

**LOCAL FUND AUDIT, KALAHANDI, ODISHA**

CATEGORY : N A C

Audit Report No : 466088/AR/2019-2020-KALAHANDI

**PARA: 1 TITLE SHEET**

1	Name of the Institution :	<b>Junagarh NAC</b>
2	Year of Accounts under Audit :	<b>2018-2019</b>
3	Name of the Local Authority during the year of A/Cs :	SRI ISWAR PUJHARI, E.O FROM 01.04.2018 TO TILL DATE
	Name of the Local Authority at the time of Audit :	SRI ISWAR PUJHARI, E.O FROM 01.04.2018 TO TILL DATE
4	Duration of Audit :	01-05-2019 To 30-05-2019 (Mandays Consumed :- 19.5)
5	Name of the Auditors :	PRAMOD KUMAR NAIK - Lead Auditor(01-05-2019 to 30-05-2019) BIJAYA KUMAR SARANGI - Auditor(01-05-2019 to 30-05-2019)
6	Name of the Reviewing Officer :	SHOVAN KUMAR DAS(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	19-06-2019
8	Entry Conference Date :	26-04-2019
9	Exit Conference Date :	
10	Name of the District Audit Officer :	SHOVAN KUMAR DAS, I.C D.A.O.
11	Date of approval of report by District Audit Officer :	

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		
Junagarh NAC	15.54	12	2835	1091	720	15010	19656	9821	9835

**PARA: 2 PHYSICAL VERIFICATION**

S/no	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	Building Plan Form	01.05.2019	22	22	SR P No-44	NIL
2	Holding MR	01.05.2019	165	165	SR P No-39	NIL
3	Service Tax MR	01.05.2019	34	34	SR P No-46	NIL
4	Mutation Forms	01.05.2019	12	12	SR P NO-36	NIL
5	Measurement Books	01.05.2019	2	2	SR P No-40	NIL
6	Miscellaneous Receipt Books	01.05.2019	32	32	SR P No-32	NIL
7	ServicePostage Stamps	01.05.2019	158.00	158.00	SR P No-47	NIL
8	Cash in hand	01.05.2019	0.00	0.00	Subsidiary C B P No-31	NIL
9	Others					

**Comments**

**POM No.01/01.05.2019**

As per Rule 20(a) of the OLFA Rules 1951, Physical verification of cash, un-used M.R, M.B, postage stamp etc was conducted on the day of commencement of audit i.e 01.05.2019 and result there of is furnished above. The Cash position was ZERO

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

Sln0	List Records/Register	Rules	Form No
1	Measurement Book	Rule 365	Form W-VIII
2	Stock & Store Register of Municipality	Rule 346	Form W-VII
3	Register of Works	Rule 345	Form W-VI
4	Miscellaneous Supply Bill	Rule 343	Form W-V
5	Contract Certificate	Rule 343	Form W-IV
6	Contract Agreement Form	Rule 341	Form W-III
7	Tax collector's Ledger	Rule 198	Form M
8	Stock account of Receipt Forms	Rule 196	Form L
9	Tax collector's daily collection register	Rule 192	Form K
10	Tax Receipt Form	Rule 188	Form I
11	Mutation Register	Rule 184	Form G
12	Demand and Collection Register	Rule 178	Form B
13	Stock Register of Stationery	Rule 172	Form No. XLIV
14	Stamp Account	Rule 172	Form No. XLIV
15	Stock account of Tickets used for daily collection of Market fees	Rule 171	Form No. XLIII
16	Register of Grants	Rule 80	Form No. XLII
17	Daily Collection Register	Rule 171	Form No. XL
18	Arrear List	Rule 170	Form No. XXXIX
19	Ledger of Lessees	Rule 170	Form No. XXXVIII
20	Register of Rents for which there is fixed demand	Rule 163	Form No. XXXVI
21	Register of Lands	Rule 160	Form No. XXXV
22	Miscellaneous Receipts	Rule 157	Form No. XXXIV
23	Annual Account of Receipts and Expenditure	Rule 145	Form No. XXIV
24	Register of Quarterly & Annual account of Expenditure	Rule 144	Form No. XXIII
25	Register of Quarterly & Annual account of Receipt	Rule 144	Form No. XXII
26	Register of outstanding deposits	Rule 143	Form No. XXI
27	Deposit Ledger	Rule 142	Form No. XX
28	Register of Outstanding Advances	Rule 140	Form No. XIX
29	Advance Ledger	Rule 136	Form No. XVIII
30	Register of adjustments	Rule 132	Form No. XVII
31	Abstract Register of Expenditure	Rule 129	Form No. XVI
32	Abstract Register of Receipts	Rule 129	Form No. XV
33	Cash Book of the municipality	Rule 125	Form No. XIV
34	Periodical Increment Certificate	Rule 99	Form No. XI
35	Absentee Statement	Rule 97	Form No. X
36	Salary Bills	Rule 97	Form No. IX
37	Order Book	Rule 96	Form No. VIII
38	Register of Bills	Rule 96	Form No. VII
39	Challan	Rule 87	Form No. VI
40	Subsidiary Cash Book	Rule 128 A	Form No. V-A
41	Cashier's Cash Book	Rule 81	Form No. V
42	Schedule for the Budget Estimate	Rule 77	Form No. III
43	Abstract of the Budget Estimate	Rule 74	Form No. I-A
44	Budget Estimate	Rule 74	Form No. I

**B : List of Records/Registers not Maintained**

Sln0	List Records/Register	Rules	Form No
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**C : List of Records/Registers not Produced to Audit**

Sln0	List Records/Register	Rules	Form No
1	Nominal Muster Roll (NMR)	Rule 340	Form W-II
2	Register of Estimates & Allotments	Rule 332	Form W-I
3	Register of Distraigned property & sales	Rule 204	Form S

4	Warrant register	Rule 202	Form R
5	Form of inventory & Notice	Rule 203	Form Q
6	Distrain Warrant Register	Rule 202	Form P
7	Notice of demand for tax u/s-161 of OM Act	Rule 202	Form O
8	Progress statement of collection of taxes	Rule 200	Form N
9	Register of writes off of demands	Rule 190	Form J
10	Arrear Demand Register	Rule 187	Form H
11	Register of Petitions	Rule 183	Form F
12	Form of appeal petition	Rule 183	Form E
13	Tax Ledger (personal A/C of Tax Payers)	Rule 178	Form B(l)
14	Assessment List	Rule 177	Form A
15	Register of Interest Bearing Securities	Rule 147	Form No. XLI
16	Jamabandi Register	Rule 170	Form No. XXXVII
17	License Register for Drivers and Owners of Carriages plying for hire	Rule 156	Form No. XXXIII
18	Stock account of License Number Plates	Rule 155	Form No. XXXII
19	Application for License for Carriage, Cart, Horses and Other animals	Rule 152	Form No. XXXI
20	License for Carriages, Carts, Horses Other and animals	Rule 154	Form No. XXX
21	Register of the Tax on Carriages, Carts, Horses and Other animals	Rule 151	Form No. XXIX
22	Appropriation Register of Loan Funds	Rule 150	Form No. XXVIII
23	Loan Register	Rule 149	Form No. XXVII
24	Register of Investments	Rule 148	Form No. XXVI
25	Establishment Audit Register	Rule 146	Form No. XXV
26	Voucher of Recoupment of Permanent Advance Account	Rule 110	Form No. XIII
27	Permanent Advance Account	Rule 108	Form No. XII
28	Subsidiary account of special taxes	Rule 79	Form No.-IV

**D : List of Records/Registers not Required**

S/no	List Records/Register	Rules	Form No
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**Comments**
**CONSEQUENCE DUE TO NON MAINTENANCE OF THE FOLLOWING RECORDS – (POM NO.11/28.05.2019)**

Under Rule 142 of Odisha Municipal Rules, 2012 Deposit Ledger (Form No. XIII) is to be maintained showing the deposits from Contractors, executants any other sum received which are not property of the ULB and has been with ULB for a temporary period only. In absence of this, the details of deposits with the ULB which is a liability could not be ascertained properly.

Under Rule 129 of Odisha Municipal Rules, 1953, Abstract Register of Receipts and Expenditure in form No. XN with separate pages for detailed head is to be maintained. In absence of this, there are chances of wrong preparation of Budget and it may be difficult to arrive at the amount of UC due for submission.

Under Rule 148 of Odisha Municipal Rules, 1953 Investment Register in form No.XXVI is to be maintained which will show the details of investment made by the NAC. In absence of this no information regarding investment could be ascertained.

Under Rule 149 of Odisha Municipal Rules, 1953 Loan Register in form No.XXVII is to be maintained which will show the details of loans made by the ULB. In absence of this, no information regarding loan could not be obtained.

Under Rule 136 of Odisha Municipal Rules, 1953 Register of Outstanding Advances in Form No.XVII is to be maintained. In absence of this detail information on old outstanding advances can not be obtained.

Scrutiny of records revealed that the NAC has not maintained the Asset Register like Register of Land, Register of Immovable Property, Register of Movable Property and Register of Public Lighting system. Due to non maintenance of the Asset Register, the true and fair picture

of the assets created under various schemes could not be ensured in the periodical reporting. There was, thus no consolidated database on assets created. Besides these the following records were not maintained

Loan Register Rule 149 Form No. XXVII helps ascertaining the loan position.

Register of Distraigned property & sales Rule 204 Form S 37 Register indicates the seizer,sale balance of distressed warrent.Subsidiary account of special taxes Rule 79 Form No.-IV 2 indicates the impose of special tax if any when and where required. Register of adjustments Rule 132 Form No. XVII 3

Register of outstanding deposits Rule 143 Form No. XXI 4

Establishment Audit Register Rule 146 Form No. XXV indicates the audit recovery, suggesition & complance there of .

Further the Executive Officer is suggested to ensure better maintenance of DCB Register so as to enable audit to ascertain the position of collection of rents and taxes of the NAC.

In response to audit objection memo the E.O did not reply anything else. However, the E.O is requested to maintain the required records and registers and compliance the reported to audit

**PARA: 4 FINANCIAL POSITION**

Junagarh NAC - 2018-2019

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	Main cash book	01-04-2018	1645606 57.04	74939240. 00	23949989 7.04	81664612. 70	31-03-2019	1578352 84.34	31-03-2019	1578352 84.34	0.00	
	<b>GRAND TOTAL</b>		<b>1645606 57.04</b>	<b>74939240. 00</b>	<b>23949989 7.04</b>	<b>81664612. 70</b>		<b>1578352 84.34</b>		<b>1578352 84.34</b>	<b>0.00</b>	

**Comments**
**Details of Closing Balance as on 31.03.2019**

Sl.No	Name of the Cash Book	Cash	Bank	P.L	Total
1	Main Cash Book	0.00	60893362.34	96941922.00	157835284.34
	Total:-	<b>0.00</b>	<b>60893362.34</b>	<b>96941922.00</b>	<b>157835284.34</b>

Balance as per P.L A/c Cash Book Rs.96941922.00

Balance as per P.L A/c Pass Book Rs.96941922.00

Difference NIL

**Receipt Statement on the accounts of Junagarh NAC for the year 2018-19**

SI.No.	Head of Receipt	Actual Receipt for the year 2018-19
1	2	6
<b>I</b>	<b>RATES AND TAXES</b>	
1	Holding Tax	390,486
2	Water Tax	205270
3	Lighting Tax	205166
	(-) Rebet/Discount	(22,318)
4	Fees on Carts and Carriages	-
5	Cycle Stand Fees	-
	<b>Total-I</b>	<b>778,604</b>
<b>II</b>	<b>License and Others Fees</b>	
1	License fees on D & O Trades under Section 290 and 295	115,500
2	Public Resort and other Entertainment	3,000
3	License fees for projection and erection U/S 255	1,300
4	License fees on Mobile Tower/licenses for cable	285,200
5	License fees on Hoarding	13,000

		<b>Total-II</b>	<b>418,000</b>
<b>III</b>	<b>Receipt under Special Act</b>		
1	Revenue derived from Cattle Pound		2,200
		<b>Total-III</b>	<b>2,200</b>
<b>IV</b>	<b>Revenue derived from Municipal Properties</b>		
1	Rent on shopping complex		1,142,840
2	Fees from Markets		410,000
3	Fees from Market Sheds		
4	Fees from Slaughter houses		13,908
5	Lease of Tanks		503,830
6	Hire charges of Water Tankers		33,290
7	Rent from Town Hall		78,500
8	Rent from Kalyanmandap		72,900
9	Fees from Gymnasium		
10	House rent from Residential Quarters		9,600
11	Users fees from Children Park/parking fees		
12	Service Tax		109,487
13	Cess Pool charges		106,600
14	Rent of Guest House		3,900
15	Vending Zone		
		<b>Total-IV</b>	<b>2,484,855</b>
<b>V</b>	<b>Grants and Contribution for General and Special Purposes</b>		
1	Road Development		
2	S.J.S.R.Y. / O.U.L.M Grants		
3	Compensation and Assignment Grants		18,446,000
2	14th Finance Commission Award		9,528,000
3	13 <sup>th</sup> Finance Commission General performance		
4	Swachha Bharat Grant (SBM)		300,000
3	Performance based Incentive Grants		
4	Construction of Aganwadi Centere		
5	TA & DA for elected Representative		28,800
4	Arrear Pension of Retaired Emp and Basic Services		8,652,000
5	Boundary wall for protection of Government land		-
6	Protection and conservation of Water Bodies (4th SFC)		
7	Creation Of Capital Asset (4th SFC)		928,000
8	Maintenance of Capital Asset (4TH SFC)		458,000
9	Strom Water Drainage		
10	Development of Park, Greenery and A forestation		-
11	Maintenance of Roads and Bridges(State)		1,471,000
12	Solid Waste Management		
13	Entertainment Tax Grant		-
14	M.V.T.Grant		1,810,000

15	Spl.Grantr for Construction of C.C.Road	-
16	Construction of Bus-stand(Devolution of funds)	-
17	Devolution of funds( 4th SFC)	5,599,000
18	U.L.B .Election	-
19	Mini Stadium/Bijupattanaik Stadium	3,500,000
20	Annual Maintenance(R&B)	
21	Annual Maintenance(NRB)	113,671
22	Construction of Town Hall	-
23	Construction of shopping complex	1041000
	<b>Total-V</b>	<b>51875471</b>
<b>VI</b>	<b>Other than Grants and Contribution from Other Sources</b>	
1	M.P.L.A.D .Funds	-
2	M.L.A.L.A.D .Funds	-
3	W.O.D.C .Funds	
4	National Family Benefit Scheme	200,000
5	Rehabilitation of Disabled Persons	-
6	Social Security Scheme(Pension under MBPY/NOAP)	9,406,400
7	Kalakar Sahayata Yojana	9,600
8	Grants for Land Rights to Slum Dwellers	243,875
9	Security Deposit from Shopping Complex	-
10	Security Deposit for shopping complex in Bus-stand	-
11	Pension of Retired Employees	
12	Biju YUVA VAHIN	201,000
13	Special Problem Fund	-
14	Coputer for PA	
15	Harischandra Sahayata	
16	OULM/NULM	
17	NFSA Remuneration (Adv Charges)	2,800
18	Adhar Contigency	
19	Construction of Shoping Complex	00
20	Construction of Ahhar Building	
	<b>Total-VI</b>	<b>10063675</b>
<b>VII</b>	<b>Miscellaneous Receipts</b>	
1	Distress Warrant Fees	-
2	Audit Recovery	52,457
3	Sale Proceed of Tender Papers	485,184
4	Building Plan Scrutiny Fees	421,705
5	Registration & Renewal fees for Contractor License	
6	Registration fees for Birth and Deaths	
7	Interest on Savings	2,595,193.00
8	Other Misc Revenue (SD Ferfeiture)	128,310
9	Supervision charges	
10	Mutation Fees	670



11	Water Supply Donation	91,390
12	Road Cutting Fees	
13	Grants For Dharamagarh NAC	
	<b>Total-VII</b>	<b>3,774,909</b>
<b>VIII</b>	<b>Extraordinary and Debt.</b>	
1	Recovery on ILCS/Latrline loan/Bank Loan	-
2	Security Deposit/Earnest Money Deposits	294,644
3	Security Deposit/Earnest Money Deposits (W.B.)	958,341
4	TDS on 194J	15,832
5	TDS On W.B.	228,061
6	TDS On Others	30,430
7	TDS on employee (Salary Deduction)	50,940
8	GST on Supplier and contractor	217,779
9	Value Added Taxes on W.B.	
10	Royalties and Surface Rent	775,137
11	Provident Funds/EPF (Salary deduction)	260,171
12	CPF /GPF (Salary Deduction)	591,255
13	L.I.C. Premium (Salary Deduction)	150,138
14	Advance Recovery	442,346
15	Festival Advance (Salry Deduction)	281,700
16	Profession Tax (Salary Deduction)	26,350
17	Labour Cess on B.P.	815,250
18	Labour Cess on W.B.	205,030
19	Recovery on Dev.Works	-
20	Census /SECC Works	-
21	Red Cross Fund	22,200
22	NPR (Adhar Card)	-
23	Misc (Sale Proceed of Unservicebale Materials)	68,068
24	Withheld Amount	
25	Pension Recovery	-
26	NFSA	-
27	Housing Loan / Personel loan (Salary Deduction)	94,479
28	Stale Cheque	13,375
29	Advance Holding Tax	
	<b>Total-VIII</b>	<b>5,541,526</b>
	<b>Grand Total</b>	<b>74,939,240.00</b>

**Expenditure Statement of 2018-19 of NAC Junagarh**

SI.No.	Head of Expenditure	Actual Expenditure for the year 2018-19
1	2	6
<b>I</b>	<b>GENERAL ESTABLISHMENT</b>	
1	Pay of Staff	510,786

2	Dearness Allowance	724,400
3	House rent allowance	26,132
4	Arrear Pay & D.A.	65,818
	<b>Total-I</b>	<b>1,327,136</b>
<b>II</b>	<b>TAX ESTABLISHMENT</b>	
1	Pay of Staff	53,385
2	Dearness Allowance	70,468
3	House Rent allowance	2,669
4	Arrear Pay & D.A.	
	<b>Total-II</b>	<b>126,522</b>
<b>III</b>	<b>PUBLIC HEALTH ESTABLISHMENT</b>	
1	Pay of Staff	582,328
2	Dearness Allowance	705,770
3	House rent allowance	24,964
4	Arrear Pay & D.A.	57,199
	<b>Total-III</b>	<b>1,370,261</b>
<b>IV</b>	<b>OCTROI ESTABLISHMENT</b>	
1	Pay of Staff	-
2	Dearness Allowance	-
3	House rent allowance	-
4	Arrear Pay & DA	-
	<b>Total -IV</b>	<b>-</b>
<b>V</b>	<b>OTHER ESTABLISHMENT</b>	
1	Pay of C.O.	-
2	Conveyance allowance	-
3	Pay of Asst.Librarian	152,300
4	Dearness Allowance	215,167
5	House Rent allowance	7,621
6	Arrear Pay & DA Asst. Librarian	20,718
7	Allowance of Municipal Engineer	2,375
8	Pay of Junior Engineers	445,680
9	Allowance of VAS	-
10	Arrear pay of Retired Persons	
11	Pay of Accountant	213,840
12	Pay of MIS Computer Programmer	205,851
13	Contractual JA	104,891
14	DCRG	
15	5th Pay Arrear of Staffs	117,754
16	Wages of Temporary staff	2,235,625
	<b>Total-V</b>	<b>3,721,822</b>
<b>VI</b>	<b>PUBLIC SAFETY</b>	

1	Maintenance of Street Light	1,297,171
2	Procurement of Street Light Materials	
3	Office Energy charges	76,075
	<b>Total- VI</b>	<b>1,373,246</b>
<b>VII</b>	<b>PUBLIC HEALTH</b>	
1	Purchase of Sanitation materials	563,415
2	Jalachhatra	57,500
3	Epidemic Control Charges	-
4	Animal Birth Control	-
5	Hire Charges of Tractor & Auto Tipper	483,400
6	Disposal of Dead Bodies	-
7	Maintenance and Repair of Tractors, Cess Pools, Tanker	1,142,953
8	Outsourshing of Sanititation Work	
9	Purchase of Dustbin	896,000
10	Hire Charges of JCB	170,200
	<b>Total- VII</b>	<b>3,313,468</b>
<b>VIII</b>	<b>PUBLIC WORKS</b>	
1	Road Dev. & Other amenities	577,777
2	Construction of Shopping Complex (Rameswar)	24,788
3	12 <sup>th</sup> /13 <sup>th</sup> Finance Commission	
4	14 <sup>th</sup> Finance Commission	7,299,623
5	13 <sup>th</sup> F C Performance grant	
6	W.O.D.C.Works (Grant Refunded)	1,100,000
7	Calamity Relief Works	
8	Maintenance of Kalyan Mandap/Town Hall/Guest House	2,932,644
9	Maintenance of Zymnasium	
10	Construction of Public Toilet (Sulabha Souchalaya)	
11	Dev.of Park/Greenery & Afforestation	
12	B.R.G.F.Works	250,784
13	Celebration of Festival	
14	Renovation of Conference Hall	
15	Construction of Boundary wall	
16	Construction of Bus-stand	
17	Devolution of Funds(Imp.of Water Supply)	
18	Biju KBK Yojana Works	
19	Construction of Computer Room	
20	M.P.L.A.D.Works	
21	M.L.A.L.A.D.Works	
22	Repair of Office Buildings	
23	Water Supply to Guest House	

24	Construction of C.C.Road	
25	Road Maintenance out of MVT Grant	592,814
26	Spl. Problem Grant	
27	Constr of Welcome Gate	
28	Inst of Highmast Light	
29	Const. of Information Centre	
30	Construction of Kalyana Mandap (DPR)	
31	Performance Base incentive	
32	Annual Mentenance R&B	
33	Annual Mentenance NRB	
34	Maintenance of R&B (State) MRB	1,666,710
35	Basic Service (4th SFC)	9,074,629
36	Creation of capital Asset (4th SFC)	
37	Own Fund/CA	2,573,590
	<b>Total-VIII</b>	<b>26,093,359</b>
<b>IX</b>	<b>DEVELOPMENT AND UPGRADATION OF URBAN POOR</b>	
1	Construction of Drain	
2	Construction & Maintenance of Roads(C.C.Road)	
3	Inst of Mini Highmast Light	-
4	Extension of pipe water supply/Tube wells	-
5	Protection and conservation of Water Bodies	749,925
6	Construction of Community Centres	-
7	Payment of subsidies loan to Urban unemployed persons	-
8	Subsidy to SSG Groups OULM	100,000
9	Thrift & Credit Societies	-
10	Skill Upgradation training OULM/NULM	
11	Development of Cremation Ground	
12	Wage & Employment works	
13	Development of Parks	
14	Construction of Culverts	
15	Construction of Community Latrin /Bath Room	
16	Urban Community Dev.Net Work/SWM	
17	BSVY	
18	Refund To SUDA	
19	Expenditure on Dewatering due to heavy rain	35,789
20	Expenditure for Land rights to Slum Dweller	132,975
21	Harischandra Sahayata	210,000
22	Construction of Individual Latrin (SBM)	1,913,719
23	Const. of CT PT SBM	521,718
	<b>Total-IX</b>	<b>3,664,126</b>

<b>X</b>	<b>MISCELLANEOUS</b>	
1	Rehabilitation to Disabled Persons	-
2	Stationery and Printings/Contingencies	156,164
3	Maintenance of Computer	67,380
4	Law Charges	4,326
5	Consultancy Fees	55,190
6	Provident Funds	542,952
7	Profession Tax/TDS on 192 B	81,790
8	L.I.C./G.I.S.	152,383
9	CPF/GPF	591,255
10	Repayment of Bank Personnel Loan/Housing Loan	
11	Contribution to Orissa State Municipal Council Union	
12	Contribution to Valuation Organisation	
13	Payment of Water Cess to P.H.Department	
14	Postage	
15	Liveries to Staff	
16	Telephone Expenditure	32,341
17	Advertisement and Publicity	403,340
18	Celebration of Govt.Days/puja	90,000
19	Civic Reception	170,020
20	Maintenance of Library	15,106
21	NFBS.	300,000
22	Pension of Retired Staff	7,081,663
23	Gratuity of Retired Staff / Other Retirement Benefit	222,775
24	Pension under Social Security Scheme(MBPY/NOAP)	8,592,800
25	Kalakar Sahayata Yojana	9,600
26	Biju YUVA VAHINI	90,000
27	Other Misc.Expenditure	
28	Leave salary & Pension Contribution of Deputationist	
29	Pension contribution of Staff	
30	T.A.of Staff	116,198
31	Allowance of Chairperson/Vice-Chairperson	16,200
32	Sitting Allowance / TA DA of Councilors	10,350
33	Repair Maintenance Office Building and Other Assets	162,717
34	Supply of Soap and Gloves to Sanitation	
35	Purchase of Token on Cart & Carriages	
36	Cost of Website Development	49,560
37	Purchase of AC	17,300
38	Purchase of Engineering Material	277,890
39	Purchase of Furniture/	239,858
40	Fogging machine/Bush Cutter	

41	Purchase of Inverter	71,500
42	Purchase of Tractor	672,062
43	Purchase of Computer	138,765
44	Expenditure for PEETHA Programme	597,760
45	Payment Made to Dharamagarh NAC towards Govt.grants received earlier as a share of Dharamagarh NAC	12,728,231
	<b>Total-X</b>	<b>33,757,476</b>
<b>XI</b>	<b>Extra Ordinary and Debt.</b>	
1	Advance to Staff and FA	916,000
2	Advance to JE and Work Advance	2,850,000
3	Refund of S.D./E.M.D.	1,436,015
4	GST Refunded	92,606
5	Repayment of Bank Loan/NSDP Loan	94,479
6	Bank Charges	288.70
7	Deposit of VAT on work bills	
8	Deposit of GST on suppliers and contractors	217,779
9	Income Tax on Work Bills	258,491
10	it others (194J)	15,832
11	Labour Cess on Work Bills	205,109
12	U.L.B .Election	-
13	Royalties	775,597
14	Purchase of Dev. Materials	
15	Refund of withheld amount	55,000
16	Supervision Charges	
17	Red Cross	
18	Census/SECC	
19	NPR (Adhar Card)	-
	<b>Total-XI</b>	<b>6,917,196.70</b>
	<b>Grand Total</b>	<b>81,664,612.70</b>

**ANNUAL BUDGET**

Budget for 2018-19 placed in the Council meeting held on 13.08.2018 and invited objections and suggestion from Public within 14 days vide Notice No.1727/13.06.2018 approved in Council meeting held on 30.08.2018

It was sent to the P.D DUDA Kalahandi vide letter No.1941/07.09.2018 for onwards transmission to Govt... It was approved by H & UD Department vide Letter No.81/HUD, BBSR dated.11.01.2019

Abstract position of Budget is given below

1. Opening balance	Rs.2240177.00
2. Receipt during the year	Rs.198636547.00
3. Total	Rs.20087724.00
4. Expenditure during the year	Rs.198187795.00
5. Closing Balance	Rs.2688929.00

**UN-REALISTIC BUDGET - POM No.08/28.05.2019**

It is observed that the Budget for the year 2018-19 is not found to be realistic because huge difference is found in between budgetary provision and actual receipt and expenditure achieved during 2018-19 as revealed from the following table .

Particulars	Budgetary Provision	Actual	Deviation
Receipt	198636547	74939240	62%
Expenditure	198187795	81664612	59%

62% and 59% deviation is noticed from the above table. It implies that the local authority has not taken due care during the time of preparation of budget for the year 2018-19. Therefore, the E.O is requested to prepare the budget keeping in view the receipt and expenditure of last three years . So that such quantity of huge deviation will not arise.

On issue of audit objection memo the E.O replied that noted thye Instruction and Budget will be prepared for the comng year in realistic manner . However the E.O is requested to prepare the budget in such a way that huge difference will not arrise in between the budgetary provision and actual receipt and expenditure

**ASSET AND LIABILITY**

LIABILITIES			ASSETS		
Sl.No	Particulars	Amount	Sl.No	Particulars	Amount
1	Salary & pension of staff for March 2019	685281	1	C.B of Cash Books	157835284
2	Sanitation charges	264600	2	Loans Recoverable	25226
3	Electricity charges	98720	3	Outstanding Advance	6771438
4	Unspent grant	149658105	4	Outstanding Taxes,rents and rates etc recoverable	5020934
5	Govt dues	2325478			
	<b>Total</b>	<b>153032184</b>		<b>Total</b>	<b>169652882</b>
	Asset Over Liability	16620698		Liability Over Asset	0
	Grant Total	169652882		Grad Total	169652882

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

Junagarh NAC - 2018-2019

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 Bank	00	31-03-2019	60829146.34	31-03-2019	60893362.34	-64216.00	
	<b>GRAND TOTAL</b>			<b>60829146.34</b>		<b>60893362.34</b>	<b>-64216.00</b>	

**Reconciliation**
**Details of Closing Balance as per Pass Book and Cash Book as on 31.03.2019**

Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book (B)	Difference(A-B)	Remarks	Action
PNB-Junagarh	7375000100001840	31-03-19	2166549.35	31-03-19	2166549.35	0.00	Road Maintance	
SBI-Junagarh	11430383117	31-03-19	502575.48	31-03-19	502575.48	0.00	General	
UCO-Junagarh	22510110027233	31-03-19	1952376.00	31-03-19	1952376.00	0.00	General	
SBI-Junagarh	11430350920	31-03-19	345121.95	31-03-19	345121.95	0.00	OAP	
BOB-Junagarh	51320100003015	31-03-19	2498856.00	31-03-19	2498856.00	0.00	SBM	
SBI-Junagarh	35500194724	31-03-19	2013.10	31-03-19	2013.10	0.00	Online	
UGB-1Junagarh	2171085061	31-03-19	285604.00	31-03-19	285604.00	0.00	General	
PNB-Junagarh	7375000100024140	31-03-19	5980898.00	31-03-19	5980898.00	0.00	14th FC	
UCO-Junagarh	22510110000991	31-03-19	24723.00	31-03-19	24723.00	0.00	Road Development	
BOB-Junagarh	51320100001260	31-03-19	1585267.00	31-03-19	1585267.00	0.00	13th FC	
Axis-Junagarh	917010059848187	31-03-19	10075393.00	31-03-19	10075393.00	0.00	General	
Axis-Junagarh	916010037017470	31-03-19	6274045.00	31-03-19	6274045.00	0.00	Dev & P C Water Bodies	
SBI-Junagarh	31285322535	31-03-19	379839.00	31-03-19	379839.00	0.00	13th FC	
BOB-Junagarh	51320100003472	31-03-19	40421.00	31-03-19	40421.00	0.00	NULM	
Axis-Junagarh	917010061553705	31-03-19	933942.00	31-03-19	933942.00	0.00	OAP(MBPY)	
SBI-Junagarh	30305112649	31-03-19	5726265.00	31-03-19	5726265.00	0.00	BRGF	
PNB-Junagarh	7375001200000030	31-03-19	6550764.00	31-03-19	6550764.00	0.00	NRB R&B	
Bhabanipatana Co-operative-	03359	31-03-19	17447.00	31-03-19	17447.00	0.00	General	
UGB-Junagarh	12171086531	31-03-19	1292.00	31-03-19	1292.00	0.00	Road Dev	
SBI-Junagarh	30321494605	31-03-19	826056.00	31-03-19	826056.00	0.00	Non LFS	
SBI-Junagarh	30323043092	31-03-19	39190.00	31-03-19	39190.00	0.00	LFS	
BOB-Junagarh	51320100003019	31-03-19	4688.00	31-03-19	4688.00	0.00	OULM	



HDFC-Junagarh	50100028944278	31-03-19	30787.00	31-03-19	30787.00	0.00	GENERAL	
PNB-Junagarh	737500010004519	31-03-19	1504576.00	31-03-19	1504576.00	0.00	SPF	
PNB-Junagarh	75000100022481	31-03-19	1705675.10	31-03-19	1705675.10	0.00	ANGANAWADI	
SBI-Junagarh	11430351492	31-03-19	443290.36	31-03-19	443290.36	0.00	12TH FINANCE	
UCO-Junagarh	22510110001691	31-03-19	1207850.00	31-03-19	1207850.00	0.00	PUBLIC TOILET	
UCO-Junagarh	225101100401133	31-03-19	3731956.00	31-03-19	3731956.00	0.00	DEVOLUTION	
UGB-Junagarh	12171090864	31-03-19	6392.00	31-03-19	6392.00	0.00	ROAD DEVELOPMENT	
Axis-Junagarh	918010041552253	31-03-19	1530683.00	31-03-19	1530683.00	0.00	Ministadium	
Axis-Junagarh	917010079350275	31-03-19	112450.00	31-03-19	112450.00	0.00	Biju Yuva Bahini	
Axis-Junagarh	917010050328051	31-03-19	120353.00	31-03-19	120353.00	0.00	Land Rights	
IDBI-Junagarh	2138104000014660	31-03-19	534489.00	31-03-19	598705.00	-64216.00	Gen	
Axis-Junagarh	917010086722902	31-03-19	0.00	31-03-19	0.00	0.00	IGNDP	
Axis-Junagarh	917010086408367	31-03-19	1820185.00	31-03-19	1820185.00	0.00	IGNOP	
Axis-Junagarh	917010086399861	31-03-19	1033856.00	31-03-19	1033856.00	0.00	IGNWOP	
Axis-Junagarh	917010086722902	31-03-19	299888.00	31-03-19	299888.00	0.00	IGNDP	
Axis-Junagarh	917010086403669	31-03-19	202326.00	31-03-19	202326.00	0.00	NFBS	
PNB-Junagarh	7375001200000420	31-03-19	331064.00		331064.00		eTender	

**Bank Reconciliation as on 31.03.2019**

Reference	Account No with Particular	Cheque No/Date	Amount
1	<b>IDBI-2138104000014669-Gen</b>		
	<b>Balance as per Cash Book</b>		598705
	Less: Cash Deposited on 31.03.2019 by the cashier towards collected amount of taxes but not credited by Bank. However credited in to Pass on dated.02.04.2019	31.03.2019	64216
	<b>Balance as per Pass Book as on 31.03.2019</b>		534489.00

Non-maintenance of Flexi Account in banks w.r.t. Scheme funds :- POM No-02/06.05.2019

These days Banks are offering facilities to incur higher returns on Savings Account through Flexi Deposits. It helps earn high returns of a fixed deposit on surplus money in the Savings Account. The Principal Secretary to Govt., Finance Department in his Letter No 35425(42)/FIN-WM-MISC-0003-2012/dated 12.10.2012 has also directed to maintain Flexi Accounts in banks for centrally sponsored plan schemes so that higher returns from Flexi Deposits could be utilized for expanding the coverage of the Scheme. On verification it was found that such paraphenia has not been adopted in the NAC resulting in loss of revenue by way of less accrual of interest against scheme funds in Savings Bank accounts / non-accrual of interest in current accounts.

On issue of audit objection memo the E.O replied that No Flexy account has been maintained , However the same has been maintained during 2019-20. However the E.O is requested to maintain the flexi accounthenceforth to earn higher rate of interest.

**PARA: 6 STOCK POSITION**

Junagarh NAC - 2018-2019

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Black Phynile	200	1000	200	1000.00	1000	SRP-47
2	White Phynyle	100	600	700	0.00	00	SRP-90
3	MALARIA OIL	1295	2000	2495	800.00	800	SRP-84
4	Bleaching powder	1225	3000	3475	750.00	750	SRP-77
5	DUST BIN	1040	4000	3514	1526.00	1526	SRP-63

**Comments**

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	GCI SHEET	26	0	0	26.00	26	SRP - 47
2	MS ROD 8 MM	0.74.600	0	0	0.74	0.74.600	SRP - 65
3	MS ROD 10 MM	0.39.700	0	0	0.39	0.39.700	SRP - 60
4	MS ROD 12 MM	0.44.350	0	0	0.44	0.44.350	SRP - 49
5	BITUMEN- in durms	6	0	0	6.00	6	SRP - 69
6	RCC SPUN PIPE 300 MM	10	0	0	10.00	10	SRP - 93
7	RCC SPUN PIPE 250 MM	2	0	0	2.00	2	SRP - 91
8	RCC SPUN PIPE 800 MM	6	0	0	6.00	6	SRP - 92

Sl.No	Items	OB as on 01.04.2018	Receipt during the year 2018-19	Total	Issued during the year 2018-19	C.B as on 31.03.19	Page No.
1	SV Bulb(250 w)		7	7	7	0	1
2	SV chowk (250w)		8	8	8	0	3
3	SV Ignitor		52	52	35	17	4
4	Capacitor		38	38	32	6	7
5	SV Bulb(250 w)		68	68	68	0	10
6	T-5 bag		24	24	24	0	12
7	T-5 chowk		28	28	12	16	14

**POM No.03/09.05.2019**

During the year under audit 2018-19 it is seen that physical verification of stock and store has not been conducted by the E.O . When the E.O was asked through objection memo the E.O replied nothing . The E.O is requested to conduct physical verification of stock and store at least twice in a year and record the result on the stock register and compliance be reported to audit



**PARA: 7 INVESTMENT**

Junagarh NAC - 2018-2019

Sno	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2018	0.00	0.00	0.00	0.00	31-03-2019	0.00	31-03-2019	0.00	0.00	
	<b>GRAND TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	

**DETAILS OF CB ON INVESTMENT & Comments :**

POM No.03/09.05.2019 Page No.07

when the E.O was asked through objection memo regarding position of investment for the year 2018-19 the E.O replied that no investment has been made during 2018-19. As per last audit report no investment was there as on 31.03.2019

**PARA: 8 ADVANCE**

Junagarh NAC - 2018-2019

S/no	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference (In Rs:)	Remarks
1	01-04-2018	Main Cash Book	4133586.45	3460000.00	7593586.45	822148.09	31-03-201	6771438.459	31-03-201	6771438.45	0.00	
	<b>GRAND TOTAL</b>		<b>4133586.45</b>	<b>3460000.00</b>	<b>7593586.45</b>	<b>822148.00</b>		<b>6771438.45</b>		<b>6771438.45</b>	<b>0.00</b>	

**Comments :**
**Advance payment and adjusted for Current Year 2018-19**

SL No	Name	PURPOSE	Advance Taken			Advance Adjusted			Balance
			Amount	VR No	Date	Amount	VR No	Date	
1	Kishore Kumar Agrawal	Advance for Construction of Shopping Complex at Ramaswami Temple	400000	51	28.04.2018	0	0	0	400000
2	Kishore Kumar Agrawal	Advance for Construction of Shopping Complex at Ramaswami Temple	250000	149	08.06.2018	0	0	0	250000
3	E. E. PHEO, Bhawanipatana	Advance paid for Pipe Line work at Culture Bhawan, Junagarh	80000	243	17.07.2018	0	0	0	80000
4	Kishore Kumar Agrawal	Advance for Construction of Shopping Complex at Ramaswami Temple	300000	312	09.08.2018	0	0	0	300000
5	H. S Rana	LSGD -2018	40000	348	30.08.2018	40000	432	18.09.2018	0
6	Judhisthir Behera	Advance for construction of CT	200000	524	20.10.2018	0	0	0	200000
7	Arun Kumar Behera	Advance for Aahar Centre Construction	270000	703	03.12.2018	0	0	0	270000
8	Judhisthir Behera	Advance for construction of CT	1020000	787	05.01.2019	0	0	0	1020000
9	H. S Rana	Advance for PEETHA Programme Jan 2019	100000	799	17.01.2019	200000	830	01.02.2019	0
10	H. S Rana	Advance for PEETHA Programme Jan	100000	807	22.01.2019				

		2019							
11	H. S Rana	Advance for PEETHA Programme Feb 2019	100000	883	14.02.2019	100000	884	22.02.2019	0
12	Kishore Kumar Agrawal	Advance for Construction of Shopping Complex at Ramaswami Temple	200000	890	25.02.2019	0	0	0	200000
13	Dhananjaya Mahananda	Advance for construction of Ministadium	400000	930	06.03.2019	0	0	0	400000
	<b>Total</b>		<b>3460000</b>			<b>340000</b>			<b>3120000</b>

**Advance Adjusted for Previous Year**

SL No	Name	PURPOSE	Advance Taken			Advance Adjusted			
			Amount	VR No	Date	Amount	VR No	Date	
1	Bijaya Pujhari	LSGD-2016	25000	354	30.08.2016	25000	571	05.11.2018	0
2	Bijaya Pujhari	LSGD-2017	35000	284	30.08.2017	35000	572	05.11.2018	0
3	Purna Chandra Tudu	NFSA Work	14400	577	21.02.2015	17400	573	05.11.2018	0
4	Purna Chandra Tudu	NFSA Work	3000	464	16.10.2015				
5	Radheshyam Kaibartta	Work Bill	100000	483	28.11.2017	100000	169	08.06.18	0
6	Bikram Keshari Sahoo	Municipality Election Dharamagarh	205348	661	27.03.2015	205348	574	05.11.2018	0
7	Kandarpa Guru	TA Advance	5000	78	23.05.2017	2724	575	05.11.2018	0
						2276	MR.59/505	05.11.2018	
8	Arun Kumar Behera	Advance for Vehicle hire charges	14000	15	13.04.2017	13200	1042	30.03.2019	0
						800	1043	30.03.2019	
9	FA (BLS)		26400	246	18.08.2017	6600	161	10.04.2018	0
						6600	750	02.05.2018	
						6600	1250	05.06.2018	
						6600	2090	05.07.2018	
10	FA (BLS)		6000	259	21.08.2017	1500	161	10.04.2018	0
						1500	750	02.05.2018	
						1500	1250	05.06.2018	
						1500	2090	05.07.2018	
11	FA (BLS)		48000	245	18.08.2017	12000	141	10.04.2018	0
						12000	720	02.05.2018	
						12000	1240	05.06.2018	
						12000	2070	05.07.2018	
	<b>Total</b>		<b>482148</b>			<b>482148</b>			<b>0</b>

Year wise breakup of outstanding advance as on 31.03.2019 is furnished below.

Year	Amount
Unclassified amount for the year from 1971-72 to 2000-01	321591.65

1970-71	100
1973-74	200
1975-76	600
1977-78	300
1978-79	17856
1980-81	1261
1985-86	500
1986-87	1078
1991-92	826.8
1992-93	3189
1993-94	1574
1994-95	1605
1995-96	1698
1996-97	4571
1999-2000	1000
2001-02	2000
2002-03	894
2003-04	39636
2004-05	4024
2005-06	600
2006-07	9525
2007-08	21056
2008-09	37900
2009-10	5238
2010-11	104000
2012-13	42000
2013-14	72300
2014-15	43495
2015-16	1023520
2016-17	1586000
2017-18	301300
2018-19	3120000
<b>Total</b>	<b>6771438.45</b>

**Surchargeable Advance paid during the 2017-18 but adjusted till 31.03.2019**

Sl.No	Name of the advance holder	Vr.No & Date	Advance amount	Purpose	Remarks
1	Chandra Sekhar Patjoshi (Advocate)	403/25.10.17	1300	To Attend Court	
2	Dhananjay Mahananda	480/22.11.17	300000	Work Adv	
	<b>Total</b>		<b>301300</b>		

**Irregular payment of advance :-(POM No.10/28.05.2019)**

While checking the advance position for the year 2018-19, it is revealed that, advances have been paid to executants towards execution of different projects. As per instruction of the Finance Deptt. Govt.of Odisha, payment of advance to contractor is strictly prohibited violating the instruction, advances have been paid to contractor frequently even before adjustment of 1st advance. Further, it is also seen that, these advances have not been adjusted in the same Financial year 2018-19.

Details of those advance payment are given below

Vr.No & Date	Name of the advance holder	Name of the Projects	Advance amount paid
51/28.04.18	Kishor Ku.Agrawal Contractor	Const.of shopping complex at Ramaswami temple	400000.00
149/08.06.18	-do-	-do-	250000.00
312/09.08.18	-do-	-do-	300000.00
890/25.02.19	-do-	-do-	200000.00
524/20.10.18	Judhistir Behera,Contractor	Const.of C.T	200000.00
787/05.01.19	-do-	-do-	1020000.00
930/06.03.19	Dhananjya Mahananda	Const.of Mini Stadium	400000.00

On issue of objection memo to speed of the work in some wages advance has been paid to the Contractor. All the works noted above are in completion stage so the advance so paid will be realised and compliance will be reported. The E.O is again requested to stop the practice of advance payment to Contractors and to adjust the pending advance as early as possible.

**Un-Secured advance POM No.03/09.05.2019**

It is learnt from the above table that a total sum of Rs.301300.00 is found as outstanding advance as on 31.03.2019 relating to the year 2017-18

As per FD circular no. XIV-AUD-II/2002-2221 dated. 08.03.2002 advance amount that remain unadjusted without any valid reason for more than one years should be treated as loss to the auditee Institution and liable for Surcharge action

In response to the audit objection memo the Executive Officer replied nothing. However the E.O is requested to adjust or recoupe the advance amount of Rs.301300.00 from concerned advance holder. Till then Rs.301300.00 is suggested for recovery against the advance sanctioning authority. Since the advance holder are found to be the Private party the entire amount has been surcharged against the advance sanctioning authority

**Person(s) Responsible for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	ISWAR PUJHARI	EXECUTIVE OFFICER	AT-PO-JUNAGARH NAC DIST-KALAHANDI	301300



**PARA: 9 GRANTS**

Junagarh NAC - 2018-2019

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2018	148973671.00	51875471.00	200849142.00	46650037.00	31-03-2019	154199105.00	
	<b>GRAND TOTAL</b>	<b>148973671.00</b>	<b>51875471.00</b>	<b>200849142.00</b>	<b>46650037.00</b>		<b>154199105.00</b>	

**Comments :**

**GRANT STATEMENT FOR THE YEAR - 2018-19**

SL No	Grant Name	O.B.	GO NO & Date	Received during 2018-19	Total	Expenditure During 2018-19	Balance
1	FDR	162000			162000		162000
	<b>Total</b>	<b>162000</b>		<b>0</b>	<b>162000</b>	<b>0</b>	<b>162000</b>
2	MVT	1600657			1600657	395975	1204682
			17379/HUD 03.07.2018	905000	905000	196839	708161
			29882/HUD 22.22.2018	905000	905000		905000
	<b>Total</b>	<b>1600657</b>		<b>1810000</b>	<b>3410657</b>	<b>592814</b>	<b>2817843</b>
3	RD(Gen) with out mc	411666		0	411666	223311	188355
	<b>Total</b>	<b>411666</b>		<b>0</b>	<b>411666</b>	<b>223311</b>	<b>188355</b>
4	CA	40003536		0	40003536	17070824	22932712
			13795/HUD 31.05.2018	9224000	9224000		9224000
			26972/HUD 09.10.2018	4612000	4612000		4612000
			1628/HUD 22.01.2019	4610000	4610000		4610000
	<b>Total</b>	<b>40003536</b>		<b>18446000</b>	<b>58449536</b>	<b>17070824</b>	<b>41378712</b>
5	Arrear Pension & Basic Service	20041213		0	20041213	13414445	6626768
			17027/HUD 30.06.2018	4326000	4326000		4326000
			30077/HUD 22.11.2018	4326000	4326000		4326000
	<b>Total</b>	<b>20041213</b>		<b>8652000</b>	<b>28693213</b>	<b>13414445</b>	<b>15278768</b>
6	PBI	5442621			5442621		5442621
	<b>Total</b>	<b>5442621</b>		<b>0</b>	<b>5442621</b>	<b>0</b>	<b>5442621</b>
7	12th FC/13th FC	-158639			-158639		-158639

	<b>Total</b>	<b>-158639</b>			<b>-158639</b>		<b>-158639</b>
8	Annual Maintenance R& B	4186904			4186904		4186904
					0		0
	<b>Total</b>	<b>4186904</b>			<b>4186904</b>		<b>4186904</b>
9	Maintenance of R & B State	2251000			2251000	1666710	584290
		2251000			2251000		2251000
		022320/HUD 04.08.2018	147047	147047			147047
		023616/HUD 24.08.2018	1323953	1323953			1323953
	<b>Total</b>	<b>4502000</b>		<b>1471000</b>	<b>5973000</b>	<b>1666710</b>	<b>4306290</b>
10	NRB	1208250			1208250		1208250
		05782/HUD 15.03.2019	113671	113671			113671
	<b>Total</b>	<b>1208250</b>		<b>113671</b>	<b>1321921</b>	<b>0</b>	<b>1321921</b>
11	Construction of Computer Room	167500			167500		167500
	<b>Total</b>	<b>167500</b>			<b>167500</b>		<b>167500</b>
12	Public Toilet (Sulava)	435000			435000		435000
	<b>Total</b>	<b>435000</b>			<b>435000</b>		<b>435000</b>
13	BRGF	2519399			2519399	250784	2268615
	<b>Total</b>	<b>2519399</b>		<b>0</b>	<b>2519399</b>	<b>250784</b>	<b>2268615</b>
14	Devolution of Funds	29653050			29653050	2534239	27118811
		017979/HUD 07.07.2018	2799000	2799000			2799000
		028869/HUD 03.11.2018	2800000	2800000			2800000
	<b>Total</b>	<b>29653050</b>		<b>5599000</b>	<b>35252050</b>	<b>2534239</b>	<b>32717811</b>
15	User end meetering of Water Supply	1500000			1500000		1500000
	<b>Total</b>	<b>1500000</b>			<b>1500000</b>		<b>1500000</b>
16	CCA (4th SFC)	2819000			2819000		2819000
		016756/HUD 28.06.2018	464000	464000			464000
		01594/HUD 22.01.2019	464000	464000			464000
	<b>Total</b>	<b>2819000</b>		<b>928000</b>	<b>3747000</b>	<b>0</b>	<b>3747000</b>
17	MCA (4th SFC)	1368000			1368000	388496	979504
		017712/HUD 05.07.2018	229000	229000			229000
		030064/HUD 22.11.2018	229000	229000			229000
	<b>Total</b>	<b>1368000</b>		<b>458000</b>	<b>1826000</b>	<b>388496</b>	<b>1437504</b>

18	Solid Waste Management	1740000			1740000		1740000
	<b>Total</b>	<b>1740000</b>		<b>0</b>	<b>1740000</b>	<b>0</b>	<b>1740000</b>
19	SPF	297020			297020		297020
		873869			873869		873869
	<b>Total</b>	<b>1170889</b>		<b>0</b>	<b>1170889</b>	<b>0</b>	<b>1170889</b>
20	14th FC GABG	12227306			12227306	1299311	10927995
			020975/HUD 30.07.2018	4764000	4764000		4764000
			030104/HUD 22.11.2018	4764000	4764000		4764000
	<b>Total</b>	<b>12227306</b>		<b>9528000</b>	<b>21755306</b>	<b>1299311</b>	<b>20455995</b>
21	14th FC Performance	7534000			7534000	5827311	1706689
	<b>Total</b>	<b>7534000</b>		<b>0</b>	<b>7534000</b>	<b>5827311</b>	<b>1706689</b>
22	OULM/NULM	6177			6177		6177
		40000			40000	40000	0
		60000			60000	60000	0
	<b>Total</b>	<b>106177</b>		<b>0</b>	<b>106177</b>	<b>100000</b>	<b>6177</b>
23	AWC CENTERE	1500000			1500000		1500000
	<b>Total</b>	<b>1500000</b>		<b>0</b>	<b>1500000</b>	<b>0</b>	<b>1500000</b>
24	P & C of Water Bodies	1465300			1465300	749925	715375
	<b>Total</b>	<b>1465300</b>		<b>0</b>	<b>1465300</b>	<b>749925</b>	<b>715375</b>
25	Development of Park	469249			469249		469249
	<b>Total</b>	<b>469249</b>		<b>0</b>	<b>469249</b>	<b>0</b>	<b>469249</b>
26	MLALAD	373453			373453		373453
	<b>Total</b>	<b>373453</b>		<b>0</b>	<b>373453</b>	<b>0</b>	<b>373453</b>
27	WODC	23279			23279		23279
	<b>Total</b>	<b>23279</b>		<b>0</b>	<b>23279</b>	<b>0</b>	<b>23279</b>
28	NSDP	-4568			-4568		-4568
	<b>Total</b>	<b>-4568</b>		<b>0</b>	<b>-4568</b>	<b>0</b>	<b>-4568</b>
29	REDCROSS	5100			5100		5100
	<b>Total</b>	<b>5100</b>		<b>0</b>	<b>5100</b>	<b>0</b>	<b>5100</b>
30	EMERGENCY	8000			8000		8000
	<b>Total</b>	<b>8000</b>		<b>0</b>	<b>8000</b>	<b>0</b>	<b>8000</b>

31	STREET LIGHT	-43047			-43047		-43047
	<b>Total</b>	<b>-43047</b>		<b>0</b>	<b>-43047</b>	<b>0</b>	<b>-43047</b>
32	HONORARIUM	64226	23864/HUD 27.08.2018	28800	93026	24750	68276
	<b>Total</b>	<b>64226</b>		<b>28800</b>	<b>93026</b>	<b>24750</b>	<b>68276</b>
33	SBM	6472150	1814/HUD 28.01.2019	300000	6772150	2507117	4265033
	<b>Total</b>	<b>6472150</b>		<b>300000</b>	<b>6772150</b>	<b>2507117</b>	<b>4265033</b>
34	Mini Stadium/ Bijupatnaik Stadium	0		3500000	3500000	0	3500000
	<b>Total</b>	<b>0</b>		<b>3500000</b>	<b>3500000</b>	<b>0</b>	<b>3500000</b>
35	Construction of shopping complex	0		1041000	1041000	0	1041000
	<b>Total</b>	<b>0</b>		<b>1041000</b>	<b>1041000</b>	<b>0</b>	<b>1041000</b>
	<b>GRAND TOTAL</b>	<b>148973671</b>		<b>51875471</b>	<b>200849142</b>	<b>46650037</b>	<b>154199105</b>

**Year wise break up of pending Grants**

Neither the Year wise break up of outstanding grants has been furnished in Last Audit Report nor the grant register has been maintained properly. As a result the present Audit could not able to worked out the year wise break up of outstanding grants as on 31.03.2019. However, taking the present records into account the year wise break up of grants relating to the year 2018-19 and prior to 2018-19 is worked out and furnisned below.

For 2018-19           Rs.44891516.00

Prior to 2018-19    Rs.109307589.00

**Total                   Rs.154199105.00**

**Diversion of Grants**

During 2018-19 no fund diversion was taken place.

**POOR UTILISATION OF GRANT(POM No.08/28.05.2019)**

During the year under audit ie. 2018-19 it is seen that out of total available grants of Rs.200849142.00 , only a sum of Rs.46650037.00 has been spent which comes to 23% and huge amount of grant of Rs..154199105.00 is pending as on 31.03.2019. If the grant is not spent in-time the very purpose of release of grant would be defeated and Govt. may stop further release of grant to this NAC. When the E.O was asked through objection memo regarding such poor utilization of grants the E.O replied that unspent Govt. grants will be utilised during 2019-20 . The reply of the E.O is found to be vague because no sufficient information was furnished regarding utilization of grant during 2018-19. However the E.O is requested to utilize the grants on war footing manner and compliance be reported to audit

**PARA: 10 UTILISATION CERTIFICATE**

Junagarh NAC - 2018-2019

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2018	92608949.00	46650037.00	139258986.00	46350787.00	31-03-2019	92908199.00	
	<b>GRAND TOTAL</b>	<b>92608949.00</b>	<b>46650037.00</b>	<b>139258986.00</b>	<b>46350787.00</b>		<b>92908199.00</b>	

**Comments :**

Details of UC submitted during the year 2018-19					
Sl.No	Scheme	Year	Letter No./Date	U.C submitted	Remarks
1	MV Tax	2016-17	2389/31.10.2018	1456335.00	
2	MV Tax	2017-18	2389/31.10.2018	726000.00	
3	13th FC(Basic grant)	2013-14	2391/31.10.2018	1197000.00	
4	13th FC(Basic grant)	2014-15	2391/31.10.2018	2295452.00	
5	Devolution of fund	2013-14	2395/31.10.2018	1900000.00	
6	Road Development	2016-17	2397/31.10.2018	1843000.00	
7	14th FC(Basic grant)	2016-17	2393/31.10.2018	2679000.00	
8	14th FC(Basic grant)	2016-17	2393/31.10.2018	3815000.00	
9	Octroi compensation grant	2015-16	2385/31.10.2018	3283000.00	
10	Octroi compensation grant	2017-18	2385/31.10.2018	1207000.00	
11	Octroi compensation grant	2015-16	2387/31.10.2018	10903000.00	
12	Octroi compensation grant	2016-17	2387/31.10.2018	4183000.00	
	<b>TOTAL</b>			<b>46350787.00</b>	

**YEAR WISE BREAK UP OF U.C**

1	Upto 1991-92	131500
2	1997-98	43575
3	1999-2000	54744
4	2003-04	4628
5	2004-05	25179
6	2005-06	296796
7	2007-08	3230209

8	2008-09	123999
9	2009-10	6213205
10	2010-11	4444837
11	2011-12	1396876
12	2012-13	0
13	2013-14	2030148
14	2014-15	10766450
15	2015-16	2292080
16	2016-17	7894928
17	2017-18	7309008
18	2018-19	46650037
	Total	92908199

**POOR SUBMISSION OF U.C :--POM No-8/28.5.2019 ( P NO-32)**

During the year under audit ie. 2018-19 it is seen that out of total U.C amount of Rs.139258986.90 only U.C for Rs.46350787.00 has been submitted which comes to 33% and huge amount of U.C of Rs.92908199 is pending as on 31.03.2019. If the U.C is not submitted t in-time Govt. may stop further release of grant to this NAC.

When the E.O was asked through objection memo regarding such poor submission of U.C the E.O replied that The U.C will be submitted to proper quarter very soon . However the E.O is requested to submit the pending U.C as early as possible and compliance be reported to audit

**PARA: 11 MISAPPROPRIATION & DEFALCATION**

<b>11.1 - Non-credit of collection amount</b>					
<b>POM No-5/21.05.2019 (P NO-11)</b>					
<p>During the course of checking of money receipt w.r.t. DCRs , It is found that a sum of Rs.1619.00 has been collected by Sri Kandarpa Guru, T.C vide difeent M.R (Details as follows) but neither taken into DCR not in to Cashier Cash Book, As a result NAC fund sustained a loss of Rs.1619.00 which needs immediate recovery</p>					
Sl.No	Book No.	M.R	Date	Amount	Particulars
01	240	21	02.08.18	1209.00	Holding tax
02	240	22	03.08.18	410.00	Holding Tax
<p>In response to the audit objection memo the local authority recovered Rs.1619.00 from Sri K.Guru, T.C vide M.R No.71/04 dated.22.05.2019 and taken into Cashier Cash Book at page 62. The money receipt has verified in audit and found to be correct. Hence the objection is dropped</p>					

**11.2 -**

**PARA: 12 LOSS OF STOCK & STORE**

**12.1 -**

No loss of stock and store has been noticed in the present audit.

**PARA: 13 AUDIT OF RECEIPTS**

**13.1 - DCB POSITION FOR THE YEAR 2018-19**

SL No	Year	Demand			Collection				Balance			% of Collection		
		Arrear	Current	Total	Arrear	Current	Rebate	Total	Arrear	Current	Total	Arrear	Current	Total
1	Holding	352341.49	376993.00	729334.49	131471	259015.00	10144.55	400630.55	220870.49	107833.45	328703.94	37.31	71.4	54.93
2	Latrin	4038.56	0.00	4038.56	0	0.00	0.00	0.00	4038.56	0.00	4038.56	0.00	0.00	0.00
3	Water	278770.49	216010.00	494780.49	72562	132708.00	6086.73	211356.73	206208.49	77215.27	283423.76	26.03	64.25	42.72
4	Light	288942.21	214700.00	503642.21	72466	132700.00	6086.72	211252.72	216476.21	75913.28	292389.49	25.08	64.64	41.94
	<b>Total</b>	<b>924092.75</b>	<b>807703.00</b>	<b>1731795.75</b>	<b>276499.00</b>	<b>524423.00</b>	<b>22318.00</b>	<b>823240.00</b>	<b>647593.75</b>	<b>260962.00</b>	<b>908555.75</b>	<b>29.92</b>	<b>67.69</b>	<b>47.54</b>
5	CART & Carriage	13815	0.00	13815.00	0	0.00	0.00	0.00	13815.00	0.00	13815.00	0.00	0.00	0.00
6	D & O Trade	89898	115500.00	205398.00	0	115500.00	0.00	115500.00	89898.00	0.00	89898.00	0.00	100.00	56.23
	<b>Total</b>	<b>103713</b>	<b>115500</b>	<b>219213</b>	<b>0</b>	<b>115500</b>	<b>0</b>	<b>115500</b>	<b>103713</b>	<b>0</b>	<b>103713</b>			
7	Shopping Complex	1899285	996700.00	2895985.00	552540	590300.00	0.00	1142840.00	1346745.00	406400.00	1753145.00	29.09	59.23	39.46
8	Daily Market	654008.24	492685.00	1146693.24	0	410000		410000.00	654008.24	82685.00	736693.24	0.00	83.22	35.75
9	Cattle Market	640	0.00	640.00	0	0.00	0.00	0.00	640.00	0.00	640.00	0.00	0.00	0.00
10	Ground Rent	110	0.00	110.00	0	0.00	0.00	0.00	110.00	0.00	110.00	0.00	0.00	0.00
11	Lease of Tank	1691920.5	306379.00	1998299.50	160535	343295.00	0.00	503830.00	1531385.50	-36916.00	1494469.50	9.49	112.05	25.21
12	POND HOUSE	1108		1108.00	0	0.00	0.00	0.00	1108.00	0.00	1108.00	0.00	0.00	0.00
13	MARKET SHED	22500	0.00	22500.00	0	0	0	0.00	22500.00	0.00	22500.00	0.00	0.00	0.00
14	Public Resorts	0	3000.00	3000.00	0	3000.00	0.00	3000.00	0.00	0.00	0.00	0.00	100.00	100.00



15	U/S 255	0	1300.00	1300.00	0	1300.00	0.00	1300.00	0.00	0.00	0.00	0.00	100.00	100.00	
16	Fees for Mobile Tower	0	0.00	0.00	0	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
17	Fees on Hoarding	0	13000	13000.00	0	13000	0	13000.00	0.00	0.00	0.00	0.00	100.00	100.00	
18	Hire Charges of water Tanker	0	33290.00	33290.00	0	33290.00	0.00	33290.00	0.00	0.00	0.00	0.00	100.00	100.00	
19	Rent From Town Hall	0	78500.00	78500.00	0	78500.00	0.00	78500.00	0.00	0.00	0.00	0.00	100.00	100.00	
20	Rent From Kalyan Mandap	0	72900.00	72900.00	0	72900.00	0.00	72900.00	0.00	0.00	0.00	0.00	100.00	100.00	
	<b>Total</b>		<b>4269571.74</b>	<b>1997754.74</b>	<b>6267325.74</b>	<b>713075</b>	<b>1545585</b>	<b>0</b>	<b>2258660</b>	<b>3556496.74</b>	<b>452169</b>	<b>4008665.74</b>			
	<b>GRAND TOTAL</b>		<b>5297377.49</b>	<b>2920957.00</b>	<b>8218334.49</b>	<b>989574.00</b>	<b>2185508.00</b>	<b>22318.00</b>	<b>3197400.00</b>	<b>4307803.49</b>	<b>713131.00</b>	<b>5020934.49</b>	<b>18.68</b>	<b>75.58</b>	<b>38.91</b>

**13.2 - NEW ASSESSMENT OF HOLDING FOR THE YEAR 2018-19**

As per Section 146 of Odisha Municipal Act, 1950 new valuation and assessment list should be prepared once in every five years. Further, holding tax is determined on the basis of annual value of property calculated on the basis of construction cost of the building and reasonable ground rent for the land on which the building is situated. As per Section 143 (A) of the Odisha Municipal Act, 1950, the Executive Officer of the U.L.B. concerned shall, until the appointment of the Valuation Officer, thereof, exercise the power and performs the duties of the Valuation Officer in respect of ULB. The assessment of taxes was last revised by the valuation department in H & U D Deptt. during the year 1995-96. Since then the tax are being collected as per rate noted below against each –

Holding Tax- @ 5 %

Water Tax - @ 3%

Light Tax - @ 3 %

Total - @ 11 %

The details of new assessment is furnished below

Sl. No.	Holding No.	Situation of the Holding (Ward No)	Annual Value of Holding	Name of the Assessee	Demand			
					Holding Tax	Water Tax	Light Tax	Total
	1	2	3	4	5			
1	285	5	13989	Sri Sudhanshu Sekhar Barad, S/o-Late Maheswar Barad	699	420	420	1539
2	286-COM	5	15300	Sri Sudhanshu Sekhar Barad, S/o-Late Maheswar Barad	765	459	459	1683
3	287	5	9619	Rukxnara Begam, W/o-Mustak Khan	482	289	289	1059
4	197	7	5692	Gitanjali Bisi, W/o-Srikanta Bisi	285	171	171	627
5	289	5	10739	Smt. Gitanjali Ratha, W/o-Durgaprasad Ratha	537	322	322	1181
6	136	6	2309	Santosh Kumar Bag, S/o-Sridhara	116	69	69	254

				Bag				
7	137	6	2396	Sri Kartik Kandapan, S/o-Dhana Kandapan	120	72	72	264
8	162	1	3998	Smt. Bilasini Bag, W/o-Rahas Bag	200	120	120	440
9	163	1	2525	Sarat Chandra Beshra, S/o-Haris Chandra Beshra	126	76	76	278
10	115	4	13702	Gopal Krushna Mishra S/o-Lokanath Mishra	685	412	412	1509
11	290	5	4858	Sri Chaitanya Meher, S/o-Bikram meher	243	146	146	535
12	158	10	4707	Birupakshya Naik, S/o-Bikram Naik	236	141	141	518
13	291	5	2678	Sri Ghenuprasad Bhati, S/o-Arakhita Bhati	135	80	80	295
14	138	6	2352	Ramsingh Kaibarta, S/o- Bada kaibarta	118	71	71	260
15	138	6	2453	Aswin Baitharu, S/o-Sitakanta Baitharu	123	74	74	271
16	292	5	3006	Sri Laxman Kumar Sahu, S/o-Rankanidhi Sahu	150	90	90	330
17	164	1	4022	Manoj Kumar Sahu, S/o-Babaji Chara Sahu	201	121	121	443
18	161	2	7738	Brajeswari Khalasama S/o-Chakradhara	387	232	232	851
19	197	12	7472	Shyama Sundar Panda, S/o-Late Harihara Panda	374	224	224	822
20	186	11	11718	Sri Kunja Bihari Sharama, S/o-Sriram Sharma	586	352	352	1290
21	172	7	7433	Sri Nityanandanath Sharma, S/o-Krushna Chandra Sharma	372	223	223	818
22	187	11	12023	Sri Akshya Kumar Panda, S/o-Artatrana panda	601	361	361	1323
23	125	4	1284	Surekha Pradhani, S/o-Gopal Pradhani	64	39	39	142
24	188	11	8165	Gopinath Sahu, S/o-Damadara Sahu	408	245	245	898
25	189	11	10003	Sri Durjyodhan Sahu & Tikina Sahu , S/o-Surendra Sahu	500	300	300	1100
26	190	11	23371	Sri Prasanta Kumar Sahu, S/o-Narasingha Charan Sahu	1169	701	701	2571
27	200	2	25006	Sri narayan Sahu, S/o-Babaji Chandra Sahu	1250	750	750	2750
28	191	11	10161	Sri Rushinath Sahu, S/o-Jagabandhu Sahu	508	305	305	1118
29	201	2	18130	Sri Ganapati Chandan, Dhanurjya Chandan	907	544	544	1995
				<b>Total:</b>	<b>12347</b>	<b>7409</b>	<b>7409</b>	<b>27165</b>

**13.3 - Re-assessment**

Holding related taxes such as holding, lighting, drainage and water taxes formed the major source of revenue of the ULBs. These taxes were levied as per the powers vested with the ULBs under Section 131 of OM Act as a percentage of annual value of holdings, which was determined under Section 137 of the Act. The guiding principle for levy of any tax is that it should be commensurate with the expenses incurred for providing the services. As per the provisions of OM Act under section 146, the annual value of the holdings should be revised at an interval of every five years by the ULBs adopting the latest schedule of rates of PWD. Scrutiny of records of the test checked ULBs revealed that they were totally dependent on the valuation team of H&UD Department for fixation of annual value of holdings which resulted in delay of revision & consequently in loss of revenue to the ULBs. As there was increase in the cost of services provided by the ULBs to the people, the non-revision of annual value in time affected the quality of the services. The period of delay in revision of the annual value with reference to the provisions of the Act noticed in the NAC Junagarh. Hence reassessment is requiring. The details of reassessment is furnished below

Sl. No.	Holding No.	Situation of the Holding (Ward No)	Annual Value of Holding	Name	Previous Demand				Amount of Demand increased after Reassessment of 2018-19			
					Holding Tax	Water Tax	Light Tax	Total	Holding Tax	Water Tax	Light Tax	Total
	1	2	3	4	5				11			
1	115	4		Gopal Krushna Mishra S/o-Lokanath Mishra	143	86	86	315	542	326	326	1194
2	25(A)	11		Lachhman Das Agrawal, S/o-Ram Kumar Agrawal	65	39	39	143	78	47	47	172
3	25(B)	11		Lachhman Das Agrawal, S/o-Ram Kumar Agrawal	63	38	38	139	80	48	48	176
4	25( C )	11		Lachhman Das Agrawal, S/o-Ram Kumar Agrawal	48	28	28	104	95	58	58	211
				<b>Total:</b>	<b>319</b>	<b>191</b>	<b>191</b>	<b>701</b>	<b>795</b>	<b>479</b>	<b>479</b>	<b>1753</b>

**13.4 - YEAR WISE BREAK UP OF TAXES**

Year	DEMAND	COLLECTION	BALANCE
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	Holding	Latrine	Water	Light	Total	Holding	Latrine	Water	Light	Total	Holding	Latrine	Water	Light	Total
1981-8 2 to 2010	275.49	4038.56	75725.21	75725.21	155764.47	0	0	0	0	0.00	275.49	4038.56	75725.21	75725.21	155764.47
21010-11	30354.00	0.00	15754.00	20148.00	66256.00	0	0	0	0	0.00	30354.00	0.00	15754.00	20148.00	66256.00
2011-12	26313.00	0.00	18566.00	14012.28	58891.28	11445	0	6219	6201	23865.00	14868.00	0.00	12347.00	7811.28	35026.28
2012-13	16303.00	0.00	10825.00	10748.00	37876.00	0	0	0	0	0.00	16303.00	0.00	10825.00	10748.00	37876.00
2013-14	45801.00	0.00	30036.00	29971.00	105808.00	20595	0	11040	11040	42675.00	25206.00	0.00	18996.00	18931.00	63133.00
2014-15	28645.00	0.00	15462.00	15572.00	59679.00	10065	0	6590	6590	23245.00	18580.00	0.00	8872.00	8982.00	36434.00
2015-16	44707.00	0.00	26583.00	26881.00	98171.00	15731	0	7993	7966	31690.00	28976.00	0.00	18590.00	18915.00	66481.00
2016-17	40508.00	0.00	23783.00	23851.00	88142.00	26189	0	14142	14116	54447.00	14319.00	0.00	9641.00	9735.00	33695.00
2017-18	117005.00	0.00	68946.00	67554.00	253505.00	47446	0	26578	26553	100577.00	69559.00	0.00	42368.00	41001.00	152928.00
2018-19	376993.00	0.00	216010.00	214700.00	807703.00	269159.55	0	138794.73	138786.72	546741.00	107833.45	0.00	77215.27	75913.28	260962.00
<b>TOTAL</b>	<b>726904.49</b>	<b>4038.56</b>	<b>501690.21</b>	<b>499162.49</b>	<b>1731795.75</b>	<b>400630.55</b>	<b>0.00</b>	<b>211356.73</b>	<b>211252.72</b>	<b>823240.00</b>	<b>326273.94</b>	<b>4038.56</b>	<b>290333.48</b>	<b>287909.77</b>	<b>908555.75</b>

**13.5 - Non-collection of lease amount**

**POM No.09/28.05.2019 Page No.35 to 36**

It is learnt from the lease register and lease file that a total sum of Rs.325370.00 due for the year 2017-18 and 2018-19 has not been deposited by the bidder. Details there of is given below

Particulars	Name of the Bidders	Year	Lease amount	Amount deposited	Balance amount to be deposited	Lease register Page No
Thursday Market	Suman Ch.Kanadapan	2017-18	207446.00	150000.00	57446.00	102
-do-	-do-	2018-19	207446.00	129000.00	78446.00	102
				<b>Total</b>	<b>135892.00</b>	
Daily market	Kalia Naik	2017-18	285239.00	100000.00	185239.00	
-do-	-do-	2018-19	285239.00	281000.00	4239.00	
					<b>189478.00</b>	
				<b>TOTAL</b>	<b>325370.00</b>	

On issue of objection memo the E.O replied that the amount will be realised from concerned lease holder. Once again the E.O is requested to take all possible steps for realisation of the above said amount . Failing which the entire amount of Rs.325370.00 will be recovered from the following persons at an equal share.

1. Sri Iswar Pujhari E.O
2. Sri Bijaya Pujhari, I/c Lease sanction

**Person(s) Responsible for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	ISWAR PUJHARI	EXECUTIVE OFFICER	AT-PO-JUNAGARH NAC DIST-KALAHANDI	162685
2	Bijaya Pujhari	HA	Junagarh NAC Dist-Kalahandi	162685

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**13.6 - TIME BARED TAX**

**POM No.08/28.05.2019 Page 31**

As per section 346 of OMC Act. 1950, No distraint shall be made , no suit shall be instituted and no prosecution shall be concerned in respect of any sum due to a Municipality under this Act., after the expiration of a period of three year from the date on which distraint might first have been made. So the pending tax amount of Rs.66481.00 relating to the year 2015-16 is treated as Time barred Tax during the year 2018-19.

On issue of objection memo the E.O replied that the taxes which was barred by limitation will be collected amicably and compliance will be reported. The reply of the E.O is not found to be realistic because it cannot be hoped that a tax which could not be collected within three years having legal support , that can be further realised amicably . Therefore, Rs.66481.00 is treated as a loss to the NAC for which the following Executive Officers are held responsible

1. Sri Bamdev Mishra, Ex-E.O
2. Sri Samir Thakur. Ex-E.O
3. Sri Iswar Pujhari, E.O

**Person(s) Responsible for this paragraph**

Slno	Name	Designation	Adress	Amount(In Rs.)
1	ISWAR PUJHARI	EXECUTIVE OFFICER	AT-PO-JUNAGARH NAC DIST-KALAHANDI	22161
2	SAMEER KUMAR THAKUR	EX-EO	AT-PO-BHAWANIPATNA MUNICIPALITY DIST-KALAHANDI	22160
3	SRI BAMDEV MISHRA	EX-EO	AT-PO-NUAPADA NAC DIST-NUAPADA	22160

**PARA: 14 AUDIT OF EXPENDITURE**

**14.1 - Engagement of DLRs-**

**POM No.07/28.05.2019 Page No.28 to 29**

As per Rule-408(2)of the Odisha Municipal Rules 1953 no retired employee either from Govt.service or from any other service shall be appointed either on whole time basis or part time basis undue a council or a committee of a municipality without prior permission of the Govt. Further , as per the instruction of the Finance Department Govt.Odisha engagement of DLR is strictly prohibited .If it is badly needed engagement may be made through Outsourcing basis obtaining due to permission from the competent authority

On checking of vouchers with reference to the Accountant cash book, it is seen that a total sum of Rs.2235625.00 has been spent towards ,payment to DLRs. Details of payment has been given below

<b>DLR Payment Detail for the Financial Year 2018-19</b>				
SL No	Month	VR No	Date	Amount
1	March 2018	16	10.04.2018	101988
2		20	10.04.2018	62450
3	April 2018	75	02.05.2018	83708
4		79	02.05.2018	52418
5	MAY 2018	126	05.06.2018	105514

6		130	05.06.2018	71888
7		132	05.06.2018	4083
8	June 2018	209	05.07.2018	100021
9		213	05.07.2018	69467
10	July 2018	289	06.08.2018	98674
11		292	06.08.2018	71440
12	Aug 2018	360	05.09.2018	94982
13		365	05.09.2018	75028
14	Sept 2018	476	09.10.2018	94742
15		481	09.10.2018	67516
16	Oct 2018	553	02.11.2018	102380
17		556	02.11.2018	76934
18	Nov 2018	665	03.12.2018	131760
19		670	03.12.2018	104860
20	Dec 2018	760	01.01.2019	134820
21		764	01.01.2019	103320
22		766	01.01.2019	3432
23	Jan 2019	861	05.02.2019	137060
24		865	05.02.2019	103460
25	Feb 2019	910	01.03.2019	113400
26		914	01.03.2019	70280
	<b>TOTAL</b>			<b>2235625</b>

When the E.O was asked through objection memo it is was replied that Sanitation is a basis service and it is a primary duty of this NAC to keep the Twon neat and clean only 03 nos of Regular staffs and two nos of worked charged staff are available in this sanction earlier the work was entrusted to outsoursing agency but the agency failed to do the work as per the satisfaction of the people as well as authority. So DLR has been engaged for cleaning and garbage lifting worked under the direct supervision of Jamadar and E.O with a minimum expenditure . Besides the above, due to shaortage of staff 3 nos of DLR has been engaged for manintenance of street light & Office work

The reply of the E.O is not found to be convencing because permission of Govt. is quite essential for engagement of DLR r frespective of the situation . Hence the EO is requested to obtain ex-post-facto approval of the Govt. till then Rs.2235625.00 is kept under objection and for such irregular expenditure the following perosns are found responisble because, the HC has checked the bill and the E.O has passed the bill.

1. Sri Iswar Pujhari, E.O

2.Bijaya Ku.Pujhari l/c HC

**PARA: 15 AUDIT ON WORKS**

<b>15.1 - No.of work case record</b>		
Execution of work during 2018-19		
<b>1</b>	<b>2</b>	<b>3</b>
No of case records due for production before audit with money value	92	18605522
No of case records produced and verified in audit with money value	92	18605522

No of case records not produced before audit with money value	0	0
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**15.2 - Excess payment due to excess rate-**

**POM No.06/28.05.2019, Page No.12 to 15**

Name of the work:- Const.of B.T road with side shoulder from Mahamayee pada to Back side of Kanyashram via Binabisipada Chhawk in Ward No.02

Estimated cost- Rs.2000000.00 (14<sup>th</sup> FC)

Agreement value- Rs.1732321.00 (14.99% less of E.C)

Name of the Executant- Pratap Kishore Naik, Contractor

Name of the J.E-A.K Behera, J.E

Name of the M.E- G.B Maharana, M.E

Ist & Final bill- Vr.No.-413 dated.12.09.2018 for Rs.1732321.00

M.B No.181 Page No.01 to 18

(i) While checking the above said work bill with reference to connected M.B, it is seen that transportation charges of 61.62cum excavated earth from work side within 5 KM lead by mechanical means has been allowed @rs.149.67 per cum vide item No.13. But it is seen that the cost of excavation of earth work with loading and un-loading has been paid @rs.127.97 per cum vide item No.08. The transportation charges @Rs.149.67 cum includes loading and un-loading charges also. Hence , since the unloading charges has already been allowed vide item No.08 the loading charges allowed vide item No.13 @ of Rs.149.67 cannot be admitted in audit . The actual transportation charges comes to Rs.97.01/cum as calculated below. Data for 1 cum:-

1. Transportation charges within 5 KM lead= 149.67

2.Deduct=2/3 of loading charges=2/3 X79= (-)52.66

(Rs.79.00 allowed for loading and unloading) 97.01

Excess rate allowed = 149.67-97.01=52.66

Excess payment = 61.62cumX52.66=Rs.3244.90 or say Rs.3245.00

As such , an amount of Rs.3245.00 was paid excess to the excutant which needs recovery from the executants

(ii) Further, it is seen that 108.73 cum moorum has been spreaded along with the road side for berm filling vide item No.12, since it is an ordinary spreading,1/8<sup>th</sup> voids is to be deducted from the gross quantity of moorum and cost of net quantity should be allowed in the work bill . But here it is seen that , cost of gross quantity of 108.73cum moorum has been allowed @Rs.511.90/cum including spreading charges

1/8<sup>th</sup> voids of 108.73cum comes to 13.59 cum . Hence , cost with spreading charges of 13.59 cum moorum cannot be admitted in audit.

Cost:-

13.59X511.90=6956.00

Deducted Royalty of 13.59

already deducted in work bill @Rs.39.00 cum =(-)530.01

Excess paid =6425.99 or say Rs.6426.00

Hence Rs.6426.00 is treated as excess payment in audit

As such, a total sum of rs.9671.00(3245.00+6426.00) needs to be recovered from the executant.

On issue of audit objection memo, the E.O replied that the amount will be realized from person concerned. Since, the E.O has agreed to recover the amount, it is construed that the objection stands good. However, the E.O is requested to recover Rs.9671.00 from the executants failing which entire amount will be recovered from following persons who are found involved in the process of payment.

**Person(s) Responsible for this paragraph**

Sino	Name	Designation	Adress	Amount(In Rs:)
1	ARUN KUMAR BEHERA	J.E	AT-PO-JUNAGARH NAC DIST-KALAHANDI	4836
2	GOVINDA BALLAV MAHARANA	ME	AT-PO-JUNAGARH P.S DIST-KALAHANDI	4835

**15.3 - Excess payment due to excess rate**

**POM No.06/25.05.2019 Page No.16 to 19**

Name of the work- Repair of road from Arjun Nanda house to Binod Panigrahi house at Amgachhapada in Ward No.05

Head of account- Compensation and assignment grant (2018-19)

Estimated Cost-Rs.43100.00

Name of the Executant- Sri Golap Singh Thakur, Contractor

Name of the J.E- Narayan Maharana

Name of the M.E-Sri Govinda Ballav Maharana, M.E

Ist R and Final bill- 677/dt.03.12.2018 for Rs.43100.00

M.B No.179 Page No.138 to 143

(i) It is learnt from the above said work bill that, the rate of Rs.1585.00 has been allowed in the work bill towards cost of 1 cum of metal spreading including cost of materials and consolidation charges with HRR . As per standard specification, metal consolidation with HRR is no more admissible because proper consolidation of 40 mm metal cannot be done by HRR. A part from this, Photographic of HRR consolidation is not found in the case record . So it is ascertained that the metal and stone dust has been ordinarily spreaded on the pot holes of the road as learnt from M.B No.179, Page No.138 to 143.Hence , the ordinary spreading charges @Rs.1503.00 per cum as calculated below is admissible

As per analysis of rate 2006, chapter –XIII (Road work) item No.09 - Date for 2.83cum

Metal spreading with filling interstices with crusher dust including watching,

- 1.Man mulia 01 [no@Rs.280.00/day](#) =Rs.280.00
- 2.Women mulia 03 [nos@Rs.280.00/day](#) =Rs.840.00

Total =Rs.1120.00

Over head charges @Rs.7.5% =Rs.84.00

Contractor profit @7.5% =Rs.84.00

Total =Rs.1288.00 for 2.83

For 1 cum Rs.455.12

(C.) Cost of carriage and royalty of metal



1 cum @Rs.914.77/cum =Rs.914.77

(D)Cost of carriage and Royalty of

crusher dust 0.25cum@Rs.472.86/cum =Rs.118.22

Total =Rs.1488.11

(E) Cess 1% =Rs.14.88

=Rs.1502.99 or say Rs.1503.00

So it is seen that , as against actual rate of Rs.1503.00 per cum , Rs.1585.00 has been allowed in the work bill which resulted excess payment of Rs.82.00 (1585.00-1503.00). Hence, an amount of Rs.1993.00 towards spreading charges of 24.30cum metal @Rs.82.00/cum is treated as excess payment

(ii) Further, it is seen that voids of metal has not been deducted and cost of gross quantity of metal i.e. 24.30cum has been allowed in the work bill . 1/8 voids of 24.30 cum comes to 3.03 cum , which has not been deducted 1/8<sup>th</sup> voids of 24.30 cum=3.03cum

Cost of 3.03 cum @Rs.15.85/cum=Rs.4802.55

Deduct Royalty @Rs.139.00/cum (-)Rs.421.17

Total Rs.4381.38

Hence Rs.4381.00 as calculated above is treated as excess payment. As such, a total sum of Rs.6374.00(1993.00+4381.00) needs to be recovered from the executants.

On issue of audit objection memo, the E.O replied that the amount will be realized from person concerned. Since, the E.O has agreed to recover the amount, it is construed that the objection stands good. However, the E.O is requested to recover Rs.6374.00 from the executants failing which entire amount will be recovered from following persons who are found involved in the process of payment.

**Person(s) Responsible for this paragraph**

Slno	Name	Designation	Adress	Amount(In Rs:)
1	NARAYAN MAHARANA	J.E	AT-PO-JUNAGARH P.S DIST-KALAHANDI	3187
2	ARUN KUMAR BEHERA	J.E	AT-PO-JUNAGARH NAC DIST-KALAHANDI	3187

**15.4 - Excess payment due to excess measurement area**

**POM No.06/28.05.2019 Page No.20 to 21**

Name of the work- Const.of C.C road with side guard wall at the right side of Lankeswari Girls High School in Wardc No.04

Head of account- Basis service (2016-17)

Estimated Cost-Rs500000.00

Name of the Executant- Sri Kishore Ku.Agrawal, Contractor

Name of the J.E- Sri A.K Behera, J.E

Name of the M.E- G.B Maharana,M.E

Ist R and Final bill- 691/03.12.2018, for Rs.500000.00

M.B No.177 Page No.33 to 42

On checking of the above said working bill with connected M.B,it is seen that , earth work has been excavated having width of 1.20 mtr for guard wall, There after sand filling as well as C.C (1:4:8) metalling has been executed over width of 1.20 mtr.Further,it is seen that , C.C (1:3:6) metalling has been executed over width of 1.20 mtr (Ist footing ) as recorded vide M.B No.177,Page No.36, Since C.C(1:4:8) has already been

executed over total width of 1.20 mtr. C.C (1:3:6) metalling could have been executed over width of 1.10 mtr leaving 0.10 mtr for centring and shutting . As such , excess measurement has been shown as calculated below

Particulars	Measurement as per M.B	Actual measurement as per audit	Excess measurement area
C.C.C(1:3:6) guard wall	6.60X1.20X0.60m=4.75 cum	6.60X1.10X0.60m=4.35cum	0.40cum
	22.0X1.20X0.60m=15.84cum	22.0X1.10X0.60m=14.52	1.32cum
	8.80X1.20X0.60m=6.34cum	8.80X1.10X0.60m=5.80	0.54cum
			2.26cum

Cost of 2.26cum(1:3:6) metalling comes to Res.7889.00 @Rs.3490.00 per cum, which is treated as excess payment .

On issue of audit objection memo, the E.O replied that the amount will be realized from person concerned. Since, the E.O has agreed to recover the amount, it is construed that the objection stands good. However, the E.O is requested to recover Rs.7889.00 from the executants failing which entire amount will be recovered from following persons who are found involved in the process of payment.

**Person(s) Responsible for this paragraph**

Slno	Name	Designation	Adress	Amount(In Rs:)
1	ARUN KUMAR BEHERA	J.E	AT-PO-JUNAGARH NAC DIST-KALAHANDI	3945
2	GOVINDA BALLAV MAHARANA	ME	AT-PO-JUNAGARH P.S DIST-KALAHANDI	3944

**15.5 - Excess payment due to excess rate**

**POM No.06/28.05.2019 Page 22 to 23**

Name of the work- Const.of C.C road and side drain with culvert from Amgachhapada to Binabishipada in Ward No.05

Head of account- 14<sup>th</sup> F.C (2016.17)

Estimated Cost-Rs.1700000.00

Agreement value- Rs.1445170.00(14.99%less)

Name of the Executant- Sri Gopal Singh Thakur, Executant

Name of the J.E- Sri Narayan Maharana,J.E

Name of the M.E- G.B Maharana,M.E

Ist R and Final bill- 802/19.01.2019, for Rs.1445170.00

M.B No.180,Page No.31 to 54

While checking the above said work bill with reference to connected M.B ,it is seen that, transportation charges of 87.23 cum earth excavated from work side within 5 km lead by mechanical means has been allowed @Rs.149.68 cum vide item No.08,But it is seen that ,the cost of excavation of earth work with loading and un-loading charges has been paid @Rs.128.00 per cum vide itemNo.02. The transportation charges of Rs.149.67/cum includes loading and unloading charges also. Since the unloading charges has already been allowed vide item No.02, the loading charges allowed vide item No.08 @Rs.149.67 cannot be admissible in audit. The actual transportation charges comes to Rs.97.01/cum as calculated below

Data for 1cum

1. Transportation charges within 5km lead =Rs.149.67

2. Deduct =2/3of loading charges =2/3X79

(Rs.79.00 allowed for loading and unloading =(-)Rs.52.66

Total =Rs.97.01

Excess rate allowed -149.67-97.01=Rs.52.66

Excess payment =Rs.87.23X52.66=Rs.4593.53 or Rs.4594.00

Hence, Rs.4594.00 needs to be recovered from the executants.

On issue of audit objection memo, the E.O replied that the amount will be realized from person concerned. Since, the E.O has agreed to recover the amount, it is construed that the objection stands good. However, the E.O is requested to recover Rs.4594.00 from the executants failing which entire amount will be recovered from following persons who are found involved in the process of payment.

**Person(s) Responsible for this paragraph**

Sino	Name	Designation	Adress	Amount(In Rs.)
1	GOVINDA BALLAV MAHARANA	ME	AT-PO-JUNAGARH P.S DIST-KALAHANDI	2297
2	NARAYAN MAHARANA	J.E	AT-PO-JUNAGARH P.S DIST-KALAHANDI	2297

**15.6 - Excess payment due to excess rate and non-deduction of voids**

**POM No.06/28.05.2019 Page No.24 to 27**

Name of the work- Special repair of road from Suresh Hans house to Mitu Kand house on the embankment road of Laxmisagar tank at Laxmisagar Pada in Ward No.02

Head of account- Compensation and assignment grant (2016-17)

Estimated Cost-Rs.44000.00

Name of the Executant- Sri Dilip Klu.Dandasena, Contractor

Name of the J.E- A,K Behera,J.E

Name of the M.E- G.B Maharana M.E

Ist R and Final bill- 686/03.12.2018 for Rs.43999.00

M.B No.176,Page No.125 to 128

(i) It is learnt from the above said work bill that, the rate of Rs.1639.50 has been allowed in the work bill towards cost of 1 cum of metal spreading including cost of materials and consolidation charges with HRR . As per standard specification, metal consolidation with HRR is no more admissible from technical point of view, because proper consolidation of 40 mm metal cannot be done by HRR. A part from this, Photographic of HRR consolidation is not found in the case record. So it is ascertained that the metal and stone dust has been ordinary spreaded on the pot holes of the road as learnt from M.B No.176, Page No.126.Hence , the ordinary spreading charges @Rs.1503.00 per cum as calculated below is admissible

As per analysis of rate 2006, chapter –XIII (Road work) item No.09 - Date for 2.83cum

Metal spreading with filling interstices with crusher dust including watching,

- 1.Man mulia 01 [no@Rs.280.00/day](#) =Rs.280.00
- 2.Women mulia 03 [nos@Rs.280.00/day](#) =Rs.840.00

Total =Rs.1120.00

Over head charges @Rs.7.5% =Rs.84.00

Contractor profit @7.5% =Rs.84.00

Total =Rs.1288.00 for 2.83

For 1 cum Rs.455.12

(C.) Cost of carriage and royalty of metal

1 cum @Rs.914.77/cum =Rs.914.77

(D)Cost of carriage and Royalty of

Crusher dust 0.25cum@Rs.472.86/cum =Rs.118.22

Total =Rs.1488.11

(E) Cess 1% =Rs.14.88

=Rs.1502.99 or say Rs.1503.00

So it is seen that , as against actual rate of Rs.1503.00 per cum , Rs.1639.50 has been allowed in the work bill which resulted excess payment of Rs.136.50 (1639.50-1503.00). Hence, an amount of Rs.3063.06 towards spreading charges of 22.44 cum metal @Rs.136.50/cum is treated as excess payment

(ii) Further, it is seen that voids metal has not been deducted and cost of gross quantity of metal i.e. 22.44 cum has been allowed in the work bill . 1/8 voids of 22.44 cum comes to 2.80 cum, which has not been deducted 1/8<sup>th</sup> voids of 22.44 cum=2.80 cum

Cost of 2.80 cum @Rs.1639.50/cum=Rs.4590.60

Deduct Royalty @Rs.139.00/cum (-) Rs.389.20

Total Rs.4201.40

Hence Rs.4201.00 as calculated above is treated as excess payment.

As such, a total sum of Rs.7264.00(3063.00+4201.00) needs to be recovered from the executants.

On issue of audit objection memo, the E.O replied that the amount will be realized from person concerned. Since, the E.O has agreed to recover the amount, it is construed that the objection stands good. However, the E.O is requested to recover Rs.7264.00 from the executants failing which entire amount will be recovered from following persons who are found involved in the process of payment.

**Person(s) Responsible for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs:)
1	ARUN KUMAR BEHERA	J.E	AT-PO-JUNAGARH NAC DIST-KALAHANDI	3632
2	GOVINDA BALLAV MAHARANA	ME	AT-PO-JUNAGARH P.S DIST-KALAHANDI	3632

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

**16.1 -**

There is no separate Unit / Department functioning within the jurisdiction of the NAC and hence no comments.

**PARA: 17 AUDIT ON SCHEMES / PROGRAMMES**

**17.1 -**

Financial position of Grants:-----

SL No	Grant Name	O.B.	Received during 2018-19	Total	Expenditure During 2018-19	Balance	%of utilisation
1	FDR	162000.00	0.00	162000.00	0.00	162000.00	0
2	MVT	1600657.00	1810000.00	3410657.00	592814.00	2817843.00	17.381226
3	RD(Gen) with out mc	411666.00	0.00	411666.00	223311.00	188355.00	54.245675
4	CA	40003536.00	18446000.00	58449536.00	17070824.00	41378712.00	29.20609
5	Arrear Pension & Basic Service	20041213.00	8652000.00	28693213.00	13414445.00	15278768.00	46.751282
6	PBI	5442621.00		5442621.00		5442621.00	0
7	12th FC/13th FC	-158639.00		-158639.00		-158639.00	0
8	Annual Maintence R & B	4186904.00		4186904.00		4186904.00	0
9	Maintenance of R & B State	4502000.00	1471000.00	5973000.00	1666710.00	4306290.00	27.904068
10	NRB	1208250.00	113671.00	1321921.00	0.00	1321921.00	0
11	Construction of Computer Room	167500.00		167500.00		167500.00	0
12	Public Toilet (Sulava)	435000.00		435000.00		435000.00	0
13	BRGF	2519399.00		2519399.00	250784.00	2268615.00	9.95412
14	Devolution of Funds	29653050.00	5599000.00	35252050.00	2534239.00	32717811.00	7.1889124
15	User end meetering of Water Supply	1500000.00		1500000.00		1500000.00	0
16	CCA (4th SFC)	2819000.00	928000.00	3747000.00	0.00	3747000.00	0
17	MCA (4th SFC)	1368000.00	458000.00	1826000.00	388496.00	1437504.00	21.275794
18	Solid Waste Management	1740000.00		1740000.00		1740000.00	0
19	SPF	1170889.00	0.00	1170889.00	0.00	1170889.00	0
20	14th FC GABG	12227306.00	9528000.00	21755306.00	1299311.00	20455995.00	5.9723867
21	14th FC Performance	7534000.00		7534000.00	5827311.00	1706689.00	77.346841
22	OULM/NULM	106177.00	0.00	106177.00	100000.00	6177.00	94.182356
23	AWC CENTERE	1500000.00		1500000.00		1500000.00	0
24	P & C of Water Bodies	1465300.00		1465300.00	749925.00	715375.00	51.178939
25	Development of Park	469249.00		469249.00		469249.00	0
26	MLALAD	373453.00		373453.00		373453.00	0

27	WODC	23279.00		23279.00		23279.00	0
28	NSDP	-4568.00		-4568.00		-4568.00	0
29	REDCROSS	5100.00		5100.00		5100.00	0
30	EMERGENCY	8000.00		8000.00		8000.00	0
31	STREET LIGHT	-43047.00		-43047.00		-43047.00	0
32	HONORARIUM	64226.00	28800.00	93026.00	24750.00	68276.00	26.605465
33	SBM	6472150.00	300000.00	6772150.00	2507117.00	4265033.00	37.02099
34	Mini Stadium/Biju Pattnaik Stadium	0.00	3500000.00	3500000.00	0.00	3500000.00	
35	Const.of Shopping complex	0.00	1041000.00	1041000.00	0.00	1041000.00	
	<b>GRAND TOTAL</b>	<b>148973671.00</b>	<b>51875471.00</b>	<b>200849142.00</b>	<b>46650037.00</b>	<b>154199105.00</b>	<b>23.22</b>

**Physical achievement of grants during the year 2018-19**

SL NO	Grant	Nos of projects pending as on 1.4.18	Projects takenup during 18-19	Total	Projects completed during 18-19	Projects pending as on 31.3.2019	% of completion
1	BGRF	1		1		1	
2	MV GRANT	7	12	19	4	15	21.0526316
3	DEVOLUTION OF FUND	3	22	25	16	9	64
4	SPF	15		15		15	0
5	14th FC	6	25	31	8	23	25.8064516
6	4th SFC	1	16	17	9	8	52.9411765
7	RD	0	0	0	0	0	0
8	CA	0	45	45	35	10	77.7777778
9	MRB	0	18	18	6	12	33.3333333
	<b>Total</b>	<b>33</b>	<b>138</b>	<b>171</b>	<b>78</b>	<b>93</b>	<b>45.6140351</b>

PARA: 18 MISCELLANEOUS

18.1 - DETAILS OF STAFF POSITION				
Sl. No.	Name of the Employee	Designation	CPF Account No.	Mobile No.
1	Iswar Pujhari	E.O		9438162433
2	Bijaya Pujhari	I/C Head Assistant	12171053764	9937628486
3	Kailash Chandra Lahajal	Orderly Peon	12171053753	7894218951
4	Krushna Chandra Pattnaik	Office Peon	12171053742	7325940466
5	Chandra Dh.Majhi	Sweeper Zamadar	12171053695	7684999064

6	Kumuda Ranjan Gahir	Tax Collector	12171053731	9777638602
7	Dhuru Sunani	Sweeper	12171053673	9776602752
8	Bisek Naik	Sweeper	12171053662	9937817793
9	Chaturbhuja Behera	Tractor Driver	12171053640	8144371668
10	Kandarpa Guru	Asst. Librarian	12171053516	9348217707
11	Sri Himanshu Sekhar Rana	Accountant		9438332209
12	Arun Ku.Behera	J.E		9437166506
13	Narayan Maharana	J.E		

**18.2 - Audit Settlement Para**

POM No.

Sl No	AR No/Year	Paragraph pending for settlement for misappropriation of cash		Paragraph pending for settlement for Loss of Stock & store		Paragraph pending for settlement for other than misappropriation of cash & Loss of Stock and store	
		No of Para	Amount Involved	No of Para	Amount Involved	No of Para	Amount Involved
1	396880/AR/2018-2019-KALA HANDI	0	0	0	0	6	2716869
	2370520/AR/2017-2018-KALA HANDI	0	0	0	0	16	4713481
	3279343/AR/2016-2017-KALA HANDI	0	0	0	0	19	4013666

It is seen that during the year under audit no compliance to the outstanding audit paras has been submitted by the local authority . On issue of audit objection memo the E.O replied that steps will be taken to submit the compliance henceforth. Once again the E.O is requested to submit compliance to the outstanding audit para as earlu as possible and compliance be reported to audit

**18.3 - STAFF POSITION**

Sl.No	Category of Posts	Sanctioned Strength	Men in Position	Vacancy
1	Executive Officer	1	1	-
2	Head Assistance	1	-	1
3	Senior Assistance	1	1	-
4	Junior Assistance	3	1	2

5	Tax Collector	1	1	-
6	Office Peon	1	1	-
7	Orderly Peon	1	1	-
8	Sweeper Zamadar	1	1	-
9	Sweeper	6	3	3
10	Sweepress	5	-	5
11	Tractor Driver	1	1	-
12	Community Organizer	1	-	1
13	Asst. Librarian	1	1	-
14	Junior Engineer	2	2	-
15	Accountant	1	1	-
16	MIS Computer Programmer	1	1	-
17	Programme Assistant	1	1	-
	<b>Total</b>	<b>29</b>	<b>17</b>	<b>12</b>

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

<b>19.1 - NON-REMITTANCE OF GOVT, DUES</b>					
POM NO-8/28.5.2019(P No-34)					
<p>Rules-6 of Odisha Treasury code VOI-I read with Rule-4 of Odisha General Finance Rule stipulate that all money receipt/ realized on behalf of Govt. should be deposited in full by the competent authority within three days of receipts of the same. Retention of Govt. money /Revenue outside the Govt. accounts is highly irregular and not permissible. In violation to the above instruction, the following Govt. dues such as Royalty, VAT, Cess &amp; I.T realized from different works bill are yet to be deposited. The details of which are furnished below.</p>					
<b>Position of Govt. dues for the year 2018-19</b>					
Particulars	OB	Received	Total	Payment	Balance
Royalty	8309	775137	783446	775597	7849
Vat	446782	0	446782	92606	354176
Cess	1182338	815250	1997588	0	1997588
IT	-29885	325263	295378	329763	-34385
PT	250	26350	26600	26350	250
<b>TOTAL</b>	<b>1607794</b>	<b>1942000</b>	<b>3549794</b>	<b>1224316</b>	<b>2325478</b>
<p>On issue of audit objection memo the E.O did not reply anything else . However the E.O is requested to deposit pending Govt. dues amount of Rs.2325478.00 as soon as possible and compliance be reported to audit</p>					
<b>19.2 - CPF position</b>					



The details of CPF account is furnished below.

Statement for CPF A/C of NAC employees , Junagarh forthe year-2018-19										
Sl. No.	Name of the Employee	Designation	CPF Account No.	OB	Amount Deposited	Interest	Total	Withdraw	SMS Charge	Balance
1	Bijaya Pujhari	I/C Head Assistant	12171053764	45541.90	84000.00	1711.00	131252.90	95000.00	71.70	36181.20
2	Kailash Chandra Lahajal	Orderly Peon	12171053753	76694.00	56000.00	1948.00	134642.00	80000.00	0.00	54642.00
3	Krushna Chandra Pattnaik	Office Peon	12171053742	76294.30	64000.00	1264.00	141558.30	85000.00	71.70	56486.60
4	Chandra Dh.Majhi	Sweeper Zamadar	12171053695	36679.90	66000.00	1262.00	103941.90	78000.00	71.70	25870.20
5	Kumuda Ranjan Gahir	Tax Collector	12171053731	18256.00	12651.00	523.00	31430.00	12000.00	0.00	19430.00
6	Dhuru Sunani	Sweeper	12171053673	30929.90	60204.00	1379.00	92512.90	48000.00	71.70	44441.20
7	Bisek Naik	Sweeper	12171053662	72245.90	48000.00	2469.00	122714.90	25000.00	71.70	97643.20
8	Chaturbhuj Behera	Tractor Driver	12171053640	133580.90	108000.00	4212.00	245792.90	150000.00	53.70	95739.20
9	Kandarpa Guru	Asst. Librarian	12171053516	77891.90	92400.00	4166.00	174457.90	0.00	71.70	174386.20

### 19.3 - The loan position

The loan position for the year 2018-19 is furnished below.

SL No	Name	Outstanding HUDCO loan		Total
		Principal	Interest @13% annum (Previous Current)	
1	P. Mallik	1209	3446	4655
2	Jalandhar Pujhari	1209	3446	4655
3	Sarat Bag	1108	2845	3953
4	Sankar Prasad naik	900	2187	3087
5	Bhajan Hans	1108	2628	3736
6	Satyanarayan Bagarti	1174	2795	3969
7	Rudra Prasad Baitharu	1209	3197	4406
8	Kapileswar Bisi	1110	3034	4144

9	Trinath Sarab	1108	1717	2825
10	Gopinath Sahoo	1107	2425	3532
11	Banapani Panda	943	1532	2475
12	Ramachandra Mohanty	1209	3197	4406
13	Ramachandra Mohanty	1209	3397	4606
14	Kishan Lal Dalapati	1209	3397	4606
15	Biswambar Dalapati	1209	3397	4606
16	Maheswar Bernal	1209	3168	4377
17	Sudar Lal Pujhari	1209	3482	4691
18	Congress Panda	1209	3397	4606
19	Bhairaba Ch Das	1007	2614	3621
20	Khageswar Dandsena	603	1333	1936
21	Trilochan Dandsena	1009	2037	3046
22	Sadhram Baitharu	1108	2974	4082
23	Trinath Pujhari	1209	3376	4585
24	Budhiram Panda	1153	2571	3724
25	Sripati Thakur	1036	2799	3835
26	Binapani Panda	943	1532	2475
	<b>Total</b>	<b>28716</b>	<b>71923</b>	<b>100639</b>

**Latrine Loan**

Details of Latrine Loan is furnished Below

SL No	Name	Outstanding		Total
		Principal	Interest @13% annum (Previous Current)	
1	Srimukha Mahalik	200	827	1027
2	Late Harisankar Naik	200	1026.7	1227
3	Purna Bhainsal	200	912	1112
4	raghu Majhi	200	1026.7	1227
5	Rajani Bahar	200	866.2	1066
6	Bibastsha Rout	200	944.3	1144
7	madan Barad	200	1016.2	1216
8	Hari Dalpati	200	1026.3	1226
9	Ramnath Bhoi	200	726.5	927
10	Trinath Mahalik	150	771.5	922

11	Balaram Mahananda	200	826.5	1027
12	Manohar Naik	200	946.5	1147
13	Dwarika Khiti	200	996.5	1197
14	Lokanath Dandsena	200	1026.5	1227
15	Ramprasad Pujhari	150	757.5	908
16	Siba Prasad sahu	200	1026.5	1227
17	Jhinged majhi	200	976	1176
18	Krutibas Dh Majhi	200	1026	1226
19	Dhoba sahu	200	926	1126
20	Bharat Naik	200	1026	1226
21	Parikhita Bag	200	1026.5	1227
22	Rupdhar Jhankar	200	1026.5	1227
23	Hajiri Sahoo	140	634.2	774
	<b>Total</b>	<b>4440</b>	<b>20785.6</b>	<b>25226</b>

The E.O is advised to take special steps for early collection of outstanding of **Rs.125865** from the beneficiary and compliance is reported to audit.

The duplum rule protects debtors from exploitation by ensuring that their creditors cannot allow interest to accumulate indefinitely. The duplum rule states that unpaid interest on a money debt owing ceases to accumulate once it reaches the amount of the capital sum. In other words, the aggregate debt (capital plus interest) cannot exceed double the capital amount. The duplum rule does not apply only to borrow money, but to all debts (including judgment debts) arising from a capital amount that is owed. These principles were clarified in the recent Supreme Court of Appeal judgment in *Margov Gardner 2010(6) SA 385*. The clarification made by Hon'ble Supreme court of India & the guideline provided by RBI under no circumstance the interest should not exceed capital amount. But in violation to rule excess interest has been calculated. Necessary steps may be taken in this regard.

Keeping in views the Court order as mentioned above the interest calculation for the year 2018-19 was not made because the interest amount has already become two times of Principal amount.

## PARA: 20 RESULT OF AUDIT AND CONCLUSION

<p><b>20.2 - General Remarks</b></p> <p>The state of maintenance of books of accounts, records and registers of the NAC is not satisfactory at all. Financial transactions have not been regulated as per the budgetary provisions. . Pace of submission of U.C. is also not accelerated; as a result pendency of huge amount of U.C is awaited for clearing. Codal provisions have not been adopted to collect huge outstanding balance of arrear dues of rent &amp; taxes, for which an innovative measure should be adopted by the NAC Authority.</p> <p>D.C.B .register of rent &amp; fixed demands. D.C.B register on rent of market shops, register of utilization of grants etc. have not been maintained properly and up-dated. Hence much and more efforts should be taken by the NAC authority to bring a reform not only in the state of collection of taxes and management of financial policies, but also to revive the state of maintenance of accounts, records and registers of the NAC to make the accounts of each and every individual section convenient, lucid and clear so that a steady reference can be achieved on a particular subject/account as and when required. Hence the Local Authority is suggested to emphasis the following tips in order to achieve a magnificent account as well as performances in streamlining the provisions as made by the Govt. from time to time to provide better service delivery system at the grass root level.</p> <p>1.Consider preparing annual budget keeping in view the actual requirement of funds and their utilization for developmental projects.</p>
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2.Ensure monthly reconciliation of cash book balance with that of pass book balance of Banks and maintain the records up dated regularly to solve future complications.

Ensre prompt and effective action for adjustment/recoupment of the outstanding advances and submission of pending U.Cs. 4.Ensure financial discipline and strengthen monitoring mechanism by putting an internal control system and its proper functioning. 5.Ensure prompt and punctual planning to accelerate the expenditure of huge unspent govt. grants.

6.Attend advice and suggestions of controlling and higher supervisory authorities punctually.

7.Ensure proper training to staffs associated with accounts. Suitable cadre on accounts may be created for the Cashier and Accountant in the NAC.

8.Proper and timely maintenance of accounts and returns.

9.Submit proper compliances to outstanding audit paragraphs for their early settlement.

10. As per Section 146 of Odisha Municipal Act, 1950, new valuation and assessment list should be prepared once in every five years. Further, holding tax is determined on the basis of annual value of the property calculated on the basis of the construction cost of the building and reasonable ground rent for the land on which the building is situated.

As per Section 143-A of the Odisha Municipal Act, 1950, the Executive Officer of the U.L.B. concerned shall, until the appointment of a Valuation Officer thereof, exercise the powers and performs the duties of the Valuation Officer in respect of that ULB.

11. Observe the principles of cash management system as per the directives of O.M.No. 13081 dated 11.04.2014 and 22521/F dated 01.08.2014 of Finance Department.

Carry out frequent inspection, monitoring and supervision over various developmental works under different schemes as per provisions enforced in the guidelines to fructify the beneficial schemes of the Govt.


**As a result of this Audit transactions involving a sum of Rs 2964568.00 are held under objection which include an amount of Rs 728943.00 suggested for recovery. Besides, a sum of Rs 1619 was recovered at the instance of audit. The details are furnished in the following tables.**

**Result Of Audit**

Sl No	Paragraph No.	Amount suggested for recovery(In Rs:)	Amount kept under objection including amount suggested for recovery (In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	8.1	301300.00	301300.00	301300.00	0.00	0.00	
2	13.5	325370.00	325370.00	325370.00	0.00	325370.00	
3	13.6	66481.00	66481.00	66481.00	0.00	0.00	
4	14.1	0.00	2235625.00	0.00	0.00	0.00	
5	15.2	9671.00	9671.00	9671.00	0.00	0.00	
6	15.3	6374.00	6374.00	6374.00	0.00	0.00	
7	15.4	7889.00	7889.00	7889.00	0.00	0.00	
8	15.5	4594.00	4594.00	4594.00	0.00	0.00	
9	15.6	7264.00	7264.00	7264.00	0.00	0.00	
<b>Total</b>		<b>728943.00</b>	<b>2964568.00</b>	<b>728943.00</b>	<b>0.00</b>	<b>325370.00</b>	

**Spot Recovery**

Sl No	Ref to Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	11	71/04	2019-05-22	1619	KANDARPA GURU,TC
				<b>Total</b>	<b>1619</b>

**Audit Certificate**

Certified that the accounts of Junagarh NAC for the financial year 2018-2019 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

