

**LOCAL FUND AUDIT, KALAHANDI, ODISHA**

CATEGORY : N A C,General

Audit Report No : 370520/AR/2017-2018-KALAHANDI

**PARA: 1 TITLE SHEET**

1	Name of the Institution :	<b>Junagarh NAC</b>
2	Year of Accounts under Audit :	<b>2016-2017</b>
3	Name of the Local Authority during the year of A/Cs :	1. SRI BAMDEV MISHRA - 01.04.16 TO 21.07.16 2.SRI SAMIR KUMAR THAKUR - 22.07.16 TO 07.07.17 3. SRI BIJAY PUJHARI, SA IC - 08.07.17 TO 10.08.2017 4. SRI ISWAR PUJHARI 11.08.17 TO TILL DATE.
	Name of the Local Authority at the time of Audit :	SRI ISWAR PUJHARI
4	Duration of Audit :	06-03-2018 To 31-03-2018 (Mandays Consumed :- 19)
5	Name of the Auditors :	SUSHANTA KUMAR MAHAPATRA - Auditor(06-03-2018 to 31-03-2018) SHOVAN KUMAR DAS - Lead Auditor(06-03-2018 to 31-03-2018)
6	Name of the Reviewing Officer :	BISHNU CH. MOHANTY(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	06-04-2018
8	Entry Conference Date :	09-02-2018
9	Exit Conference Date :	
10	Name of the District Audit Officer :	BIBHUTI BHUSAN RATH
11	Date of approval of report by District Audit Officer :	16-04-2018

**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	Miscellaneous Receipt Books	06.03.2018 before transaction	02 Nos.	02 Nos.	SRP - 34	Nil
2	Cash in hand	06.03.2018 before transaction	Rs.24500.00	Rs.24500.00	OAP cash book Page No.-150	Nil
3	Service Postage Stamps	06.03.2018 before transaction	Rs.315.00	Rs.315.00	SRP - 29	Nil
4	Holding Tax Receipt Book	06.03.2018 before transaction	179 Nos.	179 Nos.	SRP - 39	Nil
5	Building Approval Form	06.03.2018 before transaction	19 Nos.	19 Nos.	SRP - 37	Nil
6	Mutation Forms	06.03.2018 before transaction	15 Nos.	15 Nos.	SRP - 35	Nil
7	Service Tax Receipt Book	06.03.2018 before transaction	37 Nos.	37 Nos.	SRP - 45	Nil
8	Carts Carriage Receipt Book	06.03.2018 before transaction	44 Nos.	44 Nos.	SRP - 31	Nil
9	Measurement Books	06.03.2018 before transaction	Nil	Nil	SRP - 28	Nil

**Comments**
**POM NO.01 & 6 /06.03.2018.**

The physical verification of cash ,MR Books, unused MBs and postage stamps, etc. was conducted on 06.03.2018 before transaction and the physical balance of the items agreed with the book balance.

A total sum of Rs.24500.00 has been kept in hand as per the following denominations -

***Rs.100 x 245 = Rs.24500.00***

**Para No.2.1 - RETENTION OF HEAVY CASH BALANCE**

From the physical balance of cash it is seen that, heavy cash balance of Rs.24500.00 has retained as hand balance which is in contravention of Rules 84 of OM Rule 1953.

The same may be reduced to the prescribed limit either by depositing into Treasury under proper head of accounts or by incurring expenditure for the purpose for which they were drawn under compliance reported to audit.

In response to audit objection memo No.06/06.03.2018 the local authority replied that, the unspent balance amount for Rs.24500.00 has been deposited in Axis Bank A/C No.917010061553705 on dt. 29.03.2018.

**PARA: 3 LIST OF VERIFIED RECORDS**

**A : List Of Verified Records/Register**

Sino	List Records/Register	Rules	Form No
1	Tax collector's Ledger	Rule 198	Form M
2	Stock account of Receipt Forms	Rule 196	Form L
3	Tax collector's daily collection register	Rule 192	Form K
4	Register of writes off of demands	Rule 190	Form J
5	Tax Receipt Form	Rule 188	Form I
6	Arrear Demand Register	Rule 187	Form H
7	Mutation Register	Rule 184	Form G
8	Register of Petitions	Rule 183	Form F
9	Form of appeal petition	Rule 183	Form E
10	Demand and Collection Register	Rule 178	Form B
11	Tax Ledger (personal A/C of Tax Payers)	Rule 178	Form B(I)
12	Assessment List	Rule 177	Form A
13	Stock Register of Stationery	Rule 172	Form No. XLIV
14	Stamp Account	Rule 172	Form No. XLIV
15	Stock account of Tickets used for daily collection of Market fees	Rule 171	Form No. XLIII
16	Register of Grants	Rule 80	Form No. XLII
17	Register of Interest Bearing Securities	Rule 147	Form No. XLI
18	Daily Collection Register	Rule 171	Form No. XL
19	Arrear List	Rule 170	Form No. XXXIX
20	Ledger of Lessees	Rule 170	Form No. XXXVIII
21	Miscellaneous Receipts	Rule 157	Form No. XXXIV
22	Stock account of License Number Plates	Rule 155	Form No. XXXII
23	Register of Outstanding Advances	Rule 140	Form No. XIX
24	Advance Ledger	Rule 136	Form No. XVIII
25	Register of adjustments	Rule 132	Form No. XVII
26	Abstract Register of Expenditure	Rule 129	Form No. XVI
27	Abstract Register of Receipts	Rule 129	Form No. XV
28	Cash Book of the municipality	Rule 125	Form No. XIV
29	Periodical Increment Certificate	Rule 99	Form No. XI
30	Absentee Statement	Rule 97	Form No. X
31	Salary Bills	Rule 97	Form No. IX
32	Order Book	Rule 96	Form No. VIII
33	Register of Bills	Rule 96	Form No. VII
34	Challan	Rule 87	Form No. VI
35	Subsidiary Cash Book	Rule 128 A	Form No. V-A
36	Cashier's Cash Book	Rule 81	Form No. V
37	Subsidiary account of special taxes	Rule 79	Form No.-IV
38	Schedule for the Budget Estimate	Rule 77	Form No. III
39	Abstract of the Budget Estimate	Rule 74	Form No. I-A
40	Budget Estimate	Rule 74	Form No. I
41	Progress statement of collection of taxes	Rule 200	Form N
42	Notice of demand for tax u/s-161 of OM Act	Rule 202	Form O
43	Distrain Warrant Register	Rule 202	Form P
44	Form of inventory & Notice	Rule 203	Form Q
45	Warrant register	Rule 202	Form R
46	Register of Estimates & Allotments	Rule 332	Form W-I
47	Nominal Muster Roll (NMR)	Rule 340	Form W-II
48	Contract Agreement Form	Rule 341	Form W-III
49	Contract Certificate	Rule 343	Form W-IV
50	Miscellaneous Supply Bill	Rule 343	Form W-V
51	Register of Works	Rule 345	Form W-VI
52	Stock & Store Register of Municipality	Rule 346	Form W-VII
53	Measurement Book	Rule 365	Form W-VIII

<b>B : List of Records/Registers not Produced to Audit</b>			
<b>SIno</b>	<b>List Records/Register</b>	<b>Rules</b>	<b>Form No</b>
1	Register of Rents for which there is fixed demand	Rule 163	Form No. XXXVI
2	Register of Lands	Rule 160	Form No. XXXV
3	Register of Distraigned property & sales	Rule 204	Form S
<b>C : List of Records/Registers not Maintained</b>			
<b>SIno</b>	<b>List Records/Register</b>	<b>Rules</b>	<b>Form No</b>
1	Jamabandi Register	Rule 170	Form No. XXXVII
2	License Register for Drivers and Owners of Carriages plying for hire	Rule 156	Form No. XXXIII
3	Appropriation Register of Loan Funds	Rule 150	Form No. XXVIII
4	Loan Register	Rule 149	Form No. XXVII
5	Register of Quarterly & Annual account of Expenditure	Rule 144	Form No. XXIII
6	Annual Account of Receipts and Expenditure	Rule 145	Form No. XXIV
7	Establishment Audit Register	Rule 146	Form No. XXV
8	Register of Quarterly & Annual account of Receipt	Rule 144	Form No. XXII
9	Register of outstanding deposits	Rule 143	Form No. XXI
10	Deposit Ledger	Rule 142	Form No. XX
<b>D : List of Records/Registers not Required</b>			
<b>SIno</b>	<b>List Records/Register</b>	<b>Rules</b>	<b>Form No</b>
1	License for Carriages, Carts, Horses Other and animals	Rule 154	Form No. XXX
2	Application for License for Carriage, Cart, Horses and Other animals	Rule 152	Form No. XXXI
3	Register of the Tax on Carriages, Carts, Horses and Other animals	Rule 151	Form No. XXIX
4	Register of Investments	Rule 148	Form No. XXVI
5	Voucher of Recoupment of Permanent Advance Account	Rule 110	Form No. XIII
6	Permanent Advance Account	Rule 108	Form No. XII

**Comments**
**CONSEQUENCE DUE TO NON MAINTENANCE OF THE FOLLOWING RECORDS-- (POM NO.2 TO 6/06.03.18) -**

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

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

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

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

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

Scrutiny of records revealed that the NAC has not maintained the Asset Register like Register of Land, Register of Immoveable 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.

The Executive Officer and Chairperson are the key persons vested with overall responsibility of supervision and periodic inspection of these records. 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 POM No.02/06.03.18 the local authority replied that, out of 68 Nos. of items mentioned in the memo they were maintaining all most all records which are actually required for day to day work. Some items are being maintained in online system. However, the rest item which are not being maintained presently, will be maintained hence forth.

**PARA: 4 FINANCIAL POSITION**

Junagarh NAC - 2016-2017

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	Accountant Cash Book	01-04-2016	1278063 01.24	97455575. 18	22526187 6.42	74429052. 13	31-03-2017	1508328 24.29	31-03-2017	1508328 24.29	0.00	
	<b>GRAND TOTAL</b>		<b>1278063 01.24</b>	<b>97455575. 18</b>	<b>22526187 6.42</b>	<b>74429052. 13</b>		<b>1508328 24.29</b>		<b>1508328 24.29</b>	<b>0.00</b>	

**Comments**

Details of Accountant Cash Book as on 31.03.2017 is furnished below -

Name of the cash book	Cash	P.L.Account	Bank	Total
Accountant Cash Book	0.00	75039104.00	75793720.29	150832824.29
<b>TOTAL</b>	<b>0.00</b>	<b>75039104.00</b>	<b>75793720.29</b>	<b>150832824.29</b>

The details of closing balance as on 31.03.2017 as per Cash Books is furnished below

Sl. No.	Particulars	Amount
1	Bhawanipatna Co-op - 03359 - General	16,160.00
2	P.L. A/C - TREASURY	75,039,104.00
3	PNB - 7375000100001840- Road Maintenance	2,767,410.50
4	SBI - 11430383117 - General	13,052,067.23
5	SBI - 35500194724 - On.ine	3,701.00
6	UCO - 22510110027233 - General	3,108,946.00
7	UGB - 12171085061 - General	70,511.00
8	UGB - 12171086531 - General	1,315.00
9	SBI - 11430350920 - OAP	2,030,352.95
10	SBI - 30321494605 - NON LFS	769,117.00
11	SBI - 30323043092 - LFS	36,488.00
12	AXIS - 916010037017470 - BUS STAND	7,033,753.00
13	BOB - 51320100001260 - 13th FC	5,726,546.00
14	BOB - 51320100003015 - SBM	5,541,716.00
15	BOB - 51320100003019 - OULM	4,346.00
16	BOB - 51320100003472 - NULM	35,890.00
17	HDFC - 50100028944278 - Road Maintenance	28,625.00
18	PNB - 7375000100024142 - 14th FC	15,405,570.00
19	PNB - 737500010004519 - SPF	1,400,036.00
20	PNB - 75000100022481 - Anganwadi	1,587,299.25
21	SBI - 11430351492 - 12th FINANCE	412,734.36

22	SBI - 30305112649 - BRGF	6,443,801.00
23	SBI - 31285322535 - 13th FINANCE	4,082,964.00
24	UCO - 22510110000991 - ROAD DEVP.	1,625,407.00
25	UCO - 22510110001691 - Public Toilet	1,122,961.00
26	UCO - 22510110040133 - Devolution	3,469,668.00
27	UGB - 12171090864 - Road Devp.	16,335.00
28	Cash in hand	0.00
	<b>TOTAL</b>	<b>150,832,824.29</b>

Details of P.L. Account as on 31.03.2017 is furnished below –

Closing balance of P.L. Account as per Accountant Cash Book - Rs.7,50,39,104.00

Closing balance of P.L. Account as per Treasury Pass Book - Rs.7,50,39,104.00

Difference - Nil

**Para No.4.1 BUDGET POM NO.09/06.03.2018**

The budget of this N.A.C. for the year 2016-17 was placed before the Council and was transmitted to the P.D., D.U.D.A., Kalahandi vide letter no.518 dated 08.03.2016. In turn the P.D., D.U.D.A., Kalahandi has transmitted the same to the H & U D Department and the same has been approved by the Govt. vide letter No.12821/HUD/dated 27.05.2016 with receipt amount of Rs.10,29,53,212.00 and expenditure amount of Rs.11,68,97,600.00. But the actual receipt of the NAC for the year 2016-17 comes to **Rs. 9,74,50,575.18** and expenditure for the year 2016-17 is **Rs. 7,44,24,052.13**. As such on actual receipt and budgetary receipt a gap of 5.34 % is arrived where as against the budgetary provisions of expenditure and actual expenditure a gap of 36.33 % has been arrived.

In response to audit objection memo the local authority replied that, most of the grants are received at the fag end of the financial year for which the expenditure on public works seems to be low for which we could not achieve the budgetary target during the year under audit. However, the Executive Officer is advised to be realistic while preparing budget provision in future.

**Para No. 4.2 – SINKING FUND – POM NO.13/08.03.2018**

No sinking fund is operating in this N.A.C. during the year 2016-17. As per Section 111 Odisha Municipal Act, 1950 under Rule 20(d) local authority is advised to maintain a sinking fund in order to clear up the liabilities.

**Para No.4.3 – MAINTENANCE OF FLEXI ACCOUNT – POM NO.12/08.03.2018 –**

The Banks are offering facilities to incur higher returns on saving account through flexi deposits now a days. It helps to earn higher returns on flexi deposit on surplus money kept in the savings account. The Principal Secretary to Govt., Finance Deptt. On his Letter No.35425/F. dt. 12.10.2012 has also directed to maintain flexi accounts in Banks for plan schemes so that higher returns from flexi deposits could be utilized for expanding the coverage of the scheme. On verification it is revealed that such paraphernalia has not been adopted in this NAC, resulting in loss of revenue by way of less accrual of interest against the scheme funds in savings Bank accounts. In response to objection memo the local authority assured to follow this instruction for future guidance. However, the local authority is requested to follow the above instruction for expanding the coverage of the schemes.

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

Junagarh NAC - 2016-2017

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	BCCB, BH.PATNA	03359	01-04-2016	16160.00	31-03-2017	16160.00	0.00	GENERAL
2	PNB JUNAGARH	7375000100001840	01-04-2016	2733360.50	31-03-2017	2767410.50	-34050.00	ROAD MAINTENANCE
3	SBI JUNAGARH	11430383117	01-04-2016	13476827.23	31-03-2017	13052067.23	424760.00	GENERAL
4	SBI JUNAGARH	35500194724	01-04-2016	3701.00	31-03-2017	3701.00	0.00	
5	UCO, JUNAGARH	22510110027233	01-04-2016	3108946.00	31-03-2017	3108946.00	0.00	GENERAL
6	UGB JUNAGARH	12171085061	01-04-2016	115680.00	31-03-2017	70511.00	45169.00	GENERAL
7	UGB JUNAGARH	12171086531	01-04-2016	1315.00	31-03-2017	1315.00	0.00	ROAD DEVP.
8	SBI JUNAGARH	11430350920	01-04-2016	2032152.95	31-03-2017	2030352.95	1800.00	OAP
9	SBI JUNAGARH	30321494605	01-04-2016	769117.00	31-03-2017	769117.00	0.00	NON LFS
10	SBI JUNAGARH	30323043092	01-04-2016	36488.00	31-03-2017	36488.00	0.00	LFS
11	AXIS JUNAGARH	916010037017470	01-04-2016	7033753.00	31-03-2017	7033753.00	0.00	BUS STAND
12	BOB JUNAGARH	51320100001260	01-04-2016	5726546.00	31-03-2017	5726546.00	0.00	13TH FC
13	BOB JUNAGARH	51320100003015	01-04-2016	5710816.00	31-03-2017	5541716.00	169100.00	SBM
14	BOB JUNAGARH	51320100003019	01-04-2016	4346.00	31-03-2017	4346.00	0.00	OULM
15	BOB JUNAGARH	51320100003472	01-04-2016	35890.00	31-03-2017	35890.00	0.00	NULM
16	HDFC BANK	50100028944278	01-04-2016	28625.00	31-03-2017	28625.00	0.00	ROAD MAINTENANCE
17	PNB JUNAGARH	7375000100024142	01-04-2016	15405570.00	31-03-2017	15405570.00	0.00	14TH FC
18	PNB JUNAGARH	737500010004519	01-04-2016	1400036.00	31-03-2017	1400036.00	0.00	SPF
19	PNB JUNAGARH	75000100022481	01-04-2016	1587299.25	31-03-2017	1587299.25	0.00	AWC
20	SBI JUNAGARH	11430351492	01-04-2016	412734.36	31-03-2017	412734.36	0.00	12TH FINANCE
21	SBI JUNAGARH	30305112649	01-04-2016	6443801.00	31-03-2017	6443801.00	0.00	BRGF
22	SBI JUNAGARH	31285322535	01-04-2016	4082964.00	31-03-2017	4082964.00	0.00	13TH FINANCE
23	UCO, JUNAGARH	22510110000991	01-04-2016	1625407.00	31-03-2017	1625407.00	0.00	ROAD DEVP.
24	UCO, JUNAGARH	22510110000691	01-04-2016	1122961.00	31-03-2017	1122961.00	0.00	PUBLIC TOILET
25	UCO, JUNAGARH	22510110040133	01-04-2016	3469668.00	31-03-2017	3469668.00	0.00	DEVOLUTION
26	UGB JUNAGARH	12171090864	01-04-2016	16335.00	31-03-2017	16335.00	0.00	ROAD DEVP.
	<b>GRAND TOTAL</b>			<b>76400499.29</b>		<b>75793720.29</b>	<b>606779.00</b>	

**Reconciliation**

1	PNB -737500010000840/ROAD MAINTENANCE	Add	Deduct	Balance
A	Balance as per Cash Book as on 31.3.17			<b>2,767,410.50</b>
B	Deduct - Demand Draft No.175545/24.3.17 received from Sriram Intelligence Security Pvt. Ltd. towards EMD/Sanitation Tender booked receipt in cash book but actually credited in	0.00	34,050.00	



	to pass book on 12.4.17			
C	<b>Total Addition / Deduction</b>	<b>0.00</b>	<b>34,050.00</b>	
D	Balance arrived in audit			2,733,360.50
E	Balance in pass book as on 31.3.17			<b>2,733,360.50</b>
F	Unreconciled difference			<b>0.00</b>
<b>2</b>	<b>SBI-11430383117/GENERAL</b>	<b>Add</b>	<b>Deduct</b>	<b>Balance</b>
A	Balance as per Cash Book as on 31.3.17			<b>13,052,067.23</b>
B	Add - cheques issued but not debited till 31.3.17			
C	110522 / 28.03.17 (debited from Bank on 03.04.17)	26,672.00		
D	110520/28.03.17 (debited from Bank on 06.04.17)	24,888.00		
E	110521/28.03.17 (debited from Bank on 06.04.17)	65,943.00		
F	110518/28.03.17 (debited from Bank on 12.04.17)	144,407.00		
G	110533/31.03.17 (debited from Bank on 17.04.17)	3,000.00		
H	110519/28.03.17 (debited from Bank on 18.04.17)	10,788.00		
I	110528/31.03.17 (debited from Bank on 18.04.17)	15,103.00		
J	110530/31.03.17 (debited on from Bank 24.04.17)	9,000.00		
K	110536/31.03.17 (debited from Bank on 24.04.17)	30,360.00		
L	110527/31.03.17 (debited from Bank on 05.05.17)	9,097.00		
M	110531/31.03.17 (debited from Bank on 05.05.17)	2,956.00		
N	110534/31.03.17 (debited from Bank on 09.05.17)	3,000.00		
O	110529/31.03.17 (debited from Bank on 15.05.17)	12,715.00		
P	110535/31.03.17 (debited from Bank on 23.06..17)	133,278.00		
Q	110532/31.03.17 (debited from Bank on 30.06..17)	2,000.00		
R	DD No.969535 credited in cash book on 5.1.17 deposited but credited in pass book on 01.05.17		630.00	
S	EMD received vide DD No. 970656 credited to cash book on 22.03.17 but credited in pass book on 27.03.2018		52,000.00	
T	Ch. No.529660 credited in cash book on 17.03.17 but credited in pass book on 01.05.17		15,187.00	
U	Ch.No.529662 credited in cash book on 29.03.17 but credited in pass book on 01.05.17		630.00	
V	<b>Total Addition / Deduction</b>	<b>493,207.00</b>	<b>68,447.00</b>	
W	Balance arrived in audit			13,476,827.23
X	Balance in pass book as on 31.3.17			<b>13,476,827.23</b>
Y	Unreconciled difference			<b>0.00</b>
<b>3</b>	<b>UGB-12171085061 /GENERAL</b>	<b>Add</b>	<b>Deduct</b>	<b>Balance</b>
A	Balance as per Cash Book as on 31.3.17			<b>70,511.00</b>
B	Add - expr made vide Cheque No.642277/24.03.17 but debited from bank on 30.05.17	45,150.00	0.00	
C	Add - unreconciled opening balance difference as per last A.R.	19.00	0.00	
D	<b>Total Addition / Deduction</b>	<b>45,169.00</b>	<b>0.00</b>	

E	Balance arrived in audit			115,680.00
F	Balance in pass book as on 31.3.17			<b>115,680.00</b>
G	Unreconciled difference			<b>0.00</b>
<b>4</b>	<b>SBI-11430350920 / OAP</b>	<b>Add</b>	<b>Deduct</b>	<b>Balance</b>
A	Balance as per Cash Book as on 31.3.17			<b>2,030,352.95</b>
B	Add - ch.No.038861 issued on 18.11.16 but not debited till 31.03.17	600.00		
C	Add - ch.No.038863 issued on 18.11.16 but not debited till 31.03.17	600.00	0.00	
D	Add - ch.No.038864 issued on 18.11.16 but not debited till 31.03.17	600.00	0.00	
E	<b>Total Addition / Deduction</b>	<b>1,800.00</b>	<b>0.00</b>	
F	Balance arrived in audit			2,032,152.95
G	Balance in pass book as on 31.3.17			<b>2,032,152.95</b>
H	Unreconciled difference			<b>0.00</b>
<b>5</b>	<b>BOB-51320100003015 /SBM</b>	<b>Add</b>	<b>Deduct</b>	<b>Balance</b>
A	Balance as per Cash Book as on 31.3.17			<b>5,541,716.00</b>
B	Add- Cheque No.000032 issued on 31.03.17 but debited from pass book on 12.04.17	169,100.00		
F	<b>Total Addition / Deduction</b>	<b>169,100.00</b>	<b>0.00</b>	
G	Balance arrived in audit			5,710,816.00
H	Balance in pass book as on 31.3.17			<b>5,710,816.00</b>
I	Unreconciled difference			<b>0.00</b>

**POM NO.11 / 08.03.2018**

Out of the total difference amount of Rs.606779.00 noticed between the cash book figure and the pass book figure, a sum of Rs 6,04,960.00 has already been reconciled by way of credit / debit in the bank pass books concerned leaving balance unreconciled amount of Rs 1,819.00 till date. In response to audit objection memo the local authority replied &quot;information produced&quot; which serves no purpose.

During the course of audit reconciliation was made with reference to the records, registers, cash books and pass books made available before audit. No trends towards misappropriation by way of drawal of self cheque etc. could be found in the connected Pass Books. Thus the local authority is advised to reconcile the balance unreconciled amount of Rs 1,819.00 and compliance reported to audit.

**PARA: 6 STOCK POSITION**

Junagarh NAC - 2016-2017

Sno	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	GCI SHEET	26	0	0	26.00	26	SRP - 47
2	MS ROD 8 MM	0.74.600	0	0	0.74	0.74.600	SRP - 65
3	MS ROD 10 MM	0.39.700	0	0	0.39	0.39.700	SRP - 60
4	MS ROD 12 MM	0.44.350	0	0	0.44	0.44.350	SRP - 49
5	BITUMEN- in durms	6	0	0	6.00	6	SRP - 69
6	RCC SPUN PIPE 300 MM	10	0	0	10.00	10	SRP - 93
7	RCC SPUN PIPE 250 MM	2	0	0	2.00	2	SRP - 91
8	RCC SPUN PIPE 800 MM	6	0	0	6.00	6	SRP - 92

**Comments**

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

**PARA: 7 INVESTMENT**

Junagarh NAC - 2016-2017

S/no	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2016	0.00	0.00	0.00	0.00	31-03-2017	0.00	31-03-2017	0.00	0.00	
	<b>GRAND TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	

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

No investment has been made during the year under audit.

**PARA: 8 ADVANCE**

Junagarh NAC - 2016-2017

S/no	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference (In Rs:)	Remarks
1	01-04-2016	Accountant Cash Book	2329504.45	2145000.00	4474504.45	596700.00	31-03-2017	3877804.45	31-03-2017	3877804.45	0.00	
	<b>GRAND TOTAL</b>		<b>2329504.45</b>	<b>2145000.00</b>	<b>4474504.45</b>	<b>596700.00</b>		<b>3877804.45</b>		<b>3877804.45</b>	<b>0.00</b>	

**Comments :**

**Para 8.1 – Advance paid during the year 2016-17 but not adjusted during the same year as on 31.03.17 -**

**( POM No. 18 / 08.03.2018 )**

During the year 2016-17 a total sum of **Rs.2145000.00** has been paid as advance out of which a sum of **Rs.286400.00** has been adjusted leaving a balance unadjusted amount of Rs.1858600.00 as on 31.03.2017. The local authority is advised to take effective steps to adjust the outstanding advance amounting to **Rs.1858600.00** as early as possible and compliance reported to audit. Till its adjustment a total sum of **Rs.1858600.00** is kept under objection. The detailed outstanding advance paid during 2016-17 is furnished below.

On issue of POM the local authority quoted "furnished" on the body of the POM but no data was actually supplied to audit regarding adjustment of those advances.

<b>Advance paid during the year 2016-17 but not adjusted during the same year, i.e., as on 31.03.17</b>				
Vr No/Date	Amount Paid	Paid to whom	Purpose	Sanctioning authority
50/26.04.2016	30,000.00	Arun Behera	Construction of Aahar Centre	Bamadev Mishra, EO
92/04.05.2016	0.00	Narayan Maharana	Hire Charges of JCB	Bamadev Mishra, EO
108/07.05.2016	16,000.00	Bijayalaxmi Kandpan	Trivendrum Trip	Bamadev Mishra, EO
137/19.05.2016	0.00	Narayan Maharana	Hire Charges of JCB	Bamadev Mishra, EO
147/27.05.2016	1,200,000.00	Arun Behera	Construction of Aahar Centre	Bamadev Mishra, EO
148/27.05.2016	55,000.00	Narayan Maharana	Hire Charges of JCB	Bamadev Mishra, EO
174/07.06.2016	0.00	Narayan Maharana	Hire Charges of JCB	Bamadev Mishra, EO
192/09.06.2016	50,000.00	John Martin Nelson	Statue	Bamadev Mishra, EO
194/09.06.2016	80,000.00	Pratap Khiti	Gandhi Statue work	Bamadev Mishra, EO
270/01.07.2016	0.00	Himanshu S Rana	TA	Bamadev Mishra, EO
267/01.07.2016	0.00	Narayan Maharana	Hire Charges of JCB	Bamadev Mishra, EO
307/05.08.2016	30,000.00	Narayan Maharana	Hire Charges of JCB	Samir Kumar Thakur, EO
328/10.08.2016	0.00	Narayan Maharana	TA	Samir Kumar Thakur, EO
332/18.08.2016	0.00	Narayan Maharana	Hire Charges of JCB	Samir Kumar Thakur, EO
342/20.08.2016	5,000.00	Narayan Maharana	BOREWELL REPAIR	Samir Kumar Thakur, EO
350/23.08.2016	4,000.00	Bijaya Pujhari	Festival Advance	Samir Kumar Thakur, EO
350/23.08.2016	4,000.00	KC Pattanaik	Festival Advance	Samir Kumar Thakur, EO
350/23.08.2016	4,000.00	KC Lahajal	Festival Advance	Samir Kumar Thakur, EO
350/23.08.2016	4,000.00	KR Ghir	Festival Advance	Samir Kumar Thakur, EO
350/23.08.2016	4,000.00	Chandra Dh. Majhi	Festival Advance	Samir Kumar Thakur, EO

350/23.08.2016	4,000.00	Dhuru Sunani	Festival Advance	Samir Kumar Thakur, EO
350/23.08.2016	4,000.00	Bisekh Naik	Festival Advance	Samir Kumar Thakur, EO
350/23.08.2016	4,000.00	Chaturbhuj Behera	Festival Advance	Samir Kumar Thakur, EO
350/23.08.2016	4,000.00	Kandarp Guru	Festival Advance	Samir Kumar Thakur, EO
354/30.08.2016	25,000.00	BIJAYA PUJHARI	LSGD	Samir Kumar Thakur, EO
355/30.08.2016	2,000.00	Lochan Sahu	Festival Advance	Samir Kumar Thakur, EO
355/30.08.2016	2,000.00	Suresh Chandan	Festival Advance	Samir Kumar Thakur, EO
355/30.08.2016	1,200.00	Biru Bag	Festival Advance	Samir Kumar Thakur, EO
355/30.08.2016	2,000.00	Santosh Dh. Majhi	Festival Advance	Samir Kumar Thakur, EO
355/30.08.2016	2,000.00	Jagannath Dh. Majhi	Festival Advance	Samir Kumar Thakur, EO
355/30.08.2016	2,000.00	Dinesh Bag	Festival Advance	Samir Kumar Thakur, EO
355/30.08.2016	1,200.00	Rakesh sagadia	Festival Advance	Samir Kumar Thakur, EO
355/30.08.2016	2,000.00	Droupadi Bewa	Festival Advance	Samir Kumar Thakur, EO
355/30.08.2016	1,200.00	Parbati Sagadia	Festival Advance	Samir Kumar Thakur, EO
355/30.08.2016	1,200.00	Bira Sunani	Festival Advance	Samir Kumar Thakur, EO
355/30.08.2016	2,000.00	Abhimanyu Sunani	Festival Advance	Samir Kumar Thakur, EO
355/30.08.2016	2,000.00	Sajan Behera	Festival Advance	Samir Kumar Thakur, EO
355/30.08.2016	1,200.00	Nilakantha Naik	Festival Advance	Samir Kumar Thakur, EO
355/30.08.2016	1,200.00	Susil Singh	Festival Advance	Samir Kumar Thakur, EO
355/30.08.2016	2,000.00	Sankha Sagadia	Festival Advance	Samir Kumar Thakur, EO
355/30.08.2016	1,200.00	Dayanidhi Sunanai	Festival Advance	Samir Kumar Thakur, EO
355/30.08.2016	1,200.00	Binod Sagadia	Festival Advance	Samir Kumar Thakur, EO
355/30.08.2016	2,000.00	Tankadhar Pradhani	Festival Advance	Samir Kumar Thakur, EO
453/06.10.2016	50,000.00	Pratap Khati	Gandhi Statue work	Samir Kumar Thakur, EO
750/23.02.2017	100,000.00	Narayan Maharana	WORK	Samir Kumar Thakur, EO
772/02.03.2017	100,000.00	Narayan Maharana	WORK	Samir Kumar Thakur, EO
773/03.03.2017	2,000.00	Himanshu S Rana	TA	Samir Kumar Thakur, EO
866/31.03.2017	50,000.00	Narayan Maharana	WORK	Samir Kumar Thakur, EO
<b>TOTAL</b>	<b>1,858,600.00</b>			

**Para 8.2 - Year wise break up of outstanding advances as on 31.03.2017 –**

Year wise break up of outstanding advance as on 31.03.2017	
Year	Amount
1	2
Unclassified amount for the year 71-72, 72-73, 74-75, 76-77, 79-80, 81-82, 82-83, 83-84, 84-85, 87-88, 88-89, 89-90, 90-91, 97-98, 98-99, & 2000-01	321,591.65
1970-71	100.00
1973-74	200.00
1975-76	600.00
1977-78	300.00
1978-79	17,856.00
1980-81	1,261.00

1985-86	500.00
1986-87	1,078.00
1991-92	826.80
1992-93	3,189.00
1993-94	1,574.00
1994-95	1,605.00
1995-96	1,698.00
1996-97	4,571.00
1999-2000	1,000.00
2001-02	2,000.00
2002-03	894.00
2003-04	39,636.00
2004-05	9,762.00
2005-06	600.00
2006-07	9,525.00
2007-08	30,356.00
2008-09	37,900.00
2009-10	5,238.00
2010-11	104,000.00
2012-13	42,000.00
2013-14	72,300.00
2014-15	269,743.00
2015-16	1,037,300.00
2016-17	1,858,600.00
<b>TOTAL</b>	<b>3,877,804.45</b>

**Para 8.3 – Unclassified outstanding advance –** The amount of unclassified advance amounting to **Rs.321591.65** has already been suggested for recovery in A.R.No.279343/2016-17 for the accounting year 2015-16.

**Para 8.4 – Statement showing the details of advance adjusted during the year 2016-17 is furnished below –**

Vr No/Date of payment of advance	Amount Paid	Paid to whom	Purpose	Sanctioning authority	Amount of advance adjusted	Vr.No. & date of adjustment
1	2	3	4	5	6	7
92/04.05.2016	20,000.00	Narayan Maharana, JE	Hire Charges of JCB	Bamadev Mishra, EO	20,000.00	136/19.05.16
137/19.05.2016	30,000.00	Narayan Maharana, JE	Hire Charges of JCB	Bamadev Mishra, EO	30,000.00	277/14.05.16
174/07.06.2016	40,000.00	Narayan Maharana, JE	Hire Charges of JCB	Bamadev Mishra, EO	40,000.00	277/14.05.16
270/01.07.2016	3,000.00	Himanshu S Rana	TA	Bamadev Mishra, EO	3,000.00	891/31.03.17
267/01.07.2016	30,000.00	Narayan Maharana, JE	Hire Charges of JCB	Bamadev Mishra, EO	30,000.00	267/14.07.16
328/10.08.2016	8,000.00	Narayan Maharana, JE	TA	Samir Kumar Thakur, EO	8,000.00	895/31.03.17
332/18.08.2016	30,000.00	Narayan Maharana, JE	Hire Charges of JCB	Samir Kumar Thakur, EO	30,000.00	277/14.07.16
350/23.08.2016	10,000.00	Bijaya Pujhari	Festival Advance	Samir Kumar Thakur, EO	6,000.00	755/03.03.17

350/23.08.2016	10,000.00	KC Pattanaik	Festival Advance	Samir Kumar Thakur, EO	6,000.00	755/03.03.17
350/23.08.2016	10,000.00	KC Lahajal	Festival Advance	Samir Kumar Thakur, EO	6,000.00	755/03.03.17
350/23.08.2016	10,000.00	KR Ghir	Festival Advance	Samir Kumar Thakur, EO	6,000.00	776/03.03.17
350/23.08.2016	10,000.00	Chandra Dh. Majhi	Festival Advance	Samir Kumar Thakur, EO	6,000.00	777/03.03.17
350/23.08.2016	10,000.00	Dhuru Sunani	Festival Advance	Samir Kumar Thakur, EO	6,000.00	777/03.03.17
350/23.08.2016	10,000.00	Bisekh Naik	Festival Advance	Samir Kumar Thakur, EO	6,000.00	777/03.03.17
350/23.08.2016	10,000.00	Chaturbhuj Behera	Festival Advance	Samir Kumar Thakur, EO	6,000.00	777/03.03.17
350/23.08.2016	10,000.00	Kandarp Guru	Festival Advance	Samir Kumar Thakur, EO	6,000.00	778/03.03.17
355/30.08.2016	5,000.00	Lochan Sahu	Festival Advance	Samir Kumar Thakur, EO	3,000.00	782/03.03.17
355/30.08.2016	5,000.00	Suresh Chandan	Festival Advance	Samir Kumar Thakur, EO	3,000.00	782/03.03.17
355/30.08.2016	3,000.00	Biru Bag	Festival Advance	Samir Kumar Thakur, EO	1,800.00	782/03.03.17
355/30.08.2016	5,000.00	Santosh Dh. Majhi	Festival Advance	Samir Kumar Thakur, EO	3,000.00	782/03.03.17
355/30.08.2016	5,000.00	Jagannath Dh. Majhi	Festival Advance	Samir Kumar Thakur, EO	3,000.00	782/03.03.17
355/30.08.2016	5,000.00	Dinesh Bag	Festival Advance	Samir Kumar Thakur, EO	3,000.00	782/03.03.17
355/30.08.2016	3,000.00	Rakesh sagadia	Festival Advance	Samir Kumar Thakur, EO	1,800.00	782/03.03.17
355/30.08.2016	5,000.00	Droupadi Bewa	Festival Advance	Samir Kumar Thakur, EO	3,000.00	782/03.03.17
355/30.08.2016	3,000.00	Parbati Sagadia	Festival Advance	Samir Kumar Thakur, EO	1,800.00	782/03.03.17
355/30.08.2016	3,000.00	Bira Sunani	Festival Advance	Samir Kumar Thakur, EO	1,800.00	782/03.03.17
355/30.08.2016	5,000.00	Abhimanyu Sunani	Festival Advance	Samir Kumar Thakur, EO	3,000.00	782/03.03.17
355/30.08.2016	5,000.00	Sajan Behera	Festival Advance	Samir Kumar Thakur, EO	3,000.00	782/03.03.17
355/30.08.2016	3,000.00	Nilakantha Naik	Festival Advance	Samir Kumar Thakur, EO	1,800.00	782/03.03.17
355/30.08.2016	3,000.00	Susil Singh	Festival Advance	Samir Kumar Thakur, EO	1,800.00	782/03.03.17
355/30.08.2016	5,000.00	Sankha Sagadia	Festival Advance	Samir Kumar Thakur, EO	3,000.00	782/03.03.17
355/30.08.2016	3,000.00	Dayanidhi Sunanai	Festival Advance	Samir Kumar Thakur, EO	1,800.00	782/03.03.17
355/30.08.2016	3,000.00	Binod Sagadia	Festival Advance	Samir Kumar Thakur, EO	1,800.00	782/03.03.17
355/30.08.2016	5,000.00	Tankadhar Pradhani	Festival Advance	Samir Kumar Thakur, EO	3,000.00	782/03.03.17
482/18.10.2016	12,000.00	Himanshu S Rana	TA	Samir Kumar Thakur, EO	12,000.00	890/31.03.17
556/28.11.2016	15,000.00	Himanshu S Rana	TA	Samir Kumar Thakur, EO	15,000.00	902/31.03.17
380/30.09.15	100,000.00	J.Martin Nelson	M.Gandhi Statue	Bamadev Mishra, EO	100,000.00	554/26.11.16
672/03.02.16	80,000.00	Satyabadi Sabar Contractor	Dev. Work	Bamadev Mishra, EO	80,000.00	329/10.08.16
659/12.01.16	20,000.00	Narayan Maharana, JE	JCB hire charges	Bamadev Mishra, EO	20,000.00	49/26.04.16
760/04.03.16	25,000.00	Narayan Maharana, JE	JCB hire charges	Bamadev Mishra, EO	25,000.00	49/26.04.16
347/15.09.15	5,000.00	Bijay Pujhari	Festival Advance	Bamadev Mishra, EO	5,000.00	755/03.03.17
347/15.09.15	5,000.00	Krushna Ch. Patnaik	Festival Advance	Bamadev Mishra, EO	5,000.00	755/03.03.17
347/15.09.15	5,000.00	Kailash Ch. Lahajal	Festival Advance	Bamadev Mishra, EO	5,000.00	755/03.03.17
347/15.09.15	5,000.00	Kumud Ranjan Gahir	Festival Advance	Bamadev Mishra, EO	5,000.00	776/03.03.17
347/15.09.15	5,000.00	Chandra Dh. Majhi	Festival Advance	Bamadev Mishra, EO	5,000.00	777/03.03.17
347/15.09.15	5,000.00	Satyabhama Bewa	Festival Advance	Bamadev Mishra, EO	5,000.00	777/03.03.17
347/15.09.15	5,000.00	Dhuru sunani	Festival Advance	Bamadev Mishra, EO	5,000.00	777/03.03.17
347/15.09.15	5,000.00	Bisekh Naik	Festival Advance	Bamadev Mishra, EO	5,000.00	777/03.03.17
347/15.09.15	5,000.00	Chaturbhuj Behera	Festival Advance	Bamadev Mishra, EO	5,000.00	778/03.03.17
347/15.09.15	5,000.00	Kandarpa Guru	Festival Advance	Bamadev Mishra, EO	5,000.00	782/03.03.17
348/15.09.15	2,500.00	Lochan Sahu	Festival Advance	Bamadev Mishra, EO	2,500.00	782/03.03.17



348/15.09.15	2,500.00	Suresh Chandan	Festival Advance	Bamadev Mishra, EO	2,500.00	782/03.03.17
348/15.09.15	1,500.00	Biru Bag	Festival Advance	Bamadev Mishra, EO	1,500.00	782/03.03.17
348/15.09.15	2,500.00	Santosh Dh. Majhi	Festival Advance	Bamadev Mishra, EO	2,500.00	782/03.03.17
348/15.09.15	2,500.00	Jagannath Dh. Majhi	Festival Advance	Bamadev Mishra, EO	2,500.00	782/03.03.17
348/15.09.15	2,500.00	Dinesh Bag	Festival Advance	Bamadev Mishra, EO	2,500.00	782/03.03.17
348/15.09.15	1,500.00	Rakesh sagadia	Festival Advance	Bamadev Mishra, EO	1,500.00	782/03.03.17
348/15.09.15	2,500.00	Droupadi Bewa	Festival Advance	Bamadev Mishra, EO	2,500.00	782/03.03.17
348/15.09.15	1,500.00	Bira Sunani	Festival Advance	Bamadev Mishra, EO	1,500.00	782/03.03.17
348/15.09.15	2,500.00	Abhimanyu Sunani	Festival Advance	Bamadev Mishra, EO	2,500.00	782/03.03.17
348/15.09.15	2,500.00	Sajan Behera	Festival Advance	Bamadev Mishra, EO	2,500.00	782/03.03.17
348/15.09.15	2,500.00	Satya Naik	Festival Advance	Bamadev Mishra, EO	2,500.00	782/03.03.17
348/15.09.15	1,500.00	Nilakantha Naik	Festival Advance	Bamadev Mishra, EO	1,500.00	782/03.03.17
348/15.09.15	1,800.00	Ashok Munda	Festival Advance	Bamadev Mishra, EO	1,800.00	782/03.03.17
348/15.09.15	2,500.00	Sankha Sagadia	Festival Advance	Bamadev Mishra, EO	2,500.00	782/03.03.17
348/15.09.15	2,500.00	Tankadhar Pradhani	Festival Advance	Bamadev Mishra, EO	2,500.00	782/03.03.17
	<b>662,300.00</b>				<b>596,700.00</b>	

**Para 8.5 – Advance outstanding more than one year as on 31.03.17 i.e., paid during the year 2015-16 but not adjusted till 31.03.17 (SURCHARGEABLE ADVANCE)**

( POM No. 16 / 08.03.2018 )

From the year wise break up of outstanding advance it is ascertained that a total sum of **Rs.10,37,300.00** relating to the year 2015-16 is still outstanding for more than one year as on 31.03.2017. As per G.O.No.2221/F. dated 08.03.2002, read with Letter No.15179/DLFA dated 28.09.2013 vide Para 5 (IV) of Director, Local fund Audit, Odisha it has been instructed that any advance outstanding for more than one year is treated as a loss to the auditee organization and the same amount needs to be suggested for recovery from the advance holder as well as the sanctioning authority in equal share under surcharge proceeding. The details of surchargeable advances are furnished below.

In response to the audit H M Memo, the local authority quoted &quot;produced&quot; on the body of the POM but actually nothing was replied on such non-adjustment of the long outstanding advances.

Vr.No./Date	Amount of advance paid	Name of the advance holder	Purpose	Name of the Santioining Authority
1	2	3	4	5
153/29.06.15	3,500.00	Chandra Sekhar Pattjoshi, Advocate	Legal Service	Bamdev Mishra, Ex-EO
817/21.03.16	1,000,000.00	Arun K. Behera, JE	Ahaar Centre	Bamdev Mishra, Ex-EO
464/10.10.15	3,000.00	Purna Ch. Tudu, MI	NFSA	Bamdev Mishra, Ex-EO
849/31.03.16	1,400.00	Chandra Sekhar Pattjoshi, Advocate	Legal Service	Bamdev Mishra, Ex-EO
347/15.09.15	9,000.00	Pustam Sagadia	Festival Advance	Bamdev Mishra, Ex-EO
347/15.09.15	10,000.00	Narayan Sen	Festival Advance	Bamdev Mishra, Ex-EO
348/15.09.15	3,500.00	Labanga Bewa	Festival Advance	Bamdev Mishra, Ex-EO
348/15.09.15	1,800.00	Kamlesh Sunani	Festival Advance	Bamdev Mishra, Ex-EO
348/15.09.15	1,500.00	Dayanidhi Sunani	Festival Advance	Bamdev Mishra, Ex-EO
348/15.09.15	1,800.00	Hemanta Bag	Festival Advance	Bamdev Mishra, Ex-EO
348/15.09.15	1,800.00	Arjun Sagadia	Festival Advance	Bamdev Mishra, Ex-EO

<b>TOTAL</b>	<b>1,037,300.00</b>			
--------------	---------------------	--	--	--

**Responsible Person for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Bamdev Mishra	E.O.	Now as EO at Nuapada NAC Dist.Nuapada	521100.00
2	Arun Kumar Behera	J.E.	Now at Junagarh NAC Dist.Kalahandi	500000.00
3	Purna Ch. tudu	M.I.	now at Junagarh PS Dist.Kalahandi	1500.00
4	Pustam Sagdia	Sweeper	Now at Junagarh NAC Dist.Kalahandi	4500.00
5	Narayan Sen	MIS	Now at Junagarh NSC Dist.Kalahandi	5000.00
6	Labanga Bewa	Sweeprress	Now at Junagarh NAC Dist.kalahandi	1750.00
7	Kamalesh Sunani	Sweeper	Now at Junagarh NAC Dist.Kalahandi	900.00
8	Dayanidhi Sunani	Sweeper	Now at Junagarh NAC Dist.Kalahandi	750.00
9	Hemanta Bag	Sweeper	Now at Junagarh NAC Dist.Kalahandi	900.00
10	Arjun Sagdia	Sweeper	Now at Junagarh NAC Dist.Kalahandi	900.00

PARA: 9 GRANTS

Junagarh NAC - 2016-2017

Sno	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	01-04-2016	111346472.00	51187425.00	162533897.00	37381263.00	31-03-2017	125152634.00	22.99 percent
	<b>GRAND TOTAL</b>	<b>111346472.00</b>	<b>51187425.00</b>	<b>162533897.00</b>	<b>37381263.00</b>		<b>125152634.00</b>	

**Comments :**

The details of grant position for the year 2016-17 is furnished below -

SL No	Head of A/c	OB as on 01.04.16	GO NO	Date	Receipt	Matching Share	Total	Expenditure for Grant	Exp. From Matching Share	C.B. of matching contribution as on 31.03.17	C.B. as on 31.03.2017
1	2	3	4	5	6	7	8	9	10	11	12
1	FDR	162,000.00					<b>162,000.00</b>				162,000.00
2	Const. of Boundary Wall	21,222.00					<b>21,222.00</b>	21,222.00			0.00
3	Compensation & Assignment	27,138,341.00	11013/HUD	06.05.2016	2,464,000.00						
			16216/HUD	04.07.2016	4,928,000.00						
			26525/HUD	11.11.2016	3,696,000.00						
			4222/HUD	23.02.2017	3,543,000.00						
			7522/HUD	30.03.2017	153,000.00						
					<b>14,784,000.00</b>		<b>41,922,341.00</b>	18,000,805.00			23,921,536.00
4	12th FCA/13th FCA	5,556,792.00					<b>5,556,792.00</b>	3,350,714.00			2,206,078.00
5	Incentive	8,382,238.00					<b>8,382,238.00</b>	2,402,639.00			5,979,599.00
6	Maint. Of Non-Residential Building (NRB)	576,250.00	979/HUD	13.01.2017	316,000.00						
					<b>316,000.00</b>		<b>892,250.00</b>				892,250.00
7	Dev. Of Park	469,249.00					<b>469,249.00</b>				469,249.00
8	Public Toilet	435,000.00					<b>435,000.00</b>				435,000.00
9	Soil Waste Management	452,443.00	15640/HUD	29.06.2016	1,740,000.00						
					<b>1,740,000.00</b>		<b>2,192,443.00</b>	452,443.00			1,740,000.00
10	Festival Grant	15,000.00					<b>15,000.00</b>	15,000.00			0.00
11	MLALAD	373,453.00					<b>373,453.00</b>				373,453.00
12	Const of Computer Room	167,500.00					<b>167,500.00</b>				167,500.00
13	WODC	23,279.00					<b>23,279.00</b>				23,279.00
14	NSDP	-4,568.00					<b>-4,568.00</b>				-4,568.00

15	Red cross	5,100.00					<b>5,100.00</b>				5,100.00
16	BRGF	7,172,067.00					<b>7,172,067.00</b>	3,752,294.00			3,419,773.00
17	Annual Main. Roads & Bridges	7,046,094.00					<b>7,046,094.00</b>	1,190,140.00			5,855,954.00
18	Maint. R&B (State)	0.00	969/HUD	13.01.2017	2,251,000.00						
					<b>2,251,000.00</b>		<b>2,251,000.00</b>				2,251,000.00
19	MVT	1,242,150.00	24517/HUD	19.10.2016	726,000.00						
			2763/HUD	06.02.2017	726,000.00						
					<b>1,452,000.00</b>		<b>2,694,150.00</b>	1,101,553.00			1,592,597.00
20	Devolution of Funds	18,843,050.00	16234/HUD	04.07.2016	2,715,000.00						
			2596/HUD	03.02.2017	2,715,000.00						
					<b>5,430,000.00</b>		<b>24,273,050.00</b>				24,273,050.00
21	Const of CC Road	125,111.00					<b>125,111.00</b>	125,111.00			0.00
22	SPF	1,273,889.00					<b>1,273,889.00</b>	103,000.00			1,170,889.00
23	SJSRY	597,984.00					<b>597,984.00</b>	597,984.00			0.00
25	Emergence	8,000.00					<b>8,000.00</b>				8,000.00
26	Street Light	-43,047.00					<b>-43,047.00</b>				-43,047.00
27	14th FC	5,460,000.00	17980/HUD	25.07.2016	3,815,000.00						
			30184/HUD	26.12.2016	3,815,000.00						
					<b>7,630,000.00</b>		<b>13,090,000.00</b>	1,648,574.00			11,441,426.00
28	14th FC (Performance)	0.00	6944/HUD	24.03.2017	7,534,000.00						
					<b>7,534,000.00</b>		<b>7,534,000.00</b>				7,534,000.00
29	4th SFC (Meter reading)	1,500,000.00					<b>1,500,000.00</b>				1,500,000.00
30	4th SFC (CCA)	960,000.00	26530/HUD	11.11.2016	480,000.00						
			2775/HUD	06.02.2017	480,000.00						
					<b>960,000.00</b>		<b>1,920,000.00</b>	50,000.00			1,870,000.00
31	4th SFC (MCA)	457,000.00	26538/HUD	11.11.2016	229,000.00						
			3274/HUD	10.02.2017	229,000.00						
					<b>458,000.00</b>		<b>915,000.00</b>				915,000.00
32	Protection & Conservation of water Bodies	2,000,000.00					<b>2,000,000.00</b>				2,000,000.00
33	Honorarium TA & DA	0.00	211550/HUD	09.09.2016	43,200.00						
			4480/HUD	25.02.2017	7,226.00						
					<b>50,426.00</b>		<b>50,426.00</b>	31,200.00			19,226.00
34	AWC Centre	1,500,000.00					<b>1,500,000.00</b>				1,500,000.00
35	Arr. Pension & Basic Service	10,903,000.00	29625/HUD	19.12.2016	3,076,000.00						
			6077/HUD	17.03.2017	1,107,000.00						

			28331/HUD	02.12.2016	1,539,000.00					
					<b>5,722,000.00</b>		<b>16,625,000.00</b>	1,184,639.00		15,440,361.00
36	SBM	6,970,225.00					<b>6,970,225.00</b>	1,706,525.00		5,263,700.00
37	OULM	581,912.00					<b>581,912.00</b>	575,735.00		6,177.00
38	RD (TASP)	335,555.00	29189/HUD	13.12.2016	306,000.00	34,000.00				
			3278/HUD	10.02.2017	263,000.00	29,222.00				
	<b>Total</b>				<b>569,000.00</b>	<b>63,222.00</b>	<b>967,777.00</b>	431,502.00		53,628.00
39	RD (SCP)	0.00	29192/HUD	13.12.2016	229,000.00	25,444.00				
			3281/HUD	10.02.2017	197,000.00	21,889.00				
	<b>Total</b>				<b>426,000.00</b>	<b>47,333.00</b>	<b>473,333.00</b>	0.00		47,333.00
40	RD (GEN)	640,183.00	29168/HUD	13.12.2016	848,000.00	94,222.00				
			3284/HUD	10.02.2017	731,000.00	81,222.00				
	<b>Total</b>				<b>1,579,000.00</b>	<b>175,444.00</b>	<b>2,394,627.00</b>	640,183.00		175,444.00
	<b>Total</b>	<b>111,346,472.00</b>			<b>50,901,426.00</b>	<b>285,999.00</b>	<b>162,533,897.00</b>	<b>37,381,263.00</b>		<b>276,405.00</b>
										<b>124,876,229.00</b>

For execution of various developmental works, the ULBs mainly receive funds from the Government of India (GOI) and the State Government in the form of Grants. The GOI Grants include funds released under Centrally Sponsored Schemes and grants assigned under the recommendations of Thirteenth Finance Commission (TFC) & Fourteenth Finance Commission (FFC). The State Government also provided grants to the ULBs through the State Budget based on the recommendations of State Finance Commission (SFC).

As per letter no. 35425/F, dtd.12.10.2012, all Departments were asked to instruct the implementing agencies which are authorised to keep the central share and state share or only central share of the centrally sponsored plan schemes in bank accounts, to keep them in flexi accounts so that higher interest accruals from the scheme funds can be ploughed back to expand the coverage of the scheme without affecting fund flow under the scheme. In course of audit it was noticed that the same procedure has not been adopted. Necessary steps may be taken to deposit the grants in flexi accounts to accrue more interest.

It is seen from the above statement that, the percentage of achievement in respect of utilisation of grant is only **22.99 %** during the financial year 2016-17. A total amount of **Rs.12,51,52,634.00** towards Govt. grants is lying unspent till the end of 31.03.2017 which reveals low spending in execution of different schemes and also defeats the very purpose of the legislature for which these have been sanctioned. This non utilisation also leads to price escalation of the projects / schemes for which they have been sanctioned. The same may be utilized at the earliest observing all the guidelines of the concerned schemes in the interest of the common people as the same were sanctioned for socio-economic development of the urban population.

In response to **POM NO.20 / 08.03.2018** the local authority replied that, since most of the grants has been received at the fag end of the financial year, the same could not be utilized during the same year. However, the said amount has been utilized during 2017-18.

However, the local authority is suggested to adopt proper method, planning and monitoring in utilisation of grants. The Grant in-Aid register in Form No.IV of Rule –II may also be maintained regularly.

**Para No. 9.2 – DIVERSION OF FUND –POM NO.21/08.03.2018**

No amount has been diverted from one scheme to another during the year 2016-17.

**PARA: 10 UTILISATION CERTIFICATE**

Junagarh NAC - 2016-2017

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	01-04-2016	78705169.00	37381263.00	116086432.00	7673133.00	31-03-2017	108413299.00	
	<b>GRAND TOTAL</b>	<b>78705169.00</b>	<b>37381263.00</b>	<b>116086432.00</b>	<b>7673133.00</b>		<b>108413299.00</b>	

**Comments :**

The details of U.C. submitted during 2016-17 are furnished below -

SI. No.	Letter No. / date	Amount of UC submitted	Scheme	Year of grants	To whom the UC submitted
1	2	3	4	5	6
1	1897/24.06.16	480,000.00	Performance Based Incentive	2011-12	P.D., DUDA, KLD
2	1897/24.06.16	374,238.00	PBI	2011-12	P.D., DUDA, KLD
3	1897/24.06.16	623,000.00	PBI	2012-13	P.D., DUDA, KLD
4	1897/24.06.16	892,401.00	PBI	2013-14	P.D., DUDA, KLD
5	2533/27.09.16	276,678.00	13th FC	2011-12	P.D., DUDA, KLD
6	2533/27.09.16	953,000.00	13th FC	2011-12	P.D., DUDA, KLD
7	2528/26.09.16	21,141.00	Boundary Wall	2010-11	P.D., DUDA, KLD
8	2531/27.09.16	1,190,140.00	AM & RB	2014-15	P.D., DUDA, KLD
9	208/03.03.17	1,110,000.00	SBM	2015-16	P.D., DUDA, KLD
10	207/03.03.17	1,176,800.00	SBM	2015-16	P.D., DUDA, KLD
11	304/15.03.17	575,735.00	OULM	2015-16	P.D., DUDA, KLD
	<b>TOTAL</b>	<b>7,673,133.00</b>			

Year wise break up of pending UCs' –

Year wise break up of pending U.Cs'		
SI. No.	Relating to financial year	Pending U.C. amount
1	2	3
1	Upto 1991-92	131,500.00
2	1997-98	43,575.00
3	1999-2000	54,744.00
4	2003-04	4,628.00
5	2004-05	25,179.00

6	2005-06	296,796.00
7	2007-08	3,230,209.00
8	2008-09	123,999.00
9	2009-10	6,213,205.00
10	2010-11	4,444,837.00
11	2011-12	1,396,876.00
12	2012-13	813,184.00
13	2013-14	5,226,329.00
14	2014-15	17,880,696.00
15	2015-16	31,146,279.00
16	2016-17	37,381,263.00
	<b>Total</b>	<b>108,413,299.00</b>

It could be seen from the above pendency position that UCs' to the tune of **Rs.108413299.00** is pending for submission as on 31.03.2017 to different quarters which is highly alarming. The present audit brings it to the notice of the local authority that the amount pending for submission of UC is as good as one financial year's receipt of the NAC for development works. Non submission of UC. indicates non utilisation of grants which itself defeats the very purpose of the Govt. in achieving target oriented results in poverty alleviation programme. In this case, Kalahandi being the backward District and enlisted in a special project like Central and State Govt. giving top priority in implementing poverty alleviation schemes and focus upon utilisation of funds in time. The mission of planning authority failed here due to non utilisation of grants equivalent to almost one financial year receipts thus the end users i.e., the beneficiaries are deprived of the benefit as planned for them by the Govt., thereby the upliftment towards normal stream of the society is deferred by one financial year. Further steps should be taken in accelerating the submission of utilisation certificate to the funding agencies. To avoid such embarrassing situation, prompt steps should be taken in submission of UC soon after the utilisation of grants. As per Rule 170 and 171 of OGFR – Vol. I grants received should be utilized within the same financial year in which it was received and UCs' should be submitted by 30<sup>th</sup> June of the subsequent years to the funding authority as well as Principal Accountant General (A & E), Odisha.

In response to **POM No.23/08.03.2018** the local authority replied that, during the year 2016-17 U.C has been submitted which is not up to the mark as because the grant amount has been received at the fag end of the financial year. However the said amount has been utilized during 2017-18 and its utilisation certificate has already been submitted to proper quarters. Therefore it is suggested to local authority that necessary steps be taken for early utilisation of the grants and timely submission of UCs to proper quarters henceforth.

**PARA: 11 MISAPPROPRIATION & DEFALCATION**

<b>11.1 - LESS CREDIT TO CASH BOOK – POM No. 34/13.03.2018</b>
<p>On checking of the D.C.R. of Kandarpa Guru, Tax Collector with reference to Cashier Cash Book it is found that, on DCR page No.31 dt.18.02.17 a sum of Rs.1697.00 has been collected towards Holding Tax vide M.R. No. 01 /date 18.02.17 in Book No.226. But instead of taking Rs.1697.00, Rs.1250.00 has been credited to the Cashier's cash book. As a result a sum of <b>Rs.447.00</b> (1697.00 – 1250.00) has been less credited to the cash book leading to loss of Rs 447.00 to the NAC fund.</p> <p>In response to audit objection memo the above amount of Rs 447.00 has been recovered vide M.R.No. 48/62 dated 31.03.2018. Hence Para is dropped.</p>
<b>11.2 - LESS CREDIT TO DCR &amp; CASH BOOK – POM NO.46/17.03.2018</b>
<p>On checking the Misc. Receipt Book with reference to DCR and Cashier Cash Book it is found that, vide M.R.Book No.45 MR No.27 dated 15.12.2017 a sum of Rs.990.00 was collected in shape of cash from Sri Dilip kumar Dandsena, Contractor towards EMD. But, instead of taking Rs.990.00 a sum of Rs.448.00 has been credited to DCR and Cashier Cash Book. As a result a sum of <b>Rs. 542.00</b> (990.00 – 448.00) is credited less to the NAC fund.</p> <p>In response to audit objection memo the above amount of Rs 542.00 has been recovered vide M.R.No. 48/64 dated 31.03.2018. Hence Para is dropped.</p>
<b>11.3 - TOTALING MISTAKE IN D.C.R. - POM NO.35/14.03.18</b>
<p>On checking the totaling of DCR of Sri Kandarpa Guru it is found that, on DCR page no.120 to 122 vide Misc. Receipt Book No.34 M.R. No.29 to 58 a sum of Rs.177430.00 has been collected from different persons. But due to totaling mistake in DCR instead of Rs.177430.00 only Rs.177130.00 has been arrived and credited to cash book, as a result an amount of Rs.300.00 less credited to cash book.</p> <p>In response to audit objection memo the above amount of Rs 300.00 has been recovered vide M.R. No. 48/63 Dated 31.03.2018. Hence Para is dropped.</p>

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

<b>12.1 - LOSS OF STOCK AND STORE</b>
<p>During the financial year 2016-17 no loss of stock and store has been detected. Hence no comments.</p>

**PARA: 13 AUDIT OF RECEIPTS**

<b>13.1 - DCB POSITION</b>



**D C B POSITION**

Name of the tax/Fees	Demand			Collection			Rebate allowed	Current collection + rebate	Balance		
	Arrear	Current	Total	Arrear	Current	Total			Arrear	Current	Total
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9 (6+8)</b>	<b>10 (2-5)</b>	<b>11 (3-9)</b>	<b>12</b>
Holding Tax	423697.49	266027.00	689724.49	132511.00	136254.00	268765.00	7401.00	143655.00	291186.49	122372.00	413558.49
Latrine Tax	4038.56	0.00	4038.56	0.00	0.00	0.00	0.00	0.00	4038.56	0.00	4038.56
Water Tax	327292.49	149861.00	477153.49	81254.00	72146.00	153400.00	4440.00	76586.00	246038.49	73275.00	319313.49
Light Tax	338870.21	149671.00	488541.21	81254.00	72146.00	153400.00	4440.00	76586.00	257616.21	73085.00	330701.21
<b>Total</b>	<b>1093898.75</b>	<b>565559.00</b>	<b>1659457.75</b>	<b>295019.00</b>	<b>280546.00</b>	<b>575565.00</b>	<b>16281.00</b>	<b>296827.00</b>	<b>798879.75</b>	<b>268732.00</b>	<b>1067611.75</b>
Cart & Carriage	13815.00	0.00	13815.00	0.00	0.00	0.00	0.00	0.00	13815.00	0.00	13815.00
D & O Trade	97298.00	38134.00	135432.00	7400.00	38134.00	45534.00	0.00	38134.00	89898.00	0.00	89898.00
<b>Total</b>	<b>111113.00</b>	<b>38134.00</b>	<b>149247.00</b>	<b>7400.00</b>	<b>38134.00</b>	<b>45534.00</b>	<b>0.00</b>	<b>38134.00</b>	<b>103713.00</b>	<b>0.00</b>	<b>103713.00</b>
Shopping Complex	2129645.00	960700.00	3090345.00	677650.00	420550.00	1098200.00	0.00	420550.00	1451995.00	540150.00	1992145.00
Daily market	369545.24	469224.00	838769.24	220000.00		220000.00	0.00	0.00	149545.24	469224.00	618769.24
Cattle market	640.00		640.00	0.00	0.00	0.00	0.00	0.00	640.00	0.00	640.00
Grouond Rent	110.00		110.00	0.00	0.00	0.00	0.00	0.00	110.00	0.00	110.00
Lease of Tank	1353581.50	611315.00	1964896.50	145678.00	414622.00	560300.00	0.00	414622.00	1207903.50	196693.00	1404596.50
Pound house	1108.00		1108.00	0.00	0.00	0.00	0.00	0.00	1108.00	0.00	1108.00
Market shed	22500.00		22500.00	0.00	0.00	0.00	0.00	0.00	22500.00	0.00	22500.00
Public resort and other rent	0.00		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
u/s 255	0.00	2550.00	2550.00	0.00	2550.00	2550.00	0.00	2550.00	0.00	0.00	0.00
Fees for mobile tower	0.00	95000.00	95000.00	0.00	95000.00	95000.00	0.00	95000.00	0.00	0.00	0.00
Fees on hoarding	0.00	2000.00	2000.00	0.00	2000.00	2000.00	0.00	2000.00	0.00	0.00	0.00
Hire charges	0.00	66600.00	66600.00	0.00	66600.00	66600.00	0.00	66600.00	0.00	0.00	0.00

of water tanker											
Rent from Town Hall	0.00	104300.00	104300.00	0.00	104300.00	104300.00	0.00	104300.00	0.00	0.00	0.00
Rent from Kalyan Mandap	0.00	24800.00	24800.00	0.00	24800.00	24800.00	0.00	24800.00	0.00	0.00	0.00
<b>Total</b>	<b>3877129.74</b>	<b>2336489.00</b>	<b>6213618.74</b>	<b>1043328.00</b>	<b>1130422.00</b>	<b>2173750.00</b>	<b>0.00</b>	<b>1130422.00</b>	<b>2833801.74</b>	<b>1206067.00</b>	<b>4039868.74</b>
<b>Grand Total</b>	<b>5082141.49</b>	<b>2940182.00</b>	<b>8022323.49</b>	<b>1345747.00</b>	<b>1449102.00</b>	<b>2794849.00</b>	<b>16281.00</b>	<b>1465383.00</b>	<b>3736394.49</b>	<b>1474799.00</b>	<b>5211193.49</b>

Percentage of collection of taxes

Name of the Tax	Total Demand	Total collection + rebate allowed
Holding Tax	689724.49	276166.00
Water Tax	477153.49	157840.00
Light Tax	488541.21	157840.00
Latrine Tax	4038.56	0.00
<b>TOTAL</b>	<b>1659457.75</b>	<b>591846.00</b>

It would be seen from the above table that the percentage of collection of the above taxes during the year 2016-17 comes to 35.66 % which is very low. Hence the local authority is advised to take effective steps to collect the taxes cent per cent.

On issue of POM No.28/08.03.2018 the local authority replied that steps will be taken to collect the outstanding dues during this year. Hence it is suggested by audit to take immediate effective step for cent percent collection of taxes.

**13.2 - NON COLLECTION OF HOUSE RENT – POM NO.57/DATED 24.03.2018 –**

During the year under audit, i.e., 2016-17 it is found that an office quarter is allotted to Sri Himanshu Sekhar Rana, Acct. and Sri Narayan Sen, MIS . As per Council Resolution the rent has been fixed @ Rs.800/- p.m. for the above quarter. But, they have neither deposited nor office collected house rent from the above occupants. So the E.O. is requested to collect the house rent from 01.04.16 to 31.03.17 @ of Rs.800.00 for a total of **Rs.9600.00** and compliance reported to audit.

In response to audit objection memo the local authority agreed to effect recovery. Hence the local authority is requested to take necessary steps to realise outstanding house rent dues from the occupants of the NAC quarter. For this the following officials are held responsible.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Himanshu Sekhar Rana	Accountant	Now at Junagarh NAC Dist.Kalahandi	4800.00
2	Narayan Sen	MIS	At Junagarh NAC Dist.Kalahandi	4800.00

**13.3 - NEW ASSESSMENT OF HOLDING FOR THE YEAR 2016-17 -POM NO.25/08.03.2018**

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 %**

During the year 2016-17 a total number of 90 new holdings were assessed. Assessed amount of taxes on those holdings are duly collected and credited to the N.A.C. fund during 2016-17. The details of which are furnished below -

New Assessment Of Holdings For the year 2016-17								
SI No	ward No	Holding No	Annual Value	Name	Holding Tax	Light tax	Water Tax	Total
1	2	3	4	5	6	7	8	9
1	5	224	4563	Smt sasmita pradhan	228.00	137.00	137.00	502.00
2	4	123	914	Smt Santoshini Bag	45.00	27.00	27.00	99.00
3	11	158	12664	Sri Nabin Sahu	633.00	380.00	380.00	1393.00
4	12	173	3769	Sri Niranjana Sahu	188.00	113.00	113.00	414.00
5	11	5	1937	Sri sankar Pr.Agrawa	97.00	58.00	58.00	213.00
6	11	159	6188	Sri Ganesh chandra Agrawal	309.00	186.00	186.00	681.00
7	11	160	6802	sri Puran Chand Mittal	340.00	204.00	204.00	748.00
8	11	161	2452	Smt Lalita Sahu	122.00	74.00	74.00	270.00
9	10	153	16404	Purusottam Das Agrawal	820.00	492.00	492.00	1804.00
10	7	162	2854	Sudhanshu sekhar Sahoo	142.00	86.00	86.00	314.00
11	11	162	5270	Bata krushna Sahu	263.00	158.00	158.00	579.00
12	1	156	15552	Smt Manorama Padhi	777.00	467.00	467.00	1711.00
13	12	174	17003	Jayaram Sahoo	850.00	510.00	510.00	1870.00
14	2	174	6349	Isvar Chandra Naik	317.00	190.00	190.00	697.00
15	12	175	6721	Nirupa Nag	336.00	202.00	202.00	740.00
16	11	163	10828	Mayadhar Sahu	540.00	325.00	325.00	1190.00
17	5	225	2638	Surendra Barik	131.00	79.00	79.00	289.00
18	3	147	3122	Rajesh Kumar jain	156.00	94.00	94.00	344.00
19	12	176	7852	Atulya Pattanaik	392.00	236.00	236.00	864.00
20	12	177	3910	Bira kishor Meher	196.00	117.00	117.00	430.00
21	5	226	3330	Prashant Ku.Mund	167.00	99.00	99.00	365.00
22	2	175	5949	Mohanlal sharma	298.00	178.00	178.00	654.00
23	5	227	6371	Surendra Ku.Padhi	184.00	110.00	110.00	404.00
24	6	128	3657	Smt Gomati Sethi	184.00	110.00	110.00	404.00
25	5	228	2725	Smt archana Das	136.00	82.00	82.00	300.00
26	5	229	5771	Smt Sabita marjani Pand	289.00	173.00	173.00	635.00
27	8	193	3047	Hrushikesh sahu&subash Sahu	153.00	91.00	91.00	335.00
28	10	154	10,001	Rabi sankar agrawal	500.00	300.00	300.00	1100.00
29	11	164	5268	santosh Ku. Sahu	263.00	158.00	158.00	579.00

30	2	176	7833	Jyotiranjana Patra	392.00	235.00	235.00	862.00
31	5	230	4513	Dhirendra Nath Panda	226.00	135.00	135.00	496.00
32	5	231	4405	Santoshini Patra	221.00	132.00	132.00	485.00
33	7	163	9704	Naikbuda sethi	485.00	291.00	291.00	1067.00
34	1	157	5474	Sishu Kumar Nial	274.00	164.00	164.00	602.00
35	1	148	2430	Smt Sanjulata Sahu	121.00	73.00	73.00	267.00
36	12	178	4895	Md.amanuddin Khan	245.00	147.00	147.00	539.00
37	12	179	10284	Niranjan Sahoo	514.00	309.00	309.00	1132.00
38	2	176	15300	Rajesh Ku.Bemal	765.00	459.00	459.00	1683.00
39	11	165	52382	Jatindra Pr.Padhi	2620.00	1571.00	1571.00	5762.00
40	7	164	5551	radha kanta Hati	278.00	167.00	167.00	612.00
41	7	165	7682	Smt Sasmita Padhi	385.00	230.00	230.00	845.00
42	2	178	3655	smt Lalita kaibarta	183.00	110.00	110.00	403.00
43	5	232	4533	Suratha Pujhari	227.00	136.00	136.00	499.00
44	6	129	3964	Jitendra Sharma	198.00	119.00	119.00	436.00
45	2	179	16870	Yashoskam Agnihotri	843.00	506.00	506.00	1855.00
46	5	233	5970	Sutyannarayan Mund	298.00	179.00	179.00	656.00
47	5	234	5977	Smt Mamamta Joshi	299.00	179.00	179.00	657.00
48	5	235	5580	Arun kumar Mund	279.00	167.00	167.00	613.00
49	6	130	4972	gangadhar Das	249.00	149.00	149.00	547.00
50	7	166	6100	Jagdish Pr.Sahoo	305.00	183.00	183.00	671.00
51	7	167	5124	Sridhara Kundu	256.00	154.00	154.00	564.00
52	7	168	6424	Rajib Lochan Singh	321.00	193.00	193.00	707.00
53	11	166	4432	Anu Bag	222.00	133.00	133.00	488.00
54	12	180	14158	Md.zafar	707.00	424.00	424.00	1555.00
55	12	181	6833	Rajib Lochan kara	342.00	205.00	205.00	752.00
56	8	194	28350	Chandramani Meher	1417.00	850.00	850.00	3117.00
57	12	182	36720	Bibhutibhusan pand	1837.00	1101.00	1101.00	4039.00
58	12	183	4294	Bibhu Prasad Mohanty	214.00	129.00	129.00	472.00
59	5	236	1368	Ajay ku.Sharma	68.00	41.00	41.00	150.00
60	6	131	5839	Balakrushna Achary	292.00	175.00	175.00	642.00
61	12	184	4533	Achyutanand Deep	227.00	136.00	136.00	499.00
62	2	180	3290	Ghasian meher	164.00	98.00	98.00	360.00
63	12	185	10,216	Ananda Padhi	510.00	306.00	306.00	1122.00
64	5	237	3252	Nibasini Roul	162.00	98.00	98.00	358.00
65	5	238	4337	Upendra Kundu	217.00	130.00	130.00	477.00
66	7	169	7262	santosh ku.Panigrahi	363.00	218.00	218.00	799.00
67	1	158	5145	Bijaya ku.Mallik	258.00	154.00	154.00	566.00
68	2	181	5807	Gunanidhi Pradhani	291.00	174.00	174.00	639.00
69	5	239	6248	Manoranjan Panigrahi	313.00	187.00	187.00	687.00
70	2	182	6228	Mutukundu venkat Reddy	311.00	187.00	187.00	685.00
71	5	23	2591	Laxminarayan Panda	130.00	78.00	78.00	286.00
72	2	183	4169	Manas ranjan Tripathy	209.00	125.00	125.00	459.00

73	2	184	4169	Pranaya prasanna Tripathi	209.00	125.00	125.00	459.00
74	5	240	3235	Smt Basanti Panda	162.00	97.00	97.00	356.00
75	6	132	3087	Santosh ku Das	154.00	93.00	93.00	340.00
76	2	185	6347	Smt kamini Patra	318.00	190.00	190.00	698.00
77	7	170	3235	Gobinda narayan Thakur	162.00	97.00	97.00	356.00
78	5	241	3719	Narayan Panda	186.00	112.00	112.00	410.00
79	11	167	10,172	Niranjan Sahu&nikunja saho	509.00	305.00	305.00	1119.00
80	11	168	10,278	Bishnu Panda& Siba pr.Panda	514.00	309.00	309.00	1132.00
81	11	169	15666	Sujata saho	783.00	470.00	470.00	1723.00
82	5	215	2210	Sushil Ku.Panda	111.00	66.00	66.00	243.00
83	2	186	6131	Akshya Ku.Panigrahi	306.00	184.00	184.00	674.00
84	10	155	68,086	Smt.Mamata Sharma	3404.00	2043.00	2043.00	7490.00
85	7	171	7878	Samir Ku.Mund	393.00	237.00	237.00	867.00
86	12	186	6235	Amit purohit	312.00	187.00	187.00	686.00
87	12	187	71400	Smt Rehati Dandasena	3570.00	2142.00	2142.00	7854.00
88	12	188	4806	Kanhu charan Tripathi	241.00	144.00	144.00	529.00
89	11	170	6204	Lalita Agrawal	310.00	186.00	186.00	682.00
90	12	189	9000	Rajes Agrawal & Mukes agrawal	450.00	270.00	270.00	990.00
				<b>TOTAL</b>	<b>39388.00</b>	<b>23630.00</b>	<b>23630.00</b>	<b>86648.00</b>

**13.4 - BUILDING PLAN APPROVAL**

The details of building plan approval status is furnished below for the year 2016-17

Sl. No.	Year	No. of Building Plan approved	Construction period	No. of plan applied for renewal	Fine imposed	No. of plan assessment made	No. of plan due for assessment	Non assessment
1	2	3	4	5	6	7	8	9
01	2014-15	35	One year	No	-	33	02	02
02	2015-16	69	One year	No	-	16	53	53
03	2016-17	113	One year	No	-	90	23	23

**13.5 - NON REVISION OF ANNUAL VALUE OF HOLDING TAX - POM NO.43/17.03.2018**

Holding related taxes such as holding, lighting 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, due to shortage of staff it is not possible to reassess the annual value of the holdings in due time. They also pointed out that, the NAC have communicated to the concerned valuation department vide their letter no. 474 / dt, 22.03.2018 to take steps for reassessment. Thus audit is of the opinion that, necessary tangible steps may be taken in this regard as soon as possible for financial betterment of the local body.

**13.6 - NON ISSUE OF DISTRESS WARRANT – POM NO.59/26.03.2018**

As per Odisha Municipal Act, 1950 under section 161 and 162 provide for issue of distress warrant to the defaulters of tax within a period of 60 days from the date it become due and section 346 provides the time limit of recovery of the dues, which is 3 years. But, during the year 2016-17 no distress warrant was issued.

Particular	No. of Distress Warrant	Amount
No. of Warrant pending as on 01.04.16	13	5588
No. of Warrant issued during 2016-17	0	0
Total	13	5588
No. of warrant executed during the year 2016-17	0	0
No. of warrant pending as on 31.03.17 (as per audit)	13	5588
No. of warrant pending as on 31.03.17 (as per Warrant Register page No. 38)	13	3564
Difference	0	2024

In response to audit objection memo the local authority replied that, since no staff is available under Tax Section it could not be possible to issue distress warrant. At present the collection of taxes is being made through official staff. However, it is advised that the local authority is advised to look into the matter for easy settlement of the cases.

**13.7 - TIME BARRED TAXES – POM NO.27/08.03.18**

As per illustration issued in the Guideline on limitation for recovery of dues vide General Guideline on preparation of Draft Audit Report in respect of ULBs the amount of **Rs.67891.00** comes under limitation for time barred.

The year wise break up of tax is furnished below -

YEAR	HOLDING TAX	LATRINE TAX	WATER TAX	LIGHT TAX	TOTAL
1	2	3	4	5	6
Prior to 2010-11	84242.49	4038.56	110601.49	123185.21	322067.75
2010-11	37685.00	0.00	25056.00	24984.00	87725.00
2011-12	37370.00	0.00	25549.00	25385.00	88304.00
2012-13	29546.00	0.00	19119.00	19226.00	67891.00
2013-14	60178.00	0.00	39013.00	38536.00	137727.00
2014-15	67476.00	0.00	44049.00	43839.00	155364.00
2015-16	107318.00	0.00	63846.00	63656.00	234820.00
2016-17	129773.00	0.00	77715.00	77715.00	285203.00

<b>TOTAL</b>	<b>553588.49</b>	<b>4038.56</b>	<b>404948.49</b>	<b>416526.21</b>	<b>1379101.75</b>
--------------	------------------	----------------	------------------	------------------	-------------------

It is seen from the above table that taxes to the tune of Rs.1379101.75 are outstanding as on 31.03.2017 and out of the above a sum of **Rs.67891.00** is considered as time barred, i.e. pending for more than 5 years. The said outstanding taxes for the year 2012-13 are barred by limitation and treated as loss to the NAC fund according to Section 346 of Odisha Municipal Act, 1950 read with FD OM No.2252/LFA dt.30.04.2007 As per Rule the same is treated as loss to the institution and the EO. is solely responsible for the said loss in lieu of non-collection.

On issue of POM the local authority replied that steps would be taken to collect the outstanding amount. Hence the amount of Rs.67891.00 is suggested for recovery from Sri Samir Kumar Thakur, the then EO who is responsible for timely inaction in collection of outstanding dues.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Samir Kumar Thakur	Ex-EO	Now M.E. at Bhawanipatna Municipality Dist.Kalahandi	67891.00

**13.8 - NON ASSESSMENT OF HOLDING TAX ON RAILWAY LAND,AGRICULTURE LAND – POM NO.60/26.03.18**

As per provisions contained in Section 131(1) (a) of the OM Act,1950 the Municipalities shall impose tax on holdings situated within the Municipalities on their annual value. Further, as per provisions contained under section 131(2) (b) of the OM Act,1950, the Municipality shall levy holding tax on annual value of railway lands situated within the Municipal area which are not used exclusively for agricultural purposes and are not occupied by or adjacent and to any buildings. As per Rule 518 (1) of OM Rules, 1953 the annual value was to be determined by a committee consisting of the Executive Officer, the Collector of the District and one representative of Railway authority. As per Rule 518(10) of OM Rules, 1953, if the Committee does not complete the valuation of any railway lands before the commencement of the half year, with effect from which they are to be assessed or their assessment is to be revised, the Executive Officer may assess them accordingly to the prevailing market value in case the lands are to be assessed for the first time and in accordance with the existing valuation in the case of other lands and shall be entitled to collect the tax on the basis of such assessment pending the valuation of the said land by the Committee.

On issue of POM No.,60/26.03.18 the local authority replied that instructions noted and steps will be taken to assess railway line which are not used for agriculture purpose and accordingly demand will be made from the date of establishment of railway station.

As such the Executive Officer is advised to take effective steps adhering strictly to the above rules to enhance the revenue of the ULB.

**13.9 - NON-ASSESSMENT OF TRANSFORMERS & SUBSTATIONS TO TAX PURVIEW– POM NO.60/26.03.2018**

As per information furnished to audit, so many Sub-Stations are located within the NAC jurisdiction installed by the WESCO. These encroached lands like other establishment are supposed to be brought under tax ambit by the NAC. As this was not done, NAC is losing a major source of revenue which could be utilised for development and other expenses. With legal empowerment to impose taxes on such encroached lands, it is due to lack of administrative initiatives that the NAC is incurring loss by not taking measures so far. Therefore immediate steps should be taken to assess these locations and impose tax on the basis of the area encroached and necessary follow up action be taken for the realization of tax due as per Rule.

On issue of audit objection statement on the score the local authority replied to note the audit instructions.

**PARA: 14 AUDIT OF EXPENDITURE**

**14.1 - EXPENDITURE TOWARDS MOBILE CHARGES OF THE CHAIRPERSON -POM NO.36 DATED 13.03.2018**

On checking the paid vouchers with reference to cash book it is found that, during the year under audit i.e., during 2016-17 a sum of **Rs.6000.00** has been paid to M/s Feeling Computer, Junagarh in shape of cash towards mobile recharge of Chairperson which is objectionable in audit. The authenticity of the expenditure was asked for production before audit through issue of audit objection statement.

The details of payment are as follows –

Vr.No./Date	Amount
67/29.04.2016	2000.00
189/09.06.2016	2000.00
610/27.12.2016	2000.00
<b>TOTAL</b>	<b>6000.00</b>

In response to audit objection memo the local authority replied that, since the Chairperson is the head of the institution and he/she is contacting to different persons on official work, the council has passed resolution vide Resolution No. 07 (A) / dt. 28.02.2014 for payment of telephone expenditure for Rs.1000.00 p.m and requested to drop the objections. Considering the magnitude of the expenditure and the admissibility ratified by the council, the objection is dropped.

**14.2 - IRREGULAR ENGAGEMENT OF NMR – POM NO.37/14.03.2018**

As per Rule 408 (2) of the Odisha Municipal Rule, 1953 no retired employee either from Govt. service or from any other service shall be appointed either on whole time basis or on part time basis under a Council or a Committee of a Municipality without prior permission of the Govt. But on checking on vouchers with reference to Accountant Cash Book it reveals that, a sum of **Rs.20800.00** was shown expenditure towards the remuneration of Sri Hara Prasad Pradhani through NEFT as the OSD engaged on NMR who is a retired person of this NAC. The details of payment are given below –

Vr.No./Date	Period	Amount
09/02.11.16	03/2016	5200.00
80/04.05.16	04/2016	5200.00
165/03.06.16	05/2016	5200.00
228/01.07.16	06/2016	5200.00
	<b>Total</b>	<b>Rs. 20800.00</b>

In response to audit objection memo the local authority replied that, since sanitation is the basic service for which no regular staff are available to carry out the day to day work, DLRs / NMRs are engaged for cleaning of town and disposal of garbage within a minimum expenditure.

The compliance furnished by the local authority is not admitted in audit since the re-engagement order is not in consistent within the Rule 408 (5) of O.M.Rule, 1953. Hence para stands on its own merit.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Bamdev Mishra	Ex-.E.O.	Now as EO at Nuapada NAC Dist.Nuapada	20800.00

**14.3 - INADMISSIBLE EXPENDITURE – POM NO.38/14.03.2018**

On checking the paid vouchers with reference to Cash Book it is noticed that, on Vr. No.416 dated 27.09.2016 a sum of **Rs.55000.00** has been paid to Anand Tent House & Electricals, Junagarh towards "**Khandabasa**" festival, 2016 vide Ch.No.043457 (UCO Bank) dated 27.09.2016.



As per Rule 117 of Odisha Municipal Manual such type of expenditure is prohibited. So the circumstances and in which provision the payment has been made were sought for clarification before audit through issue of audit objection memo.

In response to audit objection memo the local authority replied that, '**Khandabasa**' is a major local festival of Goddess Lankeswari and thousands of people are gathered here to witness the festival. It is the responsibility of the U.L.B. to provide lighting, sanitation and water supply. Previously Govt. in H & U D Department. has sanctioned funds for management of the festival. But the same has been stopped. Considering the local demand the Council has taken decision to utilize funds from its own sources for celebration of the festival and a provision in the annual budget has been made for amount of Rs 1,00,000.00 for the year 2016-17. They also requested to drop the objections by considering the above narrated facts.

Considering the replies of the local authority and the urgency of the matter it is felt in audit that, as the NAC reserves the right of collection of taxes from the habitats, it is the duty of the local body to provide basic amenities and services in time of need to the local people. Hence the reply is considered and the objection is dropped.

**14.4 - PAYMENT MADE BY VIOLATING ADVERTISING POLICY OF GOVT - POM NO.39/17.03.18**

On checking the paid vouchers with reference to cash book it is noticed that, during the year under audit a total sum of **Rs.260635.00** has been paid to different News Agencies towards advertisement charges by violating Advertisement Policy of Odisha, 1998 {Odisha Gazette No.,1708/23.12.1998 vide item No.6} wherein it is clearly mentioned that all commercial, classified and displayed advertisements by State Govt. agencies, undertaking corporations, Boards etc. will be routed through the Information & Public Relation Department at the beginning of the year for keeping an effective watch on release of advertisement. Such budget provision must be communicated with the first advertisement of the year, if not communicated earlier.

Information and Public Relation Department shall communicate approved rate in respect of each News Paper/Periodicals to such advertisers in order to enable them to make payment directly to the newspapers under intimation to I & P.R. Deptt.

And, secondly as per Section 117 [a] of Odisha Municipal Act, 1950 unless provision has been made in that behalf in the budget as approved by the state Govt. no expenditure shall be incurred by the Council without prior approval by the Director.

On the above fact it is clearly proved that payment made by Council amounting to **Rs.260635.00** is illegal and unauthorized. The details of payment is furnished below –

Vr.No./Date	Amount	Mode of payment
(1)	(2)	(3)
070/29.04.16	7000.00	Ch. No.510465/29.04.16- paid to SRUTI
184/08.05.16	15000.00	Ch.No.042820/08.05.16- paid to EASTERN MEDIA
185/08.05.16	6367.00	Ch.No.043441/08.05.16- paid to EASTERN MEDIA
502/01.11.16	5000.00	Ch. No.833279/01.11.16 – paid to MSA, Bh.patna
503/01.11.16	5000.00	
575/03.12.16	5788.00	Ch. No.8..301/03.12.16 – paid to EASTERN MEDIA
664/21.01.17	3125.00	Ch. No. 110471/21.01.17 – paid to PRAGATIBADI
665/21.01.17	4861.00	
666/21.01.17	10416.00	
667/21.01.17	5208.00	
668/21.01.17	5208.00	
717/08.02.17	2500.00	Ch. No.110491/08.02.17- paid to ODISHA BARTA
835/28.03.17	5000.00	Ch. No.110519/28.03.17 - paid to EASTERN MEDIA
836/28.03.17	5788.00	
837/28.03.17	4831.00	Ch. No. 110520/28.03.17 – paid to SAMAJ
838/28.03.17	4950.00	
839/28.03.17	2970.00	
840/28.03.17	5544.00	
841/28.03.17	2970.00	
842/28.03.17	3623.00	
843/28.03.17	65943.00	Ch. No.110321/28.03.17- paid to PRAGATIBADI
844/28.03.17	5054.00	Ch. No.110522/28.03.17 – ODISHA BHASKAR
845/28.03.17	5054.00	
846/28.03.17	3000.00	
847/28.03.17	2246.00	
848/28.03.17	5000.00	
849/28.03.17	6318.00	

870/31.03.17	3000.00	Ch. No.110527/31.03.17 – paid to PRAMEYA
871/31.03.17	2710.00	
872/31.03.17	3387.00	
873/31.03.17	4687.00	Ch. No.110528/31.03.17 – paid to PRAGATIBADI
874/31.03.17	5208.00	
875/31.03.17	5208.00	Ch. No.110529/31.03.17 – paid to DHARITRI
876/31.03.17	3533.00	
877/31.03.17	3000.00	
878/31.03.17	6182.00	
879/31.03.17	3000.00	Ch. No.110530/31.03.17 – paid to SRUTI
880/31.03.17	2000.00	
881/31.03.17	4000.00	Ch. No.110531/31.03.17 – SAMAYA
882/31.03.17	2956.00	
883/31.03.17	2000.00	
884/31.03.17	3000.00	Ch. No.110532/31.03.17 – SAMAYA
885/31.03.17	3000.00	Ch. No.110533/31.03.17 – SAMAYA
		Ch. No.110534/31.03.17 - SAMAYA
<b>TOTAL</b>	<b>Rs.260635.00</b>	

In response to audit objection memo the local authority replied that, the advertisement to the different newspaper agencies has been placed on tender, quotation to maintain transparency. Ultimately this NAC also earns funds towards cost of tender paper etc. However the instruction is noted and henceforth the advertisement will be made through I & P R Deptt.

The reply of the local authority is not consistent with the audit criteria as stated above. As such the local authority is suggested to obtain approval from the Director and produce the same before next audit. Till then **Rs.260635.00** is kept under objection.

**PARA: 15 AUDIT ON WORKS**

**15.1 - LOSS OF GOVT. REVENUE DUE TO LESS REALIZATION OF ROYALTY –POM NO.47/22.03.2018**

Name of the work	Constn. Of C.C. road from Bisweswar temple towards Bhairab field
C.R. No.	08/15.9.15
Estimated cost	240000.00
Executant	Panchanan Majhi
Head of Account	Road Devp.
Vr.No./Date	698/03.02.17
M.B.No.	158/P – 99 to 105
Name of the J.E.	Arun Kumar Behera
Name of the M.E.	Samir Kumar Thakur

On scrutiny of the above work bill with reference to MB and connected records it is found that, royalty was less realized from the work bill, therefore Govt. sustained a loss of revenue of **Rs.2371.00** which needs recovery from the persons responsible and compliance may reported to audit. The details of calculation is furnished below –

Work executed	Royalty to be deducted	Royalty deducted	Less deducted
C.C.(1:4:8) 21.07 cum	Metal 20.23 cum @ 138.29 = Rs. 2797.60	Metal 20.23 @ 99 = Rs.2002.77	Rs.794.83
C.C.(1:2:4) 28.82 cum	Chips 25.94 cum @ 138.29 = 3587.24	Chips 25.94 cum @ 99.00 = Rs.2568.06	Rs.1019.18
Sand	51 cum 38.41 = Rs.1958.91	51 cum 27.50 = Rs.1402.50	Rs.556.41
<b>Total</b>	<b>Rs.8343.75</b>	<b>Rs.5973.33</b>	<b>Rs.2370.42 or say, Rs.2370.00</b>

In response to audit objection memo the local authority replied that, the amount will be recovered from the Contractor . But, the reply of the local authority is not convincing. Hence,recoupment of the above amount from the Contractor, the persons involved in the process of preparation of bill as detailed below are considered for such lapses.

Sl. No.	Name	Designation	Address	Amount
---------	------	-------------	---------	--------

01	Samir Kumar Thakur,	E.O.,	now ME at Bh.patna Mjunicipality	790.00
02	Arun Kr. Behera	J.E.	Now JE at Junagarh NAC	790.00
03	Samir Kumar Thakur,	M.E.	now ME at Bh.patna Mjunicipality	790.00
<b>TOTAL</b>				<b>2370.00</b>

**15.2 - LOSS OF GOVT. REVENUE DUE TO LESS REALISATION OF ROYALTY – POM NO.48/22.03.2018**

Name of the work	Repairing of side G/W & providing wearing coat to the road at W.N.10
C.R. No.	12/27.05.16
Estimated cost	170000.00
Executant	Pratap Kheti
Head of Account	13 <sup>th</sup> FC
Vr.No./Date	790/07.03.17
M.B.No.	169/P – 42 to 48
Name of the J.E.	Narayan Moharana
Name of the M.E.	Samir Kumar Thakur

On scrutiny of the above work bill with reference to MB and connected records it is found that, royalty was less realized from the work bill, therefore Govt. sustained a loss of revenue of **Rs.1521.00** which needs recovery from the persons responsible and compliance may reported to audit. The details of calculation is furnished below –

Work executed	Royalty to be deducted	Royalty deducted	Less deducted
C.C.(1:4:8) 4.08 cum	Metal 3.92 cum @ 138.29 = Rs. 542.09	Metal 3.92 @ 99 = Rs.388.08	Rs.154.01
C.C.(1:3:6) 9.00 cum	Chips 8.64 cum @ 138.29 = 1194.82	Chips 8.64 cum @ 99.00 = Rs.855.36	Rs.339.46
C.C.(1:2:4) 21.32 cum	Chips 19.20 cum @ 138.29 = 2655.16	Chips 19.20 @ 99.00 = Rs.1900.80	Rs.754.36
Sand	25 cum 38.41 = Rs.960.25	25 cum 27.50 = Rs.687.50	Rs.272.75
Total	Rs.5352.32	Rs.3831.74	Rs.1520.58 or say, <b>Rs.1521.00</b>

In response to audit objection memo the local authority replied that, the amount will be recovered from the persons concerned after verification of records. However, the local authority is advised to take effective steps to realize the above amount and compliance may be reported to audit.

Sl. No.	Name	Designation	Address	Amount
01	Samir Kumar Thakur,	E.O.,	now ME at Bh.patna Mjunicipality	50700
02	Narayan Moharana	J.E.	Now JE at Junagarh NAC	507.00
03	Samir Kumar Thakur,	M.E.	now ME at Bh.patna Mjunicipality	507.00
<b>TOTAL</b>				<b>1521.00</b>

**15.3 - EXCESS PAYMENT DUE TO NON DEDUCTION OF VOIDS –POM NO.49/22.03.2018**

Name of the work	Imp. Of road from Durga Sabat house to Krushna Sabat house
C.R. No.	08/15.09.12
Estimated cost	29000.00
Executant	Pratap Kheti
Head of Account	Road Devp.
Vr.No./Date	128/16.05.16
M.B.No.	164/P – 98 to 101
Name of the J.E.	Narayan Moharana
Name of the M.E.	Samir Kumar Thakur

On scrutiny of above work bill with reference MB and connected records it is found that, on item No.01 of the work bill and MB No.164,

Page 99 work executed 43.95 cum towards collecting conveying stacking and spreading of moorums without rolling by P.R.R. Rs.29000.00 was paid for the above work

As per standard specification loose quantity of moorum contained 12.5 % voids. No compaction has been made in aforesaid measurement. So 60.50 cum of moorums having 5.49 cum of voids. Non deduction of voids leads to excess payment of Rs.2648.92 or say **Rs.2649.00** (5.49cum @ 482.50) needs recovery.

In response to audit objection memo the local authority replied that, the amount will be recovered from the persons concerned after verification of records. However, the local authority is advised to take effective steps to realize the above amount and compliance may be reported to audit.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Samir Kumar Thakur	Ex-EO	Now M.E. at Bhawanipatna Municipality Dist.Kalahandi	883.00
2	Narayan Moharana	J.E.	Now at Junagarh NAC Dist.KALAHANDI	883.00
3	Samir Kumar Thakur	M.E.	Now ME at Junagarh NAC Dist. KALAHANDI	883.00

**15.4 - EXCESS PAYMENT DUE TO NON DEDUCTION OF VOIDS – POM NO.50/22.03.2018**

Name of the work	Development of road fro m fate Nagar main road towards Digambar Purohit house
C.R. No.	12/27.05.16
Estimated cost	49500.00
Executant	Dilip Kumar Dandsena
Head of Account	Own Fund
Vr.No./Date	386/03.09.16
M.B.No.	166/P – 34 to 40
Name of the J.E.	Arun Kumar Behera
Name of the M.E.	Samir Kumar Thakur

On scrutiny of above work bill with reference MB and connected records it is found that, on item No.01 of the work bill and MB No.166, Page 34 work executed 55.64 cum towards collecting conveying stacking and spreading of moorums without rolling by P.R.R. Rs.26444.00 was paid for the above work

As per standard specification loose quantity of moorum contained 12.5 % voids. No compaction has been made in aforesaid measurement. So 55.64 cum of moorums having 6.95 cum of voids. Non deduction of voids leads to excess payment of Rs.3353.37 or say **Rs.3353.00** (6.95 cum @ 482.50) needs recovery.

In response to audit objection memo the local authority replied that, the amount will be recovered from the persons concerned after verification of records. However, the local authority is advised to take effective steps to realize the above amount. For such lapses the following officials are held equally responsible.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Samir Kumar Thakur	Ex-EO	Now M.E. at Bhawanipatna Municipality Dist.Kalahandi	1117.00
2	Arun Kumar Behera	J.E.	Now at Junagarh NAC Dist.Kalahandi	1118.00
3	Samir Kumar Thakur	Ex-M.E.	Now M.E. at Bhawanipatna Municipality	1118.00

Dist.Kalahandi

**15.5 - EXCESS PAYMENT DUE TO NON DEDUCTION OF VOIDS – POM NO.51/22.03.2018**

Name of the work	Development of road from FCI godown to Dilip Behera house
C.R. No.	08/23.08.16
Estimated cost	49950.00
Executant	Dilip Kumar Dandsena
Head of Account	Own Fund
Vr.No./Date	816/18.03.17
M.B.No.	168/P – 76 to 80
Name of the J.E.	Narayan Moharana
Name of the M.E.	Samir Kumar Thakur

On scrutiny of above work bill with reference MB and connected records it is found that, on item No.01 of the work bill and MB No.168, Page 79 work executed 103.55 cum towards collecting conveying stacking and spreading of moorums without rolling by P.R.R. Rs.49950.00 was paid for the above work

As per standard specification loose quantity of moorum contained 12.5 % voids. No compaction has been made in aforesaid measurement. So 103.55 cum of moorums having 12.94 cum of voids. Non deduction of voids leads to excess payment of Rs.6243.55. or say **Rs.6244.00** (12.94 cum @ 482.50) needs recovery.

In response to audit objection memo the local authority replied that, the amount will be recovered from the persons concerned after verification of records. However, the local authority is advised to take effective steps to realize the above amount and compliance may be reported to audit.

**Responsible Person for this paragraph**

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Samir Kumar Thakur	Ex-EO	Now M.E. at Bhawanipatna Municipality Dist.Kalahandi	2081.00
2	Samir Kumar Thakur	Ex-M.E.	Now M.E. at Bhawanipatna Municipality Dist.Kalahandi	2082.00
3	Narayan Moharana	J.E.	Now at Junagarh NAC Dist.KALAHANDI	2081.00

**15.6 - EXCESS PAYMENT DUE TO NON DEDUCTION OF VOIDS – POM NO.52/22.03.2018**

Name of the work	Development of west side embankment of Kastura tank in W.No. 07
C.R. No.	06 ( c ) ( 3 ) /30.11.2015
Estimated cost	70000.00
Executant	Raj Kumar Kaibarta
Head of Account	Road Development
Vr.No./Date	360/01.09.16
M.B.No.	165/P – 146 to 150
Name of the J.E.	Narayan Moharana
Name of the M.E.	Samir Kumar Thakur

On scrutiny of above work bill with reference MB and connected records it is found that, on item No.01 of the work bill and MB No.165, Page 147 work executed 145.16 cum towards collecting conveying stacking and spreading of moorums without rolling by P.R.R. Rs.70000.00 was paid for the above work

As per standard specification loose quantity of moorum contained 12.5 % voids. No compaction has been made in aforesaid measurement. So 145.16 cum of moorums having 18.14 cum of voids. Non deduction of voids leads to excess payment of Rs.8752..55. or say **Rs.8753.00** (18.14 cum @ 482.50) needs recovery.

In response to audit objection memo the local authority replied that, the amount will be recovered from the persons concerned after verification of records. However, the local authority is advised to take effective steps to realize the above amount and compliance may be reported to audit.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Samir Kumar Thakur	Ex-EO	Now M.E. at Bhawanipatna Municipality Dist.Kalahandi	2918.00
2	Samir Kumar Thakur	Ex-M.E.	Now M.E. at Bhawanipatna Municipality Dist.Kalahandi	2917.00
3	Narayan Moharana	J.E.	Now at Junagarh NAC Dist.KALAHANDI	2918.00

**15.7 - LOSS OF GOVT. REVENUE DUE TO LESS REALISATION OF ROYALTY – POM NO.53/24.03.2018**

Name of the work	CC road from Panchanan house to Bijay house at Hinjilibahali
C.R. No.	05 (4) /23.08.16
Estimated cost	90000.00
Executant	Iswar Prasad Sahu
Head of Account	M V T
Vr.No./Date	802/09.03.17
M.B.No.	147(b)/P – 160 to 164
Name of the J.E.	Arun Behera
Name of the M.E.	Samir Kumar Thakur

On scrutiny of the above work bill with reference to MB and connected records it is found that, royalty was less realized from the work bill, therefore Govt. sustained a loss of revenue of **Rs.960.00** which needs recovery from the persons responsible and compliance may reported to audit. The details of calculation is furnished below –

Work executed	Royalty to be deducted	Royalty deducted	Less deducted
C.C.(1:4:8) 10.27 cum	Metal 10.27 cum @ 138.29 = Rs. 1420.23	Metal 10.27 @ 99 = Rs.1016.73	Rs.403.50
C.C.(1:2:4) 9.71 cum	Chips 9.71 cum @ 138.29 = 1342.79	Chips 9.71 @ 99.00 = Rs.961.29	Rs.381.50
Sand 16 cum	16 cum 38.41 = Rs.614.56	16 cum 27.50 = Rs.440.00	Rs.174.56
Total	Rs.3377.58	Rs.2418.02	Rs.959.56 or say, <b>Rs.960.00</b>

In response to audit objection memo the local authority replied that, the amount will be recovered from the persons concerned . But, the reply of the local authority is not convincing. Hence,recoupment of the above amount from the persons involved in the process of preparation of bill as detailed below are considered for such lapses.

SI. No.	Name	Designation	Address	Amount
01	Samir Kumar Thakur,	E.O.,	now ME at Bh.patna Mjunicipality	320.00
02	Arun Kr. Behera	J.E.	Now JE at Junagarh NAC	320.00
03	Samir Kumar Thakur,	M.E.	now ME at Bh.patna Mjunicipality	320.00
			<b>TOTAL</b>	<b>960.00</b>

**15.8 - EXCESS PAYMENT DUE TO NON DEDUCTION OF VOIDS – POM NO.54/24.03.2018**

Name of the work	Development of road from culvert towards Tubki sar
C.R. No.	08 ( 12 ) /15.09.15
Estimated cost	45000.00
Executant	Isvar Prasad Sahu
Head of Account	M V T
Vr.No./Date	811/18.03.17
M.B.No.	156/P – 189 to 193
Name of the J.E.	Narayan Moharana
Name of the M.E.	Samir Kumar Thakur

On scrutiny of above work bill with reference to MB and connected records it is found that, on item No.01 of the work bill and MB No.156, Page 190 work executed 82.16 cum towards collecting conveying stacking and spreading of moorum without rolling by P.R.R. Rs.39642.00 was paid for the above work.

As per standard specification loose quantity of moorum contained 12.5 % voids. No compaction has been made in aforesaid measurement. So 82.16 cum of moorum having 10.27 cum of voids. Non deduction of voids leads to excess payment of Rs.4955..27. or say **Rs.4955.00** (10.27 cum @ 482.50) needs recovery.

In response to audit objection memo the local authority replied that, the amount will be recovered from the persons concerned after verification of records. However, the local authority is advised to take effective steps to realize the above amount and compliance may be reported to audit.

**Responsible Person for this paragraph**

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Samir Kumar Thakur	Ex-EO	Now M.E. at Bhawanipatna Municipality Dist.Kalahandi	1651.00
2	Samir Kumar Thakur	Ex-M.E.	Now M.E. at Bhawanipatna Municipality Dist.Kalahandi	1652.00
3	Narayan Moharana	J.E.	Now at Junagarh NAC Dist.KALAHANDI	1652.00

**15.9 - EXCESS PAYMENT DUE TO NON DEDUCTION OF VOIDS – POM NO.55/24.03.2018**

Name of the work	Development of road from Fateh Nagar ,aom road
C.R. No.	08 ( c ) /23.08.16
Estimated cost	32000.00
Executant	G.S.Thakur
Head of Account	Own Fund
Vr.No./Date	806/10.03.17
M.B.No.	166/P – 120 to 124
Name of the J.E.	Narayan Moharana
Name of the M.E.	Samir Kumar Thakur

On scrutiny of above work bill with reference to MB and connected records it is found that, on item No.01 of the work bill and MB No.166, Page 121 work executed 66.38 cum towards collecting conveying stacking and spreading of moorum without rolling by P.R.R. Rs.32028.00 was paid for the above work

As per standard specification loose quantity of moorum contained 12.5 % voids. No compaction has been made in aforesaid measurement. So 66.38 cum of moorum having 8.29 cum of voids. Non deduction of voids leads to excess payment of Rs.3999..92. or say **Rs.4000.00** (8.29 cum @ 482.50) needs recovery.

In response to audit objection memo the local authority replied that, the amount will be recovered from the persons concerned after verification of records. However, the local authority is advised to take effective steps to realize the above amount and compliance may be reported

to audit.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Samir Kumar Thakur	Ex-EO	Now M.E. at Bhawanipatna Municipality Dist.Kalahandi	1333.00
2	Samir Kumar Thakur	Ex-M.E.	Now M.E. at Bhawanipatna Municipality Dist.Kalahandi	1333.00
3	Narayan Moharana	J.E.	Now at Junagarh NAC Dist.KALAHANDI	1334.00

**15.10 - EXCESS PAYMENT DUE TO NON DEDUCTION OF VOIDS –POM NO.56/24.03.2018**

Name of the work	Imp of road from P.Praharaj house to S.Panda house
C.R. No.	06 ( d ) /30.11.15
Estimated cost	31500.00
Executant	Dillip Kumar Dandsena
Head of Account	M V T
Vr.No./Date	18/11.04.16
M.B.No.	163/P – 174 to 178
Name of the J.E.	Narayan Moharana
Name of the M.E.	Samir Kumar Thakur

On scrutiny of above work bill with reference to MB and connected records it is found that, on item No.01 of the work bill and MB No.163, Page 175 work executed 40.87 cum towards collecting conveying stacking and spreading of moorum without rolling by P.R.R. Rs.19720.00 was paid for the above work

As per standard specification loose quantity of moorum contained 12.5 % voids. No compaction has been made in aforesaid measurement. So 40.87 cum of moorum having 5.10 cum of voids. Non deduction of voids leads to excess payment of Rs.2460..75. or say **Rs.2461.00** (5.10 cum @ 482.50) needs recovery.

In response to audit objection memo the local authority replied that, the amount will be recovered from the persons concerned after verification of records. However, the local authority is advised to take effective steps to realize the above amount and compliance may be reported to audit.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Bamdev Mishra	E.O.	Now as EO at Nuapada NAC Dist.Nuapada	820.00
2	Narayan Moharana	J.E.	Now at Junagarh NAC Dist.KALAHANDI	820.00
3	Samir Kumar Thakur	Ex-M.E.	Now M.E. at Bhawanipatna Municipality Dist.Kalahandi	821.00

**PARA: 16 AUDIT ON UNITS / DEPARTMENT**
**16.1 -**

There is no separate unit / Department functioning under this NAC. Hence no comments.



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

**17.1 -**

**SJSRY & MLALAD**

During the year 2016-17 neither grants has been received nor any expenditure has been made towards SJSRY and MLALAD. But the balance amount of Rs.597984.00 of SJSRY has been returned to Govt. as the scheme has since been closed. Further, the opening balance of MLALAD as on 01.04.16 comes to Rs.373453.00 which is also closing balance as on 31.03.2017.

**17.2 - PHYSICAL & FINANCIAL ACHIEVEMENT OF SCHEMES**

The financial and physical achievement of different schemes are furnished below -

**The Financial and Physical achievement of the different scheme is furnished below**

Sl. No	GRANT Details (Both Central and State Govt.)	Financial achievement						Physical achievement					
		Balance of Fund as on 01/04/2016	Fund Received during the year 2016-17	Total Fund	Exp. made during the year 2016-17	C B as on 31.03.2017	% of achievement	No. of spill over works	No. of project taken	Total No of Project in hand	No of project completed	No of spill over works	% of achievement
1	2	3	4	5 = (3+4)	6	7 = (5-6)	8	9	10	11	12	13	14
1	FDR	162000	0	162000	0	162000	0.00	0	0	0	0	0	0
2	Boundary wall	21222	0	21222	21222	0	100.00	0	1	1	1	0	100
3	Compensation and assignment	27138341	14784000	41922341	18000805	23921536	42.94	0	0	0	0	0	0
4	12 th FC/13 TH FC	5556792	0	5556792	3350714	2206078	60.30	0	12	12	12	0	100
5	Incentive	8382238	0	8382238	2402639	5979599	28.66	0	6	6	6	0	100
6	Maintenance of Non Residential Building	576250	316000	892250	0	892250	0.00	0	0	0	0	0	0
7	Grant for Development of Park	469249	0	469249	0	469249	0.00	0	0	0	0	0	0
8	Public Toilet	435000	0	435000	0	435000	0.00	0	0	0	0	0	0
9	Solid Waste Management	452443	1740000	2192443	452443	1740000	20.64	0	0	0	0	0	0
10	Festival	15000	0	15000	15000	0	100.00	0	0	0	0	0	0
11	MLA LAD	373453	0	373453	0	373453	0.00	0	0	0	0	0	0
12	Construction of computer Room	167500	0	167500	0	167500	0.00	0	0	0	0	0	0
13	WODC	23279	0	23279	0	23279	0.00	0	0	0	0	0	0

14	NSDP	-4568	0	-4568	0	-4568	0.00	0	0	0	0	0	0
15	Red Cross	5100	0	5100	0	5100	0.00	0	0	0	0	0	0
16	BRGF	7172067	0	7172067	3752294	3419773	52.32	2	5	7	5	2	71.43
17	Annual maintainance(R&B)	7046094	0	7046094	1190140	5855954	16.89	0	3	3	3	0	100
18	MVT Grant	1242150	1452000	2694150	1101553	1592597	40.89	0	19	19	12	7	63.16
19	Devolution funds	18843050	5430000	24273050	0	24273050	0.00	0	2	2	0	2	0
20	Special Development Funds (C.C Road)	125111	0	125111	125111	0	100.00	0	1	1	1	0	100
21	Special Problem Fund	1273889	0	1273889	103000	1170889	8.09	17	0	17	2	15	11.76
22	SJSRY	597984	0	597984	597984	0	100.00	0	0	0	0	0	0
23	Emergency	8000	0	8000	0	8000	0.00	0	0	0	0	0	0
24	Maintenance of Street light	-43047	0	-43047	0	-43047	0.00	0	0	0	0	0	0
25	14 th FC	5460000	15164000	20624000	1648574	18975426	7.99	0	16	16	4	12	25
26	4 th SFC	2917000	1418000	4335000	50000	4285000	1.15	0	2	2	1	1	50
27	Protection & Conservation of water bodies	2000000	0	2000000	0	2000000	0.00	0	0	0	0	0	0
28	Hon./TA.DA of elected member	0	50426	50426	31200	19226	61.87	0	0	0	0	0	0
29	AWC Centre	1500000	0	1500000	0	1500000	0.00	0	0	0	0	0	0
30	Arrear Pension and Basic Service	10903000	5722000	16625000	1184639	15440361	7.13	0	17	17	17	0	100
31	Swatch Bharat Mission	6970225	0	6970225	1706525	5263700	24.48	0	0	0	0	0	0
32	OULM	581912	0	581912	575735	6177	98.94	0	0	0	0	0	0
33	RD(TACP)	335555	569000	967777	1071685	2764052	38.77	0	12	12	12	0	100
34	RD(SCP)	0	426000	473333									
35	RD(General)	640183	1579000	2394627									
36	Maintenance of Roads and Bridges	0	2251000	2251000	0	2251000	0.00	0	0	0	0	0	0

PARA: 18 MISCELLANEOUS

<b>18.1 - DETAILS OF HEAD WISE RECEIPTS ON THE ACCOUNTS OF JUNAGARH NAC FOR THE YEAR 2016-17</b>
<b>DETAILS OF HEAD WISE RECEIPT ON THE ACCOUNTS OF JUNAGARH NAC FOR THE YEAR 2016-17</b>

SI.No.	Head of Receipt	Actual Receipt for the year 2016-17
1	2	3
<b>I</b>	<b>RATES AND TAXES</b>	
1	Holding Tax	2,76,166.00
2	Water Tax	1,57,210.00
3	Lighting Tax	1,58,470.00
4	(-) Rebet/Discount	(16,281.00)
5	Fees on Carts and Carriages	-
6	Cycle Stand Fees	-
	<b>Total-I</b>	<b>5,75,565.00</b>
<b>II</b>	<b>License and Others Fees</b>	
1	License fees on D & O Trades under Section 290 and 295	45,534.00
2	Public Resort and other Entertainment	
3	License fees for projection and erection U/S 255	2,550.00
4	License fees on Mobile Tower	95,000.00
5	License fees on Hoarding	2,000.00
	<b>Total-II</b>	<b>1,45,084.00</b>
<b>III</b>	<b>Receipt under Special Act</b>	
1	Revenue derived from Cattle Pound	-
	<b>Total-III</b>	<b>-</b>
<b>IV</b>	<b>Revenue derived from Municipal Properties</b>	
1	Rent on shopping complex	10,98,200.00
2	Fees from Markets	2,20,000.00
3	Fees from Market Sheds	-
4	Fees from Slaughter houses	3,080.00
5	Lease of Tanks	5,60,300.00
6	Hire charges of Water Tankers	66,600.00
7	Rent from Town Hall	1,04,300.00
8	Rent from Kalyanmandap	24,800.00
9	Fees from Gymnasium	
10	House rent from Residential Quarters	
11	Users fees from Children Park	-
12	Service Tax	45,067.00
13	Cess Pool charges	63,600.00
14	Rent of Guest House	
15	Vending Zone	-
	<b>Total-IV</b>	<b>21,85,947.00</b>
<b>V</b>	<b>Grants and Contribution for General and Special Purposes</b>	
1	Road Development	25,74,000.00
2	S.J.S.R.Y. / O.U.L.M Grants	

3	Compensation and Assignment Grants	1,47,84,000.00
4	14th Finance Commission Award	1,51,64,000.00
5	13th Finance Commission General performance	
6	Swachha Bharat Grant (SBM)	-
7	Performance based Incentive Grants	
8	Construction of Aganwadi Centere	
9	TA & DA for elected Representative	50,426.00
10	Arrear Pension of Retaired Emp and Basic Services	57,22,000.00
11	Boundary wall for protection of Government land	-
12	Protection and conservation of Water Bodies (4th SFC)	
13	Creation Of Capital Asset (4th SFC)	9,60,000.00
14	Maintenance of Capital Asset (4TH SFC)	4,58,000.00
15	Strom Water Drainage	
16	Development of Park, Greenery and A forestation	-
17	Maintenance of Roads and Bridges(State)	22,51,000.00
18	Solid Waste Management	17,40,000.00
19	Entertainment Tax Grant	-
20	M.V.T.Grant	14,52,000.00
21	Spl.Grantr for Construction of C.C.Road	-
22	Construction of Bus-stand(Devolution of funds)	-
23	Devolution of funds( 4th SFC)	54,30,000.00
24	U.L.B .Election	-
25	High Mast Light	-
26	Annual Maintenance(R&B)	
27	Annual Maintenance(NRB)	3,16,000.00
28	Construction of Town Hall	-
	<b>Total-V</b>	<b>5,09,01,426.00</b>
<b>VI</b>	<b>Grants and Contribution from Other Sources</b>	
1	M.P.L.A.D .Funds	-
2	M.L.A.L.A.D .Funds	-
3	W.O.D.C .Funds	-
4	National Family Benefit Scheme	4,00,000.00
5	Rehabilitation of Disabled Persons	-
6	Social Security Scheme(Pension under MBPY/NOAP)	76,27,800.00
7	Security Deposit from Shopping Complex	-
8	Security Deposit for shopping complex in Bus-stand	-
9	Pension of Retired Employees	5,00,000.00
10	Biju K.B.K.Yojana	-
11	Special Problem Fund	-
12	Manual Scavanger	-
13	Harischandra Sahayata	2,00,000.00

14	OULM	-
15	NFSA Remuneration	
16	Adhar Contingency	
17	Construction of Shoping Complex	4,00,000.00
18	Construction of Ahhar Building	15,00,000.00
	<b>Total-VI</b>	<b>1,06,27,800.00</b>
<b>VII</b>	<b>Miscellaneous Receipts</b>	
1	Distress Warrant Fees	-
2	Audit Recovery	
3	Sale Proceed of Tender Papers	3,39,861.00
4	Building Plan Scrutiny Fees	5,50,462.00
5	Registration & Renewal fees for Contractor License	-
6	Registration fees for Birth and Deaths	-
7	Interest on Savings	27,03,993.18
8	Other Misc Revenue	41,635.00
9	Supervision charges	
10	Mutation Fees	365.00
11	Water Supply Donation	19,830.00
12	Road Cutting Fees	
13	Grants For Dharamagarh NAC	2,39,27,231.00
	<b>Total-VII</b>	<b>2,75,83,377.18</b>
<b>VIII</b>	<b>Extraordinary and Debt.</b>	
1	Recovery on ILCS/Latrline loan/Bank Loan	-
2	Security Deposit/Earnest Money Deposits	10,22,988.00
3	Security Deposit/Earnest Money Deposits (W.B.)	
4	Income Tax on Work bills	
5	TDS On W.B.	1,71,159.00
6	TDS On Others	66,652.00
7	TDS on employee (Salary Deduction)	5,000.00
8	Value Added Taxes on T.P.	16,230.00
9	Value Added Taxes on W.B.	6,89,837.00
10	Royalties and Surface Rent	2,91,179.00
11	Provident Funds/EPF (Salary deduction)	2,25,458.00
12	CPF /GPF (Salary Deduction)	6,64,577.00
13	L.I.C. Premium (Salary Deduction)	1,54,199.00
14	Advance Recovery	1,05,121.00
15	Festival Advance Salry Deduction	1,81,620.00
16	Profession Tax (Salary Deduction)	26,450.00
17	Labour Cess on B.P.	11,72,260.00
18	Labour Cess on W.B.	1,18,214.00
19	Recovery on Dev.Works	-

20	Census /SECC Works	-
21	Red Cross Fund	-
22	NPR (Adhar Card)	-
23	Misc (Sale Proceed of Unserviceable Materials)	39,133.00
24	Withheld Amount	3,73,029.00
25	Pension Recovery	-
26	NFSA	-
27	Housing Loan / Personel loan (Salary Deduction)	1,13,270.00
28	Stale Cheque	-
29	Advance Holding Tax	-
	<b>Total-VIII</b>	<b>54,36,376.00</b>
	<b>Grand Total</b>	<b>9,74,55,575.18</b>

**18.2 - DETAILS OF HEAD WISE EXPENDITURE ON THE ACCOUNTS OF JUNAGARH NAC FOR THE YEAR 2016-17**

Normal 0 false false false EN-IN X-NONE X-NONE MicrosoftInternetExplorer4

**DETAILS OF HEAD WISE EXPENDITURE ON THE ACCOUNTS OF JUNAGARH NAC FOR THE YEAR 2016-17**

Sl.No.	Head of Expenditure	Actual Expenditure for the year 2016-17
1	2	3
<b>I</b>	<b>GENERAL ESTABLISHMENT</b>	
1	Pay of Staff	7,16,959.00
2	Dearness Allowance	9,00,451.00
3	House rent allowance	43,218.00
4	Arrear Pay & D.A.	35,693.00
	<b>Total-I</b>	<b>16,96,321.00</b>
<b>II</b>	<b>TAX ESTABLISHMENT</b>	
1	Pay of Staff	81,218.00
2	Dearness Allowance	1,01,463.00
3	House Rent allowance	4,062.00
4	Arrear Pay & D.A.	1,979.00
	<b>Total-II</b>	<b>1,88,722.00</b>
<b>III</b>	<b>PUBLIC HEALTH ESTABLISHMENT</b>	
1	Pay of Staff	4,78,205.00
2	Dearness Allowance	6,00,763.00
3	House rent allowance	23,922.00

4	Arrear Pay & D.A.	22,991.00
	<b>Total-III</b>	<b>11,25,881.00</b>
<b>IV</b>	<b>OCTROI ESTABLISHMENT</b>	
1	Pay of Staff	-
2	Dearness Allowance	-
3	House rent allowance	-
4	Arrear Pay & DA	-
	<b>Total -IV</b>	<b>-</b>
<b>V</b>	<b>OTHER ESTABLISHMENT</b>	
1	Pay of C.O.	-
2	Conveyance allowance	-
3	Pay of Asst.Librarian	1,44,480.00
4	Dearness Allowance	1,81,733.00
5	House Rent allowance	7,224.00
6	Arrear Pay & DA Asst. Librarian	7,051.00
7	Allowance of Municipal Engineer	581.00
8	Pay of Junior Engineers	3,19,800.00
9	Allowance of VAS	-
10	Arrear pay of Retired Persons	6,92,112.00
11	Pay of Accountant	1,80,000.00
12	Pay of MIS Computer Programmer	1,11,600.00
13	OSD/Contractual JA	1,06,000.00
14	Wages of Temporary staff	11,83,640.00
	<b>Total-V</b>	<b>29,34,221.00</b>
<b>VI</b>	<b>PUBLIC SAFETY</b>	
1	Maintenance of Street Light	11,64,439.00
2	Procurement of Street Light Materials	1,33,278.00
3	Office Energy charges	1,12,964.00
	<b>Total- VI</b>	<b>14,10,681.00</b>
<b>VII</b>	<b>PUBLIC HEALTH</b>	
1	Purchase of Sanitation materials	10,64,601.00
2	Jalachhatra	26,420.00
3	Epidemic Control Charges	
4	Animal Birth Control	
5	Hire Charges of Tractor & Auto Tipper	6,46,494.00
6	Disposal of Dead Bodies	-
7	Maintenance and Repair of Tractors	72,809.00
8	Outsourshing of Sanititation Work	23,41,350.00
	<b>Total- VII</b>	<b>41,51,674.00</b>
<b>VIII</b>	<b>PUBLIC WORKS</b>	
1	Road Dev. & Other amenities	10,71,685.00
2	Construction of Shopping Complex	
3	12th/13th Finance Commission	33,50,714.00
4	14th Finance Commission	16,48,574.00

5	13th F C Performance grant	
6	W.O.D.C.Works	
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	37,52,294.00
13	Celebration of Festival	81,500.00
14	Renovation of Conference Hall	
15	Construction of Boundary wall	21,222.00
16	Construction of Bus-stand	
17	Devolution of Funds(Imp.of Water Supply)	
18	Biju KBK Yojana Works	
19	Construction of Computer Room	
20	M.P.L.A.D.Works	
21	M.L.A.L.A.D.Works	
22	Repair of Office Buildings	
23	Water Supply to Guest House	
24	Construction of C.C.Road	1,25,111.00
25	Road Maintenance out of MVT Grant	11,01,553.00
26	Spl. Problem Grant	1,03,000.00
27	Constr of Welcome Gate	
28	Inst of Highmast Light	
29	Const. of Information Centre	
30	Construction of Kalyana Mandap (DPR)	2,55,655.00
31	Performance Base insentive	24,02,639.00
32	Annual Mentenance R&B	11,90,140.00
33	Annual Mentenance NRB	
34	13th FC R&B	
35	Basic Service (4th SFC)	11,84,639.00
36	Creation of capital Asset (4th SFC)	50,000.00
37	Own Fund	13,03,576.00
	<b>Total-VIII</b>	<b>1,76,42,302.00</b>
<b>IX</b>	<b>DEVELOPMENT AND UPGRADATION OF URBAN POOR</b>	
1	Construction of Drain	
2	Construction & Maintenance of Roads(C.C.Road)	
3	Inst of Mini Highmast Light	-
4	Extension of pipe water supply/Tube wells	-
5	Protection and conservation of Water Bodies	-
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	5,75,735.00
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	5,97,984.00
19	Harischandra Sahayata	1,76,000.00
20	Construction of Individual Latrin (SBM)	17,06,525.00
21	Exetention of Street Light	-
	<b>Total-IX</b>	<b>30,56,244.00</b>
<b>X</b>	<b>MISCELLANEOUS</b>	
1	Rehabilitation to Disabled Persons	-
2	Stationery and Printings/Contingencies	97,987.00
3	Law Charges	8,500.00
	Consultancy Fees	24,831.00
4	Provident Funds	12,84,906.00
5	Profession Tax/TDS on 192 B	31,450.00
6	L.I.C./G.I.S.	1,49,218.00
7	CPF/GPF	6,35,965.00
8	Repayment of Bank Personnel Loan/Housing Loan	
9	Contribution to OrissaState Municipal Council Union	
10	Contribution to Valuation Organisation	
11	Payment of Water Cess to P.H.Department	4,00,000.00
12	Postage	2,909.00
13	Liveries to Staff	30,360.00
14	Telephone Expenditure	35,134.00
15	Advertisement and Publicity	3,21,305.00
16	Celebration of Govt.Days	
17	Civic Reception	
18	Maintenance of Library	12,909.00
19	N.F.B.S.	60,000.00
20	Pension of Retired Staff	26,47,736.00
21	Gratuity of Retired Staff / Other Retairment Benefit	1,32,500.00
22	Pension under Social Security Scheme(MBPY/NOAP)	69,54,900.00
23	DPR of Kalyan Mandap	
24	Other Misc.Expenditure	12,000.00
25	Leave salary & Pension Contribution of Deputationist	21,555.00
26	Pension contribution of Staff	9,309.00
27	T.A.of Staff	1,31,672.00
28	Allowance of Chairperson/Vice-Chairperson	21,600.00
29	Sitting Allowance / TA DA of Councilors	9,600.00

30	Supply of Soap and Gloves to Sanitation	
31	Purchase of Token on Cart & Carriages	
32	Refund of taxes	
33	Purchase of Furniture/Fogging machine	1,14,076.00
34	Maintenance/Purchase of Computer	46,800.00
35	Payment Made to Dharamagarh NAC	2,51,45,000.00
	<b>Total-X</b>	<b>3,83,42,222.00</b>
<b>XI</b>	<b>Extra Ordinary and Debt.</b>	
1	Advance to Staff and Departmental works / FA	20,90,100.00
2	Refund of S.D./E.M.D.	2,61,333.00
3	Repayment of Bank Loan/NSDP Loan	2,00,931.00
4	Bank Charges	1,864.13
5	Deposit of VAT on work bills	6,20,421.00
6	Income Tax on Work Bills	1,94,969.00
7	IT others	1,01,773.00
8	Labour Cess on Work Bills	1,18,214.00
9	U.L.B .Election	-
10	Royalties	2,91,179.00
11	Purchase of Dev. Materials	
12	Refund of withheld amount	
13	Supervision Charges	
14	Red Cross	
15	Census/SECC	
16	NPR (Adhar Card)	-
	<b>Total-XI</b>	<b>38,80,784.13</b>
	<b>Grand Total</b>	<b>7,44,29,052.13</b>

**18.3 - STAFF POSITION**

SI. No.	Name of the post	Sanctioned strength	Man in position	Vacant if, any
1	2	3	4	5
	EXECUTIVE OFFICER	1	1	Nil
	HEAD ASSISTANT	1	Nil	1
	JUNIOR ENGINEER	2	2	Nil
	COMMUNITY ORGANISER	1	Nil	1
	SENIOR ASSISTANT	1	1	Nil
	JUNIOR ASSISTANT	3	1	2
	ASST. LIBRARIAN	1	1	Nil
	TRACTOR DRIVER	1	1	Nil
	TAX COLLECTOR	1	1	Nil
	SWEEPER ZAMADAR	1	1	Nil

PEON	2	2	Nil
CHOUKIDAR	1	Nil	1
SWEEPER	6	3	3
ACCOUNTANT	1	1	Nil
MIS PROGRAMMER	1	1	Nil
ME	1	1	Nil
<b>TOTAL</b>	<b>25</b>	<b>17</b>	<b>8</b>

**18.4 - OUTSTANDING AUDIT PARAGRAPH PENDING FOR SETTLEMENT – POM NO.45/17.03.2018**

Sl.No.	Audit Report No. with year of Account	Paragraph pending for settlement relating to misappropriation of cash and loss of stock & store		Paragraph pending for settlement other than misappropriation and defalcation.		Total	
		No. of paragraph	Amount	No. of paragraph	Amount	No. of paragraph	Amount
1	2	3	4	5	6	7	8
01	4112/12-13 for 2011-12	Nil	Nil	04	570598.00	4	570598.00
02	36985/13-14 for 2012-13	Nil	Nil	07	739419.00	7	739419.00
03	51949/14-15 for 2013-14	Nil	Nil	05	472895.00	5	472895.00
04	101820/15-16 for 2014-15	Nil	Nil	08	26334847.00	08	26334847.00
05	279343/16-17 for 2015-16	Nil	Nil	14	818204.65	14	818204.65
	<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>38</b>	<b>28935963.65</b>	<b>38</b>	<b>28935963.65</b>

The above table indicates a huge number of audit paragraph are pending for settlement involving an amount of **Rs.28935963.65**. The Executive Officer is requested to take a special drive for early settlement of pending paragraph. In response to audit objection Memo the local authority replied that, steps are being taken to settle the pending paragraph

**18.5 - GRIEVANCE REDRESSAL SYSTEM– POM NO.58/24.03.2018**

Particulars based on complaint/Grievance Register	No. of complaints.
(1)	(2)
Complaints pending for disposal at the beginning of the year	Nil
Complaints received during the year	23
<b>Total</b>	<b>23</b>
Complaints disposed off during the year	23

Complaints pending for disposal at the end of the year	Nil

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

**19.1 - POSITION OF ROYALTY, VAT, CESS AND INCOME TAX – POM NO.61/24.03.2018**

Rule -6 of the Odisha Treasury Code Vol. I read with Rule-4 of Odisha General Financial 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 impermissible. In violation to the above instructions the following Govt. dues such as Royalty, VAT, Cess and I.T. realized from different work bills are yet to be deposited. The details of which are furnished below .

The position of Govt. dues for the year 2016-17 is furnished below -

Particulars	Royalty	VAT	Cess	I.T.	total
OB as on 01.04.16	8280	170020	6468	37646	222414
Receipt during 16-17	291179	706067	1290474	237811	2525531
<b>TOTAL</b>	<b>299459</b>	<b>876087</b>	<b>1296942</b>	<b>275457</b>	<b>2747945</b>
Deposited during 16-17	291179	620421	118214	296742	1326556
CB as on 31.03.17	8280	255666	1178728	-21285	1421389

In response to audit objection memo vide POM No.61/24.03.18 the local authority stated that, as per Notification No.9962/HUD dated 26.4.16 Govt. in H&UD Deptt., Odisha the labour cess is to be deposited by the applicant for approval of building plan shall be transferred to Labour Commissioner and E.S.I. Department (Employee State Insurance) after issue of occupancy certificate. In expiry of the validity period of approved building plan. Since the building has not been completed during the said year, the labour cess has not been transferred. However steps will be taken to verify the status of building and will be deposited the deducted amount.

Regarding deposit of VAT and Royalty the account will be verified and steps will be taken to deposit same shortly. The Income Tax shown as excess deposit will be verified and if necessary the said amount will be deducted from the current year deposit. Till its deposit in the proper head of account the above amount of Rs.1421389.00 is kept under objection.

**19.2 - DEPOSIT POSITION OF ROYALTY,VAT,CESS & IT**

The position of deposit in the proper head of account of Royalty, VAT, Cess and I.T. is furnished below -

a)

Name of the Cash Book	Royalty		Paid to Whom
	VR . No Date	Amount	
Accountant Cash Book	828/24.03.17	291179	Tahasildar Junagarh
<b>Total</b>		<b>291179</b>	

b)

Name of the Cash Book	VAT		Paid to Whom
	VR . No Date	Amount	

Accountant Cash Book	172/04.06.16	40561	Deputy Commisioner , Commercial Tax Kalahandi
Accountant Cash Book	244/01.07.16	263650	Deputy Commisioner , Commercial Tax Kalahandi
Accountant Cash Book	304/02.08.16	70317	Deputy Commisioner , Commercial Tax Kalahandi
Accountant Cash Book	376/09.09.16	32090	Deputy Commisioner , Commercial Tax Kalahandi
Accountant Cash Book	448/06.10.16	27972	Deputy Commisioner , Commercial Tax Kalahandi
Accountant Cash Book	518/04.11.16	23019	Deputy Commisioner , Commercial Tax Kalahandi
Accountant Cash Book	558/29.11.16	26166	Deputy Commisioner , Commercial Tax Kalahandi
Accountant Cash Book	705/06.02.17	9340	Deputy Commisioner , Commercial Tax Kalahandi
Accountant Cash Book	788/07.03.17	41376	Deputy Commisioner , Commercial Tax Kalahandi
Accountant Cash Book	830/24.03.17	85930	Deputy Commisioner , Commercial Tax Kalahandi
	<b>Total</b>	<b>620421</b>	

c)

Name of the Cash Book	Labour Cess		Paid to Whom
	VR . No Date	Amount	
Accountant Cash Book	823/24.03.17	118214	Labour Commissioner, Odisha
	<b>Total</b>	<b>118214</b>	

d)

Name of the Cash Book	IT(TDS)		Paid to Whom
	VR . No Date	Amount	
Accountant Cash Book	58/29.04.16	2150	Income Tax Officer, Kalahandi
Accountant Cash Book	96/06.05.16	19089	Income Tax Officer, Kalahandi
Accountant Cash Book	97/06.05.16	1440	Income Tax Officer, Kalahandi
Accountant Cash Book	171/04.06.16	12290	Income Tax Officer, Kalahandi
Accountant Cash Book	245/01.07.16	68062	Income Tax Officer, Kalahandi
Accountant Cash Book	302/02.08.16	19729	Income Tax Officer, Kalahandi
Accountant Cash Book	303/02.08.16	8078	Income Tax Officer, Kalahandi
Accountant Cash Book	377/09.09.16	9373	Income Tax Officer, Kalahandi
Accountant Cash Book	444/06.10.16	9143	Income Tax Officer, Kalahandi
Accountant Cash Book	445/06.10.16	4319	Income Tax Officer, Kalahandi
Accountant Cash Book	446/06.10.16	8500	Income Tax Officer, Kalahandi
Accountant Cash Book	447/06.10.16	500	Income Tax Officer, Kalahandi
Accountant Cash Book	516/04.11.16	7905	Income Tax Officer, Kalahandi
Accountant Cash Book	517/04.11.16	500	Income Tax Officer, Kalahandi
Accountant Cash Book	559/29.11.16	8692	Income Tax Officer, Kalahandi
Accountant Cash Book	560/29.11.16	1014	Income Tax Officer, Kalahandi
Accountant Cash Book	561/29.11.16	73422	Income Tax Officer, Kalahandi
Accountant Cash Book	562/29.11.16	500	Income Tax Officer, Kalahandi
Accountant Cash Book	617/06.1.17	2150	Income Tax Officer, Kalahandi
Accountant Cash Book	618/06.1.17	500	Income Tax Officer, Kalahandi
Accountant Cash Book	703/06.02.17	1500	Income Tax Officer, Kalahandi

Accountant Cash Book	704/06.02.17	2410	Income Tax Officer, Kalahandi
Accountant Cash Book	786/07.03.17	10343	Income Tax Officer, Kalahandi
Accountant Cash Book	787/07.03.17	1500	Income Tax Officer, Kalahandi
Accountant Cash Book	829/24.03.17	23633	Income Tax Officer, Kalahandi
	<b>Total</b>	<b>296742</b>	

**19.3 - LOAN POSITION POM NO.63/24.03.2018**

a)

**Details of HUDCO Loan is furnished Below**

SL No	Name	Outstanding		Total
		Principal	Interest @13% annum (Previous+Current)	
1	P. Mallik	1209	3132	4341
2	Jalandhar Pujhari	1209	3132	4341
3	Sarat Bag	1108	2557	3665
4	Sankar Prasad naik	900	1953	2853
5	Bhajan Hans	1108	2340	3448
6	Satyanarayan Bagarti	1174	2489	3663
7	Rudra Prasad Baitharu	1209	2883	4092
8	Kapileswar Bisi	1110	2746	3856
9	Trinath Sarab	1108	1429	2537
10	Gopinath Sahoo	1107	2137	3244
11	Banapani Panda	943	1286	2229
12	Ramachandra Mohanty	1209	2883	4092
13	Ramachandra Mohanty	1209	3083	4292
14	Kishan Lal Dalapati	1209	3083	4292
15	Biswambar Dalapati	1209	3083	4292
16	Maheswar Bernal	1209	2854	4063
17	Sudar Lal Pujhari	1209	3168	4377
18	Congress Panda	1209	3083	4292
19	Bhairaba Ch Das	1007	2352	3359
20	Khageswar Dandsena	603	1177	1780
21	Trilochan Dandsena	1009	1775	2784
22	Sadhram Baitharu	1108	2686	3794
23	Trinath Pujhari	1209	3062	4271
24	Budhram Panda	1153	2271	3424
25	Sripati Thakur	1036	2529	3565
26	Binapani Panda	943	1286	2229
	<b>Total</b>	<b>28716</b>	<b>64459</b>	<b>93175</b>

b)

**Details of Latrine Loan is furnished Below**

SL No	Name	Outstanding		Total
		Principal	Interest @13% annum (Previous+Current)	
1	Srimukha Mahalik	200	775	975
2	Late Harisankar Naik	200	974.7	1174.7
3	Purna Bhainsal	200	860	1060
4	raghu Majhi	200	974.7	1174.7
5	Rajani Bahar	200	814.2	1014.2
6	Bibastsha Rout	200	892.3	1092.3
7	madan Barad	200	964.2	1164.2
8	Hari Dalpati	200	974.3	1174.3
9	Ramnath Bhoi	200	674.5	874.5
10	Trinath Mahalik	150	731.5	881.5
11	Balaram Mahananda	200	774.5	974.5
12	Manohar Naik	200	894.5	1094.5
13	Dwarika Khiti	200	944.5	1144.5
14	Lokanath Dandsena	200	974.5	1174.5
15	Ramprasad Pujhari	150	717.5	867.5
16	Siba Prasad sahu	200	974.5	1174.5
17	Jhinged majhi	200	924	1124
18	Krutibas Dh Majhi	200	974	1174
19	Dhoba sahu	200	874	1074
20	Bharat Naik	200	974	1174
21	Parikhita Bag	200	974.5	1174.5
22	Rupdhar Jhankar	200	974.5	1174.5
23	Hajiri Sahoo	140	598.2	738.2
	<b>Total</b>	<b>4440</b>	<b>20208.6</b>	<b>24648.6</b>

In response to audit objection memo the local authority replied that , since this is a old loan the concerned beneficiaries are not showing its repayment. However, steps will be taken to recover the loan by making a special drive during this current year. The local authority is advised to make correspondences with the defaulter beneficiaries for early collection as the interest amount is mounting high year by year.

**19.4 - CPF POSITION**

The details of CPF position is furnished below -

Sl.No.	Name of the Employee	Section	A/C No.	Name of the Bank	OB as on 1.4.16	Deposit during 2016-17	Bank interest accrued in 16-17	Total	Withdrawn during 16-17	Bank charges	CB as on 31.03.17

1	2	3	4	5	6	7	8	9	10	11	12
1	Iswar Ch. Pujhari	General	Account closed on transfer to Dharamgarh NAC	UGB, Junagarh	0.00			0.00			0.00
2	Bijaya Pujhari	General	1217105 3764	UGB, Junagarh	97,360.00	65,000.00	4,444.00	166,804.00	60,000.00	15.00	106,789.00
3	Kailash Ch. Lahajal	General	1217105 3753	UGB, Junagarh	40,189.00	43,500.00	2,209.00	85,898.00	45,000.00	0.00	40,898.00
4	Krushna Ch. Pattanaik	General	1217105 3742	UGB, Junagarh	28,056.00	42,500.00	2,009.00	72,565.00	0.00	0.00	72,565.00
5	Chandra Dh. Majhi	Sanitation	1217105 3695	UGB, Junagarh	10,003.00	40,500.00	1,099.00	51,602.00	35,000.00	0.00	16,602.00
6	Pustam Sagdia	Sanitation	Expired and claim settled	UGB, Junagarh	0.00			0.00			0.00
7	Kumud Ranjan Gahir	Sanitation	1217105 3731	UGB, Junagarh	44,199.00	0.00	1,302.00	45,501.00	0.00	0.00	45,501.00
8	Satyabha Bewa	Sanitation	Expired and claim settled	UGB, Junagarh	0.00			0.00			0.00
9	Dhuru Sunani	Sanitation	1217105 3673	UGB, Junagarh	24,703.00	35,842.00	862.00	61,407.00	35,000.00	0.00	26,407.00
10	Bisekh Naik	Sanitation	1217105 3662	UGB, Junagarh	22,775.00	38,000.00	1,819.00	62,594.00	40,000.00	0.00	22,594.00
11	Chaturbhuja Behera	Sanitation	1217105 3640	UGB, Junagarh	92,762.00	79,000.00	5,711.00	177,473.00	70,000.00	15.00	107,458.00
12	Kandarpa Guru	Others	1217105 3516	UGB, Junagarh	107,293.00	62,000.00	4,797.00	174,090.00	50,000.00	0.00	124,090.00
			T O T A		467,340.00	406,340.00	24,250.00	897,930.00	335,000.00	30.00	562,900.00



			L		0.00	2.00	2.00	4.00	0.00	0	4.00
--	--	--	---	--	------	------	------	------	------	---	------


**PARA: 20 RESULT OF AUDIT**

--

**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 Othercases(In Rs:)	Remarks
1	8.1	1037300.00	2895900.00	1037300.00	0.00	0.00	
2	13.2	9600.00	9600.00	9600.00	0.00	0.00	
3	13.7	67891.00	67891.00	67891.00	0.00	0.00	
4	14.2	20800.00	20800.00	20800.00	0.00	0.00	
5	14.4	0.00	260635.00	0.00	0.00	0.00	
6	15.1	2370.00	2370.00	0.00	0.00	0.00	
7	15.2	1521.00	1521.00	0.00	0.00	0.00	
8	15.3	2649.00	2649.00	2649.00	0.00	0.00	
9	15.4	3353.00	3353.00	3353.00	0.00	0.00	
10	15.5	6244.00	6244.00	6244.00	0.00	0.00	
11	15.6	8753.00	8753.00	8753.00	0.00	0.00	
12	15.7	960.00	960.00	0.00	0.00	0.00	
13	15.8	4955.00	4955.00	4955.00	0.00	0.00	
14	15.9	4000.00	4000.00	4000.00	0.00	0.00	
15	15.10	2461.00	2461.00	2461.00	0.00	0.00	
16	19.1	0.00	1421389.00	0.00	0.00	0.00	
<b>Total</b>		<b>1172857.00</b>	<b>4713481.00</b>	<b>1168006.00</b>	<b>0.00</b>	<b>0.00</b>	

**Audit Certificate**

Certified that the accounts of Junagarh NAC for the financial year 2016-2017 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

**Spot Recovery**

SI No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	11.2/POM No.46	48/64	2018-03-31	542	Bijay Pujhari
2	11.1POM NO.34	48/62	2018-03-31	447	Kandarpa Guru
3	11.3/POM No.35	48/63	2018-03-31	300	Kandarpa Guru
<b>Total</b>				<b>1289</b>	