

**LOCAL FUND AUDIT, MAYURBHANJ, ODISHA**

CATEGORY : N A C,General

Audit Report No : 107226/AR/2015-2016-MAYURBHANJ

**PARA: 1 TITLE SHEET**

1	Name of the Institution :	<b>Udala NAC</b>
2	Year of Accounts under Audit :	<b>2014-2015</b>
3	Name of the Local Authority during the year of A/Cs :	1. Sri Santosh Kumar Nial, E.O. (1.4.14 to 2.2.15) 2. Sri Somanath Sarangi, E.O. (3.2.15 to 31.3.15)
	Name of the Local Authority at the time of Audit :	Sri Somanath Sarangi, E.O. 29.5.15 to
4	Duration of Audit :	29-05-2015 To 25-08-2015 (Mandays Consumed :- 30)
5	Name of the Auditors :	GUNAKAR DEY - Lead Auditor(29-05-2015 to 29-08-2015) AR -MAYU 05 - Lead Auditor(29-05-2015 to 29-08-2015)
6	Name of the Reviewing Officer :	BRAJA KISHORE NAYAK(District Audit Officer)
7	Date of submission of report by Reviewing officer :	01-12-2015
8	Entry Conference Date :	28-05-2015
9	Exit Conference Date :	18-11-2015
10	Name of the District Audit Officer :	BRAJA KISHORE NAYAK
11	Date of approval of report by District Audit Officer :	01-12-2015

**PARA: 2 PHYSICAL VERIFICATION**

S/no	Name	Value	Remarks
1	Miscellaneous Receipt Books	29.5.2015	Nil
2	parking fees receipt books	29.5.2015	Nil
3	Holding tac receipt books	29.5.2015	Nil
4	ServicePostage Stamps	29.5.2015	Nil
5	Cart & Carriage receipt book	29.5.15	Nil
6	Measurement Books	29.5.2015	Nil
7	Cash in hand	29.5.2015	Nil

**Comments**

**PARA: 3 LIST OF VERIFIED RECORDS**

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

Sino	List Records/Register
1	Abstract Register of Receipts
2	Abstract Register of Expenditure
3	Cash Book of the municipality
4	Periodical Increment Certificate
5	Absentee Statement
6	Challan
7	Salary Bills
8	Order Book
9	Register of Bills
10	Subsidiary Cash Book
11	Cashier's Cash Book
12	Budget Estimate
13	Abstract of the Budget Estimate
14	Register of Quarterly & Annual account of Receipt
15	Register of Quarterly & Annual account of Expenditure
16	Annual Account of Receipts and Expenditure
17	Miscellaneous Receipts
18	Daily Collection Register
19	Register of Grants
20	Stamp Account
21	Stock Register of Stationery
22	Demand and Collection Register
23	Tax collector's daily collection register
24	Stock account of Receipt Forms
25	Nominal Muster Roll (NMR)
26	Contract Agreement Form
27	Stock & Store Register of Municipality
28	Measurement Book

**B : List of Records/Registers not Produced to Audit**

Sino	List Records/Register
1	Advance Ledger
2	Register of adjustments
3	Voucher of Recoupment of Permanent Advance Account
4	Permanent Advance Account
5	Subsidiary account of special taxes
6	Schedule for the Budget Estimate
7	Register of Outstanding Advances
8	Deposit Ledger
9	Register of outstanding deposits
10	Establishment Audit Register
11	Register of Investments
12	Loan Register
13	Appropriation Register of Loan Funds
14	Register of the Tax on Carriages, Carts, Horses and Other animals
15	License for Carriages, Carts, Horses Other and animals
16	Application for License for Carriage, Cart, Horses and Other animals
17	Stock account of License Number Plates
18	License Register for Drivers and Owners of Carriages plying for hire
19	Register of Lands
20	Register of Rents for which there is fixed demand
21	Jamabandi Register
22	Ledger of Lessees
23	Arrear List
24	Register of Interest Bearing Securities
25	Stock account of Tickets used for daily collection of Market fees
26	Assessment List
27	Tax Ledger (personal A/C of Tax Payers)
28	Form of appeal petition
29	Register of Petitions
30	Mutation Register

31	Arrear Demand Register
32	Tax Receipt Form
33	Register of writes off of demands
34	Tax collector's Ledger
35	Progress statement of collection of taxes
36	Notice of demand for tax u/s-161 of OM Act
37	Distrain Warrant Register
38	Form of inventory & Notice
39	Warrant register
40	Register of Distrained property & sales
41	Register of Estimates & Allotments
42	Contract Certificate
43	Miscellaneous Supply Bill
44	Register of Works

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

Sino	List Records/Register
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**Comments**

The prescribed registers which are not maintained need be maintained and produce to next audit for verification.

**PARA: 4 FINANCIAL POSITION**

Udala NAC - 2014-2015

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	Accountant Cashbook	01-04-2014	3904608 1.95	38958880. 54	78004962. 49	36037291. 00	31-03-2015	4196767 1.49	31-03-2015	4196041 7.95	7253.54	Details is dealt below
2	NOAP Cashbook	01-04-2014	130261.0 0	2613.00	132874.00	0.00	31-03-2015	132874.0 0	31-03-2015	132874.0 0	0.00	Kept out side the accountant cashbook
	<b>GRAND TOTAL</b>		<b>3917634 2.95</b>	<b>38961493. 54</b>	<b>78137836. 49</b>	<b>36037291. 00</b>		<b>4210054 5.49</b>		<b>4209329 1.95</b>	<b>7253.54</b>	

**Comments**

**Comments on Difference**

i. As dealt in para 11 sl.no./7 Rs 203.54 is less totalling in Cashbook.

ii. Rs 6800+125 is Rs 6925.00 is excess drawn that to requirement which is not refunded to NAC fund (dealt in Para 11.1 sl.no. 8)

iii. Rs 125.00 is less deposited on professional tax that to the amount drawn (dealt in para 11.1 sl.no.8 )

The E.O. is advised to be watchful for such omission and rectify the same and fact reported to audit.

**Comments on maintenance of Cashbook:-**

The O.B. as on 1.4.14 that of last audit report and cashbook does not tally as the C.B. is written taking in to accountant the closing balance of pass books of each and every month which is not correct. This practice is continuing since last few years. In spite of suggestion of last audit report the same is not yet rectified. The E.O. is advised to rectify the cashbook figure taking in to the correct figure as mentioned in last current audit reports.

**Non-Production of NOAP Cashbook :-**

It is seen that a SB a/c No.05468 MCC Bank Ltd. Udala having balance amount Rs 132874.00 as on 31.3.15 is kept outside of accountant cash book. As noticed from last A.R. this account is related to NOAP cash book. On production of audit objection memo the local authority stated that the NOAP cashbook has not been maintained and the said amount will be included to accountant cashbook. However, the balance amount Rs 132874.00 is to be included to accountant cashbook and compliance reported to audit till then Rs 132874.00 is kept under objection.

**BUDGET**

As per Rule 104 of O.M. Act 1950 the annual budget estimate of Udala NAC for the year 2014-15 have been prepared & resolved unanimously by the council Resolution No.8/30.5.14 and the same has been sent to H&UD Deptt. Through the ADM, Mayurbhanj vide letter No. 456/3.6.14. The approved budget has not been returned by Govt. in H&UD Deptt. Till date. Further, no supplementary budget has been prepared by the NAC on verification of the budget estimate for the year 2014-15 w.r.t. the actual receipts and expenditure the following variations are noticed.

Receipt				Expenditure			
Sl. No.	Head	Budget	Actual	Sl. No.	Head	Budget	Actual
1	Rates & Taxes	323400	731998.46	1	General Admin.	10335000	9579975
2	Licence & other fees	310200	728949	2	Public Safety	5200000	2772836
3	Receipt and Spl Act.	132000	-	3	Public Health	13450000	5118271
				4.	Public convenience	9200000	8383933

4	Receipt from manipal fund	1452000	1830504	5.	Public instruction	220000	0
5	Grants & contributions	38973000	28133010	6	Miscellaneous	3105695	6076070
6	Miscellaneous	1056000	3772621.08	7	Extra Ordinary Debt.	-	1786031
7	Extra Ordinary Dept.	-	1441498				
	Total :-	42246600	36638580.54			41510695	33717116

**Comments on Budget**

The budgetary provision of Grants received and on Miscellaneous head may fluctuate to a great extent as there is not a fixed amount to be received rather it is prepared just on speculation. But in case of Rates & Taxes and Licence & other fees the actual receipt nearly two times or more that to the budgetary figure. Since the arrear and current demand is in hand, expectation of collection in budgetary provision must be a realistic one. But the same has been lowered to a great extent means the local authority was not expecting to collect much more that to the demand rather from beginning night from preparation of budget they are apprehending less collection; which is not at all a healthy aspect which should be guarded in future.

For over all comments on receipt/expenditure there was a huge difference between actual figures & budgetary provision for the year 2014-15. The E.O. is advised to prepare the budget on a realistic manner.

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

Udala NAC - 2014-2015

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	S.B.I.	42189	31-03-2015	1896104.27	31-03-2015	1886104.27	10000.00	
2	SBI	60133	31-03-2015	0.67	31-03-2015	0.67	0.00	
3	PL A/C	14168	31-03-2015	490528.90	31-03-2015	490528.90	0.00	
4	SBI	53627	31-03-2015	10406.00	31-03-2015	9406.00	1000.00	
5	SBI	76569	31-03-2015	641010.00	31-03-2015	641010.00	0.00	
6	SBI	60484	31-03-2015	19407.40	31-03-2015	19407.40	0.00	
7	SBI	61104	31-03-2015	875119.78	31-03-2015	875119.78	0.00	
8	SBI	61386	31-03-2015	671807.00	31-03-2015	671807.00	0.00	
9	SBI	91679	31-03-2015	13212.00	31-03-2015	13212.00	0.00	
10	SBI	73150	31-03-2015	58043.00	31-03-2015	58043.00	0.00	
11	SBI	69179	31-03-2015	1444.00	31-03-2015	1444.00	0.00	
12	SBI	61397	31-03-2015	101531.00	31-03-2015	74438.00	27093.00	
13	BOI	2352	31-03-2015	3661689.00	31-03-2015	3505689.00	156000.00	
14	BOI	4006	31-03-2015	662426.00	31-03-2015	662426.00	0.00	
15	BOI	632	31-03-2015	287250.00	31-03-2015	287250.00	0.00	
16	BOI	17597	31-03-2015	9064522.00	31-03-2015	9064522.00	0.00	
17	BGB	6013	31-03-2015	636758.00	31-03-2015	636758.00	0.00	
18	BGB	2861	31-03-2015	2627951.00	31-03-2015	2626961.00	990.00	
19	BGB	2411	31-03-2015	2920.00	31-03-2015	-1140.00	4060.00	
20	IOB	10001	31-03-2015	814713.00	31-03-2015	767280.00	47433.00	
21	IOB	10002	31-03-2015	51057.00	31-03-2015	51057.00	0.00	
22	IOB	10003	31-03-2015	5191197.00	31-03-2015	5191197.00	0.00	
23	UBI	12829	31-03-2015	330195.00	31-03-2015	321389.00	8806.00	
24	UBI	21906	31-03-2015	4423559.00	31-03-2015	4423559.00	0.00	
25	MCCB	0060	31-03-2015	11480.93	31-03-2015	11480.93	0.00	
26	MCCB	4168	31-03-2015	7151.00	31-03-2015	7151.00	0.00	
27	MINI BANK	1180	31-03-2015	61317.00	31-03-2015	61317.00	0.00	
28	UBI	66556	31-03-2015	687000.00	31-03-2015	687000.00	0.00	
29	ICICI	119	31-03-2015	4441000.00	31-03-2015	4441000.00	0.00	
30	IOB	10011	31-03-2015	674000.00	31-03-2015	674000.00	0.00	
31	IOB	10015	31-03-2015	400000.00	31-03-2015	400000.00	0.00	
32	IOB	10014	31-03-2015	401000.00	31-03-2015	401000.00	0.00	
33	IOB	10013	31-03-2015	3000000.00	31-03-2015	3000000.00	0.00	
34	MCCB	5468	31-03-2015	132874.00	31-03-2015	132874.00	0.00	
	<b>GRAND TOTAL</b>			<b>42348673.95</b>		<b>42093291.95</b>	<b>255382.00</b>	

**Reconciliation**

As per Pass book 42348673.95

As per Cash book 42093291.95

Difference 255382.00

**Reasons of difference**

In the following SB a/cs the cheque even though issued within 31.3.15 by not encashed within 31.3.15 for which the pass book figure in excess by Rs 255382.00 as details below.

Sl. No.	Bank	A/C No.	Cheque No/date	Amount	Date of Encashment
1	SBI, Udala	10795561397	587447/4.3.11	27093.00	Not yet encasdhed
			Total :-	27093.00	
2	UBI, Udala	2829	496815/22.4.14	3000.00	Not yet encasdhed
			497982/31.3.15	5806.00	Encashed on 2.4.15
			Total :-	8806.00	
3	BGB, Udala	241	118363/26.7.14	1140.00	Not yet encashed
		-do-	118376/28.2.15	2920.00	-do-
			Total :-	4060.00	
4	IOB, Udala	0001	709022/26.3.15	7906.00	Encashed on 6.4.15
			799023/-do-	31621.00	-do-
			709025/d-o-	7906.00	
			Total :-	47433.00	
5	BIO, Udala	2352	13214/31.3.15	156000.00	Encashed on 10.4.15
			Total :-	156000.00	
6	BGB, Udala	2861	11299/24.2.15	990.00	Not encashded yet
			Total :-	990.00	
7	SBI, Udala	2189	260572/31.12.14	10000.00	-do-
			Total :-	10000.00	-do-
8	SBI	3627	904453/10.3.14	1000.00	-do-
			Total :-	1000.00	
			<b>Grand Total :-</b>	<b>255382.00</b>	



**PARA: 6 STOCK POSITION**

Udala NAC - 2014-2015

Sno	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
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**Comments**

Sl. NO.	Name of the Item	O.B. as on 1.4.2014	Purchase during the year	Total	No of item damaged	Closing Balance available in the office use
1	Almirah	15	5	20	0	20
2	Table	9	3	12	0	12
3	Computer Tavle	2	2	4	0	4
4	Computer Chair	1	2	3	0	3
5	S Model Gadi Chair	4	2	6	0	6
6	Fibre Chair	6	10	16	0	16
7	Computer	1	3	4	1	3
8	Computer Printer	1	2	3	0	3
9	Moving Chair	2	0	2	0	2
10	Wheel barrow	20	0	20	0	20
11	Tractor	2	0	2	1	1
12	Tractor Trolley	2	0	2	1	1

**PARA: 7 INVESTMENT**

Udala NAC - 2014-2015

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	01-04-2014	0.00	0.00	0.00	0.00	31-03-2015	0.00	31-03-2015	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 2014-15. So nothing to comment.

PARA: 8 **ADVANCE**

Udala NAC - 2014-2015

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	01-04-2014	Accountant Cash Book	1865718.00	275000.00	2140718.00	175000.00	31-03-2015	1965718.00	31-03-2015	1965718.00	0.00	
	<b>GRAND TOTAL</b>		<b>1865718.00</b>	<b>275000.00</b>	<b>2140718.00</b>	<b>175000.00</b>		<b>1965718.00</b>		<b>1965718.00</b>	<b>0.00</b>	

**Comments :**

Year wise break up of outstanding advance as on 31.3.15

YEAR	AMOUNT
Prior to 2010-11	1555718.00
2010-11	0.00
2011-12	0.00
2012-13	0.00
2013-14	310000.00
2014-15	100000.00
<b>TOTAL</b>	<b>1965718.00</b>

**Details of outstanding advance of 2014-15**

Vr. No. 408/17.10.14 Rs 1,00,000.00 Paid to Dhaneswar Kisko, JE for Const. Of Community Hall at Mathasahi Sanctioning Officer- Santosh Ku. Sial, Ex- E.O.

**Comments :**

It can be seen that Rs 1965718.00 is outstanding as on 31.3.15 which need be recovered either by adjustment through vouchers/bill or through cash recovery and compliance reported to audit.

**Surchargeable advance**

From the year wise break-up of advance it could be seen that Rs 310000.00 was outstanding for 2013-14 which is surchargeable by 31.3.14 out of Rs 310000.00 Rs 250000.00 paid vide Vr. 470/4.1.14 to D.Kisko, JE for const. Of AWC building at W. No.II is adjusted vide Vr. No./ 16/8.4.15. On issue of audit objection the above reply was furnished which was verified and found correct. So recoverable advance reduced from Rs 3,10,000.00 to Rs 60,000.00 which was paid vide Vr. N. 293/17.9.13 to Sri Pramod Ku. Das, T.C. for election purpose sanctioned by Sri S.ku. Nial, Ex- E.O.

Thus Rs 60,000.00 suggested for recovery as for circular No.15179/DLFA dt. 28.9.14 & 2221/F dt. 8.3.02 since the advanced granted and received has not been adjusted. For this recovery both the receiving officer and sanctioning officer i.e. Sri Santosh Ku. Nial, Ex- E.O. and Sri Pramod Ku. Das, T.C. are jointly held responsible.

However during Exit conference E.O. replied that Rs 60000.00 is already adjusted vide Vr. No. 818/17.11.2015 which is verified w.r.t cash book . Thus recovery is dropped and detail vouchers of the Adjustment will be verified in next Audit.



PARA: 9 **GRANTS**

Udala NAC - 2014-2015

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2014	37297916.00	28133010.00	65430926.00	28414378.00	31-03-2015	37016548.00	
	<b>GRAND TOTAL</b>	<b>37297916.00</b>	<b>28133010.00</b>	<b>65430926.00</b>	<b>28414378.00</b>		<b>37016548.00</b>	

**Comments :**

The details of grant position for the year 2014-15 is furnished vide Statement-D enclosed to this A.R. It is seen from the above table that Grant amounting to Rs 3,70,16,548.00 is laying unspent at the end of the year. Non- utilisaiton of grants defeats the very purpose of the legislature which they have sanctioned and also leads to price escalation of the projects/shemes for which they are meant for. No grants of Kalyan Mandap 37,00,000.00, Spl. Problem 15,00,000.00, AWC 5,00,000.00 are spent. Huge amount of unspent balance on BRGF 62,47,283 o/c Rs 95,07,849, 13 FC 40,80,640 is laying without any valid reasons. No development work has been carried out from octroi compassion grant through more than Rupees 95 lakhs is laying unspent keeping huge govt. grants is hand without spending it in time proves the unwillingness on the part of the officials of the NAC and the fact is taken to the notice of administrative department for needful instruction/suggestion.

**PARA: 10 UTILISATION CERTIFICATE**

Udala NAC - 2014-2015

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	01-04-2014	94399016.88	28414378.00	122813394.88	17267403.00	31-03-2015	105545991.88	
	<b>GRAND TOTAL</b>	<b>94399016.88</b>	<b>28414378.00</b>	<b>122813394.88</b>	<b>17267403.00</b>		<b>105545991.88</b>	

**Comments :**
**Details of Submission U.C. of Udala NAC for the year 2014-15.**

Letter No/Date	Amount	Year	Scheme	Remark
3615/9.10.14	390858	12-13	13 <sup>th</sup> F.C	Submitted to ADM Baripada
4449/11-12-14	6374	10-11	R .D.	-----do-----
	1659	12-13	R.D.	-----do-----
	2105	11-12	R.D.	-----do-----
2824/1.8.14	623000	12-13	13 <sup>th</sup> F C	-----do-----
320/31.1.15	296001	12-13	R&B	-----do-----
309/30.1.15	778682	12-13	C.C.Road	-----do-----
318/31.1.15	278885	13-14	13 <sup>th</sup> FC	-----do-----
	345142	14-15	13thFC	-----do-----
2631/23.7.14	841000	13-14	Incentive	-----do-----
	9327792	13-14	O.C.	-----do-----
	86472	12-13	MVT	-----do-----
316/31.1.15	695000	13-14	13thFC	-----do-----
3055/28.8.14	114002	13-14	Spl c c road	-----do-----
	133	12-13	----do-----	-----do-----
3053/22.8.14	995185	12-13	----do-----	-----do-----
	1471998	13-14	----do-----	-----do-----
3615/9.10.14	1013142	13-14	13thFC	-----do-----
<b>Total</b>	<b>17267403</b>			

**Comments**

The E O is advised to sent the pending U C to proper quarter under intimation to audit.

**PARA: 11 MISAPPROPRIATION & DEFALCATION**

11.1 -				
During the course of audit misappropriation of cash to the tune of Rs 12204.00 is detected and the entire amount was realised from the persons found to be responsible for those misappropriations. The brief deions of the same is furnished below in a tabular form.				
Sl. No.	Brief deion of the misappropriation	Person held responsible	Details of recovery	Amount Recovered
1.	Totalling mistake in DCR at P-142 on dt. 20.3.2015 Sri Bishikeshar Nayak, T.C. Instead of 571.04 shown and deposited 471.04	Sri Bishi Keshan Nayak, TC	MR No.4308/19.6.15 C/Book P-17	100.00
2.	Though Rs 1000.00 was collected by Sri Sangram Ku. Sahoo (DLR) vide M.R. No. 2863.29.4.15 towards shop room rent but the said amount is not take to DCR nor credited to NAC fund	Sangram Ku. Sahoo, DLR	MR No. 4333/1.8.15	1000.00
3.	In the following cases even though amount is collected through M.R. but the same is not taken to DCR nor deposited in NAC fund  MR No.3609/31.3.15 - Rs 45.00  MR No. 3610/31.3.15 - Rs 20.00  MR no. 3611/31.3.15- <u>Rs 30.00</u>  Rs 95.00	S.Mohapatra, Cashier	MR No. 4307/19.6.15 C/Book P-17	95.00
4.	Amount collected through M.R. towards holding taxes not taken to DCR nor credited to NAC fund  MR No. 2930/30.3.15- 721.60  MR NO. 2931/31.3.15- <u>573.60</u>  1295.20	Kashinath Prusty, TC	MR No. 4331/28.7.15	1295.00
5.	Through MR No. 28501 to 28600 dt. 30.3.15 Rs 835.00 was collected but in DCR shown Rs 825.00 & the same is deposited to NAC fund. So Rs 10.00 loss deposited.	Nimai Nayak, DLR	MR no. 4324/28.7.15 C/Book P-23	10.00
6.	Amount collected through following MRs are neither taken to DCR nor credited to NAC fund  1663/21.2.15- 1000.00  1664/3.3.315- 1000.00  1665/4.3.15- <u>450.00</u>  2450.00	Chitta Ranjan Mohanty, TC	MR No. 4326/28.7.15	2450.00
7.	In the following dates amount is less credited to NAC fund by way of totalling mistake in Accountant Cashbook  On 2.5.14 as against Rs 13664.00 deposited 13644 less 20.00  On 12.6.14 as against Rs 14550 deposited 14450 100.00	C.R. Mohanty, T.C.	MR No. 4325/28.7.15	204.00

	On 18.9.14 as against Rs 14242 deposited 14239	3.00		
	14.10.14 as against 4083 deposited 4003	80.00		
	During rounding off throughout year	0.54		
		203.54		
8.	Excess drawal not refunded to NAC fund as detailed below. i. Rs 6800.00 drawn vide Vr. No. 122/11.6.14 for deposit of CPF of work charged employee for 5/14. Which is drawn and deposited vide Vr. No. 128/12.6.14. Thus excess drawn Rs 6800.00. ii. Rs 125.00 drawn vide Vr. No. 124/11.6.14 for deposited of P.Tax for 5/14, whereas the same is drawn and deposited vide Vr. No. 143/17.6.14. Thus excess drawn Rs 125.00 iii. As against drawal of Rs 3500.00 vide Vr. No. 380/22.9.14 towards deposited of P.Tax deposit Vr. For Rs 3375.00 is kept in Vr. Guard file. Thus less deposit of Rs 125.00 is not refunded back to NAC fund.	C.R. Mohanty, T.C. cum Accountant	MR No. 4328/28.7.15 C/Book- P-23	7050.00
		Total :-		12204.00

Thus from the above table it was seen that all total Rs 12204.00 was misappropriated through different ways which is entirely recovered through audit objection. For this misappropriation the persons from whom the amount is shown recovered are found responsible. If internal checking could have been done properly, such type of mis appropriations could have been avoided. E.O. is advised to strengthen the sphere of internal checking system hence forth to avoid above types of misappropriation in future.

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

<b>12.1 -</b>
Verified the records produced and found no loss of stock & stores.

**PARA: 13 AUDIT OF RECEIPTS**

<b>13.1 - DCB Position of Taxes :-</b>										
The details of DCB position for the year 2013-14 is furnished vide Statement-É' enclosed to this A.R.. The abstract position is given below.										
<table border="1"> <thead> <tr> <th>Sl. NO.</th> <th>Particulars</th> <th>H.Tax</th> <th>Light Tax</th> <th>Water Tax</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Taxes outstanding at the beginning of the year as on 1.4.14</td> <td>673006.54</td> <td>334888.66</td> <td>319575.53</td> </tr> </tbody> </table>	Sl. NO.	Particulars	H.Tax	Light Tax	Water Tax	1	Taxes outstanding at the beginning of the year as on 1.4.14	673006.54	334888.66	319575.53
Sl. NO.	Particulars	H.Tax	Light Tax	Water Tax						
1	Taxes outstanding at the beginning of the year as on 1.4.14	673006.54	334888.66	319575.53						



2	Demand for the year	366522.72	184553.66	184083.20
3	Total	1039529.26	519442.31	503658.72
4	Collected during the year	378492.96	190395.98	187254.98
5	Balance outstanding as on 31.3.15	661036.30	329046.33	316403.74

**13.2 - Reconciliation between DCB figure & Accounts figure**

Sl. No.	Particulars	H.Tax	Light Tax	Water Tax	Room Rent
1	Amount collected as per Account figure	366604.22	184316.60	181077.64	535951.00
2	Deduct amount collected for 2013-14 but credited to cashbook during 2014-15	2396.84	1198.42	1098.84	-
3	Add collection made during 14-15 but not taken to account	647.60	323.80	323.80	-
	i. Less deposit suggested for recovery				
	ii. deposited during 15-16	393.28	196.64	196.64	-
4	Add Rebate Allowed	38580.90	19298.77	19297.15	-
5	Deduct advance collection made for 15-16	23709.08	11854.54	11854.54	-
6	Deduct excess collection made by Tax collection that to demand	1627.12	686.87	686.87	-
7	DCB figure	378492.96	190395.98	187254.98	535951.00

**13.3 - Percentage of Collection :-**

Name of the Tax	Total Demand	Total collection including rebate	% of collection
Holding Tax	1039529.26	378492.96	36.41%
Light Tax	519442.31	190395.98	36.55%
Water Tax	503658.72	187254.98	37.18%
Shop Room rent	1249953.00	535951.00	42.88%

From the above data it is apparent that collection of Holding Taxes & Shop rent are very poor. In spite of adequate staff poor collection indicates lack of interest of the total administration of the NAC. So the E.O. as well the Chair person are advised to take some drastic measure to collection the arrear and current taxes to enhance the revenue of the NAC.

**13.4 - Time Barred Dues -**

The year wise break-up of taxes are given below in a tabular form as supplied by the E.O. which is Rs 1306486.37 as on 31.3.15.

Year	Amount		
	H.Tax	Light Tax	Water Tax
14-15	106822.64	53411.32	53411.32
13-14	84788.56	42394.28	42394.28
12-13	67292.76	33646.38	33646.38
11-12	26241.79	13125.80	12164.43
10-11	25712.84	12856.42	12106.04
09-10	25181.22	12741.92	11904.04
Up to 09-10	324996.49	160870.21	150777.25
Total :-	661036.30	329046.33	316403.74

Out of total outstanding taxes of Rs 1306486.37 as on 31.3.15 the taxes outstanding from the beginning to 2010-11 are time barred. Since the time barred dues are a continuous process. So in the present audit the outstanding for 10-11 should be taken to account for surcharge on time barred taxes. But in last A.R. both for 09-10 & 10-11 the amount of outstanding taxes were not surcharges rather held under objection which is wrong. Thus the taxes outstanding for 09-10 & 10-11 as on 31.3.15 amounting to Rs 100502.48 as worked out below is suggested for recovery. For this recovery the officers in position during 13-14 & 14-15 are held responsible as taxes of 09-10 was barred by limitation in 13-14 and taxes of 10-11 was barred by limitation in 14-15.

Year	H.Tax	L.Tax	Water Tax	Total
2009-10	25181.22	12741.92	11904.04	49827.18
2010-11	25712.84	12856.42	12106.04	50675.30
			Total :-	100502.48

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Santosh Kumar Nial	EX EO	Now EO at Chhatrapur NAC At PO- Chatrapur Dist- Ganjam	24914.00
2	Somanath Sarangi	EO	Udala NAC At PO- Udala Dist- Mayurbhanj	25338.00
3	Prasanna Kumar Mohanty	TC in charge Tax Daroga	Udala NAC At PO- Udala Dist- Mayurbhanj	50250.00

**13.5 - Assessment of Taxes :-**

Assessment of holding tax, light tax and has been done basing on the annual value of holding by the valuation organisation of H&UD Deptt. Of Odisha during the financial year 2011-12 vide letter No. 826/V.O dt. 27.11.12 which was adopted by the council w.e.f. 1.4.12. The rate of collection of holding tax is 4% light tax is 2% and water tax is 2% of annual value of holding.

During 2014-15, no new house has come under the ambit of holding tax which is not believable as in a NAC area within 365 days not a single new house become inhabitable is not for from doubt. So the E.O. is advised to have a field visit and sought out if any lapses are there.

**13.6 - DCB of Licence fees, Rent and fixed Demand -**

The DCB of License fees, Rents and other fixed demands for the year 2014-15 is furnished in Statement- 'E' enclosed to this A.R. The abstract is furnished below.

Particulars	D/O Trade	Lease of Road side Land	Shop Room	RMC Market	Markets	Ferry Ghat	Fishery Tank
Arrear Demand	21937	117841.50	887353	-	368806	51404	
Current Demand	30868	-	362600	265164	-	-	3768
Total	52805	117841.50	1249953	265164	368806	51404	3768
Collection	30868	-	535951	-	-	-	3768
Balance	21937	117841.50	714002	265164	368806	51404	-

**Comments**

**Non-Collection of Market Rent from RMC**

The markets which were under the control of RMC Udala were leased out with an annual rent of 265164.00 Regarding non-collection of rent during 2014-15 in response to audit objection E.O. replied that for non-payment of rent letter to Secy. RMC Udla has been issued vide office letter No. 247/16.2.15 and letter to sub-collector Udala is issued vide letter No. 1253/14.8.15. only issue letter will serve no purpose. From the reply it is apparent that due of 2014-15 is still unpaid by 20.8.15 (Date of return of objection memo) Legal action as deemed proper may be taken against Secy. RMC for realisation of Rs 265164.00. Till then R 265164.00 is held under objection.

**13.7 - Non collection of renewal fee of mobile tower**

Regarding collection of renewal fees of mobile towers it was asked through objection memo during audit and in response to it EO replied that there are 6 (5 old & 1 new) towers. The file was not made available by that time to audit. However during Exit Conference the file was produced to audit and it was revealed that instead of 5 there are 10 mobile towers in NAC area in 2014 -15. Out of this Rs10000.00 is collected from ATC Telecom Tower Corporation & Rs1000/ from Bharati Infra Limited during 14-15. Rs2000/ from Vodafone is collected vide MR No 1313/Rs 1000/ from India Tower Corporation Vide MR NO 1314/31.3.14 during the year 13-14 for the year 2014-15 .But no collection is made from the following 5 mobiles towers amounting to Rs5000.00

1. Aircel GTL 3nos
2. Tata Indicom 1no
3. BSNL 1no

During exit conference the EO admitted to collect Rs5000.00 very soon.

Till collection of the same and shown to next audit Rs5000.00 is held under objection.

**PARA: 14 AUDIT OF EXPENDITURE**

**14.1 - In admissible payment of T.A.**

Vr. No.580/23.12.14 and Vr. No. 586/24.12.14.

During checking of above paid to vouchers it was found that both chairman and Executive Officer have traveled from the same office i.e. Udala NAC on 10.10.14 to Baripada for official work and both of them have claimed taxi hired charge of Rs 1000.00 for the same date. Since both are two higher officials of the NAC and are going to a particular place i.e. Baripada on a same date, hire fare for two different taxes amounting to Rs 1000.00 is not at all admitted in audit.

Thus Rs 1000.00 claimed towards hire charge of taxi by E.O. vide Vr. No. 586/23.12.14 is suggested for recovery.

In response to audit objection E.O. admitted to effect recovery later on.

For this recovery the following two persons are held responsible.

1. Sri S Nial , Ex- E.O. Rs 500.00
2. Sri Chitta Ranjan Mohanty, Actt. Rs 500.00

**Responsible Person for this paragraph**

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Santosh Kumar Nial	EX EO	Now EO at Chhatrapur NAC At PO- Chatrapur Dist- Ganjam	500.00
2	Chittaranjan Mohanty	Accountant	Udala NAC At PO- Udala Dist- Mayurbhanj	500.00

**14.2 - Excess Expenditure Incurred Beyond the Grant Received -**

During checking of the SJSRY accounts it was seen that no grant was remained unspent during 2013-14 as the C.B. as on 31.3.14 was nil, but during 14-15 Rs 429000.00 was spent as against receipt of Rs 237000.00. Thus excess expenditure was incurred to the tune of Rs 192000.00 (4,29,000.00 – 237000.00).

On demand through objection memo for such excess payment beyond the grant received it was replied that since no grant was received by the time of release of subsidy and to fulfil the target the subsidy amount of Rs 192000.00 as detailed below was released from municipal fund.

Vr. No. 180/21.7.14	Rs 72000.00	Sri Santosh Kamila	50000.00
		Sri Kalian Marandi	9500.00
		Sri Kali Charan Hembram	12500.00
		Total :-	72000.00
Vr. No. 181/21.6.14	Rs 1,20,000.00	Jeeban Yatra Sanchaya Runa Samiti SHG	70000.00
		Sri Chhatish Patra	25000.00
		Sri Dhaneswar Patra	25000.00
		Total :-	120000.00

But it is a matter of surprise that even through the amount was paid from council fund on 21.7.14 but no action till 20.8.15 (date of return of objection memo) has been taken by the E.O.s to recoup the amount spent from council fund which not at all a praise worthy aspect.

Thus, E.O. is advise to move the appropriate authority to release grant to recoup the amount of Rs 192000.00 spent from council fund and till then Rs 192000.00 is held under objection.

**14.3 - Expenditure made without council approval or Budget provision.**

During checking of the paid vouchers it was found that Rs 139800.00 is spent towards eviction of encroachments inside the council area vide the vouchers detailed below.

Vr. No. 654/15.1.2015	9900.00	Towards lab payment 26.12.14 to 27.12.14
Vr. No.777/11.3.15	53900.00	Paid to P. Behera towards hire charge of Tractor & JCB for 26.12.14 & 27.12.14
Vr. No. 778/11.3.15	76000.00	Paid to S.S.Nayak
Total :-	139800.00	

Even though a huge amount was spent for a specific purpose the concerned file/council resolution/budget provision were demanded through objection memo, In response to the objection the concerned file was produced and further replied that eviction being a sudden phenomenon no budget provision was made and approval of the council will be obtained.

However during Exit Conference Post approval of council obtained vide Resolution No 17(SI-12) Dt-13.10.2015 and verified . thus the Para is settled and dropped.

**14.4 - MVI report wanting-**

During checking of paid vouchers it was seen that during 2014-15 a total sum of Rs 108554.00 was spent towards repair of tractor & tractor trolley on issue of audit objection it was found that except Vr. 471/20.11.14 Rs 26381.00 all other expenditure are either minor in nature or mobile charge or repair of trolley for which MVI report may not be required before the repair work. But in support of repair work for Rs 26381.00 MVI report could have been obtained prior to repair. The reply of the local authority may be a fact but to avoid delay not to obtained MVI report prior to repair is far from the procedure which should have also be guarded. Since the repair is already being completed post approval of MVI could have been obtained, but that is also not ensured. However audit suggest to obtained the post approval of MVI and produce the same to next audit, till then Rs 26381.00 is held under objection.

Since no M.V.I. report is produced during Exit conference only approval of expenditure in the council is not sufficient. .So objection stands good.

**14.5 - Connection of telephone to the residence of Chair person -**

During checking of paid vouchers it was found that one telephone bearing No.06795232617 with internet connection is fixed in the residence of chair person Sri Saubhagya Ku. Sahu W. No. 4 and during 14-15 a total sum of Rs 21796.00 detailed below is borne by the council towards installation charges and call charges.

Vr. No/Date	Amount	Particulars of Payment
135/17.6.14	1150.00	Installation charges
156/31.6.14	1596.00	-do-
249/28.7.14	1718.00	Call charges for 6/14
326/25.8.14	1815.00	Call charges for 7/14
391/29.9.14	2642.00	Call charges for 8/14
420/27.10.14	2421.00	Call charges for 9/14
491/1.12.14	2599.00	Call charges for 10/14
674/15.1.15	4435.00	Call charges for 11 & 12/14
744/24.2.15	1438.00	Call charges for 1/15
822/31.3.15	1982.00	Call charges for 2/15
Total :-	21796.00	

In response to audit objection regarding payment to Telephone bill fixed in the residence of C.P. by council the E.O. replied that "as per Govt. provision the C.P. is entitled for residential telephone" and the circular is not readily available will be produced later on".

However during Exit conference Let No 20900/ 30.06.2000 and Let No 28681/29.09.2000 of Director Municipal Administration is produced along with the council resolution regarding approval of the Expenditure. ( C/R No-17 SI-10 Date-13.10.15) .So the Para is dropped.

**14.6 - Inadmissible payment of News paper bill -**

During checking of paid vouchers it was found that Rs 1250.00 is borne by council towards news paper supplied to the residence of Chair person vide Vr. No. 489/11.12.14 for the month of 12/13 to 9/14. But it is not understood why news paper supplied to the residence of C.P. was borne by council for objection was raised in audit to clarify the matter.

In response to audit objection E.O. replied that as per Govt. provision the payment is made and in support of which the circular will be produced later on.

In absence of any concrete provision the expenditure borne by NAC towards cost of news paper supplied to the residence of C.P is treated a loss to the NAC and thus suggested for recovery for which the following persons are held responsible.

1. S. Nial, Ex- E.O.                      Rs 625.00
2. C.R. Mohanty, Actt.                      Rs 625.00

Since no provision of Govt. is shown during Exit Conference only approval of the council is not sufficient ,hence the objection holds good.

**Responsible Person for this paragraph**

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Santosh Kumar Nial	EX EO	Now EO at Chhatrapur NAC At PO- Chatrapur Dist- Ganjam	625.00
2	Chittaranjan Mohanty	Accountant	Udala NAC At PO- Udala Dist- Mayurbhanj	625.00

**14.7 - Expenditure made beyond allotment/grant -**

During 2014-15 a total sum of Rs 30000.00 is spent towards payment of NFBS. No grant was received during 2014-15 on verification of last A.R. it was seen that during 2013-14 Rs 60000.00 was received and 34000.00 was paid leaving balance of Rs 26000.00 by 31.3.14. Since Rs 30000.00 was spent as against available balance of 26000.00 it was asked through objection memo to clarify about the excess disbursement of Rs 4000.00.

In response to it E.O. replied that in the council resolution held on 23.7.15 the matter is discussed and Rs 4000.00 spent out of council fund will be recouped after receipt of grant. Till receipt of further grant Rs 4000.00 is held under objection.

**14.8 - Audit of Establishment.**

The staff position of the NAC is furnished below in a tabular form.

Sl. No.	Post	Category	Sanctioned strength	Man in Position	Vacancy
1	Executive Officer		1	1	
2	Sr. Asst.	LFS	1	1	
3	Jr. Asst.	LFS	2	2	
4	Tax Collector	Non-LFS	1	1	
5	Octroi Tax Collector	Non-LFS	10	10	

6	Work sarkar	Non-LFS	1	1	
7	Asst. Tax collector	Non-LFS	1	1	
8	Process Server	Non-LFS	1	1	
9	Peon	Non-LFS	2	2	
10	Sweeper	Non-LFS	3	1	2
11	Jr. Engineer	Contractual	2	2	
12	Community Organiser	Contractual	1	1	
13	NMR/DLR			4	
		Total :-	26	28	2

**14.9 - Engagement of DLRs/NMRs/CLRs appointed after 19.5.1997.**

As per the information furnished by E.O. in response to audit objection regarding engagement of DLRs/NMRs/CLRs appointed it was revealed that in contravention to circular No.MIS-129/2000/36051/H&UD dt. 15.12.2000 3 nos of DLRs are still continuing in service even though they are engaged after 19.5.97. The details are furnished below.

1	Smt. Harshamani Mukhi	Appointed on 5.8.1998	Received Rs 55050.00	2014-15
2	Jatindranath Behera	1.3.04	Rs 57882.00	-do-
3	Ajay Ku. Patra	1.8.07	Rs 57882.00	-do-
		Total :-	170814.00	

Since the above employees are not disengaged as per the circular of H&UD Deptt. Nor approval from Govt. is obtaining the entire payment of Rs 170814.00 is treated to be an irregular one. Thus till regularisation of the matter by obtaining approval from govt. Rs 170814.00 is held under objection.

**14.10 -**

**un-disbursed amount MBPY/IGNOAP not returned.**

In the following cases either the undisbursed amount is not refunded at all or refunded in less which leads to misappropriation of cash as detailed below.

Brief deion of the recovery	Person held responsible	Details of recovery	Amount recovered
i. For W.No.10 Rs 16500.00 was received vide Vr. No. 785(A)/11.3.15 by Sri K.Prusty, TC for disbursement of MBPY for 3/15. Disbursed 15,000.00 to be refunded 1500.00 but refunded 1200.00. Thus less refunded Rs 300.00	K.Prusty, TC	MR No. 4343/13.8.15 C/Book-P-25	300.00

<p>ii. For W. No.11, Rs 15,500.00 was recurred vide Vr. No. 16/11.4.14 by Jogeswar mohanta, OTC for disbursement of MBPY for 4/14. Disbursed 14,400.00 to be refunded 1100.00, But refunded 900.00. Thus less refunded 200.00</p>	<p>J.Mohanta, TC</p>	<p>MR No. 4340/12.8.15 C/Book-P-25</p>	<p>200.00</p>
<p>iii. For W. No.11 Rs 11300.00 was received by Sri J.Mohanta vide Vr. No. 205/10.7.14 for disbursement of IGNOAP for 7/14. Disbursed 11000.00. To be refunded 600.00, but refunded 300.00. so less refunded 300.00</p>	<p>-do-</p>	<p>MR No. 4341/12.8.15 C/Book P-25</p>	<p>300.00</p>
<p>iv. For W. No.1 Rs 4700.00 received by K.Prusty for disbursement of MBPY/IGNOAP for 10/14 vide Vr. No. 399/13.10.14. Disbursed 4100.00. Refund NIL. So less refunded 4700.00-4100.00 = 600.00</p>	<p>K.Prusty, TC</p>	<p>out of total recovery of 600+1200+9100+300 +3300 = Rs 14500.00  (-) 600 excess <u>deposited as narrated at SLIX</u></p>	<p>13900.00</p>
<p>v. For W.No.1 Rs 4700.00 received by K.Prusty vide Vr. No. 453/13.11.14 for disbursement for Nov/14. Disbursed 3500.00 refunded NIL. So less refunded 4700-3500 = 1200</p>		<p>Bal 13900.00 deposited Vide MR NO. 4342/13.8.15 for 300.00 &amp;MR No. 4344/13.8.15 for 13600.00 out of 13800.00</p>	
<p>vi. For W. No. 10 Rs 27700.00 received by K.Prusty vide Vr. No. 453/13.11.14 for disbursement for Nov-14 Disbursed 18600.00. Refunded NIL. Less refunded 27700.00 – 18600.00 = 9100.00.</p>			
<p>vii. For W. No.1, Rs 5300.00 received by K.Prusty vide Vr.557/12.12.14 for disbursement for 12/14 Disbursed 5000.00. Refunded NIL So less refunded 300.00 (5300-5000)</p>			
<p>viii. For W.No.10, Rs 24600.00 received vide Vr. No.557/12.12.14 for disbursement for Dec-14. Disbursed 21300.00 refunded NIL less refunded 3300.00 (24600-21300)</p>			
<p>ix. For W. No. 1 &amp; 10, Rs 26200.00 was received out of which Rs 24100.00 was disbursed to be refunded 26200.00 – 24100.00 = 2100.00. But refunded 2700.00 vide MR No. 3501/31.3.15. So excess refunded 2700.00 – 2100.00 = 600.00</p>			
<p>x. Vr. No 409/17.10.14 Rs 12000.00 was paid to Sri Renja Hembram for first payment (Jul7-14 to Oct-14) out of which 10800.00 was disbursed . The balance amount of Rs 1200.00 is not returned.</p>		<p>MR no.4339 dt 12.8.15</p>	<p>1200.00</p>
	<p>Total :-</p>		<p>15900.00</p>




**PARA: 15 AUDIT ON WORKS**

**15.1 - On work Bills**

Payment made beyond agreement value.

During scrutiny of the following 2 case record it was found that payment made in excess that to the agreement value which is not admitted in audit and thus suggested for recovery. The details are given below.

1. Project : Const. Of c.c.road in front of S.Sahu,  
 E.C- 99999.00 (R/D)  
 Vr. No. 769/9.3.15, Rs 99999.00 MB No. 3/14-15 P-17 to 23  
 Agency- P.Hembram, JE- Dhaneswar Kisho

Agreement signed on 11.2.13 for Rs 99244.35 & w/o issued on 11.2.13 for the same Rs 99244.35. So excess paid Rs 755.00 (99999-99244) which is suggested for recovery.

2. Project : Const. Of c.c.road from S.Sahu house to B.Pradhan house , E.C- 99999.00  
 (R/D) Vr. 770/9.3.15 Rs 99999.00 MB No. 3/14-15 P-24 to 30  
 Executant- P.Hembram, JE-D.Kisko

Agreement signed on 15.1.13 and w/o- issued on 11.2.13 for Rs 99244.35 but payment is made Rs 99999.00. So Rs 755.00 (99999-99244) paid excess beyond the agreement value is suggested for recovery.

In response to audit objection admitted to recover Rs 1510.00 (755+755) later on. For this recovery of Rs 1510.00 the following persons are held responsible.

However the objected amount of Rs1510.00 has been recovered from the contractor vide MR No 4357/07.09.15-Rs 755.00 & 4358/07.09.15-Rs 755.00 and produced to Exit Conference which has been verified with reference to the cash book by the reviewer. Hence the Para is dropped.

**15.2 - Project Const. Of c.c. drain from R.K.Mohanty house to Dhurba Behera house in W. No.04, E.C- 99900.00 R.D**

Vr. No. 637/5.1.15 Rs 99900.00, MB No. 1/14-15, P-24 to 31  
 Executant- M.Mohanty, JE- D.Kisko

**Full Agreement amount paid without execution of sign. Board.**

During security of the above case record it was found that both in estimate and agreement provision for sign. Board was Rs 1000.00. But during measurement no sign board is shown to be executed rather entire agreement amount of Rs 99900.00 is paid to the executants. Release of full agreement cost without execution of an item of work i.e. sign board for Rs 1000.00 is not admitted in audit and treated to an excess payment. Thus Rs 1000.00 need be recovered.

in response to audit objection E.O. admitted to effect recovery of Rs 1000.00 later on for which the following persons are held responsible.

However the objected amount of Rs1000.00 has been recovered from the contractor vide MR No 4359/07.09.15 and produced to Exit Conference for verification which has been verified with reference to the cash book by the reviewer. Hence the Para is dropped.

**15.3 -**

Name of the Project:- Const. of C.C. Road with Guard Wall from Padadiha P.W.D. Road to S.Behera house (R/D)

Estimated cost:- Rs.85,000/-

Vr.No:- 725.00 /Dt. 21.2.15 Rs. 85,000/-

M.B No:- 25/11 P- 142 to 145

Executant:- A. Pattanayak

J.E.:- Sushanta Ku. Patra,

M.E.:- Prakash Ch. Dash.

Excess paid due to wrong measurement.

During scrutiny of the above C/R it was seen that in item No. 3. C.C.(1:3:6) for cut off wall is done for 2x28.50 x 0.30x0.25 and for road surface 28.50x2.60x0.10 . In item No. 2. S/F and C.C. M 20 is made for 28.50 x 3.10 x 0.10. So if C.C. (1:3:6) is done for a width of 2.60 and after extending to both sides the breadth of cut off wall the width of entire road should be 2.60 + (2x0.30) = 3.20 mt. But S/F & C.C. M2 is done for 3.10mt . So the width of C.C. (1:3:6) of road must be less by 0.10mt. (3.20-3.10) i.e. 0.10mt. instead of 2.60mt. So excess paid for 0.10mt. x 28.50 x 0.10mt. = 0.285 cum. & the cost @ 3427.50/cum come to Rs. 977.00 needs recovery.

In response to audit objection E.O. admitted to effect recovery of Rs. 977.00 for which the following persons are held responsible.

1. P.Ch. Dash, M.E.

2. Sushanta Ku. Patra, J.E.

However the objected amount of Rs977.00 has been recovered from the contractor vide MR No 4377/ 07.09.15 and produced to Exit Conference which has been verified with reference to the cash book by the reviewer. Hence the Para is dropped.

**15.4 -**

Name of the Project:- Const. of c.C.Drain with slob in front of jJayashree house.

Estimated cost:- Rs.99,000/-

Vr.No:- 816/26.3.15 Rs.99,000/-

Executant:- J.Mohanty

J.E:- S.Patra.

**Non execution of Sign Board Leads to excess payment.**

In the above work even though provisions of Rs 1200/- towards Sign Board were there both in estimate and agreement, but the same sign boards are not constructed, but entire amount of estimated cost is paid. Since provision of sign board is a must for each and every project to maintain the transparency, but non-execution of sign board is highly irregular. Thus the amount paid towards sign board is in admissible & suggested for recovery.

In response to audit objection E.O. admitted effect recovery for which the following persons are held responsible.

1. P.C.Dash, M.E.
2. S.Patra, J.E.
3. S.Sarangi, E.O.
4. C.R.Mohanty, Acct.

However the objected amount of Rs1200.00 has been recovered from the contractor vide MR No 4352/07.09.15 and produced to Exit Conference for verification which has been verified with reference to the cash book by the reviewer. Hence the Para is dropped.

15.5 -

**Less Realisation of Royalty & Non-Execution of Sigh Board.**

During checking of the case Records it was noticed that in so many cases royalty is realised in less that to due as per Material statement attached to the case record. In some cases sign board provision wast here both in estimate and agreement. But no sign board is executed, rather entire estimated cost is paid. So both royalty realised in less and cost of sign board provided but not executed are listed below., which is suggested for recovery.

Sl,No	Name of the Project.	Material used	Royalty Due	Royalty realised	Less realized	NonExecution of Sign Board.
1	2	3	4	5	6	7
1.	C.C.road from C.S.Padhi house to Srikant Kalihouse E.C:- Rs. 99,900/-Vr.No:-626/5.1.15Rs.99,900/- M.B.No:-26/11(P-150 to 156)Exe:-P.K.BeraJ.:J.E.:--S.Patra.	Sand-18.29cum. Chips/Metal21.17cum.	@ 27.40=501 @ 98.80=2092	362/- 1340/-	139/- 752/-	650/-
2.	Constn. Of C.C.drain with cover slab in W.No.7 E.C:-99,000/- Vr.No:-814/26.3.15 Rs.99,000/- M.B.:25/11 (P-153 to 163)	Sand-15.29cum Metal/chips-21 cum	@27.40=419 @98.80=2075	280 1400	139 675	500
3.	Const. of culvert near Mua Behera house E.C:- Rs.96,000/- Vr.No:-813/26.3.15 Rs.96,000/- M.B.:25/11 (P-169 to 177) J.e.: S.Patra, Executant:- J.Mohanty	Sand-12.96cum. Metal/chips-1826cum.	27.40=355 98.80=1804	284 1452	71.00 352/-	
4.	Constn. Of C.C.Road from N.Pattnayaqk house to Study Centre E.C:- 99,900/- Vr.- 628/5.1.15 Rs.99,900/-	Sand- 18.24cum. Metal/Chips-20.74cum.	@ 27.40=500 @ 98.80=2049	360 1340	140 709	

	M.B.:- 26/14 (P- 157 to 163) Exe:- P.K.Bera, J.E.:- S.Para					
5.	Const. of C.C.Road from K.Behera house to P.Acharya house  E.C:-Rs.99,900/- Vr.No.:-625/5.1.15 Rs.99,900/-  M.B:- 26/11 (P-142 to 148) Exe:- P.K.Besa, J.E:- S.Patra	Sand-18.20cum.  Metaql/chips-21.02cum.	@ 27.40=499  @ 98.80=2077	360  1340	139  737	
6	Const. of C.C.road from R.Mishra house to P.Panda house E.C:- 99,900  Vr.:-630/5.1.15 Rs.99,000/- M.B.:-26/11 (P-164 to 169,Exe:-S.Ashe,J.E.:-S.Patra	Sand-18.20cum.  Metaql/chips-21.02cum.	@ 27.40=499  @ 98.80=2077	360  1340	139  737	
7.	Constn. Of C.C.road from P.Panda House to A.Pradhan house. E.C:- 99,900/-  Vr:-627/5.1.15 Rs.99,900 M.B:- 26/11 (P- 134 to 138) Exe:- P.K.Bera, J.E.:-S.Patra.	Sand-18.20cum.  Metaql/chips-21.02cum.	@ 27.40=499  @ 98.80=2077	360  1340	139  737	
8.	Constn. Of C.C.road from Tuna Pardhi house to M.Pardhi house , E.C:- Rs.99,900/-  Vr.:- 631/5.1.15, Rs. 99,900/-  M.B:- 26/11 (P-170 to 175) Exe:-S.Ashe, J.e.:- S.Patra.	Sand-18.20cum.  Metaql/chips-21.02cum.	@ 27.40=499  @ 98.80=2077	360  1340	139  737	
9.	Constn. Of C.C.road from Mitu Kalia house to P.W.D. road , E.C:- 95,600/- Vr:-629/5.1.15  Rs.95,600/- M.B:- 26/11 (P-176 to 180) Exe:- S.Ashe, J.E.:- S.Patra,	Sand-17.78cum.  Metal/chips 20.16cum.	@ 27.40=487  @ 98.80=1992	340  1300	147  692	
10.	Constn. Of C.C. drain from S.Behera house to S.Sahu house, E.C:- 93,444/-  Vr.:- 767/9.3.15, M.B:- 2/14-15(P-32 to 9) Exe:- P.Ku.Parida, J.E.:- S.Patra.	Sand-13.59cum.  Metal/chips-19.91cum..	@ 27.40=372  @ 98.80=1967	280  1400	92.00  567.00	
11.	Const. of C.C.road infront of Durga Mandap  E.C:- 99,300/- Vr.:- 766/9.3.15 Rs.99,300/-  M.B:-2/14-15 (P-54 to 59) Exe:- P.K.Bera, J.e.:- S.Patra.	Sand-11.89cum.  Metal/Chips-18.62cum.	@ 27.40=326  @ 98.80=1840	295  1500	31.00  340.00	
12.	Constn. Of C.C.drain with slab from S.Behera house , E.C:- 97,000/- Vr.:- 768/9.3.15  Rs.97,000, M.B:-2/14-15 (P- 24 to 31) Exe:- P.Ku. Parida, J.E.:- S.Patra	Sand- 14.69 cum.  Metal/chips -20.01cum.l	@ 27.40=403  @ 98.80=1977	285  1470	118  507	1000
13.	Constn. Of C.c.road from S.Sahu house to B.Behera house, E.C.:- 95,000/-  Vr:- 817/26.3.15 Rs.95,000/- M.B:-2/14-1540 to 47)Exe:- J.Mohanty, J.E.:- S.Patra,	Sand-17.40cum  Metal/chips-2089cum  Moorum-1.98cum.	@ 27.40=467  @ 98.80=2064  @ 27.40=54	280  1450  Nil	187  614  54	800
14.	Constn. Of C.C.road from B.Babu house to Alok Patra house. E.C.:- 90,000/-  Vr.:-815/26.3.15 Rs.89,402/- M.B.:-2/13-14	Sand-18.25 cum.  Metal/chips-18.90cum	@27.40=500  @ 98.80=1867	225  1400	275  467	400

(P- 48 to 53)Exe:- J.Mohanty, J.E.:S.Patra.				
Total		34415.00	23843.00	10572.00 3350.00

In response to audit objection the E.O. admitted to effect recovery later on .Out of total recovery of Rs.13922/- Rs.10572/- towards less realisation of royalty is not surchargeable & the balance amount of Rs. 3350.00 is suggested for surcharge able recovery towards non execution of Sign Board.

However out of the said amount of Rs 13922.00 an amount of Rs 11331.000 has been recovered from the contractors as follows and produced to Exit Conference for verification which has been verified with reference to the cash book by the reviewer. Hence balance amount 2591.00 stand for recovery which relates to less realization of royalty.

Sl. No of the Obj.	MR No-Date	Amount	
15.5.1	4380/07.09.15	650.00	
	4381/21.09.15	891.00	(out of 898.00)
15.5.2	4353/07.09.15	814.00	
	4351/07.09.15	500.00	
15.5.3	4354/07.09.15	423.00	
15.5.4	4382/21.09.15	849.00	
15.5.5	4383/21.09.15	876.00	
15.5.7	4384/21.09.15	876.00	
15.5.10	4360/07.09.15	619.00	
	5408/02.11.15	40.00	
15.5.11	4385/21.09.15	371.00	
15.5.12	4361/07.09.15	1618.00	
	5407/02.11.15	7.00	
15.5.13	4355/07.09.15	1655.00	
15.5.14	4356/07.09.15	1142.00	
	Total	11331.00	

**15.6 -**

Nasme of Project:- Const. of Community Hall at Udala N.A.C. (MLA LAD)

Estimated cost:- Rs.s 5,00,000/-

Vr.No:- 126/11.6.14 Rs.225833/- (ist bill) M.B.No:- 24/11 (P-172 to 179)

Vr.No:- 590/29.12.14 Rs.274167/- (Final) M.B.No:- 1/14 (P-88 to 94)

Executant:- Departmental S.Patra, J.E. J.E.: S.Patra,

**Less Realisation of Labour Cess/**

During checking of the above case recordd w.r.t. the M.B. s it was found that in the analysis of rate 1% towards labour cess has been includedd in each and every item of work. But in the 2nd /final bill though the total bill amount is Rs. 274167.00 labour cess @ 1% comes to Rs. 2742.00 Instead of Rs. 2742.00 Rs.274.00 has been realised from the bill. Thus Rs. 2468.00 ( 2742-274) realised in less towards labour cess needs immediate recovery.

**Non-Realisation of VAT.**

In the analysis of rate the rate provided towards stone products i.e. Metal/Chips inclusive of VAT 4% i.e. the cost & VAT added together and that rate is taken to account. Since the work is executed departmentally and no purchase vr. is attached regading payment of VAT on the purchase of Metal & Chips VAT on stone products as calculated below need be recovered .

Ist. R.A. bill. C.C.(1:4:8) done 7.37 cum. Metal consumed 7.37x0.96=7.0cum. @ 620/- = Rs.4390/-

Ist. R.A. bill M-20 done 7.06cum Chips 20mm.consumed 7.06x0.54=3.81cum. @ 880/-=33353.00

Chips 10mm. consumed 7.06x0.36=2.54cum. @ 930/- =2362.00

2ndfinal bill M-20 done for 132.72cum. 20mm chips consumed  $13.72 \times 0.54 = 7.41 \text{cum}$  @880/- =6521.00

10mm. chips consumed  $13.72 \times 0.36 = 4.94 \text{cum}$ . @ 930/- = 4594.00

So VAT to be realised on total cost of stone products of Rs. 4390.00 + 3353.00+2362.00+6521.00+4594.00=21220.00 & tje amount of VAT is  $\text{Rs.} 21220.00 \times 4/104 = 816.00$

So the total recovery comes to Rs. 2468.00 labour cess & Rs.816.00 VAT i.e. 3284.00.

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

**16.1 -**

No trading Account operation for the welfare or for the convenience of the inhabitants like town bus service "Management of petrol pump" etc are in operation by the NAC.

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

**17.1 -**

During the year 2014-15 various schemes like maintenance of Road & Bridges, 13<sup>th</sup> FC, Road Development, Motor vehicle grant, MLALAD, Spl. C.c.road grants have been implemented in this NAC. The overall target/achievement of projects of this NAC is furnished below. Which was supplied by E.O. in response to audit objection raised on the score.

Spill over projects of Previous year	29 nos
No. of projects planned for the year 2014-15 as per Annual action plan	88 nos
Total	117 nos
No of projects completed during 2014-15	103 nos
Projects in Progress/not started	14 nos

**PARA: 18 MISCELLANEOUS**

**18.1 - Sinking Fund :-**

No such fund is in operation in this municipality as per Rule 148(4) of O.M. Rule-1953. However, the local authority is advised to take necessary steps to create such type of fund in order to meet urgent liabilities in future.

**18.2 - Non-use of old Receipt Books :-**

Regarding non-use of old receipt books it was asked through objection memo 3 nos of Misc. Receipt books No.8,17 and 22 were produced to audit out of these 3 receipt books, book No.8 checked up to receipt upto 753 by the date 5.8.13 issued to C.R.Mohanty, T.C. Book No.17 checked up to 1665 by dt. 4.3.15, B.No.22 checked up to 2146 by dt. 27.1.15 issued to P.C.Das, TC.

The above three receipt book need be utilised or may be destroyed by the order of the authority, last there is possibility of mis-utilisation of the same in future.

**18.3 - Staff Position**

The staff position of the NAC is furnished below in a tabular form.

Sl. No.	Post	Category	Sanctioned strength	Man in Position	Vacancy
1	Executive Officer		1	1	
2	Sr. Asst.	LFS	1	1	
3	Jr. Asst.	LFS	2	2	
4	Tax Collector	Non-LFS	1	1	
5	Octroi Tax Collector	Non-LFS	10	10	
6	Work sarkar	Non-LFS	1	1	
7	Asst. Tax collector	Non-LFS	1	1	
8	Process Server	Non-LFS	1	1	
9	Peon	Non-LFS	2	2	
10	Sweeper	Non-LFS	3	1	2
11	Jr. Engineer	Contractual	2	2	
12	Community Organiser	Contractual	1	1	
13	NMR/DLR			4	
		Total :-	26	28	2

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

**19.1 - Position of Loan :**

Category of Loan	O.B. as on 1.4.14	Receipt during 14-15	Total	Refunded during 14-15	Outstanding as on 31.3.15
NSDP	723597.00	-	723597.00	-	723597.00
Tractor Loan	224176.00	-	224176.00	-	224176.00
Mini Bus	52000.00	-	52000.00	-	52000.00
LIC Loan	145244.00	-	145244.00	-	145244.00
Total	1145017.00	-	1145017.00	-	1145017.00

**Non-Production of Loan Register**

No loan register was produced to audit for the year 2014-15. As per last A.R. the position of outstanding loan for the year 12-13 & 13-14 was Rs 1145017.00 and t he same figure rolling to 14-15 as no amount is deposited towards recoupment of loan.

The loan register need be maintained in prescribed form No.XXVII and Appropriation Register of loan funds in form No.XXVIII which are required to be maintained as per Rule- 149 & 150 respectively of the O.M. Rules-1953. The local authority is once again advised to ensure early maintenance of the said register in proper form and produce to next audit for verification.

**19.2 - SD/EMD Deposits :**

The position SD/EMD for the year 2014-15 is furnished below.

i.	Deposits outstanding at the beginning of the year for 14-15	Rs 27,34,637.54
ii.	Received during the year 14-15	Rs 485125.00
iii.	Total	Rs 3219762.54
iv.	Refunded during the year 2014-15	Rs 752295.00
v.	Balance outstanding as on 31.3.15	Rs 2467467.54

Refund of S.D. in case of work bills no original M.R.s were there as no M.R. was issued at all to the contractors. No S.D. ledger is also maintained for which it was asked through objection memo regarding issue of money receipt/maintenance of SD ledger it was replied no money receipts are issued nor any SD ledger has been maintained. Rather basing on the order in the original case records the SDs are released. Non maintenance of S.D. ledger is highly irregular. As per Rule 141 of OMR-1953. Deposit ledger in Form No.XX and as per Rule 143 of OMR-1953 outstanding deposit ledger in Form No.XXI need be maintained and produced to next audit.

**19.3 - Position of CPF.**

The CPF deducted from the salary bills of the staff are being regularly deposited in the respective CPF a/cs of the employees maintained in different nationalised banks which were verified w.r.t. the deduction and deposits of CPF. The position of CPF for 2014-15 is furnished below.

1	O.B. as on 1.4.14	NIL
2	Amount deducted during 2014-15	2174800.00
3	TOTAL	2174800.00
4	Amount deposited during 2014-15	2174800.00
5	Balance to be deposited as on 31.3.15	NIL

**19.4 - Remittance of Govt. Dues :-**

Particulars	Royalty	Vat	Labour Cess	Income Tax	Prof. Tax
Dues outstanding for deposit as on 1.4.14	196111	128769	263159	74144	-
Amount collected during 2014-15	203305	383703	98475	95890	43500
Total	399416	512472	161634	170034	43500
Amount remitted during 2014-15	195205	375711	93910	93910	43375
Balance to be remitted	204211	136761	67724	76124	125



as on 31.3.15

**Comments**  
Leaving the earlier outstanding, the amount which was not deposited relating to the year of collection of 14-15 was deposited on issue of objection memo as follows.

Royalty	8100.00	Vr. No. 447/28.7.15
Vat	7992.00	445/28.7.15
Labour Cess	4565.00	446/28.7.15
l.Tax	1980.00	444/28.7.15

The balance amount of govt. dues need deposited in proper head of account and fact reported to audit.

**PARA: 20 RESULT OF AUDIT**

**20.1 - Suggestion of Audit.**

The maintenance of records & registers needs much improvement one S.B. a/c balance is kept outside the domain of account cashbook (OAP/NOAP). Closing balance of cash book is derived taking in to the balances of the pass book figures of each and every month. So many prescribed records/registers are not maintained. A good deal number of misappropriations are not guarded by any officials. Thus the local authority is advised to maintain the records/registers properly henceforth.

**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	4.1	0.00	132874.00	0.00	0.00	0.00	
2	13.4	100502.00	100502.00	100502.00	0.00	0.00	
3	13.6	0.00	265164.00	0.00	0.00	0.00	
4	13.7	0.00	5000.00	0.00	0.00	0.00	
5	14.1	1000.00	1000.00	1000.00	0.00	0.00	
6	14.2	0.00	192000.00	0.00	0.00	0.00	
7	14.4	0.00	26381.00	0.00	0.00	0.00	
8	14.6	1250.00	1250.00	1250.00	0.00	0.00	
9	14.7	0.00	4000.00	0.00	0.00	0.00	
10	14.9	0.00	170814.00	0.00	0.00	0.00	
11	15.5	2591.00	2591.00	0.00	0.00	0.00	
12	15.6	3284.00	3284.00	0.00	0.00	0.00	
<b>Total</b>		<b>108627.00</b>	<b>904860.00</b>	<b>102752.00</b>	<b>0.00</b>	<b>0.00</b>	

**Audit Certificate**

Cetrified that the accounts of Udala NAC for the financial year 2014-2015 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	M.R.No	Date	Amount(In Rs:)	Name of the person
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	Statement Page No				
1	15-5-12	4361	2015-09-07	1618	P.K.Parida
2	15-5-11	4385	2015-09-21	371	P.K.Bera
3	15-5-10	5408	2015-11-02	40	P.K.Parida
4	15-5-10	4360	2015-09-07	619	P.K.Parida
5	15-5-7	4384	2015-09-21	876	P.K.Bera
6	15-5-5	4383	2015-09-21	876	P.K.Bera
7	15-5-4	4382	2015-09-21	849	P.K.Bera
8	15-5-3	4354	2015-09-07	423	J.Mohanty
9	15-5-2	4351	2015-09-07	500	J.Mohanty
10	15-5-2	4353	2015-09-07	814	J.Mohanty
11	15-5-1	4381	2015-09-21	891	P.K.Bera
12	15-4	4352	2015-09-07	1200	J.Mohanty
13	15-5-1	4380	2015-09-07	650	P.K.Bera
14	15-3	4377	2015-09-07	977	A.pattnaik
15	15-2	4359	2015-09-07	1000	M.Mohanty
16	Para 14.10	4341	2015-08-12	300	J. Mohanta, TC
17	Para 14.10	4344	2015-08-13	13600	K. Prusty, TC
18	Para 14.10	4339	2015-08-12	1200	R. Hembram, JA
19	15.1-1	4357	2015-09-07	755	P.Hemram
20	15.1-2	4358	2015-09-07	755	P.Hemram
21	Para 14.10	4343	2015-08-13	300	K. Prusty, TC
22	Para 14.10	4340	2015-08-12	200	J. Mohanta, TC
23	OSP 14	4327	2015-07-28	70	J. Mohapatra
24	OSP 14	4329	2015-07-28	95	A.K. Das
25	Para 14.10	4342	2015-08-13	300	K. Prusty, TC
26	Para 11.1	4328	2015-07-28	7050	C.R. Mohanty, Accountant
27	Para 11.1	4326	2015-07-28	2450	C.R. Mohanty, Accountant
28	Para 11.1	4325	2015-07-28	204	C.R. Mohanty, Accountant
29	Para 11.1	4324	2015-07-28	10	N. Nayak, TC
30	Para 11.1	4331	2015-07-28	1295	K.Prusty, TC
31	Para 11.1	4307	2015-06-09	95	S. Mohapatra, Cashier
32	Para 11.1	4333	2015-08-01	1000	S.K. Sahu, DLR
33	Para 11.1	4308	2015-06-19	100	B.K. Nayak, TC
34	15-5-12	5407	2015-11-02	7	P.K.Parida
35	15-5-13	4355	2015-09-07	1655	J.Mohanty
36	15-5-14	4356	2015-09-07	1142	J.Mohanty
<b>Total</b>				<b>44287</b>	