

LOCAL FUND AUDIT, KALAHANDI, ODISHA

CATEGORY : N A C

Audit Report No : 569882/AR/2020-2021-KALAHANDI

PARA: 1 TITLE SHEET

1	Name of the Institution :	Junagarh NAC
2	Year of Accounts under Audit :	2019-2020
3	Name of the Local Authority during the year of A/Cs :	Sri Iswar Pujhari,EO From 01.04.2019 to 30.06.2019 Sri Upendra Luha, OAS-I-JB From 30.06.2019 to 31.10.2019 Sri Dularam Marandi, OAS-I-JB From 31.10.2019 to 09.12.2019 Sri Upendra Luha, OAS-I-JB From 10.12.2019 to 20.03.2020 Sri Biswambar Mishra,EO From 20.03.2020 to 31.03.2020
	Name of the Local Authority at the time of Audit :	Sri Avinash Mohanty-OMAS
4	Duration of Audit :	30-07-2020 To 07-09-2020 (Mandays Consumed :- 19.5)
5	Name of the Auditors :	KAMADEV DAS - Lead Auditor(30-07-2020 to 07-09-2020) SEEMA MITTAL - Auditor(30-07-2020 to 07-09-2020)
6	Name of the Reviewing Officer :	PRAMOD KUMAR NAIK(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	22-09-2020
8	Entry Conference Date :	27-07-2020
9	Exit Conference Date :	
10	Name of the District Audit Officer :	MADAN MOHAN NAIK
11	Date of approval of report by District Audit Officer :	30-09-2020

Para1.1 :- Demographic information:-

Name Of The Institution	Area In sq Km	No of Ward	Population of the Institution					Female Population	Male Population
			S.C	S.T	Minority	General	Total		
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	Mutation	30.07.2020	25	25	Holding MR	Nil

	Forms				-37	
2	Others					
3	Building Plan Form	30.07.2020	19	19	SR for MR & MB-45	NIL
4	Holding MR	30.07.2020	156	156	Holding MR -40	NIL
5	Service Tax MR	30.07.2020	30	30	Holding MR-46	NIL
6	Service Postage Stamps	30.07.2020	275	275	Stamp Acc. Register-65	NIL
7	Miscellaneous Receipt Books	30.07.2020	4	4	SR for MR & MB-53	NIL
8	Measurement Books	30.07.2020	3	3	SR for MR & MB-41	NIL
9	Cash in hand	30.07.2020	0	0	Subsidiary Cash Book -154	NIL

Comments

POM No.(1/1.06.2020)

As per Rule 20(a) of the OLFA Rules 1951, Physical verification of cash, un-used M.R, M.B, postage stamp etc is conducted on the day of commencement of audit i.e 30.07.2020 and result there of is furnished above. The Cash in hand position is ZERO.

PARA: 3 LIST OF VERIFIED RECORDS

A : List Of Verified Records/Register			
Sino	List Records/Register	Rules	Form No
1	Abstract of the Budget Estimate	Rule 74	Form No. I-A
2	Budget Estimate	Rule 74	Form No. I
3	Schedule for the Budget Estimate	Rule 77	Form No. III
4	Cashier's Cash Book	Rule 81	Form No. V
5	Subsidiary Cash Book	Rule 128 A	Form No. V-A
6	Challan	Rule 87	Form No. VI
7	Register of Bills	Rule 96	Form No. VII
8	Order Book	Rule 96	Form No. VIII
9	Salary Bills	Rule 97	Form No. IX
10	Cash Book of the municipality	Rule 125	Form No. XIV
11	Miscellaneous Receipts	Rule 157	Form No. XXXIV
12	Daily Collection Register	Rule 171	Form No. XL

13	Register of Grants	Rule 80	Form No. XLII
14	Stamp Account	Rule 172	Form No. XLIV
15	Stock Register of Stationery	Rule 172	Form No. XLIV
16	Assessment List	Rule 177	Form A
17	Demand and Collection Register	Rule 178	Form B
18	Tax collector's daily collection register	Rule 192	Form K
19	Stock account of Receipt Forms	Rule 196	Form L
20	Tax collector's Ledger	Rule 198	Form M
21	Miscellaneous Supply Bill	Rule 343	Form W-V
22	Register of Works	Rule 345	Form W-VI
23	Stock & Store Register of Municipality	Rule 346	Form W-VII
24	Measurement Book	Rule 365	Form W-VIII

B : List of Records/Registers not Produced to Audit

S/no	List Records/Register	Rules	Form No
1	Subsidiary account of special taxes	Rule 79	Form No.-IV
2	Abstract Register of Receipts	Rule 129	Form No. XV
3	Abstract Register of Expenditure	Rule 129	Form No. XVI
4	Register of adjustments	Rule 132	Form No. XVII
5	Advance Ledger	Rule 136	Form No. XVIII
6	Register of Outstanding Advances	Rule 140	Form No. XIX
7	Deposit Ledger	Rule 142	Form No. XX
8	Register of outstanding deposits	Rule 143	Form No. XXI
9	Annual Account of Receipts and Expenditure	Rule 145	Form No. XXIV
10	Loan Register	Rule 149	Form No. XXVII
11	Appropriation Register of Loan Funds	Rule 150	Form No. XXVIII
12	License for Carriages, Carts, Horses Other and animals	Rule 154	Form No. XXX
13	Application for License for Carriage, Cart, Horses and Other animals	Rule 152	Form No. XXXI
14	Stock account of License Number Plates	Rule 155	Form No. XXXII
15	Register of Rents for which there is fixed demand	Rule 163	Form No. XXXVI

16	Ledger of Lessees	Rule 170	Form No. XXXVIII
17	Register of Interest Bearing Securities	Rule 147	Form No. XLI
18	Tax Ledger (personal A/C of Tax Payers)	Rule 178	Form B(I)
19	Form of appeal petition	Rule 183	Form E
20	Register of Petitions	Rule 183	Form F
21	Register of writes off of demands	Rule 190	Form J
22	Progress statement of collection of taxes	Rule 200	Form N
23	Notice of demand for tax u/s-161 of OM Act	Rule 202	Form O

C : List of Records/Registers not Maintained

Sino	List Records/Register	Rules	Form No
1	Absentee Statement	Rule 97	Form No. X
2	Periodical Increment Certificate	Rule 99	Form No. XI
3	Voucher of Recoupment of Permanent Advance Account	Rule 110	Form No. XIII
4	Register of Quarterly & Annual account of Receipt	Rule 144	Form No. XXII
5	Establishment Audit Register	Rule 146	Form No. XXV
6	Register of the Tax on Carriages, Carts, Horses and Other animals	Rule 151	Form No. XXIX
7	License Register for Drivers and Owners of Carriages plying for hire	Rule 156	Form No. XXXIII
8	Register of Lands	Rule 160	Form No. XXXV
9	Jamabandi Register	Rule 170	Form No. XXXVII
10	Arrear List	Rule 170	Form No. XXXIX
11	Stock account of Tickets used for daily collection of Market fees	Rule 171	Form No. XLIII
12	Mutation Register	Rule 184	Form G
13	Arrear Demand Register	Rule 187	Form H
14	Tax Receipt Form	Rule 188	Form I
15	Distrain Warrant Register	Rule 202	Form P
16	Form of inventory & Notice	Rule 203	Form Q
17	Warrant register	Rule 202	Form R
18	Register of Distrained property & sales	Rule 204	Form S
19	Register of Estimates & Allotments	Rule 332	Form W-I

20	Nominal Muster Roll (NMR)	Rule 340	Form W-II
21	Contract Agreement Form	Rule 341	Form W-III
22	Contract Certificate	Rule 343	Form W-IV
D : List of Records/Registers not Required			
S/no	List Records/Register	Rules	Form No
1	Register of Investments	Rule 148	Form No. XXVI

Comments

CONSEQUENCE DUE TO NON-MAINTENANCE OF THE FOLLOWING RECORDS – (POM NO. 5/21.08.2020))

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 wrongpreparation 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 cannot 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 warrant.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, suggestion&compliance thereof

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 the POM issued in this context, the E.O. replied that maintenance of Records & Registers suggested in audit shall be ensured henceforth. Hence the E.O. is advised to ensure maintenance of such records & registers to keep transparency in maintenance of accounts of the local body as early as possible & compliance reported.

PARA: 4 FINANCIAL POSITION

Junagarh NAC - 2019-2020

SIno	Name of the Cash Book	OB as on Date	Openin g Balan ce(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expend iture during the Year under Audit(In Rs:)	Closing Balanc e as per Audit (DD MM YYYY)	Closing Balanc e(In Rs:)(AUDIT)	Closing Balanc e as per (DD MM YYYY) Cash Book	Closing Balanc e(In Rs:)(CASH BOOK)	Differen ce(In Rs:)	Remark s
1	Main cash book	01-04-2019	157835284.34	106917258.00	264752542.34	80168840.20	31-03-2020	184583702.14	31-03-2020	184583702.14	0.00	
	GRAN D TOTAL		157835284.34	106917258.00	264752542.34	80168840.20		184583702.14		184583702.14	0.00	

Comments						
Details of Closing Balance as on 31.03.2020						
SI.No	Name of the Cash Book	Cash	Bank	P.L	Total	
1	Main Cash Book	0.00	69249189.14	115334513.00	184583702.14	
	Total:-	0.00	69249189.14	115334513.00	184583702.14	
Balance as per P.L A/c Cash Book Rs. 115334513.00						
Balance as per P.L A/c Pass Book Rs. 115334513.00						
Difference NIL						
Receipt Statement on the Accounts of Junagarh NAC for the year 2019-20						
SI.No.	Head of Receipt			Actual Receipt for the year 2019-20		

1	2	3
I	RATES AND TAXES	
1	Holding Tax	3,69,776
2	Water Tax	2,25,372
3	Lighting Tax	2,24,703
4	Fees on Carts and Carriages	-
5	Cycle Stand Fees	-
	TOTAL-I	8,19,851
II	License and Others Fees	
1	License fees on D & O Trades under Section 290 and 295	89,300
2	Public Resort and other Entertainment	3,000
3	License fees for projection and erection U/S 255	
4	License fees on Mobile Tower/licenses for cable	
5	License fees on Hoarding	32,250
	Total-II	1,24,550
III	Receipt under Special Act	
1	Revenue derived from Cattle Pound	
	Total-III	-
IV	Revenue derived from Municipal Properties	
1	Rent on shopping complex	8,12,175
2	Fees from Markets	5,19,000
3	Fees from Market Sheds	-
4	Fees from Slaughter houses	3,000
5	Lease of Tanks	6,42,974
6	Hire charges of Water Tankers	36,570
7	Rent from Town Hall	90,900
8	Rent from Kalyanmandap	

		47,000
9	Fees from Gymnasium	15,000
10	House rent from Residential Quarters	10,800
11	Fine from Polythine USE	19,050
12	Service Tax	2,18,759
13	Cess Pool charges	85,200
14	Rent of Guest House	8,000
15	Fine for Open Defecation	250
16	Fine for stacking of Waste material & construction Material	4,800
	Total-IV	25,13,478
V	Grants and Contribution for General and Special Purposes	
1	Road Development	
2	S.J.S.R.Y. / O.U.L.M Grants	
3	Compensation and Assignment Grants	1,97,51,000
2	14th Finance Commission Award	1,29,94,000
3	13 th Finance Commission General performance	
4	Swachha Bharat Grant (SBM)	31,01,700
3	Performance based Incentive Grants	
4	Construction of Aganwadi Centere	
5	TA & DA for elected Representative	
4	Arrear Pension of Retaired Emp and Basic Services	90,98,000
5	Boundary wall for protection of Government land	-
6	Protection and conservation of Water Bodies (4th SFC)	
7	Creation Of Capital Asset (4th SFC)	9,23,000
8	Maintenance of Capital Asset (4TH SFC)	4,42,000
9	Strom Water Drainage	

10	Development of Park, Greenery and A forestation	-
11	Maintenance of Roads and Bridges(State)	
12	Solid Waste Management (MCC MRF SS)	1,39,00,000
13	Entertainment Tax Grant	-
14	M.V.T.Grant	19,03,000
15	Spl.Grantr for Construction of C.C.Road	-
16	Construction of Bus-stand(Devolution of funds)	-
17	Devolution of funds(4th SFC)	53,49,000
18	U.L.B .Election	-
19	Mini Stadium/Bijupattanaik Stadium	
20	Annual Maintenance(R&B)	16,18,000
21	Annual Maintenance(NRB)	1,25,000
22	Construction of Town Hall	50,00,000
	Total-V	7,42,04,700
VI	Grants and Contribution from Other Sources	
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	
5	Rehabilitation of Disabled Persons	-
6	Social Security Scheme(Pension under MBPY/NOAP)	1,32,76,169
7	Kalakar Sahayata Yojana	
8	Grants for Land Rights to Slum Dwellers	760
9	Security Deposit from Shopping Complex	-
10	Security Deposit for shopping complex in Bus-stand	-

11	Pension of Retired Employees	
12	Biju YUVA VAHIN	10,97,500
13	Special Problem Fund	-
14	Coputer for PA	
15	Harischandra Sahayata	
16	OULM/NULM	32,100
17	NFSA Remuneration (Adv Charges)	
18	Adhar Contigency	
19	IEC activity for PDS	4,200
20	PEETHA	6,00,000
	Total-VI	1,50,10,729
VII	Miscellaneous Receipts	
1	Distress Warrant Fees	-
2	Audit Recovery	13,821
3	Sale Proceed of Tender Papers	13,200
4	Building Plan Scrutiny Fees	8,18,470
5	Registration & Renewal fees for Contractor License	
6	Registration fees for Birth and Deaths	
7	Interest on Savings	26,51,518.00
8	Other Misc Revenue	-
9	Supervision charges	
10	Mutation Fees	270
11	Water Supply Donation	11,260
12	Road Cutting Fees	
13	Landrights Premium	12,52,881
	Total-VII	47,61,420
VIII	Extraordinary and Debt.	

1	Recovery on ILCS/Latrine loan/Bank Loan	77,278
2	Security Deposit/Earnest Money Deposits	
3	Security Deposit/Earnest Money Deposits (W.B.)	12,38,855
4	TDS on 194J	3,07,207
5	TDS On W.B.	
6	TDS On Others	16,789
7	TDS on employee (Salary Deduction)	
8	GST on Supplier and contractor	7,10,664
9	Value Added Taxes on W.B.	
10	Royalties and Surface Rent	9,44,338
11	Provident Funds/EPF (Salary deduction)	2,87,721
12	CPF /GPF (Salary Deduction)	6,33,723
13	L.I.C. Premium (Salary Deduction)	1,61,936
14	Advance Recovery	27,39,100
15	Festival Advance (Salry Deduction)	3,82,500
16	Profession Tax (Salary Deduction)	27,500
17	Labour Cess on B.P.	15,39,800
18	Labour Cess on W.B.	3,35,401
19	Recovery on Dev.Works	-
20	Census /SECC Works	-
21	Red Cross Fund	19,300
22	NPR (Adhar Card)	-
23	Misc (Sale Proceed of Unservicebale Materials)	46,768
24	Withheld Amount	
25	Pension Recovery	

		-
26	NFSA	-
27	Housing Loan / Personel loan (Salary Deduction)	
28	Stale Cheque	13,650
29	Advance Holding Tax	
	Total-VIII	94,82,530
	Grand Total	10,69,17,258

Expenditure Statement of 2019-20 of NAC Junagarh

Sl.No.	Head of Expenditure	Actual Expenditure for the year 2019-20
1	2	3
I	GENERAL ESTABLISHMENT	
1	Pay of Staff	8,03,840
2	Dearness Allowance	5,79,116
3	House rent allowance	40,692
4	Arrear Pay & D.A.	2,38,067
	Total-I	16,61,715
II	TAX ESTABLISHMENT	
1	Pay of Staff	71,882
2	Dearness Allowance	1,10,697
3	House Rent allowance	3,595
4	Arrear Pay & D.A.	-
	Total-II	1,86,174
III	PUBLIC HEALTH ESTABLISHMENT	
1	Pay of Staff	9,70,256
2	Dearness Allowance	5,71,367
3	House rent allowance	40,456
4	Arrear Pay & D.A.	5,42,971
	Total-III	21,25,050
IV	OCTROI ESTABLISHMENT	
1	Pay of Staff	-
2	Dearness Allowance	-
3	House rent allowance	-
4	Arrear Pay & DA	1,49,961

	Total -IV	1,49,961
V	OTHER ESTABLISHMENT	
1	Pay of C.O.	1,40,956
2	Conveyance allowance	-
3	Pay of Asst.Librarian	2,43,580
4	Dearness Allowance	1,65,114
5	House Rent allowance	12,182
6	Arrear Pay & DA Asst. Librarian	1,04,040
7	Allowance of Municipal Engineer	1,500
8	Pay of Junior Engineers	5,12,920
9	Allowance of VAS	-
10	Arrear pay of Retired Persons	
11	Pay of Accountant	2,02,560
12	Pay of MIS Computer Programmer	1,99,520
13	Contractual JA	1,12,853
14	DCRG	
15	5th Pay Arrear of Staffs	
16	Wages of Temporary staff	26,33,916
	Total-V	43,29,141
VI	PUBLIC SAFETY	
1	Maintenance of Street Light	13,82,607
2	Procurement of Street Light Materials	
3	Office Energy charges	49,363
	Total- VI	14,31,970
VII	PUBLIC HEALTH	
1	Purchase of Sanitation materials	18,16,799
2	Jalachhatra	74,300
3	Epidemic Control Charges	-
4	Animal Birth Control	-
5	Hire Charges of Tractor & Auto Tipper	7,18,900
6	Disposal of Dead Bodies	-
7	Maintenance and Repair of Tractors, Cess Pools, Tanker	4,59,941
8	Outsourcing of Sanitation Work	
9	Purchase of Dustbin	
10	Hire Charges of JCB	1,66,017
	Total- VII	32,35,957
VIII	PUBLIC WORKS	
1	Road Dev. & Other amenities	98,901

2	Construction of Shopping Complex (Rameswar)	16,90,107
3	12 th /13 th Finance Commission	
4	14 th Finance Commission	1,17,83,127
5	13 th F C Performance grant	
6	W.O.D.C.Works (Grant Refunded)	
7	Calamity Relief Works	
8	Maintenance of Kalyan Mandap/Town Hall/Guest House	
9	Maintenance of Zymnasium	
10	Construction of Public Toilet (Sulabha Souchalaya)	
11	Dev.of Park/Greenery & Afforestation	
12	B.R.G.F.Works	
13	Celebration of Festival	
14	Renovation of Conference Hall	
15	Construction of Boundary wall	
16	Construction of Bus-stand	74,61,216
17	Devolution of Funds	33,40,224
18	Construction of Bijupattanaik Stadium	25,40,106
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	15,10,820
26	Spl. Problem Grant	
27	Constr of Welcome Gate	
28	Inst of Highmast Light	
29	Const. of Information Centre	4,65,514
30	Construction of Kalyana Mandap	22,91,033
31	MCC MRF	11,52,619
32	Annual Mentenance R&B	
33	Annual Mentenance NRB	
34	Maintenance of R&B (State) MRB	1,88,392
35	Basic Service (4th SFC)	20,61,460
36	Creation of capital Asset (4th SFC)	
37	Own Fund/CA	5,47,705

	Total-VIII	3,51,31,224
IX	DEVELOPMENT AND UPGRADATION OF URBAN POOR	
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	5,99,262
6	Construction of Community Centres	-
7	Payment of subsidies loan to Urban unemployed persons	-
8	Subsidy to SSG Groups OULM	
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	
20	Expenditure for Land rights to Slum Dweller	
21	Harischandra Sahayata	2,10,000
22	Construction of Individual Latrin (SBM)	4,40,003
23	Const. of CT PT SBM	17,99,083
	Total-IX	30,48,348
X	MISCELLANEOUS	
1	Rehabilitation to Disabled Persons	-
2	Stationery and Printings/Contingencies	3,26,388
3	Maintenance of Computer	6,780
4	Law Charges	

5	Consultancy Fees (DPR Chargs)	89,600
6	Provident Funds	5,87,930
7	Profession Tax/TDS on 192 B	40,600
8	L.I.C./G.I.S.	1,61,936
9	CPF/GPF	6,33,705
10	Repayment of Bank Personnel Loan/Housing Loan	73,554
11	Contribution to OrissaState 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	13,440
17	Advertisement and Publicity	3,27,369
18	Celebration of Govt.Days/puja	1,00,100
19	Civic Reception	
20	Maintenance of Library	10,038
21	NFBS.	1,40,000
22	Pension of Retired Staff	33,58,101
23	Gratuity of Retired Staff / Other Retirement Benefit	6,00,000
24	Pension under Social Security Scheme(MBPY/NOAP)	1,70,26,700
25	Kalakar Sahayata Yojana	9,600
26	Night Shelter Exp	5,700
27	ISO Certification Fee	14,160
28	Leave salary & Pension Contribution of Deputationist	8,81,162
29	Pension contribution of Staff	
30	T.A.of Staff	1,06,135
31	Allowance of Chairperson/Vice-Chairperson	
32	Sitting Allowance / TA DA of Councilors	
33	Repair Maintenance Office Building and Other Assets	2,37,196
34	Supply of Soap and Gloves to Sanitation	
35	Purchase of Token on Cart & Carriages	

36	Cost of Website Development	18,880
37	Purchase of AC Stabilizer	10,600
38	DSC Renewal Fees	2,770
39	Cost for Barrale Compost	20,000
40	Fogging machine/Bush Cutter	
41	Purchase of Inverter	
42	CC TV Installation Charges	1,86,281
43	IEC/Awarness/Meeting Exp	10,060
44	Payment to Swachha Sathi & Supervisor (SWM)	1,70,168
45	Expenditure for Swachha Sarvekshyan-2020(SBM) & IEC activity	1,71,080
	Total-X	2,53,40,033
XI	Extra Ordinary and Debt.	
1	Advance to Staff and FA	4,68,000
2	Advance to JE and Work Advance	20,000
3	Refund of S.D./E.M.D.	7,35,371
4	GST Refunded	
5	Repayment of Bank Loan/NSDP Loan	
6	Bank Charges	342.20
7	Deposit of VAT on work bills	
8	Deposit of GST on suppliers and contractors	6,78,895
9	Income Tax on Work Bills	3,37,320
10	it others (194J)	9,600
11	Labour Cess on Work Bills	3,35,401
12	U.L.B .Election	
13	Royalties	9,44,338
14	Purchase of Dev. Materials	
15	Refund of withheld amount	
16	Supervision Charges	
17	Red Cross	
18	Census/SECC	
19	NPR (Adhar Card)	-
	Total-XI	35,29,267
	Grand Total	8,01,68,840.20

Abstract position of Budget is given below

1. Opening balance	Rs 2688929.00
2. Receipt during the year	Rs182519892.00
3. Total	Rs.185208821.00
4. Expenditure during the year	Rs.182387448.00
5. Closing Balance	Rs.2821373.00

UN-REALISTIC BUDGET - (POM No.02//3.06.2020)

It is observed that the Budget for the year 2019-2020 is not found to be realistic because huge difference is found in between budgetary provision and actual receipt and expenditure achieved during 2019-20 as shown in the following table.

Particulars	Budgetary Provision	Actual	Difference	Deviation
Receipt	182519892	106917258.00	75602634.00	41%
Expenditure	182387448	80168840.20	102218607.80	56%

41% deviation between budgetary rt. figure & actual rt. and 56% deviation between budgetary expenditure provision & actual expr. is noticed from the above table. It implies that the local authority has not taken due care in preparation of budget for the year 2019-20. Therefore, the E.O is advised 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 the Instruction and Budget will be prepared for the coming year in realistic manner. However, the E.O is requested to prepare the budget in such a way that huge difference will not arise in between the budgetary provision and actual receipt and expenditure

ASSET AND LIABILITY

LIABILITIES			ASSETS		
SI.No	Particulars	Amount	SI.No	Particulars	Amount
1	Salary & pension of staff for March 2020	726354	1	C.B of Cash Book ON 31.03.2020	184583702.1
2	Sanitation charges	247400	2	Loans Recoverable	130753.88
3	Electricity charges	100520	3	Outstanding Advance	1641338.45
4	Unspent grant	172948963	4	Outstanding Taxes, rents and rates etc recoverable	6694815.49
5	Govt dues	3874398			
	Total	177897635		Total	193050609.96
	Asset Over	15152974.96		Liability Over	0

	Liability			Asset	
	Grant Total	193050609.96		Grad Total	193050609.96

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

Junagarh NAC - 422192

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 BANKS		30-03-2020	69387934.14	31-03-2020	69249189.14	138745.00	
	GRAND TOTAL			69387934.14		69249189.14	138745.00	

Reconciliation								
Details of Closing Balance as per Pass Book and Cash Book as on 31.03.2020								
SL No.	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
1	PNB-Junagarh	7375000100001840	31-03-2020	2168934.55	31-03-2020	2168934.55	0	Road Maintenance
2	SBI-Junagarh	11430383117	31-03-2020	846300.48	31-03-2020	846300.48	0	General
3	UCO-Junagarh	22510110027233	31-03-2020	1817084	31-03-2020	1817084	0	General
4	SBI-Junagarh	11430350920	31-03-2020	341239.95	31-03-2020	341239.95	0	OAP
5	BOB-Junagarh	51320100003015	31-03-2020	4121066	31-03-2020	4121066	0	SBM
6	SBI-Junagarh	35500194724	31-03-2020	2302.1	31-03-2020	2302.1	0	Online
7	UGB-Junagarh	12171085061	31-03-2020	117895	31-03-2020	117895	0	General

8	PNB-Junagarh	7375000100024142	31-03-2020	5706162	31-03-2020	5706162	0	14th FC
9	UCO-Junagarh	22510110000991	31-03-2020	129335	31-03-2020	129335	0	Road Dev
10	BOB-Junagarh	51320100001260	31-03-2020	1639287	31-03-2020	1639287	0	13th FC
11	Axis-Junagarh	917010059848187	31-03-2020	9250234	31-03-2020	9111489	138745	General
12	Axis-Dharamgarh	916010037017470	31-03-2020	10895414	31-03-2020	10895414	0	Dev & P C Water Bodies
13	SBI-Junagarh	31285322535	31-03-2020	392046	31-03-2020	392046	0	13th FC
14	BOB-Junagarh	51320100003472	31-03-2020	74339	31-03-2020	74339	0	NULM
15	Axis-Junagarh	917010061553705	31-03-2020	161020	31-03-2020	161020	0	OAP(MBP Y)
16	SBI-Junagarh	30305112649	31-03-2020	5906005	31-03-2020	5906005	0	BRGF
17	PNB-Junagarh	737500120000032	31-03-2020	8343705	31-03-2020	8343705	0	NRB R&B
18	Bhabanipatana Co-operative-Junagarh	03359	31-03-2020	18080	31-03-2020	18080	0	General
19	UGB-Junagarh	12171086531	31-03-2020	1135.4	31-03-2020	1135.4	0	Road Dev
20	SBI-Junagarh	30321494605'	31-03-2020	852245	31-03-2020	852245	0	Non LFS
21	SBI-Junagarh	30323043092	31-03-2020	40540	31-03-2020	40540	0	LFS
22	BOB-Junagarh	51320100003019	31-03-2020	4847	31-03-2020	4847	0	OULM
23	HDFC-Bhawapatana	50100028944278	31-03-2020	31879	31-03-2020	31879	0	GENERAL
24	PNB-Junagarh	737500010004519	31-03-2020	1558074	31-03-2020	1558074	0	SPF
25	PNB-Junagarh	75000100022481	31-03-2020	1766252.3	31-03-2020	1766252.3	0	ANGANA WADI
26	SBI-Junagarh	11430351492	31-03-2020	457485.36	31-03-2020	457485.36	0	12TH FINANCE
27	UCO-Junagarh	22510110001691	31-03-2020	1250495	31-03-2020	1250495	0	PUBLIC TOILET
28	UCO-Junagarh	225101100401133	31-03-2020	3860413	31-03-2020	3860413	0	DEVOLUTI ON
29	UGB-Junagarh	12171090864	31-03-2020	6614	31-03-2020	6614	0	ROAD DE VELOPME

								NT
30	Axis-Junagarh	918010041552253	31-03-2020	1585115	31-03-2020	1585115	0	Ministadium
31	Axis-Junagarh	917010079350275	31-03-2020	1216608	31-03-2020	1216608	0	Biju Yuva Bahini
32	Axis-Junagarh	917010050328051	31-03-2020	1099550	31-03-2020	1099550	0	Land Rights
33	IDBI-Baladiamal	2138104000014660	31-03-2020	2201232	31-03-2020	2201232	0	General
34	Axix-Junagarh	917010086722902	31-03-2020	0	31-03-2020	0	0	IGNDP
35	Axis-Junagarh	917010086408367	31-03-2020	57724	31-03-2020	57724	0	IGNOP
36	Axis-Junagarh	917010086399861	31-03-2020	71852	31-03-2020	71852	0	IGNWOP
37	Axis-Junagarh	917010086722902	31-03-2020	192177	31-03-2020	192177	0	IGNDP
38	Axis-Junagarh	917010086403669	31-03-2020	65685	31-03-2020	65685	0	NFBS
39	PNB-Junagarh	737500120000421	31-03-2020	342412	31-03-2020	342412	0	eTender
40	PNB-Junagarh	737500120000467	31-03-2020	294560	31-03-2020	294560	0	URBAN WELFARE FUND
41	Axis-Junagarh	917010050328099	31-03-2020	590	31-03-2020	590	0	emuniciplity
42	BOB-Junagarh	51320100005729	31-03-2020	500000	31-03-2020	500000	0	FDR
43	PNB-Junagarh	7375000120000519	31-03-2020	0	31-03-2020	0	0	COVID-19
44	Andhara-Junagarh	291410100048618	31-03-2020	0	31-03-2020	0	0	COVID-19(SRC)
		TOTAL		69387934.14	0	69249189.14	138745.00	
45	P/L Account-Treasury	P/L Account-Treasury	31-03-2020	115334513	31-03-2020	115334513	0	P/L Account-Treasury
		Grant Total		184722447.14		184583702.14	138745.00	Diff

Bank Reconciliation as on 31.03.2020

Reference	Account No with Particular	Cheque No/Date	Amount
i	Axis-917010059848187-Genral Balance as per Cash Book as on		9111489.00

	31.03.2020		
ii	Add vide VR NO-811/Dt-22.03.2020 , Rs 138745.00 paid to Arun Kumar Behera , JE but not encashed/ Debited from Bank pass book by 31.03.2020.	138745.00	
iii	Balance as per Pass Book as on 31.03.2020		9250234.00

Non-maintenance of Flexi Account in banks w.r.t. Scheme funds:- POM No-(2/3.06.2020)

These days Banks are offering facilities to incur higher returns on Savings Account through Flexi Deposits. It helps to 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 paraphrenia 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.

No reply of POM was furnished by the E.O.. Hence the E.O. is advised to maintain flexi account in stead of simple saving account so as to earn high returns from bank as early as possible & compliance reported.

PARA: 6 STOCK POSITION

Junagarh NAC - 422192

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	74.60	0	0	74.60	74.60	SRP - 65
3	MS ROD 10 MM	39.70	0	0	39.70	39.70	SRP - 60
4	MS ROD 12 MM	44.35	0	0	44.35	44.35	SRP - 49
5	BITUMEN in drums	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

Comments

Comments(POM No. 2/3.05.2020)

During the year 2019-2020 stock of the building materials have neither been purchased nor issued. As the above building materials are found lying unutilized since long, responsibility for the loss has already been fixed in the previous Audit Report No.279343/AR/2016-17 ; Hence no further comments.

I.SANITATION STOCK AS ON 31.03.2020								
Sino	Material/ Items	Opening Balance	Receipt	TOTAL	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Black Phynile	1000	1600	2600	1175	1425	1425	SRP-106
2	White Phynile	0						
3	MALARIA OIL	800	2000	2800	2025	775	775	SRP-87
4	Bleaching powder	750	6000	6750	3000	3750	3750	SRP-01
5	DUST BIN	1526	2000	3526	2030	1496	1496	SRP-66

II. ELECTRICAL STOCK								
Sl. No	Items	Opening/ Balance	Receipt	TOTAL	Issued	Closing Balance As per Audit	As per stock register	Remarks (SRP)
1	SV Bulb(250 w)	0	0	0	0	0	0	SRP-
2	SV chowk (250W)	0	0	0	0	0	0	SRP-
3	SV Ignitor	17	0	17	0	17	17	SRP-4
4	Capacitor	6	0	6	0	6	6	SRP-7
5	SV Bulb (250 w)	0	0	0	0	0	0	SRP-
6	T-5 bag	0	0	0	0	0	0	SRP-
7	T-5 chowk	16	0	16	0	16	16	SRP-14

PHYSICAL VERIFICATION OF STOCK & STORES (P.O.M. No.23.06.2020)

As per Odisha Municipal Rule-1953, physical verification of stores should be carried out at least once in each six months by the local authority and in token of his having done so, he shall record a certificate and make note of any other fact regarding excess, shortage or unusual depreciation of stores, etc. But during the financial year 2019-2020 , no physical verification of Stock & store materials has been conducted by the local authority. Why not done, need to be pointed out

In response to the objection memo issued in this context, the local authority replied that this must be

ensured hence forward. Hence the local authority is advised to conduct the physical verification of store materials immediately & compliance reported

PARA: 7 INVESTMENT

Junagarh NAC - 422192

Sino	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
	GRAND TOTAL	0.00	0.00	0.00	0.00		0.00		0.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :											
(POM No.2/3.06.2020)											
No investment is made during the financial year 2019-20.											

PARA: 8 ADVANCE

Junagarh NAC - 2019-2020

Sino	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	01-04-2019	Main Cash Book	427143 8.45	100000 .00	437143 8.45	273910 0.00	31-03-2020	163233 8.45	31-03-2020	163233 8.45	0.00	
	GRAND TOTAL		427143 8.45	100000 .00	437143 8.45	273910 0.00		163233 8.45		163233 8.45	0.00	

Comments :

Advance payment and adjustment for the Year 2019-20

I.

STATEMENT OF ADVANCE PAID FOR THE FY 2019-20

SL No	Name	VR No	Date	Amount	Particular
1	HS Rana, Accountant	343	30.08.2019	80000	L.S.G. Day obseveration
2	N Maharana, J.E.	545	23.12.2019	20000	Barrel copmpost
	Total			100000	

II.

ADVANCE ADJUSTED FOR THE FY 2019-20

SL No	Name	VR No	Date	Amount	Particular	Vr. No./dt.of payment of adv.	Yr. of advance
1	N Maharana	785	18.03.2020	20000	Barrel copmpost	545/23.12.1 9	2019-20
2	HS Rana	681	24.02.2020	60100	L.S.G. Day obseveration	343/30.08.1 9	2019-20
3	Kishore Kumar Agrawal, Contractor	620	21.01.2020	1150000	Work advance	51/28.04.18, 149/8.06.18, 312/9.08.18, 890/25.02.1 9	2018-19
4	Judhistira Behera, Contractor	682	24.02.2020	70000	Work advance	787/5.01.19	2018-19
5	Judhistira Behera, Contractor	683	24.02.2020	70000	Work advance	787/5.01.19	2018-19
6	Judhistira Behera, Contractor	685	24.02.2020	70000	Work advance	787/5.01.19	2018-19
7	Judhistira Behera, Contractor	687	24.02.2020	70000	Work advance	787/5.01.19	2018-19
8	Judhistira Behera, Contractor	690	24.02.2020	100000	Work advance	787/5.01.19	2018-19
9	Judhistira Behera, Contractor	691	24.02.2020	100000	Work advance	787/5.01.19	2018-19
10	Judhistira	692	24.02.2020	50000	Work	787/5.01.19	2018-19

	Behera, Contractor				advance		
11	Judhistira Behera, Contractor	693	24.02.2020	100000	Work advance	787/5.01.19	2018-19
12	Judhistira Behera, Contractor	694	24.02.2020	100000	Work advance	787/5.01.19	2018-19
13	Dhanajaya Mahanada, Contractor	725	26.02.2020	400000	Work advance	930/6.03.19	2018-19
	Dhanajaya Mahanada, Contractor	725	26.02.2020	300000	Work advance	480/22.11.1 7	2017-18
14	Judhisthir Behera, Contractor	787	18.03.2020	70000	Work advance	787/5.01.19	2018-19
15	Nilakantha Pujari, Ex. E.O.	M.R. NO.66/B. NO.74	30.12.19	9000	T.A. ADV.	73/24.04.07, 93/15.05.07, 118/27.08.0 7,65/16.01.0 8 & 140/31.03.0 8	2007-08
	TOTAL			2739100			

III.

TOTAL ADJUSTMENT BREAK-UP	
YEAR	AMOUNT
2007-08	9000
2017-18	300000
2018-19	2350000
2019-20	80100
TOTAL	2739100

IV.

Year wise breakup of outstanding advance as on 31.03.2020 is furnished below.	
Year	Amount
Unclassified amount for the year from 1971-72 to 2000-01	321591.65
1970-71	100.00
1973-74	200.00
1975-76	600.00

1977-78	300.00
1978-79	17856.00
1980-81	1261.00
1985-86	500.00
1986-87	1078.00
1991-92	826.80
1992-93	3189.00
1993-94	1574.00
1994-95	1605.00
1995-96	1698.00
1996-97	4571.00
1999-2000	1000.00
2001-02	2000.00
2002-03	894.00
2003-04	39636.00
2004-05	4024.00
2005-06	600.00
2006-07	9525.00
2007-08	12056.00
2008-09	37900.00
2009-10	5238.00
2010-11	104000.00
2012-13	42000.00
2013-14	72300.00
2014-15	43495.00
2015-16	23520.00
2016-17	356000.00
2017-18	1300.00
2018-19	500000.00
2019-20	19900.00
Total	1632338.45

V.

Advance Outstanding for the year 2019-2020											
SL No	Name	PURPOSE	Advance Taken			Advance Adjusted			Balance	Sanctio ning Au thority	Remark s
1	H S Rana, A CCOUN TANT	LSG DAY	80000	343	30.08.2 019	60100	681	24.02.2 020	19900	Sri Uop endra Luha (O AS-I- JB)	Suggest ed for recover y vide Para

										No. 11
	Total		80000		0	60100		0	19900	

Unsecured advance (POM No.05/21.08.2020)

While checking the advance outstanding for the year 2018-19 as per st A.R.

No.466088/AR/2019-2020-KALAHANDI, it is observed that, out of the total advance outstanding for the year 2018-19, Rs.500000.00 has not been adjusted till 31.03.2020i.e. after elapsing more than one year. 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 shall be treated as loss to the auditee Institution and liable for Surcharge action.

Advances have been paid to executant/contractors towards execution of different projects by the local authority. As per provisions of paragraph No.03.07.21 of the OPWD code Vol-1 advances to executants are as a rule prohibited. Where in the interest of work if it is absolutely necessary so that such advances shall be made as per guidelines of the scheme. The authority sanctioning the advance is ensure that previous advance has been adjusted, before granting fresh advance. Violating the Govt. instruction , advances have been paid to contractor frequently even before adjustment of 1st advance.

Hence as per provision of Govt., Rs.500000.00 is suggested for recovery from the sanctioning authority & compliance reported.

Details of Surchargeable advance

SL No	Name	PURPOSE	Advance Taken			Advance Adjusted			Balance	Sanctioning Authority
			Amount	VR No	Date	Amount	VR No	Date		
1	E. E. PHD, Bhawanipatana	Advance paid for Pipe Line work at Culture Bhawan, Junagarh	80000	243	17.07.2018	0	0	0	80000	SRI ISWAR PUJHARI, E.O
2	Judhisthir Behera	Advance for construction of CT	1220000	787	05.01.2019	800000	682,683, 685,687, 690,691, 692,693, 694/dt.2 6.02.2020&787/1 8.03.2020	26.02.20 & 8.03.20	420000	SRI ISWAR PUJHARI, E.O
	Total		1300000			800000			500000	

Person(s) Responsible for this loss

SIno	Name	Designation	Adress	Amount(In Rs:)
1	SRI ISWAR PUJHARI, EO Retd.	EO	AT/PO-Junagarh Dist- Kalahandi	500000

PARA: 9 **GRANTS**

Junagarh NAC - 2019-2020

SIno	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	01-04-2019	154199105.00	74236800.00	228435905.00	55486942.00	31-03-2020	172948963.00	
	GRAND TOTAL	154199105.00	74236800.00	228435905.00	55486942.00		172948963.00	

Comments :

LOW SPENDING EFFICIENCY IN UTILIZATION OF GRANT(POM No.6/25.08.2020)

During the year under audit ie. 2019-20 it is seen that out of total available grants of Rs.228435905.00, only a sum of Rs.55486942.00 has been spent which is 24% of the total Grant ,leaving huge amount of grant of Rs..172948963.00 unspent as on 31.03.2020. If the grant is not spent in-time the very purpose of release of grant would be defeated and Govt. may cease further release of grant to this NAC. Hence the E.O is advised to utilize the grants on war footing manner and compliance reported.

On issue of POM, the local authority replied that this unspent grant is being spent now in the financial year 2020-21.Hence the E.O. is advised to utilize the unspent grant early for the interest of the public of NAC for which it is received as early as possible & compliance reported.

GRANT STATEMENT FOR THE YEAR - 2019-20

SL No	HEAD OF GRANT	O.B. AS ON 1.04.2019	GO NO & Date	Received during 2019-20	Total	Expenditure During 2019-20	Balance as on 31.03.2020
1	FDR	162000		0	162000	0	162000
	Total	162000		0	162000	0	162000
2	MVT	2817843			2817843	1510820	1307023
			11253/HUD 29.06.2019	476000	476000	0	476000
			15016/HUD	476000	476000	0	476000

			20.08.2019				
			5343/HUD 20.02.20	951000	951000	0	951000
	Total	2817843		1903000	4720843	1510820	3210023
3	RD(Gen) With out MC	188355		0	188355	98901	89454
	Total	188355		0	188355	98901	89454
4	CA	41378712			41378712	18796463	22582249
			7540/HUD 16.04.2019	4938000	4938000	0	4938000
			14380/HUD 09.08.2019	4938000	4938000	0	4938000
			22446/HUD 03.12.2019	4938000	4938000	0	4938000
			681/HUD 08.01.2020	4937000	4937000	0	4937000
	Total	41378712		19751000	61129712	18796463	42333249
5	Arrear Pension & BS	15278768			15278768	1960444	13318324
			10060/HUD 11.06.2019	2275000	2275000	314081	1960919
			17066/HUD 19.09.2019	2275000	2275000	0	2275000
			4898/HUD 17.02.2020	4548000	4548000	0	4548000
	Total	15278768		9098000	24376768	2274525	22102243
6	PBI	5442621		0	5442621	0	5442621
	Total	5442621		0	5442621	0	5442621
7	12th FC/13th FC	-158639		0	-158639	0	-158639
	Total	-158639		0	-158639	0	-158639
8	Annual Maint. R&B	4186904		0	4186904	0	4186904
	Total	4186904		0	4186904	0	4186904
9	Maintenance of R & B	4306290			4306290	188392	4117898

	State						
			21304/HUD 21.11.2019	1618000	1618000	0	1618000
	Total	4306290		1618000	5924290	188392	5735898
10	NRB	1321921			1321921	0	1321921
			21082/HUD 19.11.2019	125000	125000	0	125000
	Total	1321921		125000	1446921	0	1446921
11	Construction of Computer Room	167500		0	167500	0	167500
	Total	167500		0	167500	0	167500
12	Public Toilet(Sulava)	435000		0	435000	0	435000
	Total	435000		0	435000	0	435000
13	BRGF	2268615		0	2268615	0	2268615
	Total	2268615		0	2268615	0	2268615
14	Devolution of Funds	32717811			32717811	13092473	19625338
			11297/HUD 29.06.2019	1337000	1337000	0	1337000
			14728/HUD 17.08.2019	1338000	1338000	0	1338000
			2291/HUD 29.01.2020	2674000	2674000	0	2674000
			Town Hall	5000000	5000000	0	5000000
	Total	32717811		10349000	43066811	13092473	29974338
15	User end meetering of Water Supply	1500000		0	1500000	0	1500000
	Total	1500000		0	1500000	0	1500000
16	CCA (4th SFC)	3747000			3747000	0	3747000
			14354/HUD 09.08.2019	462000	462000	0	462000

			5286/HUD 20.02.20	461000	461000	0	461000
	Total	3747000		923000	4670000	0	4670000
17	MCA (4th SFC)	1437504			1437504	0	1437504
			14950/HUD 20.08.2019	221000	221000	0	221000
			26.03.2020	221000	221000	0	221000
	Total	1437504		442000	1879504	0	1879504
18	Solid Waste Management	1740000		0	1740000	0	1740000
	Total	1740000		0	1740000	0	1740000
19	SPF	1170889		0	1170889	0	1170889
	Total	1170889		0	1170889	0	1170889
20	14th FC- GABG	20455995			20455995	11783127	8672868
			12168/HUD 15.07.2019	909000	909000	0	909000
			7873/HUD 23.03.2020	6043000	6043000	0	6043000
			8140/HUD 31.03.2020	6042000	6042000	0	6042000
	Total	20455995		12994000	33449995	11783127	21666868
21	14th FC- Performance	1706689		0	1706689	0	1706689
	Total	1706689		0	1706689	0	1706689
22	OULM/NUL M	6177	1816/SUDA 30.08.2019	32100	38277	0	38277
	Total	6177		32100	38277	0	38277
23	AWC- Centere	1500000		0	1500000	0	1500000
	Total	1500000		0	1500000	0	1500000
24	P & C of Water Bodies	715375		0	715375	599262	116113
	Total	715375		0	715375	599262	116113

25	Developmen t of Park	469249		0	469249	0	469249
	Total	469249		0	469249	0	469249
26	MLALAD	373453		0	373453	0	373453
	Total	373453		0	373453	0	373453
27	WODC	23279		0	23279	0	23279
	Total	23279		0	23279	0	23279
28	NSDP	-4568		0	-4568	0	-4568
	Total	-4568		0	-4568	0	-4568
29	REDCROSS	5100		0	5100	0	5100
	Total	5100		0	5100	0	5100
30	EMERGENC Y	8000		0	8000	0	8000
	Total	8000		0	8000	0	8000
31	STREET Light	-43047		0	-43047	0	-43047
	Total	-43047		0	-43047	0	-43047
32	HONORARI UM	68276		0	68276	0	68276
	Total	68276		0	68276	0	68276
33	SBM	4265033		3101700	7366733	2239086	5127647
	Total	4265033		3101700	7366733	2239086	5127647
34	Mini Satdium/Biju Pattanaik Stadium	3500000		0	3500000	2540106	959894
	Total	3500000		0	3500000	2540106	959894
35	Construction of shopping complex	1041000		0	1041000	1041000	0
	Total	1041000		0	1041000	1041000	0

36	MCC MRF		15712/HUD 29.08.2019	5250000	5250000	0	5250000
			15686/HUD 29.08.2019	2850000	2850000	1322787	1527213
			15706/HUD 29.08.2019	5800000	5800000	0	5800000
				13900000	13900000	1322787	12577213
	GRAND TOTAL	154199105		74236800.00	228435905.00	55486942.00	172948963.00

Year wise break up of pending Grants

No Grant register has been maintained properly by the local authority. Basing on the figures furnished in last A.R. & current year grant rt. & spent, the yearwise break-up of unspent Grant as on 31.03.2020 is furnished below.

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 furnihsed below.

year	Amount
Prior to 2018-19	83215920.00
2018-19	34577817.00
2019-20	55155226.00
TOTAL	172948963.00

Diversion of Grants

During 2019-20 no fund diversion was taken place.

PARA: 10 UTILISATION CERTIFICATE

Junagarh NAC - 2019-2020

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	01-04-2019	92908199.00	55486942.00	148395141.00	23254418.00	31-03-2020	125140723.00	
	GRAND TOTAL	92908199.00	0.00	148395141.00	23254418.00		125140723.00	

Comments :

Details of UC submitted during the year 2019-20

Sl.No	Scheme	Year of receipt of Grant	Letter No./Date	Amount of U.C submitted	Remarks/Sent to
1	CA	2018-19	13795/HUD 31.05.2018	5126548	342/12.09.2019
2	AP BS	2018-19	17027/HUD 30.06.2018	1274572	347/12.09.2019
3	CA	2017-18	5207/HUD 23.02.2018	4012000	342/12.09.2019
4	AP BS	2017-18	20550/HUD 07.09.2017	2395240	347/12.09.2019
5	NULM	2017-18	2318/SUDA 23.10.2017	6600	352/12.09.2019
6	NULM	2017-18	2318/SUDA 23.10.2017	9000	352/12.09.2019
7	NULM	2017-18	2321/SUDA 23.10.2017	36600	352/12.09.2019
8	NULM	2017-18	2321/SUDA 23.10.2017	9900	352/12.09.2019
9	NULM	2017-18	2321/SUDA 23.10.2017	13500	352/12.09.2019
10	NULM	2017-18	2318/SUDA 23.10.2017	24400	352/12.09.2019
11	14TH FC PER	2016-17	6944/HUD 24.03.2017	6001826	340/12.09.2019
12	RD	2016-17	3284/HUD 10.02.2017	701839	344/12.09.2019
13	MRB	2016-17	969/HUD 13.01.2017	1666710	348/12.09.2019
14	PC WATER BODIES	2015-16	5071/HUD 25.02.2019	211000	388/12.09.2019
15	PC WATER BODIES	2015-16	5668/HUD 25.02.2016	188000	388/12.09.2019
16	PC WATER BODIES	2015-16	5074/HUD 25.02.2016	1188187	388/12.09.2019
17	MCA	2015-16	5234/HUD 25.02.2016	388496	350/12.09.2019
		TOTAL		23254418	

YEAR WISE BREAK UP OF U.C

1	Upto 1991-92	131500
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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	10066450
15	2015-16	316397
16	2016-17	224553
17	2017-18	801768
18	2018-19	40248917
19	2019-20	55486942
	Total	125140723

POOR SUBMISSION OF U.C: -(-POM No.6/25.08.2020)

During the year under audit i.e. 2019-20 it is seen that out of total U.C amount of Rs.148395141.00, only U.C for Rs 23254418.00 has been submitted which comes to 15.67 % and huge amount of U.C of Rs.125140723.00 is pending as on 31.03.2020. If the U.C is not submitted t in-time Govt. may stop further release of grant to this NAC.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - Non-credit of collection amount POM No-

While checking the M.R Book with DCR for the year 2019-20, it is found that Rs 9621.00 in toto has been collected by the tax collector but the collected amount has not been deposited in NAC fund. Hence the local Authority is advised to recovered the collected amount from the tax collector for deposit in NAC fund and compliance reported.

Details of the not deposited amount furnished below.

MR Book No	MR No/Date	Amount Collected	Name of the tax Collector	Particulars of the Tax
97	45/21.07.2020	100	Sri J. Hendia	Miscellaneous Tax
	46/21.07.2020	100		

47/21.07.2020	100		
48/21.07.2020	100		
49/21.07.2020	100		
50/21.07.2020	200		
51/21.07.2020	100		
52/21.07.2020	100		
53/21.07.2020	200		
54/21.07.2020	100		
55/21.07.2020	200		
56/21.07.2020	100		
57/21.07.2020	100		
58/23.07.2020	500		
59/23.07.2020	500		
60/23.07.2020	500		
61/23.07.2020	500		
62/23.07.2020	500		
63/23.07.2020	500		
64/24.07.2020	100		
65/24.07.2020	200		
66/24.07.2020	200		
67/24.07.2020	100		
68/24.07.2020	200		
69/25.07.2020	100		
70/25.07.2020	100		
71/25.07.2020	100		
72/25.07.2020	100		
73/25.07.2020	100		
74/25.07.2020	100		
75/25.07.2020	100		
76/25.07.2020	100		
77/25.07.2020	100		
78/25.07.2020	100		
79/25.07.2020	100		
80/27.07.2020	200		
81/27.07.2020	100		
82/27.07.2020	200		
83/27.07.2020	100		
84/27.07.2020	100		
85/27.07.2020	100		
86/27.07.2020	200		

	87/27.07.2020	200		
	88/27.07.2020	100		
	89/27.07.2020	100		
	90/27.07.2020	100		
	91/27.07.2020	200		
	92/27.07.2020	100		
	93/28.07.2020	100		
	94/28.07.2020	200		
	95/28.07.2020	100		
	96/28.07.2020	100		
	97/28.07.2020	200		
	98/28.07.2020	100		
	99/28.07.2020	200		
	100/28.07.2020	100		
	Total	9400		
254	59/15.07.2020	52	Sri K. Guru	Holding Tax
	60/22.07.2020	71		
	61/22.07.2020	98		
	Total	221		
	Grand Total	9621		

However, on issue of POM in this context **Rs. 9400.00** was recovered from J. Hendia & deposited in A/c No- 917010059848187, Axis bank, Junagarh on Date-21.08.2020 & **Rs.221.00** was recovered from from K. Guru and deposited in A/c No- 917010059848187, Axis bank, Junagarh on date-20.08.2020 and taken to cash book on the respective date/s. The same was verified in Audit and found correct. Hence this para is dropped.

11.2 - Non-refund of unspent advance amountCash after adjustment on completion of the work for which sanction of advance madePOM NO. 4/10.08.2020

While checking the advance position for the year 2019-2020, it is observed that, Rs.80000.00 is paid to H. S. Rana, ACCOUNTANT vide Vr. No.343/dt. 30.08.2019 for observation/celebration of L.S.G. Day. Out of the said amount, Rs.60100.00 is spent for the purpose & adjusted vide Vr. No.681/dt.24.02.2020. Balance unspent amount of Rs.19900.00 retained with the advance holder without authority has not been refunded till 31.03.2020. Hence the local authority is advised to recover the unspent cash balance & deposit in the NAC fund without delay & compliance reported.

On issue of POM in this context, Rs.19900.00 vide M.R. No.35/B. NO. 96/DT.29.08.2020 was recovered from Himansu Sekhar Rana, Accountant & taken to Accountant Cashbook on the same date. The same is verified in audit & found correct. Hence this para is dropped.

11.3 - POM NO-9/31.03.2020

While checking the M.R Books, M.R. Book Stock Register for the year 2019-20, it is found that **Rs.25200.00** in -to- to has been collected by IIC staff, Junagarh but the collected amount has not been deposited in NAC fund. Hence the local Authority is advised to recover the collected amount and deposit in NAC fund and compliance Reported.

Details of the amount collected but not deposited is furnished below.

MR Book No	MR No	Date	Amount Collected	Collected by	Particulars of collection
92	1	7.06.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	2	7.06.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	3	7.06.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	4	7.06.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	5	7.06.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	6	7.06.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	7	7.06.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	8	7.06.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	9	7.06.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	10	7.06.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	11	7.06.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	12	7.06.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	13	7.06.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	14	9.06.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	15	9.06.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	16	9.06.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	17	9.06.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	18	9.06.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	19	9.06.2020	200	IIC Staff	Fine for not use

				Junagarh	of mask
92	20	9.06.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	21	9.06.2020	Cancel	IIC Staff Junagarh	Fine for not use of mask
92	22	9.06.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	23	9.06.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	24	9.06.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	25	9.06.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	26	9.06.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	27	9.06.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	28	9.06.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	29	9.06.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	30	9.06.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	31	9.06.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	32	9.06.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	33	9.06.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	34	9.06.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	35	9.06.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	36	9.06.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	37	9.06.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	38	9.06.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	39	9.06.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	40	9.06.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	41	9.06.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	42	9.06.2020	200	IIC Staff	Fine for not use

				Junagarh	of mask
92	43	9.06.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	44	9.06.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	45	9.06.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	46	9.06.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	47	9.06.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	48	9.06.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	49	9.06.2020	500	IIC Staff Junagarh	Fine for not use of mask
92	50	9.06.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	51	9.06.2020	500	IIC Staff Junagarh	Fine for not use of mask
92	52	16.06.2020	500	IIC Staff Junagarh	Fine for not use of mask
92	53	16.06.2020	500	IIC Staff Junagarh	Fine for not use of mask
92	54	16.06.2020	500	IIC Staff Junagarh	Fine for not use of mask
92	55	16.06.2020	500	IIC Staff Junagarh	Fine for not use of mask
92	56	16.06.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	57	16.06.2020	500	IIC Staff Junagarh	Fine for not use of mask
92	58	16.06.2020	500	IIC Staff Junagarh	Fine for not use of mask
92	59	16.06.2020	500	IIC Staff Junagarh	Fine for not use of mask
92	60	16.06.2020	500	IIC Staff Junagarh	Fine for not use of mask
92	61	16.06.2020	500	IIC Staff Junagarh	Fine for not use of mask
92	62	16.06.2020	500	IIC Staff Junagarh	Fine for not use of mask
92	63	16.06.2020	500	IIC Staff Junagarh	Fine for not use of mask
92	64	16.06.2020	500	IIC Staff Junagarh	Fine for not use of mask
92	65	16.06.2020	500	IIC Staff	Fine for not use

				Junagarh	of mask
92	66	16.06.2020	500	IIC Staff Junagarh	Fine for not use of mask
92	67	16.06.2020	500	IIC Staff Junagarh	Fine for not use of mask
92	68	16.06.2020	500	IIC Staff Junagarh	Fine for not use of mask
92	69	16.06.2020	500	IIC Staff Junagarh	Fine for not use of mask
92	70	11.07.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	71	11.07.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	72	11.07.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	73	11.07.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	74	11.07.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	75	11.07.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	76	11.07.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	77	11.07.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	78	11.07.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	79	11.07.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	80	11.07.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	81	11.07.2020	200	IIC Staff Junagarh	Fine for not use of mask
92	82	1.08.2020	500	IIC Staff Junagarh	Fine for not use of mask
92	83	1.08.2020	500	IIC Staff Junagarh	Fine for not use of mask
92	84	1.08.2020	500	IIC Staff Junagarh	Fine for not use of mask
92	85	1.08.2020	500	IIC Staff Junagarh	Fine for not use of mask
92	86	1.08.2020	500	IIC Staff Junagarh	Fine for not use of mask
92	87	1.08.2020	500	IIC Staff Junagarh	Fine for not use of mask
92	88	1.08.2020	500	IIC Staff	Fine for not use

				Junagarh	of mask
	Grand Total		25200		

However, on issue of POM in this context **Rs. 25200.00** Was recovered from IIC Staff, Junagarh. & deposited in A/c No- 917010059848187, Axis bank, Junagarh on date 11.09.2020 and taken to cash book on Dt-11.09.2020. The same was verified in Audit and found correct. Hence this para is dropped.

PARA: 12 LOSS OF STOCK & STORE

12.1 -

No loss of Stock & store is detected during the financial year 2019-2020 under audit.

PARA: 13 AUDIT OF RECEIPTS

13.1 - DCB POSITION FOR THE YEAR 2019-20POM No.2/3.08.2020

DCB POSITION FOR THE YEAR 2019-20														
SL No	Year	Demand			Collection				Balance			% of Collection		
		Arrear	Current	Total	Arrear	Current	Rebate	Total	Arrear	Current	Total	Arrear	Current	Total
1	Holdin g	32870 3.94	41048 9.00	73919 2.94	13014 1.00	23963 5.00	10880 .00	38065 6	19856 2.94	15997 4.00	35853 6.94	39.59	61.03	51.49 616
2	Latrin	4038. 56	0	4038. 56	0	0		0	4038. 56	0.00	4038. 56	0.00	0	0
3	Water	28342 3.76	23610 7	51953 0.76	90731	13464 1	6530. 00	23190 2	19269 2.76	94936 .00	28762 8.76	47.51	59.79	44.63 682
4	Light	29238 9.49	23479 7	52718 6.49	90062	13464 1	6530. 00	23123 3	20232 7.49	93626 .00	29595 3.49	46.05	60.12	43.86
	Total	90855 5.75	88139 3.00	17899 48.75	31093 4.00	50891 7.00	23940 .00	84379 1.00	59762 1.75	34853 6.00	94615 7.75	34.22	60.45	47.14
5	CART & Car riage	13815	0	13815	0	0	0	0	13815	0	13815	0	0	0
6	D & O trade	89898	89300	17919 8	0	89300	0	89300	89898	0	89898	0	100	50
	Total	10371 3	89300	19301 3	0	89300	0	89300	10371 3	0	10371 3	0	100	46
7	Shop	21669	11703	33372	32687	48530	0	81217	18400	68500	25250	15.08	41.47	24.34

	ping Comp lex	45	00	45	5	0		5	70	0	70			
8	Dail Marke t	73669 3.24	49268 5	12293 78.24	13200 0	38700 0	0	51900 0	60469 3.24	10568 5	71037 8.24	17.91 791	78.55	42.22
9	Cattle Marke t	640	0	640	0		0	0	640	0	640	0	0.00	0.00
10	Groun d Rent	110	0	110	0		0	0	110	0	110	0	0.00	0.00
11	Lease of Tank	22126 51.50	81546 1	30281 12.50	0	64297 4	0	64297 4	22126 51.5	17248 7	23851 38.5	0	78.85	21.23
12	PON D HO USE	1108	0	1108	0		0	0	1108	0	1108	0	0.00	0.00
13	MAR KET SHED	22500	0	22500	0	0	0	0	22500	0	22500	0	0.00	0.00
14	Public Resor ts	0	3000	3000	0	3000	0	3000	0	0	0	0	100.0 0	100.0 0
15	U/S 255	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
16	Fees for Mobil e Tower	0	0	0	0	0	0	0	0	0	0	0	0.00	0.00
17	Fees on Ho arding	0	32250	32250	0	32250	0	32250	0	0	0	0	100.0 0	100.0 0
18	Hire C harge s of water Tanke r	0	36570	36570	0	36570	0	36570	0	0	0	0	100.0 0	100.0 0
19	Rent From Town Hall	0	90900	90900	0	90900	0	90900	0	0	0	0	100.0 0	100.0 0
20	Rent From Kalya n Man dap	0	47000	47000	0	47000	0	47000	0	0	0	0	100.0 0	100.0 0
	Total	51406	26881	78288	45887	17249	0	21838	46817	96317	56449	8.93	64.17	27.90

		47.74	66.00	13.74	5	94		69	72.74	2	44.74			
	GRAND TOTAL	6152916.49	3658859	9811775.49	769809	2323211	23940	3116960	5383107.49	1311708	6694815.49	12.51	63.50	31.77

1. Reason of the difference of last AR CB Vide papa-13.1 and Current Audit OB in respect of lease of tank in DCB Statement

In last AR No-466088/ 2019-2020-KALAHANDI

1. Vide para no-13.1 current demand in respect of lease of tank is shown=306379.00
2. But the actual demand in respect of lease of tank = 1024561.00
3. Less current demand shown = 718182.00

Details of less current demand shown in last AR :-

Less demand shown in 2018-19					
SL No	Name of Property	Lease value	Period of Lease	Actual demand for 18-19	Actual demand for 2019-20
1	Somia Tank	522060	2017-18 to 2019-20	174020.00	174020.00
2	Antara Tank	510000	2018-19 to 2020-21	170000.00	170000.00
3	Chandra Sekhar Tank	86741	2017-18 to 2019-20	28913.67	28913.67
4	Kastura Tank	278355	2017-18 to 2019-20	92785.00	92785.00
5	Sunari Tank	83000	2018-19 to 2020-21	27666.67	27666.67
6	Sansemuli Tank	4182	2017-18 to 2019-20	1394.00	1394.00
7	Badsemuli Tank	6930	2017-18 to 2019-20	2310.00	2310.00
8	Hinjilbahali Tank	48000	2018-19 to 2020-21	16000.00	16000.00
9	TentulJharia Tank	25080	2017-18 to 2019-20	8360.00	8360.00
10	Hondakhal Pada Tank	18585	2018-19 to 2020-21	6195.00	6195.00
11	Karjibahali Tank	35101	2018-19 to 2020-21	11700.33	11700.33
12	Nari tank	30000	2018-19 to 2020-21	10000.00	10000.00
13	Hagri Tank	75100	2018-19 to	25033.33	25033.33

			2020-21		
14	Siva sagar Tank	665500	2019-20 to 2021-22	221833.33	221833.33
		627300	2016-17 to 2018-19	209100.00	0.00
15	SudhiSundhen Tank	57750	2018-19 to 2020-21	19250.00	19250.00
	Total	3073684		1024561.33	815461.33

II. Reason of the difference of last AR CB Vide papa-No.13.1 and Current Audit OB in respect of Market Complex DCB Statement.

LESS CUURENT DEMAND SHOWN IN LAST 3 A.R.s FOR THE YEAR 2016-17,2017-18 & 2018-19

FINANCIAL YEAR	ACTUAL CUR. DEMAND	CUR. DEMAND TAKEN IN A.R.	LESS CUR. DEMAND TAKEN
2016-17	1170300	960700	209600.00
2017-18	1170300	1139700	30600.00
2018-19	1170300	996700	173600.00
TOTAL	3510900	3097100	413800.00

Comments:- in the General Body meeting of the Council dated 9.03.2015 vide 8(d) of the resolution, the rent of the shop rooms has been enhanced & the Executive Officer was advised to make collection at the revised rate w.e.f. 1.04.2016. Details of the enhanced rate is furnished below.

Sl. No.	Shop Room No	Rent/ Month	Current Demand /year since 2016-17
1	1	500	6000
2	2	500	6000
3	3	500	6000
4	4	500	6000
5	5	500	6000
6	6	500	6000
7	7	500	6000
8	8	500	6000
9	9	500	6000
10	10	500	6000
11	11	500	6000
12	12	500	6000
13	13	500	6000
14	14	500	6000
15	15	500	6000

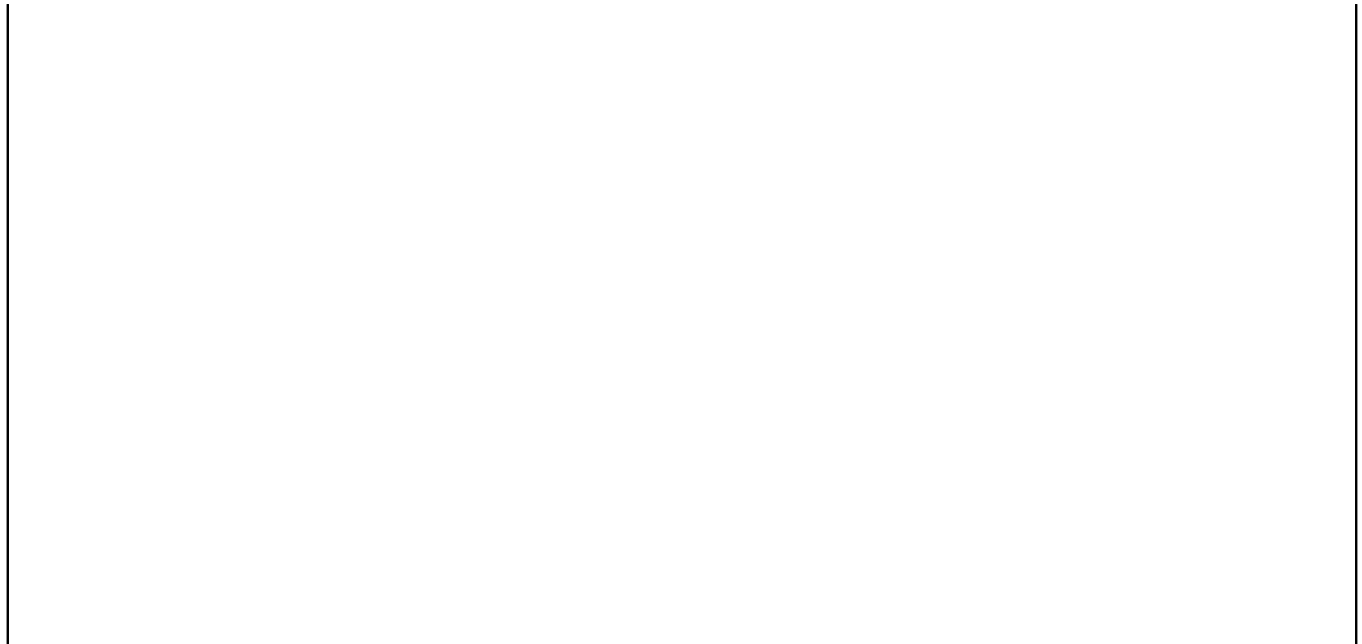
16	16	500	6000
17	17	500	6000
18	18	500	6000
19	19	500	6000
20	20	500	6000
21	21	500	6000
22	22	500	6000
23	23	500	6000
24	24	500	6000
25	25	500	6000
26	26	500	6000
27	27	500	6000
28	28	500	6000
29	29	500	6000
30	30	500	6000
31	31	500	6000
32	32	500	6000
33	33	500	6000
34	34	500	6000
35	35	500	6000
36	36	500	6000
37	37	500	6000
38	38	500	6000
39	39	500	6000
40	40	500	6000
41	41	500	6000
42	42	500	6000
43	43	500	6000
44	44	500	6000
45	45	500	6000
46	46	500	6000
47	47	500	6000
48	48	500	6000
49	49	500	6000
50	50	500	6000
51	51	500	6000
52	52	500	6000
53	53	500	6000
54	54	500	6000
55	55	500	6000

56	56	500	6000
57	57	500	6000
58	58	500	6000
59	59	500	6000
60	60	500	6000
61	61	500	6000
62	62	500	6000
63	63	500	6000
64	64	500	6000
65	1	300	3600
66	2	300	3600
67	3	300	3600
68	4	300	3600
69	5	300	3600
70	6	300	3600
71	7	300	3600
72	8	300	3600
73	9	300	3600
74	10	400	4800
75	11	400	4800
76	12	400	4800
77	13	200	2400
78	14	200	2400
79	17	300	3600
80	18	300	3600
81	39	500	6000
82	40	500	6000
83	22	250	3000
84	23	250	3000
85	24	100	1200
86	25	250	3000
87	26	250	3000
88	27	250	3000
89	28	250	3000
90	29	250	3000
91	30	250	3000
92	31	150	1800
93	32	250	3000
94	33	250	3000
95	41	250	3000

96	42	150	1800
97	84	200	2400
98	34	600	7200
99	35	600	7200
100	36	600	7200
101	37	600	7200
102	88	2500	30000
103	89	200	2400
104	43	425	5100
105	44	600	7200
106	45	600	7200
107	46	600	7200
108	47	600	7200
109	48	600	7200
110	49	450	5400
111	50	450	5400
112	51	450	5400
113	52	450	5400
114	53	450	5400
115	54	450	5400
116	55	400	4800
117	56	400	4800
118	57	400	4800
119	58	400	4800
120	59	400	4800
121	60	400	4800
122	61	400	4800
123	62	400	4800
124	85	250	3000
125	66	(Demolished in 4/2003)	0
126	73	(Demolished in 4/2003)	0
127	86	(Demolished on 21.06.2013)	0
128	88	VACANT	0
129	15	(Demolished in 4/2003)	0
130	1	1000	12000
131	2	1000	12000
132	3	1000	12000
133	4	1000	12000
134	5	1000	12000

135	6	1000	12000
136	7	1000	12000
137	8	500	6000
138	9	500	6000
139	10	500	6000
140	11	500	6000
141	12	500	6000
142	13	500	6000
143	14	500	6000
144	15	500	6000
145	16	500	6000
146	17	500	6000
147	18	500	6000
148	19	500	6000
149	20	500	6000
150	21	500	6000
151	22	500	6000
152	1	1200	14400
153	2	1200	14400
154	3	1200	14400
155	4	1200	14400
156	5	1200	14400
157	6	1200	14400
158	7	1200	14400
159	8	1200	14400
160	9	1200	14400
161	10	1200	14400
162	11	1200	14400
163	12	1200	14400
164	13	1200	14400
165	1	300	3600
166	2	300	3600
167	3	300	3600
168	4	300	3600
169	5	300	3600
170	6	300	3600
171	7	300	3600
172	8	300	3600
173	9	300	3600
174	10	300	3600

175	11	300	3600
176	12	300	3600
177	13	300	3600
178	15	300	3600
179	16	300	3600
180	17	300	3600
181	18	300	3600
182	19	300	3600
183	20	300	3600
184	21	300	3600
185	22	300	3600
186	23	300	3600
187	24	300	3600
188	25	300	3600
189	26	300	3600
190	1	500	6000
191	2	500	6000
192	1	500	6000
193	2	500	6000
194	3	500	6000
195	4	500	6000
196	5	500	6000
197	6	500	6000
		97525.00	1170300.00



13.2 - NEW ASSESSMENT OF HOLDING FOR THE YEAR 2019-20POM No.2/3.08.2020

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

Detail List of New Assessment of 2019-20								
Sl. No.	Holding No.	Situation of the Holding (Ward No)	Annual Value of Holding	Name of the Assessee	BALANCE OF THE TAX DUE/Demand			
					Holding Tax	Water Tax	Light Tax	Total
	1	2	3	4	5			
1	165	1	8631	Ayub Khan, S/o- Meheebub Khan	432	259	259	950
2	147	1	8792	Ambika	439	264	264	967

				Prasad Bag, Suni Bag				
3	202	2	5919	Judhister Sahu, S/o- Nrusingha Charan Sahu	296	178	178	652
4	203	2	5430	Rajani kanta Das, S/o- Gangadhar das	272	163	163	598
5	204	2	8209	Laxmi Narayan S ahu, S/o- Kali Perasad Sahu	411	246	246	903
6	205	2	13612	Deepak Ranjan Sahoo, S/o- Dushasan Sahoo	681	408	408	1497
7	126	4	3172	Jagatanan da Thakur, S/o-Sripati Thakur	159	95	95	349
8	127	4	4752	Baldev Thakur, Sripati Thakur	237	143	143	523
9	128	4	4266	Ghasiram Thakur, S/o- Srijati Thakur	213	128	128	469
10	293	5	27628	Smt. Sarada Panda, W/ o-Sahadev panda	1381	829	829	3039
11	294	5	6742	Madhu sudan panda, S/o -Sapanesw ar panda	338	202	202	742
12	198	7	7398	Bhala Chandra Panigarhi, Durjyoti Panigarhi	370	222	222	814

13	209	8	17161	Smt. Tikina Praid, W/o-Prasana Kumar parida	858	515	515	1888
14	210	8	23246	Rushanta Meher, S/o-Sibaram meher	1163	697	697	2557
15	133	9	30600	Binod Kumar padhi, S/o-Padmanabha Padhi	1530	918	918	3366
16	134	9	2390	Bijay Bhusan Dandasena, S/o-Madhushudan dandasena	119	72	72	263
17	159	10	9357	Prahallad Pradhan, S/o-Kapila Chandra Pradhan	468	281	281	1030
18	160	10	3766	Mrutunjaya Naik, S/o-Dhabaleswar Naik	188	113	113	414
19	161	10	2670	kandarpa Guru, S/o-Digambar Guru	133	80	80	293
20	162	10	10314	Kesab chalan, S/o-Mahadeb Chalan	517	309	309	1135
21	163	10	5670	Satya Narayan behera, S/o-Sudam Charan Behera	283	170	170	623
22	164	10	5121	Jashobanta Narayan Behera, S/o-Trinath Behera	256	154	154	564
23	165	10	3012	Ashok Kumar Panda, W/	151	90	90	331

				o-Nityananda Panda				
24	166	10	3251	Gagan Pujhari, S/o-Nityananda Pujhari	163	98	98	359
25	167	10	17397	Uttam Kumar Sukla, S/o-Gopal chandra Sukla	870	522	522	1914
26	194	11	11712	Pranaba Kumar Goel, S/o-Bed Prakash Goel	586	351	351	1288
27	192	11	183600	Ranjit Kumar Sahu, S/o-Debiprasad Sahu	9180	5508	5508	20196
28	193	11	5375	jitendra Hendia, S/o-Nepal Hendia	269	161	161	591
29	147	11	6018	Sanjukta Sahu, W/o-Manaranjan Sahu	300	181	181	662
30	198	12	71400	Smt Satyabhama Jain, W/o-Mohanlal jain	3570	2142	2142	7854
31	199	12	10166	Priyabratabanu, S/o-Aswin Kumar banua	508	305	305	1118
32	200	12	8255	kaliprasad Pradhan, S/o-Subudhi Pradhan	413	248	248	909
33	201	12	10729	Pradeep Kumar Sahu, S/o-Purna Chandra Sahu	536	322	322	1180

34	202	12	12431	Subhrasmita Tripathy, W/o- Muralidhar Tripathy	622	373	373	1368
35	202	12	9492	Arjun Kumar Sahu, S/o- Shyam Sundar Sahu	475	285	285	1045
36	203	12	61200	Rebbati Dandasena, W/o- Satyaban Dandasena	3060	1836	1836	6732
37	204	12	23890	Karunakar Majhi, S/o- Bhagaban Majhi	1195	716	716	2627
Total:					32642	19584	19584	71810

13.3 - Re-assessment POM No.2/3.08.2020

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.

Amount of Demand increased after Re-assessment of 2019-20										
Sl. No.	Holding No.	Situation of the Holding (Ward No)	Annual Value of Holding	Name	Holding Tax	Water Tax	Light Tax	Total		
1	2	3	4	5	6					
1	253	5	4828	Hari Raut, S/o-Banamali Raut	241	145	145	531		

2	172	2	6089	Iswar Prasad Thakur, S/o-Sidheswar Thakur	613	368	368	1349		
				Total:	854	513	513	1880		

13.4 - TIME BARED TAXPOM No.8/31.08.2020

Year	DEMAND					COLLECTION					BALANCE				
	Holdi ng	Latrin e	Water	Light	Total	Holdi ng	Latrin e	Water	Light	Total	Holdi ng	Latrin e	Water	Light	Total
1981-82 to 2010	275.49	4038.56	7572.521	7572.521	1557.64.47	0.00	0.00	0.00	0.00	0.00	275.49	4038.56	7572.521	7572.521	1557.64.47
2101-11	3035.4.00	0.00	1575.4.00	2014.8.00	6625.6.00	0.00	0.00	0.00	0.00	0.00	3035.4.00	0.00	1575.4.00	2014.8.00	6625.6.00
2011-12	1486.8.00	0.00	1234.7.00	7811.28	3502.6.28	0.00	0.00	0.00	0.00	0.00	1486.8.00	0.00	1234.7.00	7811.28	3502.6.28
2012-13	1630.3.00	0.00	1082.5.00	1074.8.00	3787.6.00	0.00	0.00	0.00	0.00	0.00	1630.3.00	0.00	1082.5.00	1074.8.00	3787.6.00
2013-14	2520.6.00	0.00	1899.6.00	1893.1.00	6313.3.00	7362.00	0.00	1517.6.00	6912.00	2945.0.00	1784.4.00	0.00	3820.00	1201.9.00	3368.3.00
2014-15	1858.0.00	0.00	8872.00	8982.00	3643.4.00	6880.00	0.00	7872.72	4510.28	1926.3.00	1170.0.00	0.00	999.28	4471.72	1717.1.00
2015-16	2897.6.00	0.00	1859.0.00	1891.5.00	6648.1.00	1522.0.00	0.00	1222.0.00	1229.0.00	3973.0.00	1375.6.00	0.00	6370.00	6625.00	2675.1.00
2016-17	1431.9.00	0.00	9641.00	9735.00	3369.5.00	1332.5.00	0.00	8207.00	8095.00	2962.7.00	994.00	0.00	1434.00	1640.00	4068.00
2017-18	6955.9.00	0.00	4236.8.00	4100.1.00	1529.28.00	3197.0.00	0.00	2136.9.00	2120.2.00	7454.1.00	3758.9.00	0.00	2099.9.00	1979.9.00	7838.7.00
2018-19	1102.63.45	0.00	7030.5.55	8039.3.00	2609.62.00	5538.4.00	0.00	2588.6.28	3705.2.72	1183.23.00	5487.9.45	0.00	4441.9.27	4334.0.28	1426.39.00
2019-20	4104.89.00	0.00	2361.07.00	2347.97.00	8813.93.00	2505.15.00	0.00	1411.71.00	1411.71.00	5328.57.00	1599.74.00	0.00	9493.6.00	9362.6.00	3485.36.00
TOTAL	7391.92.94	4038.56	5195.30.76	5271.86.49	1789.948.75	3806.56.00	0.00	2319.02.00	2312.33.00	8437.91.00	3585.36.94	4038.56	2876.28.76	2959.53.49	9461.57.75

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 expedition of a period of

three year from the date on which distraint might first have been made. So the pending tax amount of Rs 4068.00 relating to the year 2016-17 is treated as Time barred Tax during the year 2019-20 .

Though the amount neither has been collected nor suit has been instituted, Rs.4068.00 is suggested for recovery from the then E.O.s. On issue of POM, the local authority replied that this amount will be collected & deposited in NAC fund. Hence Rs.4068.00 is suggested for recovery from the officials responsible for such loss of NAC fund.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Samir Kumar Thakur	EXECUTIVE OFFICER.	BHAWANIPATANA MUNICIPALITY OFFICE, KALAHANDI	2034
2	BAMADEV MISHRA	EXECUTIVE OFFICER.	AT-P.O.-NUAPADA NAC DIDT. NUAPADA	2034

13.5 - Non collection of lease amount in respect of Somia Tank after lease period over

While checking of lease file of tank w.r.t collection period in cashier cash book and Accountant cash book, it is found that Rs. 12060.00 has not been collected from the leasee even after expiry/ closed of lease period. why the same amount has not been collected from the leasee ,need to be pointed out to Audit.

Details of non-collection of the amount is furnished below: -

Non collection of Lease Amount after lease period over							
SL No	Name of Property	Lease value	Period of Lease	Name of Leasee	Amount Collected	Book No/MR No date	Amount Not collected
1	Somia Tank	522060	2017-18 to 2019-20	Dibya Chandra Kaibartta	210000	36/21 Dt 21.09.2017	
					50000	63/16 Dt.16.01.2019	
					50000	74/31 Dt 06.11.2019	
					80000	74/65 Dt. 27.12.2019	
					70000	81/31 Dt. 05.03.2020	
					30000	81/80 Dt. 04.06.2020	
					20000	96/16 Dt. 03.07.2020	
					510000		12060

On issue of P.O.M., Rs.12060.00 was recovered vide M.R. No. 42/B. No.96/dt.7.09.2020 from Dibya Chandra Kaibartta & deposited in A/c No.917010059848187, Axis bank, Junagarh on the same date . The same was

verified in audit & found correct. Hence this para is dropped.

13.6 - Less Lease Amount collected than actual demand in respect of Thursday Market for the year 2019-20

While checking of Market lease file w.r.t the collection figure available in the cashier cashbook and the Accountant Cash book, it is found that Rs. 105685 has been less collected than the actual demand of Thursday Market for the year 2019-20. Why **Rs.105685.00** has not been collected from the lease, Sunam Chandra Kandpan need to be pointed out to Audit

Details of the less collection is furnished below: -

SL No	Name of Property	Lease value	Period of Lease	Name of Lessee	DEMAND FOR 2019-2020	Amount Collected	Book No/ MR No/ date	Balance not deposited
1	Daily Market	570478	2019-20 to 2020-21	Karya Naik	285239	285239	81/53 Dt. 20.03.2020	0
2	Thus Day Market	414892	2019-20 to 2020-21	Sunam Chandra Kandpan	207446	101761	81/54 Dt. 20.03.2020	105685
							Total	105685

On issue of P.O.M., **Rs.105685.00** was recovered vide M.R. No. 43/B. No.96/dt.7.09.2020 from Sunam Chandra Kandapan & deposited in A/c No.917010059848187, Axis bank, Junagarh on the same date. The same was verified in audit & found correct. Hence this para is dropped.

13.7 - Details of Lease of Tank Up to dated position as on 30.07.2020 30.07.2020 POM No.2/3.08.2020

Up to date position of Lease of Tank							
SL No	Name of Property	Lease value	Period of Lease	Name of Lessee	Amount Collected	Book No/MR No date	Balance Amt to be collected
1	Somia Tank	522060	2017-18 to 2019-20	Dibya Chandra Kaibartta	210000	36/21 Dt 21.09.02017	
					50000	63/16 Dt.16.01.2019	
					50000	74/31 Dt 06.11.2019	
					80000	74/65 Dt. 27.12.2019	
					70000	81/31 Dt. 05.03.2020	
					30000	81/80 Dt. 04.06.2020	
					20000	96/16 Dt.	

						03.07.2020	
				TOTAL	510000		12060
2	Antara Tank	510000	2018-19 to 2020-21	Mohana Pujhari	255000	48/47 Dt. 28.03.2018	
					55000	63/81 Dt. 30.03.2019	
				TOTAL	310000		200000
3	Chandra Sekhar Tank	86741	2017-18 to 2019-20	Vitti Vanjan dandena	43371	36/22 Dt. 21.09.2017	
					14500	63/86 Dt. 30.03.2019	
					28070	81/50 Dt. 18.03.2020	
					800	81/51 Dt.18.03.2020	
				TOTAL	86741		0
4	Kastura Tank	278355	2017-18 to 2019-20	Rajkumar kaibartta	139178	36/23 Dt. 21.09.2017	
					20000	63/27 Dt 25.01.2019	
					50000	96/13 Dt. 29.06.2020	
					69177	96/17 Dt.14.07.2020	
				TOTAL	278355		0
5	Sunari Tank	83000	2018-19 to 2020-21	Rajkumar kaibartta	28000	57/50 Dt. 12.10.2018	
				TOTAL	28000		55000
6	Sansemuli Tank	4182	2017-18 to 2019-20	Sridhar majhi	1394	70/39 Dt. 21.05.2019	
					2788	96/09 Dt. 29.06.2020	
				TOTAL	4182		0
7	Badsemuli Tank	6930	2017-18 to 2019-20	Sridhar majhi	2310	70/38 Dt.21.05.2019	
					4620	96/03 Dt.24.06.2020	
				TOTAL	6930		0

8	Hinjilibahali Tank	48000	2018-19 to 2020-21	Rajanikanta Pradhani	20000	48/44 Dt. 28.03.2018	
				TOTAL	20000		28000
9	Tentul Jharia Tank	25080	2017-18 to 2019-20	Debenda Chandra Kandpan	10000	63/83 Dt. 30.03.2019	
					15080	96/20 Dt. 06.07.2020	
				TOTAL	25080		0
10	Hondakhal Pada Tank	18585	2018-19 to 2020-21	Naharlal Kaibartta	6195	57/63 Dt.25. 10.2018	
					2200	81/38 Dt 12.03.2020	
					10190	96/19 Dt. 06.07.2020	
				TOTAL	18585		0
11	Karjibahali Tank	35101	2018-19 to 2020-21	Khetri Baitharu	10000	911175/19.0 9.2018	
					7600	57/51 Dt.12. 10.2018	
				TOTAL	17600		17501
12	Nari tank	30000	208-19 to 2020-21	Danish Kumar naik	10000	57/34 Dt.22. 09.2018	
					5000	57/48 Dt.12. 10.2018	
				TOTAL	15000		15000
13	Hagri Tank	75100	2018-19 to 2020-21	Nanda Kumar Kaibartta	30000	57/61 Dt.22. 10.2018	
					7000	63/82 Dt.30. 03.2019	
				TOTAL	37000		38100
14	Siva sagar Tank	665500	2019-20 to 2021-22	Shyam Lal Kaibartta	250000	70/56 Dt.22. 06.2019	
					50000	70/72 Dt.29. 06.2019	
				TOTAL	300000		365500

		627300	2016-17 to 2018-19	Shyam Lal Kaibartta	80000	68/87 Dt.17. 04.2019	
					8200	70/23 Dt. 06.05.2019	
					209100	22/79/27.07. 16	
					180000	46/88/1.02.1 8	
					150000	63/17/16.01. 19	
				TOTAL	627300		0
15	Sudhi Sundhen Tank	57750	2018-19 to 2020-21	Dhararani Bhoi	20000	71/03 Dt. 22.05.2019	
					10000	96/23 Dt.10. 07.2020	
				TOTAL	30000		27750
				Grand Total			758911.00

It is observed from the above table Rs.758911.00 (up to dated up to 30.07.2020) is outstanding tank lease against the lease . Hence the local Authority advised to take to collect the amount and deposit in NAC fund and compliance reported.

13.8 - Details of Market Complex outstanding rent as on 31.03.2020POM No.2/3.08.2020

Name of the Market Complex : AMBEDKAR SHOPPING COMPLEX								
Sl. No.	Shop Room No	Rent/ Month	Demand for the yr 2019-20	Name of the Rentee	Rent out- standing as on 31.03.2020	Period/Mo nth from... To...	No. of Month	Remarks
1	1	500	6000	SUMIT KUMAR AGRAWAL	1000	Feb-2020- March-202 0	2	
2	2	500	6000	BRAJARAJ BISHI	4500	July-2019- March-202 0	9	
3	3	500	6000	DHANAJA YA PANDA	500	20-Mar	1	
4	4	500	6000	HEMANTA KUMAR GUPTA	1000	Feb-2020- March-202 0	2	
5	5	500	6000	KAMAL	6000	April-2019	12	

				LAHAJAL		to March-202 0		
6	6	500	6000	AKSHYA KUMAR GAHIR	16000	August-201 7 to March-202 0	32	
7	7	500	6000	SONU BAG	6000	April-2019 to March-202 0	12	
8	8	500	6000	SADASHIV A DALEI	4500	July-2019 to March-202 0	9	
9	9	500	6000	NIHAR RANJAN PANDA	5000	June-19 to march-202 0	10	
10	10	500	6000	NANDA KISHORE SHARMA	0		0	
11	11	500	6000	RABI SHANKAR JHANKAR	12000	April -2018 to March-202 0	24	
12	12	500	6000	NURI BARIK	1000	Feb-2020 to March-202 0	2	
13	13	500	6000	SIMANCH ALA PUJHARI	12000	April-2018 to March-202 0	24	
14	14	500	6000	JITENDRA KUMAR SHARMA	11000	June-2018 to March-202 0	22	
15	15	500	6000	UPENDRA KUMAR KUNDU	12000	April-2018 to March-202 0	24	
16	16	500	6000	ANIL KUMAR SHARMA	0		0	
17	17	500	6000	TRILOCHA N KAYASTH A	500	Mrach-202 0	1	
18	18	500	6000	RAJ KISHORE	6500	March-201 9 to	13	

				SAHOO		March-2020		
19	19	500	6000	BRAJABANDHU RAUT	30900	May-2014 to March-2020	71	Upto 31.03.2016 Per Month Rent: 300.00
20	20	500	6000	SHANKAR GAHIR	1000	Feb-2020-March-2020	2	
21	21	500	6000	RAMRATANADH MAJHI	19000	Feb-2017 to march-2020	38	
22	22	500	6000	MADHABADANIBISHI	19000	Feb-2017 to March-2020	38	
23	23	500	6000	DINESH KUMAR RAUT	4500	July-2019 to March-2020	9	
24	24	500	6000	SHYAMASUNDAR KUNDU	5000	June-2019 to March-2020	10	
25	25	500	6000	ISWAR PUJHARI	0		0	
26	26	500	6000	KISHORE CHANDRAPANDA	27300	May-2015 to March-2020	59	Upto 31.03.2016 Per Month Rent: 300.00
27	27	500	6000	HIMANSHU PUJHARI	3500	September-2019 to March-2020	7	
28	28	500	6000	BIJAY BHUSHAN DANDSENA	500	20-Mar	1	
29	29	500	6000	CHAMAR TANDI	11000	June-2018 to march-2020	22	
30	30	500	6000	PRABIR KUMAR RAUT	40500	September-2011 to march-2020	103	Upto 31.03.2016 Per Month Rent: 300.00

31	31	500	6000	BANAMALI DHANGAD A MAJHI	19500	January-20 17 to March-202 0	39	
32	32	500	6000	SEKH PYRIALAL	5000	June-2019 to March-202 0	10	
33	33	500	6000	LALU BAG	24000	April 2016 to March-202 0	48	
34	34	500	6000	SEKH ABDUL MATIN	22500	July-2016 to march-202 0	45	
35	35	500	6000	SINDHU CHARAN SAHU	9000	October -2018 to March-202 0	18	
36	36	500	6000	CHITARAN JAN PADHI	4000	August-201 9 to March-202 0	8	
37	37	500	6000	PRAHALA D KAIBARTA	24600	February-2 016 to March-202 0	50	Upto 31.03.2016 Per Month Rent: 300.00
38	38	500	6000	ABINA KUMAR GAHIR	500	20-Mar	1	
39	39	500	6000	ARUN BARAD	18000	April-2017 to March-202 0	36	
40	40	500	6000	MANOJ KUMAR AGRAWAL	13500	Jan-2018 to march-202 0	27	
41	41	500	6000	HARAPRA SAD PRADHAN I	17000	June-2017 to March-202 0	34	
42	42	500	6000	SANTOSH GAHIR	15500	September -2017 to March-202 0	31	
43	43	500	6000	NAKUL SAHU	7500	January-20 19 to	15	

						March-2020		
44	44	500	6000	HARAPRA SAD PUROHIT	500	20-Mar	1	
45	45	500	6000	DURYODH AN KATA	4000	August-2019 to march-2020	8	
46	46	500	6000	SANTOSH SATNAMI	27900	March-2015 to March-2020	61	Upto 31.03.2016 Per Month Rent: 300.00
47	47	500	6000	LAXMAN KUMAR MISHRA	2500	November- 2019 to March-2020	5	
48	48	500	6000	KRUSHNA CHANDRA PATTAINK	4500	July-2019 to march-2020	9	
49	49	500	6000	ABHIRAM TANDI	4500	July-2019 to march-2020	9	
50	50	500	6000	DHANBAL PUJHARI	43600	December- 2006 to March-2020	172	Dec-2006 to March-2010 - Rs. 100.00 and April-2010 to March-2016-Rs. 200.00 and April-2016 to March- 2020 - Rs.500
51	51	500	6000	PARAKHIT A PADHI	10000	August-2018 to march-2020	20	
52	52	500	6000	GHANASH YAMA SHARMA	13500	January-2018 to march-2020	27	
53	53	500	6000	PRASANJI T PRADHAN I	13500	January-2018 to march-2020	27	

54	54	500	6000	GHANASH YAMA SWARNA KAR	0		0	
55	55	500	6000	KAMAKSH YA PRASAD PRADHAN I	18000	April-2017 to March-202 0	36	
56	56	500	6000	PANKAJ KUMAR SABAT	12500	March-201 8 to march-202 0	25	
57	57	500	6000	MAMATA GURU	27600	April-2015 to March-202 0	60	Upto 31.03.2016 Per Month Rent: 300.00
58	58	500	6000	LABANIDH ARA MAHAKUD	15000	October-20 17 to march-202 0	30	
59	59	500	6000	NARAYAN SAHU	20500	November- 2016 to March-202 0	41	
60	60	500	6000	DHOBA BARIK	2500	November- 2019 to March-202 0	5	
61	61	500	6000	MUKESH KUMAR AGRAWAL	2500	November- 2019 to march-202 0	5	
62	62	500	6000	GOPAL PUJHARI	38400	April-2012 to March-202 0	96	Upto 31.03.2016 Per Month Rent: 300.00
63	63	500	6000	PRADEEP KUMAR PATTNAIK	18500	March-201 7 to March-202 0	37	
64	64	500	6000	SUSHANT A KUMAR RAUT	6000	April-2019 to March-202 0	12	
		32000	384000	SUB Total:	728300			
OLD SHOPPING COMPLEX (NEW BUS-STAND)								
65	1	300	3600	RAMACHA	600	Feb-2020	2	

				NDRAPATTANIK		to March-2020	
66	2	300	3600	BIJAY KUMAR AGRAWAL	1500	November-2019 to march-2020	5
67	3	300	3600	ANANDA KUMAR PRADHAN	3300	May-2019 to March-2020	11
68	4	300	3600	PURANDAR PANDA	1200	Dec-2019 to March-2020	4
69	5	300	3600	UPENDRA KUMAR KUNDU	8400	Dec-2017 to March-2020	28
70	6	300	3600	HARISANKAR NAIK	600	Feb-2020 to March-2020	2
71	7	300	3600	MADANLAL AGRAWAL	0		0
72	8	300	3600	NIRANJANA CHOUDHRY	0		0
73	9	300	3600	BIJAY KUMAR AGRAWAL	0		0
74	10	400	4800	KAILASH CHANDRA RAUT	0		0
75	11	400	4800	BICHHANANDA BARIK	6800	Nov-2018 to March-2020	17
76	12	400	4800	DHURBA CHARAN SWAIN	0		0
77	13	200	2400	CONGRESS PANDA	3600	Oct-2018 to March-2020	18
78	14	200	2400	SHRIDHARA KUNDU	2400	April-2019 to March-2020	12

79	17	300	3600	RAM PRATAP SHARMA	600	Feb-2020 to march-2020	2	
80	18	300	3600	PREM NARAYAN SHARMA	600	Feb-2020 to March-2020	2	
81	39	500	6000	SRIKANTA SHARMA	9000	October-2018 to March-2020	18	
82	40	500	6000	NARENDRA KUMAR SAHU	6000	April-2019 to March-2020	12	
		5900	70800	SUB Total:	44600			
NEHERU SHOPPING COMPLEX (OLD BUS-STAND)								
83	22	250	3000	SANDEEP KUMAR SAHU	500	Feb-2020 to March-2020	2	
84	23	250	3000	RAM PRASAD SAHU	3000	April-2019 to March-2020	12	
85	24	100	1200	OMM PRAKASH SHARMA	900	July-2019 to March-2020	9	
86	25	250	3000	NARAYAN MOHANTY	1500	Oct-2019 to march-2020	6	
87	26	250	3000	PRAVAT KUMAR BEHERA	1250	Nov-2019 to march-2020	5	
88	27	250	3000	HRUSIKESH SAHOO	1500	Oct-2019 to march-2020	6	
89	28	250	3000	JAY PRAKASH SHARMA	500	Feb-2020 to march-2020	2	
90	29	250	3000	PRADEEP KUMAR PADHI	0		0	

91	30	250	3000	NARASIN GHA PADHI	8750	May-2017 to March-202 0	35	
92	31	150	1800	KATURIA SATNAMI	450	January-20 20 to march-202 0	3	
93	32	250	3000	RAJENDR A PRASAD GOEL	0		0	
94	33	250	3000	ROSHANL AL AGRAWAL	250	20-Mar	1	
95	41	250	3000	MD MUSTAK KHAN	500	Feb-2020 to march-202 0	2	
96	42	150	1800	PANKAJ KUMAR SAHU	1050	Sept-2019 to march-202 0	7	
97	84	200	2400	DHARMEN DRA MAH APATRA	2400	April-2019 to march-202 0	12	
		3350	40200	SUB Total:	22550			
NEAR NAC OFFICE								
98	34	600	7200	BINAYA KISHORE PANDA	600	20-Mar	1	
99	35	600	7200	SHYAMA SUNDAR AGRAWAL	600	20-Mar	1	
100	36	600	7200	RAMESH CHANDRA AGRAWAL	4200	Sept-2019 to March-202 0	7	
101	37	600	7200	BHALA CHANDRA PANIGRA HI	0		0	
102	88	2500	30000	UNIT MANAGER MICRO FINANCE LTD, JUNA GARH	167500	Sept-2014 to March-202 0	67	
103	89	200	2400	TARUNA KUMAR	6200	Spet-2017 to	31	

				BISI		March-2020		
104	43	425	5100	PRAKASH KUMAR PATTNAIK	27200	Feb-2015 to March-2020	64	
105	44	600	7200	SHANKAR LAL AGRAWAL	600	20-Mar	1	
106	45	600	7200	ANIL KUMAR AGRAWAL	600	20-Mar	1	
107	46	600	7200	MANOJ KUMAR AGRAWAL	0		0	
108	47	600	7200	LAL SAHEB AGRAWAL	1800	January-2020 to march-2020	3	
109	48	600	7200	HARIHAR A DASH	18600	September-2017 to March-2020	31	
		8525	102300	SUB Total:	227900			
NEAR SULABHA SOUCHALAYA NEW BUS-STAND								
110	49	450	5400	MANOJ KUMAR SAHU	450	20-Mar	1	
111	50	450	5400	JEBESH SAHU	450	20-Mar	1	
112	51	450	5400	GOVIND NARAYAN THAKUR	900	Feb-2020 to march-2020	2	
113	52	450	5400	OMM PRAKASH AGRAWAL	1350	January-2020 to March-2020	3	
114	53	450	5400	SURENDRA MOHAN PUJHARI	1350	January-2020 to March-2020	3	
115	54	450	5400	PARAMANANDA AGRAWAL	900	Feb-2020 to march-2020	2	
116	55	400	4800	ASLAM MOHAMMAD	3200	August-2019 to march-2020	8	

						0		
117	56	400	4800	UPENDRA KUMAR SAHU	16800	Oct-2016 to march-202 0	42	
118	57	400	4800	SANTOSH KUMAR P ATTANAİK	3600	July-2019 to march-202 0	9	
119	58	400	4800	SATYANA RAYAN BISHI	20800	Dec-2015 to march-202 0	52	
120	59	400	4800	SITAKANT A DHADA NGA MAJHI	13200	July-2017 to march-202 0	33	
121	60	400	4800	MD MURAD KHAN	14800	March-201 7 to March-202 0	37	
122	61	400	4800	DURGA SANKAR SAHOO	10000	March-201 8 to March-202 0	25	
123	62	400	4800	BHAWANI SANKAR NAİK	24000	April-2015 to March-202 0	60	
124	85	250	3000	Secy. D.S. D.P.B.W.U.	16250	November- 2014 to March-202 0	65	
125	66		0	<u>KRUSHNA CHANDRA PARIDA</u> (Demol ished on 4.2003)	6000	August-200 1 to March-200 3	20	Rate=300
126	73		0	<u>KRUSHNA CHANDRA RANA</u> (Demoli shed on 4.2003)	300	3-Mar	1	Rate=300
127	86		0	<u>PURUSOT TAM DHA</u>	3750	March-201 2 to	15 Month 21	Rate=250

				DANGA M AJHI		May-2013	days	
				(Demo lished on 21.6.2013)				
128	88		0	KISHORE CHANDRA SATPAT HY (Jun2003 to Feb 2004 Vacant)	6200	Feb-2003 to May-2003	4	Rate=1550
129	15		0	GOPALI B ARIK	2700	Oct-2001 to March-200 3	18	Rate-150
				(D emolished on 04.2003)				
		6150	73800	SUB Total:	147000			
SADAR BALLABHAVBHAI SHOPPING COMPLEX (NEW BUS-STAND)								
130	1	1000	12000	MUKESH KUMAR AGRAWAL	1000	20-Mar	1	
131	2	1000	12000	MUKESH KUMAR AGRAWAL	1000	20-Mar	1	
132	3	1000	12000	JEETEND RA KUMAR SHARMA	9000	July-2019 to March-202 0	9	
133	4	1000	12000	KUBALES WAYA PA NIGRAHI	2000	Feb-2020 to March-202 0	2	
134	5	1000	12000	NARESH SHARMA	5000	Nov-2019 to March-202 0	5	
135	6	1000	12000	SUNIL AGRAWAL	0		0	
136	7	1000	12000	RADHESH YMA SHARMA	1000	20-Mar	1	
		7000	84000	SUB Total:	19000			
Name of the Market Complex : LAL BAHADUR SASTRI SHOPPING COMPLEX								
137	8	500	6000	UTTAM KUMAR	5000	June-2019 to	10	

				AGRAWAL		March-2020		
138	9	500	6000	SUNIL KUMAR AGRAWAL	7000	Feb-2019 to March-2020	14	
139	10	500	6000	SANKAR GAHIR	11500	May-2018 to March-2020	23	
140	11	500	6000	MUNA PUROHIT	0		0	
141	12	500	6000	BIGHNA RAJ BARAD	500	20-Mar	1	
142	13	500	6000	RITURAJ SHARMA	2000	Dec-2019 to March-2020	4	
143	14	500	6000	RAJESH AGRAWAL	3000	Oct-2019 to march-2020	6	
144	15	500	6000	KUNJA BIHARI AGRAWAL	500	20-Mar	1	
145	16	500	6000	RAJENDR A PRASAD GOEL	0		0	
146	17	500	6000	LALIT SHARMA	7500	Jan-2019 to March-2020	15	
147	18	500	6000	NARAYAN AGRAWAL	1000	Feb-2020 to March-2020	2	
148	19	500	6000	RAMESH KUMAR BANUA	20000	Dec-2016 to March-2020	40	
149	20	500	6000	JUGAL KISHORE AGRAWAL	0		0	
150	21	500	6000	UMESH KUMAR JAIN	1000	Feb-2020 to March-2020	2	
151	22	500	6000	HIRALAL AGRAWAL	500	20-Mar	1	

		7500	90000	SUB Total:	59500			
NETAJI SUBASH CHANDRA BOSE SHOPPING COMPLEX (NEW-BUS-STAND)								
152	1	1200	14400	KISANLAL AGRAWAL	1200	20-Mar	1	
153	2	1200	14400	MANOJ KUMAR AGRAWAL	3600	Jan-2020 to March-2020	3	
154	3	1200	14400	MANOJ KUMAR AGRAWAL	3600	Jan-2020 to March-2020	3	
155	4	1200	14400	MOHANLAL JAIN	1200	20-Mar	1	
156	5	1200	14400	POONAM AGRAWAL	10800	July-2019 to March-2020	9	
157	6	1200	14400	KALWANT JAIN	10800	July-2019 to March-2020	9	
158	7	1200	14400	CHIRANJI LAL AGRAWAL	108000	April-2005 to March-2020	192	April-2004 to 31.03.2010 - Rs.500 April 2010 to Mar-2020- Rs.600 Feb-2020 to March-2020 - Rs.1200
159	8	1200	14400	SITAKANT A SINGH	108000	April-2005 to March-2020	192	April-2004 to 31.03.2010 - Rs.500 April 2010 to Mar-2020- Rs.600 Feb-2020 to March-2020 - Rs.1200
160	9	1200	14400	HARIOM AGRAWAL	1200	20-Mar	1	
161	10	1200	14400	DURGA	12000	June-2019	10	

				PRASAD AGRAWAL		to March-202 0		
162	11	1200	14400	RAJESH KELWANI	8400	Sept-2019 to March-202 0	7	
163	12	1200	14400	RAJU AGRAWAL	108000	April-2005 to March-202 0	192	April-2004 to 31.03.2010 - Rs.500 April 2010 to Mar-2020- Rs.600 Feb-2020 to March-202 0 - Rs.1200
164	13	1200	14400	BEDPRAK ASH GOEL	43200	Apri-2014 to march-202 0	72	Per Month @ Rs. 600.00
		15600	187200	SUB Total:	420000			
WEEKLY MARKET								
165	1	300	3600	GOURA CHANDRA PUJHARI	24900	May-2013 to March-202 0	83	
166	2	300	3600	MANOJ KUMAR SAHU	1500	Nov-2019 to march-202 0	5	
167	3	300	3600	RAJENDR A KUMAR LAHAJAL	12300	Nov-2016 to March-202 0	41	
168	4	300	3600	SMT. SABITRI SAHOO	1500	Nov-2019 to march-202 0	5	
169	5	300	3600	JAYANTI PANDA	34950	July-2010 to March-202 0	116.5	01.07.2010 to 15.07.2020 - Rs.150.00
170	6	300	3600	LAXMI BESHRA	18000	April -2015 to march-202 0	60	

171	7	300	3600	KRUSHNA KATA	1500	Nov-2019 to march-202 0	5	
172	8	300	3600	BALABAN BEHERA	29100	Mar-2012 to March-202 0	97	
173	9	300	3600	SARAT BAG	33300	Jan-2011 to March-202 0	111	
174	10	300	3600	SANTOSH BAG	31500	July-2011 to March-202 0	105	
175	11	300	3600	BAJRANG A KHEMKA	13800	June-2016 to march-202 0	46	
176	12	300	3600	MUKBUL KHAN	300	20-Mar	1	
177	13	300	3600	DEBRAJ BEMAL	27900	July-2012 to march-202 0	93	
178	15	300	3600	RAJANI ROUT	28500	May-2012 to March-202 0	95	
179	16	300	3600	LACHHAM AN SHARMA	18000	April -2015 to march-202 0	60	
180	17	300	3600	SUSIL THAKUR	900	Jan-2020 to March-202 0	3	
181	18	300	3600	SUNIL BAG	26100	Jan-2013 to march-202 0	87	
182	19	300	3600	JOYTRIMA YEE HARPAL	27900	July-2012 to march-202 0	93	
183	20	300	3600	RAJ MOHAN BHOI	9900	July-2017 to March-202 0	33	

184	21	300	3600	RAGHUNA TH PUJHARI	6300	July-2018 to March-202 0	21	
185	22	300	3600	NARAYAN SAHU	3600	April-2019 to March-202 0	12	
186	23	300	3600	DAUD KHAN	5100	Nov-2018 to march-202 0	17	
187	24	300	3600	RANGADH ARA KHARSEL	1500	Nov-2019 to march-202 0	5	
188	25	300	3600	NARENDR A MEHER	3600	Aoril-2019 to March-202 0	12	
189	26	300	3600	ABIMANU KAIBARTA	17700	May-2015 to March-202 0	59	
		7500	90000	SUB Total:	379650			
NEAR KANJIA HOUSE								
190	1	500	6000	ASISH KUMAR AGRAWAL	25000	Feb-2016 to March-202 0		
191	2	500	6000	SMT. MADHABI DEVI	2500	Nov-2019 to March-202 0		
		1000	12000	SUB Total:	27500			
NEAR LABOUR REST ROOM								
192	1	500	6000	ABHIMAN YU PRADHAN I	8000	Dec-2018 to March-202 0	16	
193	2	500	6000	SRUDANA NDA GAHIR	10500	July-2018 to March-202 0	21	
194	3	500	6000	RAMESH CHANDRA GAHIR	500	20-Mar	1	
195	4	500	6000	BHASKAR DAS	8000	Dec-2018 to	16	

						march-2020		
196	5	500	6000	DHRAMAN ANDA BARIK	2000	Dec-2019 to March-2020	4	
197	6	500	6000	KOUSHAL YA PUJHARI	11500	May-2018 to March-2020	23	
		3000	36000	SUB Total:	40500			
	Figure not available as per DCB				234970			
		97525	1170300	GRAND TOTAL:	2351470			

The Executive officer is advised to take sincere step for recovery of the huge outstanding shop rent as per list above prepared by the Tax Section as early as possible & compliance reported.

13.9 - License Fees Position of Telecom TowerPOM No. 2/3.08.2020

License Fees Position of Telecom Tower for the Year 2019-20									
SI No.	Name of the Tower	No. of Towers	Installation w.e.f	License from Year	Amount Collected during 2019-20	MR No. Dt. Ch No. Dt.	Balance Outstanding as on 31/03/2020	Period	Remarks
1	2	3	4	5	6	7	8	9	10
1	Reliance Jio Infocom LTT, Ward No. 5, Khata No .171/909, Plot No. 550/2856, Muna Purohit House	1	09-10-2015	2015-16	0				Amount already collected up to 2020-21 vide dd no. 616882 Date 27/09/2013
2	Reliance	1	31-07-201	2016-17	0		Rs. 5000	2019-20	

	Jio Infocom LTT, Ward No. 5, Khata No .171/1007 , Plot No. 941/2967, Ranjan Kumar Panda House		6					to 2021-22	
3	Reliance Jio Infocom LTT, Ward No. 1, Khata No.26/26, Plot No. 436/676, Srimati Pramila Dei House	1	31-07-2016	2016-17	0		Rs. 5000	2019-20 to 2021-22	
4	Reliance Jio Infocom LTT, Ward No. 10, Khata No.72, Plot No. 75, Bhumisuta Dei House	1	31-07-2016	2016-17	0		Rs. 5000	2019-20 to 2021-22	
5	ATC Telecom Infrastructure Pvt Ltd (ATL TIPL), Ward No. 12, Khata No. 171/65, Plot No. 1 240/1839, Rudra Prasad	1	18-05-2015	2015-16	0				Collected Vide DD No. 814065, Date 12/01/2015 Rs. 1000/- & DD No. 814501, Rs. 4000/-

	Sahu House								
6	Bharati Infratel Ltd, Ward No. 12, Plot No. 1 240/1837, Khata No. 171, Rudra Prasad Sahu House	1	09-05-2015	2015-16	0		Figures not furnished by the local authority		
7	Bharati Infratel Ltd, Ward No. 08, Plot No. 579, Khata No.36, Harihara Singh House	1	09-02-2009	2015-16	0		Figures not furnished by the local authority		
8	Bharati Infratel Ltd, Ward No. 01, Hinjilibahali, Plot No. 431/2/1, Khata No.26/4, Laxman Bhar House	1	09-02-2009	2015-16	0		Figures not furnished by the local authority		
9	ATC India Tower Corporation (P) Ltd., Ward No. 02, Khata No. 171/159, Plot No. 982, Sri Satyasingh Pattnaik House	1	21-01-2009	2010-11	0		Rs.5000	2015-16 to 2019-20	
10	Vodafone Essar Spacetel	1	20-05-2009	2010-11	0		Rs.5000	2018-19 to 2020-21	

Ltd., Ward No. 4, Govern ment High School, OR- JNGH-00 1								
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The local authority is advised to prepare a clear cut figure of the total Telecom Tower functioning in the NAC area & ensure collection of the licence fees as early as possible & ensure production of the same before next audit for verification & compliance reported.

13.10 - Lease Position Of Hoarding POM No.2/3.08.2020

Detail Stt. of Collection of licence fees of Hoarding made during the year 2019-2020						
Sl. No.	Name of the Firm/ Company	Owner Name	Size	No. of Hoarding	Amount of Hoarding Charges collected during 2019-20	MR No. Date
1	Ms. AAA Digital Graphics Bhawanipatna	Anil Kumar Panda	2010 feet	3	Rs. 9000	68/85, Date-13/05/2019
2	Karukrit Advertising Pvt Ltd. BBSR		2010 feet	1	Rs.3000	DD No. 113916, Date 01/06/2019
3	Footage Advertisement Bhawanipatna	Samir Kanta Pattnaik	2010 feet	2	Rs.6000	75/14, Date 04/11/2019
4	Xavier Screen and Advertising, Bhawanipatna	Saroj Pati	1015 feet	5	Rs.11250	78/18, 18.12.2019
5	Pappu Outdoors Media Marketing, Berhampure		2010 feet	1	Rs.3000	78/16, Date 21/12/2019
	Total				Rs. 32250	

13.11 - NON REVISION OF ANNUAL VALUE OF HOLDING TAX â€“ POM NO.2/3.08.2020

Holding taxes such as holding, light and water taxes formed the major source of revenue of the ULBs. These taxes were levied as per the power vested with the ULB under Section 131 of OM Act as a percentage of annual

value of holdings which was determined

under section 137 of the said Act. The guiding principle of levy of any tax is that it should be commensurate with the expenses incurred for providing the service. As per the provision of OM Act under section 146, the annual value of holding should be revised at an interval of every 5

years by the ULB adopting the latest schedule of rates of PWD. Scrutiny of records of the test checked ULBs revealed that they were totally depended on the valuation team of H & U D Department for fixation of annual value of holding which resulted in delay of revision and

consequently in loss of revenue to the ULBs. As there was increase in the cost of services provided by the ULB to the people, the non revision of annual value in time will affect the quality of service, the period of delay in revision of annual value with reference to the provision of the Act noticed in the NAC .

On being pointed out through issue of audit objection memo, the local authority replied that, The Valuation Team have already issued intimation to E.O. for assessment of tax to be started shortly.

Hence the local authority is advised to ensure assessment of Tax as soon as possible & compliance reported.

13.12 - Non Collection of Market complex Rent out of the Current Demand for the year 2019-2020 POM No-2/03.08.2020

While checking of market complex rent collection figures in respect of MR books, DCR & Cash book for the year 2019-20, it is worked out in Audit that , out of the total current demand of Rs. 1170300 of 197 shop rooms for the year 2019-20, only Rs.485300 has been collected during the year. The balance rent amount of Rs. 685000 has not been collected by the local authority till 31.03.2020. Why such outstanding rent of Rs.685000.00 out of current demand for the year 2019-2020 has not been collected need to be pointed out.

In response to the POM issued in this context, no reply. Hence the local authority is advised to effect the recovery of the balance outstanding rent amount by taking suitable steps/action as early as possible and compliance reported.

Hence balance amount is herewith surcharge and suggested for recovery.

Details of collection made out of current demand for the year 2019-2020

Name of the Market Complex : AMBEDKAR SHOPPING COMPLEX						
Sl. No.	Shop Room No.	Rent/Month	Name of the Rentee	MR Book No.	MR No/Date	Amount Collected
1	2	3	4	5	6	7
1	1	500	SUMIT KUMAR AGRAWAL	72	100/23.07.19	2000
				73	63/18.09.19	1000
				75	83/29.11.19	500
				78	69/15.01.20	1000
2	2	500	BRAJARAJ BISHI	75	84/29.11.19	1000
				78	78/16.01.20	500
3	3	500	DHANAJAYA	78	1/10.12.19	4500

			PANDA			
				80	48/25.02.20	1000
4	4	500	HEMANTA KUMAR GUPTA	75	100/09.12.19	4500
				78	85/18.01.20	500
5	5	500	KAMAL LAHAJAL	0	0	0
6	6	500	AKSHYA KUMAR GAHIR	0	0	0
7	7	500	SONU BAG	0	0	0
8	8	500	SADASHIVA DALEI	68	60/22.04.19	1500
				73	85/03.10.19	1000
				75	46/04.11.19	1000
				75	99/09.12.19	500
9	9	500	NIHAR RANJAN PANDA	0	0	0
10	10	500	NANDA KISHORE SHARMA	82	2/14.03.20	6000
11	11	500	RABI SANKAR JHANKAR	0	0	0
12	12	500	NURI BARIK	80	84/11.03.20	5000
13	13	500	SIMANCHAL PUJHARI	0	0	0
14	14	500	JITENDRA KUMAR SHARMA	0	0	0
15	15	500	UPENDRA KUMAR KUNDU	0	0	0
16	16	500	ANIL KUMAR SHARMA	72	03/22.06.19	1000
				73	32/26.08.20	1500
				75	98/06.12.19	1500
				78	39/05.01.20	1000
				80	92/12.03.20	1000
17	17	500	TRILOCHAN KAYASTHA	68	48/12.04.19	500
				68	100/20.05.19	500
				71	25/04.06.19	500
				72	73/02.07.19	500

				73	25/08.08.19	500
				73	49/07.09.19	500
				73	12/18.10.19	500
				78	07/14.12.19	1000
				78	35/04.01.20	500
				80	31/11.02.20	500
				80	61/01.03.20	500
18	18	500	RAJ KISHORE SAHOO	0	0	0
19	19	500	BRAJABANDH U RAUT	0	0	0
20	20	500	SANKAR GAHIR	68	58/17.04.19	500
				68	62/26.04.19	500
				71	27/05.06.19	500
				71	28/05.06.19	500
				72	84/15.07.19	500
				73	58/12.09.19	500
				75	38/31.10.19	500
				75	97/06.12.09	500
				78	44/06.01.20	500
				80	11/01.02.20	500
				80	69/02.03.20	1000
21	21	500	RAMARATAN A DH MAJHI	0	0	0
22	22	500	MADHABA DANIBISHI	0	0	0
23	23	500	DINESH KUMAR RAUT	71	41/17.06.19	3500
24	24	500	SHYAMASUN DAR KUNDU	0	0	0
25	25	500	ISWAR PUJHARI	71	39/17.06.19	1000
				73	48/05.09.19	1500
				80	75/06.03.20	1500
26	26	500	KISHORE CHANDRA PANDA	0	0	0
27	27	500	HIMANSU PUJHARI	72	16/23.06.19	1000
				80	14/07.02.20	1500
28	28	500	BIJAY BHUSHAN DANDSENA	68	47/08.04.19	500

				68	99/20.5.19	500
				71	24/4.6.19	500
				72	74/3.7.19	500
				73	26/8.8.19	500
				73	99/7.9.19	500
				75	13/18.10.19	1000
				78	7/14.12.19	500
				78	36/5.1.20	500
				80	60/13.2.20	500
29	29	500	CHAMARA TANDI	0	0	0
30	30	500	PRABIRA KUMAR ROUT	0	0	0
31	31	500	BANAMALI DH.MAJHI	0	0	0
32	32	500	SEKH PYREALLI	72	33/26.06.19	5000
33	33	500	LALU BAG	0	0	0
34	34	500	SEKH ABDUL MATIL	0	0	0
35	35	500	SINDHU CHARAN SAHU	0	0	0
36	36	500	CHITA RANJAN PADHI	75	43/04.11.19	1000
				80	17/07.02.20	1000
				80	68/02.03.20	1000
37	37	500	PRAHALLAD KAIBARTTA	0	0	0
38	38	500	ABIN KUMAR GAHIR	68	53/13.04.19	1000
				71	52/19.06.19	1000
				73	07/26.07.19	500
				73	30/14.08.19	500
				73	76/24.09.19	500
				75	32/30.10.19	500
				75	75/21.11.19	500
				78	80/18.01.20	1000
				80	37/17.02.20	500
39	39	500	ARUN BARAD	0	0	0
40	40	500	MANOJ KUMAR	0	0	0

			AGRAWAL			
41	41	500	HARA PRASAD PRADHANI	0	0	0
42	42	500	SANTOSH GAHIR	0	0	0
43	43	500	NAKULA SAHU	0	0	0
44	44	500	HARA PRASAD PUROHIT	71	34/11.06.19	2000
				80	35/14.02.20	4000
45	45	500	DURYUDHAN KATA	71	18/31.05.19	1000
				75	41/04.11.19	1000
46	46	500	SANTOSH SATNAMI	0	0	0
47	47	500	LAXMAN KUMAR MISHRA	68	79/08.05.19	3500
				75	53/07.11.19	2500
48	48	500	KRUSHNA CH. PATNAIK	72	40/26.06.19	1500
49	49	500	ABHIRAM TANDI	72	39/26.06.19	1500
50	50	500	DHANABALA PUJHARI	0	0	0
51	51	500	PARIKHITA PADHI	0	0	0
52	52	500	GHANASHYA M SHARMA	0	0	0
53	53	500	PRASNAJIT PRADHANI	0	0	0
54	54	500	GHANASHYA M SWARNAK ARA	73	88/03.10.19	3500
				78	45/06.01.20	2000
55	55	500	KAMAKSHYA PR. PRADHANI	0	0	0
56	56	500	PANKAJ KUMAR SABAT	0	0	0
57	57	500	MAMATA GURU	0	0	0
58	58	500	LABANIDHAR	0	0	0

			A MAHAKUD			
59	59	500	NARAYAN SAHU	0	0	0
60	60	500	DHOBA BARIK	68	50/13.04.19	500
				68	93/18.05.19	500
				72	33/26.06.19	500
				75	09/17.10.19	2000
61	61	500	MUKESH KUMAR AGRAWAL	73	06/26.07.19	2000
				75	11/18.10.19	1500
62	62	500	GOPAL PUJHARI	0	0	0
63	63	500	PRADEEP KU. PATNAIK	0	0	0
64	64	500	SUSHANTA KUMAR RAUT	0	0	0
			Sub Total			108500
OLD SHOPPING COMPLEX (NEW BUS-STAND)						
65	1	300	RAMACHANDRA PATTANAIAK	71	53/19.06.19	600
				73	8/26.07.19	300
				73	31/26.08.19	300
				73	77/24.09.19	300
				75	33/31.10.19	300
				75	76/22.11.19	300
				78	81/17.01.20	600
				80	36/17.02.20	300
66	2	300	BIJAY KUMAR AGRAWAL	71	69/20.06.19	900
				75	03/13.10.19	1200
67	3	300	ANANDA KUMAR PRADHAN	78	95/22.01.20	300
68	4	300	PURUNDAR PANDA	80	70/03.03.20	2400
69	5	300	UPENDRA KUMAR KUNDU	0	0	0
70	6	300	HARISANKAR NAIK	72	90/20.07.19	900
				73	71/20.09.19	900

				78	88/20.01.20	1200
71	7	300	MADANLAL AGRAWAL	72	01/22.06.19	900
				78	06/13.12.19	600
				80	15/06.02.20	1200
				80	85/11.03.20	900
72	8	300	NIRANJAN CHOUDHURY	80	76/06.03.20	3600
73	9	300	BIJAY KUMAR AGRAWAL	72	02/22.06.19	900
				75	04/13.10.19	1200
				80	18/07.02.20	1200
				80	86/11.03.20	300
74	10	400	KAILASH CHANDRA RAUT	80	88/12.03.20	4800
75	11	400	BICHHANAND A BARIK	0	0	0
76	12	400	DHRUBA CHARAN SWAIN	80	89/12.03.20	4800
77	13	200	CONGRESS PANDA	0	0	0
78	14	200	SHIRIDHARA KUNDU	0	0	0
79	17	300	RAM PRATAP SHARMA	75	47/05.11.19	2100
				78	55/13.01.20	900
80	18	300	PREM NARAYAN SHARMA	75	48/05.11.19	2100
				78	56/13.01.20	900
81	39	500	SRIKANTA SHARMA	0	0	0
82	40	500	NARENDRA KUMAR SAHU	0	0	0
			Sub Total			37200
NEHERU SHOPPINGCOMPLEX (OLD BUS-STAND)						
83	22	250	SANDEEP KUMAR SAHU	73	23/08.08.19	1250
				78	91/21.01.20	1250
84	23	250	RAM PRASAD SAHU	0	0	0
85	24	100	OMM PRAKASH	75	50/05.11.19	800

			SHARMA			
				78	57/13.01.20	300
86	25	250	NARAYAN MOHANTY	73	75/24.09.19	1500
87	26	250	PRAVAT KUMAR BEHERA	73	18/30.07.19	750
				75	24/28.10.19	1000
88	27	250	HRUSIKESH SAHOO	68	75/04.05.19	250
				68	77/04.05.19	250
				72	91/21.07.19	500
				73	100/11.10.19	750
89	28	250	JAY PRAKASH SHARMA	75	49/04.11.19	1750
				78	58/13.01.20	750
90	29	250	PRADEEP KUMAR PADHI	78	52/10.01.20	2500
				80	96/13.03.20	500
91	30	250	NARASINGH PADHI	0	0	0
92	31	150	KATURIA SATNAMI	0	0	
93	32	250	RAJENDRA PRASAD GOEL	72	32/24.06.19	500
				78	98/23.01.20	1000
				80	97/13.03.20	1500
94	33	250	ROSHANLAL AGRAWAL	72	85/10.07.19	1000
				73	52/09.09.19	500
				73	60/13.09.19	750
				80	41/18.02.20	250
				80	58/29.02.20	250
95	41	250	MD MUSTAK KHAN	73	78/24.09.19	1750
				80	01/24.01.20	1000
96	42	150	PANKAJ KUMAR SAHU	73	28/08.08.19	750
97	84	200	DHARMENDR A MAHAPATRA	0	0	0
			Sub Total			23350

NEAR NAC OFFICE						
98	34	600	BINAYA KISHORE PANDA	73	65/19.09.19	3600
				78	89/21.01.20	2400
				80	74/04.03.20	600
99	35	600	SHYAMA SUNDAR AGRAWAL	72	94/22.07.19	1200
				73	49/07.09.19	1200
				78	84/18.01.20	600
				80	73/04.03.20	1200
				82	01/14.03.20	1200
100	36	600	RAMESH CHANDRA AGRAWAL	78	83/18.01.20	1200
				80	72/03.03.20	1800
101	37	600	BHALA CHANDRA PANIGRAHI	73	33/26.08.19	3000
				80	71/03.03.20	1800
102	88	2500	UNIT MANAGER MICRO FINANCE LTD,JNG	0	0	0
103	89	200	TARUNA KUMAR BISI	0	0	0
104	43	425	PRAKASH KUMAR PATTNAIK	0	0	0
105	44	600	SHANKARLAL AGRAWAL	73	02/23.07.19	2400
				73	53/10.09.19	1200
				78	43/06.01.20	1800
				80	80/06.03.20	1200
106	45	600	ANIL KUMAR AGRAWAL	68	69/30.04.19	600
				73	01/23.07.19	600
				73	54/10.09.19	600
				75	20/21.10.19	1200
				78	90/21.01.20	600
				80	10/04.02.20	1200
				80	77/06.03.20	1200

				80	100/12.03.20	600
107	46	600	MANOJ KUMAR AGRAWAL	68	70/30.04.19	600
				72	88/19.07.19	1800
				73	55/10.09.19	1200
				75	28/29.10.19	600
				75	72/20.01.19	600
				75	96/06.12.19	600
				78	40/06.01.20	600
				80	28/11.02.20	600
				80	78/06.03.20	600
108	47	600	LAL SAHEB AGRAWAL	72	95/23.07.19	2400
109	48	600	HARIHARA DASH	0	0	0
			Sub Total			42600
NEAR SULABHA SOUCHALAYA NEW BUS-STAND						
110	49	450	MANOJ KUMAR SAHU	71	14/28.05.19	450
				71	37/15.06.19	450
				73	11/26.07.19	450
				73	36/30.08.19	450
				73	86/03.10.19	450
				75	58/10.11.19	450
				75	81/29.11.19	450
				70	37/05.01.20	450
				80	08/04.02.20	450
				80	54/29.02.20	450
111	50	450	JEBESH SAHU	71	15/28.05.19	450
				71	38/15.06.19	450
				73	12/26.07.19	450
				73	37/30.08.19	450
				73	87/03.10.19	450
				75	59/10.11.19	450
				75	82/29.11.19	450
				78	38/05.01.20	450
				80	09/04.02.20	450
				80	55/29.02.20	450
112	51	450	GOVIND NARAYAN	73	74/24.09.19	2700

			THAKUR			
				78	51/10.01.20	1800
113	52	450	OMM PRAKASH AGRAWAL	78	54/11.01.20	1350
114	53	450	SURENDRA MOHAN PUJHARI	75	07/16.10.19	2700
115	54	450	PARAMANAN DA AGRWAL	73	97/10.10.19	1800
				75	62/14.11.19	900
116	55	400	ASLAM MAHAMAD	71	54/19.06.19	800
				73	44/05.09.19	400
				80	07/04.02.20	400
117	56	400	UPENDRA KUMAR SAHU	0	0	0
118	57	400	SANTOSH KUMAR PATTNAIK	75	86/30.11.19	1200
119	58	400	SATYANARAY AN BISI	0	0	0
120	59	400	SITAKANTA DH.MAJHI	0	0	0
121	60	400	MD MURAD KHAN	0	0	0
122	61	400	DURGA SHANKAR SAHU	0	0	0
123	62	400	BHAWANI SANKAR NAIK	0	0	0
124	85	250	SECY.D.SD.P. B.W.U.	0	0	0
125	66	300	KRUSHNA CHANDRA PARIDA (DEMOLISHE D ON 04.2003)	0	0	0
126	73	300	KRUSHNA CHANDRA RANA (DEMOLISHE D ON 04.2003)	0	0	0
127	86	250	PUROSWATT UMA DH.MAJHI (DEMOLISHE D ON	0	0	0

			21.06.2013)			
128	88	1550	KISHORE CHANDRA SATPATHI (JUN2003 TO FEB2004)	0	0	0
129	15	150	GOPALI BARIK (DEMOLISHE D ON04.2003)	0	0	0
			Sub Total			23050
SARDAR BALLABHABHAI SHOPPING COMPLEX (NEW BUS-STAND)						
130	1	1000	MUKESH KUMAR AGRAWAL	75	6/13.10.19	6000
				75	66/16.11.19	2000
				78	62/14.01.20	1000
				80	39/18.02.20	1000
				80	56/29.02.20	1000
131	2	1000	MUKESH KUMAR AGRAWAL	75	19/21.10.19	6000
				75	66/16.11.19	2000
				78	63/14.01.20	1000
				80	40/1802.20	1000
				80	57/29.02.20	1000
132	3	1000	JEETENDRA KUMAR SHARMA	80	95/12.03.20	3000
133	4	1000	KUBALESWA YA PANIGRAHI	68	78/6.5.19	2000
				78	72/16.01.20	8000
134	5	1000	NARESH SHARMA	75	70/19.11.19	2000
				78	68/15.01.20	3000
				80	87/11.03.20	2000
135	6	1000	SUNIL AGRAWAL	68	37/2.4.19	1000
				71	42/17.6.19	1000
				71	43/18.06.19	1000
				72	67/29.06.19	1000
				73	24/0/.08.19	1000
				73	42/2.09.19	1000
				73	05/13.10.19	1000

				75	37/31.10.19	1000
				75	90/2.12.19	1000
				80	05/1.02.20	1000
136	7	1000	RADHESHYA M SHARMA	75	35/31.10.19	3000
				80	47/25.02.20	8000
			Sub Total			63000
name of the market Complex : LAL BHADUR SASTRI SHOPPING COMPLEX						
137	8	500	UTTAM KUMAR AGRAWAL	78	49/3.1.20	1000
138	9	500	SUNIL KUMAR AGRAWAL	0	0	0
139	10	500	SANKAR GAHIR	0	0	0
140	11	500	MUNA PUROHIT	78	48/3.1.20	5000
				80	34/14.2.20	500
				80	93/12.03.20	500
141	12	500	BIGHNA RAJ BARAD	68	68//30.4.19	500
				71	19/31.5.19	500
				72	77/11.07.19	500
				73	40/30.09.19	1000
				73	89/4.10.19	500
				75	61/13.11.19	500
				78	03/12.12.19	500
				78	77/16.12.20.	500
				80	28/11.2.20	500
				80	52/27.2.20	500
142	13	500	RITURAJ SHARMA	71	23/4.06.19	1000
				78	09/14.12.19	1000
				80	28/11.2.20	2000
143	14	500	RAJESH AGRAWAL	80	99/1.3.20	1500
144	15	500	KUNJA BIHARI AGRAWAL	78	46/7.1.20	4500
				78	96/22.1.20	500
				80	12/6.2.20	500
145	16	500	RAJENDRA	72	31/24.6.19	1500

			PRASAD GOEL			
				73	59/13-9-19	1500
				78	97/23.1.20	2000
				80	98/13.3.20	1000
146	17	500	LALIT SHARMA	0	0	0
147	18	500	NARAYAN AGRAWAL	75	51/5.11.19	3500
				78	59/13.1.20	1500
148	19	500	RAMESH KUMAR BANUA	0	0	0
149	20	500	JUGAL KISHORE AGRAWAL	75	36/31.1.20	3500
				80	94/12.3.20	2500
150	21	500	UMESH KUMAR JAIN	73	73/24.9.19	3000
				78	50/3.1.20	2000
151	22	500	HIRALAL AGRAWAL	72	98/23.7.19	1000
				73	83/26.6.19	1000
				75	63/15.11.19	2000
				78	74/46.1.20	1000
				80	22/10.2.20	500
			Sub Total			51000
NETAJI SUBASH CHANDRA BOSE SHOPPING COMPLEX (NEW BUS-STAND)						
152	1	1200	KISHANLAL AGRAWAL	72	99/123..7.19	2400
				73	84/26.9.19	2400
				75	64/15.11.19	4800
				78	75/16.1.19	2400
				80	23/10.2.20	1200
153	2	1200	MANOJ KUMAR AGRAWAL	72	96/23.7.19	3600
				73	94/05.1.20	1200
				75	68/18.11.19	2400
				78	86/2.1.20	1200
				80	81/6.3.20	2400
154	3	1200	MANOJ KUMAR AGRAWAL	72	97/23.7.19	3600

				73	93/5.10.19	1200
				75	19/18.11.19	2400
				78	87/18.1.20	1200
				80	82/6.3.20	2400
155	4	1200	MOHANLAL JAIN	71	35/14.6.19	2400
				73	79/26.9.19	4800
				75	65/16.11.19	2400
				78	73/16.1.20	2400
				80	24/1.2.20	1200
156	5	1200	POONAM AGRAWAL	80	26/10.2.20	3600
157	6	1200	KALWANT JAIN	80	27/10.2.20	3600
158	7	1200	CHIRANJILAL AGRAWAL	78	66/14.1.20	6000
159	8	1200	SITAKANTA SINGH	78	94/21.1.20	6000
160	9	1200	HARIOM AGRAWAL	73	80/26.9.19	3600
				78	76/16.1.20	2400
				80	25/10.2.20	600
161	10	1200	DURGA PRASAD AGRAWAL	73	98/10.10.19	4200
162	11	1200	RAJESH KELWANI	72	86/16.7.19	1200
				73	61/14.9.19	4800
				75	71/19.11.19	3600
				78	63/14.1.20	1200
				80	80/6.3.20	1200
163	12	1200	RAJU AGRAWAL	73	95/5.1.20	8400
				75	78/26.11.19	1200
				75	94/6.12.19	1200
				78	40/5.1.20	1200
				80	42/14.2.20	1200
				80	90/12.3.20	1200
164	13	1200	BEDPRAKAS H GOEL			600
				68	71/30.4.19	600
				72	89/19.7.19	600
				73	56/10.9.19	1200

				75	29/29.10.19	600
				75	73/20.11.19	600
				75	95/6.12.19	600
				78	41/6.1.20	600
				80	43/14.2.20	600
				80	91/12.3.20	600
			Sub Total			111000
WEEKLY MARKET						
165	1	300	GOURA CHANDRA PUJHARI	0	0	0
166	2	300	MANOJ KUMAR SAHU	68	74/3.5.19	300
				71	31/11.6.19	300
				72	76/10.7.19	300
				78	47/3.1.20	600
167	3	300	RAJENDRA KUMAR LAHAJAL	0	0	0
168	4	300	SMT. SABITRI SAHOO	68	96/18.5.19	1200
				80	04/24.1.20	1500
169	5	300	JAYANTI PANDA	0	0	0
170	6	300	LAXMI BESRA	0	0	0
171	7	300	KRUSHNA KATA	68	81/10.5.19	600
				73	99/11.10.19	1500
172	8	300	BALBAN BEHERA	0	0	0
173	9	300	SARAT BAG	0	0	0
174	10	300	SATOSH BAG	0	0	0
175	11	300	BAJRANG KHEMKA	0	0	0
176	12	300	MUKBUL KHAN	78	70/16.1.20	3000
				80	46/25.2.20	300
177	13	300	DEBRAJ BEMAL	0	0	0
178	15	300	RAJANI ROUT	0	0	0
179	16	300	LACHHMAN SHARMA	0	0	0
180	17	300	SUSHIL THAKUR	68	76/4.5.19	300

				80	3/24.1.20	2100
181	18	300	SUNIL BAG	0	0	0
182	19	300	JYOTIMAYE HARPAL	0	0	0
183	20	300	RAJ MOHAN BHOI	0	0	0
184	21	300	RAGHUNATH PUJHARI	0	0	0
185	22	300	NARAYAN SAHU	0	0	0
186	23	300	DAUD KHAN	0	0	0
187	24	300	RANGADHAR A KHARSEL	75	27/29.10.19	2100
188	25	300	NARENDRA MEHER	0	0	0
189	26	300	ABIMANU KAIBARTA	0	0	0
			Sub Total			14100
NEAR KANJIA HOUSE						
190	1	500	ASISH KUMAR AGRAWAL	0	0	0
191	2	500	SMT.MADHAB I DEVI	73	96/9.10.19	3500
			Sub Total			3500
NEAR LABOUR REST ROOM						
192	1	500	ABHIMANYU PRADHANI	0	0	0
193	2	500	SRUDANAND A GAHIR	0	0	0
194	3	500	RAMESH CHANDRA GAHIR	71	26/4.6.19	500
				73	43/5.9.19	1500
				75	45/4.11.19	1000
				80	83/6.3.20	1000
195	4	500	BHASKAR DAS	0	0	0
196	5	500	DHARAMANA NDA BARIK	71	13/28/5/19	1000
				73	64/19.9.19	1500
				78	53/11.1.20	1500
197	6	500	KOUSHALYA PUJHARI	0	0	0
			Sub Total			8000

			Grand Total :	485300
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Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Kandarpa Guru	Librarian	Junagarh NAC	342500
2	Iswar Pujhari	EX-EO	Retd EO At.po- Junagarh Dist- Kalahandi	85625
3	Upendra Luha	EX-EO	Tahasildar, Junagarh.	228333
4	Biswambhar Mishra	EX-EO	EO, Bhawanipanta Municipality.	28542

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Engagement of DLRs-

POM No.(7/26.08.2020)

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 ofRs..**2326043.00** has been spent towards, payment to DLRs. Basing upon which authority, such DLRs has been engaged need due compliance.

Details of payment has been given below

Month	SL NO	NAME	Amount of Wages	EPF	FESTIVAL ADV	LIC	Net Amount	VR No	Date
	1	2	3	4	5	6	7	8	9
March 19	1	DLR	115080	13811	7000	783	93486	9	08.04.2019
April 19	1	DLR	107940	12953	6500	783	87704	82	09.05.2019
May 19	1	DLR	111300	13356	6500	783	90661	136	04.06.2019
June 19	1	DLR	108209	12987	6500	783	87939	242	29.06.2019
July 19	1	DLR	117642	14117	0	783	102742	296	06.08.2019
Aug 19	1	DLR	111786	13414	0	783	97589	351	30.08.2019

Sept 19	1	DLR	129095	15491	8500	783	104321	435	05.10.2019
Oct 19	1	DLR	107487	12900	8000	783	85804	479	30.10.2019
Nov 19	1	DLR	128378	15405	8000	783	104190	499	01.12.2019
Dec 19	1	DLR	123091	14771	8000	783	99537	566	31.12.2019
Jan 20	1	DLR	134106	16094	8000	783	109229	639	04.02.2020
Feb 20	1	DLR	109810	13178	8000	783	87849	735	02.03.2020
Total			1403924	168477	75000	9396	1151051		
March 19	2	DLR	94920		500		94420	13	08.04.2019
April 19	2	DLR	90020		500		89520	86	09.05.2019
May 19	2	DLR	97580		500		97080	140	04.06.2019
June 19	2	DLR	96199		500		95699	246	09.06.2019
July 19	2	DLR	96339				96339	300	06.08.2019
Aug 19	2	DLR	101063				101063	355	30.08.2019
Sept 19	2	DLR	114520		9000		105520	439	05.08.2019
Oct 19	2	DLR	96340		9000		87340	483	30.10.2019
Nov 19	2	DLR	103212		9000		94212	503	01.12.2019
Dec 19	2	DLR	106791		9000		97791	570	31.12.2019
Jan 20	2	DLR	114521		9000		105521	643	04.02.2020
Feb 20	2	DLR	86867		8000		78867	739	02.03.2020
VDA Arrear			4599		0		4599	248	29.06.2019
VDA Arrear			4349		0		4349	249	29.06.2019
			11060		0		11060	100	17.05.2019
			5600		0		5600	162	09.06.2019

			6012		0		6012	257	29.06.2019
Total			1229992		55000		1174992		
GRANT TOTAL			2633916	168477	130000	9396	2326043		

In response to the POM issued in this context, the local authority replied that with the existing 5 no. regular staff , it is not practicable to make the entire NAC area clean daily including lifting of garbage So that extra DLRs are engaged for sanitation work.

The reply of the E.O is not found to be convincing because permission of Govt. is quite essential for engagement of DLR irrespective of the situation . Hence the EO is advised to obtain ex-post-facto approval of the Govt. till then Rs.2326043.00 is kept under objection and for such irregular expenditure the following officials are held responsible 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 I/c HC

PARA: 15 AUDIT ON WORKS

15.1 - Excess payment made due to allowing loading charges in transportation of excavated earth Memo No. 3 /dt.7.08.2020

Name of the work:	Imp. Of Daily Market (Const. of Cement Concrete platform) at Bazarpada in W. No. 2
C.R. No./Year:	6(b)/14.08.2018
Vr No./dt. , amount	385/29.09.2019, Rs.799921.00
MB NO./PAGE	171/P-116 to 128
E.C.	8.0 L
Tendered cost	0.01% less
Sl. No. of bill	1 st & F
Scheme	Devolution Fund
Name of Contractor	Pawan Raj khimka
Name JE	N. Maharana
Name M.E.	Sameer Ku. Thakur

On scrutiny of the concerned Case Record & M.B. in connection of the payment made to the contractor, it is observed that Rs.149.67 has been allowed towards transportation of excavated earth by mechanical means with 5 km. lead with all cost complete. This rate includes Rs.52.66(2/3rd of Rs.79.00) towards loading charges into truck. Allowing such rate is inadmissible i.e. treated as extra rate. As the loading charges has already been allowed in excavation of earth item. For allowing this extra rate, Rs.3632.00 .00 (Qty executed 68.97cum @.52.66) excess payment has been made to the contractor & thus suggested for recovery.

However, on issue of POM in this context **Rs. 3632.00** Was recovered from Pawan Raj khimka Vide MR Book-7/ No-22/ Date-07.09.2020 and taken to cash book on Dt- 07.09.2020. The same was verified in Audit and found correct. Hence this para is dropped.

15.2 - . Excess payment made due to allowing loading charges in transportation of excavated earth Memo No. 3 /dt.7.08.2020

Name of the work:	Const. of Cement concrete Drain with cover slab from Fathenagar main road towards Purna Ch. Panigrahi house in ward no. 07
C.R. No./Year:	6(b)/14.08.2018
Vr No./dt. , amount	784/18.03.2020 , Rs.98990.00
MB NO./PAGE	191/P-132 to 142
E.C.	99000.00
Tendered cost	0.01 % less
Sl. No. of bill	1 st & Final
Scheme	Basic Srevice
Name of Contractor	Sri Dilip ku Dandasena
Name JE	Sri Narayan Maharana
Name M.E.	Sameer Ku. Thakur

On scrutiny of the concerned Case Record & M.B. in connection of the payment made to the contractor., it is observed that Rs.149.67 has been allowed towards transportation of excavated earth by mechanical means with 5 km. lead with all cost complete. This rate includes Rs.52.66(2/3rd of Rs.79.00) towards loading charges into truck. Allowing such rate is inadmissible i.e. treated as extra rate. As the loading charges has already been allowed in excavation of earth item. For allowing this extra rate, Rs.591.00 .00 (Qty executed 11.23cum @.52.66) excess payment has been made to the contractor & thus suggested for recovery.

However, on issue of POM in this context **Rs. 591.00** Was recovered from SriDilip ku Dandasena Vide MR Book-7/ No-23/ Date-07.09.2020 and taken to cash book on Dt- 07.09.2020. The same was verified in Audit and found correct. Hence this para is dropped.

15.3 - Excess payment made due to allowing loading charges in transportation of excavated earth Memo No. 3 /dt.7.08.2020

Name of the work:	Providing RCC cover slab over drain from Gopabandhu Club towards satya singh house at Babupada in Ward No.04
C.R. No./Year:	4(b)/31.10.2017
Vr No./dt. , amount	276/29.06.19, Rs.98901.00
MB NO./PAGE	182/P-33 to 39

E.C.	99000.00
Tendered cost	0.10 % less
Sl. No. of bill	1 st & Final
Scheme	Basic Service
Name of Contractor	Sri Iswari Prasad Sahu
Name JE	Sri Arun Ku Behera
Name M.E.	Sameer Ku. Thakur

On scrutiny of the concerned Case Record & M.B. in connection of the payment, it is observed that Rs.156.40 has been allowed towards transportation of excavated earth by mechanical means with 5 km. lead with all cost complete. This rate includes Rs.52.66(2/3rd of Rs.79.00) towards loading charges into truck. Allowing such rate is inadmissible i.e. treated as extra rate. As the loading charges has already been allowed in excavation of earth item. For allowing this extra rate, **Rs.685.00** (Qty executed.13.0 cum @.52.66) excess payment has been made to the contractor & thus suggested for recovery.

However, on issue of POM in this context **Rs. 685.00** Was recovered from Sri Iswari Prasad Sahu Vide MR Book-7/ No-24/ Date-07.09.2020 and taken to cash book on Dt- 07.09.2020 . The same was verified in Audit and found correct. Hence this para is dropped.

15.4 - Excess payment made due to less deduction of royalty of metal Memo No. 3 /dt.7.08.2020

Name of the work:	Formation & Mettaling to the Road from Jairam Kundu house to Rakesh rout house at Laxmisagar pada in Ward No. 02
C.R. No./Year:	6(b)/14.08.2018
Vr No./dt. , amount	631/03.02.2020, Rs.94991.00
MB NO./PAGE	191/P-64 to 74
E.C.	99000.00
Tendered cost	0.01% less
Sl. No. of bill	1 st & Final
Scheme	Basic Service
Name of Contractor	Sri Sibaram Meher
Name JE	Sri Narayan Maharana
Name M.E.	Sameer Ku. Thakur

On scrutiny of the concerned Case Record & M.B. in connection of the payment, it is observed that, 38cum.Metal has been used in the work. But deduction of royalty has been made for 10cum. Balance non deduction of Rs.3112.00(28x139.00- excess deduction of royalty of moorum 20cum @Rs.39.00=780.00) has been paid excess to the contractor & thus suggested for recovery.

However, on issue of POM in this context **Rs. 3112.00** Was recovered from SriSibaram Meher Vide MR Book-7/ No-25/ Date-07.09.2020 and taken to cash book on Dt- 07.09.2020 . The same was verified in Audit and found correct. Hence this para is dropped.

15.5 - Excess payment made due to allowing/billing excess quantity of Moorum than the actual used in the work. Memo No. 3 /dt.7.08.2020

Name of the work:	Const. of CC Road from Samantapurohit House to Surya Sahu house at Sunaribandha pada in Ward No.12
C.R. No./Year:	6(e)/14.08.2018
Vr No./dt. , amount	271/29.06.2019, Rs.499500.00
MB NO./PAGE	181/P-45 to 52
E.C.	500000.00
Tendered cost	0.10 % less
Sl. No. of bill	1 st & Final
Scheme	14 th Finance (GABG)
Name of Contractor	Sri Raesin Majhi
Name JE	Sri Arun Ku Behera
Name M.E.	Sameer Ku. Thakur

While checking of concerned voucher, Case Record & connected Measurement Book, it is observed that cum moorum has been spread on the road side for berm filling vide item No.6, since it is an ordinary spreading & road measurement of spreading is recorded in Measurement book, it is evident that the quantity measured is inclusive of 28% void. So that extra 28% has been taken for calculation. For which Rs.1100.00 has been paid excess & thus suggested for recovery.

Details of excess payment

Total qty shown	Excess 28% shown	Rate excluding royalty Rs.544.40(583.40-39.00)	Excess paid
7.22	2.02	544.40	1100.00

However, on issue of POM in this context Rs. 1100.00 Was recovered from Sri Raesin Majhi Vide MR Book-7/ No-26/ Date-07.09.2020 and taken to cash book on Dt-07.09.2020 . The same was verified in Audit and found correct. Hence this para is dropped.

15.6 - . Excess payment made due to allowing/billing excess quantity of Moorum than the actual used in the work. Memo No. 3 /dt.7.08.2020

Name of the work:	Const. of CC Road from Gobardhan Kharsel house to Ramesh Ch Naik House at back side of Kanya ashram pada in ward No.02
C.R. No./Year:	4(e)/14.08.2018
Vr No./dt. , amount	194/20.06.2019, Rs.360990.00

MB NO./PAGE	173/P-160 to 172
E.C.	379000.00
Tendered cost	4.50 % less
Sl. No. of bill	1 st & Final
Scheme	14 th Finance (GABG)
Name of Contractor	Sri Manaranjan Deep
Name JE	Sri Narayan Maharana
Name M.E.	Sameer Ku. Thakur

While checking of concerned voucher, Case Record & connected Measurement Book, it is observed that cum moorum has been spread on the road side for berm filling vide item No.6, since it is an ordinary spreading & road measurement of spreading is recorded in Measurement book, it is evident that the quantity measured is inclusive of 28% void. So that extra 28% has been taken for calculation. For which Rs. **1900.00** has been paid excess & thus suggested for recovery.

Details of excess payment

Total qty shown	Excess 28% shown	Rate excluding royalty Rs.544.40(583.40-39.00)	Excess paid
12.45	3.49	544.40	1900.00

However, on issue of POM in this context **Rs.1900.00** Was recovered from Sri Manaranjan Deep Vide MR Book-7/ No-27/ Date-07.09.2020 and taken to cash book on Dt- 07.09.2020. The same was verified in Audit and found correct. Hence this para is dropped.

15.7 - Excess payment made due to allowing/billing excess quantity of Moorum than the actual used in the work. Memo No. 3 /dt.7.08.2020

Name of the work:	Const. of CC Road on the embankment of irrigation Canal adjacent to NH-26 near satsang temple in Ward No.12
C.R. No./Year:	6(e)/14.08.2018
Vr No./dt. , amount	274/29.06.2019, Rs.299700.00
MB NO./PAGE	181/P-53 to 60
E.C.	300000.00
Tendered cost	0.10 % less
Sl. No. of bill	1 st & Final
Scheme	14 th Finance (GABG)
Name of Contractor	Sri Radheshyam Kaibarta
Name JE	Sri Arun Ku Behera
Name M.E.	Sameer Ku. Thakur

While checking of concerned voucher, Case Record & connected Measurement Book, it is observed that cum

moorum has been spread on the road side for berm filling vide item No.6, since it is an ordinary spreading & road measurement of spreading is recorded in Measurement book, it is evident that the quantity measured is inclusive of 28% void. So that extra 28% has been taken for calculation. For which Rs.1037.00 has been paid excess & thus suggested for recovery.

Details of excess payment

Total qty shown	Excess 28% shown	Rate excluding royalty Rs.544.40(583.40-39.00)	Excess paid
6.80	1.90	544.40	1037.00

However, on issue of POM in this context Rs. 1037.00 Was recovered from SriRadheshyam Kaibarta Vide MR Book-7/ No-28/ Date-07.09.2020 and taken to cash book on Dt- 07.09.2020 . The same was verified in Audit and found correct. Hence this para is dropped.

15.8 - Excess payment made due to allowing/billing excess quantity of Moorum than the actual used in the work. Memo No. 3 /dt.7.08.2020

Name of the work:	Const. of CC Road from Sisukumar Nial house near Krupasindhu club towards railway station at hinjli bahali in ward No.01
C.R. No./Year:	4(d)/30.06.2018
Vr No./dt. , amount	380/29.09.2019, Rs.1199639.00
MB NO./PAGE	177/P-162 to 171
E.C.	1200000.00
Tendered cost	0.03 % less
Sl. No. of bill	1 st & Final
Scheme	14 th Finance (GABG)
Name of Contractor	Sri Aditya Ku Mishra
Name JE	Sri Arun Ku Behera
Name M.E.	Sameer Ku. Thakur

While checking of concerned voucher, Case Record & connected Measurement Book, it is observed that cum moorum has been spread on the road side for berm filling vide item No.6, since it is an ordinary spreading & road measurement of spreading is recorded in Measurement book, it is evident that the quantity measured is inclusive of 28% void. So that extra 28% has been taken for calculation. For which Rs.1037.00 has been paid excess & thus suggested for recovery.

Details of excess payment

Total qty shown	Excess 28% shown	Rate excluding royalty Rs.544.40(583.40-39.00)	Excess paid
6.80	1.90	544.40	1037.00

However, on issue of POM in this context **Rs. 1037.00** Was recovered from Sri Aditya Ku Mishra Vide MR Book-7/ No-29/ Date-07.09.2020 and taken to cash book on Dt- 07.09.2020 . The same was verified in Audit and found correct. Hence this para is dropped.

15.9 - Excess payment made due to allowing/billing excess quantity of Moorum than the actual used in the work. Memo No. 3 /dt.7.08.2020

Name of the work:	Const. of CC Road from Pradip Ku Naik house to Balaram Panigrahi House at Bhairabhangar pada in Ward No.06
C.R. No./Year:	Nil/2019-20
Vr No./dt. , amount	388/29.09.2019, Rs.199699.00
MB NO./PAGE	177/P-172 to 178
E.C.	200000.00
Tendered cost	0.15 % less
Sl. No. of bill	1 st & Final
Scheme	Basic service 2019-20
Name of Contractor	Sri Judhistir Behera
Name JE	Sri Arun Ku Behera
Name M.E.	Sameer Ku. Thakur

While checking of concerned voucher, Case Record & connected Measurement Book, it is observed that cum moorum has been spreaded on the road side for berm filling vide item No.6, since it is an ordinary spreading & road measurement of spreading is recorded in Measurement book, it is evident that the quantity measured is inclusive of 28% void. So that extra 28% has been taken for calculation. For which **Rs.823.00** has been paid excess & thus suggested for recovery.

Details of excess payment

Total qty shown	Excess 28% shown	Rate excluding royalty Rs.544.40(583.40-39.00)	Excess paid
5.40	1.51	544.40	823.00

However, on issue of POM in this context **Rs.823.00** Was recovered from Sri Judhistir Behera Vide MR Book-7/ No-30/ Date-07.09.2020 and taken to cash book on Dt- 07.09.2020 . The same was verified in Audit and found correct. Hence this para is dropped.

15.10 - Excess payment made due to allowing/billing excess quantity of Moorum than the actual used in the work. Memo No. 3 /dt.7.08.2020

Name of the work:	Const. of Guardwall at the south side for protection and conservation of sunari tank in Ward No.12
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C.R. No./Year:	6(b)/14.08.2018
Vr No./dt. , amount	270/29.06.2019, Rs.298200.00
MB NO./PAGE	177/P-144 to 151
E.C.	300000.00
Tendered cost	0.60 % less
Sl. No. of bill	1 st & Final
Scheme	Devolutioin
Name of Contractor	Sri Ankit ku Sahoo
Name JE	Sri Arun Ku Behera
Name M.E.	Sameer Ku. Thakur

While checking of concerned voucher, Case Record & connected Measurement Book, it is observed that cum moorum has been spread on the road side for berm filling vide item No.7, since it is an ordinary spreading & road measurement of spreading is recorded in Measurement book, it is evident that the quantity measured is inclusive of 28% void. So that extra 28% has been taken for calculation. For which Rs.1372.00 has been paid excess & thus suggested for recovery.

Details of excess payment

Total qty shown	Excess 28% shown	Rate excluding royalty Rs.544.40(583.40-39.00)	Excess paid
9.0	2.52	544.40	1372.00

However, on issue of POM in this context Rs. 1372.00 Was recovered from Sri Ankit ku Sahoo Vide MR Book-7/ No-31/ Date-07.09.2020 and taken to cash book on Dt- 07.09.2020 . The same was verified in Audit and found correct. Hence this para is dropped.

15.11 - 11 Excess payment made due to allowing/billing excess quantity of Moorum than the actual used in the work. Memo No. 3 /dt.7.08.2020

Name of the work:	Const. of CC Road From end of CC Road (near Rajin jain Godown) towards Bandhapada in Ward No.01
C.R. No./Year:	4(d)/30.06.2018
Vr No./dt. , amount	33/24.04.2019, Rs.499555.00
MB NO./PAGE	181/P-36 to 43
E.C.	500000.00
Tendered cost	0.10 % less
Sl. No. of bill	1 st & Final
Scheme	14 th Finance (GABG)
Name of Contractor	Sri Sivaram Meher

Name JE	Sri Arun Ku Behera
Name M.E.	Sameer Ku. Thakur

While checking of concerned voucher, Case Record & connected Measurement Book, it is observed that cum moorum has been spread on the road side for berm filling vide item No.6, since it is an ordinary spreading & road measurement of spreading is recorded in Measurement book, it is evident that the quantity measured is inclusive of 28% void. So that extra 28% has been taken for calculation. For which Rs.1361.00 has been paid excess & thus suggested for recovery.

Details of excess payment

Total qty shown	Excess 28% shown	Rate excluding royalty Rs.475.80(514.80-39.00)	Excess paid
10.20	2.86	475.80	1361.00

However, on issue of POM in this context Rs. 1361.00 Was recovered from Sri Sivaram Meher Vide MR Book-7/ No-32/ Date-07.09.2020 and taken to cash book on Dt- 07.09.2020 . The same was verified in Audit and found correct. Hence this para is dropped.

15.12 - Excess payment made due to allowing/billing excess quantity of Moorum than the actual used in the work. Memo No. 3 /dt.7.08.2020

Name of the work:	Const. of CC Road from end of CC Road (Pratap panda Land) to Bhairav field at Bhairav nagar in Ward No.06
C.R. No./Year:	6(a)/14.08.2018
Vr No./dt. , amount	160/09.06.2019, Rs.846000.00
MB NO./PAGE	177/P-134 to 142
E.C.	846000.00
Tendered cost	0.00
Sl. No. of bill	1 st & Final
Scheme	M.V.T Grant
Name of Contractor	Sri Ankit Ku sahuo
Name JE	Sri Arun ku Behera
Name M.E.	Sameer Ku. Thakur

While checking of concerned voucher, Case Record & connected Measurement Book, it is observed that cum moorum has been spread on the road side for berm filling vide item No.6, since it is an ordinary spreading & road measurement of spreading is recorded in Measurement book, it is evident that the quantity measured is inclusive of 28% void. So that extra 28% has been taken for calculation. For which Rs.3248.00 has been paid excess & thus suggested for recovery.

Details of excess payment

Total qty shown	Excess 28% shown	Rate excluding royalty	Excess paid
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		Rs.544.40(583.40-39.00)	
21.31	5.96	544.40	3248.00

However, on issue of POM in this context **Rs. 3248.00** Was recovered from Sri Ankit Ku sahuo Vide MR Book-7/ No-33/ Date-07.09.2020 and taken to cash book on Dt- 07.09.2020 . The same was verified in Audit and found correct. Hence this para is dropped.

15.13 - 13 IMPORTANT IRREGULARITIES /DEFECTS NOTICED DURING SCRUTINY OF WORKS ACCOUNT

The following lapses are noticed during scrutiny of work case records along with M.B and other connected records.

1. In Work case records, the correspondence page has not been numbered. As the information sheet in correspondence pages relate to the note sheet of the case record, it is vital, these pages should be serially numbered. This should be strictly adhered to.

Full dated initial with designation is not done in the bill form, note sheet, M.B. by the D. Asst., JE/GPTA, M.E., E.O. & CHAIRMAN in most case records.

2. The register of works has not been maintained showing the payment made status of projects, estimated cost, scheme etc. This register should be positively maintained scheme wise.

3.. The items in the analysis of rates should be in conformity with the no. of items provided exactly in the estimate i.e. no extra items beyond the items of the estimate should be found place in the analysis of rate.

4. Photocopy of the site prior to the beginning of the project, in between progress of work and after completion is not found in some case records. No bill payment should be made without keeping photocopies in view of transparency.

5.. Display Board is not found to have been provided in some cases at the worksite which must be there to convey information to public about the work details.

7. Time efficiency has not been maintained most of the works. This is an important factor which should be strictly adhered to for completion of the project by proper supervision or monitoring.

8. A census may be made every year to keep the account of newly created Assets like roads, building, drain, bridges, tanks etc for easy accessibility of common people as well as District/State Administration.

9. In some case records deviation of the work is taken on the basis of public demand, Site dispute etc. This should be avoided in future & compliance reported.

15.14 - DATA ON DEVELOPMENTAL WORKS

Total no. of C.R.s	82
Amount involved	35,131,224
Produced	All
Not produced	Nil.

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 - PHYSICAL AND FINANCIAL TARGET & ACHIEVEMENT OF MAJOR GRANTS P.O.M. NO.2/3.08.2020

FINANCIAL POSITION OF GRANT FOR THE YEAR - 2019-20							
SL No	HEAD OF GRANT	O.B. AS ON 1.04.2019	Received during 2019-20	Total	Expenditure During 2019-20	Balance as on 31.03.2020	%of utilisation
1	FDR	162000	0	162000	0	162000.00	0.00
2	MVT	2817843	1903000	4720843	1510820	3210023.00	32.00
3	RD(Gen) With out MC	188355	0	188355	98901	89454.00	52.51
4	CA	41378712	19751000	61129712	18796463	42333249.00	30.75
5	Arrear Pension & BS	15278768	9098000	24376768	2274525	22102243.00	9.33
6	PBI	5442621	0	5442621	0	5442621.00	0.00
7	12th FC/13th FC	-158639	0	-158639	0	-158639.00	0.00
8	Annual Maint. R&B	4186904	0	4186904	0	4186904.00	0.00
9	Maintenance of R & B State	4306290	1618000	5924290	188392	5735898.00	3.18
10	NRB	1321921	125000	1446921	0	1446921.00	0.00
11	Construction of Computer Room	167500	0	167500	0	167500.00	0.00
12	Public Toilet (Sulava)	435000	0	435000	0	435000.00	0.00

13	BRGF	2268615	0	2268615	0	2268615.00	0.00
14	Devolution of Funds	32717811	10349000	43066811	13092473	29974338.00	30.40
15	User end metering of Water Supply	1500000	0	1500000	0	1500000.00	0.00
16	CCA (4th SFC)	3747000	923000	4670000	0	4670000.00	0.00
17	MCA (4th SFC)	1437504	442000	1879504	0	1879504.00	0.00
18	Solid Waste Management	1740000	0	1740000	0	1740000.00	0.00
19	SPF	1170889	0	1170889	0	1170889.00	0.00
20	14th FC-GABG	20455995	12994000	33449995	11783127	21666868.00	35.23
21	14th FC-Performance	1706689	0	1706689	0	1706689.00	0.00
22	OULM/NULM	6177	32100	38277	0	38277.00	0.00
23	AWC-Centere	1500000	0	1500000	0	1500000.00	0.00
24	P & C of Water Bodies	715375	0	715375	599262	116113.00	83.77
25	Development of Park	469249	0	469249	0	469249.00	0.00
26	MLALAD	373453	0	373453	0	373453.00	0.00
27	WODC	23279	0	23279	0	23279.00	0.00
28	NSDP	-4568	0	-4568	0	-4568.00	0.00
29	REDCROSS	5100	0	5100	0	5100.00	0.00
30	EMERGENCY	8000	0	8000	0	8000.00	0.00
31	STREET Light	-43047	0	-43047	0	-43047.00	0.00
32	HONORARIUM	68276	0	68276	0	68276.00	0.00
33	SBM	4265033	3101700	7366733	2239086	5127647.00	30.39
34	Mini Stadium/Biju Pattanaik Stadium	3500000	0	3500000	2540106	959894.00	72.57
35	Construction of shopping complex	1041000	0	1041000	1041000	0.00	100.00

36	MCC MRF		13900000	13900000	1322787	12577213.0 0	9.52
	GRAND TOTAL	154199105.00	74236800.00	228435905.00	55486942.00	172948963.00	24.29

Physical and financial achievement of the scheme

SL NO	Grant	Nos of projects pending as on 01.04.2019	Projects takenup during 2019-20	Total	Projects completed during 2019-20	Projects pending as on 31.3.2020	% of completion
1	BRGF	1	0	1	0	1	0
2	MVT GRANT	15	4	19	8	11	42.11
3	DEVOLUTI ON OF FUND	9	8	17	9	8	52.94
4	SPF	15	0	15	0	15	0
5	14thFC	23	14	37	20	17	54.05
6	4th SFC	8	3	11	0	11	0
7	RD	0	0	0	0	0	0
8	CA	10	0	10	4	6	40
9	MRB	12	2	14	2	12	14.29
10	NRB	0	2	2	0	2	0
11	SWM	0	2	2	0	2	0
	Total	93	35	128	43	85	33.59

The average percentage of completion of different projects during the financial year 2019-2020 under audit is 33.59. Which is very poor performance. Hence the local authority is advised to emphasize on completion of incomplete projects alongwith new projects on priority basis henceforth & compliance reported.

PARA: 18 MISCELLANEOUS

18.1 - STAFF POSITION

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	-
	Total	29	17	12

18.2 - DETAILS OF STAFF POSITION

DETAILS OF STAFF POSITION				
Sl. No.	Name of the Employee	Designation	CPF Account No.	Mobile No.
1	Sri Avinash Mohanty(OMAS)	E.O	N.A.	8895084847
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	N.A.	9438332209
12	Arun Ku.Behera	J.E	N.A.	9437166506
13	Narayan Maharana	J.E	N.A.	8917478884

18.3 - AUDIT REPORT PARAGRAPHS PENDING FOR SETTLEMENT POM No.2/3.08.2020

AUDIT REPORT PARAGRAPHS PENDING FOR SETTLEMENT							
SI 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	466088/AR/2019-2020-K ALAHANDI	0	0	0	0	4	2928776
2	396880/AR/2018-2019- K ALAHANDI	0	0	0	0	6	2716869
3	370520/AR/2017-2018-K ALAHANDI	0	0	0	0	16	4713481
4	279343/AR/2016-2017-K ALAHANDI	0	0	0	0	19	4013666

It is seen that during the year under audit, no compliance to the outstanding audit paragraphs has been submitted by the local authority . On issue of audit objection memo the E.O replied nothing in this connection.

Hence the E.O is advised to submit compliance of the outstanding audit paragraphs as early as possible and compliance be reported.

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

19.1 - NON-REMITTANCE OF GOVT, DUES POM No. 6/25.08.2020

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 & I.T realized from different works bill are yet to be deposited. The details of which are furnished below.

On issue of POM, the local authority replied that the balance amount of Govt. dues will be deposited soon in proper quarter & compliance will be reported & quot.

Position of Govt. dues for the year 2019-20					
Particulars	OB	Received	Total	Payment	Balance
Royalty	7849	944338	952187	944338	7849

VAT/GST	354176	710664	1064840	678895	385945
Cess	1997588	1875201	3872789	335401	3537388
IT	-34385	323996	289611	346920	-57309
PT	250	27500	27750	27225	525
TOTAL	2325478.00	3881699.00	6207177.00	2332779.00	3874398.00

19.2 - CPF Position

The details of CPF position is furnished below.										
Statement for CPF A/C of NAC employees , Junagarh for the year-2019-20										
Sl. No.	Name of the Employee	Designation	CPF Account No.	OB	Amount Deposited	Interest	Total	Withdraw	SMS Charge	Balance
1	Bijaya Pujhari	Head Assistant	1217105 3764	36181.2 0	84000.0 0	2548.00	122729. 20	0.00	70.8	122658. 40
2	Kailash Chandra Lahajal	Orderly Peon	1217105 3753	54642.0 0	78000.0 0	2769.00	135411. 00	10000.0 0	0	125411. 00
3	Krushna Chandra Pattnaik	Office Peon	1217105 3742	56486.6 0	84000.0 0	3250.00	143736. 60	0.00	70.8	143665. 80
4	Chandra Dh.Majhi	Sweeper Zamadar	1217105 3695	25870.2 0	60500.0 0	1516.00	87886.2 0	27000.0 0	70.8	60815.4 0
5	Kumuda Ranjan Gahir	Tax Collector	1217105 3731	19430.0 0	18619.0 0	2015.73	40064.7 3	0.00	0	40064.7 3
6	Dhuru Sunani	Sweeper	1217105 3673	44441.2 0	60204.0 0	2121.00	106766. 20	40000.0 0	70.8	66695.4 0
7	Bisek Naik	Sweeper	1217105 3662	97643.2 0	48000.0 0	3201.00	148844. 20	40000.0 0	70.8	108773. 40
8	Chaturbhuj Behera	Tractor Driver	1217105 3640	95739.2 0	107982. 00	3436.00	207157. 20	60000.0 0	70.8	147086. 40
9	Kandarpa Guru	Asst. Librarian	1217105 3516	174386. 20	92400.0 0	4780.00	271566. 20	130000. 00	70.8	141495. 40
					633705. 00					956665. 93

19.3 - Loan Position POM No.2/3.06..2020

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The loan position for the year 2019-20 is furnished below.

SL No	Name	Outstanding HUDCO loan		
		Principal	Interest @13% annum (Previous Current)	Total
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
	Total	28716	71923	100639

Details of Latrine Loan is furnished Below

SL No	Name	Outstanding		
		Principal	Interest @13% annum (Previous Current)	Total

1	Srimukha Mahalik	200	827.00	1027.00
2	Late Harisankar Naik	200	1026.70	1226.70
3	Purna Bhainsal	200	912.00	1112.00
4	raghu Majhi	200	1026.70	1226.70
5	Rajani Bahar	200	866.20	1066.20
6	Bibastsha Rout	200	944.30	1144.30
7	madan Barad	200	1016.20	1216.20
8	Hari Dalpati	200	1026.30	1226.30
9	Ramnath Bhoi	200	726.50	926.50
10	Trinath Mahalik	150	771.50	921.50
11	Balaram Mahananda	200	826.50	1026.50
12	Manohar Naik	200	946.50	1146.50
13	Dwarika Khiti	200	996.50	1196.50
14	Lokanath Dandsena	200	1026.50	1226.50
15	Ramprasad Pujhari	150	757.50	907.50
16	Siba Prasad sahu	200	1026.50	1226.50
17	Jhinged majhi	200	976.00	1176.00
18	Krutibas Dh Majhi	200	1026.00	1226.00
19	Dhoba sahu	200	926.00	1126.00
20	Bharat Naik	200	1026.00	1226.00
21	Parikhita Bag	200	1026.50	1226.50
22	Rupdhar Jhankar	200	1026.50	1226.50
23	Hajiri Sahoo	140	634.20	774.20
	Total	4440.00	21364.60	25804.60
	GRANT TOTAL	33156.00	93287.60	126443.60

The E.O is advised to take special steps for early collection of outstanding loan of **Rs.126443.60** or say 126444.00 from the beneficiary and compliance reported to audit.

The deplume rule protects debtors from exploitation by ensuring that their creditors cannot allow interest to accumulate indefinitely. The deplume 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 deplume rule does not apply only borrow money, but to all debts (including judgment debts) arising from a capital amount that is owed. These principles were clarified in their cent Supreme Court of Appeal judgment in Mar gov Gardner 2010(6) SA385. 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 2019-20 was not made because the interest amount has already reached two times of Principal amount.

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

20.1 - Remarks On Maintenance of Account

Certified that the accounts of the Junagarh NAC for the year 2019-2020 have been covered under audit & found correct subject to the comments/remarks offered in foregoing Paragraphs.

Result Of Audit

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Other cases(In Rs:)	Remarks
1	8.1	0.00	500000.00	500000.00	0.00	0.00	
2	13.4	4068.00	4068.00	4068.00	0.00	0.00	
3	13.12	685000.00	685000.00	685000.00	0.00	0.00	
4	14.1	0.00	2326043.00	0.00	0.00	0.00	
Total		689068.00	3515111.00	1189068.00	0.00	0.00	

Spot Recovery

SI No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	11.3	A/c No-91701005 9848187,Axis	2020-09-11	25200	IIC Staff Junagarh,P.S
2	11.1	A/c No-91701005 9848187,Axis	2020-08-21	221	Sri K. Guru
3	11.1	A/c No-91701005 9848187,Axis	2020-08-21	9400	Sri J. Hendia
4	15.12	7/33	2020-09-07	3248	Ankit Kumar Sahoo
5	15.11	7/32	2020-09-07	1361	Sivaram Meher
6	15.10	7/31	2020-09-07	1372	Ankit Kumar Sahoo
7	15.9	7/30	2020-09-07	823	Judhistir Behera
8	15.8	7/29	2020-09-07	1037	Aditya Kumar Mishra
9	15.7	7/28	2020-09-07	1037	Radheshyam kaibartta
10	15.6	7/27	2020-09-07	1900	Manoranjan Deep
11	15.5	7/26	2020-09-07	1100	Raisen Majhi
12	15.4	7/25	2020-09-07	3112	Sivaram Meher
13	15.3	7/24	2020-09-07	685	Iswar Prasad saho
14	15.2	7/23	2020-09-07	591	Dillip Kumar

					Dandsena
15	15.1	7/22	2020-09-07	3632	Pawan Raj Khemka
16	13.6	96/43	2020-09-07	105685	Sunam Chandra kandapan
17	13.5	96/42	2020-09-07	12060	Dibya Chandra Kaibartta
18	11.2	96/35	2020-08-29	19900	Himanshu Sekhar Rana
				Total	192364

Audit Certificate

Cetrified that the accounts of **Junagarh NAC** for the financial year **2019-2020** have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .