALA | 145 | 14411 | 18.02.2021 | 3000.00 |

| | | | | | |
|----|----------------------|-----|-------|--------------|------------------|
| 35 | MUKTAKASH DHARMASALA | 145 | 14412 | 24.02.2021 | 4000.00 |
| 36 | MUKTAKASH DHARMASALA | 145 | 14413 | 01.03.2021 | 4000.00 |
| | | | | TOTAL | 57,725.00 |

In response to the audit objection memo the local authority has replied that amount will be recovered from concerned person.

Responsible Person for this paragraph

| SIno | Name | Designation | Adress | Amount(In Rs:) |
|------|----------------------|-------------|-----------------------------|----------------|
| 1 | SRI PARSHURAM DEB | CASHIER | AT-PO-KUCHINDA WORD NO-3 | 57725 |
| | | | | |

18.7 - STAFF POSITION:-

| Staff position of Kuchinda NAC as per information furnished by the local Authority as on 31.03.2022 is furnished below. | | | | |
|---|---------------------------------|---------------------|-----------------|---------|
| 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 | |
| 6 | Homeopathic Doctor | 1 | 1 | |
| 4 | Jr Engineer/AE | 1 | 1 | |
| | F & TC | 2 | 2 | |
| 7 | OTP | 1 | 1 | |
| 8 | Peon | 1 | 1 | |
| 9 | Amin | 1 | 0 | |
| 10 | Sweeper | 4 | 4 | |
| 11 | Sweepress | 4 | 4 | |
| 14 | Canter Driver | 2 | 2 | |
| 15 | Accounts | 1 | 1 | |
| 16 | MIS C.P | 1 | 1 | |
| 17 | Asst Tax Collector | 1 | 1 | |
| 18 | NW & WB | 1 | 1 | |
| 19 | CMC(NULM) | 1 | 1 | |
| 20 | CMMU(NULM) | 1 | 1 | |
| 21 | PA(SSEPD) | 1 | 1 | |
| 22 | Programme Coordinator(MUKTA) | 1 | 1 | |
| 23 | Implementation Expert(MUKTA) | 1 | 1 | |
| | Accounts | 1 | 1 | |

| | | | | |
|--|---------------|----|----|--|
| | Expert(MUKTA) | | | |
| | TOTAL | 30 | 28 | |

18.8 - Non production of case record to the tune of Rs 36053555.00 during Audit.(POM-27/PAGE-62-64)

A list of works case records has not been produced till closing of audit. So produce the same before audit. The list is given below.

| FY-2020-21 | | | | |
|-------------------|--|-------------------|----------------|-------------------------|
| PLA | Name of the work | Voucher No | Date | Gross Amount |
| 1 | 1st running bill of construction of MRF at kuchinda nac | 105 | 17.7.20 | 775559 |
| 2 | Construction of CC Road from Transformer to Lift Point | 183 | 01.10.20 20 | 236857 |
| 3 | Construction of MRF CIVIL 2ND FINAL | 201 | 21.10.20 20 | 121001 |
| 4 | Construction of CC Raod from Manoj Kusum house to Main Road WORD NO-10 | 219 | 6.11.20 | 141930 |
| 5 | Construction Testing Commissioning of Septage Treatment facility at Kuchinda Nac | 328 | 03.03.20 21 | 10701995 |
| SBM | | | | |
| 1 | Construction of Community Toilet 6 seater at near club word no-10 | 34 | 19.03.20 21 | 394569 |
| Unnati | | | | |
| 1 | IMPROVEMENT OF CHILDREN PARK | 117 | 01.03.20 21 | 250000 |
| TOTAL | | | | 12621911.0 0 |
| FY-2021-22 | | | | |
| PLA | Name of the work | Voucher No | Date | Gross Amount |
| 1 | Supply and anstallation of sumbersiable pump/Spreading of Pipeline and overhead tank at Kundaposhi Word No-09 Community Toilet | 15 | 28.04.20 21 | 65900 |
| 2 | Supply and anstallation of sumbersiable pump/Spreading of Pipeline and overhead tank at SAIDA Word no-11Community Toilet | 16 | 28.04.20 21 | 72200 |
| 3 | Construction Testing Commissioning of Septage Treatment facility at Kuchinda Nac | 29 | 30.04.20 21 | 10318803 |
| 4 | Supply of Water Pipeline for rose Garden Forest Park | 31 | 06.05.20 21 | 99000 |
| 5 | Hire charges of TractorFor labelling the soil for plantation program at rose garden forest park Kuchinda Nac | 191 | 08.10.20 21 | 33800 |

| | | | | |
|---|---|-----|------------|-----------------------|
| 6 | Construction of CC Road from Sudam Mishra House to K.Shansia House Word No-4 | 210 | 08.11.2021 | 168741 |
| 7 | Construction of Cement concrete road from Priyambada Bhainsa house to Bimal Sahu House ward no-7 | 228 | 30.12.2021 | 168050 |
| 8 | Construction Testing Commissioning of Septage Treatment facility at Kuchinda Nac | 280 | 01.02.2022 | 9391102 |
| 9 | Construction of Cement Concrete drain from MD Rasid House to Kamlesh Jaiswal House ,ward no-05 | 319 | 11.02.2022 | 125560 |
| 10 | Construction of MAC at Sargidihi Slum Ward NO-04 | 351 | 18.03.2022 | 448270 |
| 11 | Construction of Cement Constrcte road from Haladhar House to Kushna Bahadur Lama House Ward NO-04 | 358 | 21.03.2022 | 167383 |
| SBM+O WN | | | | |
| 1 | Construction of 10 seated toilet near old Busstand | 15 | 24.08.2021 | 544171 |
| 2 | Construction of 10seated toilet at old busstand 2nd r bill | 418 | 21.01.2022 | 1150421 |
| 3 | Construction of Public Tilet 4seated at ward no-08 1r bill | 419 | 24.01.2022 | 216475 |
| 4 | Construction of Public Toilet Ward No-06 | 526 | 22.03.2022 | 461768 |
| TOTAL | | | | 23431644.00 |
| GRAND TOTAL(FY-2020-21+FY 2021-22) | | | | 3,60,53,555.00 |

In response to audit objection memo the Local authority replied that the case records will be produced in next audit. Till then the amount of Rs.3,60,53,555.00 is held on objection.

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

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.

| FINANCIAL YEAR 2020-21 | | | | | | |
|---|-----------|-------------|--------------|------------|--------------|------------|
| Particulars | Royalty | VAT/GST | Labour Cess | PT | IT | TOTAL |
| Dues outstanding for deposit at the beginning of the year | | 4,63,043.00 | -3,39,500.00 | -75,135.00 | -2,21,746.00 | -144550.00 |
| | 28,788.00 | | | | | |

| | | | | | | |
|---|-------------|-------------|--------------|------------|--------------|------------|
| Amount collected during the year | 3,22,871.00 | 4,40,623.00 | 10,34,355.00 | 45,850.00 | 3,48,006.00 | 2191705.00 |
| Total | 3,51,659.00 | 9,03,666.00 | 6,94,855.00 | -29,285.00 | 1,26,260.00 | 2047155.00 |
| Amount Remitted during the year | 1,09,031.00 | 4,22,620.00 | 8,91,942.00 | 45,850.00 | 4,01,214.00 | 1870657.00 |
| Balance to be remitted at the end of the year | 2,42,628.00 | 4,81,046.00 | -1,97,087.00 | -75,135.00 | -2,74,954.00 | 176498.00 |

FINANCIAL YEAR 2021-22

| Particulars | Royalty | VAT/GST | Labour Cess | PT | IT | TOTAL |
|---|-------------|--------------|--------------|------------|--------------|------------|
| Dues outstanding for deposit at the beginning of the year | 2,42,628.00 | 4,81,046.00 | -1,97,087.00 | -75,135.00 | -2,74,954.00 | 176498.00 |
| Amount collected during the year | 7,11,034.00 | 7,81,202.00 | 16,27,993.00 | 63,450.00 | 1,56,930.00 | 3340609.00 |
| Total | 9,53,662.00 | 12,62,248.00 | 14,30,906.00 | -11,685.00 | -1,18,024.00 | 3517107.00 |
| Amount Remitted during the year | 7,08,361.00 | 7,84,536.00 | 16,12,224.00 | 63,450.00 | 6,11,869.00 | 3780440.00 |
| Balance to be remitted at the end of the year | 2,45,301.00 | 4,77,712.00 | -1,81,318.00 | -75,135.00 | -7,29,893.00 | -263333.00 |

From the above table it can be seen that a sum of Rs.7,23,013.00 yet to be deposited in the concerned heads by the Municipal Authority towards Royalty and VAT /GST at the financial year ending 31.03.2022. 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/CPF POSITION:-

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 2020-21 & 2021-22, 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 01.04.2020 | RECEIPT | TOTAL | DEPOSIT | CB AS ON 31.03.2021 |
|-------|-------------|------------------------|------------|------------|------------|------------------------|
| 1 | LOAN | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2 | SD/EMD | 3111362.00 | 962898.00 | 4074260.00 | 689496.00 | 3384764.00 |
| 3 | CPF | 114980.00 | 0.00 | 114980.00 | 114980.00 | 0.00 |
| | TOTAL | 3226342.00 | 3130203.00 | 3130203.00 | 3130203.00 | 3130203.00 |

| SL NO | PARTICULARS | OB AS ON 01.4.2021 | RECEIPT | TOTAL | DEPOSIT | CB AS ON 31.03.2022 |
|-------|-------------|-----------------------|-----------|------------|----------|------------------------|
| 1 | LOAN | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2 | SD/EMD | 3384764.00 | 326255.00 | 3711019.00 | 58981.00 | 3652038.00 |
| 3 | CPF | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL | 3384764.00 | 326255.00 | 3711019.00 | 58981.00 | 3652038.00 |

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 the NAC.

* 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 that cases of misappropriation could be avoided.

* The Accountant Cash Book has been maintain properly by the Accountant **Sri Parameswara Bhoi** with due emphasis to reconciliation between cash book and passbook balance and the bank balance of cashbook on monthly basis to present an error free account. The work of the Accountant is praiseworthy.

As a result of this Audit transactions involving a sum of Rs 50259609.00 are held under objection which include an amount of Rs 514997.00 suggested for recovery. Besides, a sum of Rs 0 was recovered at the instance of audit. The details are furnished in the following tables.

Result Of Audit

| SI No | Name Of The Paragraph | Amount suggested for recovery(In Rs:) | Amount kept on objection(In Rs:) | Amount Surchargeable(In Rs:) | Amount Embezzlement(In Rs:) | Amount Other cases(In Rs:) | Remarks |
|--------------|-----------------------|---------------------------------------|----------------------------------|------------------------------|-----------------------------|----------------------------|---------|
| 1 | 8.1 | 201500.00 | 201500.00 | 201500.00 | 0.00 | 0.00 | |
| 2 | 9.1 | 0.00 | 7531071.00 | 0.00 | 0.00 | 0.00 | |
| 3 | 11.1 | 1335.00 | 1335.00 | 1335.00 | 0.00 | 0.00 | |
| 4 | 11.2 | 800.00 | 800.00 | 800.00 | 0.00 | 0.00 | |
| 5 | 11.3 | 400.00 | 400.00 | 400.00 | 0.00 | 0.00 | |
| 6 | 14.1 | 0.00 | 3384944.00 | 0.00 | 0.00 | 0.00 | |
| 7 | 15.1 | 1000.00 | 1000.00 | 1000.00 | 0.00 | 0.00 | |
| 8 | 15.2 | 1500.00 | 1500.00 | 1500.00 | 0.00 | 0.00 | |
| 9 | 15.3 | 8618.00 | 8618.00 | 8618.00 | 0.00 | 0.00 | |
| 10 | 15.4 | 8979.00 | 8979.00 | 8979.00 | 0.00 | 0.00 | |
| 11 | 15.5 | 19545.00 | 19545.00 | 19545.00 | 0.00 | 0.00 | |
| 12 | 15.6 | 19837.00 | 19837.00 | 19837.00 | 0.00 | 0.00 | |
| 13 | 15.7 | 6445.00 | 6445.00 | 6445.00 | 0.00 | 0.00 | |
| 14 | 15.8 | 14296.00 | 14296.00 | 14296.00 | 0.00 | 0.00 | |
| 15 | 15.9 | 19853.00 | 19853.00 | 19853.00 | 0.00 | 0.00 | |
| 16 | 15.10 | 17273.00 | 17273.00 | 17273.00 | 0.00 | 0.00 | |
| 17 | 15.11 | 4723.00 | 4723.00 | 4723.00 | 0.00 | 0.00 | |
| 18 | 15.12 | 19725.00 | 19725.00 | 19725.00 | 0.00 | 0.00 | |
| 19 | 18.2 | 0.00 | 2432380.00 | 0.00 | 0.00 | 0.00 | |
| 20 | 18.3 | 100089.00 | 100089.00 | 100089.00 | 0.00 | 0.00 | |
| 21 | 18.4 | 11354.00 | 11354.00 | 11354.00 | 0.00 | 0.00 | |
| 22 | 18.5 | 0.00 | 342662.00 | 0.00 | 0.00 | 0.00 | |
| 23 | 18.6 | 57725.00 | 57725.00 | 57725.00 | 0.00 | 0.00 | |
| 24 | 18.8 | 0.00 | 36053555.00 | 0.00 | 0.00 | 0.00 | |
| Total | | 514997.00 | 50259609.00 | 514997.00 | 0.00 | 0.00 | |

Spot Recovery

| SI No | Ref Para No/Audit Objection Statement Page No | M.R.No | Date | Amount(In Rs:) | Name of the person |
|--------------|---|--------|------|----------------|--------------------|
| Total | | | | | |

Audit Certificate

Cetrified that the accounts of **Kuchinda NAC. Sambalpur** for the financial year **2020-2021 2021-2022** have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .