

S. U. Bradley  
Atty.  
22/9/17

OFFICE OF THE DISTRICT AUDIT OFFICER  
LOCAL FUND AUDIT, CUTTACK.

**E-mail I D: daokatak@gmail.com Phone No: 0671-2366660,2366661**

Memo No. 1868 /L.F.A.(CTC) Dt. 17.6.2017

Copy of A.R. bearing A.R.No.273185/2016-17 for the year 2015-16 consisting 67(sixty seven pages) submitted to the **Executive Officer, Banki NAC, Banki, Dist-Cuttack**, for information. He is requested to send the compliance Report in triplicate & in Broad sheets along with a copy of the resolution of the Municipality approving the replies therein within two months from the date of receipt of this report. The report is also available in the Public domain of the official website of **DLFA-lfaodisha.ori.nic.in**.

22/12/17  
District Audit Officer

Local Fund Audit, Cuttack.

Memo No. \_\_\_\_\_/L.F.A.(CTC) Dt. \_\_\_\_\_

Copy forwarded to the Secretary to Govt. H&UD Department, Odisha, Bhubaneswar/Collector, Cuttack/ Director of Local Fund Audit, Treasury Bhawan,Kharvelanagar,Unit-III,Bhubaneswar/ A.G.Odisha.Bhubanswarfor information and necessary action.

22/12/17  
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Copy to Audit Report file.

// True copy attested //

22/12/17  
District Audit Officer

Local Fund Audit, Cuttack

26/9/17  
Executive Officer  
N.A.C.,BANKI

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*Self*

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District Audit Officer

Local Fund Audit, Cuttack

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*26/9/12*  
Executive Officer  
N.A.C., BANKI

**LOCAL FUND AUDIT, CUTTACK, ODISHA**

CATEGORY : N A C

Audit Report No : 273185/AR/2016-2017-CUTTACK

**PARA: 1 TITLE SHEET**

1	Name of the Institution :	Banki N.A.C.
2	Year of Accounts under Audit :	2015-2016
3	Name of the Local Authority during the year of A/Cs :	NALINI KANTA BEHERA, EXECUTIVE OFFICER, 23-07-2012 TO 14-07-2015. SATYABRATA MANTRI, EXECUTIVE OFFICER, 15-07-2015 TO TILL DATE.
	Name of the Local Authority at the time of Audit :	SATYABRATA MANTRI, EXECUTIVE OFFICER.
4	Duration of Audit :	17-02-2017 To 20-03-2017 (Mandays Consumed :- 19)
5	Name of the Auditors :	ARABINDA SAHOO - Lead Auditor(17-02-2017 to 20-03-2017) SANJIBANI SUDHA SARANGI - Auditor(17-02-2017 to 20-03-2017)
6	Name of the Reviewing Officer :	KHIRODENDU JAGATDEV(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	19-04-2017
8	Entry Conference Date :	09-02-2017
9	Exit Conference Date :	25-04-2017
10	Name of the District Audit Officer :	ANAMA CHARAN ROUT
11	Date of approval of report by District Audit Officer :	06-05-2017

**Para1.1 :- Demographic information:-**

Name Of The Institution	Area In sq Km	No of Ward	Population of the Institution					Female Population	Male Population
			S.C	S.T	Minority	General	Total		
Banki N.A.C.	6.22	17	3021	198	100	14175	17494	8321	9173


*(Signature)*  
26/9/17  
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**PARA: 2 PHYSICAL VERIFICATION**

Sino	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	Unused User Fee Receipt Books	17-02-17 Before Transaction.	47	47	SRP-47.	Nil
2	ServicePostage Stamps	17-02-17 Before Transaction.	1285.00	1285.00	SRP-07.	Nil
3	Unused Parking Fee Receipt Books	17-02-17 Before Transaction.	183	183	SRP-21	Nil
4	Unused Holding Tax Receipt Books	17-02-17 Before Transaction.	59	59	SRP-64.	Nil
5	Unused Service Fee Receipt Books	17-02-17 Before Transaction.	49	49	SRP-62	Nil
6	Unused Ambulance Receipt Books	17-02-17 before transaction.	01	01	SRP-55	Nil
7	Cash in hand	17-02-17 Before Transaction.	0.00	0.00	Sub Cash Book Page-159.	Nil
8	Miscellaneous Receipt Books	17-02-17 Before Transaction.	138	138	SRP-05.	Nil
9	Measurement Books	17-02-17 Before Transaction.	6	6	SRP-59.	Nil

**Comments**

As required under Rule 20(a) of Odisha Local Fund Audit Rules, 1951, the physical verification of hard cash, unused receipt books, unused Measurement Books, Cycle and rickshaw token and public postage stamps etc. has been conducted on the date of commencement of audit i.e. on 17-02-17 before transaction and the result of verification is furnished above. The result of physical verification found tallied with Cash Book and Stock Register.

  
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N.A.C., BANKI

**LOCAL FUND AUDIT, CUTTACK, ODISHA**

CATEGORY : N A C

Audit Report No : 273185/AR/2016-2017-CUTTACK

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6	Name of the Reviewing Officer :	KHIRODENDU JAGATDEV(Audit Superintendent)
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10	Name of the District Audit Officer :	ANAMA CHARAN ROUT
11	Date of approval of report by District Audit Officer :	06-05-2017

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Banki N.A.C.	6.22	17	3021	198	100	14175	17494	8321	9173

*[Signature]*  
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**PARA: 3 LIST OF VERIFIED RECORDS**

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

Sino	List Records/Register	Rules	Form No
1	Register of Works	Rule 345	Form W-VI
2	Stock & Store Register of Municipality	Rule 346	Form W-VII
3	Measurement Book	Rule 365	Form W-VIII
4	Contract Certificate	Rule 343	Form W-IV
5	Contract Agreement Form	Rule 341	Form W-III
6	Register of Estimates & Allotments	Rule 332	Form W-I
7	Stock account of Receipt Forms	Rule 196	Form L
8	Tax collector's daily collection register	Rule 192	Form K
9	Tax Receipt Form	Rule 188	Form I
10	Assessment List	Rule 177	Form A
11	Stock Register of Stationery	Rule 172	Form No. XLIV
12	Stamp Account	Rule 172	Form No. XLIV
13	Stock account of Tickets used for daily collection of Market fees	Rule 171	Form No. XLIII
14	Register of Grants	Rule 80	Form No. XLII
15	Daily Collection Register	Rule 171	Form No. XL
16	Miscellaneous Receipts	Rule 157	Form No. XXXIV
17	Register of Outstanding Advances	Rule 140	Form No. XIX
18	Advance Ledger	Rule 136	Form No. XVIII
19	Register of adjustments	Rule 132	Form No. XVII
20	Abstract Register of Expenditure	Rule 129	Form No. XVI
21	Abstract Register of Receipts	Rule 129	Form No. XV
22	Cash Book of the municipality	Rule 125	Form No. XIV
23	Absentee Statement	Rule 97	Form No. X
24	Salary Bills	Rule 97	Form No. IX
25	Challan	Rule 87	Form No. VI
26	Subsidiary Cash Book	Rule 128 A	Form No. V-A
27	Cashier's Cash Book	Rule 81	Form No. V
28	Subsidiary account of special taxes	Rule 79	Form No. -IV
29	Schedule for the Budget Estimate	Rule 77	Form No. III
30	Abstract of the Budget Estimate	Rule 74	Form No. I-A
31	Budget Estimate	Rule 74	Form No. I

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

Sino	List Records/Register	Rules	Form No
1	Arrear List	Rule 170	Form No. XXXIX
2	Register of Rents for which there is fixed demand	Rule 163	Form No. XXXVI
3	Jamabandi Register	Rule 170	Form No. XXXVII
4	Ledger of Lessees	Rule 170	Form No. XXXVIII
5	Appropriation Register of Loan Funds	Rule 150	Form No. XXVIII
6	Register of Investments	Rule 148	Form No. XXVI
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 Quarterly & Annual account of Expenditure	Rule 144	Form No. XXIII
10	Annual Account of Receipts and Expenditure	Rule 145	Form No. XXIV

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

Sino	List Records/Register	Rules	Form No
1	Miscellaneous Supply Bill	Rule 343	Form W-V
2	Nominal Muster Roll (NMR)	Rule 340	Form W-II
3	Register of Distrainted property & sales	Rule 204	Form S
4	Warrant register	Rule 202	Form R
5	Form of inventory & Notice	Rule 203	Form Q

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N.A.C., BANKI

6	Distrain Warrant Register	Rule 202	Form P
7	Notice of demand for tax u/s-161 of OM Act	Rule 202	Form O
8	Progress statement of collection of taxes	Rule 200	Form N
9	Tax collector's Ledger	Rule 198	Form M
10	Register of writes off of demands	Rule 190	Form J
11	Arrear Demand Register	Rule 187	Form H
12	Mutation Register	Rule 184	Form G
13	Register of Petitions	Rule 183	Form F
14	Form of appeal petition	Rule 183	Form E
15	Demand and Collection Register	Rule 178	Form B
16	Tax Ledger (personal A/C of Tax Payers)	Rule 178	Form B(I)
17	Register of Interest Bearing Securities	Rule 147	Form No. XLI
18	Register of Lands	Rule 160	Form No. XXXV
19	License Register for Drivers and Owners of Carriages plying for hire	Rule 156	Form No. XXXIII
20	Stock account of License Number Plates	Rule 155	Form No. XXXII
21	Application for License for Carriage, Cart, Horses and Other animals	Rule 152	Form No. XXXI
22	Register of the Tax on Carriages, Carts, Horses and Other animals	Rule 151	Form No. XXIX
23	License for Carriages, Carts, Horses Other and animals	Rule 154	Form No. XXX
24	Loan Register	Rule 149	Form No. XXVII
25	Register of outstanding deposits	Rule 143	Form No. XXI
26	Deposit Ledger	Rule 142	Form No. XX
27	Voucher of Recoupment of Permanent Advance Account	Rule 110	Form No. XIII
28	Permanent Advance Account	Rule 108	Form No. XII
29	Periodical Increment Certificate	Rule 99	Form No. XI
30	Order Book	Rule 96	Form No. VIII
31	Register of Bills	Rule 96	Form No. VII

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

Sino	List Records/Register	Rules	Form No
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**Comments**

**Non maintenance/Non Production of mandatory and statutory records(osp:01 to 05):-**

Following important records are not maintained and produced to audit for verification.

**Annual Accounts of Receipt and Expenditure.**

**Register of quarterly and Annual Receipts.**

**Register of quarterly and Annual Expenditures.**

**Demand Collectiona and Balance Register of taxes and license fees.**

Distrain warrant Register.

Deposit Ledger.

Register of outstanding deposits.

Due to non maintenance of above mandatory and statutory records, the audit faced difficulty to arrive the actual position of Demand-Collection-Balance of taxes and licenses fees, break up of outstanding taxes, Annual Accounts of receipts and expenditures etc as required by Govt. In response to POM issued on this score, the local authority replied that all the said records and registers would be maintained henceforth.

**Recommendation:-**

*[Signature]*  
28/9/17  
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N.A.C., BANKI

Regular training needs to be provided to every staff of NAC who deals with preparation and collection of Holding Taxes, licenses fees, accounts matter and the Executive Officer is suggested to evaluate the work load of job done and job specification of every staff in regular interval and manage accordingly so that all the important records would have been maintained for which the transparency of accounts would have been maintained. Therefore the Executive Officer is impressed upon to ensure it so that transparency of the account would have been maintained.

**As per Exit Conference Minutes and discussions, local authority assured to maintain all the records and registers henceforth.**



**PARA: 4 FINANCIAL POSITION**

Banki N.A.C. - 2015-2016

Sino	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 Cash Book	01-04-2015	3718235.55	73320669.00	110503024.55	63136165.00	31-03-2016	47366859.55	31-03-2016	47499859.55	-133000.00	Difference as per A.R. No.174538/AR/2015-16-Cuttack.Reconciled vide Vr. No.1203/31-03-17 which has been verified during Exit Conference.
	<b>GRAND TOTAL</b>		<b>3718235.55</b>	<b>73320669.00</b>	<b>110503024.55</b>	<b>63136165.00</b>		<b>47366859.55</b>		<b>47499859.55</b>	<b>-133000.00</b>	

**Comments**


**A) Reconciliation of difference between the Cash Book figure and the Audit figure:-**

Balance as per Accountant Cash Book as on 31-03-16	474,99,859.55
<b>Deduct:</b> As per A.R. No.174538/AR/2015-16-Cuttack(Excess O.B. taken on 01-04-14 in the Accountant Cash Book than as on 31-03-14)	1,33,000.00
(The said difference of Rs 1,33,000.00 has been reconciled vide Vr. No.1203/31-03-17 in Accountant Cash Book by entry of expenditure vouchers which has been verified during Exit Conference)	
Balance as per audit as on 31-03-17	473,66,859.55
<b>Suggestion:-Local Authority is suggested to reconcile the said difference by making necessary entries in the Accountant Cash Book and produce to next audit for verification.</b>	

**B) Details of Closing Balance on 31-03-15 as per Accountant Cash Book:-**

The details of closing balance of Accountant Cash Book as on 31-03-16 is furnished below.			
SI No	Particulars	Amount	Remarks
1	Cash in hand	0.00	
2	Bank deposits	343,93,382.00	
3	PL Account Balance	131,06,477.55	
	<b>Total</b>	<b>474,99,859.55</b>	

The funds kept in bank in different pass books as well as treasury are dealt in Para-05. The detailed statement of abstract of both receipt and expenditure in respect of Accountant Cash book is furnished in Financial Statement folder enclosed to this report.

  
Executive Officer  
N.A.C., BANKI

**Non maintenance of Annual Accounts Register(osp-06):-**

Registers of Quarterly & Annual Account of Receipt in Form No.XXII and Expenditure in Form No.XXIII(as required u/r -144 of O.M. Rules, 1953) were not maintained in this N.A.C. Hence , the Receipts & Expenditures for 2015-16 have been picked up basing upon Cash Book and closing balances of last audit report and furnished in the Financial Statement folder attached to this report. The E.O. is advised to open such registers forthwith and report compliance.

**Non-maintenance of Cash Book under Double Entry Accrual Based Accounting System(DEABAS):-**

It is to mention here that adoption of modern accrual based, double entry system of accounting was first mandatory for ULB level reform set by the Govt. of India. The State Govt. decided to introduce double entry system of accrual based accounting in ULBs across the state during 2007. The Odisha Municipal (Accounts) Rules, 2012 was notified in July 2012 requiring all municipalities to maintain their Books of Account on accrual basis under the double entry system of book-keeping and data based formats. Govt. in H & U.D. Department has instructed all the ULBs for implementation of Double Entry Accrual Based Accounting System (DEABAS) as per Odisha Municipal Accounts Rules-2012 in ULBs w.e.f. 01-10-2013. But in this NAC no such Cash Book for 15-16 has been maintained in tally software under DEABAS was prepared and produced before audit for verification.

The Executive Officer is advised to maintain the account as per Odisha Municipal(Account) Rule, 2012 with intimation to audit.

**Liquid Assets and Liabilities(osp-07):-**

The position of asset and Liability of this NAC for the year 2015-16 is given below basing upon the facts and figures arrived by Audit as well as information furnished by Local Authority.

Liabilities	Value	Assets	Value
Unspent balances of Grants	385,80,472.50	Cash in hand/in Treasury/in Bank Accounts/in Post Office	473,66,859.55
Loans refundable	11,48,328.00	Investments	0.00
Unremitted Govt. dues(VAT, Cess, Royalty, I.T. etc.)	4,56,078.00	Advances recoverable	28,70,797.53
Refundable deposits(SD/EMD)	1,38,897.00	Outstanding Taxes, rents and rates etc. recoverable	24,84,710.00
Unpaid Salary & Wages	10,12,663.00	Loans recoverable	0.00
Unpaid Bills(Energy Bills)	93,11,424.35	EPF to be recovered from staff	0.00
Contributions payable(CPF)	58,484.00	Others(Name of the liquid Assets to be specified)	0.00
Others(Name of the liquid liability to be specified)	0.00		
<b>Total</b>	<b>507,06,346.85</b>	<b>Total</b>	<b>527,22,367.08</b>
<b>Asset over Liability</b>	<b>20,16,020.23</b>	<b>Liability over Assets</b>	<b>0.00</b>
<b>Grand Total</b>	<b>527,22,367.08</b>	<b>Grand Total</b>	<b>527,22,367.08</b>


From the above bank matrix of assets and liability it is seen that the assets of this NAC is excess over a tune of Rs 20,16,020.23 which speaks that the financial position of this NAC is sound. However the local authority is advised to increase its own revenue on collection of outstanding taxes by taking suitable step. If the financial status of this NAC would increase it can provide better service to the urban people. As per Exit Conference discussions local authority assured to improve financial position of the NAC by increasing internal collections.

**Annual Budget(osp-08):-**

Under Section-104 OM Rule 1953 at least two months before the close of year, the Chairperson shall present before the NAC a complete account of its probable receipts and expenditure for the following financial year together with the actual of the current year and under Section-107 OM Rules 1953, after expiry of 14 days(since presentation before the NAC) the NAC shall sanction the estimate and submit forthwith to the State Government. Further Section-109 provides for approval of the budget estimate by the State Government.

But on scrutiny of the Budget Estimate the followings are noticed.

The annual budget estimate for 15-16 has been submitted to ADM, Cuttack vide NAC Letter No.445 /Dt. 16-03-2015 in duplicate for recommendation and onward transmission to Govt. in H & U.D. , Odisha for approval. But neither recommendation letter of ADM, Cuttack nor

  
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approval letter from Govt. in H & U.D. was kept in Budget file and produced to audit for verification. The E.O. is suggested to follow the budget process and obtain the approval letter of the budget and produce to audit for verification.

**Preparation of unrealistic Budget Estimate:-**

As per Rule-56 of Odisha Budget Manual, the estimation of fixed revenue should be based upon the actual demand including arrear and the probabilities of their realization during the year. Odisha Budget Manual read with Section-108(a) of the Odisha Municipal Act, 1950 stipulates that the estimate of income and expenditure should be reasonable and proper. Further as per Rule-56 of Odisha Budget Manual, the estimation of fixed revenue should be based upon the actual demand including arrear and the probabilities of their realization during the year. Odisha Budget Manual read with Section-108(a) of the Odisha Municipal Act, 1950 stipulates that the estimate of income and expenditure should be reasonable and proper.

Further, the said rule of the Odisha Budget Manual stipulates that the Budget estimates of revenue and receipts should be based on the existing rates of taxes, duties and fees, etc., and no increase or reduction in such rates and no proposals for abandonment of revenue which have not been sanctioned by Government should be proposed in the estimates.

Further Rule 78 of the Odisha Municipal Rules, 1953 states that in preparing the budget, provision shall be made for a minimum closing balance. The amount shall not ordinarily be less than one-sixth of the aggregate on account of establishment and fixed monthly charges for the whole year.

But on scrutiny of the Budget Estimate for the year 2015-16 the following budgetary provision and actual receipt are noticed.

Particulars	Receipt			Particulars	Expenditure		
	As per Budget	Actual	% of variation		As per Budget	Actual	% of variation
Rents & Taxes	20,10,000.00	10,07,857.00	49.86	General Establishment & Tax Establishment	165,56,000.00	94,52,571.00	42.91
License fees and others	4,65,000.00	91,490.00	80.32	Public Health & Sanitation	532,60,000.00	30,88,231.00	94.20
Revenue derived from Municipal properties	77,00,000.00	7,81,884.00	89.85	Public Safety	82,75,000.00	42,03,641.00	49.20
Grants and other contributions	1929,08,000.00	488,26,824.00	74.69	Medical	6,55,000.00	5,000.00	99.24
Miscellaneous	8,70,000.00	126,56,621.00	-1354.78	Public Conveyance and works	855,50,000.00	225,81,670.00	73.60
Extra ordinary and debts	18,00,000.00	99,55,993.00	-453.11	Public Conveyance	170,54,880.00	54,626.00	99.68
				Public Instruction	3,30,000.00	0.00	100.00
				Miscellaneous	196,20,000.00	141,32,654.00	27.97
				Extra ordinary and debts	97,50,000.00	96,17,772.00	1.36
<b>Total Receipts</b>	<b>2057,53,000.00</b>	<b>733,20,669.00</b>	<b>64.36</b>	<b>Total Expenditures</b>	<b>2110,50,880.00</b>	<b>631,36,165.00</b>	<b>70.08</b>

From the above figure it is seen that the preparation of budget is not realistic as the difference in between actual and budget provision varies from 64.36 % to 70.08 %. Hence the local authority is advised to prepare realistic Budget hence forth. **As per Exit Conference Minutes and discussions local authority assured to maintain the realistic budget henceforth.**

**Non Creation of Sinking Fund(osp-08):-**

As per Section 111 of O.M. Act , 1950, read with Rule 20(d) of O.L.F.A. Rules, 1951 a provision should have been made for creation of Sinking fund which is to be utilized for redemption of huge outstanding loan. But no such sinking fund have been created for redemption of outstanding loan amount of Rs 11,48,328.00 outstanding as on 31-03-16.

Therefore the local authority is suggested for creation of sinking fund and reported to audit.

**Creation of depreciation fund:-**

  
Executive Officer  
N.A.C., BANKI

No such fund has been created by this NAC to replenish assets.

**Non maintenance of Flexi Account(osp-08,28):-**


As per letter No.35424/F., dtd. 12-10-12, all Departments were asked to instruct the implementing agencies which are authorized 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 for the scheme. The local authority is suggested to open the flexi account henceforth to obtain higher interest of the unutilized funds and compliance reported to audit.

It is to be mentioned here generally 4% interest is accrued for ordinary savings bank account where as 6% interest accrued for flexi account.

Date	Bank balance as per Cash Book as on 31-03-16	Bank Balance as per Pass Book as on 31-03-16	2%(6%-4%) of bank balance towards interest less realized during 15-16	Remarks
31-03-16	343,93,382.00	363,77,933.79	7,27,558.68	
<b>Total</b>	<b>343,93,382.00</b>	<b>363,77,933.79</b>	<b>7,27,558.68</b>	

Due to parking of funds in ordinary savings bank account thus NAC could not get additional fund to the tune of Rs 7,27,558.68 as detailed below during the period under audit i.e, 15-16. However E.O. is advised to convert savings account into flexi account henceforth and compliance reported.

The details of Receipt and expenditure for the year 2015-16 as per Accountant Cash Book is annexed in the Financial Statement folder of the Audit Report.

  
24/9/17  
Executive Officer  
N.A.C., BANKI

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

Banki N.A.C. - 2015-2016

Sino	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	Accountant Cash Book		31-03-2016	49484411.34	31-03-2016	47499859.55	1984551.79	
	<b>GRAND TOTAL</b>			<b>49484411.34</b>		<b>47499859.55</b>	<b>1984551.79</b>	

**Reconciliation**

**Reconciliation:-**

The details of closing balance as per bank pass book and cash book as on 31-03-16 is furnished below.

SI No	Name of the Bank	Account No.	Closing Balance Date as on 31-03-16	Closing Balance in Pass Book(In Rs)(A)	Closing Balance in Bank Date Cash Book(31-03-16)	Closing Balance in Bank as mentioned in Cash Book(In Rs)(B)	Difference(In Rs)(A-B)	Remarks
1	SBI, Banki	,10802784885	,31-03-16	4,11,169.28	,31-03-16	2,93,376.00	1,17,793.28	
2	SBI, Banki	,10802814095	,31-03-16	47,64,473.68	,31-03-16	47,64,473.00	0.68	OAP
3	SBI, Banki	,35123625129	,31-03-16	11,73,207.00	,31-03-16	7,98,456.00	3,74,751.00	OULM
4	SBI, Banki	,10802821932	,31-03-16	15,93,829.31	,31-03-16	14,70,871.00	1,22,958.31	
5	SBI, Banki	,10802784909	,31-03-16	4,02,012.73	,31-03-16	4,02,012.00	0.73	IDMST
6	SBI, Banki	,10802786167	,31-03-16	45,01,670.00	,31-03-16	45,01,670.00	0.00	NRB, PBI
7	SBI, Banki	,10802814084	,31-03-16	3,19,184.24	,31-03-16	3,09,384.00	9,800.24	
8	SBI, Banki	,10802784148	,31-03-16	4,38,262.00	,31-03-16	1,84,001.00	2,54,261.00	
9	STO, Banki	,8448	,31-03-16	131,06,477.55	,31-03-16	131,06,477.55	0.00	PL A/C
10	Sub Post Office, Banki	,73245	,31-03-16	7,186.55	,31-03-16	7,186.00	0.55	
11	UCO, Damapada	,6842	,31-03-16	1,576.00	,31-03-16	1,545.00	31.00	FDR
12	UCO, Damapada	,3921	,31-03-16	3,93,534.00	,31-03-16	3,78,252.00	15,282.00	Incentive/Database
13	OGB, Ranpur	,5741-40840100005718	,31-03-16	5,18,287.00	,31-03-16	4,88,126.00	30,161.00	MLALAD
14	OGB, Ranpur	,3824-40800100005712	,31-03-16	7,07,204.00	,31-03-16	7,07,204.00	0.00	MPLAD
15	OGB, Ranpur	,4597-40840100005715	,31-03-16	8,87,124.00	,31-03-16	8,82,242.00	4,882.00	MVT
16	OGB, Ranpur	,9354-40840100005848	,31-03-16	10,923.00	,31-03-16	10,923.00	0.00	DRM
17	SBI, Banki	,30314036212	,31-03-16	2,931.00	,31-03-16	2,931.00	0.00	LFS Pension
18	SBI, Banki	,30314036619	,31-03-16	554.00	,31-03-16	554.00	0.00	Non LFS Pension
19	SBI, Banki	,30467610615	,31-03-16	25,65,023.00	,31-03-16	25,65,023.00	0.00	RD

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20	SBI, Banki	,31302339814	,31-03-16	9,86,340.00	,31-03-16	7,54,210.00	2,32,130.00	13th FCA
21	CBI, Banki	,3229911071	,31-03-16	24,10,785.00	,31-03-16	24,10,285.00	500.00	Public Toilet Children Park, Kalyan Mandap
22	CBI, Banki	,3229907961	,31-03-16	2,77,972.00	,31-03-16	2,77,972.00	0.00	UAC(CC Road)
23	Axis Bank, Gopalpur	,913010017963143	,31-03-16	8,96,830.00	,31-03-16	8,96,830.00	0.00	Performance Basic Grant
24	SBI, Banki	,33179608726	,31-03-16	15,930.00	,31-03-16	15,930.00	0.00	
25	Axis Bank, Gopalpur	,914010003283595	,31-03-16	31,37,902.00	,31-03-16	31,37,902.00	0.00	Kalyan Mandap, Boundary Wall, SPFLAD
26	Canara Bank	,4128101003262	,31-03-16	3,96,131.00	,31-03-16	3,96,131.00	0.00	
27	CBI, Banki	,3460119103	,31-03-16	4,364.00	,31-03-16	4,364.00	0.00	Staff Salary
28	CBI, Banki	,3475936627	,31-03-16	53,52,646.00	,31-03-16	45,30,646.00	8,22,000.00	SBM
29	Axis Bank, Gopalpur	,915020037490341	,31-03-16	35,35,269.00	,31-03-16	35,35,269.00	0.00	PD, DUDA
30	CBI, Banki	,3522470891	,31-03-16	15,000.00	,31-03-16	15,000.00	0.00	Bhagabat Tungi
31	CBI, Banki	,3497146816	,31-03-16	6,50,614.00	,31-03-16	6,50,614.00	0.00	SDP
	<b>Total</b>			<b>494,84,411.34</b>		<b>474,99,859.55</b>	<b>19,84,551.79</b>	

**Reconciliation of difference between Cash Book balance and Pass Book balance(osp-09):-**

As required under Rule 128 of O.M. Rules, 1953, the cash book shall be balanced at the close of every month and signed by the Executive Officer in token of the correctness of every entry made therein. The balance brought out shall be stated both in words and figures and shall be agreed with the balance shown in the pass book of the NAC. As per Letter No.15847/F., dtd. 27-04-13 of Finance Department, the DDO shall maintain a Register for reconciliation of receipts and disbursements of scheme funds. But no such reconciliation has been done either at the end of each month or end of the financial year.

G.O. No.690/F., XIV-AUD-1/2003,dtd.21-01-2009: speaks that the officers who are statutorily assigned with the task of reconciliation of discrepancies in bank accounts and analyzing closing balance, should perform their statutory responsibilities without leaving the Local Body accounts in a mess giving scope for diversion of Govt. Grants, misutilisation and misappropriation of public funds etc. Also warned the erring officers in charge of accounts need be brought to book. As per letter No.15847/F., dtd. 27-04-13 of Finance Department, the DDO shall maintain a register of reconciliation of receipts and disbursements of scheme funds. During the course of audit, it was revealed that bank reconciliation statement was not prepared and register of reconciliation was not maintained by the Accountant. The Executive Officer has not exercised any supervision over the duty entrusted to the Accountant for reconciliation of bank pass book with Cash Book. Due to non-reconciliation of bank pass book with Cash Book, the exact difference between the bank pass book and Cash Book could not be ascertained. Further, non-reconciliation of bank pass book with Cash Book may lead to mis-utilization, misappropriation and embezzlement of funds. If any mis-utilisation, misappropriation and embezzlement of funds detected in future, the Accountant and Executive Officer will be held responsible. In response to audit objection statement the local authority has stated steps will be taken for reconciliation. The local authority is once again suggested to prepare and produce the bank reconciliation statement as on 31-03-16 to next audit for verification. However the reconciliation have been done by the audit and the details of reconciliation is furnished below.

**01)A/C No.6842, UCO, Damapada:-**

Balance as per Cash Book as on 31-03-16	1,545.00	
<b>ADD:</b> Interest accrued on 06-01-16 not accounted for in the Cash Book	(+)31.00	
Balance as per Pass Book as on 31-03-16	1,576.00	

**02)A/C No.3921, UCO, Damapada:-**

Balance as per Cash Book as on 31-03-16	3,78,252.00	
<b>ADD:</b> interest accrued during 15-16 not accounted for in the Cash Book	(+)15,282.00	

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06-07-15	7,503.00		
06-01-16	7,779.00		
Total	15,282.00		
Balance as per Pass Book as on 31-03-16		3,93,534.00	

<b>03)A/C No.5715, OGB, Ranpur:-</b>			
Balance as per Cash Book as on 31-03-16		8,82,242.00	
ADD: Cheques issued during 15-16 but not encashed till 31-03-16		(+)4,882.00	
Cheque No	Date of issue	Amount	Date of encashment
347935	21-03-16	3,216.00	05-04-16
347937	21-03-16	1,666.00	05-04-16
	Total	4,882.00	
Balance as per Pass Books as on 31-03-16		8,87,124.00	

<b>04)A/C No.5718, OGB, Ranpur:-</b>			
Balance as per Cash Book as on 31-03-16		4,88,126.00	
ADD: Cheques issued but not encashed till 31-03-16		(+)30,161.00	
Cheque No	Date of issue	Amount	Date of encashment
348136	26-03-16	16,690.00	05-04-16
348134	21-03-16	13,471.00	05-04-16
	Total	30,161.00	
Balance as per Pass Book as on 31-03-16		5,18,287.00	

<b>05)A/C No.6627, CBI Bank:-</b>			
Balance as per Cash Book as on 31-03-16		45,30,646.00	
ADD: Cheques issued but not encashed till 31-03-16		(+)8,22,000.00	
Cheque No	Date of issue	Amount	Date of encashment
000172	30-03-16	8,22,000.00	19-04-16
	Total	8,22,000.00	
Balance as per Pass Book as on 31-03-16		53,52,646.00	

<b>06)A/C No.31302339814, SBI, Bank(Thirteenth F.C.A.):</b>			
Sl No	Particulars	Amount	Remarks
01	Balance as per Cash Book as on 31-03-16	7,54,210.00	
02	ADD: Cheques issued during 15-16 not encashed till 31-03-16	(+)2,32,400.00	
	Ch. No.	Date	Amount
	892023	30-03-16	13,937.00
	892025	30-03-16	14,189.00
	892024	30-03-16	83,811.00
	892020	30-03-16	35,475.00
	892022	30-03-16	79,063.00
	892021	30-03-16	5,925.00
	Total	2,32,400.00	
03	Deduct: Vide voucher No.1179/27-01-16 and cheque no.628943/27-01-16 issued Rs 80,697.00 but encashed from account Rs 80,967.00 hence excess withdrawal of Rs 270.00(80,967.00-80,697.00)	(-)270.00	
04	Balance as per Pass Book as on 31-03-16	9,86,340.00	

  
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**07)A/C No.10802784885, SBI, Bank:-**

01	Balance as per Cash Book as on 31-03-16				2,93,376.00	
02	ADD:Cheques issued during 15-16 not encashed till 31-03-16				(+)1,17,989.00	
	Ch No.	Date	Amount	Date of encashment	Remarks	
	542550	26-03-16	2,037.00	05-04-16		
	543553	30-03-16	5,711.00	19-04-16		
	542552	30-03-16	39,900.00			
	542554	30-03-16	54,555.00	04-04-16		
	542555	30-03-16	13,786.00			
	629041	14-12-15	1,000.00			
	629043	14-12-15	1,000.00			
		Total	1,17,989.00			
03	Deduct:Bank charges not accounted for in the Cash Book				(-)144.00	
	Date	Amount	Remarks			
	02-11-15	29.00				
	23-12-15	115.00				
	Total	144.00				
04	Deduct:Amount to be reconciled of previous years				(-)51.72	
	Balance as per Pass Book as on 31-03-16				4,11,169.28	

**08)A/C No.10802821932, SBI Bank:-**

01	Balance as per Cash Book as on 31-03-16					14,70,871.00	
02	ADD:Cheques issued during 15-16 not encashed till 31-03-16(Ch. No.103302/26-03-16 of Rs 1,29,593.00 encashed on 04-04-16					(+)1,29,593.00	
03	Deduct:Cheques deposit shown but credited in account after 31-03-16					(-)1,04,569.00	
	Sl No	Ch. No.	Date	Amount	Date of credit		
	01	6288	23-03-16	16,690.00	05-04-16		
	02	6288	21-03-16	1,666.00	05-04-16		
	03	6288	21-03-16	13,471.00	05-04-16		
	04	6288	21-03-16	3,216.00	05-04-16		
	05	6288	30-03-16	14,190.00	06-04-16		
	06	6288	30-03-16	13,937.00	06-04-16		
	07	6288	30-03-16	14,189.00	06-04-16		
	08	6288	30-03-16	21,285.00	06-04-16		
	09	6288	30-03-16	5,925.00	06-04-16		
			Total	1,04,569.00			
04	ADD: Amount to be reconciled relating to previous year					(+)97,934.31	
	Balance as per Pass Book as on 31-03-16					15,93,829.31	

**09)A/C No.10802814084, SBI, Bank**

01	Balance as per Cash book as on 31-03-16	3,09,384.00	
02	<b>ADD:</b> Cheques issued during 15-16 but not encashed till 31-03-16(Ch No.417351/07-01-16 of Rs 3,928.00)	(+)3,928.00	
03	<b>Deduct:</b> Bank charges not accounted for in the Cash Book(Bank charges of Rs 196.00(28X7) deducted from account on 06-04-15	(-)196.00	
04	<b>ADD:</b> Amount to be reconciled of previous years	(+)6,068.24	
	Balance as per Bank Pass Book as on 31-03-16	3,19,184.24	

**10)A/C No.10802784148, SBI, Bank**

Executive Officer  
N.A.C., BANKI



01	Balance as per Cash Book as on 31-03-16	1,84,001.00	
02	ADD: Cheques issued during 15-16 but not encashed till 31-03-16	(+) 2,58,836.00	
	Ch. No.	Date	Amount
	769240	19-10-15	53,505.00
	769242	19-10-15	30,000.00
	905213	19-10-15	45,576.00
	905214	19-10-15	1,29,755.00
	Total		2,58,836.00
03	Deduct: Amount to be reconciled by local authority of previous year	(-) 4,575.00	
	Balance as per Pass Book as on 31-03-16	4,38,262.00	

<b>11) A/C No. 3229911071, CBI, Bank</b>			
01	Balance as per Cash Book as on 31-03-16	24,10,285.00	
02	ADD: Amount shown excess withdrawn in the Cash Book during 15-16 (Excess amount withdrawn shown on 30-03-16 towards surcharge in the Cash Book)	(+) 500.00	
	Balance as per Pass Book	24,10,785.00	

The local authority is advised to reconcile the balance discrepancies of bank accounts and produce to audit for verification. As per Exit Conference Minutes local authority assured to record the reconciliation statement at the end of each year in the Accountant Cash Book henceforth.

**Transactions not made through PL account:-**

As per Rule 85(1) of the OM Rules, 1953 all moneys received on account of the Municipality should be remitted intact to the Treasury immediately. But during the year under audit it is seen that funds collected through receipt books are directly deposited in bank account other than the PL account deviating provision. The local authority is suggested to deposit all money received on behalf of NAC in P.L. account in accordance with the above Municipal Rules.

**Cash and account branch of NAC kept distinct:-**


As per Rule 68 of the Odisha Municipal Rules, 1953 the cash and account branches office shall be kept distinct from each other and under different officers who, for the purpose of these Rules, shall be termed respectively, cashier and accountant. During the year cover under audit as well as at the time of audit it is noticed that there is separate cash and account section. Sri Rashmita Kumar Rout is handling cash and Sri Sanjaya Kumar Pradhan is in charge of account section.

The local authority is suggested to follow this provision and to keep separate the cash and account section by making suitable arrangement within existing staff. If separation would not be made there is possibility of misutilisation of council fund by that single person and no check and balance would be maintained for error free accounts.

Details of closing balance in Subsidiary Cash Book as on 31-03-16 is furnished below.

Details of Closing Balance in Subsidiary Cash Book as on 31-03-16 is furnished below.			
Sl No.	Particulars	Amount	Remarks
1	Parking fees	2,130.00	
2	Holding Tax	2,33,536.00	
3	Audit Recovery	9,351.00	
4	Service Tax	7,798.00	
5	Shop Room Rent	32,296.00	
6	Water Tanker Charges	5,550.00	
	Total	2,90,661.00	

*(Signature)*  
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Executive Officer  
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Executive Officer  
N.A.C., BANKI

**PARA: 6 STOCK POSITION**

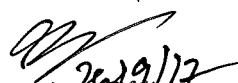
Banki N.A.C. - 2015-2016

Slno	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Nil	0	0	0	0.00	0	

**Comments**

Stock Position of sanitary , Electrical and other materials of the NAC for the year 2015-16 is furnished below.

Dead Stock position of Banki NAC for 15-16								
SI No	Particulars of items	Opening Balance at the beginning of the year	Stcok Received during the year	Total	Stock issued during the year	Closing balance of stock at the end of the year	Reference to Stock Register Page	Remarks
1	Steel Almirah	7	1	8	0	8	Page-12	
2	Table Steel	15	0	15	0	15	Page-13	
3	Steel Chair	55	0	55	0	55	Page-14	
4	Water Tanker	4	0	4	0	4	Page-20	
5	Computer Table	6	0	6	0	6	Page-42	
6	Steel Rack	4	0	4	0	4	Page-44	
7	Computer Chair	4	0	4	0	4	Page-45	
8	High Back Chair	1	0	1	0	1	Page-47	
9	Biometric Finger Print	0	1	1	0	1	Page-50	
10	Camera	1	0	1	0	1		
Electrical Stock position of Banki NAC for 15-16								
SI No	Particulars of items	Opening Balance at the beginning of the year	Stcok Received during the year	Total	Stock issued during the year	Closing balance of stock at the end of the year	Reference to Stock Register Page	Remarks
1	24 Watt CFL Lamp	1712	200	1912	1800	112	Page-03	
2	36 Watt CFL 4 Pin Lamp	90	50	140	140	0	Page-23	
3	36 Watt Choke	12	200	212	110	102	Page-30	
Sanitary Stock position of Banki NAC for 15-16								
SI No	Particulars of items	Opening Balance at the beginning of the year	Stcok Received during the year	Total	Stock issued during the year	Closing balance of stock at the end of the year	Reference to Stock Register Page	Remarks

  
Executive Officer  
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N.A.C., BANKI

					year	end of the year	
1	Wheel Barrow	52	30	82	0	82	Page -35
2	Dustbin(iron)	160	70	230	0	230	Page-37
3	Generator	1	0	1	0	1	Page-54
4	Water Pump	1	0	1	0	1	Page-54
5	Grass Cutter Machine	0	1	1	0	1	Page-59

**Non maintenance of Dead Stock Register properly(osp-10):-**

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article.

As per Rule 106(iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded.


As per rule 106(iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. All discrepancies noticed must be properly investigated and brought to account immediately so that the inventory may represent the true account.

As per Rule 111 of O.G.F.R., a physical verification of all stores should be made at least once in every year by the Head of Office concerned or such other as may be specially authorized by him.

As per Rule 206 of O.G.F.R., subject to any special Rules or order made by Government in this behalf, every cashier, store-keeper and other subordinate who is entrusted with the custody of cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority and to execute bond setting forth the condition under which Government will hold the security and may ultimately refund or appropriate it.

**As per Exit Conference Minutes and discussions local authority assured to maintain the Stock Register in proper format, conduct half yearly physical verification and produce to audit henceforth.**

**Suggestion:-**The Executive Officer is advised to conduct the physical verification regularly keeping in view of the above codal provision for safeguard of the NAC property and to avoid the loss of stocks in future.

  
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Executive Officer  
N.A.C., BANKI

**PARA: 7 INVESTMENT**

Banki N.A.C. - 2015-2016

Sino	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2015	0.00	0.00	0.00	0.00	31-03-2016	0.00	31-03-2016	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 :**

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

**01)Fixed Deposits:-**No investment has been made in this NAC during 2015-16 as verified and assured from the records and registers of the institution.


**02)Loan Bonds:-** From the last audit report it was revealed that investments made in shape of the following loan bonds are found uncashed. But the same were not produced before audit for verification. The details are furnished below.

SI No	Particulars of investment	Amount	Date of maturity	Remarks
1	12 Years Govt. Loans Book No.A99927/24, 8.64/4%	500.00	25-08-1975	Not encashed till date
2	No.02003/28-03-75/3%	100.00	28-03-1987	Not encashed till date
3	No.02004/28-03-75/3%	100.00	28-03-1987	Not encashed till date
	<b>Total</b>	<b>700.00</b>		

**Non-maintenance of Investment Register(osp-10):-**

As per Rule 148 of the Odisha Municipal Rules, 1953 a register of Government and other securities held by the NAC should be maintained. The total amount of the securities in custody of A.G.(O) should be verified along with custody of the Chairman himself.

**Suggestion:-**The Executive Officer is suggested to keep the unutilized funds from own source without immediate utilization in fixed deposit for higher return towards interest money.

  
Executive Officer  
N.A.C., BANK

**PARA: 8 ADVANCE**

Banki N.A.C. - 2015-2016

Sino	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference (In Rs:)	Remarks
1	01-04-2015	Accountant Cash Book	3087802.53	8509000.00	11596802.53	8726005.00	31-03-2016	2870797.53	31-03-2016	2870797.53	-0.00	
	<b>GRAND TOTAL</b>		<b>3087802.53</b>	<b>8509000.00</b>	<b>11596802.53</b>	<b>8726005.00</b>		<b>2870797.53</b>		<b>2870797.53</b>	<b>0.00</b>	

**Comments :**

Para No.08.01:-The details of the total advance outstanding as on 31-03-16 is furnished below.

The statement showing the details of the total advance outstanding as on 31-03-16.							
SI No	Name and designation of the advance holder	Vr. No./Date	Amount		Purpose of advance	Name of the officer sanctioning the advance	Remarks
			More than one year	Less than one year			
I	Old Advances prior to 31-03-14	Furnished in previous Audit Report	23,87,897.53	0.00	Furnished in previous Audit Report	Furnished in previous Audit Report	
		<b>Total(Prior to 31-03-14)</b>	<b>23,87,897.53</b>	<b>0.00</b>			
II.1	Prafulla Ku Pati, T.C.	644/22-09-14	5,000.00	0.00	Dengu	Nalini Kanta Behera, E.O.	
2	Jitendra Ku Chhotray, Advocate	1225/25-03-15	10,000.00	0.00	Advocate fees	Nalini Kanta Behera, E.O.	
3	Nalini Kanta Behera, Ex E.O.	1231/27-03-15	1,00,000.00	0.00	Arrear Salary Payment	Nalini Kanta Behera, E.O.	

		<b>Total (2014-15)</b>	<b>1,15,000.00</b>	<b>0.00</b>			
<b>III.01</b>	Bijaya Ku Raj, SI	104/06-05-15	0.00	29,300.00	Salary-treatment	Nalini Kanta Behera, E.O.	Out of Rs 50,000.00 adjusted 20,700.00
	2Gangadhar Das, JE	133/16-05-15	0.00	10,000.00	Rep & reconst. Of well near Ward No.06	Nalini Kanta Behera, E.O.	
	3Pramod Ku Barik, TC	152/23-05-15	0.00	10,000.00	SECC-2011	Nalini Kanta Behera, E.O.	
	4Jitendra Ku Chhotaray, Advocate	568/10-09-15	0.00	5,000.00	Fees of Petition No.22/2011	Satyabrata Mantri, E.O.	
	553 Nos of Employees of NAC office	772/14-10-15	0.00	2,56,600.00	Festival advance	Satyabrata Mantri, E.O.	Out Rs 4,23,000.00 adjusted Rs 1,66,400.00
	6Bijaya Ku Raj, SI	810/19-10-15	0.00	6,000.00	Treatment of self	Satyabrata Mantri, E.O.	Out of Rs 30,000.00 adjusted Rs 24,000.00
	7Bijaya Ku Raj, SI	812/31-10-15	0.00	10,000.00	Fogging and hire charges of Auto and Malathines	Satyabrata Mantri, E.O.	
	8Prasanta Ku Behera, TC	1268/24-02-16	0.00	1,000.00	Postage Stamps	Satyabrata Mantri, E.O.	
	9Bijaya Ku Raj, SI	1386/16-03-16	0.00	40,000.00	Road Tax & Insurance	Satyabrata Mantri, E.O.	
		<b>Total (2015-16)</b>	<b>0.00</b>	<b>3,67,900.00</b>			

  
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		<b>Grand Total</b>	<b>25,02,897.53</b>	<b>3,67,900.00</b>			<b>28,70,797.53</b>


Para No.08.02: Year-wise break up of outstanding advances and break up of adjustment is furnished below.

Year wise break up of outstanding advances as on 31-03-16 is furnished below.			
SI No	Year of payment of advance	Amount	Remarks
1	Upto 2000-01	11,74,809.53	
2	2001-02	29,134.00	
3	2002-03	48,340.00	
4	2003-04	1,43,219.00	
5	2004-05	41,388.00	
6	2005-06	22,987.00	
7	2006-07	31,745.00	
8	2007-08	1,35,937.00	
9	2008-09	50,100.00	
10	2009-10	36,000.00	
11	2010-11	1,02,200.00	
12	2011-12	0.00	
13	2012-13	8,838.00	
14	2013-14	5,63,200.00	
15	2014-15	1,15,000.00	
16	2015-16	3,67,900.00	
	<b>Total</b>	<b>28,70,797.53</b>	

Year wise break up of adjustment of advances during 15-16 is furnished below.			
SI No	Year of adjustment	Amount	Remarks
1	2012-13	78,733.00	
2	2013-14	3,55,172.00	
3	2014-15	1,51,000.00	
4	2015-16	81,41,100.00	
	<b>Total</b>	<b>87,26,005.00</b>	

Para No.08.03: The details of advances adjusted during the year under audit which was paid during the years prior to year under audit is furnished below.

The statement showing the details of advance adjusted during the year under audit which was paid during the years prior to year under audit						
SI No	Name and designation of the advance holder	Vr. No./Date of payment of advance	Amount of advance paid	Vr. No./Date of adjustment of advance	Amount of advance adjusted	Remarks

  
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Prasanta Ku Behera, TC	880/15-11-14	1,000.00	45/17-04-15	1,000.00	Postage Stamp
Satya Ranjan Sahoo	1088/13-02-15	50,000.00	185/05-06-15	50,000.00	MVT(Recon. CC road from Main road to Prahallad Ganthia house in W. No.04)
Nalini Kanta Behera, Ex EO	1154/16-03-13	68,733.00	236/19-06-15	68,733.00	Cost of insurance , tax etc for OR-05B-7290, 7128,7124,7125.
Prafulla Ku Pati, TC	445/06-08-14	30,000.00	244/24-06-15	30,000.00	Free kitchen in 17 numbers
Satya Narayan Rath, JE	1652/13-01-14 & 1664/20-01-14	1,00,000.00	312/07-07-15	1,00,000.00	Foundation stone laying for Kalyan Mandap etc. by CM
Gangadhar Das, JE	1170/19-03-13	3,000.00	333/07-07-15	3,000.00	Foundation of welcome Gate W. No.01
Gangadhar Das, JE	1084/28-02-13	7,000.00	334/07-07-15	7,000.00	Supplying and Laying marble stone at Chakapada Welcome Gate.
Gangadhar Das, JE	640/02-08-13	7,000.00	335/07-07-15	7,000.00	Laying of marble stone at Brahmei Welcome gate
Bijaya Ku Raj, SI	1113/20-02-15	30,000.00	440/14-08-15	30,000.00	Road Tax and Insurance of Tractor
Dillip Ku Swain, JE	1121/26-02-15	30,000.00	887/27-11-15	30,000.00	Const. of cc building near Banki court, Banki(MLALAD)
Sujit Ku Das, TC	829/3-09-13 & 871/17-09-13, 1369/26-11-13	2,48,172.00	1455/30-03-16	2,48,172.00	General Election-2012
Rebati Behera, Peon	331/11-07-14	10,000.00	Pay Bill	10,000.00	Medical Treatment
<b>Total</b>		<b>5,84,905.00</b>		<b>5,84,905.00</b>	

The details of outstanding advances as on 31-03-16 which were paid during the year 2015-16:-

The details of outstanding advances of Rs 3,67,900.00 which were paid during the year 2015-16 is furnished in the above table.

#### Proper maintenance of Advance Ledger and Outstanding Advance Register:-

As per Rule 136 to 140 of Odisha Municipal Rules, 1953 an 'Advance Ledger' is to be maintained in each ULB recording person wise separate accounts of such advances. Advances shall be regularly and promptly adjusted and any unspent balance of an advance shall be immediately refunded. The different accounts in the advance ledger shall be balanced quarterly and signed by the Executive Officer and thus an 'Outstanding Advance Ledger' is to be maintained on quarterly basis. During audit, it was revealed that an Advance Ledger and Outstanding Advance Register is maintained by this NAC but not in proper format. Hence the actual position of Advance outstanding on a day could not be analysed. The Advance position relating to salary and festival are also not worked out. However Executive Officer is suggested to maintain Advance Ledger and Outstanding Advance Register as prescribed by the Rule and produce to audit for verification.

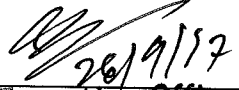
#### Irregular sanction and payment of advance to staff and contractor:-

According to Para 3.7.21 of OPWD, advances to contractors are as a rule prohibited. In exceptional cases in the interest of work, advance can be paid to the contractor even without security of material but with sanction of Government. Such advances paid in exceptional circumstances should not be continued longer than is absolutely essential. These advances shall carry interest at the rate of 18% per annum.

As per Rule-215 of OGFR, advance other than those discussed in chapter 13 & 14 of OGFR(permanent advance, H B Advance, Advances for purchase of conveyance, advances on transfer, Advances for journey on tour, Advances for anti-rabic treatment etc.) cannot be made to the Government servants except under the special orders of the State Government.

But this rule is violated in this NAC. On verification of the advance position of the NAC, it is noticed that salary advances are being granted in favor of the staff. There is no provision for payment of salary advance to the staff without interest. Hence it is ascertained that NAC funds have been misutilised by the NAC authorities which is collected from public and received from Govt. for public utility services. Also it is a matter of great regret that there is no specific mechanism or specific records being maintained in this NAC to watch the payment and adjustment of advances granted out of the NAC fund.

However, a detailed position of salary advance paid to the staff need to be worked out and interest @ 18% per annum on outstanding dues may be calculated and recovered from the advance holders along with the principal amount and credit be pointed out to audit.

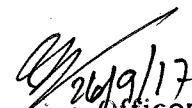
  
28/9/17  
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**Advances outstanding for more than a year as on 31-03-16 , which were paid during the year 2014-15(osp:11-12):-**

The details of outstanding advances of **Rs 1,15,000.00** which were paid during the year 2014-15 but not adjusted till 31-03-16 is furnished in the above table. In response to audit objection memo the local authority stated , immediate action will be taken for adjustment of advance for the year 2014-15. As per Finance Department Letter No.2221/XIV-Aud Dt. 08-03-2002, the Advance outstanding for more than one year is a loss to the auditee organization and is liable to be surcharged. **Accordingly an amount of Rs 1,15,000.00 was remained unadjusted as on 31-03-16 which were sanctioned during the year 2014-15.** Out of the said outstanding advances of Rs 1,15,000.00 a sum of Rs 1,00,000.00 was suggested for recovery from Sri Nalinikanta Behera, Ex E.O. vide Para No.14-10 of A.R. No.174538/AR/2015-16. **Hence balance Rs 15,000.00(1,15,000.00-1,00,000.00) is suggested for recovery** from the Advance holders within two months from the date of receipt of this approved audit report failing which the same is suggested for recovery both from the sanctioning authority and the advance holders at equal share as per Letter No.15179/DLFA, Dtd.28-09-13 of the Director, LFA, Odisha, Bhubaneswar. **As per Exit Conference Minutes and discussions local authority assured to take suitable steps for adjustment of the outstanding advances as soon as possible.**

**Responsible Person for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Prafulla Kumar Pati	Tax Collector	Banki NAC, At-Banki, PO-Banki, Dist-Cuttack	2500.00
2	Nalini Kanta Behera	Executive Officer	Now C.O., Belpahar Municipality, AT-Belpahar, Dist-Jharsuguda.	12500.00

  
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PARA: 9 GRANTS

Banki N.A.C. - 2015-2016


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	01-04-2015	27731993.50	48826824.00	76558817.50	37978345.00	31-03-2016	38580472.50	
	<b>GRAND TOTAL</b>	<b>27731993.50</b>	<b>48826824.00</b>	<b>76558817.50</b>	<b>37978345.00</b>		<b>38580472.50</b>	

**Comments :**

**Irregular and incomplete maintenance of Register of Grants(osp-12):-**

As per Rule-80 of O.M. Rules, 1953, Register of Grants should be maintained in Form No.XLII in separate account in respect of each grant embracing all Govt. grants. But , it was found from the Grants Register of this N.A.C. that only Grants received through P.L. Account have been entered in seriatim and in a peculiar format. Grants like MLALAD, MPLAD, SJSRY etc received through other than treasury are not entered in this Grant Register. Action should be taken to maintain the register in the prescribed form taking in to account all the grants and shown to the next audit. The details of Grants received, as ascertained from Cash Book & so called Grants Register(maintained in an unappreciable manner) during the year 2015-16 are furnished below.

The Statement showing the details of Govt. Grants received during 2015-16				
SI No	Head of Account	Sanction Order No./Date	amount	Remarks
1	General Performance Grant	9812/H&UD.02-04-15	3,64,000.00	
2	Octroi Compensation	13332/25-05-15	25,83,000.00	
		19055/30-07-15	32,69,000.00	
		26696/15-10-15	29,27,000.00	
		5260/25-02-16	23,81,000.00	
3	Road Development	17353/09-07-15	3,72,000.00	
		17356/09-07-15	1,01,000.00	
		17359/09-07-15	1,34,000.00	
		4358/20-02-16	3,79,000.00	
		4355/20-02-16	1,02,000.00	
		4352/20-02-16	1,37,000.00	
4	Basic Grant(14th CFC)	19466/03-08-15	24,78,000.00	
		32245/16-12-15	23,88,000.00	
5	MVT	20029/07-08-15	5,86,000.00	
		5203/25-02-16	6,00,000.00	
6	Devolution Fund	20045/07-08-15	24,11,000.00	
		5275/25-02-16	24,11,000.00	
7	Performance Based Incentive	29463/16-11-15	15,69,000.00	
8	Maint. Of Road and Bridges	31853/11-12-15	20,07,000.00	
9	Non Residential Building	4127/08-02-16	3,00,000.00	
10	Arrear Pension & Basic Service	4342/20-02-16	71,67,000.00	
11	Hon/SA/DA of CM & VCM	4329/20-02-16	59,000.00	


  
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12	Creation of Capital Assets	5230/25-02-16	9,60,000.00	
13	Maint. Of Capital Assets	5234/25-02-16	4,58,000.00	
14	MPLAD	Online/Cheques	9,00,000.00	
15	MLALAD	Online/Cheques	7,50,000.00	
16	Census	Online/Cheques	35,000.00	
17	Pension of LFS/Non LFS Staff	Online/Cheques	1,50,000.00	
18	Harischandra Sahayata	Online/Cheques	4,00,000.00	
19	OULM	Online/Cheques	11,94,000.00	
20	Matsyajibi Housing Scheme	Online/Cheques	32,11,523.00	
21	Swachha Bharat Mission	Online/Cheques	57,78,301.00	
22	Bhagabat Tungi	Online/Cheques	15,000.00	
23	SDP	Online/Cheques	2,50,000.00	
	<b>Total</b>		<b>488,26,824.00</b>	

The Grant in Aid Register contains only grants received through PL Account without any opening balance, utilization and unspent grant at the end of the year. However a Grant Statement for 15-16 is prepared basing upon the Head of Account posted in the Accountant Cash Book and Work Bills and produced by the local authority which is furnished below.

**The Statement showing the details of grants received and utilised in respect of Banki NAC for 15-16.**

Sl No	Particulars of Grants	Opening Balance at the beginning of the year	Grants received during the year	Total	Grants spent during the year	Closing Balance at the end of the year	Remarks
1	Road Maintenance	20,67,446.00	20,07,000.00	40,74,446.00	40,74,446.00	0.00	
2	Octroi Compensation grant	0.00	111,60,000.00	111,60,000.00	111,60,000.00	0.00	
3	Road Development Grant	32,83,112.00	12,25,000.00	45,08,112.00	24,50,647.00	20,57,465.00	
4	11th and 12th FCA	2,77,930.00	0.00	2,77,930.00	0.00	2,77,930.00	
5	SJSRY/OULM	2,91,174.00	11,94,000.00	14,85,174.00	5,46,960.00	9,38,214.00	
6	Park and Greenery	5,00,000.00	0.00	5,00,000.00	0.00	5,00,000.00	
7	PBI	20,73,305.00	15,69,000.00	36,42,305.00	22,23,905.00	14,18,400.00	
8	Illumination	4,99,206.00	0.00	4,99,206.00	0.00	4,99,206.00	
9	Festival Grant	44,990.00	0.00	44,990.00	28,000.00	16,990.00	
10	Public Conveyance	11,05,980.00	0.00	11,05,980.00	0.00	11,05,980.00	
11	Flood and Cyclone Relief	3,89,929.00	0.00	3,89,929.00	1,31,850.00	2,58,079.00	
12	CDR Drought	5,20,588.00	0.00	5,20,588.00	0.00	5,20,588.00	
13	Non Remunerative	67,000.00	0.00	67,000.00	0.00	67,000.00	
14	Untied Fund	575.50	0.00	575.50	0.00	575.50	
15	Public toilet	29,000.00	0.00	29,000.00	29,000.00	0.00	
16	TLC	1,090.00	0.00	1,090.00	0.00	1,090.00	
17	BSY	7,000.00	0.00	7,000.00	0.00	7,000.00	
18	Construction of Houses	22,000.00	0.00	22,000.00	0.00	22,000.00	
19	Slaughter House	15,000.00	0.00	15,000.00	0.00	15,000.00	

  
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20	MLALAD	11,72,413.00	7,50,000.00	19,22,413.00	5,49,581.00	13,72,832.00	
21	MPLAD	2,56,520.00	9,00,000.00	11,56,520.00	3,01,354.00	8,55,166.00	
22	FDR	7,79,857.00	0.00	7,79,857.00	0.00	7,79,857.00	
23	SC/ST	2,000.00	0.00	2,000.00	0.00	2,000.00	
24	Pension of LFS & Non LFS Staff	0.00	1,50,000.00	1,50,000.00	1,50,000.00	0.00	
25	Construction of Boundary wall	2,32,249.00	0.00	2,32,249.00	0.00	2,32,249.00	
26	13th FCA	46,73,961.00	3,64,000.00	50,37,961.00	50,37,961.00	0.00	
27	Special Problem Fund	30,29,669.00	0.00	30,29,669.00	1,00,000.00	29,29,669.00	
28	Urban Assets Creation and Maint(UAC)	7,06,422.00	14,18,000.00	21,24,422.00	1,68,319.00	19,56,103.00	
29	Census	33,000.00	35,000.00	68,000.00	1,000.00	67,000.00	
30	Devolution Fund	6,33,404.00	48,22,000.00	54,55,404.00	14,77,137.00	39,78,267.00	
31	Harischandra Sahayata	38,000.00	4,00,000.00	4,38,000.00	2,02,000.00	2,36,000.00	
32	Devolution Fund(Kalyani Mandap)	10,39,212.00	0.00	10,39,212.00	5,58,606.00	4,80,606.00	
33	Maintenance of Non Residential Building	34,50,878.00	3,00,000.00	37,50,878.00	33,927.00	37,16,951.00	
34	Solid Waste Management	4,89,083.00	0.00	4,89,083.00	1,30,883.00	3,58,200.00	
35	Basic Grant(14 CFC)	0.00	48,66,000.00	48,66,000.00	11,33,250.00	37,32,750.00	
36	MVT	0.00	11,86,000.00	11,86,000.00	7,19,660.00	4,66,340.00	
37	Arrear Pension and Basic Service	0.00	71,67,000.00	71,67,000.00	23,61,705.00	48,05,295.00	
38	Hon/SA/DA of CM & VCM	0.00	59,000.00	59,000.00	50,550.00	8,450.00	
39	Mastyajibi Housing Scheme	0.00	32,11,523.00	32,11,523.00	29,35,000.00	2,76,523.00	
40	Swachha Bharat Mission	0.00	57,78,301.00	57,78,301.00	14,22,604.00	43,55,697.00	
41	Bhagabat Tungi	0.00	15,000.00	15,000.00	0.00	15,000.00	
42	SDP	0.00	2,50,000.00	2,50,000.00	0.00	2,50,000.00	
	<b>Total</b>	<b>277,31,993.50</b>	<b>488,26,824.00</b>	<b>765,58,817.50</b>	<b>379,78,345.00</b>	<b>385,80,472.50</b>	


**Non utilization of cent percentage of Grants(osp-13):-**

Rule 171(3)(1) of O.G.F.R. Vol-I, provides that the grants sanctioned shall be spent within a year from the date of sanction. The unspent balance of the previous years grant has either to be surrendered to Govt., or it has to be taken into accounts in subsequent years grant with prior approval of the sanctioning agency. On going through the previous year audit report, it is noticed that on 1st April 2015, a huge amount of unspent balances of Rs 2,77,31,993.50 was lying with this NAC under various schemes. Fresh grants to tune of Rs 4,88,26,824.00 were also released during 2015-16. From the above table, it may seen that the expenditure incurred was only Rs 3,79,78,345.00 while total fund available was Rs 7,65,58,817.50 the percentage of utilization of the grants in NAC needs to be increased in comparison to the total grants available for utilization under different developmental schemes. The overall utilization of grants of this ULB for the year 2015-16 is 49.60 % only. This indicates that the Govt. money released to this NAC for developmental works is not being utilized for the purposes in time. The delay in implementation of developmental programmers defeats the very purpose of the schemes.

The less utilization of funds was mainly due to non preparation of proper budget estimates, inadequate monitoring and planning etc. The Executive Officer concerned assured to take steps for utilization of the funds soon. But such assurance cannot bear fruit in the absence of proper monitoring and planning. Hence steps may be taken to utilize the same with approval of the sanctioning authority and proper planning and monitoring may be made for the same and compliance reported to audit.

From the Grant position furnished above it is revealed that a sum of Rs 3,85,80,472.50 remained unspent grant at the end of the financial year.

The local authority could not furnish the year-wise break up of unspent grant. As per Rule -171 of OGFR Volume-I read with Rule-67 of O.M.Rules-1953 all grants should be utilized within the year of receipt. Unutilized fund, if any, may either be refunded to the Government or utilized in subsequent year with prior approval of the Government. Hence the E.O. is advised to take tangible steps to utilize the above grants observing all formalities.

  
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Therefore the Executive Officer is impressed upon to accelerate the spending efficiency of grants to create durable assets for the civic people. As per Exit Conference Minutes and discussions local authority assured to speed up the utilization of grants by taking suitable steps.

**PARA: 10 UTILISATION CERTIFICATE**

Banki N.A.C. - 2015-2016

Sino	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	01-04-2015	58002135.00	37978345.00	95980480.00	40560906.00	31-03-2016	55419574.00	
	<b>GRAND TOTAL</b>	<b>58002135.00</b>	<b>0.00</b>	<b>95980480.00</b>	<b>40560906.00</b>		<b>55419574.00</b>	

**Comments :**

**Non Submission of U.C. in due time(osp-13):-**

As per Rule 170, 171 and 173 of O.G.F.R. Vol-I grants received should be utilized within the same financial year in which it was received and UCs should be submitted by 30th June of the subsequent year to the funding agency as well as Principal Accountant General(A&E) Odisha.

The F.D. Letter No.29539/dtd. 20-10-14 gives emphasis upon submission of UCs to proper quarter by 30th June of the succeeding year. As timely submission of UC is relative to receipt of subsequent Grants from GOI and cut is imposed on the grant amount accordingly on its non-submission/delay in submission. Hence timely non-submission and huge pendency of submission of utilization certificate is a detrimental factor. Non-submission of U.C. to a tune of Rs as on 31-03-16 defeats the very purpose of Govt. policy & planning and speaks about the improper management of manpower in NAC level during 2015-16 and lack of supervision of local authority.

**Therefore the Local authority is suggested to look into the matter personally to clear up all old pending utilization certificates as soon as possible observing all formalities as required under Rule-173 of OGFR Volume-I.**

The details of submission U.C. during 2015-16 is furnished below.


The details of U.C. submitted during 2015-16 is furnished below.						
SI No.	Letter No./Date	Head of A/C	Amount	Year of Grant received	To whom submitted	Remarks
1	1612/16-04-15	MVT	1,33,917.00	2013-14	PD, DUDA, Cuttack	
	1612/16-04-15	MVT	2,67,741.00	2014-15	PD, DUDA, Cuttack	
	1612/16-04-15	Devolution Fund	17,06,558.00	2014-15	PD, DUDA, Cuttack	
	1612/16-04-15	13th FCA (R&B)	4,36,012.00	2013-14	PD, DUDA, Cuttack	
	1612/16-04-15	NRB	9,074.00	2013-14	PD, DUDA, Cuttack	
	1612/16-04-15	NRB	3,06,122.00	2014-15	PD, DUDA, Cuttack	
	1612/16-04-15	Festival Grant	50,000.00	2014-15	PD, DUDA, Cuttack	
	1612/16-04-15	UAC(CC Road)	5,29,107.00	2013-14	PD, DUDA, Cuttack	
	1612/16-04-15	Octroi	34,05,659.00	2014-15	PD, DUDA, Cuttack	

*[Signature]*  
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Therefore the Executive Officer is impressed upon to accelerate the spending efficiency of grants to create durable assets for the civic people. As per Exit Conference Minutes and discussions local authority assured to speed up the utilization of grants by taking suitable steps.



		<b>Total</b>	<b>68,44,190.00</b>		
22024/20-05-15	GABG		15,64,743.00,2012-13	PD, DUDA, Cuttack	
2024/20-05-15	Devolution Fund		11,76,442.00,2014-15	PD, DUDA, Cuttack	
2024/20-05-15	13th FCA (R&B)		3,39,796.00,2013-14	PD, DUDA, Cuttack	
2024/20-05-15	13th FCA (R&B)		3,83,639.00,2014-15	PD, DUDA, Cuttack	
2024/20-05-15	NRB		93,878.00,2014-15	PD, DUDA, Cuttack	
2024/20-05-15	Road Development		5,69,545.00,2013-14	PD, DUDA, Cuttack	
2024/20-05-15	Road Development		8,37,100.00,2013-14	PD, DUDA, Cuttack	
2024/20-05-15	Octroi		81,27,080.00,2014-15	PD, DUDA, Cuttack	
	<b>Total</b>		<b>130,92,223.00</b>		
33577/16-09-15	GABG		5,87,257.00,2012-13	PD, DUDA, Cuttack	
3577/16-09-15	MVT		5,77,834.00,2014-15	PD, DUDA, Cuttack	
3577/16-09-15	13th FCA (R&B)		17,79,290.00,2014-15	PD, DUDA, Cuttack	
3577/16-09-15	Road Development		2,53,925.00,2013-14	PD, DUDA, Cuttack	
3577/16-09-15	Octroi		3,96,920.00,2014-15	PD, DUDA, Cuttack	
3577/16-09-15	Octroi		25,83,000.00,2015-16	PD, DUDA, Cuttack	
	<b>Total</b>		<b>61,78,226.00</b>		
41120/19-03-16	GABG		24,57,000.00,2013-14	PD, DUDA, Cuttack	
1120/19-03-16	GABG		15,54,305.00,2014-15	PD, DUDA, Cuttack	
1120/19-03-16	MVT		1,90,505.00,2014-15	PD, DUDA, Cuttack	
1120/19-03-16	13th FCA (R&B)		6,66,736.00,2014-15	PD, DUDA, Cuttack	
1120/19-03-16	Road Development		1,55,648.00,2013-14	PD, DUDA, Cuttack	
1120/19-03-16	Road Development		12,82,556.00,2014-15	PD, DUDA, Cuttack	


  
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1120/19-03-16	Octroi	61,96,000.00	2015-16	PD, DUDA, Cuttack	
1120/19-03-16	Solid Waste Management	1,16,300.00	2011-12	PD, DUDA, Cuttack	
1120/19-03-16	Devolution Fund	4,96,486.00	2015-16	PD, DUDA, Cuttack	
1120/19-03-16	14th CFC Basic Grant	13,30,731.00	2015-16	PD, DUDA, Cuttack	
	<b>Total</b>	<b>144,46,267.00</b>			
	<b>Grand Total</b>	<b>405,60,906.00</b>			

Year-wise break up of pending U.C. is furnished below.

Sl No	Year of Grant	Amount of U.C. pending for submission	Remarks
1	2001-02	40,244.00	
2	2002-03	2,46,400.00	
3	2003-04	11,03,563.00	
4	2004-05	26,96,559.00	
5	2005-06	4,013.00	
6	2006-07	28,93,985.00	
7	2007-08	2,81,496.00	
8	2008-09	23,52,898.00	
9	2009-10	5,26,782.00	
10	2010-11	0.00	
11	2011-12	5,75,123.00	
12	2012-13	54,99,838.00	
13	2013-14	26,63,623.00	
14	2014-15	91,62,922.00	
15	2015-16	273,72,128.00	
	<b>Total</b>	<b>554,19,574.00</b>	

The category wise break up of pending UCs could not be worked due to non-maintenance of U.C. Register. However the year wise break up of the same is worked out in audit and presented below. As per Exit Conference Minutes and discussions local authority assured to minimize the pending U.C. by submitting the U.C. to proper quarter immediately after utilisation of the grants henceforth.

  
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**PARA: 11 MISAPPROPRIATION & DEFALCATION**

**11.1 -**

**Less collection shown due to totaling mistake in Daily Collection Register(OSP:21,24,26,30,34):-**

On verification of Shop Room Collection and other collection of NAC , it was revealed that due to totaling mistake in the Daily Collection Register by the concerned Tax Collector a sum of Rs 9,017.00 as detailed below has been less taken to NAC account than the actual collection which was not admitted by audit and asked for immediate recovery.

**Less collection shown due to totaling mistake in Daily Collection Register**

Sl No	Details of collection	Totalling as per audit	Totalling shown in DCR	Less totalling	Reference DCR Page	Name of the Tax Collector responsible	Remarks
1	MR No.4281 to 4300, Date.18-05-16, U/S 290, Shop Room collection	9,338.00	9,288.00	50.00	Page -04	Pitambar Nayak	Recovered.
2	MR No.5001 to 5035, Date.21-08-16, ShopRoom	10,594.00	9,494.00	1,100.00	Page-15	Pitambar Nayak	Recovered.
3	MR No.5241 to 5285, Date.31-10-16, Shop Room	18,071.00	17,071.00	1,000.00	Page-23	Pitambar Nayak	Recovered.
4	MR No.5286 to 5300, Date.21-11-16, Shop Room	7,090.00	7,070.00	20.00	Page-23	Pitambar Nayak	Recovered.
5	MR No.5631 to 5665, Date.26-12-16, Shop Room	11,406.00	10,906.00	500.00	Page-28	Pitambar Nayak	Recovered.
6	MR No.10791 to 10800, Date.30-04-16, Holding Tax	1,087.00	987.00	100.00	Page-34	Narayan Mohapatra	Recovered.
7	MR No.931 to 943, Date.07-06-16 to 26-06-16, Cess Pool collection.	19,000.00	18,500.00	500.00	Page-04	Narayan Mohapatra	Recovered.
8	MR No.10301 to 10314, Date.23-02-16, Holding Tax	5,674.00	4,670.00	1,004.00	Page-24	Prafulla Ku Pati	Recovered.
9	MR No.10315 to 10320, Date.24-02-16, Holding Tax	3,207.00	3,065.00	142.00	Page- 24	Prafulla Ku Pati	Recovered.
10	MR No.10949 to 10975, Date.23-03-16, Holding Tax	8,502.00	7,509.00	993.00	Page-34	Prafulla Ku Pati	Recovered.
11	MR No.12871 to 12891, Date.21-12-16, Holding Tax	5,438.00	5,398.00	40.00	Page-16	Prafulla Ku Pati	Recovered.
12	MR No.12892 to 12900, Date.22-12-16, Holding Tax	1,827.00	1,817.00	10.00	Page-16	Prafulla Ku Pati	Recovered.
13	MR No.13229 to 13246, Date.02-01-17, Holding Tax	5,871.00	5,861.00	10.00	Page-20	Prafulla Ku Pati	Recovered.
14	MR No. 13733 To 13767	8,965.00	8,827.00	138.00	Page-30	Prafulla Ku Pati	Recovered.

  
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	Date.21-01-17 & 24-01-17, Holding Tax						
15	MR No.10663 to 10691, Date.19-03-16, Holding Tax	4,011.00	3,704.00	307.00	Page-56	Gagan Bihari Palaour	Recovered.
16	MR No.11872 to 11900, Date.21-04-16 to 22-04-16, Holding Tax	17,917.00	17,699.00	218.00	Page-06	R.C. Mangual	Recovered.
17	MR No.11968 to 12000, Date. 28-04-16 & 29-04-16, Holding Tax	15,159.00	15,124.00	35.00	Page-09	R.C. Mangual	Recovered.
18	MR No.10209 to 10218, Date. 04-03-16 to 12-03-16, Holding Tax	17,347.00	16,857.00	490.00	Page-60	R.C. Mangual	Recovered.
19	MR No.10271 to 10300, Date.22-03-16 to 28-03-16, Holding tax	6,812.00	6,727.00	85.00	Page-63	R.C. Mangual	Recovered.
20	MR No.3034 to 3067, Date.22-09-15, TP & EMP	21,359.00	21,309.00	50.00	Page-24	Pramod Kumar Barik	Recovered.
21	MR No.6101 to 6155/07-02-17 to 21-02-17, Shop Room Rent	22,428.00	20,203.00	2,225.00	DCR Page No.37	Pitambar Naik, T.C.	Recovered.
	<b>Total</b>	<b>2,21,103.00</b>	<b>2,12,086.00</b>	<b>9,017.00</b>			

In response to audit objection statement local authority stated steps will be taken for recovery. A sum of Rs 9,017.00 was suggested for recovery. **However during Exit Conference a sum of Rs 9,017.00(2,670.00+600.00+2,337.00+307.00+828.00+50.00+2,225.00) was recovered from the concerned officials(recovered Rs 2,670.00 from Pitambar Nayak, T.C. vide M.R. No.5347/19-04-17 taken to Cashier Cash Book on 20-04-17, Rs 600.00 recovered from Narayan Mohapatra, T.C. vide M.R. No.5340/31-03-17 and taken to Cashier Cash Book on 31-03-17, recovered Rs 2,337.00 from Prafulla Ku Pati, T.C. vide M.R. No.5348/19-04-17 and taken to Cashier Cash Book on 20-04-17, recovered Rs 307.00 from Gagan Bihari Palaour, T.C. vide M.R. No.5341/31-03-17 and taken to Cashier Cash Book on 31-03-17, recovered Rs 828.00 from R.C. Mangual, T.C. vide M.R. No.5350/19-04-17 and taken to Cashier Cash Book on 20-04-17, recovered Rs 50.00 from Pramod Ku Barik, T.C. vide M.R. No.5339/31-03-17 and taken to Cashier Cash Book on 31-03-17, recovered Rs 2,225.00 from Pitambar Naik vide M.R. No.5349/19-04-17 and taken to Cashier Cash Book on 20-04-17) and taken to Cashier Cash Book which was verified by audit and the objection is dropped. The local authority is suggested to look into the matter to avoid such occurrence in future.**

  
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11.2 -

**Short/Non credit due to less carry forward amount from Money Receipt to Daily Collection Register(osp:22,24,31,33):-**

On verification of Shop Room Collection and other collection of NAC , it was revealed that due to less carry forward amount from Money Receipt to Daily Collection Register by the concerned Tax Collector a sum of Rs 93,067.00 as detailed below has been less taken to NAC account than the actual collection which was not admitted by audit and asked for immediate recovery.

**Short credit due to less carry forward amount from Money Receipt to Daily Collection Register.**

SI No	MR No./Date	Type of collection	Amount as per MR	Amount as per DCR	Less credit	Reference DCR Page	Name of the Tax Collector	Remarks
1	11226/Date.27-03-16	Holding Tax	168.00	68.00	100.00	Page-04	Sudarshan Rout	Recovered.
2	4871/Date.30-07-16	Shop Room	2,000.00	200.00	1,800.00	Page-13	Pitambar Nayak	Recovered.
3	5050/Date.21-08-16	Shop Room	2,880.00	288.00	2,592.00	Page-15	Pitambar Nayak	Recovered.
4	13110/30-12-16	Holding Tax	194.00	144.00	50.00	Page-35	Prafulla Ku Pati	Recovered.
5	11170/31-03-16	Holding Tax	316.00	158.00	158.00	Page-30	Prafulla Ku Pati	Recovered.
6	11456/31-03-16	Holding Tax	493.00	473.00	20.00	Page-65	R.C.Mangual	Recovered.
7	11468/11-04-16	Holding Tax	343.00	232.00	111.00	Page-02	R.C.Mangual	Recovered.
8	11993/29-04-16	Holding Tax	91.00	15.00	76.00	Page-09	R.C.Mangual	Recovered.
9	12139/30-04-16	Holding Tax	1,589.00	1,082.00	507.00	Page-11	R.C.Mangual	Recovered.
10	12154/25-05-16	Holding Tax	585.00	413.00	172.00	Page-11	R.C.Mangual	Recovered.
11	5501 5510/26-12-16	to TP & EMD	6,502.00	0.00	6,502.00	Nil	Pramod Ku Barik, T.C.	Recovered Rs 6,502.00 and deposited on dated 28-02-17 vide Cashier Cash Book Page No.97, SB Account No.SBI, 10802814084 which was verified by audit and dropped.
12	5511	to TP & EMD	11,268.00	0	11,268.00	Nil	Pramod Ku Barik,	Recovered Rs

  
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	5527/26-12-16						T.C.	11,268.00 and deposited on dated 07-03-17 vide Cashier Cash Book Page No.98, SB Account No.SBI, 10802814084, which was verified by audit and dropped.
13	5528 5600/26-12-16	to TP & EMD	42710	0	42,710.00	Nil	Pramod Ku Barik, T.C.	Recovered.
14	11601 11700/06-04-16 29-06-16	to Holding Tax to	42422	0	42,422.00	DCR Page-12	Sudarshan Rout, T.C.	Recovered.
15	4401 4408/06-12-16 16-02-17	to Service Tax to	2349		2,349.00	Nil	Gagan Bihari Palour, T.C.	Recovered.
		<b>Total</b>	<b>1,13,910.00</b>	<b>3,073.00</b>	<b>1,10,837.00</b>			
	Recovered during course of audit vide SI No.11 & 12.				<b>17,770.00</b>			
	<b>Balance to be recovered</b>				<b>93,067.00</b>			

In response to audit objection statement, local authority stated steps shall be taken for recovery. Out of total amount of Rs 1,10,837.00 a sum of Rs 17,770.00 (6,502.00+11,268.00) was recovered (Rs 6,502.00 from Pramod Ku Barik, T.C. on dated 28-02-17 vide Cashier Cash Book Page No.97, SB Account No.10802814084, SBI and Rs 11,268.00 from Pramod Ku Barik, T.C. and deposited on dated 07-03-17 vide Cashier Cash Book Page No.98, SB Account No.10802814084, SBI) during course of audit and taken to Cashier Cash Book which was verified by audit. Balance sum of Rs 93,067.00 was suggested for recovery. However during Exit Conference local authority shown the recovery of Rs 93,067.00 (4,392.00+208.00+886.00+100.00+42,710.00+42,422.00+2,349.00) (Rs 4,392.00 recovered from Pitambar Nayak, T.C. vide M.R. No.5347/19-04-17 taken to Cashier Cash Book on 20-04-17, Rs 208.00 from Prafulla Ku Pati, T.C. vide M.R. No.5348/19-04-17 taken to Cashier Cash Book on 20-04-17, Rs 886.00 from Rama Chandra Mangual, T.C. vide M.R. No.5350/19-04-17 taken to Cashier Cash Book on 20-04-17, Rs 100.00 from Sudarshan Rout vide M.R. No.5338/31-03-17 taken to Cashier Cash Book on 31-03-17, Rs 42,710.00 from Pramod Kumar Barik on 31-03-17 vide Cashier Cash Book Page No.100 deposited in AC No.4084, SBI, Rs 42,422.00 from Dillip Kumar Pattanaik, T.C. on 31-03-17 vide Cashier Cash Book Page No.100 and deposited in A/C No.1452, Rs 2,349.00 from G.B. Palaour, T.C. on 31-03-17 vide Cashier Cash Book Page No.100 and deposited in A/C No.100, Axis Bank) and the corresponding receipts in the Cashier Cash Book from the concerned Tax Collector was verified by audit and the objection is dropped. The local authority is suggested to look into the matter to avoid such occurrence in future.

### 11.3 -

#### Less taken to Cashier Cash Book than the amount as per Daily Collection Register(osp:23):-

On verification of Shop Room Collection and other collection of NAC, it was revealed that due to less taken to Cashier Cash Book than the amount as per Daily Collection Register a sum of Rs 50.00 as detailed below has been less taken to NAC account than the actual collection which was not admitted by audit and asked for immediate recovery

#### Less taken to Cashier Cash Book than the amount as per Daily Collection Register

Sl No	Details of collection	Amount as per DCR	Amount as per Cashier Cash Book	Less taken to Cashier Cash Book	Amount received by Cashier	Reference to DCR Page	Person responsible	Remarks
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1	MR No.5666 to 5700, Date.31-12-16, Shop Room rent	13,772.00	13,722.00	50.00	13,772.00	Page-29	Rashmita Kumar Rout, Cashier	Recovered.
	<b>Total</b>	<b>13,772.00</b>	<b>13,722.00</b>	<b>50.00</b>	<b>13,772.00</b>			

In response to audit objection statement, local authority stated steps shall be taken for recovery. Rs 50.00 was suggested for recovery from Sri Rashmita Kumar Rout, Cashier. However during Exit Conference recovery of Rs 50.00 was shown to audit from Rashmita Kumar Rout, Cashier vide M.R. No.5337/31-03-17 and taken to Cashier Cash Book on 31-03-17 which was verified by audit and the objection is dropped.

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

<b>12.1 -</b>
<b>Non Conduct of Physical verification of stock and stores:-</b>
As per Rule 106(iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. All discrepancies noticed must be proper investigated and brought to account immediately so that the inventory may represent the true account.
As per Rule 111 of O.G.F.R., a physical verification of all stores should be made at least once in every year by the Head of office concerned or such other as may be specially authorized by him.
Therefore the Local authority is advised to maintain the stock register of old replaced materials of Electrical equipment to authenticate the use of new materials and to increase the Govt. revenue by auction of old materials.

**PARA: 13 AUDIT OF RECEIPTS**

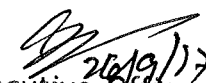
13.1 -

The Demand ,Collection & Balance of Taxes(osp-14):-

The D-C-B register is not maintained properly. Basing on the last audit report and D-C-B as supplied by the local authority, the demand, collection and balance for the year 2015-16 is given below:

The Demand-Collection-Balance Position of Banki NAC for 2015-16.

Sl No	Particulars	Demand			Collection			Balance.		
		Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
1	Holding Tax	9,29,635.00	4,70,858.00	14,00,493.00	1,84,732.00	3,10,607.00	4,95,339.00	7,44,903.00	1,60,251.00	9,05,154.00
2	Light Tax	7,57,977.00	3,76,686.00	11,34,663.00	1,67,195.00	2,30,482.00	3,97,677.00	5,90,782.00	1,46,204.00	7,36,986.00
3	Water Tax	1,49,734.00	94,171.00	2,43,905.00	29,794.00	67,670.00	97,464.00	1,19,940.00	26,501.00	1,46,441.00
	Total	18,37,346.00	9,41,715.00	27,79,061.00	3,81,721.00	6,08,759.00	9,90,480.00	14,55,625.00	3,32,956.00	17,88,581.00

  
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1	Cart & Carriage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2	Cycle Stand	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Rent of Shop Room	6,45,420.00	5,38,128.00	11,83,548.00	2,56,389.00	2,31,030.00	4,87,419.00	3,89,031.00	3,07,098.00	6,96,129.00
4	Auction of Tank	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5	D&O(u/s 290)	0.00	17,490.00	17,490.00	0.00	17,490.00	17,490.00	0.00	0.00	0.00
6	Meat Stall	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	Parking Fees	0.00	97,015.00	97,015.00	0.00	97,015.00	97,015.00	0.00	0.00	0.00
8	Daily Market	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Ground Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>6,45,420.00</b>	<b>6,52,633.00</b>	<b>12,98,053.00</b>	<b>2,56,389.00</b>	<b>3,45,535.00</b>	<b>6,01,924.00</b>	<b>3,89,031.00</b>	<b>3,07,098.00</b>	<b>6,96,129.00</b>
	<b>Grand Total</b>	<b>24,82,766.00</b>	<b>15,94,348.00</b>	<b>40,77,114.00</b>	<b>6,38,110.00</b>	<b>9,54,294.00</b>	<b>15,92,404.00</b>	<b>18,44,656.00</b>	<b>6,40,054.00</b>	<b>24,84,710.00</b>

From the above D-C-B position it is found that the collections of taxes were moving around 39.05 % of the demand amount. From the records it is also revealed that the local authority has failed to take appropriate steps for collection of due taxes as they have neither issued any Demand Notice nor initiated any proceeding for issue of Distress Warrant and Certificate cases against the defaulters. For all these the Council failed to provide civic amenities to its dweller due to shortage of fund. Further the council is advised to take effective steps and to adopt the procedures of rewards and punishment as described under Rule -201(2) of O.M.Rules-1953 in order to enhance the status of collection of taxes.

The year-wise break up of outstanding dues(Holding, Light and water Tax) and Rent of Shop Room as on 31-03-16 as produced by the Local authority is furnished below.

Year wise break up of outstanding Rent of Shop Room furnished by local authority as on 31-03-16 is furnished below

Sl No	Year	Amount(Holding Tax)	Remarks
1	Upto 2009-10	39,613.00	
2	2010-11	41,381.00	
3	2011-12	56,575.00	
4	2012-13	53,175.00	
5	2013-14	85,303.00	
6	2014-15	1,12,984.00	
7	2015-16	3,07,098.00	
	<b>Total</b>	<b>6,96,129.00</b>	

Year wise break up of outstanding dues(Holding, Light and Water Tax) furnished by local authority as on 31-03-16 is furnished below

Sl No	Year	Amount(Holding Tax)	Remarks
1	Upto 2009-10	1,05,187.00	
2	2010-11	75,401.00	
3	2011-12	1,12,810.00	
4	2012-13	3,26,262.00	
5	2013-14	4,23,441.00	

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6	2014-15	4,12,524.00
7	2015-16	3,32,956.00
	<b>Total</b>	<b>17,88,581.00</b>

From the above table, it is noticed that the collection position of the above three types of current taxes and duties were reducing day by day and the Local authority failed to explain the its reasons. Further, it can be perused from the Financial Statement that during the year 2015-16 the Local Authority could able to collect its total income(both taxable and non-taxable) of Rs 18,81,231.00 by making expenditure of Rs 32,80,246.00 only towards its collection machinaries. It is worth some to mention here that the Local Authority also not sincere in maintenance of its records and timely completion of assessment for which new holdings were not enrolled, which causes great loss to the exchequer. The Local Authority also failed in every front to administered the collection mechanism, because they have neither enforced Section-161 to 163 OM Act nor got the work done through its employees by enforcing Rule -201 of the Orissa Municipal Rules. **As per Rule-200 of the OM Rule, 1953, the ULB council is required to scrutinise the progress statement prepared in prescribed format at the beginning of each month and adopt measures necessary for collection or remission of arrears but the council failed to do so. Further the council is advised to take effective steps and to adopt the procedure of reward and punishment as described under Rule 201(2) of O.M. Rules, 1953 in order to enhance the status of collection.**

13.2 -

#### ASSESSMENT OF TAXES(osp-13) :-

Assessment Register of taxes as required under rule -177 of O.M.rules-1953 was not maintained in this Municipality. The new assessment has not been incorporated properly as required under Rule 178 and 179 of OM Rule 1953. So the exact position of holding tax of the assesses could not be ascertained from records and registers produced by the local authority. Though the Building Plan Register is maintained in accordance with Rule-525&575 of O.M. rules-1953, due to non maintenance the position of buildings permitted for new constructions, additions and alternations to the existing building could not be ascertained. Hence the assessment of taxes for all newly constructed buildings was not done in this NAC. The E.O is therefore advised to ensure proper maintenance of the above register. For assessment of newly constructed buildings the E.O has been advised to take the information from the CESU i.e. the list of consumer of the NAC area annually, accordingly through the employees of the municipality conduct survey word wise new buildings should be assessed.

#### Suggestions:-

1. Assess Holding Tax on Railway land, Agricultural land and industrial units.
2. Adopt current schedule of rates of PWD for valuation of buildings and general revision of taxes made in every five year as stipulated in theact.
3. Take effective measures for boosting realization of arrears of revenue.
4. Strengthening monitoring mechanism for effective tracing of holdings for enhancing tax base of the Municipality.

13.3 -

#### Information on Holding Tax Collection Mechanism:-

- 01) No. of Tax Collector employed & No. Of Tax Collectors collected Tax:-06 Numbers.
- 02) Any other employee associated with the process-Sri P.K. Barik, Tax Daroga was engaged for supervision of collection of taxes during the four years(2012-13, 2013-14, 2014-15, 2015-16).
- 03) Target and achievement of each Tax Collector-No target was found to have been fixed with the Tax Collectors for the year 2012-13 to 2015-16. Further no timely review was also conducted by the E.O. for which the collection of Holding Tax was not satisfactory. Hence the local authority is advised to fix the target on the Tax Collectors and make review on their achievement in regular interval to enhance the collection position of Holding Tax.
- 04) Has the Local authority followed section-201 ofOMA (Reward & Punishment) :-The local authority was found not to have followed Rule-201 scrupulously for which the collection position of Holding Tax was far from satisfactory. Hence the Executive Officer is advised to

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meticulously follow the provisions contained under Rule-201 of OMA to increase the collection position of Holding Tax both arrears and current demand so as to develop the fiscal condition of the NAC.

**05) Holding Tax less collected/not collected due to order of any court :-**No such order of any court was received by the Local authority during the last three years which affected the collection position of Holding Tax.

The details of collection of Holding Tax are furnished below.

Year	No of total Holdings	Remarks
2010-11	3342	
2011-12	3688	
2012-13	3688	
2013-14	3688	
2014-15	3688	
2015-16	3688	

The reason of stagnant on numbers of holdings was discussed and the E.O. assured to take all steps (including information from local electricity office relating to new connection) to increase the numbers of new holding in future.

In view of the above facts it is found that the action against the defaulters has been reduced day by day. No Demand Notice and further action has been initiated even against a single defaulter for which the collection of outstanding dues has not been improved.

Further the Municipal authority has neither enforced the target and achievement system in collection of the dues nor carrot and stick method ( as per Section-201 of OM Act) has been adopted, for which the employees were not motivated for their better achievement.

The Local Authority has been suggested to move to the higher forum for settlement of pending litigated cases(if any) from which they can get some revenue.


13.4 -

**Time barred dues and year-wise break up of Holding Taxes(osp-14):-**

**Statement showing year wise Breakup outstanding of Taxes and Fees**

Year wise break up of outstanding dues(Holding, Light and Water Tax) furnished by local authority as on 31-03-16 is furnished below

Sl No	Year	Amount(Holding Tax)	Remarks
1	Upto 2009-10	1,05,187.00	
2	2010-11	75,401.00	
3	2011-12	1,12,810.00	Time barred dues.
4	2012-13	3,26,262.00	
5	2013-14	4,23,441.00	
6	2014-15	4,12,524.00	
7	2015-16	3,32,956.00	
	<b>Total</b>	<b>17,88,581.00</b>	

  
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It should be noted that in spite of several suggestions and recommendations given in previous audit reports, no register relating to break up outstanding taxes and fees was maintained in this municipality. Basing on the previous audit reports, the audit has adjusted all the arrear collections relating of the year 2015-16 from the outstanding of taxes and fees prior for the year 2013-14. Hence the local authority is suggested to maintain a register relating to break up outstanding taxes and fees and compliance reported.

**TIME BARRED DUES BY LIMITATION :-**

It can be seen from break up of outstanding taxes & fees furnished above, a total sum of Rs 1,12,810.00 due for realization pertaining to the year 2011-12, has become time barred by limitation. No action has been taken to realize the old arrear dues by the concerned E.O. who is considered to be responsible for such lapses. It is to be noted here that Demand Notices were issued and served without any Distress Warrant and Certificate Cases relating to the year 2011-12. Further in spite of objection raised in last & previous audit report, the Time barred register has not been maintained which is to be ensured and shown to next audit for necessary verification. Necessary action may be taken to clear up the time barred dues by the local authority. It is to be noted here Gagan Bihari Palaour, T.C. was in charge of Tax Section from 01-04-15 to 16-12-15 and Sri Pramod Kumar Barik, T.C. was in charge of Tax Section from 17-12-15 to 31-03-17. The attention of higher authorities of the Municipal administration, of the Govt. of Odisha, is drawn in this regard, for which the Municipality sustained loss to the tune of Rs. 1,12,810.00 relating to the year 2011-12. As per Section-346 of OMA Act, 1950 read with Finance department letter no-4667/XIV-Audit-2/72 LFA dt.-28.11.1973 the loss amount of Rs.1,12,810.00 is suggested for recovered from the persons responsible. As per Exit Conference Minutes and discussions local authority assured to collect the outstanding taxes by taking necessary steps.

**Responsible Person for this paragraph**

S/no	Name	Designation	Address	Amount(In Rs.)
1	Nalini Kanta Behera	Executive Officer	Now C.O., Belpahar Municipality, AT-Belpahar, Dist-Jharsuguda.	16451.00
2	Satyabrata Mantri	Executive Officer	Banki NAC, At PO-Banki, Dist-Cuttack.	39954.00
3	Gagan Bihari Palaour	Tax Collector	Banki NAC, At PO-Banki, Dist-Cuttack.	39954.00
4	Pramod Kumar Barik	Tax Collector	Banki NAC, At PO-Banki, Dist-Cuttack.	16451.00

**13.5 -**

**Collection of licence fees(fee for granting permission and renewal of permission) in respect of telephone towers within municipal areas(osp-15):-**

As per letter No.-6875-Gen.(Tel)-06/2007-Com.-16-08-2007 read with letter No.35742-1357-150010/2013/H&UD.-17.12.2013 relating to 'special regulation for installation of Telecom Towers in urban area of Odisha, 2013'. As per Lr. No.28334/H&UD, dtd. 31-12-2014, installation and renewal fees in respect of mobile towers have been enhanced. However, there is a condition that the said circular will be operative after publication of the same in Odisha Gazette.

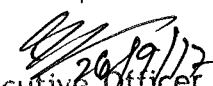
During the year under as revealed from Receipt Statement a sum of Rs 37,000.00 have been collected towards tower license fees.

**13.6 -**

**Assessment of New Holdings(osp-14):-**

The number of holdings that have newly come under the ambit of holding tax during the year, the actual number of new buildings completed during the year as revealed from available records and information provided to audit is furnished below. The local authority is suggested to collect information relating to new collections to newly constructed buildings from CESU office and cross check with other related documents for better assessment of holdings within NAC area. The Assessment Registers and connected files etc. were not produced before audit for verification. However as per information provided to audit the information is furnished below.

SI No	No of new holdings assessed(can be ascertained from the Assessment Register)	No of new holdings completed during the year (can be ascertained from the local authority through objection)	No of new electricity connections provided to the newly constructed buildings (can be collected from local)	Remarks
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		memo)	electricity office)	
1	15	15	Not Available	No Assessment Register is maintained and produced. Data taken from Assessment File Index No.01/2015-16, File No.01/2015-16.

As per Exit Conference Minutes and discussions local authority assured to asses new holdings in the NAC area.

**13.7 -**

**Non revision of rate chart for assessment of Holding Tax depriving ULBs of additional revenue(osp-14):-**

As per Section 146 of Odisha Municipal Act, 1950 , new valuation and assessment list should be prepared once in every five years. Further,holding tax is determined on the basis of annual value of the property calculated on the basis of the construction cost of the building and areasonable ground rent for the land on which the building is situated. As per Section 143-A of the Odisha Municipal Act, 1950, the ExecutiveOfficer of the U.L.B. concerned shall, until the appointment of a Valuation Officer there of, exercise the powers and performs the duties ofValuation Officer in respect of that ULB.

As per information provided to audit, it was revealed that last assessment was done during August 2011(Holding Tax @ 3% and Light Tax @ 2% of annual valuation of buildings basing on plinth area). Annual valuation is revised in every 5 years by increasing 20% of the valuation. Nexi due for increase of tax on 01-04-16 However the local authority is suggested to revise the holding tax regularly for getting additional revenue of the NAC and compliance reported. **As per Exit Conference Minutes and discussions local authority assured to revise the holding tax amounts in regular interval in due time as per O.M. Rules.**

**13.8 -**

**Non Collection of Shop Room Rent(osp-14):-**


The Demand Collection Balance Register of Shop Room Rent was produced to audit for verification in a computerised statement. The details are furnished below.

The Demand-Collection-Balance Position of Rent on Shop Room of Banki NAC for 2015-16.										
SI No	Particulars	Demand			Collection			Balance.		
		Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
1	Rent of Shop Room	6,45,420.00	5,38,128.00	11,83,548.00	2,56,389.00	2,31,030.00	4,87,419.00	3,89,031.00	3,07,098.00	6,96,129.00
	<b>Total</b>	<b>6,45,420.00</b>	<b>5,38,128.00</b>	<b>11,83,548.00</b>	<b>2,56,389.00</b>	<b>2,31,030.00</b>	<b>4,87,419.00</b>	<b>3,89,031.00</b>	<b>3,07,098.00</b>	<b>6,96,129.00</b>

It is evident from the above table that against the total demand of Rs 11,83,548.00 a sum of Rs 4,87,419.00 only has been collected during the year 2015-16 , leaving a balance of Rs 6,96,129.00. From the above table it is also revealed that this huge amount of outstanding balance is due to non collection of arrear dues for years together. No efforts seem to have been taken for collection of arrear shop room rent. Suitable and sincere steps may be taken for collection of arrear outstanding dues including arrear demand.

The break up of outstanding Shop Room Rent as on 31-03-16 is furnished below.

Year wise break up of outstanding Rent of Shop Room furnished by local authority as on 31-03-16 is furnished below

  
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SI No	Year	Amount(Holding Tax)	Remarks
1	Upto 2009-10	39,613.00	
2	2010-11	41,381.00	
3	2011-12	56,575.00	
4	2012-13	53,175.00	
5	2013-14	85,303.00	
6	2014-15	1,12,984.00	
7	2015-16	3,07,098.00	
	<b>Total</b>	<b>6,96,129.00</b>	

From the above break up of outstanding shop room rent , it is revealed that a sum of Rs 3,07,098.00 is pending for collection from current demand for 2015-16 as on 31-03-16. As per discussions in the Exit Conference local authority assured to collect the outstanding shop room rents.

13.9 -

**Non Collection of Projection and Erection License Fees:-**

The license fees for projection and erection are to be collected u/s 255 for the construction of verandas, balconies, sunshade in the NAC planned area encroaching road and its adjoining area. The areal construction of building inside the NAC area have violated the rules and above construction is a common feature. These constructions need be sanctioned for a stipulated period by this NAC (u/s 255 of OM Act , 1953) after payment of license fees. As such the E.O. is requested to make a survey of such constructions and license fees must be collected along with suitable amount of penalty and compliance reported.

**PARA: 14 AUDIT OF EXPENDITURE**


14.1 -

**Sanction order wanting(OSP:27-28):-**


As per section-73(1) of O.M. Act,1950 read with G.O. No:-17449/H & UD,dt-10.05.98,prior sanction of Govt. is required for appointment of Class-III & IV employees. On verification of acquittance roll of the consolidated and DLR staff, it was found that a sum of Rs.12,03,604.00 is paid to the employees as their salary. Sanction orders in support of creation of such posts and approval orders of the State Govt. as well as the resolution of the Council were asked through audit objection statement for production before audit for verification. The details of Salary paid to the staff are furnished below:

In reply to the Audit Objection Statement the local authority replied "steps will be taken for regularisation. Till regularisation and production of the sanction orders the total amount of Rs. 12,03,604.00 is held under objection.

SI No	Vr. No./Date	Month of Salary	Gross Pay	Net Pay	Particulars	Remarks
1	10/13-04-15	March-15	41,080.00	28,655.00	Consolidated pay of General Staff	

  
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211/13-04-15	March-15	44,642.00	26,916.00	Consolidated pay of Sweeper Staff
3116/14-05-15	April-15	41,080.00	28,655.00	Consolidated pay of General Staff
4118/14-05-15	April-15	40,856.00	23,919.00	Consolidated pay of Sweeper Staff
5198/10-06-15	May-15	41,080.00	28,655.00	Consolidated pay of General Staff
6200/10-06-15	May-15	40,063.00	23,262.00	Consolidated pay of Sweeper Staff
7283/06-07-15	June-15	41,080.00	28,655.00	Consolidated pay of General Staff
8285/06-07-15	June-15	45,360.00	27,485.00	Consolidated pay of Sweeper Staff
9383/05-08-15	July-15	44,580.00	33,155.00	Consolidated pay of General Staff
10386/05-08-15	July-15	44,671.00	27,215.00	Consolidated pay of Sweeper Staff
11577/14-09-15	August-15	44,560.00	33,135.00	Consolidated pay of General Staff
12579/14-09-15	August-15	47,130.00	29,395.00	Consolidated pay of Sweeper Staff
13748/08-10-15	September-15	44,560.00	36,235.00	Consolidated pay of General Staff
14749/08-10-15	September-15	44,631.00	31,224.00	Consolidated pay of Sweeper Staff
15857/13-11-15	October-15	44,560.00	36,255.00	Consolidated pay of General Staff
16858/13-11-15	October-15	47,130.00	33,595.00	Consolidated pay of Sweeper Staff
17922/07-12-15	November-15	78,950.00	56,765.00	Consolidated pay of General Staff
18923/07-12-15	November-15	46,350.00	29,255.00	Consolidated pay of Sweeper Staff
191050/04-01-16	December-15	78,950.00	56,765.00	Consolidated pay of General Staff
201051/04-01-16	December-15	48,360.00	31,085.00	Consolidated pay of Sweeper Staff
211318/01-02-16	January-16	78,950.00	56,765.00	Consolidated pay of General Staff
221319/01-02-16	January-16	47,671.00	30,970.00	Consolidated pay of Sweeper Staff
231328/1-3-16	February-16	78,950.00	56,765.00	Consolidated pay of General Staff

  
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241329/1-03-16	February-16	48,360.00	31,659.00	Consolidated pay of Sweeper Staff
<b>Total</b>		<b>12,03,604.00</b>	<b>8,26,440.00</b>	

As per discussions in Exit Conference local authority assured to obtain the sanction order from competent authority and produce to audit for verification.

14.2 -

**Irregular sanction of Medical Allowance to employees of the NAC(osp:35-38):-**

As per Rule 415 of O.M. Rules, 1953, the conditions of the employees of a Municipal Council shall not be more favourable than those of Government servants of the similar standing and status in respect (a) salary and allowances, (b) leave and leave salary(c) travelling allowances and superannuation and retirement. The state Government employees are not getting Medical Allowance. Hence the employees of the Municipality are not eligible to get the Medical Allowances. The same was also clarified by the Housing and Urban Development Deptt., vide his Letter No.14965/Dtd.27-05-2008 addressed to the Addl. District Magistrate, Ganjam, Chhatrapur with copy to All District Magistrate, All Urban Local Bodies, Examiner, Local accounts, Finance Deptt, BBSR , All District Audit Officers. But on checking of the paid acquittance rolls of salary, it reveals that Medical Allowance was allowed to employees of the Municipality, on the basis of Council Resolution No.08/Dtd. 03-06-13 and 09/31-05-14, which violates the Govt. guidelines stated above. The details of payment of Medical Allowance to a tune of Rs 1,20,300.00 during 15-16 is furnished below.

Sl No	Name of the employee	Month of Salary												Total	Remarks
		Mar-15	Apr-15	May-15	Jun-15	Jul-15	Aug-15	Sept-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16		
1	Nalini Kanta Behera, E.O.	300.00	300.00	300.00	300.00	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00	E.O.
2	Rudra Pati, Jr. Asst.	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,600.00	Gen Est.
3	Kulamani Sahoo, Peon	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,600.00	
4	Sudarshan Rout, Peon	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,600.00	
5	Ratnakar Mohapatra, Peon	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,600.00	
6	Pramod Kumar Barik, T.C.	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,600.00	Tax. Est.
7	Sanjaya Kumar Pradhan, T.C.	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,600.00	
8	Prafulla Ku Pati, T.C.	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,600.00	
9	Sujit Ku Das, T.C.	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,600.00	
10	Rashmita Ku Rout, T.C.	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,600.00	
11	Bijaya Ku Raj, T.C.	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,600.00	
12	Dillip Ku Pattanaik, T.C.	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,600.00	
13	Pitambar Nayak, T.C.	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,600.00	
14	Prasanta Ku Behera, T.C.	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,600.00	
15	Debasish Mohanty, W.S.	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,600.00	Works Est.
16	Prasanna Kumar Rout, Peon	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,600.00	Class IV Est.

Executive Officer

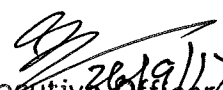
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17	Ramesh Chandra Swain, Peon	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,600.00	
18	Simachala Dalei, Peon	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,600.00	
19	Fakira Kumar Mohapatra, Peon	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,600.00	
20	Babaji Mohapatra, Peon	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,600.00	
21	Gurubari Pradhan, Peon	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,600.00	
22	Jagannath Naik, Sweeper	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,600.00	PH & Sanitation.
23	Srinibash Naik, Sweeper	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,600.00	
24	Kedar Naik, Sweeper	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,600.00	
25	Deba Naik, Sweeper	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,600.00	
26	Sudarshan Naik, Sweeper	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,600.00	
27	Bhagyadhar Naik, Sweeper	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,600.00	
28	Mini Bewa, Sweeper	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,600.00	
29	Meeli Behera, Jr. Asst.	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,600.00	General Tax
30	Gagan Bihari Palaour, T.C.	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,600.00	
31	Surendra Rout, AD	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,600.00	Light Est.
32	Pradeep Kumar Rout, AH	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,600.00	
33	Ashok Kumar Behera, Light	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,600.00	
34	Hadibandhu Bhoi, Peon	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	3,600.00	Class IV. Est.
<b>Total</b>		<b>10,200.00</b>	<b>10,200.00</b>	<b>10,200.00</b>	<b>10,200.00</b>	<b>10,200.00</b>	<b>9,900.00</b>	<b>9,900.00</b>	<b>9,900.00</b>	<b>9,900.00</b>	<b>9,900.00</b>	<b>9,900.00</b>	<b>9,900.00</b>	<b>9,900.00</b>	<b>1,20,300.00</b>	

In response to audit objection statement local authority stated necessary steps as per Govt. order will be taken. However immediate steps need be taken to recover Rs 1,20,300.00 paid towards medical allowance along with pay bill is suggested for recovery from the concerned employees who have received the amount. As per Exit Conference Minutes local authority stated payment of medical allowance has been withdrawn and will take necessary steps for recovery of the said amount.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs.)
1	Prafulla Kumar Pati	Tax Collector	Banki NAC, At-Banki, PO-Banki, Dist-Cuttack	3600.00
2	Ratnakar Mohapatra	Night Watchman	Banki NAC, At PO-Banki, Dist-Cuttack	3600.00
3	Sanjaya Kumar Pradhan	Tax Collector	Banki NAC, At PO-Banki, Dist-Cuttack.	3600.00
4	Rashmita Kumar Rout	Cashier	Banki NAC, At PO-Banki, Dist-Cuttack.	3600.00
5	Prasanna Kumar Rout	Peon, Banki NAC	Banki NAC, At PO-Banki, Dist-Cuttack.	3600.00

  
Executive Officer  
N.A.C., B.



6	Debasish Mohanty	Work Sarakar	Banki NAC, At PO-Banki, Dist-Cuttack.	3600.00
7	Srinibas Naik	Sweeper	Banki NAC, At PO-Banki, Dist-Cuttack.	3600.00
8	Jagannath Naik	Sweeper	Banki NAC, At PO-Banki, Dist-Cuttack.	3600.00
9	Nalini Kanta Behera	Executive Officer	Now C.O., Belpahar Municipality, AT-Belpahar, Dist-Jharsuguda.	1500.00
10	Rudra Pati	Junior Assistant	Banki NAC, At PO-Banki, Dist-Cuttack.	3600.00
11	Kulamani Sahoo	Staff	Banki NAC, At PO-Banki, Dist-Cuttack.	3600.00
12 <sup>x</sup>	Sudarshan Rout	Tax Collector	Banki NAC, At PO-Banki, Dist-Cuttack.	3600.00
13	Pramod Kumar Barik	Tax Collector	Banki NAC, At PO-Banki, Dist-Cuttack.	3600.00
14	Sujit Kumar Das	Tax Collector	Banki NAC, At PO-Banki, Dist-Cuttack.	3600.00
15	Bijaya Kumar Raj	Sanitary Inspector	Banki NAC, At PO-Banki, Dist-Cuttack.	3600.00
16	Dillip Kumar Pattanaik	Tax Collector	Banki NAC, At PO-Banki, Dist-Cuttack.	3600.00
17	Pitambar Nayak	Tax Collector	Banki NAC, At PO-Banki, Dist-Cuttack.	3600.00
18	Ramesh Chandra Swain	Peon, Banki NAC	Banki NAC, At PO-Banki, Dist-Cuttack.	3600.00
19	Prasanta Kumar Behera	Tax Collector	Banki NAC, At PO-Banki, Dist-Cuttack.	3600.00
20 <sup>y</sup>	Simachala Dalei	Peon, Banki NAC	Banki NAC, At PO-Banki, Dist-Cuttack.	3600.00
21	Fakira Kumar Mohapatra	Peon, Banki NAC	Banki NAC, At PO-Banki, Dist-Cuttack.	3600.00
22	Babaji Mohapatra	Peon, Banki NAC	Banki NAC, At PO-Banki, Dist-Cuttack.	3600.00
23	Gurubari Pradhan	Peon, Banki NAC	Banki NAC, At PO-Banki, Dist-Cuttack.	3600.00
24	Kedar Naik	Sweeper	Banki NAC, At PO-Banki, Dist-Cuttack.	3600.00
25	Deba Naik	Sweeper	Banki NAC, At PO-Banki, Dist-Cuttack.	3600.00
26 <sup>x</sup>	Sudarsan Naik	Sweeper	Banki NAC, At PO-Banki, Dist-Cuttack.	3600.00
27 <sup>x</sup>	Bhagyadhar Naik	Sweeper	Banki NAC, At PO-Banki, Dist-Cuttack.	3600.00
28	Mini Bewa	Sweeper	Banki NAC, At PO-Banki, Dist-Cuttack.	3600.00
29	Meeli Behera	Junior Assistant	Banki NAC, At PO-Banki, Dist-Cuttack.	3600.00
30	Gagan Bihari Palaour	Tax Collector	Banki NAC, At PO-Banki, Dist-Cuttack.	3600.00
31	Surendra Rout	AD	Banki NAC, At Po-Banki, Dist-Cuttack.	3600.00
32	Pradeep Kumar Rout	AH	Banki NAC, At PO-Banki, Dist-Cuttack.	3600.00
33	Ashok Kumar Behera	Lightman	Banki NAC, At Po-Banki, Dist-Cuttack.	3600.00
34 <sup>x</sup>	Hadaibandhu Bhoi	Peon, Banki NAC	Banki NAC, At Po-Banki, Dist-Cuttack.	3600.00

14.3 -

Less realization of professional tax(osp:45-46)-

  
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On verification of the Pay Acquittance Register of staff with reference to connected records, it is revealed that a sum of Rs 1,175.00 as detailed below has been less realized than due as detailed below which was asked for recovery from the concerned staff.

SI No.	Name of the employee	Name of the month	Salary received	PT due	PT realised	Balance PT to be realised	Remarks
1	Surendra Rout, AD	March-15	28,247.00		125.00		
		Apr-15	28,993.00		200.00		
		DA	2,216.00		0.00		
		May-15	28,993.00		200.00		
		Jun-15	28,993.00		200.00		
		Jul-15	28,993.00		200.00		
		Aug-15	28,993.00		200.00		
		Sept-15	28,993.00		200.00		
		Oct-15	28,993.00		200.00		
		Nov-15	29,740.00		200.00		
		DA	2,988.00		0.00		
		Dec-15	29,740.00		200.00		
		Jan-16	29,740.00		200.00		
		Feb-16	30,629.00		200.00		
		<b>Total</b>	<b>3,56,251.00</b>	<b>2,500.00</b>	<b>2,325.00</b>	<b>175.00</b>	
2	Pramod Kumar Barik, T.C.	Mar-15	23,885.00		125.00		
		Apr-15	24,521.00		125.00		
		DA	1,872.00		0.00		
		May-15	24,521.00		125.00		
		Jun-15	24,521.00		125.00		
		Jul-15	24,521.00		125.00		
		Aug-15	24,521.00		125.00		
		Sept-15	24,521.00		125.00		
		Oct-15	24,521.00		125.00		
		Nov-15	25,158.00		125.00		
		DA	2,548.00		0.00		
		Dec-15	25,158.00		125.00		
		Jan-16	25,158.00		125.00		
		Feb-16	25,158.00		125.00		
		<b>Total</b>	<b>3,00,584.00</b>	<b>2,500.00</b>	<b>1,500.00</b>	<b>1,000.00</b>	
		<b>Total</b>		<b>5,000.00</b>	<b>3,825.00</b>	<b>1,175.00</b>	

In response to audit objection statement local authority stated steps will be taken for recovery. However Rs 1,175.00 is suggested for recovery from the concerned staff(Surendra Rout-Rs 175.00, Pramod Kumar Barik-Rs 1,000.00).

14.4 -

Executive Officer  
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**Non recovery of Festival Advance in instalments(osp-46):-**

On verification of the Pay Acquittance Register of Staffs with reference to connected records, it is revealed that a sum of Rs 7,000.00 has been paid to Biswanath Naik, Sweeper vide voucher no.772/14-10-15 towards Festival Advance. But no recovery of festival advance in instalments has been made during 15-16 which was asked for immediate recovery.

In response to audit objection statement, local authority stated steps shall be taken for recovery. **However Rs 7,000.00 is suggested for recovery from Sr Biswanath Naik, Sweeper.**

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Biswanath Naik	Sweeper	Banki NAC, At PO-Banki, Dist-Cuttack.	7000.00

**14.5 -**

**Loss of NAC fund due to Payment of Penal charges for EPF(osp:46-48):-**

On verification of the paid vouchers with reference to connected records, it is revealed that a sum of Rs 1,86,864.00 has been paid to Provident Fund Commissioner, Odisha , Bhubaneswar vide voucher No.1423/26-03-16 towards penal charges of EPF for the period from January-2011 to March-2014. If the EPF has been paid in due time the said amount can be saved from NAC fund. Hence the payment of penal charges of Rs 1,86,864.00 for EPF was not admitted by audit and asked for immediate recovery.

It is to be noted here under the provision of the section 6, 6A and 6C of the Act read with para 38 of the Employee's Provident Fund Scheme, 1952 3 of Employees' pension scheme 1995 and 8(1) of Employees Deposit Linked Insurance Scheme , 1976 , the employer of the establishment is required to remit contributions along with the administrative charges within 15 days of the close of the every month. Under Section 14B of the Act, where an employer makes default in payment of the contributions or any charges , the commissioner is required to recover by way of penalty such damages, not exceeding the amount of arrear.

**The details of damage calculation/penal charges for EPF**

SI No	Month	Penal Charges	Remarks
1	Jan-11	10,541.00	
2	Feb-11	10,445.00	
3	Mar-11	9,820.00	
4	Apr-11	9,604.00	
5	May-11	7,882.00	
6	Jun-11	10,568.00	
7	Jul-11	9,576.00	
8	Aug-11	9,597.00	
9	Sep-11	9,361.00	
10	Oct-11	9,464.00	
11	Dec-11	8,874.00	
12	Jan-12	8,063.00	
13	Feb-12	7,917.00	
14	Mar-12	7,025.00	
15	Apr-12	6,155.00	
16	May-12	5,874.00	
17	Jun-12	5,518.00	

  
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18	Jul-12	4,996.00	
19	Aug-12	4,264.00	
20	Sep-12	2,583.00	
21	Oct-12	2,142.00	
22	Nov-12	2,171.00	
23	Dec-12	1,561.00	
24	Jan-13	5,727.00	
25	Feb-13	3,661.00	
26	Mar-13	2,891.00	
27	Apr-13	1,786.00	
28	May-13	1,223.00	
29	Jun-13	491.00	
30	Jul-13	301.00	
31	Aug-13	2,029.00	
32	Sep-13	1,352.00	
33	Oct-13	562.00	
34	Nov-13	543.00	
35	Dec-13	93.00	
36	Jan-14	1,408.00	
37	Feb-14	628.00	
38	Mar-14	168.00	
	<b>Total</b>	<b>1,86,864.00</b>	

In response to audit objection statement , local authority stated as per direction by the EPF Commission seizure of NAC account and Case No.PF/PD-II/OR/16232, Dtd. 08-12-15, this office has deposited the EPF penal amount for the period from Jan-2011 to March-2014.

It is construed that if EPF has been paid in due time the penal charges should not be levied on the NAC office. **For this delay in discharge of duties the Executive Officers for the period from January-2011 to March-2014 are held responsible and Rs 1,86,864.00 is suggested for recovery from them. As per Exit Conference Minutes local authority assured to pay EPF amount of the employees to PF Commissioner in due time henceforth to avoid penal charges.**

**Responsible Person for this paragraph**


Sino	Name	Designation	Adress	Amount(In Rs.)
1	Nalini Kanta Behera	Executive Officer	Now C.O., Belpahar Municipality, AT-Belpahar, Dist-Jharsuguda.	40580.00
2	Pramod Kumar Baral	Executive Officer	Bugudua NAC, At PO-Buguda, Dist-Ganjam	146284.00

**14.6 -**

**Excess payment in Pension/OAP(osp-49):-**

On verification of Pension Distribution Register with reference to connected records, it is revealed that a sum of Rs 300.00 has been shown excess paid as detailed below , which was not admitted by audit and asked for immediate recovery from Sri Manoranjan Rout, Distributor.

Sl No	Particulars	Scheme	As per audit	As per Register	Excess	Vr. No./Date	Disbursing	Remarks
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01	Ward No.07 to 11, Register Page-105, Month-April -15	IGNOAP	11x300.00=3,300.00	12x300.00=3,600.00	shown 300.00	02/13-04-15	official Manoranjan Rout, T.C.	
		Total			300.00			

In response to audit objection statement local authority admitted the objection and assured to recover Rs 300.00. However Rs 300.00 is suggested for recovery from Sri Manoranjan Rout, T.C.

**Responsible Person for this paragraph**

S/no	Name	Designation	Address	Amount(In Rs.)
1	Manoranjan Rout	Tax Collector	Banki NAC, At PO-Banki, Dist-Cuttack.	300.00

**PARA: 15 AUDIT ON WORKS**

**15.1 -**

The details of works case records position for 15-16 is furnished below.

**The details of works case records position for the year 2015-16 is furnished below.**

Sl No	Particulars	No of works case records	Amount involved	Remarks(Reason for non verification)
1	Total works case records done for verification	119	148,68,855.00	
2	Works case records verified by audit	119	148,68,855.00	
3	Balance work case records that could not be verified	0	0.00	

**15.2 -**

**Common Irregularities noticed during checking of works case records:-**

1. Estimate are not done completely. Only arithmetical calculations are found which are devoid of technical details.
2. Preliminary investigation report is not obtained prior to preparation of plan and estimates.
3. Approved lead statement accompanied by approved quarry charts have not been enclosed in case records.

  
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4. In case of renovation/restoration works, the previous history of the work has never been enclosed in estimates.
5. Approved project list is not attached with the case records to justify the opening of case records instantly.
6. In most cases timely completion of the project is found lagging.
7. Works Register is not maintained in proper format which provides ample scope for double payment.
8. Details of land schedule is not furnished in each case record. Hence the stages of the project and its utility by the public is ambiguous.
9. Completion Certificate is not found in case records after the project is closed.
10. Analysis of rate is not attached to the works file.

However, it is suggested to keep all the above documents in CRs and produce the works case records hence forth along with the said enclosures for better transparency of the payment of work bills and checking of the genuineness of the payment. **As per discussions in Exit Conference , local authority assured to look into the matter and keep all the required informations in Case Records henceforth.**

**15.3 -**

**Excess payment showing excess quantity of works(osp-39):-**

Name of the work: Repair and reconstruction of cc road from Biscuit Factory road to Mana Mahapatra house in Ward No.12.

CR No.26/10-2013,

Vr. No.274/04-07-15,

EC-Rs 2,98,700.00,

Head of Account-Road Development(RD),

E.O.-Nalini Kanta Behera,

Executant-Rashmi Ranjan Mohapatra,

ME-Bishnu Charan Padhi,

JE-Gangadhar Das,

On verification of the above case record with reference to M.B. and other connected records, it was revealed that it is a repair and reconstruction of cc road work. In the item No.01 of the bill cleaning and chipping of the road is done for 166 mtr(40+65+35+26) length. In the M.B. and in the Bill 53.08 Cum of CC(1:2:4) for 166 mtr(40+65+35+26) was initially allowed. But to adjust the estimate cost it was enhanced to 54.15 Cum for 169.3 mtr(40+65+38.30+26) length by overwriting in M.B. and bill only to benefit the contractor.

SI No	Item of work	Length of the road for cleaning and chipping vide item No.01(3 <sup>rd</sup> span)	Initial quantity in the M.B. and the Bill	Quantity after overwriting in the M.B. and the bill	Excess quantity shown	Rate	Excess amount shown paid
01	CC(1:2:4)	35	11.37 Cum	12.44 Cum	1.07 Cum	5,401.28	5,779.36
	Total						5,779.36

**Excess payment due to less realization of cost of empty gunny bag:-**

On verification of the material statement of the above work, it is revealed that a sum of Rs as detailed below has been less realized towards cost of empty gunny bag.

*(Signature)*  
26/9/17  
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Sl No	Item of work in Cum	No of cement bags used	Cost of cement bag to be realized @ Rs 3.30 per bag	Cost of cement bag realized in the bill	Less realization of cement bag	Remarks
01	CC(1:2:4) for 54.15 Cum	350 nos(54.15X3.23X2)	1,155.00	1,029.00	126.00	
	Total				126.00	

Hence in total excess payment of Rs 5,905.00(5,779.00+126.00) was not admitted by audit and asked for immediate recovery. In response to POM local authority stated steps shall be taken for recovery. **However Rs 5,905.00 is suggested for recovery from the following persons held responsible for such excess payment. As per Exit Conference Minutes local authority admitted the objections and assured to recover the amount.**

**Responsible Person for this paragraph**

Sino	Name	Designation	Adress	Amount(In Rs.)
1	Usharani Sahoo	Accountant	Banki NAC, At PO-Banki, Dist-Cuttack.	1476.00
2	Nalini Kanta Behera	Executive Officer	Now C.O., Belpahar Municipality, AT-Belpahar, Dist-Jharsuguda.	1476.00
3	Gangadhar Das	Junior Engineer	Soro NAC, At PO-Soro, Dist-Balasore	1476.00
4	Bishnu Charan Padhi	Municipal Engineer	Asst. Engineer, PHD, Division-II, Cuttack	1477.00

**15.4 -**

**Non deduction of voids from Moorum spreading(osp-40):-**

Work: Construction of road with protection wall from Pravat Behera house to P.K.Pati house in Ward No.05,

Vr. No.360/14-07-15(1<sup>st</sup> R/A Bill), Vr. No.835/07-11-15(2<sup>nd</sup> R/A Bill), E.C.-Rs 2,01,900.00,

Ward No.05, CR No.06/2015, Head of Account-Thirteenth FCA(G.A.B.G.),

Executant-Manoj Kumar Behera, ME-Bishnu Charan Padhi, JE-Gangadhar Das,

M.B. No.96/2015.

On verification of the above case record with reference to M.B. and other connected records, it was revealed that vide Item No.06 of the 2<sup>nd</sup> and final Bill a sum of Rs 23,769.22 has been paid towards labour for laying sub-base with moorum in layers not exceeding 100m thick and rolling with HRR. But from the M.B. and other connected records, it is found that in no case voids has been deducted from collection and spreading quantity of moorum. At least 1/8 th of total quantity of collection amount of moorum is to be deducted towards voids.

Sl No	Item	Qty of moorum shown	Voids at least 1/8 to be deducted	Rate per Cum	Total excess payment	Remarks
01	Spreading moorum	42.90	5.36	561.92	3,013.29	
	Total				3,013.29	

Hence excess amount of Rs 3,013.00 towards showing excess quantity of moorum spreading was not admitted by audit and asked for immediate recovery. In response to audit objection statement the local authority stated steps will be taken for recovery. **However Rs 3,013.00 is suggested for recovery. As per Exit Conference Minutes local authority admitted the objections and assured to recover the amount.**

**Responsible Person for this paragraph**

Sino	Name	Designation	Adress	Amount(In Rs.)
1	Usharani Sahoo	Accountant	Banki NAC, At PO-Banki, Dist-Cuttack.	753.00
2	Bishnu Charan Padhi	Municipal Engineer	Asst. Engineer, PHD,	754.00

  
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3	Gangadhar Das	Junior Engineer	Division-II, Cuttack Soro NAC, At PO-Soro, Dist-Balasore	753.00
4	Satyabrata Mantri	Executive Officer	Banki NAC, At PO-Banki, Dist-Cuttack.	753.00

**15.5 -**

**Excess shown use of MS Rod(osp:40):-**

Work: Repair and reconstruction of cremation ground in ward no.05, Vr. No.1413/21-03-16, CR No.32/2012, Ward No.05, EC-95,500.00, Head of Account-Rs 95,500.00, Executant-Subash Chandra Behera, ME-B.C.Padhi, M.B. No.99/2015, JE-Dillip Kumar Swain.

As per Para 1.8.8 of Standard Specification of Rod, maximum one quintal of MS Rod is required for reinforcement of one Cum of RCC work. But it was revealed from the work bill that more than one quintal of MS Rod was shown to have been used for reinforcement of one Cum of RCC work, whose use is wasteful and unavoidable expenditure as detailed below.

SI No	Qty of RCC work	Qty of MS Rod required in quintal	Qty of MS Rod shown use	Excess qty shown use	Rate of rod	Total excess payment	Remarks
01	4.3(1.29+1.00+0.56+1.45)	4.3	4.93	0.63	6,522.28	4,109.03	
	Total					4,109.03	

Hence excess use of M.S. Rod was not admitted by audit and Rs 4,109.03 asked for recovery. In response to POM local authority stated steps shall be taken for recovery. **However Rs 4,109.00 is suggested for recovery. As per Exit Conference Minutes local authority admitted the objections and assured to recover the amount.**

**Responsible Person for this paragraph**

Sino	Name	Designation	Adress	Amount(In Rs.)
1	Usharani Sahoo	Accountant	Banki NAC, At PO-Banki, Dist-Cuttack.	1027.00
2	Satyabrata Mantri	Executive Officer	Banki NAC, At PO-Banki, Dist-Cuttack.	1027.00
3	Dillip Kumar Swain	Junior Engineer	Banki NAC, At PO-Banki, Dist-Cuttack.	1027.00
4	Bishnu Charan Padhi	Municipal Engineer	Asst. Engineer, PHD, Division-II, Cuttack	1028.00

**15.6 -**

**Excess payment due to non deduction of quantity towards expansion joint in CC(1:2:4)(POM:41-44):-**

On verification of the case record with reference to M.B. and other connected records, it is revealed that due to non deduction of quantity towards expansion joint/construction joint a sum of Rs 5,114.00 as detailed below has been excess paid which was asked for recovery.

**The details of excess payment due to non deduction of quantity towards expansion joint**

SI No	Details of works	Lenth of road in meter	No of construction joint/expansion joint required	Width of road in mtr	height of CC(1:2:4) in mtr	width of expansion joint in mtr	Qty of each expansion joint Cum	Qty of all expansion joint in Cum	Rate per Cum	Total Excess payment	Name of the J.E.	Remarks
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*(Signature)*  
28/9/17  
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1	Work: Repair and reconstruction of cc road from Brajabandhu Swain house to Anil Rout house in W.No.16, EC-1,99,800.00, Thirteenth F.C., Vr. No.358/14-07-15, M.B. No.92/2015/114-118, Executant-Sushil Ku Sahoo.	83	17	4.2	0.15	0.01905	0.012002	0.204026	5401.28	1101.999	Gangadhar Das	
2	Repaired reconstruction of cc road near police station main road to Dolagobinda Khandai in W. NO.08, CR No.16/2015, Vr. No.930/09-12-15, Executant-Subash Chandra Behera, M.B. No.96/2015.	847	10	4.7	0.1	0.01905	0.008954	0.089535	5401.28	483.6036	Dillip Swain	Ku
3	Repair and reconstruction of road from Dr. Jogesh ch. Rout house to Birabar Pradhan house in W. No.03, EC-2,98,400.00, Vr No.37/15-04-15, Thirteenth FCA(GABG), Ward No.03, Executant-Manoj Ku Behera, M.B. NO.91/2014/171-176	73	15	4.1	0.1	0.01905	0.007811	0.117158	5401.28	632.8005	Gangadhar Das	
4	Repair and reconstruction of CC road from Rabi Biswal house to Gabardhan house & college in W. No.13, CR No.07/2015, Vr. No.22/13-04-15, M.B. No.91/2014/153-158, Executant-Manoj Ku Behera	115	23	4.1	0.2	0.01905	0.015621	0.359283	5401.28	1940.588	Gangadhar Das	
5	Repaired and reconstruction of road from Aru Nayak house to Braja bandhu	145	29	3.2	0.1	0.01905	0.006096	0.176784	5401.28	954.8599	Gangadhar Das	

  
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In response to audit objection statement local authority stated steps shall be taken for recovery. However Rs 5,114.00 is suggested for recovery. As per Exit Conference Minutes local authority admitted the objections and assured to recover the amount.

**Responsible Person for this paragraph**

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Usharani Sahoo	Accountant	Banki NAC, At PO-Banki, Dist-Cuttack.	1278.00
2	Bishnu Charan Padhi	Municipal Engineer	Asst. Engineer, PHD, Division-II, Cuttack	1278.00
3	Gangadhar Das	Junior Engineer	Soro NAC, At PO-Soro, Dist-Balasore	1157.00
4	Dillip Kumar Swain	Junior Engineer	Banki NAC, At PO-Banki, Dist-Cuttack.	121.00
5	Nalini Kanta Behera	Executive Officer	Now C.O., Belpahar Municipality, AT-Belpahar, Dist-Jharsuguda.	397.00
6	Satyabrata Mantri	Executive Officer	Banki NAC, At PO-Banki, Dist-Cuttack.	883.00

**15.7 -**

**Excess payment in works(osp-49):-**

Work: Paid to Subash Chandra Behera, executant towards repair and reconstruction of cc road from Guna Patra house to Antaryami house in Ward No.11.

JE-Dillip Kumar Swain,

Vr. No.1179/Dtd.27-01-16.

Head of Account-Thirteenth FCA (GABG), Cheque No.628943/Dtd.27-01-16.

CR No.20/15-16.

EC-Rs 94,800.00.

M.B. No.103/2015/04 to 10.

On verification of the works case records with reference to M.B. and other connected records, it was revealed that a sum of Rs 270.00 as detailed below has been excess paid than the passed for payment which was not admitted by audit and asked for immediate recovery.

Passed for amount or Gross amount	Rs 94,800.00
Deduction amount	Rs 14,103.00
Net amount to be paid	Rs 80,697.00
Amount actually paid from bank account	Rs 80,967.00
<b>Excess payment</b>	<b>Rs 270.00</b>

In response to audit objection statement local authority admitted the objection and assured to take steps for recovery. However Rs 270.00 is suggested for recovery. As per Exit Conference Minutes local authority admitted the objections and assured to recover the amount.

Executive Officer  
N.A.C., BANKI

**Responsible Person for this paragraph**

Sno	Name	Designation	Address	Amount(In Rs.)
1	Usharani Sahoo	Accountant	Banki NAC, At PO-Banki, Dist-Cuttack.	135.00
2	Satyabrata Mantri	Executive Officer	Banki NAC, At PO-Banki, Dist-Cuttack.	135.00

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

**16.1 -**

No expenditure incurred on trading account operation for the welfare or the convenience of the inhabitants in this NAC.

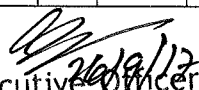
**PARA: 17 AUDIT ON SCHEMES / PROGRAMMES**

**17.1 -**

**Financial and Physical achievement of schemes(osp-17):-**

Achievement vis-s-vis target both(Financial and physical) of different scheme implemented in this ULB for the year 2015-16 is furnished below.

Name of the scheme	Financial achievement						Physical achievement					
	Opening Balance at the beginning of the year	Funds received during the year	Total funds available	Expenditure	Unspent balance at the end of the year	percentage of expr. To that available fund	No of spill over projects from previous year	No of projects planned for the current year as per annual action plan	Total	No of projects completed during the year	No of spill over projects to the next year	percentage of achievement
Road Maintenance	20,67,446.00	20,07,000.00	40,74,446.00	40,74,446.00	0.00	100.00	10	11	21	21	0	100.00
Octroi Compensation grant	0.00	111,60,000.00	111,60,000.00	111,60,000.00	0.00	100.00	0	1	1	1	0	100.00
Road Development Grant	32,83,112.00	12,25,000.00	45,08,112.00	24,50,647.00	20,57,465.00	54.36	20	12	32	24	8	75.00
11th and 12th FCA	2,77,930.00	0.00	2,77,930.00	0.00	2,77,930.00	0.00	0	0	0	0	0	0.00
SJSRY/OULM	2,91,174.00	11,94,000.00	14,85,174.00	5,46,960.00	9,38,214.00	36.83	0	1	1	1	0	100.00
Park and Greenery	5,00,000.00	0.00	5,00,000.00	0.00	5,00,000.00	0.00	5	0	5	0	5	0.00
PBI	20,73,305.00	15,69,000.00	36,42,305.00	22,23,905.00	14,18,400.00	61.06	2	1	3	1	2	33.33
Illumination	4,99,206.00	0.00	4,99,206.00	0.00	4,99,206.00	0.00	0	0	0	0	0	0.00

  
Executive Officer  
N.A.C., BANKI

Festival Grant	44,990.00	0.00	44,990.00	28,000.00	16,990.00	62.24	1	0	1	1	0	100.00
Public Conveyance	11,05,980.00	0.00	11,05,980.00	0.00	11,05,980.00	0.00	6	0	6	0	6	0.00
Flood and Cyclone Relief	3,89,929.00	0.00	3,89,929.00	1,31,850.00	2,58,079.00	33.81	3	0	3	1	2	33.33
CDR Drought	5,20,588.00	0.00	5,20,588.00	0.00	5,20,588.00	0.00	1	0	1	0	1	0.00
Non Remunerative	67,000.00	0.00	67,000.00	0.00	67,000.00	0.00	1	0	1	0	1	0.00
Untied Fund	575.50	0.00	575.50	0.00	575.50	0.00	0	0	0	0	0	0.00
Public toilet	29,000.00	0.00	29,000.00	29,000.00	0.00	100.00	1	0	1	1	0	100.00
TLC	1,090.00	0.00	1,090.00	0.00	1,090.00	0.00	0	0	0	0	0	0.00
BSY	7,000.00	0.00	7,000.00	0.00	7,000.00	0.00	0	0	0	0	0	0.00
Construction of Houses	22,000.00	0.00	22,000.00	0.00	22,000.00	0.00	1	0	1	0	1	0.00
Slaughter House	15,000.00	0.00	15,000.00	0.00	15,000.00	0.00	0	0	0	0	0	0.00
MLALAD	11,72,413.00	7,50,000.00	19,22,413.00	5,49,581.00	13,72,832.00	28.59	9	5	14	6	8	42.86
MPLAD	2,56,520.00	9,00,000.00	11,56,520.00	3,01,354.00	8,55,166.00	26.06	1	7	8	2	6	25.00
FDR	7,79,857.00	0.00	7,79,857.00	0.00	7,79,857.00	0.00	5	0	5	0	5	0.00
SC/ST	2,000.00	0.00	2,000.00	0.00	2,000.00	0.00	0	0	0	0	0	0.00
Pension of LFS & Non LFS Staff	0.00	1,50,000.00	1,50,000.00	1,50,000.00	0.00	100.00	0	1	1	1	0	100.00
Construction of Boundary wall	2,32,249.00	0.00	2,32,249.00	0.00	2,32,249.00	0.00	1	0	1	0	1	0.00
13th FCA	46,73,961.00	3,64,000.00	50,37,961.00	50,37,961.00	0.00	100.00	40	5	45	45	0	100.00
Special Problem Fund	30,29,669.00	0.00	30,29,669.00	1,00,000.00	29,29,669.00	3.30	10	0	10	1	9	10.00
Urban Assets Creation and Maint(UAC)	7,06,422.00	14,18,000.00	21,24,422.00	1,68,319.00	19,56,103.00	7.92	3	3	6	1	5	16.67
Census	33,000.00	35,000.00	68,000.00	1,000.00	67,000.00	1.47	1	1	2	1	1	50.00
Devolution Fund	6,33,404.00	48,22,000.00	54,55,404.00	14,77,137.00	39,78,267.00	27.08	3	16	19	4	15	21.05
Harischandra Sahayata	38,000.00	4,00,000.00	4,38,000.00	2,02,000.00	2,36,000.00	46.12	1	1	2	1	1	50.00
Devolution Fund(Kalyani Mandap)	10,39,212.00	0.00	10,39,212.00	5,58,606.00	4,80,606.00	53.75	1	0	1	0	1	0.00
Maintenance of Non Residential Building	34,50,878.00	3,00,000.00	37,50,878.00	33,927.00	37,16,951.00	0.90	10	1	11	1	10	9.09
Solid Waste Management	4,89,083.00	0.00	4,89,083.00	1,30,883.00	3,58,200.00	26.76	1	0	1	1	0	100.00
Basic Grant(14 CFC)	0.00	48,66,000.00	48,66,000.00	11,33,250.00	37,32,750.00	23.29	0	1	1	1	0	100.00
MVT	0.00	11,86,000.00	11,86,000.00	7,19,660.00	4,66,340.00	60.68	0	12	12	11	1	91.67
Arrear Pension and Basic Service	0.00	71,67,000.00	71,67,000.00	23,61,705.00	48,05,295.00	32.95	0	1	1	1	0	100.00
Hon/SA/DA of CM & VCM	0.00	59,000.00	59,000.00	50,550.00	8,450.00	85.68	0	1	1	1	0	100.00
Mastyajibi Housing Scheme	0.00	32,11,523.00	32,11,523.00	29,35,000.00	2,76,523.00	91.39	0	1	1	1	0	100.00
Swachha Bharat Mission	0.00	57,78,301.00	57,78,301.00	14,22,604.00	43,55,697.00	24.62	0	1	1	1	0	100.00
Bhagabat Tungi	0.00	15,000.00	15,000.00	0.00	15,000.00	0.00	0	0	0	0	0	0.00
SDP	0.00	2,50,000.00	2,50,000.00	0.00	2,50,000.00	0.00	0	0	0	0	0	0.00

*(Signature)*  
Executive Officer  
N.A.C., BANKI

From the above matrix it is seen that this NAC has not taken appropriate steps for cent percentage achievement in almost all scheme and achievement of Solid waste management, Roads and Bridges, Construction of boundary wall, Devolution funds etc. However Executive Officer is advised to take appropriate steps to expedite the expenditure through proper planning so that durable assets can be created for urban people and compliance reported to audit. **As per Exit Conference Minutes and discussions local authority assured to comply the scheme guidelines henceforth in true spirit.**

17.2 -

**Swarna Jayanti Shahari Rozgar Yojana**(SJSRY) is a centrally sponsored scheme which came into effect on 1 December 1997. The scheme strives to provide gainful employment to the urban unemployed and underemployed poor, through encouraging the setting up of self-employment ventures by the urban poor living below the poverty line. The scheme was launched replacing three existing schemes, such as, Nehru Rozgar Yojana (NRY), Urban Basic Services for the Poor (UBSP), and Prime Minister's Integrated Urban Poverty Eradication Programme (PMI UPEP) Revamped in 2009, SJSRY has five components: (a) the Urban Self-Employment Programme (USEP), which targets individual urban poor for setting up micro enterprises; (b) the Urban Women Self-Help Programme (UWSP), which targets urban poor women Self Help Groups (SHGs) for setting up group enterprises and providing them assistance through a revolving fund for thrift and credit activities; (c) Skill Training for Employment Promotion amongst Urban Poor (STEP-UP), which targets the urban poor for imparting quality training so as to enhance their employability for self-employment or better salaried employment; (d) the Urban Wage Employment Programme (UWEP), which seeks to assist the urban poor by utilizing their labour for construction of socially useful assets, in towns with less than 5 lakh population as per the 1991 Census; and (e) the Urban Community Development Network (UCDN), which seeks to assist the urban poor in organizing themselves into self managed community structures to gain collective strength to address the issues of poverty facing them and to participate in the effective implementation of urban poverty alleviation and social development programmes.

The SJSRY scheme is being implemented on a cost-sharing basis between the Centre and the States in the ratio of 75:25.

The financial position of SJSRY scheme for the year under audit is furnished below.

An amount of Rs 11,94,000.00 was received. The opening balance was Rs 2,91,174.00 and received Rs 11,94,000.00 towards SJSRY/Odisha Urban Livelehood Mission and a sum of Rs 5,46,960.00 was paid towards SJSRY, revolving fund leaving a balance of Rs 9,38,214.00 . The Executive Officer is advised to ascertain the actual grant position and either utilize the balance grants if any in the SJSRY bank account or refund the same to the funding agency and compliance reported to audit.

**As per Exit Conference Minutes and discussions local authority assured to comply the scheme guidelines henceforth in true spirit.**

**17.3 -**

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**Implementation of MPLAD Scheme(osp-18):-**

**Members of Parliament Local Area Development Scheme MPLAD** is a scheme formulated by Govt. of India on 23 December 1993 that provides that each member of parliament of India has the choice to suggest to the Head of the districts, works to the tune of Rs 5 crore per year, to be taken up in his constituency. Initially, this scheme was administered by Ministry of Rural Development. Later, in October 1994, Ministry of Statistics and programme implementation MOSPI has been looking into its working. Elected Members of Rajya Sabha representing the whole of the state as they do, may works for implementation in one or more districts as they may choose. Nominated members of the Lok Sabha and Rajya Sabha may also works for implementation in one or more districts, anywhere in the country. The allocation per MP per year stands increased to 2 crore from the year 1998-1999 which has been further enhanced to 5 crore from the year 2011.

The financial position of MPLAD scheme for the year under audit is furnished below.

Name of the scheme	Financial achievement						Physical achievement					
	Opening Balance at the beginning of the year	Funds received during the year	Total funds available	Expenditure	Unspent balance at the end of the year	percentage of expr. To that available fund	No of spill over projects from previous year	No of projects planned for the current year as per annual action plan	Total	No of projects completed during the year	No of spill over projects to the next year	percentage of achievement
MPLAD	2,56,520.00	9,00,000.00	11,56,520.00	3,01,354.00	8,55,166.00	26.06	1	7	8	2	6	25.00

From the financial position furnished above, it is ascertained that an amount of Rs 9,00,000.00 is received towards MPLAD during the year under audit. and a sum of Rs 3,01,354.00 have been spent leaving a balance of Rs 8,55,166.00 with 26.06 % of utilisation. During the year only two numbers of projects have been completed.

**Deficiency found in the implementation of MPLAD Scheme:-**

01) There is no separate savings bank account has been maintained for MPLAD scheme as per para 4.14.1 and 5.1 of MPLAD Guideline.

02) **Non completion of project within due time:-** As per para 3.13 of MPLAD guideline 2012 all projects taken up under MPLAD scheme should have been completed within one year.

But it is seen that a single project named completion of within the estimated cost of Rs was taken up during but completed after lapses of more than two year contravening above guideline.

03) No MPR showing physical and financial progress of the above work has been submitted to the Nodal department as per para 6.5(ii) of MPLAD guideline 2012.


The funds received by the NAC is very poor. The local authority is suggested to take necessary steps to receive more funds under MPLAD and utilize the same in developmental works of the NAC area and to avoid such lapses in future with conformation the scheme guideline.

**As per Exit Conference Minutes and discussions local authority assured to comply the scheme guidelines henceforth in true spirit.**

PARA: 18 MISCELLANEOUS

18.1 -

**Checking of records not produced to previous audit(osp-18):-**

  
Executive Officer  
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No records were produced before audit for verification out of records and vouchers which were not produced to the previous audit, despite issue of repeated objection statements. In response to audit objection statement the local authority stated that steps will be taken for production. The local authority failed to produce the said paid vouchers, work case records and stock registers before two consecutive audits for verification. Also no such valid reasons for non production is stated to audit.

**The details of non production of records during the last year audit is furnished below**

Sl No	Vr No./Date	Amount	Particulars	Name of the Executant	Name of the Scheme	Para No. of the AR for 14-15	Remarks
	1994/21-01-15	1,70,973.00	Isaneswar CC Building	Rajani Kanta Mishra	MPLAD	18-05	
	21228/26-03-15	1,70,381.00	CC Road main road Srinibash Mohapatra house, Bandhagada, W.No.06	Manoj Ku Nayak	CRD	18-05	
	Total	3,41,354.00					

As per Exit Conference Minutes and discussions local authority assured to produce the said records and registers to audit through compliance.


**18.2 -**

**Lack of response/compliance to last and previous Audit Reports(osp-18):-**

The details of outstanding para of last and previous Audit Reports of last year which is awaiting for settlement due to non submission of compliance report is given below.

**Audit of paragraphs pending for settlement:-**

Sl No	Audit Report No. with year of account	Paragraphs pending for settlement relating to misappropriation of cash & loss of stock & store		Paragraphs pending for settlement other than misappropriation and defalcation		Total	
		No of paragraphs	Amount	No of paragraphs	Amount	No of paragraphs	Amount

  
Executive Officer  
N.A.C., BANKI

1	2	3	4	5	6	7	8
117453/AR/2015-16-Cuttack		29	104,99,853.36	0	0.00	29	104,99,853.36
280731/AR/14-15-Cuttack		11	85,80,675.00	0	0.00	11	85,80,675.00
<b>Total</b>			<b>190,80,528.36</b>	<b>0</b>	<b>0.00</b>	<b>40</b>	<b>190,80,528.36</b>

Therefore the local authority is suggested to submit the para wise compliance of last Audit Reports with a copy of council resolution for which the aim of audit can be fulfilled. **As per Exit Conference Minutes and discussions local authority assured to submit compliance of the Audit Reports henceforth.**

**18.3 -**

**Comments on Grievance redressal system(osp:18-19):-**

A Grievance or Complain Register for 15-16 was produced to audit for verification. Three numbers of complains have been received which have been solved during the year under audit.


Particulars based on complain/grievance register	No of complaints
Complaints pending for disposal at the beginning of the year	0
Complaints received during the year	3
<b>Total</b>	<b>3</b>
Complaints disposed off during the year	3
Complaints pending for disposal at the end of the year	0

Therefore the local authority is suggested to maintain a Complaint/grievance register henceforth with proper publicity in the office and NAC area.

**18.4 -**

**Quarter Position of the NAC(osp-16):-**

Objection memo was issued to produce information relating to residential accommodation or quarter position of the NAC. The E.O. stated that there are two quarters under the control of NAC near Banki Block colony which were allotted to Executive Officer and Junior Engineer of the NAC. Executive Office is advised to communicate with higher authority for receipt of funds for construction of more quarters and one Guest house for the NAC.

  
Executive Officer  
N.A.C., BANKI



18.5 -

**Staff Position of the NAC as on 31-03-16 is furnished below(osp-16):-**

As per Rule 419 of the Odisha Municipal Rule, 1953 the detailed statement all permanent posts prepared by the Executive Officers on the 1st April existing under the Council in the following format is furnished below which is wanting for verification.

SI No	Name of the post	Number of sanctioned post	Men in position	Vacant/Excess	Remarks
1	Executive Officer(LFS)	1	1	0	
2	Senior Assistant(LFS)	1	0	1	
3	Junior Assistant(LFS)	2	2	0	
4	Work Sarakar	1	1	0	
5	Tax Collector(Non LFS)	11	10	1	
6	Peon(Non LFS)	10	9	1	
7	Sweeper-cum-watchman	7	7	0	
8	Night Watchman	1	1	0	
9	Ambulance Driver	1	1	0	
10	Ambulance Helper	1	1	0	
11	Lighter	1	1	0	
	<b>Total</b>	<b>37</b>	<b>34</b>	<b>3</b>	

18.6 -

**The position of pension of retired persons:-**

The position of pension of retired persons are furnished below.

The position of Pension of the retired persons			
SI No	Particulars	Amount	Remarks
1	Opening Balance as on 01-04-15	-10,61,861.00	
2	Receipt during the year	1,50,000.00	
3	Total	-9,11,861.00	
4	Payment during the year	11,48,867.00	
5	Closing Balance as on 31-03-16	-20,60,728.00	

Due to less receipt of funds from the Government towards payment of pension of the retired LFS and Non LFS employees, the NAC is making payment from its own fund for which minus balance appears. So the local authority is advised to take steps to move the Govt. in H & U.D. Deptt.

*[Signature]*  
Executive Officer  
N.A.C., BANKI

for early replacement of funds to recoup the amount paid from its own fund.

18.7 -

The Position of SOAP/MBPY/ODP/NOAP for the year 2015-16 is furnished below.

The position of OAP for the year 2015-16 is furnished below			
SI No	Particulars	Amount	Remarks
1	Opening Balance as on 01-04-15	42,00,000.00	
2	Receipts during the year	70,22,800.00	
3	Total	112,22,800.00	
4	Payments during the year	72,23,900.00	
5	Closing Balance as on 31-03-16	39,98,900.00	

18.8 -

The details of purchases of electrical materials by the NAC during 2015-16 is furnished below.

The details of electrical purchases during 2015-16 is furnished below.								
SI No	Vr. No./Date	Amount	Particulars	Name of the supplier	Bill No./Date	VAT/TIN	Amount of VAT	Remarks
1	145/18-05-15	7,35,971.00	Electrical purchases(Mini Hi Max and others)	M/S Sanskruti Associates Pvt. Ltd, Plot No.4141/H, Chintamaniswar Area, Bhubaneswar	1479/02-05-15	21672600782	82,541.00	
2	366/05-05-15	1,73,371.00	PVC wire, fitting charges, labour charges, 22 nos of pole for HiMax Light, cement, chips, PVC Cable, conductor etc.	M/S Sanskruti Associates Pvt. Ltd, Plot No.4141/H, Chintamaniswar Area, Bhubaneswar	1489/05-05-15	21672600782	18,516.00	
3	830/07-11-15	1,77,976.00	Decorative light and Garden light 12 pieces etc.	M/S OM SAI Electricals, Plot No.A/170, BDA, Hi Duplex, Baramunda, BBSR	068/03-10-15	21245602441	21,169.00	
4	834/07-11-15	4,88,314.00	Lamp, chokes, PVC aluminium wire, Tube light, CFL lamp, PIN etc.	M/S OM SAI Electricals, Plot No.A/170, BDA, Hi Duplex, Baramunda, BBSR	067/03-10-15	21245602441	57,617.00	

Executive Officer  
N.A.C., BANKI

Total	15,75,632.00					1,79,843.00
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The local authority is advised to collect light tax from all the citizens with sincere effort.

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

**19.1 -**

**Non Remittance of Govt. dues(osp:19):-**

Rule-04 of Odisha Treasury Code, Vol-I read with Rule 4 of OGFR stipulate that all money received or realized on behalf of Govt. should be deposited in full into treasury or with competent authority within 3 days of its realization. Retention of Govt. money or revenue outside the treasury is irregular and not permissible. The details of position of Govt. dues during 15-16 is furnished below.

Sl No	Particulars	Opening Balance	Receipt	Total	Remittance	Closing Balance	Remarks
1	Royalty	3,11,236.00	3,89,004.00	7,00,240.00	3,50,915.00	3,49,325.00	
2	VAT	17,507.00	6,77,328.00	6,94,835.00	6,36,532.00	58,303.00	
3	Labour Cess	3,289.00	1,48,688.00	1,51,977.00	1,29,593.00	22,384.00	
4	I.T.	3,501.00	1,48,688.00	1,52,189.00	1,26,728.00	25,461.00	
5	P.T.	425.00	61,950.00	62,375.00	61,770.00	605.00	
	<b>Total</b>	<b>3,35,958.00</b>	<b>14,25,658.00</b>	<b>17,61,616.00</b>	<b>13,05,538.00</b>	<b>4,56,078.00</b>	

The local authority is advised to deposit all the Govt. dues as soon as possible under intimation to audit failing which responsibility would be fixed against the Executive Officer. **As per Exit Conference Minutes and discussions local authority assured to remit all the Govt. dues in proper quarters.**

**19.2 -**

**Loan(osp-19):-**

As per Rule 149 of the Odisha Municipal Rules, 1953 a Loan Register is to be maintained(Form No.XXVII). Further, Rule 150 of the Odisha Municipal Rules, 1953 envisages that the loan amount shall not be appropriated even temporarily to any object other than that for which the loan was raised. But during audit no such Loan Register was maintained and produced before audit for verification.

**The position of outstanding Loan as per previous Audit Report as on 31-03-16 is furnished below:-**

Sl No	Particulars	Amount
1	Opening Balance of loan at the beginning of the year	11,48,328.00
2	Loan received during the year	0.00
3	Total	11,48,328.00
4	Loan repaid during the year	0.00
5	Closing Balance of loan at the end of the year	11,48,328.00

  
Executive Officer  
N.A.C., BANKI

Therefore the local authority is advised to clear all the outstanding loan amounts by creation of sinking fund and compliance reported.

**19.3 -**

**Position of Deposits(osp-19):-**

The position of deposits for the year 2015-16 is furnished below.

Particulars	Amount
Opening balance at the beginning of the year	17,681.00
Amount deducted/received during the year(SD/EMD)	12,29,988.00
Total	12,47,669.00
Amount refunded during the year(SD/EMD)	11,08,772.00
Balance to refunded	1,38,897.00

**Non Maintenance of Deposit Ledger and outstanding deposits:-**

As required under Rule 142 and under Rule 143 of Odisha Municipal Rules, 1953, the deposit ledger and register of outstanding deposit has not been maintained by this NAC. Due to non maintenance of above register there is a possibility of refund of excess deposit or double refund of deposits which would cause the loss of NAC fund. Therefore the local authority is advised to maintain the above registers for safe guard of NAC fund.

**19.4 -**

**Position of CPF/EPF(osp-19):-**

As per Rule 436 of O.M. Rules, 1953 every council shall maintain and administer a provident fund. As per Rule 445 of O.M. Rules, 1953 the amount deducted from the pay bills as provident fund deductions and the contributions paid by the Council and other sums relating to the provident fund shall be lodged in the Government treasury and a separate cash book shall be maintained. The whole or any portion of such deduction, contributions and other sums relating to provident fund may be withdrawn from the treasury at such intervals as may be necessary for investment in interest bearing securities or deposits.


As per Rule 446 of O.M. Rules, 1953 investments shall be made as early as practicable in the form of securities or deposits specified in the rule. As per Rule 446 of O.M. Rules, 1953 the provident fund ledger, Abstract register, Cash Book and other records of the fund shall be examined monthly by the Executive Officer and shall be audited by the Examiner of Local Fund Accounts.

On scrutiny of the records, it is noticed that

01)Neither separate Cash book nor provident fund ledger maintained in this NAC.

02)The amount deducted from the pay bills as provident fund deductions and the contributions paid by the Council and other sums relating to the provident fund has not been lodged in the Government treasury in contravention of O.M. Rule 442 rather the CPF fund has been kept in savings bank accounts of individual employees.

Particulars	Position of CPF account	Position of EPF account
Opening balance at the beginning of the year	1,65,224.00	86,257.00
Amount deducted during the year	9,01,875.00	4,91,839.00


  
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Total	10,67,099.00	5,78,096.00
Amount deposited during the year	10,08,615.00	5,78,096.00
Balance to be deposited	58,484.00	0.00

Therefore the local authority is suggested to adhere the above codal provision while maintaining CPF accounts and compliance reported.

**PARA: 20 RESULT OF AUDIT**

<b>20.1 -</b>
<b>General Remarks:-</b>
<b>Maintenance of account of the NAC is not satisfactory due to the following reasons.</b>
a)The NAC has not adopted the computerized accounting systems till date.
b)The internal sources of income is far too low in comparision with the expenditure due to engagement of staff beyond the approved strength and without approval of the Govt. As a result, the Municipality is meeting its day to day expenditure from Octroi compensation grant which is quite irregular.
c)Huge Govt. dues or taxes outstanding for remittance to Govt. exchequer as on 31-03-16.
d)Huge amount of unadjusted advances.
e)The misappropriation as described in Para-11.
f)Non maintenance of DCB Register of Taxes, duties and Shop Room Rent collection.
g)Huge amount of pendency of U.C. for submission.
h)Non maintenance of stock account.
<b>Suggestion:-</b>
<b>For strengthening of the financial position and enforcing financial discipline of the Local Authority, following suggestions are given below.</b>
a)Regular reconciliation of Cash Book with bank pass book.
b)Proper maintenance of DCB Register.
c)Enforcement of provision led U/S 161, 162, 163 & 201 of the Odisha Municipal Act.
d)Assessment of new holdings.
e)Revaluation of Old Assessed cases, if any.
f)Utilisation of Grants under public conveyance(which was remain unutilised) and the asset may be utilised in PPP mode, in order to avoid loss.
g)Maintenance of Asset Register and constant monitoring of the assets for generation of own fund.
<b>20.2 -</b>
<b>Recommendation:-</b>

  
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For strengthening of the financial position and enforcing financial discipline of the urban local bodies may follow the suggestions given below.

- 1) Collection of long outstanding taxes and other dues through special drive.
- 2) Enforcement of provision led u/s 161, 162, 163 and 201 of the Odisha Municipal Act.
- 3) Survey of new holdings by collecting datas from different sources like from electric department on new electricity connections within the NAC area.
- 4) Assessment of new holdings.
- 5) Revaluation of old assessed cases, if any.
- 6) Utilisation of Grants under public conveyance (which was remain unutilised and the asset may be created).
- 7) Maintenance of Asset Register and constant monitoring of the assets for generation of own fund.
- 8) Adoption of intra district transfer system among Tax collectors to maintain uniformity in distribution of manpower.
- 9) Grievance redressal system to be online so that citizen can assess the status of his grievance.
- 10) Introduction of suitable cadre for the post of Executive Officer.

#### Result Of Audit

SI No	Name Of The Paragraph	Amount suggested for recovery (In Rs:)	Amount kept on objection (In Rs:)	Amount Surchargeable (In Rs:)	Amount Embezzlement (In Rs:)	Amount Other cases (In Rs:)	Remarks
1	8.1	15000.00	15000.00	15000.00	0.00	0.00	
2	13.4	112810.00	112810.00	112810.00	0.00	0.00	
3	14.1	0.00	1203604.00	0.00	0.00	0.00	
4	14.2	120300.00	120300.00	120300.00	0.00	0.00	
5	14.3	1175.00	1175.00	0.00	0.00	0.00	
6	14.4	7000.00	7000.00	7000.00	0.00	0.00	
7	14.5	186864.00	186864.00	186864.00	0.00	0.00	
8	14.6	300.00	300.00	300.00	0.00	0.00	
9	15.3	5905.00	5905.00	5905.00	0.00	0.00	
10	15.4	3013.00	3013.00	3013.00	0.00	0.00	
11	15.5	4109.00	4109.00	4109.00	0.00	0.00	
12	15.6	5114.00	5114.00	5114.00	0.00	0.00	
13	15.7	270.00	270.00	270.00	0.00	0.00	
<b>Total</b>		<b>461860.00</b>	<b>1665464.00</b>	<b>460685.00</b>	<b>0.00</b>	<b>0.00</b>	

#### Audit Certificate

Certified that the accounts of Banki N.A.C. for the financial year 2015-2016 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	11-02/POM-22,24,31,33	4401 to 4408	2017-03-31	2349	Gagan Bihari Palaour, T.C.
2	11-03/POM-23	5337	2017-03-31	50	Rashmit Kumar Rout, Cashier
3	11-02/POM-22,24,31,33	11601 to 11700	2017-03-31	42422	Dillip Kumar Pattanaik, T.C.
4	11-02/POM-22,24,31,33	5528 to 5600	2017-03-31	42710	Pramod Kumar Barik, T.C.
5	11-02/POM-22,24,31,33	5338	2017-03-31	100	Sudarshan Rout, T.C.
6	11-02/POM-22,24,31,33	5501 to 5510	2017-02-28	6502	Pramod Kumar Barik, T.C.
7	11-02/POM-22,24,31,33	5511 to 5527	2017-03-07	11268	Pramod Kumar Barik, T.C.
8	11-01/POM-21,24,26,30,34	5349	2017-04-19	2225	Pitambar Nayak, T.C.
9	11-01/POM-21,24,26,30,34	5339	2017-03-31	50	Pramod Ku Barik, T.C.

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10	11-01/POM-21,24,26,30,34	5347	2017-04-19	7062	Pitambar Nayak, T.C.
11	11-01/POM-21,24,26,30,34	5340	2017-03-31	600	Narayan Mohapatra, T.C.
12	11-01/POM-21,24,26,30,34	5348	2017-04-19	2545	Prafulla Kumar Pati, T.C.
13	11-01/POM-21,24,26,30,34	5341	2017-03-31	307	Gagan Bihari Palaour, T.C.
14	11-01/11-02	5350	2017-04-19	1714	Rama Chandra Mangual, T.C.
				<b>Total</b>	<b>119904</b>

*// True Copy attested //*

  
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