

LOCAL FUND AUDIT, PURI, ODISHA

CATEGORY : N A C

Audit Report No : 558529/AR/2020-2021-PURI

PARA: 1 TITLE SHEET

| | | |
|----|--|--|
| 1 | Name of the Institution : | Nimapara NAC |
| 2 | Year of Accounts under Audit : | 2019-2020 |
| 3 | Name of the Local Authority during the year of A/Cs : | 1. SRI KAMALJIT DAS, OAS-I, TAHASILDAR CUM I.C. EXECUTIVE OFFICER, 01.04.2019 TO 13.11.2019 2. SRI MOHAN JENA, ORS, EXECUTIVE OFFICER, 13.11.2019 TO 31.03.2020 |
| | Name of the Local Authority at the time of Audit : | SRI CHANDRAKANTA MALLICK, OAS-I, TAHASILDAR CUM I.C. EXECUTIVE.OFFICER. |
| 4 | Duration of Audit : | 27-05-2020 To 13-07-2020 (Mandays Consumed :- 25.5) |
| 5 | Name of the Auditors : | SATYA BHUSHAN MISHRA - Lead Auditor(27-05-2020 to 13-07-2020) Priyadarsini Parida - Auditor(27-05-2020 to 13-07-2020) |
| 6 | Name of the Reviewing Officer : | SOUBHAGYA R. MOHAPATRA(Additional District Audit Officer) |
| 7 | Date of submission of report by Reviewing officer : | 17-10-2020 |
| 8 | Entry Conference Date : | 29-05-2020 |
| 9 | Exit Conference Date : | 24-02-2021 |
| 10 | Name of the District Audit Officer : | ASHOK KUMAR MOHANTY |
| 11 | Date of approval of report by District Audit Officer : | 31-07-2021 |

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 | | |
| Nimapara NAC | 14.09 | 11 | 3982 | 98 | 0 | 15209 | 19289 | 9372 | 9917 |

PARA: 2 PHYSICAL VERIFICATION

| S/no | Items | Date Of Physical verification Before / After Transaction | Physical Balance | Balance As per Cash Book / Stock Register | Reference To The Page No Of Cash Book / Stock Register | Discrepancies If Any |
|------|--------------|--|------------------|---|--|----------------------|
| 1 | Daily Market | 27.05.2020, | 87 | 87 | Page-29 of the | 0 |

| | Receipt Book | Before Transaction | | | Stock Register | |
|----|----------------------------------|--------------------------------|---------|---------|-------------------------------|---|
| 2 | Holding Tax Receipt Book | 27.05.2020 before transaction | 11 | 11 | Page-4 of the Stock Register | 0 |
| 3 | Others, Level Note Exercise Book | 27.05.2020, Before Transaction | 3 | 3 | Page-15 of the Stock Register | 0 |
| 4 | Service Postage Stamps | 27.05.2020, Before Transaction | 1971.65 | 1971.65 | Page-45 of the Stock Register | 0 |
| 5 | Cash in hand | 27.05.2020, Before Transaction | 0 | 0 | Page-75 of Cashier Cash Book | 0 |
| 6 | Miscellaneous Receipt Books | 27.05.2020, Before Transaction | 62 | 62 | Page-16 of the Stock Register | 0 |
| 7 | Measurement Books | 27.05.2020, Before Transaction | 0 | 0 | Page-13 of the Stock Register | 0 |
| 8 | Auto Stand Receipt Books | 27.05.2020, before transaction | 33 | 33 | Page-82 of the Stock Register | 0 |
| 9 | Trekker Stand Receipt Books | 27.05.2020, before transaction | 127 | 127 | Page-62 of the Stock Register | 0 |
| 10 | Bus Stand Receipt Books | 27.05.2020, before transaction | 132 | 132 | Page-41 of the Stock Register | 0 |

Comments

Para No. 2.1:- Physical verification:-

As per Rule 20 (a) of Odisha Local Fund Audit Rules, 1951 before commencement of audit of the NAC, physical verification was conducted on dated 27.05.2020 F.N. (before transaction). There was no liquid cash balance as on the date of commencement of audit. Physical verification of liquid cash was recorded in the Cashier cash book dated 27.05.2020, vide Page-75. Physical verification of postage stamp, unused Measurement Book, unused Miscellaneous Receipt Books and unused Money Receipt Books have been recorded in respective stock registers as mentioned above. No discrepancy was noticed.

Para No. 2.2:- Verification of cash balance periodically:-

At the end of each month the Executive Officer shall verify cash balance in the chest with the balance in the cash book and record signed and dated certificate to that effect. But, during the audit it is revealed that verification of cash balance in the chest with the balance in the cash book was not verified and recorded in each month. Such lapses may lead to misappropriation of cash, embezzlement of cash etc. So, the Executive Officer is suggested to conduct verification of cash balance in the chest with the balance in the cash book and record signed and dated certificate to that effect.

PARA: 3 LIST OF VERIFIED RECORDS

| A : List Of Verified Records/Register | | | |
|--|---|--------------|------------------|
| S/no | List Records/Register | Rules | Form No |
| 1 | Stock & Store Register of Municipality | Rule 346 | Form W-VII |
| 2 | Measurement Book | Rule 365 | Form W-VIII |
| 3 | Register of Works | Rule 345 | Form W-VI |
| 4 | Contract Certificate | Rule 343 | Form W-IV |
| 5 | Contract Agreement Form | Rule 341 | Form W-III |
| 6 | Nominal Muster Roll (NMR) | Rule 340 | Form W-II |
| 7 | Demand and Collection Register | Rule 178 | Form B |
| 8 | Stock Register of Stationery | Rule 172 | Form No. XLIV |
| 9 | Assessment List | Rule 177 | Form A |
| 10 | Stamp Account | Rule 172 | Form No. XLIV |
| 11 | Register of Grants | Rule 80 | Form No. XLII |
| 12 | Daily Collection Register | Rule 171 | Form No. XL |
| 13 | Ledger of Lessees | Rule 170 | Form No. XXXVIII |
| 14 | Register of the Tax on Carriages, Carts, Horses and Other animals | Rule 151 | Form No. XXIX |
| 15 | Miscellaneous Receipts | Rule 157 | Form No. XXXIV |
| 16 | Establishment Audit Register | Rule 146 | Form No. XXV |
| 17 | Annual Account of Receipts and Expenditure | Rule 145 | Form No. XXIV |
| 18 | Register of Quarterly & Annual account of Expenditure | Rule 144 | Form No. XXIII |
| 19 | Register of Quarterly & Annual account of Receipt | Rule 144 | Form No. XXII |
| 20 | Register of outstanding deposits | Rule 143 | Form No. XXI |
| 21 | Register of adjustments | Rule 132 | Form No. XVII |
| 22 | Advance Ledger | Rule 136 | Form No. XVIII |
| 23 | Register of Outstanding Advances | Rule 140 | Form No. XIX |
| 24 | Deposit Ledger | Rule 142 | Form No. XX |
| 25 | Abstract Register of Receipts | Rule 129 | Form No. XV |
| 26 | Abstract Register of Expenditure | Rule 129 | Form No. XVI |
| 27 | Cash Book of the municipality | Rule 125 | Form No. XIV |
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| 28 | Challan | Rule 87 | Form No. VI |
| 29 | Periodical Increment Certificate | Rule 99 | Form No. XI |
| 30 | Absentee Statement | Rule 97 | Form No. X |
| 31 | Salary Bills | Rule 97 | Form No. IX |
| 32 | Order Book | Rule 96 | Form No. VIII |
| 33 | Register of Bills | Rule 96 | Form No. VII |
| 34 | Cashier's Cash Book | Rule 81 | Form No. V |
| 35 | Schedule for the Budget Estimate | Rule 77 | Form No. III |
| 36 | Budget Estimate | Rule 74 | Form No. I |
| 37 | Abstract of the Budget Estimate | Rule 74 | Form No. I-A |

B : List of Records/Registers not Produced to Audit

| Sln0 | List Records/Register | Rules | Form No |
|------|-----------------------|-------|---------|
|------|-----------------------|-------|---------|

C : List of Records/Registers not Maintained

| Sln0 | List Records/Register | Rules | Form No |
|------|--|----------|----------------|
| 1 | Miscellaneous Supply Bill | Rule 343 | Form W-V |
| 2 | Register of Estimates & Allotments | Rule 332 | Form W-I |
| 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 |
| 6 | Distraint 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 | Stock account of Receipt Forms | Rule 196 | Form L |
| 11 | Tax collector's daily collection register | Rule 192 | Form K |
| 12 | Register of writes off of demands | Rule 190 | Form J |
| 13 | Tax Receipt Form | Rule 188 | Form I |
| 14 | Arrear Demand Register | Rule 187 | Form H |
| 15 | Mutation Register | Rule 184 | Form G |
| 16 | Form of appeal petition | Rule 183 | Form E |
| 17 | Register of Petitions | Rule 183 | Form F |
| 18 | Tax Ledger (personal A/C of Tax Payers) | Rule 178 | Form B(I) |
| 19 | Stock account of Tickets | Rule 171 | Form No. XLIII |

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| | used for daily collection of Market fees | | |
| 20 | Register of Interest Bearing Securities | Rule 147 | Form No. XLI |
| 21 | Arrear List | Rule 170 | Form No. XXXIX |
| 22 | Jamabandi Register | Rule 170 | Form No. XXXVII |
| 23 | Register of Lands | Rule 160 | Form No. XXXV |
| 24 | Register of Rents for which there is fixed demand | Rule 163 | Form No. XXXVI |
| 25 | Loan Register | Rule 149 | Form No. XXVII |
| 26 | Appropriation Register of Loan Funds | Rule 150 | Form No. XXVIII |
| 27 | License for Carriages, Carts, Horses Other and animals | Rule 154 | Form No. XXX |
| 28 | Application for License for Carriage, Cart, Horses and Other animals | Rule 152 | Form No. XXXI |
| 29 | License Register for Drivers and Owners of Carriages plying for hire | Rule 156 | Form No. XXXIII |
| 30 | Stock account of License Number Plates | Rule 155 | Form No. XXXII |
| 31 | Register of Investments | Rule 148 | Form No. XXVI |
| 32 | Voucher of Recoupment of Permanent Advance Account | Rule 110 | Form No. XIII |
| 33 | Subsidiary Cash Book | Rule 128 A | Form No. V-A |
| 34 | Permanent Advance Account | Rule 108 | Form No. XII |
| D : List of Records/Registers not Required | | | |
| Slno | List Records/Register | Rules | Form No |
| 1 | Subsidiary account of special taxes | Rule 79 | Form No.-IV |

Comments

Non-maintenance of some important Records/Registers along with consequences of such non-maintenance are furnished below.

| Sl. No. | Particulars of Records/ Register | Rule particular | Form prescribed | Comments |
|---------|----------------------------------|-----------------|-----------------|--|
| 1 | Contract Certificate Rule | Rule 343 | Form W-IV | Payment for works given out on contract for which running accounts are to be kept and shall be |

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| | | | | maintained in prescribed form. Non-maintenance of such accounts leads to dislocation in payment. |
| 2 | Contract Agreement Form | Rule 341 | Form W-III | For every work given out on contract, an agreement on stamped paper shall be taken and executed in prescribed form. Non-adherence to such practice will leave room for maladjustment and as such, delay in the execution/completion of work. |
| 3 | Register of Estimates & Allotments | Rule 332 | Form W-I | Register of Estimates & Allotments is an important Register maintained in work section to keep abreast of the projects to be executed and provision of funds there for. Non-maintenance of such Reg. will lead to dislocation in allotment of funds leading to completion of work in time. |
| 4 | Register of Distained property & sales | Rule 204 | Form S | Whenever, the taxes on Holdings, Latrine, Light and Water etc. are left uncollected, the warrant of distress is executed to recover the outstanding dues from the defaulters. Non-maintenance of the concerned Register will lead dislocation in collection of arrear dues of the Municipality. |
| 5 | Warrant register | Rule 202 | Form R | In case of persistent non-collection of tax, |

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| | | | | the E.O. of the Municipality takes steps for issue of warrants for collection of arrear dues. Non-issue of the warrant will result in non-collection of the arrear dues. |
| 6 | Form of inventory & Notice Rule | Rule 203 | Form Q | If the taxes are paid before issue of warrant, no distraint shall be made. In case of receipt and non-payment, steps are taken for seizure of movable property of the defaulter by making an inventory of the movable properties available. |
| 7 | Distrait Warrant Register | Rule 202 | Form P | Due to non-receipt of the payment Distrait Warrants are issued observing all the formalities. The E.O. is empowered to issue such warrant. Non-maintenance of such Reg. will result in legal complications. |
| 8 | Notice of demand for tax | Rule 202 | Form O | Such notice is issued by the E.O. of the Municipality/NAC u/s-161 of OM Act conveying the amount of demand from the owners of the holdings. It is a preliminary step towards collection of dues. Non communication of the information to the tax payer may result in non- collection of the demand. |
| 9 | Tax collector's Ledger | Rule 198 | Form M | It is a ledger regularly posted by the cashier of the Municipality/NAC. The entries under heading 'collection' are to be filled up |

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|----|-----------------------------------|----------|--------|--|
| | | | | from the daily total in DCR under various quarterly columns. In case of non posting / irregular posting / erroneous posting will fail to depict a clear picture of the collections of Municipality/NAC. |
| 10 | Stock account of Receipt Forms | Rule 196 | Form L | This is regarding issuance of receipt books meant for various collections of the municipality. It is a process for systematic issue of receipt books resulting in proper collection and monitoring. |
| 11 | Register of writes off of demands | Rule 190 | Form J | For the purpose of writing off the demand under Rule shall be entered in a register in Form no. J. Non maintenance of such register will result in unnecessary increase in demand and lower percentage in collection. |
| 12 | Arrear Demand Register | Rule 187 | Form H | Arrear demand register is maintained to indicate the arrear according to the years to which they relate distinctively. Non maintenance of the register will result in chaos and the arrear demand cannot be assessed properly. |
| 13 | Mutation Register | Rule 184 | Form G | All alterations (increase or decrease) in demand on the existing assessment shall be recorded in the register and corresponding entries regarding change of holding are to be |

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|----|---|-----------|-----------|--|
| | | | | indicated. Non maintenance of such register will result in improper collection dues of the municipality. |
| 14 | Form of appeal petition | Rule 183 | Form E | Appeal petition against the assessment under section 153 received are to be maintained in Form No. F. Prior to consideration of the appeal petition the executive officer shall verify the report and ensure correctness of the entries made there in. Failure to proper scrutiny and taking any step without ensuring the correctness of the facts may result in improper judgment. |
| 15 | Register of Petitions | Rule 183 | Form F | After receipt of the appeal petitions, the Executive Officer is required to ensure and report the correctness of the entries in columns 1 to 6 in form No. E for further action. Non adherence to such principles will be lead to irregular disposal of the petitions. |
| 16 | Tax Ledger (personal A/C of Tax Payers) | Rule 178 | Form B(I) | A personal ledger account for each tax payer is maintained to ensure demand and collection of taxes on the basis of annual value of holdings. Non maintenance of such register will create problem in ensuring actual demand and collection made there from. |
| 17 | Assessment List | Rule- 177 | Form A | A circle wise |

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|----|--|----------|-----------------|---|
| | | | | assessment list of holdings is prepared to facilitate collection of taxes. Non maintenance of such list will lead further complicacies in collection of the dues of the municipality/NAC. |
| 18 | License Register for Drivers and Owners of Carriages plying for hire | Rule 156 | Form No. XXXIII | Non-maintenance of license register of drivers and owners of carriages plying on hire will result in leakage of revenue of the municipality as the correct position of the issue of license cannot be ensured instantly / at the time of need ,so as to take further appropriate action. |
| 19 | Stock account of License Number Plates | Rule 155 | Form No. XXXII | The stock books of the number plates are to be verified by the Executive Office at regular intervals so as to ensure fraudulent issue/misuse. Non adherence to such principles will result in mis-utilization of the number plates by the concerned tax collectors. |
| 20 | Application for License for Carriage, Cart, Horses and Other animals | Rule 152 | Form No. XXXI | A register for exhibition of amount of taxes realized on account of carts and carriages etc. are maintained to ensure proper and timely collection. Non maintenance of the register will result in improper assessment of the demand leading to less collection of the municipal revenue. |
| 21 | Absentee Statement | Rule 97 | Form No. X | The Absentee |

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|--|--|--|--|---|
| | | | | <p>Statement facilitates the Executive Officer to ensure Absenteeism of the persons / employees so as to enable him / her to draw the salary of the employee concerned. Non maintenance / non receipt of such Absentee Statement will result in improper preparation of the salary bills of the staff of the NAC.</p> |
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PARA: 4 FINANCIAL POSITION

Nimapara NAC - 2019-2020

| Slno | 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 | 01-04-2019 | 100468256.64 | 141530110.00 | 241998366.64 | 76469974.97 | 31-03-2020 | 165528391.67 | 31-03-2020 | 165528391.67 | 0.00 | Details furnished below |
| | GRAND TOTAL | | 100468256.64 | 141530110.00 | 241998366.64 | 76469974.97 | | 165528391.67 | | 165528391.67 | 0.00 | |

Comments

The Analysis of closing balance of the cash book as on 31.03.2020 is as follows:

1. In cash- Nil
 2. In Bank- Rs.80762790.05
 3. In P.L.- Rs.84765601.62
- Total- Rs.165528391.67

There was no difference between the closing balance as per Cash Book and that of Audit. TOTAL- Rs.165528391.67

The head wise details of Receipt and Expenditure has been prepared from Annual abstract of Receipts and Payments (U/R- 130) and adjustment of bills against advances and furnished below.

| STATEMENT SHOWING THE DETAILS OF RECEIPTS OF NIMAPARA NAC FOR THE YEAR 2019-20 | | | |
|---|-----------------------|----------------------|----------------------|
| SI No. | RECEIPTS | Receipt during 18-19 | Receipt during 19-20 |
| I | Tax Revenue | | |
| 1 | Holding Tax (Current) | 274615 | 143915 |
| | Holding Tax (Arrear) | 278019 | 95425 |
| 2 | Water Tax (Current) | 135019 | 71958 |
| | Water Tax (Arrear) | 138857 | 47713 |

| | | | |
|------------|---|-----------------|-----------------|
| 3 | Light Tax (Current) | 134751 | 71958 |
| | Light Tax (Arrear) | 139131 | 47713 |
| | Total | 1100392 | 478682 |
| II | Assigned Revenue and Compensations | | |
| 1 | Compensation in lieu of Octroi | 18102000 | 19382000 |
| III | Rental Income from Municipal Properties | | |
| 1 | Rent from Kalyan Mandap | 266000 | 252000 |
| 2 | Rent from Market Complex (Current) | 149100 | 184400 |
| | Rent from Market Complex (Arrear) | 66950 | 67200 |
| 3 | Rent from Vending Zone (Current) | 24900 | 46200 |
| | Rent from Vending Zone (Arrear) | | 300 |
| 4 | Lease of Pond | 45235 | 0 |
| 5 | Lease Rental Others (Daily market, Biweekly Market, Bus/Auto Stand) | 445450 | 161300 |
| | Total | 997635 | 711400 |
| IV | Fees and User Charges | | |
| 1 | Trade license Fees | 103000 | 246300 |
| 2 | Advertisement fees (Hoardings) | | 17800 |
| 3 | Parking fee | 35395 | 5302 |
| 5 | License Fees from Dangerous and offensive trade (U/S-290) | 1013900 | 24900 |
| 6 | License Fees from Hawkers (U/S 307) (Current) | 40430 | 32385 |
| | License Fees from Hawkers (U/S 307) (Arrear) | 48170 | 42970 |
| 7 | Fees for Projections, Erections cum Building Permission | 1307372 | 2121262 |
| 8 | Fees from Daily, weekly Market | 198077 | 113895 |
| 9 | Septic Tank Cleaning Charges/ Cess Pool | 34200 | 11900 |
| 10 | Charges for Supply of Water Tanker | 30000 | 10800 |

| | | | |
|------------|---|----------------|----------------|
| 11 | Licences fees from slaughter house | 12500 | 8360 |
| 12 | Fees for marriage licence | 9000 | 2000 |
| 13 | Misc Fees | 1140 | 0 |
| 14 | Contractor's License Renewal Fees | 1400 | 3780 |
| 15 | License Fees from TIT | | 20000 |
| | Total | 2834584 | 2661654 |
| V | Sale and Hire Charges | | |
| 1 | Sale of Garbage & Rubbish | | |
| 2 | Sale of ration cards & other forms | | |
| 3 | Sale of Tender Paper | 496600 | 349600 |
| 4 | Sale of Old Newspaper | | |
| | Total | 496600 | 349600 |
| VI | Interest earned | | |
| 1 | Interest from Bank Account | 2712745 | 2507833 |
| VII | Grants, Contribution for specific purposes | | |
| 1 | 14th Finance Commission Grant | 9350000 | 12752000 |
| 2 | MBPY & IGNOAP Grant | 8461307 | 10935100 |
| 3 | MKSY | 19200 | |
| 4 | Bhagabat Tungi | 100000 | |
| 5 | Road Development | | |
| 6 | National Family Benefit Scheme (NFBS) | | |
| 7 | Motor Vehicle Tax (MVT) | 1778000 | 1867000 |
| 8 | Maintenance of Road & Bridges (MRB) | 1443000 | 1611016 |
| 9 | Pension/Family Pension and Basic Services | 8489000 | 8928000 |
| 10 | Devolution of Fund | 5495000 | 5249000 |
| 11 | Creation & Maintenance of Capital Asset | 1387000 | 1365000 |
| 12 | Non Residential Building (NRB) | 111548 | |
| 13 | Performance based Incentive (PBI) | | |
| 14 | OULM/NULM | 230820 | 229260 |
| 15 | Honorarium, DA & SF of Elected Representatives | 20700 | |
| 16 | Swachha Bharat Mission | | 9529117 |

| | | | |
|-------------|--|-----------------|------------------|
| 17 | MPLAD, MLALAD Grant | 1125000 | 200000 |
| 18 | Biju Yuba Bahini | 235400 | 30000 |
| 19 | PEETHA | 584145 | |
| 20 | Slum Dweller Development Programme(NSDP) | 50000 | |
| 21 | Harischandra Sahayata Yojana | | |
| 22 | JNNURM - CITY BUS/ Bus terminal ESCROW | 10012800 | |
| 23 | Solid Waste Management | | 20365000 |
| 24 | Consttuction of Mini Stadium | | 2000000 |
| 25 | SRC Grant for Fani Cyclone | | 24604000 |
| 26 | Funds for COVID-19 | | 1400000 |
| | Total | 48892920 | 101064493 |
| VIII | Deposits Received | | |
| 1 | EMD | 392000 | 50000 |
| 2 | SD(Contractors) | 1076522 | 438431 |
| 3 | SD (Vending Zone) | 70000 | |
| 4 | SD(Market Complex) | | 10000 |
| 5 | Royalty | 759291 | 399853 |
| 6 | Overhead charges | 1726 | |
| 7 | TDS- IT from Contractors | 249323 | 134531 |
| 8 | Labour Cess | 215969 | 89163 |
| 9 | Deposits forfeited | | |
| 10 | TDS under GST | 103340 | 131562 |
| 13 | Withheld amount from Work bills | 165309 | 304748 |
| 15 | EGB | 69951 | 32802 |
| | Total | 3103431 | 1591090 |
| IX | Others | | |
| 4 | Labour Cess from building plan approval | 254683 | 233902 |
| 1 | Professional Tax | 38050 | 40300 |
| 2 | Bank Loan Recovery | 139400 | 122672 |
| 3 | GPF Recovery | | |
| 4 | Income Tax | 45230 | |
| 5 | LIC | 114983 | 111397 |
| 6 | CPF Subscription | 90693 | 93312 |
| 7 | EPF | 196152 | 210338 |
| 8 | GPF subscription | 170000 | 50000 |

| | | | |
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| 9 | CPF Loan | 337619 | 327184 |
| 10 | Penalty on Polythene Ban | | 7300 |
| 11 | Audit Recovery | 460568 | 75453 |
| 12 | Adjustment of Advances | 7132228 | 11294500 |
| 13 | Adjustment of Festival Advance | 227000 | 217000 |
| | Total | 9206606 | 12783358 |
| | TOTAL RECEIPTS | 87446913.00 | 141530110 |
| | ADD OB AS ON BEGINING OF THE YEAR | 105428401.55 | 100468256.64 |
| | GRAND TOTAL | 192875314.55 | 241998366.64 |

STATEMENT SHOWING THE DETAILS OF EXPENDITURES OF NIMAPARA NAC FOR THE YEAR 2019-20

| SI No. | EXPENDITURE | Expenditure during 18-19 | Expenditure during 19-20 | Remarks |
|-----------|---|--------------------------|--------------------------|---------------------|
| I. | ESTABLISHMENT EXPENSES | | | |
| 1 | SALARIES OF STAFF | 5852327 | 5826322 | Octori Compensation |
| 2 | SALARY OF C.O. | 230820 | 208560 | OULM |
| 3 | Revised Pay Arrear | 1631456 | 3153126 | Octori Compensation |
| 4 | Honorarium, DA & SF of elected members | 9450 | 0 | |
| 5 | LFS Pension | 939260 | 400872 | Octori Compensation |
| 6 | Leave salary & pension contribution of deputation staff | 170199 | 461919 | Octori Compensation |
| 7 | Non-LFS PENSION/ FAMILY PENSION | 520390 | 475340 | Octori Compensation |
| 8 | DLR Wages | 110810 | 153160 | |
| 9 | RETIREMENT GRATUITY | | | |
| 10 | PAYMENT THROUGH OUTSOURCING AGENCY | 3011009 | 3781510 | Octori Compensation |
| | Total | 12475721 | 14460809 | |
| II | ADMINSTRATIVE EXPENSES | | | |
| 1 | ELECTRICITY CHARGES OFFICIAL PREMISES | 23440 | | |

| | | | | |
|------------|---|---------------|---------------|---------------------|
| 2 | TELEPHONE EXPENSES | 12039 | 3014 | Octori Compensation |
| 3 | POSTAGE AND COURIER EXPENSES | | 2000 | |
| 4 | INTERNET & BRODBAND CHARGES | 16436 | 17036 | Octori Compensation |
| 5 | NEWSPAPERS & MAGAZINE | 28978 | 20739 | |
| 6 | PRINTING EXPENSES | 950 | | |
| 7 | Other Contingent expenses | 17184 | 46890 | |
| 8 | COMPUTER STATIONERY AND CONSUMBALES | 36439 | 100740 | |
| 9 | TRAVELING AND VEHILCE EXPENSES | | | |
| 10 | HIRE & CONVEYANCE EXPENSES | 22650 | 2000 | |
| 11 | INSURANCE CHARGES | | | |
| 12 | LEGAL FEES | | | |
| 13 | ADVERTISMENT EXPENSES | 176783 | 161023 | |
| | Total | 334899 | 353442 | |
| III | OPERATION & MAINTENANCE | | | |
| 1 | PURCHASE OF ELECTRICAL GOODS | 996027 | | |
| 2 | CONSUMPTION OF STORES & SANITARY ITEMS | 1548392 | 218981 | Octori Compensation |
| 3 | REPAIR & MAINTENANCE-VEHICLE | 33040 | | |
| 4 | REPAIR & MAINTENANCE FURNITURE & FIXTURES | 33627 | 3610 | |
| 5 | REPAIR& MAINTENANCE OFFICE EQUIPMENTS | 114161 | 5900 | |
| 6 | TESTING & | 58882 | | |

| | | | | |
|-----------|---|-----------------|----------------|---------------------|
| | INSPECTION CHARGES | | | |
| 7 | STREET LIGHT ENERGY CHARGES | 15682701 | 2302662 | Basic Sertvices |
| 8 | Energy charges for bus stand | 88649 | 99701 | |
| 9 | Electricity charges of Kalyan Mandap | 18434 | 36077 | |
| 10 | Fuel expenses for operation & maintenance | 256362 | 361561 | Octori Compensation |
| 11 | Furniture & Fixture | 23922 | | |
| 12 | PLANT & MACHINARY | | | |
| 13 | Eviction of enchrohment | 54445 | 73964 | |
| | Total | 18908642 | 3102456 | |
| IV | INTEREST AND BANK CHARGES | | | |
| 1 | BANK CHARGES | 842.91 | 350.97 | |
| | Total | 842.91 | 350.97 | |
| V | PROGRAMME EXPENSES | | | |
| 1 | TRAINING PROGRAMME EXPENSES | 36800 | | |
| 2 | Puja & celebration expenses | 695940 | 166830 | |
| 3 | Inauguration expenses | 144660 | | |
| 4 | Repair & Maintenance of Ahar Kendra | | 40025 | |
| | Total | 877400 | 206855 | |
| VI | REVENUE GRANTS AND CONTIBUTIONS | | | |
| 1 | MBPY & IGNOAP | 5384800 | 9509100 | |
| 2 | NATIONAL FAMILY BENEFIT SCHEME(NFBS) | | | |
| 3 | MKSY (Mukhyamantri Kalakar Sahayata Yojana) | 19200 | | |
| 4 | Hrishchandra Sahayata | 50000 | 92000 | |

| | | | | |
|-------------|--|----------------|-----------------|--|
| 5 | PEETHA | 220624 | 342404 | |
| 6 | Biju Yuba Bahini | 109592 | 22500 | |
| 7 | Grants from SRC for Super Cyclone Fani | | 14368300 | |
| 8 | Revenu Expenditure under SWM | | 653900 | |
| | Total | 5784216 | 24988204 | |
| VII | DEPOSITS & OTHERS | | | |
| 1 | EMD REFUND | 400530 | | |
| 2 | SD REFUND | 843851 | 501231 | |
| 3 | WITHELD REFUND | | 124000 | |
| 4 | PROFESSIONAL TAX | 39175 | 40300 | |
| 5 | GPF RECOVERY | 170000 | 55000 | |
| 6 | CPF SUBSCRIPTION | 83331 | 90828 | |
| 7 | CPF LOAN | 307762 | 337972 | |
| 8 | BANK LOAN RECOVERY | 128248 | 128248 | |
| 9 | EPF deposit staffs | 444224 | 439944 | |
| 10 | LIC | 106408 | 112778 | |
| 11 | ORHDC loan repayment | 25347 | | |
| 12 | TDS- (IT)(Employee+ Contractors) | 260033 | 126097 | |
| 13 | Other Finance expenses(TDS filing with Income Tax) | 28545 | | |
| 14 | LABOUR CESS | 216957 | 85068 | |
| 15 | ROYALTY | 760787 | 384978 | |
| 16 | TDS on GST deposit | 103340 | 123462 | |
| 17 | Refund of Kalyan Mandap fee | 8000 | | |
| 18 | GST deduction amount refund to contractor | 60240 | 95954 | |
| | Total | 3986778 | 2645860 | |
| VIII | CREATION & MAINTENANCE OF CAPITAL ASSET | | | |
| 1 | 14 th FCA | 8166738 | 4964075 | |
| 2 | DEVOLUTION (SFC) | 4245906 | 1900984 | |
| 3 | MAINTENANCE OF | 2295838 | 82206 | |

| | | | | |
|-----------|--|---------------------|---------------------|---------------------|
| | ROAD & BRIDGES(MRB) | | | |
| 4 | M V Tax | 2061401 | 1615511 | |
| 5 | Capital asset out of Octori Compensation grant | 2722968 | 585461 | Octori Compensation |
| 6 | Creation & maintenance of capital Asset | 500904 | | |
| 7 | Performance Based Incentive(PBI) | | | |
| 8 | ROAD DEVELOPMENT | 916241 | | |
| 9 | MLALAD(SPF) | 40103 | | |
| 10 | MPLAD | 680655 | | |
| 11 | Protection & conservation of water bodies | 161821 | | |
| 12 | SOLID WASTE MANEGEMENT | 0 | | |
| 13 | SWACHH BHARAT MISSION (IHHL+IEC Activities+ community toilets) | 3542901 | 1294138 | |
| 14 | OULM | 3257 | | |
| 15 | OWN RESOURCES | 995732 | | |
| 16 | Equipments for children's Park & open gymnasium | 1262433 | | |
| 17 | BUS Terminal - ESCROW | 14528161 | 4617623 | ULB contribution |
| 18 | Bhagabat Tungji | 80000 | 20000 | |
| | Total | 42205059 | 15079998 | |
| IX | LOANS & ADVANCES | | | |
| 1 | Festival Adv To Employee | 220000 | 215000 | |
| 2 | Other advances (OAP & general) | 7613500 | 15417000 | |
| | Total | 7833500 | 15632000 | |
| | TOTAL EXPENDITURE | 92407057.91 | 76469974.97 | |
| | ADD CB AS ON END OF THE FY | 100468256.64 | 165528391.67 | |
| | GRAND TOTAL | 192875314.55 | 241998366.64 | |

4.1- 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 ULBs to maintain their Books of Account on accrual basis under the double entry system of book-keeping and data based formats. Govt. in H & UD 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 with effect from 1.10.2013. As per the provisions made, the Accountant Cash Book of this Municipality has been maintained.

4.2 - Budget of the NAC (Section 104 to 110 of O.M. Act 1950)

The audited Institution (Nimapara NAC) has followed all the statutory provisions in preparation of Budget. The budget placed was initially placed before the council and published in the NAC notice board for public information and grievance for 15 days. After expiry of 15 days for public grievance, the budget was passed in the council meeting on 26.07.2019. The budget was sent to District office vide letter No.08/Dt.02.01.2020, which was ultimately sent to Govt. (H & UD Deptt.) The approval of the budget was accorded from HUD vide letter No.10341/HUD, Dt.05.06.2020 as ascertained from the relevant file. The abstract position of the budget was furnished below.

| COMPARISION BETWEEN BUDGETED HEAD AND ACTUAL EXPENDITURE OF NIMAPARA NAC FOR THE FY 2019-20 | | | | |
|--|---|------------------------|----------------------|-----------------------|
| Sl. No. | Particulars | Budgeted Amount | Actual Amount | % of Variation |
| | Opening Balance | 19106418.00 | 100468256.64 | 425.84 |
| A | Budgeted Receipts | | | |
| 1 | Tax Revenue | 522500.00 | 478682.00 | -8.39 |
| 2 | Assigned Revenue & Compensation | 19132500.00 | 19382000.00 | 1.30 |
| 3 | Rental Income From Municipal Properties | 914200.00 | 711400.00 | -21.66 |
| 4 | Fees & User Charges | 2312500.00 | 2661654.00 | 14.89 |
| 5 | Sale & Hire Charges | 505900.00 | 349600.00 | -30.90 |
| 6 | Income From Investment (Fixed Deposit) & Bank Account | 2625000.00 | 2507833.00 | -4.46 |
| 7 | Other Income | 588000.00 | 12783358.00 | 2074.04 |
| 8 | Grants, Contributions for Specific Purposes | 83472655.00 | 101064493.00 | 21.07 |
| 9 | Deposit Received | 9643698.00 | 1591090.00 | -83.50 |
| | Total Receipt | 119716953.00 | 141530110.00 | 18.22 |
| | GRAND TOTAL | 138823371.00 | 241998366.64 | 74.32 |
| B | Budgeted Payments | | | |
| 1 | General Establishment Expenses | 15671350.00 | 14460809.00 | -7.72 |
| 2 | Administrative | 1492750.00 | 353442.00 | -76.32 |

| | | | | |
|----|--|---------------------|---------------------|----------------|
| | Expenses | | | |
| 3 | Operations & Maintenance | 24230150.00 | 3102456.00 | -87.20 |
| 4 | Interest & Finance Charges | 11000.00 | 350.97 | -96.81 |
| 5 | Programme Expenses | 1300000.00 | 206855.00 | -84.09 |
| 6 | Revenue Grants, Contribution & Subsidies | 16614640.00 | 24988204.00 | 50.40 |
| 8 | Refund Of Deposit | 6171684.00 | 2645860.00 | -57.13 |
| 9 | Loan & Advances, Scheme Expenses & Other Current Assets | 7786870 | 15632000.00 | 100.75 |
| 10 | Construction , Acquisition & Purchase Of Fixed Assets & other Assets | 52891475.00 | 15079998.00 | -71.49 |
| | Total Payments | 126169919.00 | 76469974.97 | -39.39 |
| | Closing Balance as on 31.03.2020 | 12653452.00 | 165528391.67 | 1208.17 |
| | GRAND TOTAL | 138823371.00 | 241998366.64 | 74.32 |

As seen from above the variation of actual receipt to that of budgeted receipt is 18.22% whereas the variation of actual expenditure to budgeted expenditure is (-)39.39%.

Lack of coherence between estimated receipt and actual receipt

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 realisation 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. 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.

From the above figure it was revealed that the budget has not been prepared in a realistic manner. The deviation of actual receipt and expenditure from the budgeted receipt and expenditure figures are high. So it is concluded that the budget has not been prepared in reasonable and proper manner. Hence the Local Authority is suggested that the budget should be prepared on basis of actual receipt & expenditure of previous year.

4.3. PROVISION FOR SINKING FUND.

A sinking fund is provision in each ULBs to meet the liabilities and creates new assets against the damage one. On scrutiny the accounts of this NAC, it was found that there was no provision of sinking fund in NAC. Hence it is suggested to Local Authority to constitute a sinking fund to meet the liabilities of the NAC. As per section 111 of

O.M Act 1950 provision for sinking fund is necessary to clear up the liability incurred by the ULB. But in this Municipality no such provision has been made for Sinking Fund during the year 2016-17 even though there is huge liability of outstanding loan. However it is suggested to make provisions for creation of a sinking fund to clear up the liability of loans and to meet any uncertain capital expenditure in need as well.

4.4. NON ISSUE OF MISC RECEIPTS AGAINST CHEQUES/BDS.

On scrutiny the BD register with Misc receipt books, it was seen that cheques and BDs were received without issuing Money receipts. Though receipts were not issued, there is chance of not accounted for in cash book which leads to loss to the institutions. Hence it is suggested to issue money receipt against cheque and BD received from other sources. As per Rule-157 of O.M-1953, for all receipts including those received in shape of Cheques or BDS acknowledgement is to be made by issuing Misc. Receipts in form No XXXIV. But during the period under audit, Misc. Receipt has not been issued against the receipt of Cheques/BDS in many cases although they are recorded in the BD register and deposited in the municipal fund. It is pertinent to mention here that if receipts are not issued against all such Cheques/BDS received then there is every possibility that the said Cheques/BDS amount may not be accounted for and leading to loss to the institution. Hence the Local Authority is suggested to ensure issue of Misc. Receipts against all cheques/BDS received by the Municipality.

4.5 Transactions of the NAC (receipts towards own fund) were not made through PL account

As per Rule 85(1) of the OM Rules, 1953, all moneys received on account of the ULB should be remitted intact to the Treasury immediately. Again As per Rule 85(2) of the OM Rules, 1953, all moneys received on account of the ULB shall be remitted intact to the treasury and shall on no account be appropriated directly towards expenditure. However it was noticed that the receipts of the NAC were not remitted to treasury, rather deposited in banks. Such types of practices should be stopped henceforth and the E.O. of this NAC is advised to deposit the receipt of the funds of this NAC in PL account with due compliance.

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

Nimapara NAC - 2019-2020

| Slno | Name of the Bank | A/C No. | Closing Balance Date As on (dd/mm/yyyy) | Closing Balance in Pass Book(In Rs:) (A) | Closing Balance in Bank Date Cash Book (dd/mm/yyyy) | Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B) | Difference(In Rs:)(A-B) | Remarks |
|------|--------------------|---------|---|--|---|---|-------------------------|-------------------------|
| 1 | All Banks and PL | | 31-03-2020 | 165658938.39 | 31-03-2020 | 165528391.67 | 130546.72 | details Furnished below |
| | GRAND TOTAL | | | 165658938.39 | | 165528391.67 | 130546.72 | |

| Reconciliation | | | | | | |
|---|------------------|------------------|-------------------------|------------------------------------|---|------------|
| Para 5.1DETAILS OF BANK POSITION AS ON 31.03.2019 | | | | | | |
| The details of the Pass book and cash book wise closing balance and the difference of closing balance is furnished below. | | | | | | |
| SI No | Name of the Bank | Account No | Name of the scheme/fund | CB as per pass book as on 31.03.20 | CB of bank position as per cash book as on 31.03.20 | Difference |
| 1 | PNB, Nimapara | 6651000100010954 | Gen Municipal Fund | 2702478.00 | 2702478.00 | 0.00 |
| 2 | UCO, Nimapara | 03970100008569 | Gen Municipal Fund | 14205807.61 | 14205807.61 | 0.00 |
| 3 | SBI, Nimapara | 10722432685 | Gen Municipal Fund | 355368.49 | 355368.49 | 0.00 |
| 4 | HDFC, Nimapara | 50100139354180 | Gen Municipal Fund | 19099011.73 | 19049227.73 | 49784.00 |
| 5 | SBI, Nimapara | 30314577717 | Non LFS | 3833.00 | 3833.00 | 0.00 |
| 6 | SBI, Nimapara | 30314489388 | LFS | 12522.00 | 12522.00 | 0.00 |
| 7 | UCO, Nimapara | 03970110105146 | Account & MIS salary | 1387.00 | 1387.00 | 0.00 |
| 8 | PNB, Nimapara | 6651000100048887 | Harischandra | 231059.00 | 205059.00 | 26000.00 |
| 9 | HDFC, Nimapara | 501000144799282 | SD deposit | 0.00 | -784.00 | 784.00 |

| | | | | | | |
|----|----------------------|-------------------------------|---|-------------|-------------|----------|
| 10 | HDFC, Nimapara | 501000969593 91 | Road Development | 85209.00 | 85209.00 | 0.00 |
| 11 | UCO, Nimapara | 039701101230 89 | TFC | 1856757.94 | 1856757.94 | 0.00 |
| 12 | HDFC, Nimapara | 501000971089 42 | Devolution fund | 9584374.00 | 9584374.00 | 0.00 |
| 13 | HDFC, Nimapara | 501000973865 86 | Water bodies | 972990.00 | 972990.00 | 0.00 |
| 14 | Canara , Nimapara | 345410100546 3 | MR &B | 4498986.00 | 4498986.00 | 0.00 |
| 15 | CBI, Nimapara | 3450599723 | NRB | 853592.00 | 853592.00 | 0.00 |
| 16 | CBI, Nimapara | 3450600264 | Motor Vehicle | 1016094.00 | 1016094.00 | 0.00 |
| 17 | AXIS, Nimapara | 915010018719 222 | SWM | 889284.00 | 889284.00 | 0.00 |
| 18 | AXIS, Nimapara | 915010018734 030 | Spl. CC Road | 346359.00 | 346359.00 | 0.00 |
| 19 | HDFC, Nimapara | 501001074861 56 | 14th FC | 1648390.00 | 1648390.00 | 0.00 |
| 20 | HDFC, Nimapara | 501001074862 45 | Swachha Bharata Mission | 11306687.00 | 11306687.00 | 0.00 |
| 21 | AXIS, Nimapara | 915010042143 826 | OULM | 59628.00 | 59628.00 | 0.00 |
| 22 | HDFC, Nimapara | 501001074861 69 | PBI(Perform ance based incentive) | 47885.00 | 47885.00 | 0.00 |
| 23 | HDFC, Nimapara | 501001393541 54 | ESCROW | 1109379.00 | 1109379.00 | 0.00 |
| 24 | HDFC, Nimapara | 501001393540 81 | OAP | 3705957.00 | 3699757.00 | 6200.00 |
| 25 | HDFC, Nimapara | 501001393540 65 | Day NULM | 242129.00 | 242129.00 | 0.00 |
| 26 | HDFC, Nimapara | 501002257567 62 | IGNDP | 51219.30 | 51019.30 | 200.00 |
| 27 | HDFC, Nimapara | 501002337513 12 | Slum Dwelling | 52944.30 | 52944.30 | 0.00 |
| 28 | HDFC, Nimapara | 501002257564 82 | IGNWP | 223929.30 | 223429.30 | 500.00 |
| 29 | HDFC, Nimapara | 501002257564 69 | IGNOAP | 1053730.30 | 1061130.30 | -7400.00 |
| 30 | HDFC, Nimapara | 501002319016 36 | Biju yuba bahini | 103758.30 | 103758.30 | 0.00 |
| 31 | UCO, Nimapara | 039701101898 87 | SD deposit | 4572587.50 | 4518108.78 | 54478.72 |
| 32 | Treasury PL | Details furnished below | Grant | 84765601.62 | 84765601.62 | 0.00 |

| | Total | | | 165658938.39 | 165528391.67 | 130546.72 |
|--|-------------------------------------|--------------------------|-----------------------------|---------------------|---------------------------|-----------------------------|
| DETAILS OF PL ACCOUNT OF NIMAPARA NAC FOR 2019-21 | | | | | | |
| Scheme Code | Particulars of Grant | OB as on 01.04.19 | Receipt during 19-20 | Total | Drawl during 19-20 | CB as as on 31.03.20 |
| | Others | 2789061.62 | 0 | 2789061.62 | 0 | 2789061.62 |
| 46 | Assign. Out of Entry Tax | 8004374.00 | 19382000.00 | 27386374 | 13706267.00 | 13680107 |
| 43 | Motor Vehicle Tax | 1959305.00 | 1867000.00 | 3826305 | 1605557.00 | 2220748 |
| 19 | 14TH FINANCE COMMISSION | 11719829.00 | 12752000.00 | 24471829 | 4567830.00 | 19903999 |
| | Sitting Allowance | 54300.00 | 0.00 | 54300 | 0.00 | 54300 |
| 55 | DEVOLUTION FUND | 9958407.00 | 5249000.00 | 15207407 | 0.00 | 15207407 |
| 28 | Maint. of Capital Asset | 778451.00 | 442000.00 | 1220451 | 0.00 | 1220451 |
| 31 | Creation of Capital Asset | 1878000.00 | 923000.00 | 2801000 | 0.00 | 2801000 |
| 49 | Arer Pen. & Basic Service | 468327.00 | 8928000.00 | 9396327 | 2696799.00 | 6699528 |
| 70 | SWM | 0.00 | 8250000.00 | 8250000 | 176000.00 | 8074000 |
| 72 | SWM (Special Component Plan for SC) | 0.00 | 3850000.00 | 3850000 | 0.00 | 3850000 |
| 73 | SWM (Others) | 0.00 | 8265000.00 | 8265000 | 0.00 | 8265000 |
| | Total PL | 37610054.62 | 69908000 | 107518054.62 | 22752453 | 84765601.62 |

Para 5.2 Reconciliation of Bank Account between Pass book and Cash book for the year 2019-20

| 1 | HDFC, Nimapara , AC No-50100139354180 (General Fund) | | Remarks/date of debit/ deposit in bank |
|----------|--|-------------|---|
| | Closing balance as per cash Book as on 31.03.2020 | 19049227.73 | |
| Add | Cheque issued booked as Expenditure in the Cash Book, but not debited from bank within 31.3.2020 | | |
| | Vr No-103/17.5.18 Rs. 2050 cheque No-307 Paid to Bijaya Kumar Grahacharya Amin towards | 2050 | |

| | | | |
|--|--|-------|--|
| | repair of A.C of E.O & Chairperson's Chamber | | |
| | Vr No-414/22.9.18 cheque No-379 Paid to MB Computers BBSR towards Preparation uploading & downloading of e-Procurement Notice of 34 Nos. vide Bill No. 051/20.07.2018 | 8500 | |
| | Vr no-415/22.9.18 Cheque No-380 Paid to Matrubhasa Cuttack towards advertisement Exp. of developmental Work vide Bill No. 656/21.03.2018 | 2000 | |
| | Vr No-579/6.11.18 cheque No-418, Paid towards advertisement Exp. for LSG Day to The statesman vide Bill No. 1033/02.09.2018 | 1000 | |
| | Vr No-89-109 cheque No-306, Arrear salary of staff Rs 671106/- out of the above amount , payment against Sri Narayan sethi, peon towards arrear salary for Rs 44705/- has not yet been debited from bank | 44705 | |
| | Paid to Manager Cesu towards electricity Charges for New Bus Stand for March 2018, vide Cheque No.496 & Vr. No.70/15.05.2019 | 17677 | |
| | Paid to Sri Bulu Sethy JE NAC Nimapara towards Preparation of Class2 combo DSC vide bill No. 13122018/13.12.2018,vide Cheque No.505 & Vr. No.105/18.06.2019 | 1888 | |
| | Deduction of Bulu Sethy J.E NAC Nimapara towards temporary Electrification of Aahar Kendra of NAC Nimapara, vide Cheque No.575 & Vr. No.527/13.02.2020 | 334 | |
| | Paid to Manager CESU | 2327 | |

| | | | |
|-----|--|-------------|-----------------------|
| | NED Nimapara towards Electricity Charges of Kalyan Mandap for Feb 2020, vide Cheque No.580 & Vr. No.566/27.02.2020 | | |
| | Paid to 02 Nos. of DLR towards Wages for Feb 2020, vide Cheque No.581 & Vr. No.599,600/19.03.2020 | 10103 | Debited on 04.04.2020 |
| | Total addition | 90584 | |
| Ded | Amount taken as receipt in cash book but not credited in bank within 31.03.2020 | | |
| | Cheque No-813870, Dt. 11.02.2020, Cost of Tender Paper | 2000 | |
| | Cheque No-813868, Dt. 11.02.2020, Cost of Tender Paper | 2000 | |
| | Cheque No-813873, Dt. 11.02.2020, Cost of Tender Paper | 400 | |
| | Cheque No-813869, Dt. 11.02.2020, Cost of Tender Paper | 6000 | |
| | Cheque No-813871, Dt. 11.02.2020, Cost of Tender Paper | 2000 | |
| | Cheque No-813860, Dt. 11.02.2020, Cost of Tender Paper | 6000 | |
| | Cheque No-813863, Dt. 11.02.2020, Cost of Tender Paper | 6000 | |
| | Cheque No-813872, Dt. 11.02.2020, Cost of Tender Paper | 400 | |
| | Cheque No-813883, Dt. 11.02.2020, Cost of Tender Paper | 10000 | |
| | Cheque No-813836, Dt. 11.02.2020, Cost of Tender Paper | 6000 | |
| | Total deduction | 40800 | |
| | Closing balance as per bank pass book as on 31.03.2020 | 19099011.73 | |

| | | | |
|-----|---|--------|--|
| | | | |
| 2 | PNB, Nimapara , AC No-6651000100048887 (HSY) | | |
| | Closing balance as per cash Book as on 31.03.2020 | 205059 | |
| Add | Cheque issued booked as Expenditure in the Cash Book, but not debited from bank within 31.3.2020 | | |
| | Paid to Renubala Senapati, for her father Laxmidhar Senapati, Cheque No-820157 & Vr No-498/24.9.18 | 2000 | |
| | Paid to Harish Chandra Sahayata to Sujata Bhaula for Last rite of her Husband Bhagirathi Baral, vide Cheque No.522853 & Vr. No.25/16.04.2019 | 2000 | |
| | Paid Harish Chandra Sahayata to Bharat Chandra Swain for Last rite of his father Banambar Swain, vide Cheque No.522854 & Vr. No.26/16.04.2019 | 2000 | |
| | Paid Harish Chandra Sahayata to Biswambar Sahoo for Last rite of his mother Jema Dei, vide Cheque No.522862 & Vr. No.34/16.04.2019 | 2000 | |
| | Paid to Rankanidhi Behera towards HSY for Last rite of Lakshan Behera, vide Cheque No.522870 & Vr. No.481/24.01.2020 | 2000 | |
| | Paid to Manu Behera towards HSY for Last rite of Ali Dei, vide Cheque No.522871 & Vr. No. 482/24.01.2020 | 2000 | |
| | Paid to Shratrughna Bhoi towards HSY for Last rite of his father, vide Cheque No.522872 & Vr. No. 483/24.01.2020 | 2000 | |
| | | | |

| | | | |
|----------|--|--------|-----------------------|
| | Paid to Purna Chandra Ojha towards HSY for Last rite of Amuli Ojha, vide Cheque No.522873 & Vr. No. 484/24.01.2020 | 2000 | 17.04.2020 |
| | Paid to Sutapa Mohanty towards HSY for Last rite of Chandra Mohanty, vide Cheque No.522874 & Vr. No. 485/24.01.2020 | 2000 | Debited on 08.04.2020 |
| | Paid to Kailash Chandra Parida towards HSY for Last rite of Laxmi Parida, vide Cheque No.522877 & Vr. No. 488/24.01.2020 | 2000 | |
| | Paid to Jhulamani Dei towards HSY for Last rite of Bhaskar Behera, vide Cheque No.522886 & Vr. No. 497/24.01.2020 | 2000 | 20.04.20 |
| | Paid to Lokanath Mohapatra towards HSY for last rite of Sarojini Mohapatra, vide Cheque No.522892 & Vr. No. 557/17.02.2020 | 2000 | |
| | Paid to Bhanumati Bhoi towards HSY for last rite of Jayakrushna Bhoi, vide Cheque No.522853 & Vr. No. 558/17.02.2020 | 2000 | 20.04.20 |
| | Total Addition | 26000 | |
| | Closing balance as per bank pass book as on 31.03.2020 | 231059 | |
| | | | |
| 3 | HDFC, Nimapara , AC No-50100144799282 (SD) | | |
| | Closing balance as per cash Book as on 31.03.2020 | -784 | |
| Add | Cheque issued but not debited from bank within 31.3.20 | | |
| | Vr No-159/13.6.18, Cheque No-164, Refund of Security Deposit to Kanakalata Nayak W/o Late Bhagabat Nayak Legal heir | 784 | |

| | | | |
|----------|--|---------|--|
| | Closing balance as per bank pass book as on 31.03.2020 | 0 | |
| 4 | HDFC, Nimapara , AC No-50100139354081 (MBPY) | | |
| | Closing balance as per cash Book as on 31.03.2020 | 3699757 | |
| Add | Cheque issued but not debited from bank within 31.3.20 | | |
| | Vr No. 713-716/14.1.19 Lt. Advice No-87/14.1.19 Paid in favour of HDFC bank Ltd towards disbursement of OAP through NEFT for 01/2019, out of total amount of Rs.7500, an amount of Rs.6900 was wrongly debited from HDFC, Nimapara , AC No-50100225756469 (IGNOAP) during 2018-19, which has been returned back to HDFC, Nimapara , AC No-50100139354081 (OAP) on 10.12.2019, leaving an amount of Rs.600 not encashed till date | 600 | |
| | Vr No. 65/13.05.19 Lt. Advice No-897/13.05.19 Paid in favour of HDFC bank Ltd towards disbursement of OAP through NEFT for 05/2019, out of total amount of Rs.34200, an amount of Rs.2100 was not debited from bank till date | 2100 | |
| | Vr No. 99/11.06.19 Lt. Advice No-1007/11.06.19 Paid in favour of HDFC bank Ltd towards disbursement of OAP through NEFT for 06/2019, out of total amount of Rs.18200, an amount of Rs.1500 was not debited from bank till date | 1500 | |

| | | | |
|----------|--|-----------|--|
| | Vr No. 154/19.07.19 Lt. Advice No-1142/14.07.19 Paid in favour of HDFC bank Ltd towards disbursement of OAP through NEFT for 07/2019, out of total amount of Rs.20700, an amount of Rs.1000 was not debited from bank till date | 1000 | |
| | Vr No. 274/11.10.19 Lt. Advice No-1770/11.10.19 Paid in favour of HDFC bank Ltd towards disbursement of OAP through NEFT for 10/2019, out of total amount of Rs.20200, an amount of Rs.500 was not debited from bank till date | 500 | |
| | Vr No. 361/22.11.19 Lt. Advice No-2019/22.11.19 Paid in favour of HDFC bank Ltd towards disbursement of OAP through NEFT for 11/2019, out of total amount of Rs.65800, an amount of Rs.500 was not debited from bank till date | 500 | |
| | Closing balance as per bank pass book as on 31.03.2020 | 3705957 | |
| | | | |
| 5 | HDFC, Nimapara , AC No-50100225756469 (IGNOAP) | | |
| | Closing balance as per cash Book as on 31.03.2020 | 1061130.3 | |
| Ded | Amount wrongly debited by HDFC Bank (IGNOAP AC No-56469) amounting Rs.6900 towards MBPY payment for January on 05.02.19 | 6900 | |
| | Amount wrongly debited by HDFC Bank (IGNOAP AC No-56469) amounting Rs.500 towards IGNWP payment for March on 07.03.20, Vr No. | 500 | |

| | | | |
|----------|--|------------|--|
| | 574/07.03.20 | | |
| | Closing balance as per bank pass book as on 31.03.2020 | 1053730.3 | |
| | | | |
| 6 | HDFC, Nimapara , AC No-50100225756482 (IGNWP) | | |
| | Closing balance as per cash Book as on 31.03.2020 | 223429.3 | |
| Add | Vr No. 433/30.12.19 Lt. Advice No-2321/30.12.19 Paid in favour of HDFC bank Ltd towards disbursement of IGNWP, through NEFT for 12/2019, out of total amount of Rs.1500, an amount of Rs.500 was not debited from bank till date | 500 | |
| | Closing balance as per bank pass book as on 31.03.2020 | 223929.3 | |
| | | | |
| 7 | HDFC, Nimapara , AC No-50100225756762 (IGNDP) | | |
| | Closing balance as per cash Book as on 31.03.2020 | 51019.3 | |
| Add | Vr No. 64/13.05.19 Lt. Advice No-877/13.05.19 Paid in favour of HDFC bank Ltd towards disbursement of IGNDP, through NEFT for 105/2019, out of total amount of Rs.21000, an amount of Rs.200 was not debited from bank till date | 200 | |
| | Closing balance as per bank pass book as on 31.03.2020 | 51219.3 | |
| | | | |
| 8 | UCO, Nimapara , AC No-03970110189887 (SD) | | |
| | Closing balance as per cash Book as on 31.03.2020 | 4518108.78 | |

| | | | |
|--------|---|---------------|--|
| Add | Cheque issued but not debited from bank within 31.3.20 | | |
| | Refund of deducted towards TDS on GST @5% in shape of Other Deduction of Tanulata Chhatoi, Contractor, vide Vr. No.475/24.01.20, Cheque No.16/24.01.20 | 8310 | |
| | Refund of deducted towards TDS on GST @5% in shape of Other Deduction of Santilata Sahoo, Contractor, vide Vr. No.476/24.01.20, Cheque No.17/24.01.20 | 4210 | |
| | Refund of deducted towards TDS on GST @5% in shape of Other Deduction of Ashok Kumar Pani, Contractor, vide Vr. No.477/24.01.20, Cheque No.18/24.01.20 | 4202 | |
| | Refund of deducted towards TDS on GST @5% in shape of Other Deduction of Joyshanamayee Baral, Contractor, vide Vr. No.478/24.01.20, Cheque No.19/24.01.20 | 4881 | |
| | Refund of deducted towards TDS on GST @5% in shape of Other Deduction of Pradipta Kumar Acharya, Contractor, vide Vr. No.479/24.01.20, Cheque No.20/24.01.20 | 3948 | |
| | Release of 60% withheld amount of Apati sethy Contractor for the work Const. of CC Road from RD Road to Dumping Yard, vide Vr. No.614/23.03.20, Cheque No.25/23.03.20 | 120000 | |
| | Total Addition | 145551 | |
| Deduct | Amount transferred from HDFC A/C -50100044799282(SD | 90738.28 | |

| | | | |
|--|---|-----------|--|
| | A/C), trasferred to UCO-03970110189887, Cheque No.-750/Dt.31.03.2020, but not credited till 31.03.2020 | | |
| | Deduction of Bulu Sethy J.E NAC Nimapara towards IT for temporary Electrification of Aahar Kendra of NAC Nimapara vide Vr. No.527/13.02.2020 from HDFC A/C -50100139354180(General Fund), trasferred to UCO-03970110189887(SD A/C), Cheque No.-575/13.02.20, but not credited till 31.03.2020 | 334 | |
| | Total Deduction | 91072.28 | |
| | Closing balance as per bank pass book as on 31.03.2020 | 4572587.5 | |

Para-5.3- Non operation of single scheme, single account as per govt instruction

As per guidelines issued from Govt. in reference to Sanction of different Scheme funds, for each individual scheme a separate account should be maintained which have the following benefits.

1. At any moment the amount kept in bank relating to a particular scheme could be distinguished easily.
2. The difference between the cash book figure and pass book figure can be reconciled on monthly basis as per govt. instruction.
3. No appropriation from a particular scheme fund without any valid reason can be made.
4. In case of excess drawl/ unauthorised drawl at bank level can be detected without any difficulty.
5. As per govt. instruction the interest accrued in a particular scheme fund should be considered as an additional resource to that scheme only. By maintaining a single account for a single scheme such interest amounts credited in bank can readily be accessed and the same may be utilised with due approval from competent authority.

Scrutiny of different Bank accounts of Nimapara NAC for the year 2019-20, it was revealed that though the funds of all the Govt. sponsored schemes were routed though single bank account for each scheme and the PL account, but the own fund of the NAC were transacted through 4 different Bank Accounts as per details furnished below in contradiction to Govt. instruction laid down vide Rule 85(1) and 85(2) of the OM Rules, 1953. This defeats the very purpose of the govt. instruction. So the NAC authority was once again advised to maintain a single account for General fund and all the amounts received towards own fund should be deposited in PL account as mentioned in the foregoing paragraph.

| SI No | Name of the Bank | Account No | Name of the scheme/fund | CB as per pass book as on 31.03.20 | CB of bank position as per cash | Difference |
|-------|------------------|------------|-------------------------|------------------------------------|---------------------------------|------------|
|-------|------------------|------------|-------------------------|------------------------------------|---------------------------------|------------|

| | | | | | book as on 31.03.20 | |
|---|-------|----------------------|-----------------------|-------------|--------------------------------|----------|
| 1 | PNB | 665100010001 0954 | Gen Municipal Fund | 2702478.00 | 2702478.00 | 0.00 |
| 2 | UCO | 039701000085 69 | Gen Municipal Fund | 14205807.61 | 14205807.61 | 0.00 |
| 3 | SBI | 10722432685 | Gen Municipal Fund | 355368.49 | 355368.49 | 0.00 |
| 4 | HDFC | 501001393541 80 | Gen Municipal Fund | 19099011.73 | 19049227.73 | 49784.00 |
| | Total | | | 36362665.83 | 36312881.83 | 49784.00 |

5.4 NON MAINTENANCE OF FLEXI ACCOUNTS.

As per letter no.3542/F, dt.12.10.12, all departments were asked to instruct the implementing agencies to keep the central share and state share or only central share in flexi accounts so that higher interest accruals from the scheme funds can be ploughed. On scrutiny the bank pass books of this NAC, it was found that no Accounts were invested in flexi accounts during the year 2019-20. Hence it is suggested to convert all other accounts in to flexi accounts where centrally sponsored funds are kept. Hence the attention of the E.O. of the NAC is drawn in this matter to adopt this procedure hence forth

PARA: 6 STOCK POSITION

Nimapara NAC - 2019-2020

| S/no | Material/ Item | Opening Balance | Receipt | Issued | Closing Balance As per Audit | As per stock register | Remarks |
|------|-------------------|--------------------|---------|--------|------------------------------------|--------------------------|-------------------------------|
| 1 | All Stocks | | | | 0.00 | | Details Furnished below |

Comments

PARA 6.1: Irregular maintenance of Stock & stores

Rule 106 of OGFR envisages the following procedural modalities in maintenance of public stock & stores

1. An inventory of the dead stock should be maintained in all offices in form OGFR 6 showing the number received, the number disposed of (by issue, transfer, sale, loss etc.) and the balance in hand for each kind of article.
2. 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 OGFR, a physical verification of all stores should be made at least once every year by the head of office concerned or such other as may be specially authorized by him.

Checking of stock registers produced before audit reveals that periodical verification of stock & stores has not been conducted by the competent authority during the year 2019-20. This may give scope for misutilisation, defalcation

and damaging of perishable items causing loss.

As such, the Municipal authorities are suggested to observe the prescribed codal provisions mentioned above to ensure transparency as well as propriety in maintenance of public stock & stores.

PARA 6.2- POSITION OF STOCK & STORES

(i) General Stock Position

The position of the General stock in respect of different items is furnished below.

| General Stock Position of N.A.C. Nimapara for the year 2019-20 | | | | | | |
|---|------------------------|---------------------------------------|-----------------------------|--------------|---------------------------------------|---------------------------------------|
| Sl. No. | Materials/ Item | Opening Balance as on 01.04.19 | Receipt during 19-20 | Total | Issued or damaged during 19-20 | Closing Balance as on 31.03.20 |
| 1 | Computer | 4 | 1 | 5 | 0 | 5 |
| 2 | AC | 4 | 0 | 4 | 0 | 4 |
| 3 | Steel Almirah | 27 | 0 | 27 | 0 | 27 |
| 4 | Xerox Machine | 1 | 0 | 1 | 0 | 1 |
| 5 | S Model Chair | 68 | 0 | 68 | 0 | 68 |
| 6 | Chair | 71 | 0 | 71 | 0 | 71 |
| 7 | Water Tanker | 2 | 0 | 2 | 0 | 2 |
| 8 | Fan | 23 | 0 | 23 | 0 | 23 |
| 9 | Fogging Machine | 1 | 0 | 1 | 0 | 1 |
| 10 | Cess Pool | 1 | 0 | 1 | 0 | 1 |
| 11 | Tractor | 2 | 0 | 2 | 0 | 2 |
| 12 | Tractor Trolley | 2 | 0 | 2 | 0 | 2 |
| 13 | Printer | 3 | 1 | 4 | 0 | 4 |
| 14 | Scanner | 1 | 0 | 1 | 0 | 1 |
| 15 | Aquagard | 1 | 0 | 1 | 0 | 1 |
| 16 | Executive Chair | 5 | 0 | 5 | 0 | 5 |
| 17 | Conference Table | 1 | 0 | 1 | 0 | 1 |
| 18 | Mobile | 1 | 0 | 1 | 0 | 1 |
| 19 | Projector with Screen | 0 | 1 | 1 | 0 | 1 |

(ii). ELECTRICAL STOCK

There was no balance stock of Electrical items as on 01.04.2019 as revealed from last A.R. and also the stock register of the NAC. No electrical items were purchased by the NAC during the year 2019-20. The purchases in this respect have been taken up centrally by HUD, Govt. of Odisha.

(iii). CONSERVANCY STOCK

The position of Conservancy Stock purchased by the NAC is furnished below.

| Stock Position of conservancy items 2019-20 | | | | | | | |
|--|------------------------------|---------------------------------------|------------------------------------|--------------|------------------------------------|---|--------------------------------|
| Sl. No. | Particulars | Opening Balance as on 01.04.19 | Stock Received during 19-20 | Total | Stock Utilised during 19-20 | Closing Balance as on 31.03.2020 | Stock Register Page No. |
| 1 | Bleaching Powder, bags(25kg) | 0 | 430 | 430 | 266 | 164 | 2 |
| 2 | Black Phynile, Jars (20lit) | 0 | 50 | 50 | 38 | 12 | 11 |
| 3 | White Phynile, lit | 0 | 170 | 170 | 77 | 93 | 49 |
| 4 | Malaria Oil, Jars (20lits) | 0 | 30 | 30 | 21 | 9 | 19 |
| 5 | King fog | 0 | 20 | 20 | 20 | 0 | 23 |
| 6 | Dustbin -250 lit capacity | 0 | 30 | 30 | 30 | 0 | 45 |
| 7 | Kodal | 0 | 30 | 30 | 30 | 0 | 33 |
| 8 | Bush cutter | 0 | 20 | 20 | 20 | 0 | 31 |
| 9 | Bamboo Basket | 0 | 180 | 180 | 180 | 0 | 28 |
| 10 | Brooms | 0 | 500 | 500 | 430 | 70 | 25 |
| 11 | Danti Kodal | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | Fiver wheel Barrow | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | Tricycle | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | Belcha | 0 | 30 | 30 | 30 | 0 | 24 |
| 15 | Gayunti | 0 | 15 | 15 | 15 | 0 | 57 |
| 16 | Katuri | 0 | 0 | 0 | 0 | 0 | 0 |
| 17 | Sabal | 0 | 30 | 30 | 30 | 0 | 55 |
| 18 | Mask | 0 | 350 | 350 | 350 | 0 | 42 |
| 19 | Katuri | 0 | 0 | 0 | 0 | 0 | 0 |
| 20 | Apron | 0 | 275 | 275 | 275 | 0 | 43 |
| 21 | Gun Boot | 0 | 71 | 71 | 71 | 0 | 44 |
| 22 | Twin hanging dustbin | 0 | 0 | 0 | 0 | 0 | 0 |

PARA: 7 INVESTMENT

Nimapara NAC - 2019-2020

| 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 | 01-04-2019 | 0.00 | 0.00 | 0.00 | 0.00 | 31-03-2020 | 0.00 | 31-03-2020 | 0.00 | 0.00 | |
| | GRAND TOTAL | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 | | 0.00 | 0.00 | |

| | | | | | | | | | | | |
|---|--|--|--|--|--|--|--|--|--|--|--|
| DETAILS OF CB ON INVESTMENT & Comments : | | | | | | | | | | | |
| There was neither any fund was Invested during previous years nor during the current year | | | | | | | | | | | |

PARA: 8 **ADVANCE**

Nimapara NAC - 2019-2020

| Sino | Advance Outstanding as on (DD MM YYYY) | Cashbook Name | Advance Outstanding (In Rs:) | Advance Paid during the Year under Audit (In Rs:) | Total (In Rs:) | Advance adjusted during the Year under Audit (In Rs:) | Advance Outstanding as per (DD MM YYYY) Audit | Advance Outstanding Audit (In Rs:) | Advance Outstanding as per (DD MM YYYY) Cash Book | Advance Outstanding Cash Book (In Rs:) | Difference (In Rs:) | Remarks |
|------|--|----------------------|------------------------------|---|-------------------------|---|---|------------------------------------|---|--|---------------------|-------------------------|
| 1 | 01-04-2019 | Accountant Cash Book | 156125 5.00 | 156320 00.00 | 171932 55.00 | 115120 00.00 | 31-03-2020 | 568125 5.00 | 31-03-2020 | 568125 5.00 | 0.00 | Details furnished below |
| | GRAND TOTAL | | 156125 5.00 | 156320 00.00 | 171932 55.00 | 115120 00.00 | | 568125 5.00 | | 568125 5.00 | 0.00 | |

Comments :

PARA 8: Non Adjustment of Advances paid to different persons as on 31.03.2020

As per provisions of SR 509 of Orissa Treasury Code (Vol-I) and **Rule 136 to 140** of OM Rules, 1953 and instruction of the Finance Department, advance granted to contractors and individuals for departmental and allied purpose were required to be promptly adjusted within one month from the date of disbursement of advance by submitting detailed accounts and refunding balances, if any. An advance ledger is to be maintained in each ULB recording person wise separate accounts of such advance as the same is to be balance and signed by the Executive Officer on quarterly basis. The Drawing and Disbursing Officer was responsible for any deviation of the same.

Rule 14 of OGFR provides that every officer whose duties to render accounts on returns in respect of public money is responsible for their completeness and strict accuracy.

According to the govt. instructions, each item of outstanding advances as appearing in the Cash Book of the DDO is to be analyzed and get adjusted within one month as delay in rendering detailed accounts may lead to misappropriation of funds.

Further in pursuance of G.O. no. 2221/F, Dt.08-03-2002 read with letter no. 15179/DLFA ,28-09-13 of Director, Local Fund audit, Odisha, advances remaining outstanding for more than one year is to be treated as loss to the govt. fund . Such unadjusted advances are to be suggested for recovery through surcharge proceedings as per the said G.O. by fixing up responsibility on the sanctioning authority who have sanctioned the advance but failed to adjust the same and the advance payee jointly. Further, in case where the auditee organization does not disclose the information with regard to outstanding advances with supporting vouchers before audit, the officials and personnel in position of the relevant periods are also to be surcharged for total amount of outstanding advances. Subsequently the Govt. in Finance Deptt. in their Circular No. 114/ F. Dt. 5.1.2004 has clearly instructed that advance against Govt. transaction cash book of P.S., ULBs and other organization is also come under surcharge proceedings.

On verification of the previous audit report for the year 2018-19 and the relevant records and registers of Nimapara NAC it was noticed that an amount of Rs.1561255.00 was outstanding advances as on 01.04.2019. During the year 2019-20 an amount of Rs.15632000.00 was paid as advance and an amount of Rs.11512000.00 was adjusted, leaving behind an amount of Rs.5681255.00 was the outstanding advances as on 31.03.20. The steps taken so far for adjustment of the outstanding old advances may be clarified to audit and the persons responsible for non adjustment may be fixed. The details of the advance Paid, adjusted and outstanding as on 31.03.2020 are furnished below.

| The details of Advance Paid, Adjusted and Outstanding as on 31.03.2020 of Nimapara NAC | | | | | | | |
|---|---|--|---------------|---------------------------|--|--|--|
| SI No | Name & designation of the advance holder | Advance payment voucher No/Date | Amount | Purpose of advance | Name of the sanctioning Authority | | |
| 1 | Jatin Prasad Das, Ex EO | 1995-96 | 21850 | Court expenses | J.P.Mishra, Ex-EO | | |
| 2 | B.K.dash, Advocate | 03.06.2002 | 6100 | Court expenses | Md. Aslam, Ex-EO | | |
| 3 | Basudev Electricals | 19.09.2002 | 3000 | Electrical Goods | Md. Aslam, Ex-EO | | |
| 4 | Md. Aslam, Ex-EO | 22.6.2004 | 5502 | Salary Advance | Md. Aslam, Ex-EO | | |
| 5 | Md. Aslam, Ex-EO | 12.02.2007 | 21000 | Salary Advance | Md. Aslam, Ex-EO | | |
| 6 | Md. Aslam, Ex-EO | 25.09.2006 | 1500 | Salary Advance | Md. Aslam, Ex-EO | | |

| | | | | | | | |
|----|--|--------------|---------------|---|--|--|--|
| 7 | N K Bastia, Carpenter | 23.07.07 | 16000 | Carpentry works | Md. Aslam, Ex-EO | | |
| 8 | N K Bastia, Carpenter | 23.07.07 | 16000 | Carpentry works | Md. Aslam, Ex-EO | | |
| 9 | N K Bastia, Carpenter | 21.08.08 | 16000 | Carpentry works | K.Ch. Dhir, E x-Tahasildar, I/C- EO | | |
| 10 | Staff of NAC | 6.11.07 | 29700 | Festival Advances | Smt Kalyani Pattnaik, Ex- Tahasildar, I/C- EO | | |
| | | | 136652 | | | | |
| | YEAR 2012-13 | | | | | | |
| 11 | Maa engineering work shop | 07/05.01.13 | 45000 | Repair of tractor | Suresh ch Pr adhan,Ex-E O | | |
| | | | 45000 | | | | |
| | YEAR 2017-18 | | | | | | |
| 12 | Bijaya Kumar Grahacharya , Amin | 727/28.3.18 | 42503 | Insurance for two Nos of tractors | Ajay Kumar Mohanty, Ex EO | | |
| | | | 42503 | | | | |
| | YEAR 2018-19 | | | | | | |
| 13 | Bijaya Kumar Grahacharya , Amin | 35/19.4.18 | 57000 | Deposit of road tax & registration of two Nos of tractors | Ajay Kumar Mohanty, Ex EO | | |
| 14 | Bijaya Kumar Grahacharya , Amin | 530/10.10.18 | 10000 | Expenditure towards mitigation of cyclonic storm TITILI | Ajay Kumar Mohanty, Ex EO | | |
| 15 | Bijaya Kumar Grahacharya , Amin | 818/8.2.19 | 30000 | Inauguration of AAHAR kendra | Ajay Kumar Mohanty, Ex EO | | |
| 16 | Satyajit Acharya, co- ordinator, Biju Yuba vahini, Nimapara | 847/25.2.19 | 34000 | Food allowance for regional youth conclave at BBSR on 27.2.19 | Ajay Kumar Mohanty, Ex EO | | |
| | | | 131000 | | | | |

| | YEAR 2019-20 | | | | | | |
|----|-------------------------------------|--------------|--------|---|-----------------------------|--|--|
| 17 | Sri Bijaya Kumar Grahacharya , Amin | 470/20.01.20 | 5000 | Towards Observance of Republic Day 2020 | Mohan Ch Jena, ORS, E.O. | | |
| 18 | Sri Bijaya Kumar Grahacharya , Amin | 563/17.02.20 | 7000 | Towards refreshment & other expenses for visit of Hon'abe Pratap Jena, Minister H & UD Deptt. | Mohan Ch Jena, ORS, E.O. | | |
| 19 | Sri Bijaya Kumar Grahacharya , Amin | 613/23.03.20 | 300000 | Towards meeting expenditure for COVID 19 in 03 Nos. of TMC (Temporary Medical Centre) | Mohan Ch Jena, ORS, E.O. | | |
| 20 | Sri Bijaya Kumar Grahacharya , Amin | 617/26.03.20 | 200000 | Towards meeting expenditure for COVID 19 in 03 Nos. of TMC (Temporary Medical Centre) | Mohan Ch Jena, ORS, E.O. | | |
| 21 | Sri Bulu Sethy JE | 469/16.01.20 | 24000 | Towards Carving & Installation of Mo SARKAR Signboard | Mohan Ch Jena, ORS, E.O. | | |
| 22 | Sri Rakesh Kumar Rout, TS | 201/07.09.19 | 25000 | Observance of Saheed Divas on 16th Sept 2019 | Kamaljit Das, OAS, I/C E.O. | | |
| 23 | Sri Sarat Chandra Nanda Jr. Asst. | 612/20.03.20 | 2000 | Towards purchase of Postage Stamp | Mohan Ch Jena, ORS, E.O. | | |
| 24 | Smt. Shiprarani Sahoo, CO | 579/07.03.20 | 15000 | Disbursement of pension to IGNDP beneficiaries for Mar-20 | Mohan Ch Jena, ORS, E.O. | | |

| 25 | Smt. Shiprarani Sahoo, CO | 578/07.03.20 | 50000 | Disbursement of pension to IGNWP beneficiaries for Mar-20 | Mohan Ch Jena, ORS, E.O. | | |
|--|---|---------------------|----------------|--|------------------------------------|------------------------|--------|
| 26 | Smt. Shiprarani Sahoo, CO | 577/07.03.20 | 180000 | Disbursement of pension to IGNOAP beneficiaries for Mar-20 | Mohan Ch Jena, ORS, E.O. | | |
| 27 | Smt. Shiprarani Sahoo, CO | 576/07.03.20 | 637500 | Disbursement of pension to MBPY beneficiaries for Mar-20 | Mohan Ch Jena, ORS, E.O. | | |
| 28 | Smt. Shiprarani Sahoo, CO | 618/31.03.20 | 207000 | Towards financial assistance to street vendors 69 Nos. @Rs. 3000/- | Mohan Ch Jena, ORS, E.O. | | |
| 29 | Smt. Shiprarani Sahoo, CO | 615/23.03.20 | 3566100 | Disbursement of OAP from April 2020 to July 2020 | Mohan Ch Jena, ORS, E.O. | | |
| 30 | Festival Advances to Staff | 259/30.09.19 | 107500 | Outstanding out of total amount of Rs.215000 | Kamaljit Das, OAS, I/C E.O. | | |
| | Total for 2019-20 | | 5326100 | | | | |
| | Total Outstanding Advance as on 31.03.2020 | | 5681255 | | | | |
| Details of Advance Adjusted during the year 2019-20 | | | | | | | |
| SI No. | Name & Designation of the Advance Holder | Paid Vr. No. & Date | Amount | Particulars | Name of the Sanctioning Authority | Amount Adjusted | |
| | | | | | | Vr. No. & Date | Amount |
| 1 | Rabinarayan Mohanty, TC | 18/20.7.09 | 2500 | Eviction of encroachment | K.Ch. Dhir, Ex-Tahasildar, I/C- EO | MR No.-115 53/15.02.20 | 2500 |
| 2 | Bijaya Kumar Grahacharya, Amin | 708/14.1.19 | 150000 | Organisation of PEETHA Camp from 15.1.19 to | Ajay Kumar Mohanty, Ex EO | 172/02.08.19 | 148780 |

| | | | | | | | |
|----|-------------------------------------|--------------|--------|---|-----------------------------|--------------|--------|
| | | | | 20.1.19 in three clusters | | 173/02.08.19 | 1220 |
| 3 | Bijaya Kumar Grahacharya , Amin | 836/14.2.19 | 100000 | Organisation of PEETHA Camp from 15.2.19 to 20.2.19 in three clusters | Ajay Kumar Mohanty, Ex EO | 174/02.08.19 | 100000 |
| 4 | Sarat Chandra Nanda, Jr Asst | 886 /14.3.19 | 600000 | Disbursement of MBPY for 3/2019 | Ajay Kumar Mohanty, Ex EO | J-1/08.04.19 | 600000 |
| 5 | Sarat Chandra Nanda, Jr Asst | 887/14.3.19 | 170000 | Disbursement of IGNOAP for 3/2019 | Ajay Kumar Mohanty, Ex EO | J-1/08.04.19 | 170000 |
| 6 | Sarat Chandra Nanda, Jr Asst | 888/14.3.19 | 60000 | Disbursement of IGNWP for 3/2019 | Ajay Kumar Mohanty, Ex EO | J-1/08.04.19 | 60000 |
| 7 | Sarat Chandra Nanda, Jr Asst | 889/14.3.19 | 13600 | Disbursement of IGNDP for 3/2019 | Ajay Kumar Mohanty, Ex EO | J-1/08.04.19 | 13600 |
| 8 | Sri Bijaya Kumar Grahacharya , Amin | 57/02.05.19 | 25000 | Towards impending Cyclonic storm FANI 2019 | Kamaljit Das, OAS, I/C E.O. | 74/30.05.19 | 25000 |
| 9 | Sri Bijaya Kumar Grahacharya , Amin | 58/02.05.19 | 50000 | Towards expenditure on Cyclonic storm FANI 2019 | Kamaljit Das, OAS, I/C E.O. | 74/30.05.19 | 50000 |
| 10 | Sri Bijaya Kumar Grahacharya , Amin | 59/05.05.19 | 50000 | Towards expenditure on Cyclonic storm FANI 2019 | Kamaljit Das, OAS, I/C E.O. | 74/30.05.19 | 50000 |
| 11 | Sri Bijaya Kumar Grahacharya , Amin | 178/08.08.19 | 5000 | Towards Observance of Independence day 2019 | Kamaljit Das, OAS, I/C E.O. | 423/21.12.19 | 5000 |
| 12 | Sri Bijaya Kumar Grahacharya , Amin | 202/07.09.19 | 40000 | Towards Expenditure on LSG Day 2019 | Kamaljit Das, OAS, I/C E.O. | 236/24.09.19 | 40000 |
| 13 | Sri Bijaya | 203/07.09.19 | 20000 | Towards | Kamaljit Das, | 331/04.11.19 | 20000 |

| | | | | | | | |
|----|--------------------------------------|------------------------|-----------------|---|---|-------------------------|---------|
| | Kumar Grahacharya , Amin | | | Eviction from Delta Bridge to Nimapara Court (BothSide) | OAS, I/C E.O. | | |
| 14 | Sri Jasobanta Sahoo CI | 162/01.08.19 | 30000 | Towards Purchase of Office Stationery Materials. | Kamaljit Das, OAS, I/C E.O. | 205/13.09.19 | 30000 |
| 15 | Smt. Shiprarani Sahoo, CO | April 2019 to Feb 2020 | 9978400 | Disbursement of OAP from April 2019 to Feb 2020 | Kamaljit Das, OAS, I/C E.O till 10/19, Mohan Ch Jena from 11/19 to 3/20 | Details furnished below | 9978400 |
| | FA of Staff | | 217500 | Adjusted out of Balance outstanding amount of Rs.110000, Current year advance-Rs.107500 | Kamaljit Das, OAS, I/C E.O. | Details furnished below | 217500 |
| | Total adjustment during 19-20 | | 11512000 | | | | |

Details Position of Festival Advances for the year 2019-20

| SI No. | Name of the Employee | Outstanding as on 01.04.19 | Paid during 19-20 | Total | Adjusted during 19-20 | Outstanding as on 31.03.20 | |
|--------|--------------------------------|----------------------------|-------------------|-------|-----------------------|----------------------------|--|
| 1 | Rabindranath Sahoo, JA | 7500 | 20000 | 27500 | 17500 | 10000 | |
| 2 | Sarat Chandra Nanda, JA | 7500 | 20000 | 27500 | 17500 | 10000 | |
| 3 | Narayan Sethy, Peon | 7500 | 20000 | 27500 | 17500 | 10000 | |
| 4 | Suryanarayan Ojha, Peon | 7500 | 20000 | 27500 | 17500 | 10000 | |
| 5 | Rabnarayan Mohanty, TC | 7500 | 0 | 7500 | 7500 | 0 | |
| 6 | Rakesh Kumar Rout, TC | 7500 | 20000 | 27500 | 17500 | 10000 | |
| 7 | Bijay Kumar Grahacharya , Amin | 7500 | 20000 | 27500 | 17500 | 10000 | |
| 8 | Siprarani | 5000 | 10000 | 15000 | 10000 | 5000 | |

| | | | | | | | |
|---|---|-------------------------------|------------------------|-------------------|-----------------------------|-------------------------------------|---|
| | Sahoo, C.O. | | | | | | |
| 9 | Bulu Sethy, JE | 5000 | 0 | 5000 | 5000 | 0 | |
| 10 | Rajkishore Pradhan, Fees Collector | 7500 | 20000 | 27500 | 17500 | 10000 | |
| 11 | Bijay Kumar Patra, Fees Collector | 7500 | 0 | 7500 | 7500 | 0 | |
| 12 | Brundaban Ghadei, Sweeper | 7500 | 0 | 7500 | 7500 | 0 | |
| 13 | Ramesh Ch Ghadei, Sweeper | 7500 | 20000 | 27500 | 17500 | 10000 | |
| 14 | Kanhu Ch Gochayat, Sweeper | 7500 | 20000 | 27500 | 17500 | 10000 | |
| 15 | Haramani Dei, Sweeper | 7500 | 20000 | 27500 | 17500 | 10000 | |
| 16 | Jayanti Bewa, Sweeper | 2500 | 5000 | 7500 | 5000 | 2500 | |
| | Total | 110000 | 215000 | 325000 | 217500 | 107500 | |
| Details of OAP advance Adjusted During the year 2019-20 | | | | | | | |
| Details of Advance Paid and Adjusted in respect of OAP for 2018-19, Advance Payment- Code- 4601006, Adjustment Code-3202032 (MBPY), 3201008 (IGNOAP), 3201009 (IGNWP), 3201010 (IGNDP) | | | | | | | |
| | Name of the Official | Vr. No. & Date | Amount Paid | Scheme | Amount Disbursed | Balance, Scheme wise | Total amount deposited, month wise |
| | Sri Sarat Chandra Nanda, J.A. | 886/14.03.19 | 600000 | MBPY, Mar-19 | 454900 | 145100 | 194300 |
| | Smt. Shiprarani Sahoo, CO | 01/12.04.19 | 530400 | MBPY, April-19 | 460700 | 69700 | 103100 |
| | Smt. Shiprarani Sahoo, CO | 61/13.05.19 | 1074300 | MBPY, May-1 9 | 975500 | 98800 | 166400 |
| | Smt. Shiprarani Sahoo, CO | 95/11.06.19 | 569700 | MBPY, June- 19 | 377500 | 192200 | 284800 |
| | Smt. Shiprarani Sahoo, CO | 144/12.07.19 | 520700 | MBPY, July-19 | 510600 | 10100 | 14400 |

| | | | | | | | |
|--|-------------------------------|--------------------|----------------|------------------|----------------|----------------|---------|
| | Smt. Shiprarani Sahoo, CO | 179/13.08.19 | 521200 | MBPY, Aug-19 | 443900 | 77300 | 144300 |
| | Smt. Shiprarani Sahoo, CO | 207/13.09.19 | 651700 | MBPY, Sept-19 | 541400 | 110300 | 139800 |
| | Smt. Shiprarani Sahoo, CO | 270/11.10.19 | 629000 | MBPY, Oct-19 | 512100 | 116900 | 190200 |
| | Smt. Shiprarani Sahoo, CO | 332/14.11.19 | 607000 | MBPY, Nov-19 | 546000 | 61000 | 64800 |
| | Smt. Shiprarani Sahoo, CO | 398/12.12.19 | 627000 | MBPY, Dec-19 | 499700 | 127300 | 158200 |
| | Smt. Shiprarani Sahoo, CO | 465/14.01.20 | 627500 | MBPY, Jan-20 | 581600 | 45900 | 42400 |
| | Smt. Shiprarani Sahoo, CO | 529/13.02.20 | 637500 | MBPY, Feb-20 | 547200 | 90300 | 100300 |
| | | TOTAL, MBPY | 7596000 | | 6451100 | 1144900 | 1603000 |
| | Sri Sarat Chandra Nanda, J.A. | 887/14.03.19 | 170000 | IGNOAP, Mar-19 | 135200 | 34800 | |
| | Smt. Shiprarani Sahoo, CO | 02/12.04.19 | 159300 | IGNOAP, April-19 | 153400 | 5900 | |
| | Smt. Shiprarani Sahoo, CO | 62/13.05.19 | 394100 | IGNOAP, May-19 | 325000 | 69100 | |
| | Smt. Shiprarani Sahoo, CO | 96/11.06.19 | 178800 | IGNOAP, June-19 | 122700 | 56100 | |
| | Smt. Shiprarani Sahoo, CO | 145/12.07.19 | 170300 | IGNOAP, July-19 | 169000 | 1300 | |
| | Smt. Shiprarani Sahoo, CO | 180/13.08.19 | 175900 | IGNOAP, Aug-19 | 142000 | 33900 | |
| | Smt. Shiprarani Sahoo, CO | 208/13.09.19 | 171300 | IGNOAP, Sept-19 | 156300 | 15000 | |
| | Smt. Shiprarani Sahoo, CO | 271/11.10.19 | 200000 | IGNOAP, Oct-19 | 141700 | 58300 | |
| | Smt. Shiprarani | 333/14.11.19 | 160000 | IGNOAP, Nov-19 | 160700 | -700 | |

| | | | | | | | |
|--|-------------------------------|--------------|----------------|-----------------|----------------|---------------|--|
| | Sahoo, CO | | | | | | |
| | Smt. Shiprarani Sahoo, CO | 399/12.12.19 | 166400 | IGNOAP, Dec-19 | 153500 | 12900 | |
| | Smt. Shiprarani Sahoo, CO | 466/14.01.20 | 180000 | IGNOAP, Jan-20 | 185000 | -5000 | |
| | Smt. Shiprarani Sahoo, CO | 530/13.02.20 | 180000 | IGNOAP, Feb-20 | 175500 | 4500 | |
| | TOTAL, IGNOAP | | 2306100 | | 2020000 | 286100 | |
| | Sri Sarat Chandra Nanda, J.A. | 888/14.03.19 | 60000 | IGNWP, March-19 | 47900 | 12100 | |
| | Smt. Shiprarani Sahoo, CO | 3/12.04.19 | 62500 | IGNWP, April-19 | 39000 | 23500 | |
| | Smt. Shiprarani Sahoo, CO | 63/13.05.19 | 103500 | IGNWP, May-19 | 107500 | -4000 | |
| | Smt. Shiprarani Sahoo, CO | 97/11.06.19 | 64500 | IGNWP, June-19 | 37500 | 27000 | |
| | Smt. Shiprarani Sahoo, CO | 146/12.07.19 | 52500 | IGNWP, July-19 | 52500 | 0 | |
| | Smt. Shiprarani Sahoo, CO | 181/13.08.19 | 60000 | IGNWP, Aug-19 | 49900 | 10100 | |
| | Smt. Shiprarani Sahoo, CO | 209/13.09.19 | 60000 | IGNWP, Sept-19 | 51000 | 9000 | |
| | Smt. Shiprarani Sahoo, CO | 272/11.10.19 | 52500 | IGNWP, Oct-19 | 44500 | 8000 | |
| | Smt. Shiprarani Sahoo, CO | 334/14.11.19 | 50000 | IGNWP, Nov-19 | 52000 | -2000 | |
| | Smt. Shiprarani Sahoo, CO | 400/12.12.19 | 55000 | IGNWP, Dec-19 | 42000 | 13000 | |
| | Smt. Shiprarani Sahoo, CO | 467/14.01.20 | 50000 | IGNWP, Jan-20 | 50000 | 0 | |
| | Smt. Shiprarani Sahoo, CO | 531/13.02.20 | 50000 | IGNWP, Feb-20 | 48500 | 1500 | |
| | TOTAL, | | 720500 | | 622300 | 98200 | |

| | IGNWP | | | | | | |
|--|-----------------------------------|---------------------|-----------------|-----------------|-----------------|----------------|--|
| | Sri Sarat Chandra Nanda, J.A. | 889/14.03.19 | 13600 | IGNDP, Mar-19 | 11300 | 2300 | |
| | Smt. Shiprarani Sahoo, CO | 04/12.04.19 | 12800 | IGNDP, April-19 | 8800 | 4000 | |
| | Smt. Shiprarani Sahoo, CO | 64/13.05.19 | 21000 | IGNDP, May-19 | 18500 | 2500 | |
| | Smt. Shiprarani Sahoo, CO | 98/11.06.19 | 17000 | IGNDP, June-19 | 7500 | 9500 | |
| | Smt. Shiprarani Sahoo, CO | 147/12.07.19 | 10500 | IGNDP, July-19 | 7500 | 3000 | |
| | Smt. Shiprarani Sahoo, CO | 182/13.08.19 | 32000 | IGNDP, Aug-19 | 9000 | 23000 | |
| | Smt. Shiprarani Sahoo, CO | 210/13.09.19 | 13000 | IGNDP, Sept-19 | 7500 | 5500 | |
| | Smt. Shiprarani Sahoo, CO | 273/11.10.19 | 15500 | IGNDP, Oct-19 | 8500 | 7000 | |
| | Smt. Shiprarani Sahoo, CO | 335/14.11.19 | 14000 | IGNDP, Nov-19 | 7500 | 6500 | |
| | Smt. Shiprarani Sahoo, CO | 401/12.12.19 | 20000 | IGNDP, Dec-19 | 15000 | 5000 | |
| | Smt. Shiprarani Sahoo, CO | 468/14.01.20 | 15000 | IGNDP, Jan-20 | 13500 | 1500 | |
| | Smt. Shiprarani Sahoo, CO | 531/13.02.20 | 15000 | IGNDP, Feb-20 | 11000 | 4000 | |
| | | TOTAL, IGNDP | 199400 | | 125600 | 73800 | |
| | | | 10822000 | 0 | 9219000 | 1603000 | |
| | | Others | FA | OAP | Total | | |
| | Adv. outstanding as on 01.04.2019 | 607655 | 110000 | 843600 | 1561255 | | |
| | Advance Paid during 2019-20 | 990000 | 215000 | 14427000 | 15632000 | | |

| | | | | | | | |
|---|---------------------------------|---------|--------|----------|-----------------|--|--|
| | Total | 1597655 | 325000 | 15270600 | 17193255 | | |
| | Advance Adjusted during 2019-20 | 472500 | 217500 | 10822000 | 11512000 | | |
| | Outstanding 31.03.20 | 1125155 | 107500 | 4448600 | 5681255 | | |
| As per last A.R. the FA outstanding was Rs.110000 as per details furnished above, but in the last A.R. the outstanding FA was shown as Rs.115000, Difference of Rs.5000 reconciled. | | | | | | | |

Para 8.1- Irregular Maintenance of Advance and Outstanding advance ledger:-

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 advances. Advances shall regularly and promptly adjusted and any unspent balance of an advance shall be immediately refunded. The different accounts in 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. But, in this NAC the above said ledgers/registers have not been maintained properly during the year 2019-20.

1. In most of the cases Advance payment and adjustment has not been reflected in the Accountant Cash Book distinctly.
2. Page reference to the Advance Ledger has not been mentioned in the Cash Book in respect of the advance transactions.
3. Fresh advances have been sanctioned to different officials even without adjusting the previous advances taken by them leading to accumulation of outstanding advances.
4. In many cases, while adjusting advances in the accountant Cash Book, no reference was given to the voucher no and date of payment of such advances.
5. No effective steps have been taken by the authorities to adjust the outstanding advances lying against the advance holders for years together without any valid reason.
6. During the current year Cash Advances to Municipal officials have been paid, but not entered in the advance ledger.

PARA 8.2. YEAR WISE BREAK UP OF OUTSTANDING ADVANCES AS ON 31.03.20

| Advance Pertaining to the period | Amount of Outstanding Advances |
|----------------------------------|--------------------------------|
| Prior to 2013-14 | 181652 |
| 2013-14 | 0 |
| 2014-15 | 0 |
| 2015-16 | 0 |
| 2016-17 | 0 |
| 2017-18 | 42503 |
| 2018-19 | 131000 |
| 2019-20 | 5326100 |

| | |
|--------------|----------------|
| Total | 5681255 |
|--------------|----------------|

PARA 8.3. ADVANCE OUTSTANDING FOR MORE THAN ONE YEAR (FOR THE YEAR 2018-19)

As per G.O. No. 114/F, Dt. 05.01.2004 & G.O. No. 2221/F, Dt. 08.03.2002 and 15179/DLFA dt.28.09.2013 , any advance remained outstanding for more than a year without any valid reasons will be treated as a loss to the institution & also to the Govt. and the amount will be suggested for recovery from the officials held responsible for it.

On scrutiny of the outstanding advance position as per last audit report and adjustments made as per vouchers and cash book for the year 2019-20, it was revealed that an amount of to a sum of **Rs.131000.00** (for the year 2018-19) as per details given above is the advance outstanding for more than a year, which is quite unhealthy so far as the ULB account is concerned. No further compliance has been furnished by the local authority at the time of exit conference.As per the Government orders stated above, it is treated as the loss to the institution and also to the Govt. & the amount is suggested for recovery from the person responsible for it.

Person(s) Responsible for this loss

| Sno | Name | Designation | Adress | Amount(In Rs:) |
|-----|-----------------------------|---------------------------------|---|----------------|
| 1 | Sri Ajay Kumar Mohanty | Executive Officer | Executive Officer, Jajpur Municipality, At., P.O.-Jajpur, Dist.-Jajpur | 65500 |
| 2 | Sri Bijay Kumar Grahacharya | Amin | At.-Nimapara NAC, P.O.-Nimapara, Dist.-Puri | 48500 |
| 3 | Sri Satyajit Acharya | Biju Yuva Vahini Coordinator | At.,P.O.-Nimapara, Dist.-Puri | 17000 |

PARA: 9 GRANTS

Nimapara NAC - 2019-2020

| Sno | Grants Outstanding as on (DD MM YYYY) | Grants Outstanding (In Rs:) | Grants Received during the Year under Audit(In Rs:) | Total(In Rs:) | Grants Spent during the Year under Audit(In Rs:) | Grants unspent as on (DD MM YYYY) | Grants unspent (In Rs:) | Remarks |
|-----|---------------------------------------|-----------------------------|---|---------------------|--|-----------------------------------|-------------------------|-------------------------|
| 1 | 01-04-2019 | 82749273.00 | 120446493.00 | 203195766.00 | 52661482.00 | 31-03-2020 | 150534284.00 | Details furnished below |
| | GRAND TOTAL | 82749273.00 | 120446493.00 | 203195766.00 | 52661482.00 | | 150534284.00 | |

Comments :
PARA 9.1. Non utilisation of Government grant.

As per Rule 171 of O.G.F.R. , scheme funds were to be utilized in the year of Receipt. Unutilised fund if any may either refunded to Government or utilized in subsequent year with prior approval of Government.

As per Rule 171 (2) of O.G.F.R , unless it is otherwise ordered by Government , the grant will be spent upon the object within a reasonable time , if no time has been fixed by the sanctioning authority. As per rule 171 (3) (a) of OGFR the reasonable time means one year from the date of issue of the letter sanctioning the grant even though the period extends beyond the financial year. Immediately on the expiry of the period of one year from the date of sanction, unspent balance of grant should be surrendered to government.

On scrutiny the grant register, Accountant cash book of Nimapara NAC for the year 2019-20 it was revealed that a huge amount of unspent grant to a tune of Rs.150534284.00 is pending for utilisation as on 31.03.2020.. Non utilisation of grants leads to non achievement of govt target and does not fulfil the aim and objectives of the grant in aid released from Govt.. The local authority is asked to provide reasons for non-utilisation of such grants that pending with the NAC account.

| The details of grants position in respect of Nimapara NAC for the year 2019-20 | | | | | | | |
|---|------------------------------------|----------------------------|-----------------------------|--------------|---------------------------------|---------------------------------------|----------------------------------|
| SI No | Particulars of Scheme/Grant | OB as on 01.04.2019 | Receipt during 19-20 | Total | Expenditure during 19-20 | Unspent Grant as on 31.03.2020 | Percentage of utilisation |
| 1 | Maintenance of Roads & Bridges | 3445101 | 1611016 | 5056117 | 82206 | 4973911 | 1.63 |
| 2 | Road Maintenance (HC) | 253206 | 0 | 253206 | 0 | 253206 | 0.00 |
| 3 | Road Development | 48798 | 0 | 48798 | 0 | 48798 | 0.00 |
| 4 | Non Residential Building (NRB) | 1140889 | 0 | 1140889 | 0 | 1140889 | 0.00 |
| 5 | MLALAD | 35188 | 200000 | 235188 | 0 | 235188 | 0.00 |
| 6 | MPLAD | 1610143 | 0 | 1610143 | 0 | 1610143 | 0.00 |
| 7 | Solid Waste management | 615874 | 20365000 | 20980874 | 653900 | 20326974 | 3.12 |
| 8 | Swachha Bharat Mission | 2348178 | 9529117 | 11877295 | 1294138 | 10583157 | 10.90 |
| 9 | SJSRY | 39291 | 0 | 39291 | 0 | 39291 | 0.00 |
| 10 | OULM/NULM | 317760 | 229260 | 547020 | 208560 | 338460 | 38.13 |
| 11 | NRYS | 57500 | 0 | 57500 | 0 | 57500 | 0.00 |
| 12 | 12th & 13th FCA | 198035 | 0 | 198035 | 0 | 198035 | 0.00 |
| 13 | 14th FCA | 13002425 | 12752000 | 25754425 | 4964075 | 20790350 | 19.27 |
| 14 | Octroi Compensation | 15953929 | 19382000 | 35335929 | 15285142 | 20050787 | 43.26 |
| 15 | Souhalaya/ Public Toilet | 1099550 | 0 | 1099550 | 0 | 1099550 | 0.00 |

| | | | | | | | |
|----|---|----------|----------|----------|---------|----------|-------|
| 16 | Construction of CC Road (SPL CC Road) | 244040 | 0 | 244040 | 0 | 244040 | 0.00 |
| 17 | Entertainment Tax | -49350 | 0 | -49350 | 0 | -49350 | 0.00 |
| 18 | Performance based incentive grants | 677777 | 0 | 677777 | 0 | 677777 | 0.00 |
| 19 | Protection & conservation of water bodies | -5761 | 0 | -5761 | 0 | -5761 | 0.00 |
| 20 | Protection of Government land & construction of boundary wall | 776389 | 0 | 776389 | 0 | 776389 | 0.00 |
| 21 | Motor vehicle tax (MVT) | 3118159 | 1867000 | 4985159 | 1615511 | 3369648 | 32.41 |
| 22 | Devolution Fund | 17695967 | 5249000 | 22944967 | 1900984 | 21043983 | 8.28 |
| 23 | Creation & maintenance of capital Assets | 5123096 | 1365000 | 6488096 | 0 | 6488096 | 0.00 |
| 24 | Dev Park, greenery & afforestation | 256000 | 0 | 256000 | 0 | 256000 | 0.00 |
| 25 | Economic Census | 240 | 0 | 240 | 0 | 240 | 0.00 |
| 26 | FDR | 740609 | 0 | 740609 | 0 | 740609 | 0.00 |
| 27 | Harischandra Sahayata Yojana | 283000 | 0 | 283000 | 92000 | 191000 | 32.51 |
| 28 | Remuneration to Accountant & MIS | -597420 | 0 | -597420 | 0 | -597420 | 0.00 |
| 29 | Election | 19944 | 0 | 19944 | 0 | 19944 | 0.00 |
| 30 | Old age pension (MBPY & IGNOAP) | 6882707 | 10935100 | 17817807 | 9509100 | 8308707 | 53.37 |
| 31 | Pension & basic | 6857247 | 8928000 | 15785247 | 2302662 | 13482585 | 14.59 |

| | | | | | | | |
|----|--|-----------------|------------------|------------------|-----------------|------------------|--------------|
| | services | | | | | | |
| 32 | NFBS | -20000 | 0 | -20000 | 0 | -20000 | 0.00 |
| 33 | District innovative Fund | 33400 | 0 | 33400 | 0 | 33400 | 0.00 |
| 34 | Honorarium, SF,DA of elected representatives | 103145 | 0 | 103145 | 0 | 103145 | 0.00 |
| 35 | Mason Training | 41000 | 0 | 41000 | 0 | 41000 | 0.00 |
| 36 | Computer room accessories | 319200 | 0 | 319200 | 0 | 319200 | 0.00 |
| 37 | Biometric grants | 19400 | 0 | 19400 | 0 | 19400 | 0.00 |
| 38 | JNNURM-City Bus/ES CROW | -494712 | 0 | -494712 | 0 | -494712 | 0.00 |
| 39 | Biju Yuba Bahini | 125808 | 30000 | 155808 | 22500 | 133308 | 14.44 |
| 40 | PEETHA | 363521 | 0 | 363521 | 342404 | 21117 | 94.19 |
| 41 | Slum Dweller (NSDP) | 50000 | 0 | 50000 | 0 | 50000 | 0.00 |
| 42 | Mukhyamantree Kalakar Sahayata Yojana (MKSJ) | 0 | 0 | 0 | 0 | 0 | 0.00 |
| 43 | Bhagabat Tungi | 20000 | 0 | 20000 | 20000 | 0 | 100.00 |
| 44 | Construction of Mini Stadium | 0 | 2000000 | 2000000 | 0 | 2000000 | 0.00 |
| 45 | SRC Grant for Super Cyclone Fani | 0 | 24604000 | 24604000 | 14368300 | 10235700 | 58.40 |
| 46 | Funds for COVID-19 | 0 | 1400000 | 1400000 | 0 | 1400000 | 0.00 |
| | Total | 82749273 | 120446493 | 203195766 | 52661482 | 150534284 | 25.92 |

Para 9.1 - Year Wise Break up of Unutilised Grant

The year wise break up of Unutilised grants as on 31.03.2020 as revealed from the previous A.R. and other relevant records is furnished below.

| | |
|------|--------------------------------|
| Year | Unspent grant as on 31.03.2020 |
|------|--------------------------------|

| | |
|----------------|-----------|
| Prior to 15-16 | 7975270 |
| 15-16 | 9643151 |
| 16-17 | 9713146 |
| 17-18 | 8008778 |
| 18-19 | 12162542 |
| 19-20 | 103031397 |
| Total | 150534284 |

Para 9.2- Diversion of Govt. grants

No diversion of Govt. Grants was made during the year 2019-20.

PARA: 10 UTILISATION CERTIFICATE

Nimapara NAC - 2019-2020

| S/no | U.C Outstanding as on (DD MM YYYY) | U.C Outstanding(In Rs:) | U.C due for submission during the period under Audit(In Rs:) | Total(In Rs:) | U.C Submitted during the period under Audit(In Rs:) | U.C needs to be submitted as on outstanding as on (DD MM YYYY) | U.C needs to be submitted as on outstanding (In Rs:) | Remarks |
|------|------------------------------------|-------------------------|--|---------------------|---|--|--|-------------------------|
| 1 | 01-04-2019 | 167350658.00 | 52661482.00 | 220012140.00 | 88100624.00 | 31-03-2020 | 131911516.00 | Details furnished below |
| | GRAND TOTAL | 167350658.00 | 52661482.00 | 220012140.00 | 88100624.00 | | 131911516.00 | |

Comments :
PARA 10.1. SUBMISSION OF UTILISATION CERTIFICATE

As per Rule 170 , 171 and 173 of OGFR vol-I, grants received should be utilised 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 authority. Further the Government has always been pressing hard in this matter and it is also a matter of fact that non submission of UC by grantee organization/ executing agencies in time will put State Government in an embarrassing position to obtain further funds from Central Govt towards CP & CSP funds.

From the previous Audit Report it was revealed that an amount of Rs.167350658.00 was the pending position of utilization certificate as on 01.04.2019. As per the guidelines issued vide letter No.4244/DLFA, Dt.18.05.2015, the UC due for submission for a particular period is the actual grant utilized for that period. So basing on this conception the UC pending for submission as on 31.03.2020 was the total UC pending for submission as on

01.04.2019 added with the grants spent during the year 2019-20, with deduction of UC sent during the year 2019-20. So the UC due for submission for the year 2019-20 was Rs.52661482.00, aggregating the total UC due to be submitted as on 31.03.2020 was Rs. 220012140.00 (167350658 + 52661482). UC submitted during the year 2019-20 was Rs.88100624.00, leaving pending position of UC as on 31.03.2020 was Rs.131911516.00.

| SI No. | Name of the Grant | Year of Grant | Amount of UC Sent | Letter No. & Date of PD DUDA sent to HUD |
|--------|---|---------------|-------------------|--|
| 1 | Road Development Grant | 2014-15 | 223725 | 2288/dt. 24.06.2019 |
| 2 | 4th SFC (Devolution of Fund) | 2015-16 | 2654000 | 2288/dt. 24.06.2019 |
| 3 | 4th SFC (Assignment out of Entry Tax for salary and establishment cost) | 2016-17 | 7906000 | 41/ dt. 11.02.2020 |
| 4 | 4th SFC (Assignment out of Entry Tax for salary and establishment cost) | 2017-18 | 7876000 | 41/ dt. 11.02.2020 |
| 5 | 4th SFC (Assignment out of Entry Tax for salary and establishment cost) | 2018-19 | 18104000 | 43/dt. 11.02.2020 |
| 6 | 13th FCA | 2014-15 | 506896 | 39/dt.11.02.2020 |
| 7 | 14th FCA | 2017-18 | 1515660 | 39/dt.11.02.2020 |
| 8 | 4th SFC (Pension and Basic Services) | 2015-16 | 5844970 | 39/dt.11.02.2020 |
| 9 | 4th SFC (Pension and Basic Services) | 2016-17 | 2660000 | 39/dt.11.02.2020 |
| 10 | 4th SFC (Pension and Basic Services) | 2017-18 | 6859108 | 39/dt.11.02.2020 |
| 11 | 4th SFC (Devolution of Fund) | 2016-17 | 5169031 | 39/dt.11.02.2020 |
| 12 | 4th SFC (maintenance of capital assets for revenue generation) | 2015-16 | 457000 | 39/dt.11.02.2020 |
| 13 | Performance based Incentive (PBI) | 2014-15 | 1688832 | 39/dt.11.02.2020 |
| 14 | Maintenance of Roads and Bridge | 2016-17 | 2209000 | 39/dt.11.02.2020 |
| 15 | Maintenance of Roads and Bridge | 2017-18 | 1315079 | 39/dt.11.02.2020 |
| 16 | 4th SFC (Pension and Basic Services) | 2015-16 | 1500000 | 39/dt.11.02.2020 |
| 17 | Road Development Grant | 2016-17 | 2412223 | 39/dt.11.02.2020 |

| | | | | |
|----|------------------|---------|-----------------|--------------------|
| 18 | CMRF (Fani-2019) | 2019-20 | 13387000 | 1609/dt.13.09.2019 |
| 19 | OAP | 2018-19 | 5812100 | 1078/dt.02.07.2019 |
| | Total | | 88100624 | |

As evident from the above, Utilisation Certificate for a huge volume of utilised grants i.e. to the tune of Rs.131911516.00 is pending for submission as on 31.03.2020. Needless to mention that the position is self explanatory which is highly alarming. Moreover, it is suggested to ensure timely submission of UC in respect of grants utilised to its proper quarters hence forth with due compliance to Audit.

PARA 10.3: Year Wise Break Up of pending UC:-

The year wise break up of grants utilised but for which UC is still pending for submission as on 31.03.2020 is furnished below. As mentioned earlier, the figures are worked out basing on the data furnished in the records made available to present audit and last A.R.

| Year of account | UC outstanding as on 31.03.2019 |
|-----------------|---------------------------------|
| up to 2012-13 | 7939401 |
| 2012-13 | 8682308 |
| 2013-14 | 8306190 |
| 2014-15 | 5301904 |
| 2015-16 | 3578620 |
| 2016-17 | 9775947 |
| 2017-18 | 23261255 |
| 2018-19 | 25791409 |
| 2019-20 | 39274482 |
| Total | 131911516 |

The detailed utilisation (voucher wise) of grants as well as position of submission of UC was neither recorded in GIA register nor was any specific register to watch submission of UC maintained by the local authority. However, the municipal authorities are suggested to ensure proper maintenance of above mentioned records and compliance reported to audit.

PARA: 11 MISAPPROPRIATION & DEFALCATION

**11.1 - Non Credit and Short credit of collection amount under different taxes and fees to DCR POM
Page-24 and 51**

On checking of the receipt books with reference to D.C.R along with totaling of D.C.R and tracing with Cashier Cash Book for 2019-20, it was noticed that in the following cases amount collected through M.R.s were short credited or less credited to D.C.R. which may be recovered and deposited in nAC account.

| SI No | Head | Name of the TC | M.R No &Date | Amount Collected | Amount taken to DCR | Amount less taken | Remarks |
|-------|-----------------|---------------------|----------------|------------------|---------------------|-------------------|-----------------------|
| 1 | Slaughter House | Bijaya kumar Patra, | 12178/6.9.2019 | 60 | 20 | 40 | Deposited vide MR No. |

| | | Ex. T.C. | | | | | 11585/30.06 .20 |
|----|-----------------|-------------------------------|----------------------|-------------|-----------|-------------|-------------------------|
| 2 | House Rent | Rakesh Kumar Rout, T.C. | 13530/14.05 .2020 | 2170 | 0 | 2170 | Deposited on 10.6.20 |
| 3 | Vending Zone | Rakesh Kumar Rout, T.C. | 13711/15.04 .2020 | 300 | 0 | 300 | Deposited on 30.6.20 |
| 4 | Holding tax | Banamali Barik, F.C. | 75/30.03.20 20 | 24 | 0 | 24 | Deposited on 30.6.20 |
| 5 | Holding tax | Banamali Barik, F.C. | 76/30.3.202 0 | 32 | 0 | 32 | Deposited on 30.6.20 |
| 6 | Holding tax | Banamali Barik, F.C. | 77/30.3.202 0 | 46 | 0 | 46 | Deposited on 30.6.20 |
| 7 | Water tank | Jasobanta Sahoo, C.I. | 8797/30.3.2 020 | 300 | 0 | 300 | Deposited on 30.6.20 |
| 8 | Cess pool | Jasobanta Sahoo, C.I. | 8798/30.3.2 020 | 1000 | 0 | 1000 | Deposited on 30.6.20 |
| 9 | Water tank | Jasobanta Sahoo, C.I. | 8799/30.3.2 020 | 450 | 0 | 450 | Deposited on 30.6.20 |
| 10 | Cess pool | Jasobanta Sahoo, C.I. | 8800/30.3.2 020 | 1000 | 0 | 1000 | Deposited on 30.6.20 |
| | Total | | | 5382 | 20 | 5362 | |

In response to the Audit Objection statement issued vide POM No.-05/16.06.2020 and 08/26.06.2020 (Page-24 &51), the above amount of Rs.5362.00 has been recovered and credited NAC Fund vide details furnished above. During Exit Conference the above credits were verified and found correct.

Special Report on misappropriation of Rs.2612.00 and Rs.2750.00 total amounting Rs.5362.00 vide objection No- 1 & 3 respectively was submitted and the same has been verified by ADAO, LFA, Puri. The verification Report was forwarded to DLFA by DAO, LFA, Puri. has been duly approved by DLFA, BBSR. On the basis of suggestions of DLFA, interest on the misappropriated amount has been calculated and suggested for recovery at Para No-11.4.

11.2 - Less amount taken to Cashier Cash Book than the Collection amount as per DCR POM Page-51

On scrutiny of the DCR to Cashier Cash book, it was noticed that an amount of Rs.500.00 was less taken to Cashier Cash Book than the collection amount as per DCR as per details below. The same need be recovered and compliance reported.

| Particulars of collection | MR No | DCR Page & Date | Amount as per DCR | Amount taken to Cash Book | | Difference |
|---------------------------|-------------------|-----------------|-------------------|---------------------------|--------|------------|
| | | | | Cash book Page & Date | Amount | |
| House Rent | 12867 to 12889 | 13/10.01.2020 | 9050 | 66/13.01.20 | 8550 | 500 |

In response to the Audit Objection statement issued vide POM No- 08/26.06.2020 (Page-51), the above amount of Rs.500.00 has been recovered from Sri Bijay Kumar Patra, Ex. T.C. and credited NAC Fund vide MR

No.11586/30.06.20. During Exit Conference the above credit was verified and found correct.

Special Report on misappropriation of Rs.500.00 and vide objection No- 2 was submitted and the same has been verified by ADAO, LFA, Puri. The verification Report forwarded by DAO, LFA, Puri.to DLFA, BBSR has been duly approved. On the basis of suggestions of DLFA, interest on the misappropriated amount has been calculated and suggested for recovery at Para No-11.4.

11.3 - Non Credit of collection amount under hire charges of Water Tanker and Cesspool by Sri Jasobanta Sahoo, C.I. to DCR POM Page-52 to 54

On checking of the receipt books with reference to D.C.R along with totaling of D.C.R and tracing with Cashier Cash Book for 2019-20, it was noticed that in the following cases amount collected through M.R.s were neither taken to DCR, nor credited in NAC account which may be recovered and compliance reported to Audit.

| Amount Collected by Jasobanta Sahoo, C.I. towards hire charges of Water Tanker and Cess Pool against MR Book No.-112 but neither taken to DCR nor deposited the amount | | | | |
|---|--------------------------|----------------|-----------------------|---------------|
| SI No. | MR No. & Date | Purpose | Collected From | Amount |
| 1 | 11101/18.03.2019 | Water Tanker | Rasmi Ranjan Mohanty | 450 |
| 2 | 11102/20.03.2019 | Water Tanker | Akshya Ku Nayak | 450 |
| 3 | 11103/26.03.2019 | Water Tanker | Ramesh Bhol | 300 |
| 4 | 11104/26.03.2019 | Cess Pool | Pabitra Ku Mohanty | 1000 |
| 5 | 11105/30.03.2019 | Water Tanker | Pratap Ku Parida | 450 |
| 6 | 11106/06.04.2019 | Water Tanker | Manoj Ku Swain | 900 |
| 7 | 11107/06.04.2019 | Cess Pool | Sachidananda Mohanty | 1000 |
| 8 | 11108/08.04.2019 | Water Tanker | Bhaghyadhar Patra | 300 |
| 9 | 11109/08.04.2019 | Water Tanker | Bichitrananda Sasmal | 450 |
| 10 | 11110/11.04.2019 | Water Tanker | Kuru Das | 300 |
| 11 | 11111/14.04.2019 | Water Tanker | Kailash Ch Das | 300 |
| 12 | 11112/23.04.2019 | Water Tanker | Dillip Ku Mishra | 300 |
| 13 | 11113/26.04.2019 | Water Tanker | Kailash Ch Barik | 300 |
| 14 | 11114/26.04.2019 | Water Tanker | Krushna Ch Swain | 300 |
| 15 | 11115/06.05.2019 | Water Tanker | Nandakishore Bhoi | 300 |
| 16 | 11116/12.05.2019 | Water Tanker | Santosh Ku Dash | 300 |
| 17 | 11117/18.06.2019 | Water Tanker | Bibhuti Bhusan Panda | 450 |
| 18 | 11118/23.06.2019 | Water Tanker | Jadumani Barik | 300 |
| 19 | 11119/07.07.2019 | Water Tanker | Manmohan Mohanty | 300 |
| 20 | 11120/12.07.2019 | Water Tanker | Rajesh Ku Parida | 450 |
| 21 | 11121/18.07.2019 | Cess Pool | Laxmidhar Sahoo | 1000 |
| 22 | 11122/24.07.2019 | Cess Pool | Basudev Jena | 1000 |
| 23 | 11123/07.08.2019 | Water Tanker | Purna Ch Sahoo | 300 |

| | | | | |
|----|------------------|--------------|-----------------------|--------------|
| 24 | 11124/13.08.2019 | Cess Pool | Sachidananda Biswal | 1000 |
| 25 | 11125/21.08.2019 | Cess Pool | Rasmi Ranjan Baral | 1000 |
| 26 | 11126/29.08.2019 | Cess Pool | Benudhar Swain | 1000 |
| 27 | 11127/12.09.2019 | Cess Pool | Jugal Kishore Pradhan | 1000 |
| 28 | 11128/11.10.2019 | Water Tanker | Subhendu Mohanty | 300 |
| 29 | 11129/29.10.2019 | Water Tanker | Satya Narayan Mishra | 300 |
| 30 | 11130/20.11.2019 | Water Tanker | Jitendra Ku Nayak | 300 |
| 31 | 11131/04.12.2019 | Water Tanker | Sangraam Ku Mohanty | 300 |
| 32 | 11132/06.12.2019 | Cess Pool | Sarat Ku Sahoo | 1000 |
| 33 | 11133/10.12.2019 | Water Tanker | Bishnu Prasad Dash | 450 |
| 34 | 11134/12.12.2019 | Cess Pool | Pratap Ku Panda | 1000 |
| 35 | 11135/17.12.2019 | Cess Pool | Surendranath Biswal | 1000 |
| 36 | 11136/21.12.2019 | Cess Pool | Bishnu Ch Dash | 1000 |
| 37 | 11137/24.12.2019 | Cess Pool | Udayanath Patra | 1000 |
| 38 | 11138/7.01.2019 | Water Tanker | Gangadhar Bhoi | 300 |
| 39 | 11139/10.01.2020 | Water Tanker | Batakrushna Palata | 300 |
| 40 | 11140/14.01.2020 | Water Tanker | Ranjan Ku Nayak | 300 |
| 41 | 11141/18.01.2020 | Cess Pool | Kirtan Nayak | 1000 |
| 42 | 11142/27.01.2020 | Water Tanker | Sudarsan Behera | 300 |
| 43 | 11143/30.01.2020 | Water Tanker | Prakash Ku Baral | 300 |
| 44 | 11144/07.02.2020 | Cess Pool | Dharmapada Das | 1000 |
| 45 | 11145/14.02.2020 | Water Tanker | Laxmidhar Sahoo | 300 |
| 46 | 11146/17.02.2020 | Water Tanker | Satabdi Barik | 450 |
| 47 | 11147/24.02.2020 | Water Tanker | Raghunath Sahoo | 450 |
| 48 | 11148/27.02.2020 | Water Tanker | Raghunath Sahoo | 1350 |
| 49 | 11149/02.03.2020 | Cess Pool | Subhrajit Mallick | 1000 |
| 50 | 11150/07.03.2020 | Cess Pool | Gangadhar Swain | 1000 |
| 51 | 11151/12.03.2020 | Cess Pool | Subash Ch Behera | 1000 |
| 52 | 11152/17.03.2020 | Cess Pool | Umakanta Rath | 1000 |
| 53 | 11153/20.03.2020 | Cess Pool | Sarojini Acharya | 1000 |
| 54 | 11154/24.03.2020 | Cess Pool | Saroj Ku Swain | 1000 |
| 55 | 11155/30.03.2020 | Cess Pool | Premananda Samantaray | 1000 |
| 56 | 11156/09.04.2020 | Cess Pool | Prafulla Ku Mohanty | 1000 |
| 57 | 11157/17.04.2020 | Cess Pool | Jugal Kishore Pradhan | 1000 |
| 58 | 11158/22.04.2020 | Cess Pool | SK Azizur Rehman | 1000 |
| | Total | | | 37900 |

In response to the Audit Objection statement issued vide POM No- 09/26.06.2020 (Page-52 to 54), the above amount of Rs.37900.00 has been recovered from Sri Jasobanta Sahoo, C.I. and credited NAC Fund (Dt.15.07.2020- Rs.1200, Dt.23.07.2020-Rs.5900, Dt.27.07.2020-Rs.30800, Total- Rs.37900). During Exit Conference the above credits were verified and found correct.

Special Report on misappropriation of Rs.37900.00 vide objection No- 4 was submitted and the same has been verified by ADAO, LFA, Puri. The verification Report addressed to DAO, LFA, Puri. was forwarded to the Director, DLFA, BBSR, which has been duly approved. On the basis of suggestions of DLFA, interest on the misappropriated amount has been calculated and suggested for recovery at Para No-11.4.

11.4 - Recovery of Interest on temporarily Misappropriated Money

As per Special Report submitted by the Lead Auditor an amount of Rs.43762.00 was found misappropriated by various employees of Nimapada NAC. The Spl. Report contained 4 nos of objections, though the entire amount has been recovered and credited in the NAC fund within a month, it was detected by audit but keeping Govt. money in own hand even for a day without any valid reason is an offence. Hence, as directed by DLFA, BBSR interest @18% is calculated and suggested for recovery from the employees as noted in the table below.

| Objection No in the Spl. Report | Name of the employee | Date of collection | Amount collected | Date of deposit | Days of Hoarding | Amount of interest @18% (SI) | Employee wise consolidated amount |
|---------------------------------|---------------------------------|--------------------|------------------|-----------------|------------------|------------------------------|-----------------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 1 (a) | Bijaya ku Patra, TC | 06.09.19 | 40 | 30.06 .20 | 298 | 6 | 6.00 |
| 1 (b) | Rakesh Ku Rout, TC | 14.05.20 | 2170 | 11.06.20 | 28 | 30 | 41.00 |
| 1 (C) | Rakesh Ku Rout, TC | 15.04.20 | 300 | 30.06.20 | 76 | 11 | |
| 1(d,e,f) | Banamali Barik, TC | 30.03.20 | 102 | 30.06.20 | 92 | 5 | 5.00 |
| 2 | Sri Rabinarayan Mohanty, Ex.T.C | 10.01.20 | 500 | 30.06.20 | 172 | 42 | 42.00 |
| 3 | Jasobanta Sahoo, C.I. | 30.03.20 | 2750 | 30.06.20 | 92 | 124 | 5097.00 |
| 4 | Jasobanta Sahoo, C.I. | 18.03.19 | 450 | 15.07.20 | 485 | 107 | |
| 4 | Jasobanta Sahoo, C.I. | 20.03.19 | 450 | 15.07.20 | 483 | 107 | |
| 4 | Jasobanta Sahoo, C.I. | 26.03.19 | 300 | 15.07.20 | 477 | 70 | |
| 4 | Jasobanta Sahoo, C.I. | 26.03.19 | 1000 | 23.07.20 | 485 | 239 | |
| 4 | Jasobanta Sahoo, C.I. | 30.03.19 | 450 | 23.07.20 | 481 | 106 | |
| 4 | Jasobanta | 06.04.19 | 900 | 23.07.20 | 474 | 210 | |

| | | | | | | |
|---|-----------------------|----------|------|----------|-----|-----|
| | Sahoo, C.I. | | | | | |
| 4 | Jasobanta Sahoo, C.I. | 06.04.19 | 1000 | 23.07.20 | 474 | 233 |
| 4 | Jasobanta Sahoo, C.I. | 08.04.19 | 300 | 23.07.20 | 472 | 70 |
| 4 | Jasobanta Sahoo, C.I. | 08.04.19 | 450 | 23.07.20 | 472 | 104 |
| 4 | Jasobanta Sahoo, C.I. | 11.04.19 | 300 | 23.07.20 | 469 | 69 |
| 4 | Jasobanta Sahoo, C.I. | 14.04.19 | 300 | 23.07.20 | 466 | 69 |
| 4 | Jasobanta Sahoo, C.I. | 23.04.19 | 300 | 23.07.20 | 457 | 67 |
| 4 | Jasobanta Sahoo, C.I. | 26.04.19 | 300 | 23.07.20 | 454 | 67 |
| 4 | Jasobanta Sahoo, C.I. | 26.04.19 | 300 | 23.07.20 | 454 | 67 |
| 4 | Jasobanta Sahoo, C.I. | 06.05.19 | 300 | 23.07.20 | 444 | 66 |
| 4 | Jasobanta Sahoo, C.I. | 12.05.19 | 300 | 27.07.20 | 442 | 65 |
| 4 | Jasobanta Sahoo, C.I. | 18.06.19 | 450 | 27.07.20 | 405 | 90 |
| 4 | Jasobanta Sahoo, C.I. | 23.06.19 | 300 | 27.07.20 | 400 | 59 |
| 4 | Jasobanta Sahoo, C.I. | 07.07.19 | 300 | 27.07.20 | 386 | 57 |
| 4 | Jasobanta Sahoo, C.I. | 12.07.19 | 450 | 27.07.20 | 381 | 84 |
| 4 | Jasobanta Sahoo, C.I. | 18.07.19 | 1000 | 27.07.20 | 375 | 184 |
| 4 | Jasobanta Sahoo, C.I. | 24.07.19 | 1000 | 27.07.20 | 369 | 181 |
| 4 | Jasobanta Sahoo, C.I. | 07.08.19 | 300 | 27.07.20 | 355 | 52 |
| 4 | Jasobanta Sahoo, C.I. | 13.08.19 | 1000 | 27.07.20 | 349 | 172 |
| 4 | Jasobanta Sahoo, C.I. | 21.08.19 | 1000 | 27.07.20 | 341 | 168 |
| 4 | Jasobanta Sahoo, C.I. | 29.08.19 | 1000 | 27.07.20 | 333 | 164 |
| 4 | Jasobanta Sahoo, C.I. | 12.09.19 | 1000 | 27.07.20 | 319 | 157 |
| 4 | Jasobanta Sahoo, C.I. | 11.10.19 | 300 | 27.07.20 | 290 | 43 |
| 4 | Jasobanta | 29.10.19 | 300 | 27.07.20 | 272 | 40 |

| | | | | | | |
|---|-----------------------|----------|------|----------|-----|-----|
| | Sahoo, C.I. | | | | | |
| 4 | Jasobanta Sahoo, C.I. | 20.11.19 | 300 | 27.07.20 | 250 | 37 |
| 4 | Jasobanta Sahoo, C.I. | 04.12.19 | 300 | 27.07.20 | 236 | 35 |
| 4 | Jasobanta Sahoo, C.I. | 06.12.19 | 1000 | 27.07.20 | 234 | 115 |
| 4 | Jasobanta Sahoo, C.I. | 10.12.19 | 450 | 27.07.20 | 230 | 51 |
| 4 | Jasobanta Sahoo, C.I. | 12.12.19 | 1000 | 27.07.20 | 228 | 112 |
| 4 | Jasobanta Sahoo, C.I. | 17.12.19 | 1000 | 27.07.20 | 223 | 110 |
| 4 | Jasobanta Sahoo, C.I. | 21.12.19 | 1000 | 27.07.20 | 219 | 108 |
| 4 | Jasobanta Sahoo, C.I. | 24.12.19 | 1000 | 27.07.20 | 216 | 106 |
| 4 | Jasobanta Sahoo, C.I. | 7.01.19 | 300 | 27.07.20 | 202 | 30 |
| 4 | Jasobanta Sahoo, C.I. | 10.01.20 | 300 | 27.07.20 | 199 | 29 |
| 4 | Jasobanta Sahoo, C.I. | 14.01.20 | 300 | 27.07.20 | 195 | 29 |
| 4 | Jasobanta Sahoo, C.I. | 18.01.20 | 1000 | 27.07.20 | 191 | 94 |
| 4 | Jasobanta Sahoo, C.I. | 27.01.20 | 300 | 27.07.20 | 182 | 27 |
| 4 | Jasobanta Sahoo, C.I. | 30.01.20 | 300 | 27.07.20 | 179 | 26 |
| 4 | Jasobanta Sahoo, C.I. | 07.02.20 | 1000 | 27.07.20 | 171 | 94 |
| 4 | Jasobanta Sahoo, C.I. | 14.02.20 | 300 | 27.07.20 | 164 | 24 |
| 4 | Jasobanta Sahoo, C.I. | 17.02.20 | 450 | 27.07.20 | 161 | 36 |
| 4 | Jasobanta Sahoo, C.I. | 24.02.20 | 450 | 27.07.20 | 154 | 34 |
| 4 | Jasobanta Sahoo, C.I. | 27.02.20 | 1350 | 27.07.20 | 151 | 100 |
| 4 | Jasobanta Sahoo, C.I. | 02.03.20 | 1000 | 27.07.20 | 147 | 72 |
| 4 | Jasobanta Sahoo, C.I. | 07.03.20 | 1000 | 27.07.20 | 142 | 70 |
| 4 | Jasobanta Sahoo, C.I. | 12.03.20 | 1000 | 27.07.20 | 137 | 67 |
| 4 | Jasobanta | 17.03.20 | 1000 | 27.07.20 | 132 | 65 |

| | | | | | | |
|---|-----------------------|--------------|--------------|----------|-----|----------------|
| | Sahoo, C.I. | | | | | |
| 4 | Jasobanta Sahoo, C.I. | 20.03.20 | 1000 | 27.07.20 | 129 | 63 |
| 4 | Jasobanta Sahoo, C.I. | 24.03.20 | 1000 | 27.07.20 | 125 | 61 |
| 4 | Jasobanta Sahoo, C.I. | 30.03.20 | 1000 | 27.07.20 | 119 | 59 |
| 4 | Jasobanta Sahoo, C.I. | 09.04.20 | 1000 | 27.07.20 | 109 | 54 |
| 4 | Jasobanta Sahoo, C.I. | 17.04.20 | 1000 | 27.07.20 | 101 | 50 |
| 4 | Jasobanta Sahoo, C.I. | 22.04.20 | 1000 | 27.07.20 | 96 | 47 |
| | | Total | 43762 | | | 5191 |
| | | | | | | 5191.00 |

As per above table an amount of Rs.5191.00 is calculated as simple interest due on the above five nos of employees of Nimapada NAC. Hence, the Local Authority is suggested to recover the amount as detailed below.

| SI. No | Name of the employee | Amount Suggested for recovery |
|--------|---------------------------------|-------------------------------|
| 1 | 2 | 3 |
| 1 | Bijaya ku Patra, TC | 6.00 |
| 2 | Rakesh Ku Rout, TC | 41.00 |
| 3 | Banamali Barik, TC | 5.00 |
| 4 | Sri Rabinarayan Mohanty, Ex.T.C | 42.00 |
| 5 | Sri Jasobanta Sahoo, C.I | 5097.00 |
| | Total | 5191.00 |

The above mentioned persons has to deposit the interest due to the Govt. account and the local authority is suggested to recover Rs.5191.00.

PARA: 12 LOSS OF STOCK & STORE

12.1 - Loss of Stock and Stores

During the year under audit no cases of loss of stock and stores was detected.

PARA: 13 AUDIT OF RECEIPTS

13.1 - Assessment of Holding Tax

13.1 - Assessment of Holding Tax

It is worthwhile to pointed out here that the new valuation and Assessment of holding tax should be conducted

once in every 5 years as per section 146 of Odisha Municipal Act, 1950. Further as per the above section the holding tax is to be determined on the basis of annual value of the property calculated on the basis of the construction cost of the building and a reasonable ground rent for the land on which the building is situated. Besides the above, as per section 143-A of the Odisha Municipal Act, 1950, the Executive Officer of the ULB concerned shall, until the appointment of a Valuation Officer thereof, exercise the powers and performs the duties of the Valuation Officer in respect of that ULB. Holding tax is levied basing on annual value of holdings. As per sec 137 of OM Act 1950 the annual value of residential holding shall be deemed to be the gross annual rental at which the holding may reasonably be expected to let less 15 percent of such annual value towards repair and maintenance of buildings. As per sec 137 of OM Act 1950 the annual value of commercial building is 7.5 per cent of actual erection cost or estimated cost in addition to reasonable ground rent for the land comprised in the holding.

Para 13.1.1- Anomalies between the current year demand of Holding, Light and water tax as per Audit and the figure supplied by the local Authority for the year 2019-20

On scrutiny of the DCB figure supplied by the local Authority and the figure from previous A.R., it was revealed that there were difference of Rs.7740.00 between the current year demand as calculated by Audit and the figure supplied by the local Authority. As per last A.R. the total demand for 2018-19 was Rs.1150848.00 and the Demand raised due to New Assessment made during 19-20 was Rs.165620.00. So the current year demand for 2019-20 as per Audit is Rs.1316468.00, where as the total demand figure provided by the local Authority is Rs.1308728.00 in respect of {Holding Tax, Light Tax and Water Tax) figure supplied by the local Authority, the closing balance of all taxes was shown as **Rs.1308728.00**. Hence there was a difference of **Rs. 7740.00** between the Audit figure and figure supplied by the local Authority, which has not clarified to Audit.

| SI.NO | Name of the Tax | Demand for 2018-19 as per last A.R. | Demand raised due to New Assessment made during 19-20 | Demand for 2019-20 as per Audit | Demand as per the figure supplied by the local Authority | Difference |
|-------|-----------------|-------------------------------------|---|---------------------------------|--|----------------|
| 1 | Holding | 575424.00 | 82810.00 | 658234.00 | 654364.00 | 3870.00 |
| 2 | Lighting | 287712.00 | 41405.00 | 329117.00 | 327182.00 | 1935.00 |
| 3 | Water | 287712.00 | 41405.00 | 329117.00 | 327182.00 | 1935.00 |
| | TOTAL | 1150848.00 | 165620.00 | 1316468.00 | 1308728.00 | 7740.00 |

13.1.2. INEFFECTIVE AND INEFFICIENT RECOVERY OF HOLDING TAX

As per Rule-175 of Odisha Municipal Rules, 1953, the municipality/NAC shall be divided into circles for the purpose of collection of taxes. Each circle shall be numbered and a Tax Collector shall be appointed in charge of one or more circles. The O.M. Act, 1950 stipulated u/s 158, that notification shall be made and posted in the office of the Municipality/NAC declaring date and time for receipt of taxes, u/s 159(2) any tax on the annual value of holdings shall be payable quarterly installment and every such installment shall be deemed to be due on the first day of the quarter in respect of which payable. u/s 159-A(1)&(2) a resolution may be passed in the Municipal Council to grant a rebate in respect of tax paid within stipulated period i.e. the rebate may be allowed not exceeding 10 per cent (paid within 30 days) and 5 per cent (paid beyond 30 days and within 60 days). Further, u/s 160 of the Act, a receipt signed by the tax collector or any other officer authorized by the E.O. was to be given against each payment of tax. Also as per Rule-201(2) and Rule-202 of O.M. Rules, 1953, the Municipality may establish a system of reward and punishment to tax collector to ensure best results in collection of tax.

On checking of Relevant records, registers and Receipt book of Holding Tax, it was revealed that Nimapara NAC consists of 11 nos of wards for collection of taxes. The taxes are collected circle wise by engaging Tax Collectors. The taxes are received throughout the year and no notification has been made declaring date and

time for receipt of taxes. It is to be mentioned here that the NAC has not yet established any system of rewards and punishments to tax collector to ensure best results in collection of tax. As, no remedial measures for effective realisation of revenue has been taken, huge arrears are rolling for years together with owners of the houses which indicates the inefficiency and ineffectiveness of collection of Holding Taxes.

13.1.3. INADEQUATE SYSTEM OF COLLECTION HOLDING TAX FROM DEFAULTERS

As per Section 161(1) of the Orissa Municipal Act, 1950 if the sum due on account of any tax is not paid within sixty one days from the date on which it became due, the Executive Officer shall cause to be served on the person liable to pay the same a notice in the prescribed form. If still the dues are not collected, the Municipality/NAC is armed with Section 162 of the Act to levy by distress and sale of any movable property belonging to the defaulter wherever found, or of any movable property belonging to any other person which may be found within the holding in respect of which such defaulter is liable to such tax. In spite of all these provisions under Section 161(1), 162, 163, 164, 165 and 166, if the municipality fails to realize the arrear tax by distress and sale. According to Section 169 the Municipality may at any time apply to the District Collector for the recovery of the whole or any part of any arrear as an arrear of Land Revenue. Again as per Section 170 of the Act, the Municipality instead of proceeding by distress and sale or in case of failure to realize the whole or any part of any tax, the municipality may sue the person liable to pay the same in any court of competent jurisdiction. Further it was found that though the system of penalty was there, yet there was no dictation of breach of tax rule as per Rule 553 of the OM rules 1953.

13.1.4. TIME BARRED FOR RECOVERY OF DUES

As per section 346 of the Odisha Municipal Act, 1950, no distraint shall be made, no suit shall be instituted and no prosecution shall be commenced in respect of any sum due to a municipality under this Act, after the expiration of a period of three years from the date on which distraint might first have been made, a suit might first have been instituted, or prosecution might first have been commenced, as the case may be in respect of such sum. It was revealed from the available records that no Demand notice U/s 161 or distress warrant u/s 162, 163 was issued during the year by the Municipalities authorities to check the loss to the Municipal Fund, for which no compliance has been furnished by the local authority at the time of exit conference.

13.1.5. Poor state of collection of Arrear and current taxes and improper maintenance of DCB register of holding taxes for the year 2019-20

As per rule 176 of OM Rules 1953 Demand-Collection and Balance register as well as Tax Collectors Daily collection registers should be maintained. The requisite Demand-Collection and Balance register as per rule was not maintained properly. As per the information revealed from the last A.R., the figures supplied by the local authority and other relevant records the DCB position of the Holding Taxes for the year 2019-20, was worked out and furnished below.

| DEMAND, COLLECTION, AND BALANCE STATEMENT OF HOLDING TAX OF NIMAPADA NAC FOR THE 2019-20 | | | | | | | | | | | | | | |
|---|-----------------|----------------|---------------|----------------|--------------|---------------|---------------|--------------|----------------|---------------|----------------|--------------------------|---------|-------|
| SI.NO | Name of the Tax | DEMAND | | | COLLECTION | | | | BALANCE | | | Percentage of collection | | |
| | | Arrear | Current | Total | Arrear | Current | Total | Rebate | Arrear | Current | Total | Arrear | Current | Total |
| 1 | Holdin g | 22872 81.50 | 65823 4.00 | 29455 15.50 | 95425 .00 | 14391 5.00 | 23934 0.00 | 5418. 00 | 21918 56.50 | 50890 1.00 | 27007 57.50 | 4.17 | 22.69 | 8.31 |
| 2 | Lighti ng | 10761 27.25 | 32911 7.00 | 14052 44.25 | 47713 .00 | 71958 .00 | 11967 1.00 | 2709. 00 | 10284 14.25 | 25445 0.00 | 12828 64.25 | 4.43 | 22.69 | 8.71 |
| 3 | Water | 10360 37.25 | 32911 7.00 | 13651 54.25 | 47713 .00 | 71958 .00 | 11967 1.00 | 2709. 00 | 98832 4.25 | 25445 0.00 | 12427 74.25 | 4.61 | 22.69 | 8.96 |
| | TOTA | 43994 | 13164 | 57159 | 19085 | 28783 | 47868 | 10836 | 42085 | 10178 | 52263 | 4.34 | 22.69 | 8.56 |

| | | | | | | | | | | | | | |
|---|-------|-------|-------|------|------|------|-----|-------|-------|-------|--|--|--|
| L | 46.00 | 68.00 | 14.00 | 1.00 | 1.00 | 2.00 | .00 | 95.00 | 01.00 | 96.00 | | | |
|---|-------|-------|-------|------|------|------|-----|-------|-------|-------|--|--|--|

From the above figure it was revealed that the average percentage of collection of arrear taxes was 04.34%, the collection against current year demand was 22.69 % and average percentage of collection of total taxes was only 08.56%. This shows the ineffective, insufficient and inadequate system of collection of taxes and also lapses in the part of officials in charge of collection, supervision and the overall lapses in part of the Municipal authority to take action against the erring officials since long. Such types of scenario results poor economic status of the Institution.

13.1.6. Information regarding collection of Holding Taxes from TIT during the year 2019-20

From the last year A.R., It has been observed that, 15 Numbers of Telephone Towers from 7 numbers of operators were doing their business in the NAC area for years together. During the year 2019-20 two nos of new installations were made. It has been observed that no holding tax had been levied against the TITs operated by different operators during the previous years and also current year. So the Local Authority was once again reminded to look into the matter and levy holding tax on TITs as per provisions and compliance reported.

| Sl. No | Name of the Telephone Tower Provider of with date of permission | No. of Towers | No. of new Installations | Total |
|--------|--|---------------|--------------------------|-----------|
| 1 | ATC/ESSAR - 21.10.08 | 2 | 2 | 4 |
| 2 | Vodafone/ Hutch 2007-08 | 2 | | 2 |
| 3 | Reliance - 27.08.08 | 3 | | 3 |
| 4 | Bharati Infratel- 19.07.2007 | 1 | | 1 |
| 5 | BSNL- 16.08.2007 | 3 | | 3 |
| 6 | Aircel-08.08.2007 | 3 | | 3 |
| 7 | WTT(TATA Tele Service) 17.08.08, Taken Over by ATC w.e.f. 07.06.2016 | 1 | | 1 |
| | Total | 15 | 2 | 17 |

13.1.7. Fixation of Less Demand for Holding tax in respect of New Assessment made during the year 2019-20 (POM page-28)

On scrutiny of the new assessment files for the year 2019-20, it was revealed that, due to wrong assessment made in respect of new holding of Sri Prassana Kumar Khuntia, Holding No.504, Ward No.-8, an amount of **Rs. 12240.00** was fixed as less demand per year as per details furnished below. From the file it was revealed that 3 Nos of Rooms of Ground floor of the building owned by Sri Prassana Kumar Khuntia, was rented to Sri Biswajit Swain on commercial basis. As per agreement made by the shop room owner by the tenant, the monthly rent was fixed as Rs.15000.00. However in the assessment made in respect of new holding, the monthly rent was fixed as Rs.5000.00 on basis of which the annual rental value (ARV) of the holding was fixed.

| Holding No. -504 of Sri Prassana Kumar Khuntia | As per Assessment file | As per Audit | Less Demand per year |
|--|------------------------|--------------|----------------------|
| Monthly Rent in Rs. | 5000 | 15000 | |
| ARV fixed (monthly Rent x 12) | 60000 | 180000 | |

| | | | |
|----------------------------------|-------|--------|-------|
| 15 % less for Annual maintenance | 9000 | 27000 | |
| Net amount | 51000 | 153000 | |
| Tax on Holding (@12%) | 6120 | 18360 | 12240 |

In response to the POM issued on this score, the local authority replied that the Tax section in charge will do the needful. Till requisite correction in the DCB and proper compliance the amount of **Rs.12240.00** is held under objection.

Para-13.1.8: Levy of Holding tax on Electric Sub station.

Holding tax has not been levied from Electrical Sub station inside the NAC area which need be assessed to increase the collection in the Municipality.

Para-13.1.9: Non Assessment of Holding tax from agricultural and vacant lands.

According to Sec.131 (3) (a) of the Orissa Municipal Act 1950, in case of lands situated within the Municipality area which are used exclusively for agriculture purpose, Holding Tax is to be levied, basing on this annual value. But holding tax has not been levied from such lands. Prompt action need be taken in this score for the better interest of the NAC.

13.2 - Loss of revenue due to non collection of shop rent fees from different Market complexes POM
Page-28 to 35

On scrutiny of market complex register, MR books , DCR and on basis of previous Audit Report, it was observed that an amount to the tune of **Rs.183600.00** remained outstanding against the lease holders of 42 nos of shop rooms of as on 31.03.2019. There was a totaling mistake of Rs.48000.00 in the closing balance of the D.C.B. of shop room rent as per last A.R., aggregating the total demand as on 31.03.2019 to be **Rs. 231600.00.00** (183600 + 48000). Further it was revealed that 35 nos of shop rooms were vacated for repair and renovation work for some months and again the tenants were re-allotted the shop rooms as per orders of the NAC authority. The rent for the period of repair and renovation, as mentioned below should be deducted from the total demand arrived by previous audit. The present audit worked out the position of the modified demand of shop room rent as on 01.04.2019, and found that there was a reduction of demand of **Rs.106200.00**, than the demand shown as on 31.03.2019. The modified demand comes to be **Rs.125400.00** and the details are furnished below.

Reconciliation of the D.C.B. of Market Complex as on 01.04.2019, basing on the available data on repair of Shop Rooms during the year 2017-18 & 2018-19

| SI No. | Name of the tenant | Monthly Rent | Demand | | | Collection | | | Balance as per last A.R. | | | NAC order for Vacation of Shop Room | NAC order for Real lotment of the Shop Room | Period for which the shop room was vacated for repairing | | | Actual Demand as on 01.04.2019 | |
|--------|--------------------|--------------|--------------------------|---------------|-------|------------|---------|-------|------------------------------|-------------------------------|-------|-------------------------------------|---|--|---------------|---|--------------------------------|--|
| | | | Arrear due as on 01.4.18 | Annual Demand | Total | Arrear | Current | Total | Arrear balance as on 31.3.19 | Current balance as on 31.3.19 | TOTAL | | | Period | No. of Months | Amount to be deducted from the total arrear | | |
| | | | | | | | | | | | | | | | | | | |

| | | | | | | | | | | | | | | | | | ema nd | |
|----|----------------------|-----|-------|------|-------|-------|------|-------|------|------|------|-------------------|-------------------|-------------|----|------|-----------|--|
| 1 | Dharmananda Behera | 300 | 7980 | 3600 | 11580 | 2100 | 900 | 3000 | 5880 | 2700 | 8580 | 663/13.0 4.17 | 2397/30.1 2.17 | 05/17-12/17 | 8 | 2400 | 6180 | |
| 2 | Abhimanyu Sahu | 300 | 1790 | 3600 | 5390 | 0 | 300 | 300 | 1790 | 3300 | 5090 | 1804/12.1 0.17 | 197/02.0 2.19 | 10/17-01/19 | 16 | 4800 | 290 | |
| 3 | Alok Ku. Bastia | 300 | 3160 | 3600 | 6760 | 300 | 3300 | 3600 | 2860 | 300 | 3160 | 663/13.0 4.17 | 2397/30.1 2.17 | 05/17-12/17 | 8 | 2400 | 760 | |
| 4 | Ashok Ku Mishra | 300 | 300 | 3600 | 3900 | 300 | 900 | 1200 | 0 | 2700 | 2700 | 990/16.0 4.18 | 3242/07.1 2.18 | 04/18-11/18 | 8 | 2400 | 300 | |
| 5 | Babaji Sahoo | 400 | 2390 | 4800 | 7190 | 400 | 4400 | 4800 | 1990 | 400 | 2390 | 1233/19.0 7.17 | 2397/30.1 2.17 | 08/17-12/17 | 5 | 2000 | 390 | |
| 6 | Bana Bihari Sahoo | 300 | 300 | 3600 | 3900 | 300 | 900 | 1200 | 0 | 2700 | 2700 | 990/16.0 4.18 | 3242/07.1 2.18 | 04/18-11/18 | 8 | 2400 | 300 | |
| 7 | Bhagabati Swain | 300 | 300 | 3600 | 3900 | 300 | 900 | 1200 | 0 | 2700 | 2700 | 990/16.0 4.18 | 3242/07.1 2.18 | 04/18-11/18 | 8 | 2400 | 300 | |
| 8 | Bidhagar Mangaraj | 300 | 300 | 3600 | 3900 | 300 | 0 | 300 | 0 | 3600 | 3600 | 990/16.0 4.18 | 3242/07.1 2.18 | 04/18-11/18 | 8 | 2400 | 1200 | |
| 9 | Bishnu Prasad Mishra | 300 | 8390 | 3600 | 11990 | 8390 | 900 | 9290 | 0 | 2700 | 2700 | 990/16.0 4.18 | 197/02.0 2.19 | 04/18-01/19 | 10 | 3000 | -300 | |
| 10 | Chhabila Pradhan | 300 | 11540 | 3600 | 15140 | 11540 | 660 | 12200 | 0 | 2940 | 2940 | 990/16.0 4.18 | 3242/07.1 2.18 | 04/18-11/18 | 8 | 2400 | 540 | |
| 11 | Debaraj Mishra | 300 | 2990 | 3600 | 6590 | 300 | 3300 | 3600 | 2690 | 300 | 2990 | 663/13.0 4.17 | 2397/30.1 2.17 | 05/17-12/17 | 8 | 2400 | 590 | |

| | | | | | | | | | | | | | | | | | |
|----|------------------------|-----|-------|------|-------|------|------|-------|-------|-------|-------|-------------------|-------------------|-------------|----|------|-------|
| 12 | Deepti Ranjan Mohanty | 300 | 2690 | 3600 | 6290 | 300 | 3300 | 3600 | 2390 | 300 | 2690 | 663/13.0 4.17 | 2397/30.1 2.17 | 05/17-12/17 | 8 | 2400 | 290 |
| 13 | Rabindra Nath Khuntia | 300 | 5990 | 3600 | 9590 | 300 | 3300 | 3600 | 5690 | 300 | 5990 | 663/13.0 4.17 | 2397/30.1 2.17 | 05/17-12/17 | 8 | 2400 | 3590 |
| 14 | Dibyasinha Mishra | 400 | 490 | 4800 | 5290 | 400 | 400 | 800 | 90 | 4400 | 4490 | 990/16.0 4.18 | 197/02.0 2.19 | 04/18-01/19 | 10 | 4000 | 490 |
| 15 | Dinamani Das | 500 | 2360 | 6000 | 8360 | 2360 | 9290 | 11650 | 0 | -3290 | -3290 | | | | | 0 | -3290 |
| 16 | Durga Ch. Mishra | 300 | 3080 | 3600 | 6680 | 930 | 3300 | 4230 | 2150 | 300 | 2450 | 663/13.0 4.17 | 2397/30.1 2.17 | 05/17-12/17 | 8 | 2400 | 50 |
| 17 | Haramohan Samantray | 400 | 2390 | 4800 | 7190 | 0 | 400 | 400 | 2390 | 4400 | 6790 | 1804/12.1 0.17 | 197/02.0 2.19 | 10/17-01/19 | 16 | 6400 | 390 |
| 18 | Haraprasad Mishra | 500 | 9335 | 6000 | 15335 | 5610 | 0 | 5610 | 3725 | 6000 | 9725 | | | | | 0 | 9725 |
| 19 | Himadri Sekhar Mohanty | 400 | 9445 | 4800 | 14245 | 3200 | 400 | 3600 | 6245 | 4400 | 10645 | 1804/12.1 0.17 | 197/02.0 2.19 | 10/17-01/19 | 16 | 6400 | 4245 |
| 20 | Jitendra Kumar Nayak | 500 | 6820 | 6000 | 12820 | 5100 | 0 | 5100 | 1720 | 6000 | 7720 | | | | | 0 | 7720 |
| 21 | Kahnu Charan Swain | 400 | 15700 | 4800 | 20500 | 0 | 0 | 0 | 15700 | 4800 | 20500 | 1804/12.1 0.17 | 197/02.0 2.19 | 10/17-01/19 | 16 | 6400 | 14100 |
| 22 | Kailash Chand | 500 | 1970 | 6000 | 7970 | 1000 | 5500 | 6500 | 970 | 500 | 1470 | | | | | 0 | 1470 |

| | | | | | | | | | | | | | | | | | | |
|----|------------------------------------|-----|------|------|-----------|------|------|------|------|------|------|-----------------------|-----------------------|---------------------|----|------|-----------|--|
| | ra S ahoo | | | | | | | | | | | | | | | | | |
| 23 | Khet rama ni Mi shra | 300 | 300 | 3600 | 3900 | 300 | 900 | 1200 | 0 | 2700 | 2700 | 990/ 16.0 4.18 | 3242 /07.1 2.18 | 04/1 8-11/ 18 | 8 | 2400 | 300 | |
| 24 | Lax midh ar Bara l | 300 | 3050 | 3600 | 6650 | 300 | 1800 | 2100 | 2750 | 1800 | 4550 | 663/ 13.0 4.17 | 2397 /30.1 2.17 | 05/1 7-12/ 17 | 8 | 2400 | 2150 | |
| 25 | Lax midh ar Sah u | 400 | 2530 | 4800 | 7330 | 820 | 2800 | 3620 | 1710 | 2000 | 3710 | 1233 /19.0 7.17 | 2397 /30.1 2.17 | 08/1 7-12/ 17 | 5 | 2000 | 1710 | |
| 26 | Mah adev Mish ra | 300 | 2690 | 3600 | 6290 | 300 | 3300 | 3600 | 2390 | 300 | 2690 | 663/ 13.0 4.17 | 2397 /30.1 2.17 | 05/1 7-12/ 17 | 8 | 2400 | 290 | |
| 27 | MD khad dir | 300 | 600 | 3600 | 4200 | 300 | 300 | 600 | 300 | 3300 | 3600 | 990/ 16.0 4.18 | 197/ 02.0 2.19 | 04/1 8-01/ 19 | 10 | 3000 | 600 | |
| 28 | Panc hana n Se napa ti | 300 | 3060 | 3600 | 6660 | 930 | 3300 | 4230 | 2130 | 300 | 2430 | 663/ 13.0 4.17 | 2397 /30.1 2.17 | 05/1 7-12/ 17 | 8 | 2400 | 30 | |
| 29 | Purn a Ch. Nay ak | 400 | 4370 | 4800 | 9170 | 0 | 4200 | 4200 | 4370 | 600 | 4970 | 1233 /19.0 7.17 | 2397 /30.1 2.17 | 08/1 7-12/ 17 | 5 | 2000 | 2970 | |
| 30 | Rabi ndra Ku. Mish ra | 300 | 300 | 3600 | 3900 | 300 | 0 | 300 | 0 | 3600 | 3600 | 990/ 16.0 4.18 | 3242 /07.1 2.18 | 04/1 8-11/ 18 | 8 | 2400 | 1200 | |
| 31 | Rajki shor e Sah u | 300 | 8630 | 3600 | 1223 0 | 7130 | 300 | 7430 | 1500 | 3300 | 4800 | 1804 /12.1 0.17 | 197/ 02.0 2.19 | 10/1 7-01/ 19 | 16 | 4800 | 0 | |
| 32 | Ram esh Ch. Nay ak | 400 | 4560 | 4800 | 9360 | 4560 | 1960 | 6520 | 0 | 2840 | 2840 | 2589 /06.0 9.18 | 1040 /25.0 6.19 | 09/1 8-06/ 19 | 10 | 4000 | -116 0 | |
| 33 | Ras mira njan | 300 | 300 | 3600 | 3900 | 300 | 300 | 600 | 0 | 3300 | 3300 | 990/ 16.0 4.18 | 197/ 02.0 2.19 | 04/1 8-01/ 19 | 10 | 3000 | 300 | |

| | | | | | | | | | | | | | | | | | |
|----|-------------------------------------|------|---------------|---------------|---------------|--------------|---------------|---------------|---------------|---------------|---------------|-------------------|-------------------|-------------|----|---------------|---------------|
| | Mohanty | | | | | | | | | | | | | | | | |
| 34 | Sanatan Lenka | 400 | 2390 | 4800 | 7190 | 400 | 4400 | 4800 | 1990 | 400 | 2390 | 1233/19.0 7.17 | 2397/30.1 2.17 | 08/17-12/17 | 5 | 2000 | 390 |
| 35 | Satyabansahoo | 300 | 4090 | 3600 | 7690 | 2790 | 900 | 3690 | 1300 | 2700 | 4000 | 990/16.0 4.18 | 3242/07.1 2.18 | 04/18-11/18 | 8 | 2400 | 1600 |
| 36 | SBI ATM | 4000 | 0 | 4800 0 | 4800 0 | 0 | 4800 0 | 4800 0 | 0 | 0 | 0 | | | | | 0 | 0 |
| 37 | Sibasahoo | 400 | 1413 0 | 4800 | 1893 0 | 2500 | 0 | 2500 | 1163 0 | 4800 | 1643 0 | 1233/19.0 7.17 | 2397/30.1 2.17 | 08/17-12/17 | 5 | 2000 | 1443 0 |
| 38 | Sudhasnusekhar Mohanty | 500 | 2502 0 | 6000 | 3102 0 | 0 | 0 | 0 | 2502 0 | 6000 | 3102 0 | | | | | 0 | 3102 0 |
| 39 | Surendrakupatra | 300 | 2290 | 3600 | 5890 | 2290 | 1090 | 3380 | 0 | 2510 | 2510 | 990/16.0 4.18 | 3242/07.1 2.18 | 04/18-11/18 | 8 | 2400 | 110 |
| 40 | Trilochan Mohanty | 300 | 1770 | 3600 | 5370 | 0 | 300 | 300 | 1770 | 3300 | 5070 | 1804/12.1 0.17 | 197/02.0 2.19 | 10/19-01/19 | 16 | 4800 | 270 |
| 41 | Girijakanta Biswal | 300 | 3860 | 3600 | 7460 | 300 | 900 | 1200 | 3560 | 2700 | 6260 | 990/16.0 4.18 | 3242/07.1 2.18 | 04/18-11/18 | 8 | 2400 | 3860 |
| 42 | PNB ATM | 4000 | 0 | 4800 0 | 4800 0 | 0 | 3200 0 | 3200 0 | 0 | 1600 0 | 1600 0 | | | | | 0 | 1600 0 |
| | Total for the year 18-19 | | 183650 | 264000 | 447650 | 66950 | 149100 | 216050 | 116700 | 114900 | 231600 | | | | | 106200 | 125400 |
| | Wrong Total as per last A.R. | | 183650 | 216000 | 399650 | 66950 | 149100 | 216050 | 116700 | 66900 | 183600 | | | | | | |

| | | | | | | | | | | | | | | | | | |
|--|------------|---|------|------|---|---|---|---|------|------|--|--|--|--|--|--|--|
| | Difference | 0 | 4800 | 4800 | 0 | 0 | 0 | 0 | 4800 | 4800 | | | | | | | |
| | | | 0 | 0 | | | | | 0 | 0 | | | | | | | |

Basing on the modified demand for collection for **Rs.389400.00**, (Arrear- Rs.125400.00, Current- Rs.264000.00) for 2019-20, an amount of **Rs.251600.00** (Arrear- Rs.67200.00, Current- Rs.184400.00) was collected, leaving behind an amount of Rs.137800.00 to be collected as on 31.03.2020. The percentage of collection was poor (**64.61%**). The reasons behind such lesser collection percentage was due to lack time bound measures by the Tax Collectors and the NAC authority . Further it was revealed that out of total 42 tenants, 2 nos of tenants were not paying their market rent during the year 2019-20. This fact shows suitable action against the defaulters and non paying tenants were not insisted in order to check the loss of Municipality revenue. The abstract position of the DCB position in respect of 42 Nos of shop rooms is furnished below.

| DCB of Market Complex of Nimapara NAC for the year 2019-20 | | | | | | | | | | | | |
|--|-----------------------|--------------|---------------------------|---------|-------|------------------------|---------|-------|--------------------------|---------|-------|-----------------|
| SI No. | Name of the tenant | Monthly Rent | Demand for 2019-20 | | | Collection for 2019-20 | | | Balance as on 31.03.2020 | | | % of Collection |
| | | | Arrear dues as on 01.4.19 | Current | Total | Arrear | Current | Total | Arrear | Current | TOTAL | |
| 1 | Dharm ananda Behera | 300 | 6180 | 3600 | 9780 | 2100 | 0 | 2100 | 4080 | 3600 | 7680 | 21.47 |
| 2 | Abhima nyu Sahu | 300 | 290 | 3600 | 3890 | 0 | 3600 | 3600 | 290 | 0 | 290 | 92.54 |
| 3 | Alok Ku. Bastia | 300 | 760 | 3600 | 4360 | 0 | 3600 | 3600 | 760 | 0 | 760 | 82.57 |
| 4 | Ashok Ku Mishra | 300 | 300 | 3600 | 3900 | 300 | 3300 | 3600 | 0 | 300 | 300 | 92.31 |
| 5 | Babaji Sahoo | 400 | 390 | 4800 | 5190 | 0 | 4800 | 4800 | 390 | 0 | 390 | 92.49 |
| 6 | Bana Bihari Sahoo | 300 | 300 | 3600 | 3900 | 300 | 3300 | 3600 | 0 | 300 | 300 | 92.31 |
| 7 | Bhaga bat Swain | 300 | 300 | 3600 | 3900 | 300 | 3300 | 3600 | 0 | 300 | 300 | 92.31 |
| 8 | Bidhya dhar M angaraj | 300 | 1200 | 3600 | 4800 | 1200 | 1500 | 2700 | 0 | 2100 | 2100 | 56.25 |
| 9 | Bishnu Prasad Mishra | 300 | -300 | 3600 | 3300 | 0 | 900 | 900 | -300 | 2700 | 2400 | 27.27 |
| 10 | Chhabil a Prad han | 300 | 540 | 3600 | 4140 | 0 | 3600 | 3600 | 540 | 0 | 540 | 86.96 |
| 11 | Debara j | 300 | 590 | 3600 | 4190 | 0 | 3600 | 3600 | 590 | 0 | 590 | 85.92 |

| | | | | | | | | | | | | |
|----|------------------------|-----|-------|------|-------|-------|------|-------|-------|-------|-------|--------|
| | Mishra | | | | | | | | | | | |
| 12 | Deepti Ranjan Mohanty | 300 | 290 | 3600 | 3890 | 0 | 3600 | 3600 | 290 | 0 | 290 | 92.54 |
| 13 | Rabindranath Khuntia | 300 | 3590 | 3600 | 7190 | 3600 | 0 | 3600 | -10 | 3600 | 3590 | 50.07 |
| 14 | Dibyasinga Mishra | 400 | 490 | 4800 | 5290 | 0 | 4800 | 4800 | 490 | 0 | 490 | 90.74 |
| 15 | Dinamani Das | 500 | -3290 | 6000 | 2710 | 0 | 4000 | 4000 | -3290 | 2000 | -1290 | 147.60 |
| 16 | Durga Ch. Mishra | 300 | 50 | 3600 | 3650 | 0 | 3600 | 3600 | 50 | 0 | 50 | 98.63 |
| 17 | Haramohan Samantray | 400 | 390 | 4800 | 5190 | 0 | 4800 | 4800 | 390 | 0 | 390 | 92.49 |
| 18 | Harprasad Mishra | 500 | 9725 | 6000 | 15725 | 4500 | 0 | 4500 | 5225 | 6000 | 11225 | 28.62 |
| 19 | Himadri Sekhar Mohanty | 400 | 4245 | 4800 | 9045 | 3600 | 0 | 3600 | 645 | 4800 | 5445 | 39.80 |
| 20 | Jitendra Kumar Nayak | 500 | 7720 | 6000 | 13720 | 5000 | 0 | 5000 | 2720 | 6000 | 8720 | 36.44 |
| 21 | Kahnu Charan Swain | 400 | 14100 | 4800 | 18900 | 14000 | 6000 | 20000 | 100 | -1200 | -1100 | 105.82 |
| 22 | Kailash Chandra Sahoo | 500 | 1470 | 6000 | 7470 | 1500 | 5000 | 6500 | -30 | 1000 | 970 | 87.01 |
| 23 | Khetramani Mishra | 300 | 300 | 3600 | 3900 | 300 | 3300 | 3600 | 0 | 300 | 300 | 92.31 |
| 24 | Laxmidhar Baral | 300 | 2150 | 3600 | 5750 | 2100 | 2700 | 4800 | 50 | 900 | 950 | 83.48 |
| 25 | Laxmidhar Sahu | 400 | 1710 | 4800 | 6510 | 1600 | 2800 | 4400 | 110 | 2000 | 2110 | 67.59 |
| 26 | Mahad | 300 | 290 | 3600 | 3890 | 0 | 3300 | 3300 | 290 | 300 | 590 | 84.83 |

| | | | | | | | | | | | | |
|----|------------------------|------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|
| | ev Mishra | | | | | | | | | | | |
| 27 | MD khaddir | 300 | 600 | 3600 | 4200 | 600 | 3000 | 3600 | 0 | 600 | 600 | 85.71 |
| 28 | Panchanan Senapati | 300 | 30 | 3600 | 3630 | 0 | 0 | 0 | 30 | 3600 | 3630 | 0.00 |
| 29 | Purna Ch. Nayak | 400 | 2970 | 4800 | 7770 | 3000 | 600 | 3600 | -30 | 4200 | 4170 | 46.33 |
| 30 | Rabindra Ku. Mishra | 300 | 1200 | 3600 | 4800 | 1200 | 2100 | 3300 | 0 | 1500 | 1500 | 68.75 |
| 31 | Rajkishore Sahu | 300 | 0 | 3600 | 3600 | 0 | 3600 | 3600 | 0 | 0 | 0 | 100.00 |
| 32 | Ramesh Ch. Nayak | 400 | -1160 | 4800 | 3640 | 0 | 3200 | 3200 | -1160 | 1600 | 440 | 87.91 |
| 33 | Rasmiranjana Mohanty | 300 | 300 | 3600 | 3900 | 300 | 3300 | 3600 | 0 | 300 | 300 | 92.31 |
| 34 | Sanatan Lenka | 400 | 390 | 4800 | 5190 | 300 | 4500 | 4800 | 90 | 300 | 390 | 92.49 |
| 35 | Satyabansahoo | 300 | 1600 | 3600 | 5200 | 1500 | 1500 | 3000 | 100 | 2100 | 2200 | 57.69 |
| 36 | SBI ATM | 4000 | 0 | 48000 | 48000 | 0 | 48000 | 48000 | 0 | 0 | 0 | 100.00 |
| 37 | Siba Prasad Sahoo | 400 | 14430 | 4800 | 19230 | 0 | 0 | 0 | 14430 | 4800 | 19230 | 0.00 |
| 38 | Sudhanu Sekhar Mohanty | 500 | 31020 | 6000 | 37020 | 0 | 0 | 0 | 31020 | 6000 | 37020 | 0.00 |
| 39 | Surendra Ku Patra | 300 | 110 | 3600 | 3710 | 0 | 3600 | 3600 | 110 | 0 | 110 | 97.04 |
| 40 | Trilochan Mohanty | 300 | 270 | 3600 | 3870 | 0 | 3600 | 3600 | 270 | 0 | 270 | 93.02 |
| 41 | Girija Kanta Biswal | 300 | 3860 | 3600 | 7460 | 3900 | 0 | 3900 | -40 | 3600 | 3560 | 52.28 |
| 42 | PNB | 4000 | 16000 | 48000 | 64000 | 16000 | 32000 | 48000 | 0 | 16000 | 16000 | 75.00 |

| | | | | | | | | | | | | |
|--------------|--|---------------|---------------|---------------|--------------|---------------|---------------|--------------|--------------|---------------|--------------|--|
| ATM | | | | | | | | | | | | |
| Total | | 125400 | 264000 | 389400 | 67200 | 184400 | 251600 | 58200 | 79600 | 137800 | 64.61 | |

In response to the audit objection memo issued on this score, it was replied by the local Authority that steps will be taken for collection of the arrear rents during this financial year. Again no further compliance has been furnished by the local authority at the time of exit conference. The Local Authority once again suggested to adopt effective measures for realisation of market rent from the tenants, till then the amount of **Rs.137800.00** is kept under objection.

13.3 - Loss of revenue due to non collection of rent fees from different tenants of the Vending Zones POM
Page-35

On scrutiny of vending zone register, MR books , DCR and on basis of previous Audit Report, it was observed that an amount of **Rs.300.00** remained outstanding against one lease holder of the shop rooms of the vending zone as on 31.03.2019. Against the total demand for collection for **Rs.50700.00**, (Arrear-Rs.300.00, Current- Rs.50400.00) for 2019-20, an amount of **Rs.46500.00** (Arrear- Rs.300.00, Current- Rs.46200.00) was collected, leaving behind an amount of **Rs.4200.00** to be collected as on 31.03.2020. The abstract position of the DCB position in respect of 14 Nos of shop rooms of vending zone is furnished below

| DCB OF VENDING ZONE of Nimapara NAC for 2019--20 | | | | | | | | | | | |
|--|---------------------|---------------|----------------------------|--------------------------|---------------|--------------------|---------------------|--------------------|--------------------------------|---------------------------------|---------------|
| Sl. No. | Name of the Tenant | Monthl y Rent | Arrear Dues as on 01.04.19 | Annual Deman d for 19-20 | Total deman d | Arrear Collecti on | Current Collecti on | Total c ollectio n | Arrear Balanc e as on 31.03.20 | Current Balanc e as on 31.03.20 | Total balance |
| 1 | Harapri ya Sahoo | 300 | 300 | 3600 | 3900 | 300 | 3300 | 3600 | 0 | 300 | 300 |
| 2 | Prakash Barik | 300 | 0 | 3600 | 3600 | 0 | 3300 | 3300 | 0 | 300 | 300 |
| 3 | Biswan ath Sethy | 300 | 0 | 3600 | 3600 | 0 | 3600 | 3600 | 0 | 0 | 0 |
| 4 | Basudev Sahoo | 300 | 0 | 3600 | 3600 | 0 | 3600 | 3600 | 0 | 0 | 0 |
| 5 | Balaram Patra | 300 | 0 | 3600 | 3600 | 0 | 2400 | 2400 | 0 | 1200 | 1200 |
| 6 | Santosh Ku. Mohanty | 300 | 0 | 3600 | 3600 | 0 | 3600 | 3600 | 0 | 0 | 0 |
| 7 | Manoj Kumar Mohanty | 300 | 0 | 3600 | 3600 | 0 | 3600 | 3600 | 0 | 0 | 0 |
| 8 | Narayan Sahoo | 300 | 0 | 3600 | 3600 | 0 | 3600 | 3600 | 0 | 0 | 0 |
| 9 | Ramesh Ch. | 300 | 0 | 3600 | 3600 | 0 | 3600 | 3600 | 0 | 0 | 0 |

| | | | | | | | | | | | |
|---------------|----------------------|-----|------------|--------------|--------------|------------|--------------|--------------|----------|-------------|-------------|
| | Barik | | | | | | | | | | |
| 10 | Pramod Kumar Nayak | 300 | 0 | 3600 | 3600 | 0 | 3600 | 3600 | 0 | 0 | 0 |
| 11 | Suryanarayan Pradhan | 300 | 0 | 3600 | 3600 | 0 | 3600 | 3600 | 0 | 0 | 0 |
| 12 | Kartika Sahoo | 300 | 0 | 3600 | 3600 | 0 | 1500 | 1500 | 0 | 2100 | 2100 |
| 13 | Laxmidhar Barik | 300 | 0 | 3600 | 3600 | 0 | 3300 | 3300 | 0 | 300 | 300 |
| 14 | Krushna Ch. Sahoo | 300 | 0 | 3600 | 3600 | 0 | 3600 | 3600 | 0 | 0 | 0 |
| TOTAL- | | | 300 | 50400 | 50700 | 300 | 46200 | 46500 | 0 | 4200 | 4200 |

In response to the audit objection memo issued on this score, it was replied by the local Authority that steps will be taken for collection of the arrear rents during this financial year. No further compliance has been furnished by the local authority at the time of exit conference. The Local Authority once again suggested to adopt effective measures for realisation of rents from the tenants of vending zones, till then the amount of **Rs.4200.00** is kept under objection.

13.4 - Non Collection of penalty for late renewal of Telephone Installation Towers relating to previous years POM Page-78 to 79

On scrutiny of telephone tower collection registers with reference of previous audit report it was noticed that the renewal fees of all telephone tower operators have paid their renewal fees for 3 years during previous years. But the fine imposed for late renewal by local authority has not been paid by the telecom operators till now. Though the balance due amount has been suggested for recovery in previous audit, but no effective steps have been taken for early recovery the dues except the demand notice.

Reference: 1. The Odisha Gazette publication No-2871/ dated 14.09.2017

2.H & UD Department Notification No-35742/HUD Dated- 17.12.2013

3. The Odisha Gazette publication No-2570/ dated 28.12.2013

4. H & UD Department Notification No-28334/HUD Dated- 31.12.2014

5. Commerce & Transport Department Order No 6875/ Dated 16.8.2007

6. Case file No16/2009 7 15/2009 regarding installation of TITs

As per H & UD Department Notification No-28334/HUD Dated- 31.12.2014 the installation charges for each Telecommunication Infrastructure Tower to be deposited for every new application after approval in respect of all Municipalities is fixed at Rs 75000/-. The renewal of license on TITs at the interval of three years a license fee @ 10% of the installation fees charged by the Urban Local body shall be deposited by the TITs firm/agency.

As per Para 13 of H & UD Department Notification No-35742/HUD Dated- 17.12.2013 the renewal permission shall be done on submission of prescribed application before three months of expiry of the permission with all

required documents & renewal fees as stipulated by the Government. In case the service provider fails to apply for renewal of license in time, penalty at the rate of Rs 10000/- per month of delay shall be levied in addition to the renewal fees.

As per Para 5.1.9 of Odisha Gazette publication No-2871/ dated 14.09.2017, the Licensee shall deposit one time application fee and annual charges for using areas of lands and buildings of Central and State Govt or Statutory or non statutory bodies/Institutions in the following rates.

| SI No | Particulars | Fees Applicable | | |
|-------|--|-------------------------------------|----------|-------------|
| | | Urban Areas | | Rural Areas |
| | | Municipal Corporation, Municipality | NAC Area | |
| 1 | One time permission Charges for establishment of telecom towers (GBT/RTT) | 10000 | 10000 | 5000 |
| 2 | Land Usage Charge for ground based tower for 3 years (Applicable for Govt. Land Only), GBM- 15 ft X 15 ft, GBT- 40 ft x 40 ft (Rs. Per Sqft) | 200 | 100 | 0 |
| 3 | One time Roof usage charges for roof top towers, 10 ft x 10 ft for 3 years (Applicable for Govt. Buildings only) (Rs. Per Sqft) | 300 | 200 | 200 |

As per the notification vide Odisha Gazette publication No-2871/ dated 14.09.2017, One time permission Charges for establishment of telecom towers and Land Usage Charge for ground based tower for 3 years is applicable for new installations only. During the year 2019-20, 2 nos of new installations were done by ATC, for which the one time permission charges amounting Rs.20000.00 has been collected. Further it was revealed from the previous A.R. that an amount of **Rs.766475.00** was pending towards penalty for late renewal fees as on 31.03.2018, against different telephone companies, which have not been collected till 31.03.2020. The local authority was once again reminded to collect the amount and compliance reported.

| SI. No | Name of the Telephone Tower Provider of with date of permission | No. of Towers as on 31.03.2019 | No. of new installations | Total | Total Arrear demand as on 01.04.2019 towards late renewal fees | Current demand, (one time permission charges) | Total Demand | Collected amount | Balance as on 31.03.2020 |
|--------|---|--------------------------------|--------------------------|-------|--|---|--------------|------------------|--------------------------|
| 1 | ATC/ESSAR - 21.10.08 | 2 | 2 | 4 | 21600 | 20000 | 41600 | 20000 | 21600 |

| | | | | | | | | | |
|---|--|-----------|----------|-----------|---------------|--------------|---------------|--------------|---------------|
| 2 | Vodafone/ Hutch 2007-08 | 2 | | 2 | 2084 | 0 | 2084 | 0 | 2084 |
| 3 | Reliance - 27.08.08 | 3 | | 3 | 23360 | 0 | 23360 | 0 | 23360 |
| 4 | Bharati Infratel- 1 9.07.2007 | 1 | | 1 | 3831 | 0 | 3831 | 0 | 3831 |
| 5 | BSNL- 16 .08.2007 | 3 | | 3 | 503160 | 0 | 503160 | 0 | 503160 |
| 6 | Aircel-08. 08.2007 | 3 | | 3 | 203160 | 0 | 203160 | 0 | 203160 |
| 7 | WTT(TAT A Tele Service) 17.08.08, Taken Over by ATC w.e.f. 07. 06.2016 | 1 | | 1 | 9280 | 0 | 9280 | 0 | 9280 |
| | Total | 15 | 2 | 17 | 766475 | 20000 | 786475 | 20000 | 766475 |

**13.5 - Loss of revenue due to non collection of Trade License fees from different Business Establishments
POM Page-63 to 77**

13.5.1 Loss of revenue due to non collection of Trade License fees from different Business Establishments (POM Page-63 to 77)

The provision of trade license is laid down by State Govt to monitor and regulate the trade within the city. It is issued by the respective ULB where business is located. A trade License is a permission to carry on a specific trade or business at the premises for which it has been issued. The official year for trade license is from April 1st to March 31st. The trade license is issued for one year only. The license holder must apply for renewal of license between January 1st to February last.

Similarly Dangerous and Offensive trade license are issued by the ULBs and the applicants who wish to start a new trade which involves dealing with dangerous and offensive substances or material and any such machinery as defined in the rules and regulations of Industrial and trade Act have to apply for D & O trade license U/S-290 at the respective ULB.

On scrutiny trade license related records, for the year 2019-20, it was revealed that the Council has fixed license fees for different trades From the available records it was revealed that during the year 2017-18, 227 Nos , during the year 2018-19, 103 Nos and during the year 2019-20, 85 Nos. of trade license, aggregating 415 Nos of total trade license have been issued till 31.03.2020, out of which 6 nos (19/18, 25/18, 29/18, 53/18, 32/19, 65/19) of trade license was issued to which establishments could not be ascertained by audit. It is the duty of the NAC officials to verify the trade license holders once registered for renewal, otherwise the NAC will sustain loss due to non updation and non collection of trade license fees from the Business establishment. Further the list of trading organisations which were not yet obtained trade license from the NAC but running their establishment without trade license within municipal area could not be furnished to audit.

Though the Govt. has made the provision for collection of trade license through web means and updation of the same in the web portal, no updated web report was available to audit for verification. Again it was noticed that in some cases the licenses were rejected due to lack of required documents. But Govt of Odisha, HU & D has directed vide letter No.23441/ dated 17.10.17 to reduce the no of documents required to obtain trade license to only tywonos-IDproofandLeasedeed/DrivingLicense/PANcard/RationCard/VoterID/Passport. Therefore it is suggested to issue the license to traders as per the order of H&UD to raise the municipal own fund.

From available records, it was observed that an amount to the tune of **Rs.128540.00** remained outstanding against the trade license holders of the different business establishment as on 31.03.2019 due to non renewal and non collection of current stipulated fees. For the year 2019-20 the total amount due for collection was **Rs.390640.00**, aggregating the total amount due for collection to be **Rs.519180.00**. Amount collected during the year 2019-20 was **Rs.207100.00**, leaving behind an amount to be collected as on 31.03.2020 to be **Rs.312080.00**. The percentage of collection was very poor **39.89 %**. The reasons behind such dismissal collection was lack of proper monitoring by the tax collector and lack of adequate supervision by the E.O. of the NAC in this regard. This fact shows suitable action against the defaulters and non paying business houses were not insisted in order to check the loss of Municipality revenue. The abstract position of the DCB position in respect of 415 Nos of Trade License holders is furnished below.

DETAILS OF DEMAND COLLECTION AND BALANCE IN RESPECT OF TRADE LICENCE OF NIMAPADA NAC FOR THE YEAR 2019-20

| TRADE LICENCE ISSUED DURING THE YEAR 2017-18 | | | | | | | | |
|--|----------------|--|-----------------------|----------------------|------------------|-------|-------------------------|------------------|
| Sl No. | LICENCE NUMBER | TRADING AGENCY NAME | TRADE TYPE | Balance as on 1.4.19 | Current year due | Total | Collection during 19-20 | CB as on 31.3.20 |
| 1 | 01/17 | JAY TRADERS | Cosmetic | 0 | 4500 | 4500 | 4500 | 0 |
| 2 | 02/17 | M/S SIVA TRADERS | Grocery Shop Type One | 500 | 500 | 1000 | 0 | 1000 |
| 3 | 03/17 | Branch manager Muthoot micro finance Ltd | micro finance | 0 | 5000 | 5000 | 5000 | 0 |
| 4 | 4/2017 | BRANCH MANAGER MUTHOOT FINANCE PVT LTD | BANKING | 0 | 5000 | 5000 | 5000 | 0 |
| 5 | 5/2017 | BANDHAN BANK LTD | BANKING | 5000 | 5000 | 10000 | | 10000 |
| 6 | 06/17 | M/S MAA DRUGA MADHAV BAWARCH I | Restaurant Type One | 1000 | 1000 | 2000 | | 2000 |
| 7 | 07/17 | BAJAJ ALLIANZ | Insurance Sector | 5000 | 5000 | 10000 | 10000 | 0 |
| 8 | 08/17 | BANK OF | Banking | 0 | 5000 | 5000 | | 5000 |

| | | INDIA | | | | | | |
|----|---------|-----------------------------------|---------------------------------------|------|------|------|------|------|
| 9 | 09/17 | BHAGYABATI KALYAN MANDAP | Marriage Mandap | 1000 | 1000 | 2000 | 2000 | 0 |
| 10 | 10/2017 | MANAPPU RAM FINANCE PVT. LTD. | BANKING | 0 | 5000 | 5000 | 5000 | 0 |
| 11 | 11/2017 | SAMAL GENERAL STORE | HARDWARE AND PAINTS | 1000 | 1000 | 2000 | 0 | 2000 |
| 12 | 12/17 | M/S SANTOSH MOTOR NIMAPARA | Auto Showroom Type Two | 1000 | 1000 | 2000 | | 2000 |
| 13 | 13/2017 | M/S KALAKANHU KALYAN MANDAP | Kalayan Mandap | 0 | 1000 | 1000 | 1000 | 0 |
| 14 | 14/2017 | MOHAPATRA ASSOCIATES | Electronic Shop Type One | 500 | 500 | 1000 | | 1000 |
| 15 | 15/2017 | MAA TARINEE MEDICINE SHOP | Medicine Shop Type One | 500 | 500 | 1000 | | 1000 |
| 16 | 16/2017 | AIPS ENTERPRISER FASHION TREE | Readymade Dress Cloth Sarees Type One | 500 | 500 | 1000 | | 1000 |
| 17 | 17/2017 | RADHASHYAM FRUITS SHOP | Fruit Wholesale Type One | 500 | 500 | 1000 | | 1000 |
| 18 | 18/2017 | SAI ELECTRONICS | Electrical Shop Type One | 500 | 500 | 1000 | | 1000 |
| 19 | 19/2017 | AXIS BANK LTD. | BANKING | 0 | 5000 | 5000 | 5000 | 0 |
| 20 | 20/2017 | M/S SHREE BASUDEV FILLING STATION | Petrol Depoe | 1000 | 1000 | 2000 | 2000 | 0 |
| 21 | 21/2017 | SENAPATI MARKETING ADV. | MARKETING AND ADVERTISING | 0 | 500 | 500 | 500 | 0 |

| | | AGENCY | NG | | | | | |
|----|---------|--------------------------------|---------------------------------------|------|------|------|------|------|
| 22 | 22/2017 | DENTO VILLA DENTAL CLINIC | Medical Shop Type2 | 1000 | 1000 | 2000 | | 2000 |
| 23 | 23/2017 | M/S DADA AUTO ELECTRICALS | Electrical Shop Type One | 500 | 500 | 1000 | 1000 | 0 |
| 24 | 24/2017 | S.K. JEWELLERS | Jewellery Shop Type Two | 1000 | 1000 | 2000 | | 2000 |
| 25 | 25/2017 | SAI BAZAR KOLKATA | Readymade Dress Cloth Sarees Type Two | 1000 | 1000 | 2000 | | 2000 |
| 26 | 26/2017 | N.F.C. | Hotel Type Two | 500 | 500 | 1000 | | 1000 |
| 27 | 27/2017 | BIIT COMPUTER EDUCATION | Computer Education Institute | 500 | 500 | 1000 | | 1000 |
| 28 | 28/2017 | NIGAM BAKERY | Bakery and Biscuit Items Type Two | 500 | 500 | 1000 | | 1000 |
| 29 | 29/2017 | M/S NIGAM MOBILE POINT | Mobile Repairing and Selling Type Two | 500 | 500 | 1000 | | 1000 |
| 30 | 30/2017 | M/S SHREE BASUDEV AUTO MOBILES | Bike Showroom Type One | 500 | 500 | 1000 | | 1000 |
| 31 | 31/2017 | M/S PATIT APABAN SWEET STALL | Sweets Stall Type Two | 500 | 500 | 1000 | | 1000 |
| 32 | 32/2017 | PIONEER AUTO FUELS NIMAPARA | PETROL PUMP | 0 | 1000 | 1000 | 1000 | 0 |
| 33 | 33/2017 | HOTEL SAHARA | Hotel Type Two | 500 | 500 | 1000 | | 1000 |
| 34 | 34/2017 | M/S HOTEL AN NAPURNA | HOTEL | 500 | 500 | 1000 | | 1000 |
| 35 | 35/2017 | Jyoti Genuine | bike part shop | 0 | 500 | 500 | 500 | 0 |

| | | | | | | | | |
|----|---------|--|--|------|------|------|------|------|
| | | spares | | | | | | |
| 36 | 36/2017 | M/S BASUDEV JWELLER Y | Jewellery Shop Type One | 500 | 500 | 1000 | | 1000 |
| 37 | 37/2017 | M/S HANIMAN HOMEO CLINIC | Medicine Shop Type Two | 1000 | 1000 | 2000 | | 2000 |
| 38 | 38/2017 | M/S NIGAM TILES | Marbles and Tiles Shop Type Two | 1000 | 1000 | 2000 | | 2000 |
| 39 | 39/2017 | MAHAVEE R PLYWOOD AND GLASS | Glass Materials | 500 | 500 | 1000 | | 1000 |
| 40 | 40/2017 | MAHALAX MI MOBILE AND ELEC TRONICS | Electronic Shop Type One | 500 | 500 | 1000 | | 1000 |
| 41 | 41/2017 | M/S PARIDA B ROTHERS | Grocery Shop Type One | 500 | 500 | 1000 | | 1000 |
| 42 | 42/2017 | Yes mom gift | stationary & gift center | 0 | 500 | 500 | 500 | 0 |
| 43 | 43/2017 | TRICKS | COMPETI TIVE INSTITUT E | 1000 | 1000 | 2000 | | 2000 |
| 44 | 44/2017 | HDFC BANK | BANKING | 0 | 5000 | 5000 | 5000 | 0 |
| 45 | 45/2017 | NEW INDIA ASS URANCE | INSURAN CE SECTOR | 0 | 5000 | 5000 | 5000 | 0 |
| 46 | 46/2017 | LIC OF INDIA | INSURAN CE SECTOR | 0 | 5000 | 5000 | 5000 | 0 |
| 47 | 47/2017 | INDUSIND BANK | BANKING | 0 | 5000 | 5000 | 5000 | 0 |
| 48 | 48/2017 | M/S RADHIKA TIMBER | wood Shop | 500 | 500 | 1000 | | 1000 |
| 49 | 49/2017 | MAA KENDEREI GROCERY | Grocery Shop Type One | 500 | 500 | 1000 | | 1000 |

| | | | | | | | | |
|----|---------|----------------------------------|---|------|------|------|------|------|
| 50 | 50/2017 | TARINI ELECTRICAL | ELECTRICAL SHOP | 500 | 500 | 1000 | | 1000 |
| 51 | 51/2017 | M/S SAI TRUSHNA FURNITURE | Furniture Shop Type One | 500 | 500 | 1000 | | 1000 |
| 52 | 52/2017 | M/S GAYATRI FURNITURE | Furniture Shop Type One | 500 | 500 | 1000 | | 1000 |
| 53 | 53/2017 | Sukanya Tailor | Tailoring shop | 0 | 200 | 200 | 200 | 0 |
| 54 | 54/2017 | MAA MANGALA ALANKAR WORKSHOP | Melting of Gold N Silver by Nitric Acid | 200 | 200 | 400 | | 400 |
| 55 | 55/2017 | GREENLAND MANDAP | Marriage Mandap | 0 | 1000 | 1000 | 1000 | 0 |
| 56 | 56/2017 | BHAGABATI CLOTH STORE | Readymade Dress Cloth Sarees Type One | 500 | 500 | 1000 | | 1000 |
| 57 | 57/2017 | LENKA BETEL SHOP | Betel Shop Type Two | 200 | 200 | 400 | | 400 |
| 58 | 58/2017 | M/S SAHOO VERITY STORE | Verity Store Type One | 300 | 300 | 600 | | 600 |
| 59 | 59/2017 | M/S STYLE SHOE HOUSE | SHOE SHOP | 0 | 300 | 300 | 300 | 0 |
| 60 | 60/2017 | SS MARBLES AND TILES | MARBLES AND TILES SHOP | 1000 | 1000 | 2000 | | 2000 |
| 61 | 61/2017 | M/S MAA DASHAMALLI HOTEL | Hotel Type Two | 500 | 500 | 1000 | | 1000 |
| 62 | 62/2017 | BABA BAKRESWAR INTERIOR & DESIGN | Steel Railing Glass Home Interior | 500 | 500 | 1000 | | 1000 |
| 63 | 63/2017 | SANJIBANI MEDICAL | MEDICINE SHOP | 0 | 500 | 500 | 500 | 0 |

| | | | | | | | | |
|----|---------|-----------------------------|---|------|------|------|------|------|
| | | STORE | | | | | | |
| 64 | 64/2017 | Swapna M andinladies corner | verity store | 0 | 500 | 500 | 500 | 0 |
| 65 | 65/2017 | M/S UTKAL AUTOMOBILES | Bike Parts shop | 500 | 500 | 1000 | | 1000 |
| 66 | 66/2017 | KANCHAN WORKSHOP | Melting of Gold N Silver by Nitric Acid | 200 | 200 | 400 | | 400 |
| 67 | 67/2017 | M/S SRIPATITAPABAN PRESS | Printing Press | 500 | 500 | 1000 | | 1000 |
| 68 | 68/2017 | M/S KONARK AGENCY | Hardware Shop Type One | 500 | 500 | 1000 | | 1000 |
| 69 | 69/2017 | MAA TARINI MEDICINE STORE | Medicine Shop Type One | 500 | 500 | 1000 | 1000 | 0 |
| 70 | 70/2017 | MAHAVEER HOSTEL | HOSTEL | 1000 | 1000 | 2000 | | 2000 |
| 71 | 71/2017 | M/S SANJUKTA JEWELLERY | Jewellery Shop Type One | 500 | 500 | 1000 | | 1000 |
| 72 | 72/2017 | SRI JAGANNATH SUPPLIER | Electrical Shop Type One | 500 | 500 | 1000 | | 1000 |
| 73 | 73/2017 | MAHESWARIBASTRALAYA | Readymade Dress Cloth Sarees Type One | 500 | 500 | 1000 | | 1000 |
| 74 | 74/2017 | M/S SPACE NET COMMUNICATION | Cable TV Satellite Channel Type1 | 3000 | 3000 | 6000 | | 6000 |
| 75 | 75/2017 | M/S SHRADHA PHARMACEUTICALS | Medicine Shop Type One | 500 | 500 | 1000 | | 1000 |
| 76 | 76/2017 | KIRTI RESIDENTIAL HOSTEL | Hostel user fees Type One | 500 | 500 | 1000 | | 1000 |
| 77 | 77/2017 | MISHRA COMMUNICATION | Xerox DTP Screen | 300 | 300 | 600 | | 600 |

| | | | | | | | | |
|----|---------|---|--|------|------|------|--|------|
| | | ATION | Printing Type1 | | | | | |
| 78 | 78/2017 | M/S P.C. NET | Electronic Shop Type One | 500 | 500 | 1000 | | 1000 |
| 79 | 79/2017 | INFOTECH S | Computer Education Institute | 500 | 500 | 1000 | | 1000 |
| 80 | 80/2017 | M/S RAM NARAYAN MEDICINE STORE | Medicine Shop Type, One | 500 | 500 | 1000 | | 1000 |
| 81 | 81/2017 | NAYAK'S J EWELLER Y | Jewellery Shop Type One | 500 | 500 | 1000 | | 1000 |
| 82 | 82/2017 | SANGEET A SAREE HOUSE | SAREE SHOP | 500 | 500 | 1000 | | 1000 |
| 83 | 83/2017 | M/S KHAN SHOES HOUSE | Shoe and Sandal Shop Type Two | 500 | 500 | 1000 | | 1000 |
| 84 | 84/2017 | M/S RAJDHANI ELECTRIC ALS | Electrical Shop Type One | 500 | 500 | 1000 | | 1000 |
| 85 | 85/2017 | VESTIGE MARKETI NG PVT. LTD. | Verity Store Type Two | 500 | 500 | 1000 | | 1000 |
| 86 | 86/2017 | MOHALAX M I VERITY STORE | Verity Store Type Two | 500 | 500 | 1000 | | 1000 |
| 87 | 87/2017 | M/S DEVI SHOES | Shoe and Sandal Shop Type One | 300 | 300 | 600 | | 600 |
| 88 | 88/2017 | M/S NEEL ACHA L STORE | Verity Store Type Three | 1000 | 1000 | 2000 | | 2000 |
| 89 | 89/2017 | RICHI VERITY STORE | Verity Store Type One | 300 | 300 | 600 | | 600 |
| 90 | 90/2017 | SARASWA TI ENGINE ERING | Furniture Shop Type Two | 500 | 500 | 1000 | | 1000 |
| 91 | 91/2017 | JAGANNA TH MARBLES | Marbles and Tiles Shop Type | 1000 | 1000 | 2000 | | 2000 |

| | | | | | | | | |
|-----|----------|-------------------------------------|--|------|------|------|-----|------|
| | | | Two | | | | | |
| 92 | 92/2017 | MAHAVEE R TRACTO RS | Hardware Shop Type One | 500 | 500 | 1000 | | 1000 |
| 93 | 93/2017 | M/S NEEL ACHAL STORE | Grocery Shop Type Two | 1000 | 1000 | 2000 | | 2000 |
| 94 | 94/2017 | SABNAM STORE | Verity Store Type One | 300 | 300 | 600 | | 600 |
| 95 | 95/2017 | M/S NIGAM TILES | Marbles and Tiles Shop Type Two | 1000 | 1000 | 2000 | | 2000 |
| 96 | 96/2017 | SANTOSH CHEMIST | MEDICINE SHOP | 500 | 500 | 1000 | | 1000 |
| 97 | 97/2017 | SINU JEW ELLERY W ORKSHOP | Melting of Gold & Silver by Nitric Acid | 200 | 200 | 400 | | 400 |
| 98 | 98/2017 | M/S DREAM HOUSE | Mobile Repairing and Selling Type Two | 500 | 500 | 1000 | | 1000 |
| 99 | 99/2017 | UMA HAR DWARE & PAINTS | Hardware Shop Type One | 500 | 500 | 1000 | | 1000 |
| 100 | 100/2017 | MAA MANGALA STORE | Building Material Type One | 500 | 500 | 1000 | | 1000 |
| 101 | 101/2017 | M/S MAHA VEER TRADERS | Hardware Shop Type One | 500 | 500 | 1000 | | 1000 |
| 102 | 102/2017 | M/S KUNA SAREE HOUSE | Readymad e Dress Cloth Sarees Type One | 0 | 500 | 500 | 500 | 0 |
| 103 | 103/2017 | M/S NOBLE TRADE | Electronic Shop Type One | 500 | 500 | 1000 | | 1000 |
| 104 | 104/2017 | SHREE RADHA GOBINDA PHARMA | Medicine Shop Type One | 500 | 500 | 1000 | | 1000 |
| 105 | 105/2017 | M/S B N TRADERS | wood Shop | 500 | 500 | 1000 | | 1000 |
| 106 | 106/2017 | M/S SHREE | Medicine Shop Type | 500 | 500 | 1000 | | 1000 |

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|-----|----------|----------------------------------|---|-----|-----|------|-----|------|
| | | MEDICINE STORE | One | | | | | |
| 107 | 107/2017 | M/S MAHA VEER ELECTRIC SHOP | Electrical Shop Type One | 500 | 500 | 1000 | | 1000 |
| 108 | 108/2017 | M/S BAB SWAPNES WAR WORKSH O P | Melting of Gold N Silver by Nitric Acid | 200 | 200 | 400 | | 400 |
| 109 | 109/2017 | SAKIR BAG SHOP | Bag Shop Type One | 300 | 300 | 600 | | 600 |
| 110 | 110/2017 | Arnapurna sweets | snacks & sweets | 0 | 500 | 500 | 500 | 0 |
| 111 | 111/2017 | Battery care | Battery shop | 0 | 500 | 500 | 500 | 0 |
| 112 | 112/2017 | M/S EGG & CHICKEN CENTRE | Chicken Shop | 500 | 500 | 1000 | | 1000 |
| 113 | 113/2017 | MAHAVEE R XEROX | Xerox DTP Screen Printing Type1 | 300 | 300 | 600 | | 600 |
| 114 | 114/2017 | M/S SHREE MOBILE | MOBILE R EPAIRING AND SELLING SHOP | 300 | 300 | 600 | | 600 |
| 115 | 115/2017 | M/S RADH ASWAMI FRUITS SHOP | Fruit Whole saling Type One | 500 | 500 | 1000 | | 1000 |
| 116 | 116/2017 | M/S LAXMIPAT I MOBILES | Mobile Repairing and Selling Type Two | 500 | 500 | 1000 | | 1000 |
| 117 | 117/2017 | M/S SAHARA SNACKS | Verity Store Type Two | 500 | 500 | 1000 | | 1000 |
| 118 | 118/2017 | M/S MAHADEV JEWELLE RY WORK SHOP | Melting of Gold & Silver by Nitric Acid | 200 | 200 | 400 | | 400 |
| 119 | 119/2017 | CSC CENTRE WITH CO | Computer Education Institute | 500 | 500 | 1000 | | 1000 |

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|-----|----------|-------------------------------|--|------|------|------|------|------|
| | | MPUTER EDUCATION | | | | | | |
| 120 | 120/2017 | M/S SAI MEDICINE STORE | Medicine Shop Type Two | 1000 | 1000 | 2000 | | 2000 |
| 121 | 121/2017 | PRAMILA VERITY STORE | Verity Store Type Two | 500 | 500 | 1000 | | 1000 |
| 122 | 122/2017 | M/S TARENI HARDWARE STORE | Hardware Shop Type One | 500 | 500 | 1000 | 1000 | 0 |
| 123 | 123/2017 | M/S DRUG HOUSE NIMAPARA | Medicine Shop Type One | 500 | 500 | 1000 | | 1000 |
| 124 | 124/2017 | M/S LAXMI MOBILES | Mobile Repairing and Selling Type Two | 500 | 500 | 1000 | | 1000 |
| 125 | 125/2017 | M/S BALARAM GROCERY | Grocery Shop Type One | 500 | 500 | 1000 | | 1000 |
| 126 | 126/2017 | M/S UMAPATI STORE | Verity Store Type Two | 500 | 500 | 1000 | | 1000 |
| 127 | 127/2017 | M/S MAATARINI TRACTORS | Hardware Shop Type One | 500 | 500 | 1000 | | 1000 |
| 128 | 128/2017 | M/S SHIVA SHAKTI MOTORS | Lubricant Shop Type One | 300 | 300 | 600 | | 600 |
| 129 | 129/2017 | M/S MAAKHADGES WARI TYRES | Tyre Shop Type One | 500 | 500 | 1000 | | 1000 |
| 130 | 130/2017 | SPANDAN MEDIPLUS | Medicine Shop Type One | 500 | 500 | 1000 | | 1000 |
| 131 | 131/2017 | M/S NABJAT SOUTH INDIAN HOTEL | HOTEL | 500 | 500 | 1000 | | 1000 |
| 132 | 132/2017 | SHREE GANESH ENGINEERING | Engineering Shop and Fabrication Type1 | 500 | 500 | 1000 | | 1000 |
| 133 | 133/2017 | M/S NEEL | Verity | 1000 | 1000 | 2000 | 2000 | 0 |

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|-----|----------|---------------------------------------|--|------|------|------|-----|------|
| | | ACHAL TRADERS | Store Type Three | | | | | |
| 134 | 134/2017 | NEELACH ALA ENT ERPRISERS | Verity Store Type Three | 1000 | 1000 | 2000 | | 2000 |
| 135 | 135/2017 | SWARNA MANDIRA SAREE HOUSE | Readymade Dress Cloth Sarees Type Two | 1000 | 1000 | 2000 | | 2000 |
| 136 | 136/2017 | HOTEL AKASH | Hotel Type Two | 500 | 500 | 1000 | | 1000 |
| 137 | 137/2017 | M/S NIMAPARA FURNITURE | FURNITURE SHOP | 500 | 500 | 1000 | | 1000 |
| 138 | 138/2017 | MAA BANADURGA VERITY STORE | Verity Store Type One | 300 | 300 | 600 | | 600 |
| 139 | 139/2017 | M/S NAYAK ENTERPRISES | Xerox DTP Screen Printing Type1 | 500 | 500 | 1000 | | 1000 |
| 140 | 140/2017 | CHANDAN XEROX | Xerox DTP Screen Printing Type1 | 300 | 300 | 600 | | 600 |
| 141 | 141/2017 | M/S MAATARINI STEEL FURNITURE | Furniture Shop Type One | 0 | 500 | 500 | 500 | 0 |
| 142 | 142/2017 | M/S MAADAKHINES WARI VEGETABLE SHOP | Vegetable Shop Type Two | 200 | 200 | 400 | | 400 |
| 143 | 143/2017 | M/S HARIOMM ENTERPRISES | Engineering Shop and Fabrication Type1 | 500 | 500 | 1000 | | 1000 |
| 144 | 144/2017 | M/S MAADAKHINES WARI GOKHADYA BHANDAR | Rice Shop Type One | 300 | 300 | 600 | | 600 |
| 145 | 145/2017 | MAA TARENI WORKSHOP | Electronic Good Repair | 200 | 200 | 400 | | 400 |

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|-----|----------|-----------------------------|--|------|------|------|--|------|
| 146 | 146/2017 | M/S SASMITA DECORATOR | Bandparty and Tent House etc | 500 | 500 | 1000 | | 1000 |
| 147 | 147/2017 | KUNA BETEL SHOP | Betel Shop Type Two | 200 | 200 | 400 | | 400 |
| 148 | 148/2017 | M/S MAA MANGALA ENGINEERING | Engineering Shop and Fabrication Type1 | 500 | 500 | 1000 | | 1000 |
| 149 | 149/2017 | ALISHA ENGINEERING NIMAPARA | Engineering Shop and Fabrication Type1 | 500 | 500 | 1000 | | 1000 |
| 150 | 150/2017 | M/S PRABHU ELECTRONICS | Electronic Shop Type One | 500 | 500 | 1000 | | 1000 |
| 151 | 151/2017 | M/S OMM AGENCY | Medicine Shop Type One | 500 | 500 | 1000 | | 1000 |
| 152 | 152/2017 | M/S KRISHNA STORE | Grocery Shop Type One | 500 | 500 | 1000 | | 1000 |
| 153 | 153/2017 | M/S KRISHNAS | Verity Store Type One | 300 | 300 | 600 | | 600 |
| 154 | 154/2017 | M/S JAY MARBLES | Marbles and Tiles Shop Type Two | 1000 | 1000 | 2000 | | 2000 |
| 155 | 155/2017 | M/S MAHA VEER FURNITURES | FURNITURE SHOP | 500 | 500 | 1000 | | 1000 |
| 156 | 156/2017 | M/S FAINISH BEAUTY PARLOR | Beauty Parlor and Modern Saloon AC | 500 | 500 | 1000 | | 1000 |
| 157 | 157/2017 | M/S ORISSA MOTORS | Battery Shop | 500 | 500 | 1000 | | 1000 |
| 158 | 158/2017 | SATYAM VERITY STORE | Verity Store Type One | 300 | 300 | 600 | | 600 |
| 159 | 159/2017 | M/S MAHA VEER FURNITURE | FURNITURE SHOP | 500 | 500 | 1000 | | 1000 |
| 160 | 160/2017 | M/S | Bakery and | 500 | 500 | 1000 | | 1000 |

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|-----|----------|---|---|-----|------|------|-----|------|
| | | RISITA CAKES & BAKES | Biscuit Items Type Two | | | | | |
| 161 | 161/2017 | SAMBIT XEROX | Xerox DTP Screen Printing Type2 | 500 | 500 | 1000 | | 1000 |
| 162 | 162/2017 | M/S KRISHNA SHOES | Shoe and Sandal Shop Type Two | 500 | 500 | 1000 | | 1000 |
| 163 | 163/2017 | M/S GOURI AGENCIE S | Verity Store Type Two | 500 | 500 | 1000 | | 1000 |
| 164 | 164/2017 | RADHA KRISHNA I MMITATIO N JEWELL ERY | Melting of Gold N Silver by Nitric Acid | 200 | 200 | 400 | | 400 |
| 165 | 165/2017 | ODISHA GRAMYA BANK | Banking Service | 0 | 5000 | 5000 | | 5000 |
| 166 | 166/2017 | SMART C OMPUTER S | Electronic Shop Type One | 500 | 500 | 1000 | | 1000 |
| 167 | 167/2017 | M/S NURANI SHOES | SHOES SHOP | 0 | 300 | 300 | 300 | 0 |
| 168 | 168/2017 | M/S BEAUTY LADIES CORNER | Stationary | 500 | 500 | 1000 | | 1000 |
| 169 | 169/2017 | LOBHA XEROX & COMPUTE R | Xerox DTP Screen Printing Type1 | 300 | 300 | 600 | | 600 |
| 170 | 170/2017 | M/S BEAUTY T AILORING SHOP | Tailoring Shop | 200 | 200 | 400 | | 400 |
| 171 | 171/2017 | M/S DEBATA E NTERPRIS ERS | Electronic Shop Type One | 500 | 500 | 1000 | | 1000 |
| 172 | 172/2017 | M/S JAYA DURGA FABRICA TION | Engineerin g Shop and Fabricati on Type1 | 500 | 500 | 1000 | | 1000 |
| 173 | 173/2017 | M/S SUBH | Building | 500 | 500 | 1000 | | 1000 |

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|-----|----------|-------------------------------|---------------------------------------|------|------|-------|------|-------|
| | | ADRA STEEL | Material Type One | | | | | |
| 174 | 174/2017 | M/S BHAG ABATI JEWELLERY | Jewellery Shop Type One | 500 | 500 | 1000 | | 1000 |
| 175 | 175/2017 | M/S JITU SAREE CENTRE | Readymade Dress Cloth Sarees Type One | 500 | 500 | 1000 | | 1000 |
| 176 | 176/2017 | DTDC COURIER SERVICE | Courier Service and Travels Agencies | 500 | 500 | 1000 | | 1000 |
| 177 | 177/2017 | M/S GUDU BETEL SHOP | Betel Shop Type Two | 200 | 200 | 400 | | 400 |
| 178 | 178/2017 | M/S SHREE HARDWARE AND PAINTS | Hardware Shop Type One | 500 | 500 | 1000 | | 1000 |
| 179 | 179/2017 | Bharat Sahoo | verity store | 0 | 300 | 300 | 300 | 0 |
| 180 | 180/2017 | M/S SRINIBAS ENTERPRISES | Grocery Shop Type One | 500 | 500 | 1000 | | 1000 |
| 181 | 181/2017 | M/S LIFE LINE | MEDICINE SHOP | 500 | 500 | 1000 | | 1000 |
| 182 | 182/2017 | BIKASH MEDICAL STORE | MEDICINE SHOP | 500 | 500 | 1000 | | 1000 |
| 183 | 183/2017 | ORTEL COMMUNICATION LTD | CABLE OPERATING | 6440 | 6440 | 12880 | | 12880 |
| 184 | 184/2017 | M/S GOPINATH ALU BHANDAR | POTATO SHOP | 500 | 500 | 1000 | | 1000 |
| 185 | 185/2017 | M/S SHREE BASUDEV TRANSPORT | Transport | 500 | 500 | 1000 | | 1000 |
| 186 | 186/2017 | Mahaveer tutorial | Tutorial | 0 | 1000 | 1000 | 1000 | 0 |
| 187 | 187/2017 | M/S KALINGA | SERVICE STATION | 0 | 300 | 300 | 300 | 0 |

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|-----|----------|----------------------------------|--------------------------------|------|------|------|------|------|
| | | SERVICE STATION | | | | | | |
| 188 | 188/2017 | UCO BANK NIMAPARA | BANKING | 0 | 5000 | 5000 | 5000 | 0 |
| 189 | 189/2017 | SAI RAM GENTS PARLOR | Beauty Parlor Non AC | 300 | 300 | 600 | | 600 |
| 190 | 190/2017 | M/S LAXMI MOTOR PARTS | Four wheeler Parts shop | 500 | 500 | 1000 | | 1000 |
| 191 | 191/2017 | MUTHOOT FINCORP LTD | INSURANCE SECTOR | 0 | 5000 | 5000 | 5000 | 0 |
| 192 | 192/2017 | SRINIBASH POULTRY FARM | POULTRY FARM | 500 | 500 | 1000 | | 1000 |
| 193 | 193/2017 | M/S ROHAN INDUSTRIAL CORPORATION | HARDWARE GOODS AND CYCLE STORE | 1000 | 1000 | 2000 | | 2000 |
| 194 | 194/2017 | SAI INSTITUTION OF TECHNOLOGY | Computer Education Institute | 500 | 500 | 1000 | 1000 | 0 |
| 195 | 195/2017 | M/S MAADARAGAI TYRES | Tyre Shop Type One | 1000 | 500 | 1500 | | 1500 |
| 196 | 196/2017 | M/S NURANI SHOES HOUSE 1 | Shoe and Sandal Shop Type One | 300 | 300 | 600 | 600 | 0 |
| 197 | 197/2017 | SPORTS POINT | Sports Goods | 300 | 300 | 600 | 600 | 0 |
| 198 | 198/2017 | BABA VERITY STORE | Verity Store Type One | 600 | 300 | 900 | | 900 |
| 199 | 199/2017 | M/S SHREE KHETRA MOTORS | Bike Showroom Type One | 1000 | 500 | 1500 | | 1500 |
| 200 | 200/2017 | M/S GREEN MIRCHI.COM | First Food | 600 | 300 | 900 | | 900 |
| 201 | 201/2017 | M/S SHRI RAM | Kalayan Mandap | 0 | 1000 | 1000 | 1000 | 0 |

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|-----|----------|--|---------------------------------------|------|------|------|------|------|
| | | KALYAN MANDAP | | | | | | |
| 202 | 202/2017 | M/S BALA BHADRA STEEL AND PIPES | Steel Railing Glass Home Interior | 1000 | 500 | 1500 | | 1500 |
| 203 | 203/2017 | LINA LADIES CORNER | Verity Store Type One | 600 | 300 | 900 | | 900 |
| 204 | 204/2017 | M/S TARINI PL YWOODS | Plywood Shop | 0 | 500 | 500 | 500 | 0 |
| 205 | 205/2017 | M/S FOOD COURT CAFFE | First Food | 300 | 300 | 600 | 600 | 0 |
| 206 | 206/2017 | MAA KHA NDUALI STEEL FU RNITURE | Furniture Shop Type One | 500 | 500 | 1000 | | 1000 |
| 207 | 207/2017 | M/S UTKAL INTERIOR | Plastic Furniture Type One | 500 | 500 | 1000 | | 1000 |
| 208 | 208/2017 | BULU BETEL SHOP | Betel Shop Type Two | 200 | 200 | 400 | | 400 |
| 209 | 209/2017 | PINGALAK HI SEVA SADAN O RGANISE D BY PPWO | MEDICAL UNIT | 1000 | 1000 | 2000 | | 2000 |
| 210 | 210/2017 | M/S BABA BASUDEV ENTERPRI SES | Verity Store Type Two | 500 | 500 | 1000 | | 1000 |
| 211 | 211/2017 | M/S MOHA PATRA CO MMUNICA TION | Mobile Repairing and Selling Type Two | 500 | 500 | 1000 | | 1000 |
| 212 | 212/2017 | PADMA DI STRIBUTO RS | Cement and Other Materials Type Two | 1000 | 1000 | 2000 | | 2000 |
| 213 | 213/2017 | SIDHHI PADMA MANDAP | Kalayan Mandap | 1000 | 1000 | 2000 | 2000 | 0 |
| 214 | 214/2017 | M/S FUNKY | Readymad e Dress Cloth | 500 | 500 | 1000 | | 1000 |

| | | | Sarees Type One | | | | | |
|-----|----------|--------------------------------|-------------------------------------|------|------|-------|------|-------|
| 215 | 215/2017 | M/S SATYA NARAYAN TRADERS | Grocery Shop Type One | 500 | 500 | 1000 | | 1000 |
| 216 | 216/2017 | BISWAL STEELS | Cement and Other Materials Type Two | 1000 | 1000 | 2000 | | 2000 |
| 217 | 217/2017 | M/S SARALA HARDWARE SHOP | Hardware Shop Type One | 500 | 500 | 1000 | | 1000 |
| 218 | 218/2017 | M/S JANATA ELECTRICALS | Electronic Good Repair | 200 | 200 | 400 | 400 | 0 |
| 219 | 219/2017 | M/S DURGA MADHAB STORE | Grocery Shop Type One | 500 | 500 | 1000 | | 1000 |
| 220 | 220/2017 | MAA DURGA DEVI BHANDAR | Grocery Shop Type One | 500 | 500 | 1000 | | 1000 |
| 221 | 221/2017 | M/S SIDHESWAR CYCLE STORE | Cycle and Its accessories Type One | 300 | 300 | 600 | | 600 |
| 222 | 222/2017 | M/S SRI SAI PLYWOOD | wood Shop | 500 | 500 | 1000 | | 1000 |
| 223 | 223/2017 | M/S BIKASH HEALTH CARE | Pathology Shop Type Two | 500 | 500 | 1000 | | 1000 |
| 224 | 224/2017 | M/S JAYASHREE MINIPLEX | Cinema Project | 500 | 500 | 1000 | | 1000 |
| 225 | 225/2017 | BHARAT FINANCIAL INCLUSION LTD | MICROFINANCE | 0 | 5000 | 5000 | 5000 | 0 |
| 226 | 226/2017 | M/S LABANYA ENTERPRISES | GRANULE INDUSTRY | 8000 | 8000 | 16000 | | 16000 |

| 227 | 227/2017 | M/S FORTUNE MOBILES | MOBILE REPAIRING AND SELLING SHOP | 500 | 500 | 1000 | | 1000 |
|---|----------------|-------------------------------|-----------------------------------|----------------------|------------------|---------------|-------------------------|------------------|
| | | TOTAL-1 | | 128540 | 207040 | 335580 | 95100 | 240480 |
| TRADE LICENCE ISSUED DURING THE YEAR 2018-19 | | | | | | | | |
| Sl. No. | LICENCE NUMBER | TRADING AGENCY NAME | PURPOSE OF LICENCE | Balance as on 1.4.19 | Current year due | Total | Collection during 19-20 | CB as on 31.3.20 |
| 1 | 1/2018 | M/S DINAB ANDHU DRESSES | READYMADE DRESS SHOP | 0 | 500 | 500 | | 500 |
| 2 | 2/2018 | M/S CLASSIC MOBILES | MOBILE REPAIRING AND SELLING SHOP | 0 | 500 | 500 | 500 | 0 |
| 3 | 3/2018 | M/S MAATARINI STEEL FURNITURE | FURNITURE SHOP | 0 | 500 | 500 | | 500 |
| 4 | 4/2018 | M/S ANE ENTERPRISES | VERITY STORE | 0 | 1000 | 1000 | | 1000 |
| 5 | 5/2018 | M/S ANSHIKA FASHION | DRESS SHOP | 0 | 500 | 500 | | 500 |
| 6 | 6/2018 | MAA SARASWATI BIDYANIKETAN | BOOK STORE | 0 | 500 | 500 | 500 | 0 |
| 7 | 7/2018 | BABA DHABALESWAR FABRICATION | FABRICATION SHOP | 0 | 500 | 500 | | 500 |
| 8 | 8/2018 | JAGANATHA DIGITAL X-RAY | DIGITAL X-RAY | 0 | 500 | 500 | | 500 |
| 9 | 9/2018 | M/S MAANARAYANI STORE | GROCERY SHOP | 0 | 500 | 500 | 500 | 0 |
| 10 | 10/2018 | M/S SHREE BASUDEV JEWELLERY | JEWELLERY SHOP | 0 | 500 | 500 | | 500 |

| | | | | | | | | |
|----|---------|-------------------------------|------------------------|---|------|------|------|------|
| 11 | 11/2018 | M/S MAHA LAXMI VERITY STORE | VERITY STORE | 0 | 500 | 500 | 500 | 0 |
| 12 | 12/2018 | SRP EXPORTS | READYMADE SHOP | 0 | 500 | 500 | | 500 |
| 13 | 13/2018 | SIDHARTH ACADEMY | TUTORIAL | 0 | 500 | 500 | | 500 |
| 14 | 14/2018 | L & T FINANCE LTD. | BIKE FINANCE | 0 | 5000 | 5000 | 5000 | 0 |
| 15 | 15/2018 | SIDHARTH A HOSTEL | BOYS HOSTEL | 0 | 500 | 500 | | 500 |
| 16 | 16/2018 | MAA MANGALA AUTO WORK SHOP | BIKE REPAIRING SHOP | 0 | 200 | 200 | | 200 |
| 17 | 17/2018 | M/S ODISHA MOBILE | MOBILE SHOP | 0 | 500 | 500 | | 500 |
| 18 | 18/2018 | M/S SAI LOTUS KALYAN MANDAP | KALYAN MANDAP | 0 | 1000 | 1000 | | 1000 |
| 19 | 19/2018 | Not ascertained | | 0 | | 0 | | 0 |
| 20 | 20/2018 | BAJAJ FINANCE LTD. | PRIVATE FINANCE OFFICE | 0 | 5000 | 5000 | | 5000 |
| 21 | 21/2018 | M/S RAJA LAXMI ENTERPRISES | HOME INTERIOR | 0 | 1000 | 1000 | 1000 | 0 |
| 22 | 22/2018 | M/S NIRUPAMA MOTORS | OLD CAR SALE | 0 | 1000 | 1000 | 1000 | 0 |
| 23 | 23/2018 | SHREE GURU COMPUTER EDUCATION | COMPUTER INSTITUTION | 0 | 500 | 500 | | 500 |
| 24 | 24/2018 | M/S BHABANI INDUSTRIES | FABRICATION | 0 | 500 | 500 | | 500 |
| 25 | 25/2018 | Not ascertained | | 0 | | 0 | | 0 |

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|----|---------|---------------------------------|---------------------------------------|---|------|------|------|------|
| | | d | | | | | | |
| 26 | 26/2018 | JYOTI SNACKS AND VARIETY STORE | VARIETY STORE | 0 | 500 | 500 | 500 | 0 |
| 27 | 27/2018 | NARAYAN PLASTIC | PLASTIC SHOP | 0 | 500 | 500 | | 500 |
| 28 | 28/2018 | M/S NATIONAL WATCH CO | WATCH SHOP | 0 | 500 | 500 | | 500 |
| 29 | 29/2018 | Not ascertain ed | | 0 | | 0 | | 0 |
| 30 | 30/2018 | BHARATI STORAGE BATTERY | BATTERY SHOP | 0 | 500 | 500 | 500 | 0 |
| 31 | 31/2018 | M/S BABA BASUDEV VARIETY STORE | VARIETY STORE | 0 | 300 | 300 | | 300 |
| 32 | 32/2018 | INDIA INFOLINE FINANCE LTD. | PRIVATE FINANCE | 0 | 5000 | 5000 | 5000 | 0 |
| 33 | 33/2018 | SBI NIMAPAR A | BANKING SERVICE | 0 | 5000 | 5000 | 5000 | 0 |
| 34 | 34/2018 | M/S GURU GORAKHN ATH STORE | MAKING SELLING OF KANSA PITALA SILVER | 0 | 500 | 500 | | 500 |
| 35 | 35/2018 | SATIMA E NTERPRIS ES | AERATOR S SELLING SHOP | 0 | 500 | 500 | | 500 |
| 36 | 36/2018 | PATITAPA BANA ALANKAR WORKSH OP | ALANKAR WORKSH OP | 0 | 200 | 200 | | 200 |
| 37 | 37/2018 | RELIANCE RETAIL LTD | RELIANCE JIO POINT | 0 | 1000 | 1000 | | 1000 |
| 38 | 38/2018 | TARASUL OCHANA AGRO PRODUCT | SANITARY MATERIAL S | 0 | 1000 | 1000 | | 1000 |

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|----|---------|---------------------------------|----------------------|---|------|------|-----|------|
| | | PVT LTD | | | | | | |
| 39 | 39/2018 | M/S TARINI ENTERPRISES | GAS SPARE PARTS | 0 | 500 | 500 | | 500 |
| 40 | 40/2018 | RADHA GOBINDA GROCERY | GROCERY SHOP | 0 | 500 | 500 | 500 | 0 |
| 41 | 41/2018 | SANTHA KABI BHIMA BHOI GRAPHICS | GRAPHICS | 0 | 500 | 500 | | 500 |
| 42 | 42/2018 | M/S D D FASHION | DRESS AND SAREE SHOP | 0 | 500 | 500 | | 500 |
| 43 | 43/2018 | NIC COMPUTER EDUCATION | COMPUTER INSTITUTE | 0 | 500 | 500 | 500 | 0 |
| 44 | 44/2018 | AROHAN FINANCIAL SERVICES LTD | MICRO FINANCE | 0 | 5000 | 5000 | | 5000 |
| 45 | 45/2018 | M/S MAALAXMI AGENCY | SHOFT DRINK | 0 | 500 | 500 | | 500 |
| 46 | 46/2018 | M/S ROCK ELECTRICALS | ELECTRICAL SHOP | 0 | 500 | 500 | | 500 |
| 47 | 47/2018 | M/S KAKEI MEDICINE STORE | MEDICINE SHOP | 0 | 500 | 500 | | 500 |
| 48 | 48/2018 | BANK OF INDIA | BANKING | 0 | 5000 | 5000 | | 5000 |
| 49 | 49/2018 | RK SMART INFO SOLUTION | DATA ENTRY CENTRE | 0 | 500 | 500 | | 500 |
| 50 | 50/2018 | M/S RADHA SWAMI FRUITS | FRUITS SHOP | 0 | 500 | 500 | | 500 |
| 51 | 51/2018 | M/S MINATI TAILORING SHOP | TAILORING SHOP | 0 | 200 | 200 | | 200 |

| | | | | | | | | |
|----|---------|---|--------------------------------|---|------|------|------|------|
| 52 | 52/2018 | NATIONAL MOBILE ACCESSORIES | MOBILE REPAIRING AND SELLING | 0 | 500 | 500 | | 500 |
| 53 | 53/2018 | Not ascertained | | 0 | | 0 | | 0 |
| 54 | 54/2018 | RAM AVATAR | DRY FOOD WHOLESALE | 0 | 1000 | 1000 | 1000 | 0 |
| 55 | 55/2018 | M/S SUBASH JEWELLERY AND WORKSHOP | JEWELLERY SHOP | 0 | 500 | 500 | | 500 |
| 56 | 56/2018 | M/S BHAGABAN SAHOO | POTATO AND OTHER WHOLE SELLING | 0 | 500 | 500 | 500 | 0 |
| 57 | 57/2018 | ADITYA XEROX | XEROX SHOP | 0 | 300 | 300 | | 300 |
| 58 | 58/2018 | M/S MAA SANTOSHI VARIETY STORE | VARIETY STORE | 0 | 500 | 500 | | 500 |
| 59 | 59/2018 | M/S SHREE GARMENTS | READYMADE DRESS, CLOTH, SAREES | 0 | 1000 | 1000 | | 1000 |
| 60 | 60/2018 | JANAKALYAN CONSULTANCY SERVICES PVT LTD | PRIVATE FINANCE | 0 | 5000 | 5000 | 5000 | 0 |
| 61 | 61/2018 | M/S MAHA LAXMI STORE | GROCERY SHOP | 0 | 500 | 500 | | 500 |
| 62 | 62/2018 | M/S KK POULTRY FARM | POULTRY FARM | 0 | 500 | 500 | | 500 |
| 63 | 63/2018 | OMM SAI VARIETY STORE | VARIETY STORE | 0 | 300 | 300 | | 300 |
| 64 | 64/2018 | RK ELECTRONICS | ELECTRONIC GOOD REPAIR SHOP | 0 | 200 | 200 | | 200 |

| | | | | | | | | |
|----|---------|----------------------------------|--------------------------|---|------|------|------|------|
| 65 | 65/2018 | M/S RABINDR A BETEL SHOP | BETEL SHOP | 0 | 200 | 200 | | 200 |
| 66 | 66/2018 | M/S SHREE JA GANNATH FERTILIZER | FERTILIZER SHOP | 0 | 500 | 500 | | 500 |
| 67 | 67/2018 | MAA NARAYANI CATERING | VARIETY SHOP | 0 | 500 | 500 | | 500 |
| 68 | 68/2018 | M/S BABA BASUDEV CLOTH STORE | SAREE AND READYMADE SHOP | 0 | 1000 | 1000 | | 1000 |
| 69 | 69/2018 | PALLICHANDAN SCHOOL OF NURSING | NURSING SCHOOL | 0 | 3000 | 3000 | 3000 | 0 |
| 70 | 70/2018 | M/S MAHA VEER DRESSES | DRESS SHOP | 0 | 500 | 500 | | 500 |
| 71 | 71/2018 | SITARAM TIFFIN CENTRE | TIFFIN SHOP | 0 | 200 | 200 | | 200 |
| 72 | 72/2018 | SAI PALACE BOYS AND GIRLS HOSTEL | HOSTEL | 0 | 1000 | 1000 | | 1000 |
| 73 | 73/2018 | SHREERAM KALYAN MANDAP | KALYAN MANDAP | 0 | 1000 | 1000 | 1000 | 0 |
| 74 | 74/2018 | RASHMI JEWELLERY WORK SHOP | JEWELLERY WORK SHOP | 0 | 200 | 200 | | 200 |
| 75 | 75/2018 | M/S G.S. ELECTRONICS | ELECTRONIC SHOP | 0 | 500 | 500 | | 500 |
| 76 | 76/2018 | M/S MAA DAKHINAKALI GROCERY SHOP | GROCERY SHOP | 0 | 500 | 500 | | 500 |
| 77 | 77/2018 | M/S | XEROX | 0 | 500 | 500 | | 500 |

| | | | | | | | | |
|----|---------|---------------------------------|------------------------------|---|------|------|------|------|
| | | SAMBIT XEROX NIMAPAR A | SHOP | | | | | |
| 78 | 78/2018 | ARAB VARIETY STORE | VARIETY STORE | 0 | 500 | 500 | | 500 |
| 79 | 79/2018 | SITARAM TIFFIN CENTRE | TIFFIN SHOP | 0 | 200 | 200 | | 200 |
| 80 | 80/2018 | M/S NARAYANI STEEL NIMAPAR A | STEEL PRODUCTS | 0 | 500 | 500 | | 500 |
| 81 | 81/2018 | M/S MANAS VARIETY STORE | VARIETY STORE | 0 | 300 | 300 | | 300 |
| 82 | 82/2018 | M/S PRAKASH ELECTRONICS | ELECTRONIC SHOP | 0 | 500 | 500 | 500 | 0 |
| 83 | 83/2018 | M/S SHREE JAGANNATH ENTERPRISES | RICE SHOP | 0 | 500 | 500 | | 500 |
| 84 | 84/2018 | M/S SHREYA PAINTS | HARDWARE SHOP | 0 | 500 | 500 | 500 | 0 |
| 85 | 85/2018 | M/S NARAYANI AGENCY | BUILDING MATERIALS | 0 | 500 | 500 | | 500 |
| 86 | 86/2018 | M/S SAHOO VARIETY STORE | VARIETY STORE | 0 | 300 | 300 | | 300 |
| 87 | 87/2018 | M/S MAHALAXMI ZARDA | VARIETY STORE | 0 | 500 | 500 | | 500 |
| 88 | 88/2018 | M/S HAPPILY DRUG HOUSE | MEDICINE SHOP | 0 | 1000 | 1000 | 1000 | 0 |
| 89 | 89/2018 | M/S SPACE NET COMMUNICATION | CABLE T.V. SATELLITE CHANNEL | 0 | 3000 | 3000 | | 3000 |

| | | | | | | | | |
|-----|----------|--|------------------------------------|---|------|------|------|------|
| | | | OPERATI ON | | | | | |
| 90 | 90/2018 | NARAYANI DISTRIBU TOR | BUILDING MATERIAL S | 0 | 1000 | 1000 | | 1000 |
| 91 | 91/2018 | M/S NARAYANI MARKETI NG & CYCLE STORE | VARIETY STORE | 0 | 1000 | 1000 | | 1000 |
| 92 | 92/2018 | M/S BHAG ABATI STORE | VARIETY STORE | 0 | 500 | 500 | | 500 |
| 93 | 93/2018 | CENTRAL BANK OF INDIA | BANKING | 0 | 5000 | 5000 | | 5000 |
| 94 | 94/2018 | PUNJAB NATIONAL BANK | BANKING SERVICE | 0 | 5000 | 5000 | | 5000 |
| 95 | 95/2018 | M/S KHUSI SNACKS | SNACKS AND BAKERY SHOP | 0 | 500 | 500 | | 500 |
| 96 | 96/2018 | M/S J.B. C COMMUNIC ATION | MOBILE SHOP | 0 | 500 | 500 | | 500 |
| 97 | 97/2018 | CANARA BANK | BANKING SERVICE | 0 | 5000 | 5000 | | 5000 |
| 98 | 98/2018 | M/S GUPTA DI STRIBUTO RS | ELECTRO NIC SHOP | 0 | 4000 | 4000 | | 4000 |
| 99 | 99/2018 | M/S WOOD VALE | ENGINEE RING GOODS SUPPLY | 0 | 500 | 500 | | 500 |
| 100 | 100/2018 | M/S SHREE BASUDEV VARIETY STORE | VARIETY STORE | 0 | 500 | 500 | | 500 |
| 101 | 101/2018 | M/S WINE MART | WINE OFF SHOP | 0 | 1000 | 1000 | 1000 | 0 |
| 102 | 102/2018 | M/S BEER PARLOUR ON | WINE SHOP | 0 | 1000 | 1000 | 1000 | 0 |
| 103 | 103/2018 | MANAPPU RAM FINANCE | NON BANKING FINANCIA | 0 | 5000 | 5000 | 5000 | 0 |

| | | LTD. | L CORPO RATION | | | | | |
|---|-------------------|---------------------------------------|--------------------------------|----------------------------|---------------------------|---------------|-------------------------------|---------------------|
| | | Total-2 | | 0 | 112100 | 112100 | 40500 | 71600 |
| TRADE LICENCE ISSUED DURING THE YEAR 2019-20 | | | | | | | | |
| Sl. No. | LICENCE NUMBER | TRADING AGENCY NAME | PURPOSE OF LICENCE | Balance as on 1.4.19 | Current year demand | Total | Collection during 19-20 | CB as on 31.3.20 |
| 1 | 1/19 | S2 Fashion | Dress Material | 0 | 1000 | 1000 | 1000 | 0 |
| 2 | 2/19 | Patanjali Arogya Kendra | Verity Store | 0 | 1000 | 1000 | 1000 | 0 |
| 3 | 3/19 | Tamanna Boutique | Readymad e Garments | 0 | 500 | 500 | 500 | 0 |
| 4 | 4/19 | Maa Tarini Verity Store | Verity Store | 0 | 300 | 300 | 300 | 0 |
| 5 | 5/19 | Bharata Mobiles | Mobile Shop | 0 | 500 | 500 | 500 | 0 |
| 6 | 6/19 | Basudev Grocery | Grocery Shop | 0 | 500 | 500 | 500 | 0 |
| 7 | 7/19 | Shree Patitapaba n Press | Printing Press Shop | 0 | 500 | 500 | 500 | 0 |
| 8 | 8/19 | Maa Mangala Hardware Store | Hardware Store | 0 | 500 | 500 | 500 | 0 |
| 9 | 9/19 | Gopinath Sweets | Sweet Stall | 0 | 500 | 500 | 500 | 0 |
| 10 | 10/19 | Arohan Financial Service | Financial Service | 0 | 5000 | 5000 | 5000 | 0 |
| 11 | 11/19 | Reliance Retail Ltd. | JIO point | 0 | 1000 | 1000 | 1000 | 0 |
| 12 | 12/19 | Saikrupa P hysiothera py Clinic | Clinic | 0 | 1000 | 1000 | 1000 | 0 |
| 13 | 13/19 | Instakart Service Pvt Ltd. | Logistic carrier service | 0 | 5000 | 5000 | 5000 | 0 |
| 14 | 14/19 | Shree Ganesh Jewellery | Jewellery Shop | 0 | 500 | 500 | 500 | 0 |
| 15 | 15/19 | Urmi | Parlour | 0 | 500 | 500 | 500 | 0 |

| | | | | | | | | |
|----|-------|---------------------------|-------------------------|---|------|------|------|---|
| | | Ladies Parlour and Tailor | and Tailor | | | | | |
| 16 | 16/19 | BS Paper Home | Office Stationary | 0 | 500 | 500 | 500 | 0 |
| 17 | 17/19 | Style Gents Parlour | Gents Parlour | 0 | 500 | 500 | 500 | 0 |
| 18 | 18/19 | Lipu Verity Store | Verity Store | 0 | 500 | 500 | 500 | 0 |
| 19 | 19/19 | Sai Verity Store | Verity Store | 0 | 500 | 500 | 500 | 0 |
| 20 | 20/19 | Maa Mangala Verity Store | Verity Store | 0 | 500 | 500 | 500 | 0 |
| 21 | 21/19 | Hariom Sweets | Sweet Stall | 0 | 500 | 500 | 500 | 0 |
| 22 | 22/19 | Bright Hostel | Boys & Girl Hostel | 0 | 1000 | 1000 | 1000 | 0 |
| 23 | 23/19 | Royal Hostel | Boys & Girl Hostel | 0 | 1000 | 1000 | 1000 | 0 |
| 24 | 24/19 | Maa Mangala Poultry Firm | Poultry Firm | 0 | 500 | 500 | 500 | 0 |
| 25 | 25/19 | Sabitri Enterprises | LPG Gas Dealer | 0 | 1000 | 1000 | 1000 | 0 |
| 26 | 26/19 | Kuttam Chandi Store | Grocery Shop | 0 | 500 | 500 | 500 | 0 |
| 27 | 27/19 | Radha Dhaba | Hotel | 0 | 800 | 800 | 800 | 0 |
| 28 | 28/19 | Padmaja Associates | Recovery Agency | 0 | 5000 | 5000 | 5000 | 0 |
| 29 | 29/19 | Shahine Boilens | poultry Firm | 0 | 500 | 500 | 500 | 0 |
| 30 | 30/19 | HM Food Mart | Snacks and verity store | 0 | 500 | 500 | 500 | 0 |
| 31 | 31/19 | Apuroov Ladies Parlour | Parlour | 0 | 500 | 500 | 500 | 0 |
| 32 | 32/19 | Not Ascertaine d | | | | | | 0 |
| 33 | 33/19 | Dream Home | Home Interior | 0 | 500 | 500 | 500 | 0 |

| | | | | | | | | |
|----|-------|----------------------------|------------------------|---|------|------|------|---|
| | | Interior | | | | | | |
| 34 | 34/19 | Subhashre e Mobiles | Mobile Shop | 0 | 500 | 500 | 500 | 0 |
| 35 | 35/19 | Saisantosh i Health Care | Clinic | 0 | 1000 | 1000 | 1000 | 0 |
| 36 | 36/19 | Tools Emporium | Engineerin g Work Shop | 0 | 500 | 500 | 500 | 0 |
| 37 | 37/19 | Omm Sai Tent House | Tent House | 0 | 500 | 500 | 500 | 0 |
| 38 | 38/19 | Litu Verity Store | Verity Store | 0 | 500 | 500 | 500 | 0 |
| 39 | 39/19 | Neel Water Solution | Electronic Shop | 0 | 500 | 500 | 500 | 0 |
| 40 | 40/19 | Patra Snacks | Snacks Shop | 0 | 500 | 500 | 500 | 0 |
| 41 | 41/19 | Hotel Khusi | Hotel | 0 | 500 | 500 | 500 | 0 |
| 42 | 42/19 | Ekalabya Chhatraba s | Boys & Girl Hostel | 0 | 1000 | 1000 | 1000 | 0 |
| 43 | 43/19 | Maa Dasamali Enterprises | Water Purifiers | 0 | 500 | 500 | 500 | 0 |
| 44 | 44/19 | Maulana Verity Store | Verity Store | 0 | 500 | 500 | 500 | 0 |
| 45 | 45/19 | Sai Guest House | Guest House | 0 | 1000 | 1000 | 1000 | 0 |
| 46 | 46/19 | Plywood Shop | Plywood Shop | 0 | 500 | 500 | 500 | 0 |
| 47 | 47/19 | Shree Basudev Lubricants | Lubricant Shop | 0 | 500 | 500 | 500 | 0 |
| 48 | 48/19 | ICICI Bank | Banking | 0 | 5000 | 5000 | 5000 | 0 |
| 49 | 49/19 | Sahoo Enterprises | Electronic Shop | 0 | 500 | 500 | 500 | 0 |
| 50 | 50/19 | Narayani Stationary Shop | Stationary Shop | 0 | 500 | 500 | 500 | 0 |
| 51 | 51/19 | Wild Grass Resort Pvt. Ltd | Restaurant | 0 | 2000 | 2000 | 2000 | 0 |
| 52 | 52/19 | Chandan Restaurant | Restaurant | 0 | 1000 | 1000 | 1000 | 0 |
| 53 | 53/19 | Fortune | Grocery | 0 | 500 | 500 | 500 | 0 |

| | | | | | | | | |
|----|-------|----------------------------------|-------------------------|---|------|------|------|---|
| | | Retail | Shop | | | | | |
| 54 | 54/19 | Kalinga General Store | Hardware and Paints | 0 | 2000 | 2000 | 2000 | 0 |
| 55 | 55/19 | Vedika Credit Capital Ltd. | Micro Finance | 0 | 5000 | 5000 | 5000 | 0 |
| 56 | 56/19 | Fortune Manorama Gift and Verity | Verity Store | 0 | 500 | 500 | 500 | 0 |
| 57 | 57/19 | Odisha Hotel | Hotel | 0 | 500 | 500 | 500 | 0 |
| 58 | 58/19 | Maa Mangala Ladies Corner | Cosmetic | 0 | 500 | 500 | 500 | 0 |
| 59 | 59/19 | Swag Garments | Dress Material | 0 | 500 | 500 | 500 | 0 |
| 60 | 60/19 | Maa Mangala Engineering | Fabrication Shop | 0 | 500 | 500 | 500 | 0 |
| 61 | 61/19 | RS Print | Printing Shop | 0 | 500 | 500 | 500 | 0 |
| 62 | 62/19 | Sai Interior and Fabrication | Fabrication Shop | 0 | 500 | 500 | 500 | 0 |
| 63 | 63/19 | Sabitri Cycle Store | Cycle Store | 0 | 500 | 500 | 500 | 0 |
| 64 | 64/19 | Saikrishna Jewellery Shop | Jewellery Shop | 0 | 200 | 200 | 200 | 0 |
| 65 | 65/19 | Not Ascertain ed | | | | | | 0 |
| 66 | 66/19 | JB Commu nication | Dry fruits distribution | 0 | 1000 | 1000 | 1000 | 0 |
| 67 | 67/19 | Mohanty Electric | Electronic Goods | 0 | 500 | 500 | 500 | 0 |
| 68 | 68/19 | Rabindra Mandap | Mandap | 0 | 1000 | 1000 | 1000 | 0 |
| 69 | 69/19 | Pooja Verity Store | Verity Store | 0 | 500 | 500 | 500 | 0 |
| 70 | 70/19 | Maa durga agency | Soft Drinks | 0 | 500 | 500 | 500 | 0 |

| | | | | | | | | |
|--|-------|------------------------------------|---------------------|---------------|---------------|---------------|---------------|---------------|
| 71 | 71/19 | Sri JAGAN NATH Jewellery Work Shop | Jewellery Shop | 0 | 200 | 200 | 200 | 0 |
| 72 | 72/19 | Chinara Jewellery Work Shop | Jewellery Shop | 0 | 200 | 200 | 200 | 0 |
| 73 | 73/19 | Subham Verity Store | Verity Store | 0 | 500 | 500 | 500 | 0 |
| 74 | 74/19 | Shree maa laxmi store | Verity Store | 0 | 500 | 500 | 500 | 0 |
| 75 | 75/19 | Sunanda Mobiles | Mobile Shop | 0 | 500 | 500 | 500 | 0 |
| 76 | 76/19 | Nilakantha Jewellery | Jewellery Work Shop | 0 | 200 | 200 | 200 | 0 |
| 77 | 77/19 | Subham Jewellery Work Shop | Jewellery Work Shop | 0 | 200 | 200 | 200 | 0 |
| 78 | 78/19 | Maa Sarala Communication | Dish Antina | 0 | 500 | 500 | 500 | 0 |
| 79 | 79/19 | Subhadra Verity Store | Verity Store | 0 | 500 | 500 | 500 | 0 |
| 80 | 80/19 | Saroja Jewellery Work Shop | Jewellery Work Shop | 0 | 200 | 200 | 200 | 0 |
| 81 | 81/19 | Rojalin Jewellery Work Shop | Jewellery Work Shop | 0 | 200 | 200 | 200 | 0 |
| 82 | 82/19 | Shreeram Paint House | Paint House | 0 | 500 | 500 | 500 | 0 |
| 83 | 83/19 | Barsha Ladies Corner | Ladies Corner | 0 | 500 | 500 | 500 | 0 |
| 84 | 84/19 | Saikrishna Verity Shop | Verity Store | 0 | 500 | 500 | 500 | 0 |
| 85 | 85/19 | Jaga Grocery and verity Store | Grocery Shop | 0 | 500 | 500 | 500 | 0 |
| | | Total-3 | | 0 | 71500 | 71500 | 71500 | 0 |
| | | Grand Total | | 128540 | 390640 | 519180 | 207100 | 312080 |
| Additional amount collected for previous years, though trade license issued during 2019-20 | | | | | | | 14500 | |

| | | | |
|--|--|---------------|--|
| | Amount collected against which trade license No. not ascertained | 24700 | |
| | Amount shown as collection figure in the receipt statement of Para-4 | 246300 | |

In response to the audit objection memo issued on this score, it was replied by the local Authority that steps will be taken for collection of the arrear dues during this financial year. The Local Authority once again suggested to adopt effective measures for realisation of trade license dues from the tenants of different business houses, till then the amount of **Rs.312080.00** is kept under objection.

13.5.2.Amount collected towards trade license for which no trade license no. ascertained

On scrutiny of relevant records of trade license, it was revealed that in the following cases though trade license has been collected from different business establishments, no trade license number was ascertained against the collection. The same need be clarified and compliance reported, till then the amount of **Rs.24700.00** is held under objection.

| SI No | Amount collected towards trade license for which no trade license no. ascertained | | | |
|-------|---|------------------------|----------------|--------------|
| | MR No. & Date | TRADING AGENCY NAME | Period | Amount |
| 1 | 9392/03.04.19 | Subham Mandap | 18-19 & 19-20 | 2000 |
| 2 | 9887/10.04.19 | Suba Saloon | 18-19 & 19-20 | 400 |
| 3 | 9891/25.06.19 | Maa Machei Electricals | 18-19 & 19-20 | 800 |
| 4 | 11309/04.08.19 | Mahima Motors | 19-20 | 1000 |
| 5 | 13126/24.02.20 | SBI life Insurance Ltd | 15-16 to 19-20 | 20000 |
| 6 | 13128/17.03.20 | Tarini Ply Wood | 19-20 | 500 |
| | | | | 24700 |

13.5.3. Trade license issued during 2019-20, but collection made for arrear years

On scrutiny of relevant records of trade license, it was revealed that in the following cases though trade license has been issued during the year 2019-20, but collection from the business houses have been made for previous years including current year amount, which is irregular and no compliance in this regard was received from the local authority.

| SI. No. | LICENCE NUMBER | TRADING AGENCY NAME | PURPOSE OF LICENCE | Amount due for Collection during 19-20 | Amount collected | | Additional amount collected |
|---------|----------------|----------------------------|--------------------|--|------------------|--------|-----------------------------|
| | | | | | period | Amount | |
| 1 | 8/19 | Maa Mangala Hardware Store | Hardware Store | 500 | 17-18 to 19-20 | 1500 | 1000 |
| 2 | 9/19 | Gopinath Sweets | Sweet Stall | 500 | 18-19 & 19-20 | 1000 | 500 |
| 3 | 10/19 | Arohan Financial Service | Financial Service | 5000 | 18-19 & 19-20 | 10000 | 5000 |
| 4 | 15/19 | Urmi Ladies | Parlour and | 500 | 17-18 to | 1500 | 1000 |

| | | | | | | | |
|----|-------|--------------------------|-----------------|-------|----------------|-------|-------|
| | | Parlour and Tailor | Tailor | | 19-20 | | |
| 5 | 33/19 | Dream Home Interior | Home Interior | 500 | 17-18 to 19-20 | 1500 | 1000 |
| 6 | 35/19 | Saisantoshi Health Care | Clinic | 1000 | 17-18 to 19-20 | 3000 | 2000 |
| 7 | 43/19 | Maa Dasamali Enterprises | Water Purifiers | 500 | 17-18 to 19-20 | 1500 | 1000 |
| 8 | 47/19 | Shree Basudev Lubricants | Lubricant Shop | 500 | 17-18 to 19-20 | 1500 | 1000 |
| 9 | 49/19 | Sahoo Enterprises | Electronic Shop | 500 | 16-17 to 19-20 | 2000 | 1500 |
| 10 | 57/19 | Odisha Hotel | Hotel | 500 | 18-19 & 19-20 | 1000 | 500 |
| | | | | 10000 | | 24500 | 14500 |

13.5.4. Loss of revenue due to non-collection of Trade licence fees from the TITs

It has been observed that under jurisdiction of Nimapara NAC, 15 nos of telephone towers were operating their business till 31.03.2019. During the year 2019-20, 2 nos of new installations were made, aggregating total nos of TITs to be 17. Though the telecom companies were operating their business inside NAC area, they are liable to pay trade license to the NAC. But scrutiny of relevant records it was noticed that no trade license fees were levied upon the TITs, resulting loss of municipal revenue for years together, which may be taken care of, with further compliance to audit.

| Sl. No | Name of the Telephone Tower Provider of with date of permission | No. of Towers as on 31.03.2019 | No. of new installations | Total |
|--------|--|--------------------------------|--------------------------|-----------|
| 1 | ATC/ESSAR - 21.10.08 | 2 | 2 | 4 |
| 2 | Vodafone/ Hutch 2007-08 | 2 | | 2 |
| 3 | Reliance - 27.08.08 | 3 | | 3 |
| 4 | Bharati Infratel- 19.07.2007 | 1 | | 1 |
| 5 | BSNL- 16.08.2007 | 3 | | 3 |
| 6 | Aircel-08.08.2007 | 3 | | 3 |
| 7 | WTT(TATA Tele Service) 17.08.08, Taken Over by ATC w.e.f. 07.06.2016 | 1 | | 1 |
| | Total | 15 | 2 | 17 |

From the narration of the foregoing sub paragraphs an amount of **Rs. 336780.00** (Rs.312080.00 vide sub para-13.5.1 and Rs.24700.00 vide sub para-13.5.2) is kept under objection, awaiting due compliance from the

local authority. The Local Authority has not produced the detail compliance during the Exit Conference.

13.6 - Non deduction of construction workers welfare cess in some cases of building permission plans approved at NAC level and non deposit of the welfare cess with proper quarter.POM Page- 80-83

Criteria- Govt. of Odisha (Housing and Urban Development Department) Notification No.10141/ HUD, Dt.25.04.2016, Nimapara NAC council resolution dated 09.02.2015, 6th Proposal

On scrutiny of relevant records and registers it was revealed that building permission plan have been approved by the NAC against different applicants as per Govt. norms and council resolution mentioned above. As per G.O. No. 10141/ HUD, Dt.25.04.2016 and as per provisions of the regulation of Employment and Conditions of Service Rules-2002, the construction Workers Welfare Cess @1% of the project cost shall be applicable to all types of buildings including individual residences with the construction cost excluding land and registration cost of Rs.10 lakhs or more. Further as per Nimapara NAC council resolution dated 09.02.2015, 6th Proposal. Cost of building plan approval for residential buildings has been fixed @2% of the estimated cost and the rate has been fixed @3% of the estimated cost for commercial building.

Again it was noticed that construction Workers Welfare Cess collected from different applicants for the dates mentioned in the following table amounting **Rs.664139.00** has not been deposited in proper quarter, which results loss of Govt. revenue. The same need to be deposited in proper quarter, till then the amount of **Rs. 664139.00** is kept under objection.

| SI No. | Name of the person whose plan got approved | Type of Building | Rate of collection towards Projection and Erection Fees @2% of the Estimate, in case of residential building, @3% in case of commercial building | Amount collected | | Estimate amount | Amount due for collection of Construction Workers Welfare Cess @1% of the Estimate, if Estimate is equal to or more than Rs. 1000000 | Amount collected towards Labour Cess but not deposited | | Amount Less Collected |
|--------|--|------------------|--|------------------|--------|-----------------|--|--|--------|-----------------------|
| | | | | MR No. & Date | Amount | | | MR No. & Date | Amount | |
| | FY 2017-18 | | | | | | | | | |
| 1 | Sarojini Khatei | Commercial | 0.03 | 8203/23.03.18 | 110370 | 3679000 | 36790 | 8204/23.03.18 | 36790 | 0 |
| 2 | Gita Kumari Jena | Commercial | 0.03 | 8206/24.03.18 | 19847 | 661467 | 6614 | 8207/24.03.18 | 6614 | 0 |
| 3 | Premananda Subudhi | Residential | 0.02 | 8208/24.03.18 | 31265 | 1563050 | 15630 | 8209/24.03.18 | 15630 | 0 |

| | | | | | | | | | | |
|----|------------------------------|-------------|------|--------------------|-------|---------|---------------|---------------|---------------|----------|
| 4 | Birshikundu | Commercial | 0.03 | 8210/24.03.18 | 29945 | 998067 | 9980 | 8211/24.03.18 | 9980 | 0 |
| 5 | Suresh Ch. Nayak | Commercial | 0.03 | 8216/26.03.18 | 47430 | 1581000 | 15810 | 8217/26.03.18 | 15810 | 0 |
| 6 | Purendhu Pattanai | Commercial | 0.03 | 8224/28.03.18 | 20255 | 675067 | 6750 | 8225/28.03.18 | 6750 | 0 |
| 7 | Tilotamma Satapathy | Residential | 0.02 | 8226/28.03.18 | 30305 | 1515050 | 15150 | 8227/28.03.18 | 15150 | 0 |
| 8 | Manitri Pradhan | Residential | 0.02 | 8229/29.03.18 | 36125 | 1806050 | 18060 | 8230/29.03.18 | 18060 | 0 |
| 9 | Bhaghya dhar Rath | Residential | 0.02 | 8233/31.03.18 | 29185 | 1459050 | 14590 | 8234/31.03.18 | 14590 | 0 |
| 10 | Prakash Kumar Sahu | Residential | 0.02 | 8240/31.03.18 | 31625 | 1581050 | 15810 | 8241/31.03.18 | 15810 | 0 |
| | Total for 2017-18 | | | | | | 155184 | | 155184 | 0 |
| | FY 2018-19 | | | | | | | | | |
| 11 | Principal, DAV Public School | Commercial | 0.03 | 8242/01.04.18 | 59535 | 1984500 | 19845 | 8243/01.04.18 | 19845 | 0 |
| 12 | Duryodhan Baral | Residential | 0.02 | 8249,8250/01.04.18 | 34585 | 1729050 | 17290 | 8251/04.05.18 | 17290 | 0 |
| 13 | Susamrani Panda | Commercial | 0.03 | 8253/02.05.18 | 55921 | 1847233 | 18472 | 8254/04.05.18 | 18472 | 0 |
| 14 | Debashis Sahu | Residential | 0.02 | 8261/29.05.18 | 30125 | 1506050 | 15060 | 8262/29.05.18 | 15060 | 0 |
| 15 | Laxminarayan Mohapatra | Commercial | 0.03 | 8272/08.06.18 | 50209 | 1720100 | 17201 | 2918/17.12.16 | 17201 | 0 |
| 16 | Jyostna Dash | Commercial | 0.03 | 8277/20.07.18 | 21665 | 722067 | 7220 | 8278/20.07.18 | 7220 | 0 |
| 17 | Sarbeswar Sahu | Residential | 0.02 | 8279/23.07.18 | 72925 | 3646250 | 36460 | 8280/23.07.18 | 36460 | 0 |
| 18 | Puspamitra Nayak | Residential | 0.02 | 8288/16.08.18 | 40182 | 2000900 | 20009 | 8289/18.08.18 | 20009 | 0 |
| 19 | Sangram Keshari Nayak | Commercial | 0.03 | 8294/27.09.18 | 58535 | 1951067 | 19510 | 8295/27.09.18 | 19510 | 0 |

| | | | | | | | | | | |
|----|--------------------------|-------------|------|----------------|--------|---------|---------------|----------------|---------------|----------|
| 20 | Sasina Das | Residential | 0.02 | 8297/31.10.18 | 29905 | 1495050 | 14950 | 8298/31.10.18 | 14950 | 0 |
| 21 | Mamatarani Sethy | Residential | 0.02 | 8299/15.11.18 | 25065 | 1253050 | 12530 | 8300/15.11.18 | 12530 | 3 |
| 22 | Debiprasad Baral | Commercial | 0.03 | 10202/30.03.19 | 50615 | 1687067 | 16870 | 10231/15.04.19 | 16870 | 0 |
| 23 | Surya Narayan Mishra | Commercial | 0.03 | 10213/30.03.19 | 87170 | 2575600 | 25756 | 10214/30.03.19 | 25756 | 0 |
| 24 | Manoj Kumar Sethy | Commercial | 0.03 | 10221/31.03.19 | 26345 | 1317079 | 13170 | 10222/21.02.19 | 13170 | 0 |
| 25 | Sankar Prasad Jena | Residential | 0.02 | 10225/30.03.19 | 41425 | 2071050 | 20710 | 10226/30.03.19 | 20710 | 0 |
| | Total for 2018-19 | | | | | | 275053 | | 275053 | 0 |
| | FY 2019-20 | | | | | | | | | |
| 26 | Bidyadhar Patra | Commercial | 0.03 | 10235/08.07.19 | 29855 | 995067 | 9950 | 10236/08.07.19 | 9950 | 0 |
| 27 | Debiprasad Biswal | Commercial | 0.03 | 10237/14.08.19 | 23945 | 798067 | 7980 | 10238/14.08.19 | 7980 | 0 |
| 28 | Sampad Ku Mohanty | Residential | 0.02 | 10240/14.08.19 | 48465 | 2423250 | 24230 | 10241/14.08.19 | 24230 | 0 |
| 29 | Sangram Keshari Nayak | Residential | 0.02 | 10243/01.09.19 | 42065 | 2103050 | 21030 | 10244/01.09.19 | 21030 | 0 |
| 30 | Mandakini Mishra | Residential | 0.02 | 10263/07.03.20 | 28316 | 1415800 | 14158 | 10265/07.03.20 | 14158 | 0 |
| 31 | Upendra Swain | Residential | 0.02 | 10270/11.03.20 | 29251 | 1462250 | 14623 | 10271/11.03.20 | 14623 | 0 |
| 32 | Debashis Sahu | Residential | 0.02 | 10274/11.03.20 | 72427 | 3621050 | 36211 | 10275/11.03.20 | 36211 | 0 |
| 33 | Narendra Ku Sahu | Residential | 0.02 | 10276/11.03.20 | 30345 | 1517050 | 15170 | 10277/11.03.20 | 15170 | 0 |
| 34 | Surendra Ku Mishra | Commercial | 0.03 | 10279/11.03.20 | 124445 | 4148067 | 41480 | 10280/11.03.20 | 41480 | 0 |
| 35 | Bishnu Ch. Baral | Residential | 0.02 | 10282/18.03.20 | 98145 | 4907050 | 49070 | 10283/18.03.20 | 49070 | 0 |
| | Total for 2019-20 | | | | | | 233902 | | 233902 | 0 |

| | | | | | | | | | |
|--|--------------------|--|--|--|--|---------------|--|---------------|----------|
| | Grand Total | | | | | 664139 | | 664139 | 0 |
|--|--------------------|--|--|--|--|---------------|--|---------------|----------|

Again no further compliance has been furnished by the local authority at the time of exit conference. Therefore from the above table an amount of **Rs.664139.00** is kept under objection till effective deposit of the labour cess amount in proper quarter.

13.7 - Non-issue of Miscellaneous Receipts against Cheques, BDs received from different agencies and Amount received in shape of Cheques, Bank Drafts towards cost of tender paper but not credited in the Bank Pass Book

As per Rule 157 of OM Rules, 1953, for all receipts including those received in form of cheques or BDs, acknowledgement is to be made by issuing receipts in Form no. XXXIV. During the year 2019-20, though it was found that BDs/Cheques received are recorded in the Cash Book but no receipts are issued against them. If receipts are not issued, there is possibility of loss and non accounting of the said BDs/Cheque amount which may cause loss to the institution. Further in the following Cases, it was revealed that though the amounts were received in shape of Cheques towards cost of tender paper but not credited in the Bank Pass Book.

| Amount taken as receipt in cash book but not credited in bank within 31.03.2020 | |
|---|--------------|
| HDFC, Nimapara , AC No-50100139354180 (General Fund) | |
| Cheque No-813870, Dt. 11.02.2020, Cost of Tender Paper | 2000 |
| Cheque No-813868, Dt. 11.02.2020, Cost of Tender Paper | 2000 |
| Cheque No-813873, Dt. 11.02.2020, Cost of Tender Paper | 400 |
| Cheque No-813869, Dt. 11.02.2020, Cost of Tender Paper | 6000 |
| Cheque No-813871, Dt. 11.02.2020, Cost of Tender Paper | 2000 |
| Cheque No-813860, Dt. 11.02.2020, Cost of Tender Paper | 6000 |
| Cheque No-813863, Dt. 11.02.2020, Cost of Tender Paper | 6000 |
| Cheque No-813872, Dt. 11.02.2020, Cost of Tender Paper | 400 |
| Cheque No-813883, Dt. 11.02.2020, Cost of Tender Paper | 10000 |
| Cheque No-813836, Dt. 11.02.2020, Cost of Tender Paper | 6000 |
| Total | 40800 |

No further compliance has been furnished by the local authority at the time of exit conference. Till effective credit of the above amount of Rs.40800.00 in bank with due compliance from the local authority, the amount of **Rs.40800.00** is held under objection.

13.8 - Non collection of user fees towards door to door collection of solid waste resulted in loss of municipal revenue during the year 2019-20. POM Page- 45

Housing and Urban Development Department communicated all Urban Local Bodies to take necessary steps for door to door collection of solid waste in every ward of the ULBs in phased manner starting from January 2009. Gazette Notification in July 2012, HUDD made it mandatory for the ULBs to stick to charging user fees from households as a service provider towards door to door collection of solid wastes. Further H&UDD vide letter No.28708 dated. 07.12.16 directed to collect user charges for Solid Waste Management from various waste generators. For Nimapara NAC, having population 19289 {(3811 no. of household) (as per Census-2011., which has been increasing from year to year)} the user fees fixed may be fixed Rs.20 per household per month. In this connection it was revealed that 22 Nos of Sweepers (30 Nos from Nov.-19) were engaged by the NAC for sweeping and cleaning work, besides 5 nos of regular sweepers and an amount of Rs.4448300.00 was the expenditure towards their remuneration for the period.

Due to non collection of user fees, there is a loss of revenue of Rs.76220.00 (Rs.20 x 3811) per month to the NAC. Thus there was a loss of revenue amounting to Rs.914640.00 (Rs 76220 x 12) for the year 2019-20 to the NAC.

Due to non collection of user fees for door to door collection of wastes, the municipal council was wholly dependent on SFC, SBM grants from Government for management of solid waste in the NAC area. Hence E,O, should take immediate action to collect user fees .

In response to the POM issued on this score, the fact was noted for future guidance by the local authority. Again no further compliance has been furnished by the local authority at the time of exit conference. The response of the local authority does not serve the purpose of objection. Due to lapses in the part of the local authority, this NAC suffered a loss to the tune of **Rs. 914640.00** for which the following officials are considered responsible for the loss.

1. Sri Kamaljit Das, Ex Tahasildar, cum I/C E.O. for lapses in taking adequate steps for implementation of the Govt. instructions to fetch revenue of the NAC, during his incumbency as the E.O.
2. Sri Mohan Jena, Ex E.O. for lapses in taking adequate steps for implementation of the Govt. instructions to fetch revenue of the NAC, during his incumbency as the E.O.

Responsible Person for this paragraph

| Sno | Name | Designation | Adress | Amount(In Rs:) |
|-----|------------------|--------------------------------------|--|----------------|
| 1 | Sri Kamaljit Das | Ex. Tahasildar, Nimapara cum E.O. | At- Bhubaneswar Municipal Corporation, P.O.- Mausima Chhak, Bhubaneswar, Dist.-Khurda | 533540 |
| 2 | Sri Mohan Jena | Ex. Executive Officer | At.-Nimapara NAC, P.O.-Nimapara, Dist.-Puri | 381100 |
| | | | | |

13.9 - Auction of different Sairat sources of Nimapara NAC for 2019-20 and advance collection for the year 2020-21, made during the year 2019-20

While checking the auction files and register it was noticed that the following amounts for different sairats of NAC

for the year 2019-20 were collected during 2018-19, and amounts for the year 2020-21, were collected during the year 2019-20 as per details given below.

| NAC Properties (Tanks), Leased from 2019-20 to 2021-22 | | | | | |
|---|--|--------------------|----------------------|-----------------------------------|--------------------------|
| SI No | Name of the Properties | Upset Price | Auction Price | Name of the Auction Holder | MR No. & Date |
| 1 | Rana Pokhari | 330 | 350 | Pabitra Mohan Majhi | 8468/22.02.19 |
| 2 | Bada linga Pokhari | 660 | 690 | Dinakrushna Patra | 8466/22.02.19 |
| 3 | Chandan Pokhari | 31570 | 31600 | Rudra Prasad Mohanty | 8467/22.02.19 |
| 4 | Panchami Tala | 440 | 500 | Bidhu Bhusan Patra | 8464/22.02.19 |
| 5 | Ganga Gara | 5995 | 6050 | Prafulla Bhoi | 8465/22.02.19 |
| 6 | Bhugei Gadia | 23100 | 23750 | Rajkishan Nayak | 8469/22.02.19 |
| | | | 62940 | | |
| NAC Properties (Coconut trees), Leased for 2019-20 | | | | | |
| 1 | Nimapara Balanga Road | 735 | 800 | Binod Bihari Swain | 8452/22.02.19 |
| 2 | Old P.K. Road | 4285 | 5000 | Anta Nayak | 8442/22.02.19 |
| 3 | Renda huda | 990 | 1020 | Binod Bihari Swain | 8459/22.02.19 |
| 4 | Nimapara BalaKati Road | 1232 | 1800 | Narasingha Panda | 8445/22.02.19 |
| 5 | Bijiput to Bandhha Pokhari | 2480 | 2610 | Arjun Bhoi | 8449/22.02.19 |
| 6 | Bandhha Pokhari to Madhab Mishra land Canal bandha | 16810 | 16600 | Kailash Behera | 8451/22.02.19 |
| 7 | Madhab Mishra land to Canal Gada | 2120 | 2220 | Kailash Behera | 8450/22.02.19 |
| 8 | Canal Gada to fisheris Gadia | 1180 | 1230 | Niranjan Nayak | 8452/22.02.19 |
| 9 | Fisheries Gadia to Basu Nayak Pokhari | 10065 | 16010 | Deeptyamaya Nayak | 8453/22.02.19 |
| 10 | Basu Nayak Pokhari to Muslim Basti | 3102 | 3120 | Krushna Ch. Swain | 8454/22.02.19 |
| 11 | Muslim Basti to Old blind School | 10172 | 18250 | SK Sultan | 8455/22.02.19 |
| 12 | Old blind School to Delta Bridge (East side) | 3003 | 3050 | Arun Prasad Dash | 8456/22.02.19 |

| | | | | | |
|---|---|--------|---------------|-----------------------|----------------|
| 13 | Old blind School to Delta Bridge (West side) | 3003 | 3050 | Binod Bihari Swain | 8457/22.02.19 |
| 14 | Electric Office to Dhenua Border (East side) | 1256 | 1285 | Narasingha Panda | 8440/22.02.19 |
| 15 | Electric Office to Dhenua Border (West side) | 1256 | 1290 | Narasingha Panda | 8442/22.02.19 |
| 16 | Talaandhia bridge to Seulasahi NAC Border (East side) | 2376 | 2380 | Sanatan Senapati | 8460/22.02.19 |
| 17 | Talaandhia bridge to Seulasahi NAC Border (West side) | 2376 | 2395 | Sanatan Senapati | 8461/22.02.19 |
| 18 | Talaandhia Road to Alandia NAC Border (East side) | 2376 | 2395 | Sanatan Senapati | 8462/22.02.19 |
| 19 | Talaandhia Road to Alandia NAC Border (West side) | 2357 | 2380 | Sanatan Senapati | 8463/22.02.19 |
| | | | 86885 | | |
| Lease of Auto Taxi Stand for 2019-20 | | | | | |
| 1 | Truck Tractor Stand | 121000 | 124500 | Deepak Ranjan Patra | 2281/16.02.19 |
| 2 | Auto Taxi Stand | 20500 | 21250 | Deepak Ranjan Patra | 2281/16.02.19 |
| 3 | Bus Stand | 174500 | 177500 | Durga Prasad Sahoo | 2281/16.02.19 |
| 4 | Trekker, Matadoor Stand | | | Not Auctioned | |
| | | | 323250 | | |
| | Total Collection for 2019-20 against lease & Auction of NAC Properties, Collected during the year 2018-19 | | 473075 | | |
| Auction of NAC Properties for 2020-21, Collected during the year 2019-20 | | | | | |
| 1 | Truck Tractor Stand | | 137500 | Jitendra Kumar Behera | 11721/30.03.20 |
| 2 | Auto Taxi Stand | | 23800 | Jitendra Kumar | 11722/30.03.20 |

| | | | | | |
|--|--|--|---------------|--------|--|
| | | | | Behera | |
| | | | 161300 | | |

PARA: 14 AUDIT OF EXPENDITURE

14.1 - STAFF POSITION OF NIMAPARA NAC AS ON 31.03.2020

The staff position of the NAC during 2019-20 is furnished below.

| SI No. | Name of the Post | Sanctioned strength | Men in Position | Remarks |
|--------|----------------------|---------------------|-----------------|---------------------------|
| | Office Establishment | | | |
| 1 | Executive Officer | 1 | 1 | |
| 2 | Head Asst | 0 | 0 | |
| 3 | Accountant | 1 | 1 | contractual |
| 4 | Sr Asst | 1 | 0 | |
| 5 | Jr Asst | 2 | 2 | |
| 6 | Peon | 3 | 3 | |
| 7 | Night Watchman | 1 | 1 | out-sourcing |
| | Tax & Fees | | | |
| 1 | Carriage Inspector | 1 | 1 | |
| 2 | Tax Collector/Sarkar | 2 | 4 | 2 No through out-sourcing |
| 3 | Fees Collectors | 1 | 1 | |
| 4 | Peons | 0 | 2 | out-sourcing |
| | Conservancy | | | |
| 1 | Sanitary Inspector | 1 | 1 | part time |
| 2 | Sweepers | 5 | 5 | one in consolidated pay |
| 3 | Tractor Drivers | 0 | 2 | 2 No through out-sourcing |
| 4 | sweepers | | 22 | through out-sourcing |
| | Works | | | |
| 1 | ME | 1 | 1 | part time |
| 2 | JE | 1 | 1 | |
| 3 | Electrician | 0 | 1 | out-sourcing |
| 4 | Electric Helpers | 0 | 1 | out-sourcing |
| 5 | Amin | 1 | 1 | |
| | Others | | | |
| 1 | CP(MIS) | 1 | 1 | contractual |
| 2 | Community | 1 | 1 | contractual |

| | | | | |
|---|--------------------------|---|---|--------------|
| | Organiser | | | |
| 3 | Peon | 0 | 2 | DLR |
| 4 | AAHAR Sanitation Worker | 0 | 1 | out-sourcing |
| 5 | Care Taker Kalyan Mandap | 0 | 1 | out-sourcing |

14.2 - Non refund of Balance Funds placed with Executive Engineer, R & B Division, Puri, after completion of Project of Bus Terminal of Nimapara NAC, Utilisation wanting in support fund placed with Executive Engineer, PH Division, Puri for water supply connection to 3Nos. of Community Toilet of NAC Nimapara (POM Page-39) POM Page-39

From the last A.R. and during the current audit, it is observed that as per the instructions of the Government in H & UD Department, huge grants fund to the tune of Rs. 25032000.00 was deposited by the Executive Officer, Nimapara NAC with R&B Division, Puri towards execution of construction of Bus Terminal of Nimapara NAC. The Bus Terminal was completed by the R&B Division, Puri, however UC to the tune of Rs.24419467.00 was submitted by the E.E. R & B division, leaving behind an un utilised grant to the tune of **Rs. 612503.00** still lying with the E.E. R & B division, Puri, which should have been refunded to the E.O., Nimapara NAC for further transmission to Govt. Further an amount of **Rs.28081.00** was deposited with the Executive Engineer, PH Division, Puri for water supply connection to 3Nos. of Community Toilet of NAC Nimapara. The details of such deposits are furnished in the following table. Further, NAC Authorities are assigned with the responsibility of submission of UC to Govt. as regards utilization of afore said grant is concerned. As such, the Local Authority is suggested for ensuring timely submission of UC to proper quarters. So in this context, it was observed that, the details of utilisation from PH division have not been received till date.

| SI No | Vr. no/Date | Particulars of payment | Amount | UC Submitted by the E.E. R & B, Puri | |
|--------------|---------------|--|-----------------|--|-----------------|
| YEAR 2018-19 | | | | Letter No. & Date | Amount |
| 1 | 209/30.6.18 | Paid to Executive engineer, R&B, Puri for construction of Bus Terminal | 3414546 | 2309/19.02.18 | 3414516 |
| 2 | 539/16.10.18 | | 10992151 | 11188/31.07.18 | 5992151 |
| | | | | 714/24.01.19 | 5000000 |
| 3 | 856/7.3.19 | | 6007680 | 889/23.03.19 | 6007680 |
| | Total (18-19) | | 20414377 | | 20414347 |
| YEAR 2019-20 | | | | | |
| 4 | 293/21.10.19 | Paid to Executive engineer, R&B, Puri for construction of Bus Terminal | 4005120 | 709/04.02.20 | 4005120 |
| 5 | 297/25.10.19 | Paid to Executive engineer, R&B, Puri for construction of Bus Terminal | 612503 | UC Not Submitted, Funds to be Refunded by the E.E. To Nimapara NAC | |
| | Total(19-20) | | 4617623 | | 4005120 |
| | Grand Total | | 25032000 | | 24419467 |

| | | | | | |
|--|--------------|---|-------|--|--|
| | 286/18.10.19 | Paid to Executive Engineer, PH Division Puri towards water supply connection to 3Nos. of Community Toilet of NAC Nimapara | 28081 | | |
|--|--------------|---|-------|--|--|

The UCs submitted by the E.E. R & B, Puri has been verified during the Exit Conference. Further it was replied by the local authority that, the E.E., PH division Puri has already been asked to submit the U.C. for onward transmission to Govt.. So till receipt of the requisite utilization in support of the fund placed and refund of the unutilized fund an amount of **Rs. 640584.00 (612503 + 28081)** is held under objection.

14.3 - Expenditure incurred under different Scheme heads without receipt of sufficient funds, by the way of Diversion and encroachment of available funds under Own Resources and other Budgeted heads POM page-40

As per Rule 171 of OGFR Vol-I, grants should be utilised for the specific purposes as contained in its sanction order and on no account the grant will be diverted for any other purpose(s). If in case of urgency diversion of funds were made by the way of encroachment of available funds under different budgeted heads the same need be recouped at an early date. But on verification of Receipt and Expenditure transactions of this NAC, it is noticed that expenditure to the tune of **Rs. 145300.00** has been spent for other purposes instead of the purpose(s) for which the same was meant, by way of diversion from own fund , the details of which are given below.

| Vr. No. & Date | Particulars of Expenditure | Funds Available | Expenses Made | Expenditure beyond receipt of Funds |
|----------------|---|-----------------|---------------|-------------------------------------|
| 286/18.10.19 | Paid to Executive Engineer, PH Division Puri towards water supply connection to 3Nos. of Community Toilet of NAC Nimapara | 0 | 28081 | 28081 |
| Total | | | 28081 | 28081 |
| 365/25.11.19 | Paid to International Accurate Certification Delhi towards ISO Certification of Ahaar Centre of NAC Nimapara | | 3540 | |
| 402/16.12.19 | Paid to Bijaya Kumar Grahacharya, Amin towards Dishwash Machine liquid for Ahaar Centre vide Bill No. 923411/28.09.2019 | | 3075 | |
| 104/12.06.19 | Paid to one No. of Sanitation Worker in | | 9944 | |

| | | | | |
|--------------------|--|----------|---------------|---------------|
| | Ahar Kendra, for 03/19 out of total amount of Rs. 275940 | | | |
| 133-135/10.07.19 | Paid to one No. of Sanitation Worker in Ahar Kendra, for 04/19 & 05/19 out of total amount of Rs.678731 | | 19888 | |
| 269/10.10.19 | Paid to one No. of Sanitation Worker in Ahar Kendra, for 07/19 out of total amount of Rs. 328303 | | 9944 | |
| 268/10.10.19 | Paid to one No. of Sanitation Worker in Ahar Kendra, for 06/19 out of total amount of Rs. 327091 | | 9944 | |
| 324,325/04.11.19 | Paid to one No. of Sanitation Worker in Ahar Kendra, for 08/19 & 09/19 out of total amount of Rs. 583293 | | 19888 | |
| 457-460/08.01.20 | Paid to one No. of Sanitation Worker in Ahar Kendra, for 10/19 & 11/19 out of total amount of Rs. 792184 | | 19888 | |
| 537,538/17.02.20 | Paid to one No. of Sanitation Worker in Ahar Kendra, for 12/19 & 01/20 out of total amount of Rs. 795968 | | 21108 | |
| Total | | 0 | 117219 | 117219 |
| Grand Total | | 0 | 145300 | 145300 |

In response to the POM issued on this score, no reply was furnished by the local authority. Again no further compliance has been furnished by the local authority at the time of exit conference. So till receipt of the requisite funds for recoupment of the expenses made as per details furnished above, an amount of **Rs. 145300.00** is held under objection.

14.4 - Irregular Expenditure towards payment of Arrear Salary out of 4th SFC Assignment out of Entry Tax for salary and establishment cost POM Page-41

CRITERIA- 1. As per Lr. No. 8197/HUD. Dt. 25.2.13, Lr. No.8194/HUD Dt. 25.2.13, 19698/HUD DT. 12.6.13, 27134/HUD DT. 31.8.13, Compensation and Assignment to local bodies will be charges towards (a) Payment of salary to Municipal Employees employed on regular basis as per the stipulation in vogue except those employed, with authority (b)The O.C. grant shall not be utilised for payment of enhanced salary of 6th. Pay commission to the staff of ULBs.

2. As per Lr. No. 4408/HUD Dt. 19.02.2014, the outstanding energy charges if any should be cleared on priority basis out of this grant.

3. As per Lr. No.5004/HUD Dt. 28.2.2009 vide Para No. (iv) it is clearly stipulated that “ The concerned ULBs will have to raise their own resources to meet the additional expenditure, liabilities on account of the present pay revision and in case they are not able to meet the additional liabilities, the benefits of RSP, Rule will not be applicable to them.”

4. In Lr. No 28915/HUD Dt. 16.10.12 regarding engagement on Work Charged basis it is stipulated that “The additional financial burden on this score shall be borne by the concerned ULBs out of their own resources and state government shall have no liability on this account.”

5. As per letter No. 26347/F, Dt.07.09.2017 and letter No.4916/HUD, Dt.02.03.2019, the revised scale of pay as per ORSP-2017 to the employees of the ULBs was applicable subject to the condition that the additional financial burden should have been met , out of the own funds of the ULBs.

On checking of the Accountant Cash Book with respect to relevant records, it reveals that in the following case irregular expenditure towards payment of arrear salary was charged to 4th SFC (Assignment out of Entry Tax for salary and establishment cost) amounting to **Rs.2941538.00** as furnished in detail below.

| Vr. No. & Date | Code Of Account | Particulars | Amount | De`scription |
|------------------|-----------------|--------------------|---------|--|
| 540-554/17.02.20 | 2101005 | Revised Pay Arrear | 2941538 | Paid 7th pay arrear to 15 Nos. of employees & Ex-employees of NAC Nimapara from 01.01.2016 to 30.11.2019 |

In response to the POM issued on this score, it was replied by the local authority that, the arrear salary was released to the employees as per govt. order. Again no further compliance has been furnished by the local authority at the time of exit conference. The reply of the local authority is in sufficient so far as the Govt. orders from time to time is concerned. So the amount of **Rs.2941538.00** is kept under objection due to irregular nature of payment of arrear salary in violation to the criteria fixed by Govt.

14.5 - Excess Payment of HRA to Ex E.O. in the revised scale of Pay-2017 in violation to Govt. orders POM Page-42

On scrutiny of the pay acquittance of the E.O., with reference to relevant records, it was revealed that the salary of Sri A.K. Mohanty, Ex E.O. was drawn in the establishment of Nimapara NAC from 09.12.2017 vide the L.P.C. received from the Tahasildar, Nimapara vide letter No.1570/Dt.14.03.2018. From the LPC, it was revealed that no H.R.A. was paid to Sri Mohanty in his previous station, which implies that he might be allotted the Govt. Quarter. Again as per Pay Acquittance page-110 & 112, his salary from 09.12.2017 to Mar-2018 was drawn, in which no HRA was drawn in favour of him. From April-2018 onwards his HRA was drawn @5% of prevailing pay (Revised pay as per ORSP-2017), which is a violation to the instruction laid down vide G.O. No.26342/F, Dt.07.09.2017, which states that the HRA to a Govt. employee is admissible as per the amount drawn in favour of him, just preceding to the month of the resolution date, i.e. the HRA for the month of Aug-2017. From the personal file of the ex E.O. Sri Mohanty, it was revealed that the basic pay of Sri Mohanty as on 01.01.2016 was Rs.16500, with

Grade Pay of Rs.4600 with next increment date was 01.07.2016. So the basic pay of Sri Mohanty as on 01.07.2016 was Rs.17140, G.P.-Rs.4600 and the Basic pay as on 01.07.2017 was Rs.17800, with G.P. Rs.4600. Hence the H.R.A. admissible to Sri Mohanty for the month of July-17 onwards was @5% of Rs. (17800+4600) i.e. Rs.1120.00. But instead Sri Mohanty was drawn H.R.A. @5% of revised salary of Rs.51000.00, as per ORSP-17, i.e. Rs.2555.00 per month for the period from April-2018 to March-2019 (12 months) till his incumbency as the E.O. of the Nimapara NAC. An amount of Rs.1435.00 per month aggregating total amount of **Rs.17220.00 (1435 x 12)** was drawn in excess in favour of Sri Ajay Kumar Mohanty, Ex E.O. needs recovery.

In response to the POM issued on this score, it was replied by the local authority during Exit Conference that, "I Sri A.K. Mohanty, Ex. E.O. was communicated vide letter No.2502/24.11.2020 for compliance". The reply of the local authority is insufficient so far as the recovery of the amount is concerned. Hence the para stands and the amount of **Rs.17220.00** is suggested for recovery for which Sri Ajay Kumar Mohanty, Ex. E.O. is considered responsible for the inadmissible Payment.

Responsible Person for this paragraph

| Sno | Name | Designation | Adress | Amount(In Rs:) |
|-----|------------------------|-------------------|---|----------------|
| 1 | Sri Ajay Kumar Mohanty | Executive Officer | Executive Officer, Jajpur Municipality, At., P.O.-Jajpur, Dist.-Jajpur | 17220 |
| | | | | |

14.6 - Advertisement cost paid during F.Y-2019-20 to different News Paper Publications without adherence to Advertisement Policy of Govt. Odisha -1998 and payment made for printing of Advertisement in a non economical way POM Page-42 to 44

1. As per Advertisement Policy of Odisha '1998 (Orissa Gazette No. 1708 Dt. 23.12.1998) vide Item No.6, it is clearly mention that " All Commercial, classified and display advertisements by State Government Agencies, Undertakings, Corporations, Boards etc. will be routed through the Information and Public Relations Department to eligible news papers / periodicals in the approved list. The budget provision of the Undertakings will be communicated to the Information and Public Relations Department at the beginning of the year for keeping an effective watch on release of advertisements. Such budget provision must be communicated with the first advertisement of the year if not communicated earlier. I & P.R. Deptt. shall communicate approved rate in respect of each newspaper/ periodical to all such advertisers in order to enable them to make payment directly to the news papers under intimation to I. & P.R. Department."

2. As per Section 17(A) of Orissa Municipal Act-1950 " unless provision has been made in that behalf in the Municipal budget as approved by the state Govt. no expenditure shall be incurred by the Council without prior approval of the Director". From the above it is clear that all the advertisement of all government departments/ under takings, corporations and boards etc. have to be routed through I & PR Department.

On examination of concerned file produced to audit it was ascertained that not a single provision as per Advertisement Policy of Odisha '1998 (Orissa Gazette No. 1708 Dt. 23.12.1998) vide Item No.6 has been adhered to by the ULB in cases of the payments to different agencies. The total payment made on this score was objected with a suggestion to regularize these payments by following strictly the Policy Guide lines of the Govt.

Further it was revealed that the printing materials were published in the newspapers with a larger font size and unnecessary space between two lines. This results higher printing area and higher amount paid to the publication agencies. If the font size and the space between the lines were restricted, there could have been at least 20% of less expenditure towards advertisement cost. Due to lapses in the part of NAC officials, an amount of **Rs. 32204.00** (20% of the total advertisement cost of Rs.161023) was considered as wasteful expenditure and needs recovery.

| Sl No. | Vr. No. & Date | Amount | De`scription |
|--------|------------------|--------|--|
| 1 | 125/10.07.19 | 5460 | Paid to Eastern Media Ltd towards Advertisement Exp. for Publication of Developmental Works vide Bill No. 591647/11.12.2018 |
| 2 | 126/10.07.19 | 2873 | Paid to Panorama Multimedia Pvt. Ltd. towards Advertisement Exp. for Publication of Developmental Works vide Bill No. 9744/11.12.2018 |
| 3 | 127/10.07.19 | 8400 | Paid to Dharitri Odia Daily BBSR towards Advertisement Exp. for Publication of Developmental Works vide Bill No. 13005/01.02.2019 |
| 4 | 128/10.07.19 | 7350 | Paid to Summa Real Media Pvt. Ltd towards Advertisement Exp. for Publication of Developmental Works vide Bill No. 38234/01.02.2019 |
| 5 | 129/10.07.19 | 7350 | Paid to The Samaj towards Advertisement Exp. for Publication of Developmental Works vide Bill No. 10031/09.02.2019 |
| 6 | 130-131/10.07.19 | 2284 | Paid to Orissa Post BBSR towards Advertisement Exp. for Publication of Developmental Works vide Bill No. 2001/01.02.2019 & 2086/09.02.2019 |
| 7 | 204/11.09.19 | 11550 | Paid to The Samaj towards Advertisement Cost for SWM MCC vide Bill No. 3750/13.08.2019 |
| 8 | 215/17.09.19 | 6300 | Paid to Eastern Media Ltd towards Advertisement Exp. for Publication of Developmental Works vide Bill No. 629970/29.08.2019 |
| 9 | 216/17.09.19 | 8400 | paid to Summa Real Media Pvt. Ltd. towards Advertisement Exp. vide Bill No. 38847/09.02.2019 |
| 10 | 294/21.10.19 | 8000 | Paid to Dharitri Odia daily News Paper towards advertisement of Tender |

| | | | |
|----|------------------|---------------|--|
| | | | Work Vide Bill No. 04300/29.08.2019 |
| 11 | 295/21.10.19 | 4956 | Paid to Tilak Raj Publication Pvt. Ltd. towards advertisement of Tender Work Vide Bill No. 7343/27.09.2019 |
| 12 | 296/21.10.19 | 9450 | Paid to The Samaj towards advertisement of Tender Work Vide Bill No. 4995/27.09.2019 |
| 13 | 298/25.10.19 | 5250 | Paid to The Samaj towards Advertisement Cost for SWM MCC vide Bill No. 4461/06.09.2019 & 4113/27.08.2019 |
| 14 | 299/25.10.19 | 7350 | Paid to The Samaj towards Advertisement Cost for SWM MCC vide Bill No. 4461/06.09.2019 & 4113/27.08.2019 |
| 15 | 346/18.11.19 | 5250 | Paid to Eastern Media ltd. towards advertisement cost vide bill No. 638525/04.10.2019 |
| 16 | 354/18.11.19 | 9450 | Paid to The Samaj towards Advertisement Cost for e-procurement notice vide Bill No. 5976/31.10.2019, Ch. Cancelled |
| 17 | 355,356/18.11.19 | 23500 | Paid to MB Computer BBSR towards publication of E-Procurement Notice vide Bill No. 149/03.10.2019 & 213/15.10.2019 |
| 18 | 585/17.02.20 | 10000 | Paid to Nimapada Mahotsav Committee towards advertisement in Sovenier 2020 |
| 19 | 535/17.02.20 | 8400 | Paid to Dharitri Odiya daily Newspaper towards advertisement vide bill No. 07571/24.11.2019 |
| 20 | 539/17.02.20 | 9450 | Fresh Cheque issued to The Samaj against V. No. 354/18.11.2019 |
| | | 161023 | |

In response to the POM issued on this score, it was replied by the local authority that, "noted for guidance". Again no further compliance has been furnished by the local authority at the time of exit conference. The reply of

the local authority is insufficient so far as the recovery of the amount is concerned. Hence the para stands, the total amount of **Rs.161023.00** is held under objection, which include an amount of **Rs.32204.00** is suggested for recovery for the reasons mentioned above. The following officials are considered responsible for the inadmissible payment.

1. Sri Kamaljit Das, Ex Tahasildar, cum I/C E.O. for lapses in taking adequate steps for sanction of payment and release of the advertisement materials to different agencies without adhering to the economic aspect of the cost of printing, during his incumbency as the E.O.
2. Sri Mohan Jena, Ex E.O. for lapses in taking adequate steps for sanction of payment and release of the advertisement materials to different agencies without adhering to the economic aspect of the cost of printing, during his incumbency as the E.O.

Responsible Person for this paragraph

| Sno | Name | Designation | Adress | Amount(In Rs:) |
|-----|------------------|--------------------------------------|--|----------------|
| 1 | Sri Kamaljit Das | Ex. Tahasildar, Nimapara cum E.O. | At- Bhubaneswar Municipal Corporation, P.O.- Mausima Chhak, Bhubaneswar, Dist.-Khurda | 18785 |
| 2 | Sri Mohan Jena | Ex. Executive Officer | At.-Nimapara NAC, P.O.-Nimapara, Dist.-Puri | 13419 |
| | | | | |

14.7 - . Inadmissible Payment of GST to Agency engaged in garbage collection Sanitation Work in Swachha Bharat Mission Solid Waste Management programme POM Page-44

As per section 66 D(a) of the Finance Act, GOI services by Govt., or a local authority are coming under the negative list of services and hence exempted from paying service tax. Similarly section 93(1) of the said act, the public utility works are exempted from payment of service tax. Further the Govt. of Odisha in H & UD Deptt. Vide resolution No.19480/Dt.11.07.2012 made it clarified that the service providers provide service for sanitation work on behalf of ULBs are exempted to pay service tax as per Finance Act-1994. With implementation of GST and merger of VAT and service tax with GST, no GST will be allowed to the service provider agencies as per the Govt. instruction. But in contravention to the above G.O., GST amount of Rs. has been allowed to ABC Transcarriers Pvt. Ltd for engagement of 5 nos of light commercial vehicles for transportation of solid waste (door to door collection) under solid waste management under SBM programme . It was not clear from the file, whether the agency has deposited the amount paid for service tax in proper quarter. So in absence of the proof in support of the deposit of service tax and in contradiction to Govt. orders the payment made on this score is not admissible in audit and needs recovery.

| SI No. | Vr. No. & Date | Particulars | Amount | GST Charged @18% | Gross amount |
|--------|----------------|--|---------------|------------------|---------------|
| 1 | 597/17.03.20 | Payment made to ABC Transcarriers Pvt Ltd towards engagement of Five Nos. of Vehicle for Dec | 202500 | 36450 | 238950 |

| | | | | | |
|---|--------------|--|---------------|--------------|---------------|
| | | 19 @ Rs.40500 per vehicle | | | |
| 2 | 598/17.03.20 | Payment made to ABC Transcarriers Pvt Ltd towards engagement of Five Nos. of Vehicle for Jan-2020 @ Rs.40500 per vehicle | 202500 | 36450 | 238950 |
| | Total | | 405000 | 72900 | 477900 |

In response to the POM issued on this score, the amount of **Rs.72900.00** has been recovered from ABC Transcarriers Pvt Ltd, from the subsequent bill paid vide Vr. No.161/26.08.2020, which has been verified during Exit Conference.

14.8 - Details of stock entry and utilization in support of Sports articles received by BYV coordinator wanting POM Page-46

As per letter No.2391/Dt.24.02.18 of Deptt. of Sports and Youth Services, Govt. of Odisha, implementation of a Sub-Scheme was initiated under Biju Yuva Sasaktikaran Yojana to facilitate (i) Youth leadership, (ii) Volunteerism (iii) Social Activities and Sports at community level. As per Govt. Guidelines a maximum of Rs.150000.00 can be released to a BYV in a particular year for the following purposes. {1.Social Action- Rs.30000, 2. Mu Hero identification and felicitation - Rs.20000.00, 3. Promotion of Culture, art and talent- Rs.10000, 4. Promotion of Sports- Rs.40000, 5. Sports Equipment- Rs.50000}

On basing on the above guidelines, 3 Nos of Biju Yuva Bahinis were constituted in Nimapara NAC during the year 2018-19. On scrutiny of the file, it was noticed that purchase of sports equipment { Cricket Bat-10 Nos, Cricket tennis ball-40 Nos, Stumps-12 pieces, Batting Gloves- 8 pairs, Foot Ball-6 nos, Foot ball net- 2 pieces, Hockey Stick- 2 pieces, Practice Ball- 6 pieces, Badminton Racket-20 pieces, Badminton Racket- 20 pieces, Badminton shuttle(plastic)-24 pieces, Badmitton net-4 pieces, Chess board set- 4 set, Carrom Board set-10 set, Gym Kit- 2set} was made at Dist. level by PD DUDA from Anand Sports, Cuttack vide Challan, Dt.13.11.2019, for distribution among 3 Nos of BYV on basis of their indents placed to PD, DUDA through the E.O., Nimapara NAC. Though the invoice of the stock was not available in the file, it was noticed that the above stocks were received by Sri Satyajit Acharya, Coordinator, BYV, Nimapara. Whether the stocks were distributed among the three BYV groups, Though the stocks were received by respective BYV groups, whether those stocks were properly entered in the the Stock Register in requisite format was not ascertained from the file. Without maintenance of requisite Stock Register in proper format, there was scope for misutilisation of the sport articles. No compliance has been furnished by the local authority at the time of exit conference. So attention of the NAC authority in this regard is invited to look into the matter and settle the audit objection by submission of requisite documents to next audit.

14.9 - Irregular expenditure under PEETHA programme & Fani in shape of Cash through the Staff of the NAC in violation to Govt. Instructions and non deduction of TDS towards IT from the Supplier POM Page-46-47

On scrutiny of the file of PEETHA programme & Fani, it was revealed that in the following cases, though the total payment made to some agencies were more than Rs.5000, but the transaction was not made by RTGS / NEFT mode in violation to Govt. instructions. Rather the Payment was made in shape of Cash through the officials of

the NAC vide following Vouchers. Scrutiny of the vouchers revealed that the Payment to the officials in shape of Cash advances and in some cases payments were made after some days of closing of the Programme. So there was sufficient time for payment to the agencies through NEFT/RTGS, who received the amount in shape of Cash from the NAC official. Further it was revealed the agencies received payment for more than Rs.30000.00 in a single case not submitting their PAN proof for IT deduction, as per stipulation made as per Sec.194(c) and instructions issued from IT Deptt., w.e.f.01.07.2010. As per Govt. instructions 1% of IT to be deducted (for individual) 2% of IT was to be deducted (other than individual) from the supplier if the bill amount exceeds Rs.30000.00 for a single case and Rs.75000.00 per aggregate payments per annum. However in the following cases though the supplier's bill exceeds amount fixed the Govt., IT amount was not deducted from the bill. But due to non deduction of the same, excess payment to the tune of **Rs.9015.00** towards TDS(IT) as per details given below, needs recovery.

| SI No. | Vr. No. & Date | Particulars of Payment | Gross amount | Payment made in shape of Cash without receipt of PAN details for deduction of IT as per Govt. Provision | | | |
|--------|----------------|---|--------------|---|---------------------------------|--------|--------|
| | | | | Agency | Particulars of Payment | Amount | IT Due |
| 1 | 331/04.11.19 | Eviction from Delta Bridge to Nimapara Court through B.K. Grahacharya , amin, Advance adjusted- Rs.20000 paid vide vr. 203/07.09.19 | 73964 | Akshya Kumar Behera | Hire charges of Tractor and JCB | 43719 | 437 |
| 2 | 74/30.05.19 | Free kitchen during Fani-19 through B.K. Grahacharya , amin, Advance adjusted- Rs.125000 paid vide vr. 57/02.05.19, 58,59/04.05.19 | 294465 | M/S P.K. Sahoo | Grossory | 115390 | 1154 |
| | | | | Radhakanta Tent House & Supplier | Generator & Utensil | 32000 | 320 |
| | | | | Laxmi tent house | Generator & Utensil | 32000 | 320 |
| | | | | Sanatan Sahoo | Vegetables | 53075 | 531 |
| 3 | 172/02.08.19 | Peetha Programme during Jan-19 through B.K. Grahacharya , amin, Advance adjusted- Rs.148780 | 148780 | Radhakanta Tent House & Supplier | Tent & supply of Chair | 81300 | 813 |

| | | | | | | | |
|---|--------------|---|----------------|----------------------------------|---------------------------------|-------|-------------|
| | | paid vide vr. 708/14.01.19 | | OM Basudev Visual | Videography & LED | 31500 | 315 |
| 4 | 174/02.08.19 | Peetha Programme during Jan-19 through B.K. Grahacharya , amin, Advance adjusted-Rs.100000 paid vide vr. 836/14.02.19 | 193624 | Radhakanta Tent House & Supplier | Tent & supply of Chair | 81300 | 813 |
| | | | | OM Basudev Visual | Videography & LED | 31500 | 315 |
| 5 | 124/10.07.19 | Garbage clearance expenses during Fani-19 through B.K. Grahacharya , amin | 269516 | Sudarsan Khuntia | Hire charges of Tractor and JCB | 99000 | 990 |
| | | | | Lochan Patra | Hire charges of Tractor and JCB | 40000 | 400 |
| 6 | 158/19.07.19 | Hire charges of Generator during Fani-19 through B.K. Grahacharya , amin | 105000 | Radhakanta Tent House & Supplier | Hire charges of Generator | 45500 | 455 |
| | | | | Mahaveer Tent House | Hire charges of Generator | 59500 | 595 |
| 7 | 176/03.08.19 | Main drain cleaning by Sri Yosobanta saho, C.I. | 91000 | Chabbi Behera | Hire charges of JCB | 31500 | 315 |
| | | | | Niraja Patra | Hire charges of JCB | 31500 | 315 |
| 8 | 200/09.07.19 | Main drain cleaning by Sri Bulu Sethy, J.E. | 143384 | Chabbi Behera | Hire charges of JCB | 46748 | 467 |
| | | | | Niraja Patra | Hire charges of JCB | 46017 | 460 |
| | Total | | 1319733 | | | | 9015 |

In response to the POM issued on this score, it was replied by the local authority that, "noted for guidance" The reply of the local authority is insufficient so far as the recovery of the amount is concerned. Again no further compliance has been furnished by the local authority at the time of exit conference. Hence the para stands, the total amount of **Rs.1319733.00** is held under objection, which include an amount of **Rs.9015.00** is suggested for recovery for the reasons mentioned above. The following officials are considered responsible for the inadmissible payment.

1. Sri Kamaljit Das, Ex Tahasildar, cum I/C E.O. for lapses in taking adequate steps for sanction of amount in shape of Cash to the employees without adhering to the Govt. norms, resulting loss of Govt. revenue towards IT.

14.10 - Non deduction of professional Tax from contractors, other Business houses whose business exceeds Rs.500000.00 during the year 2019-20 relating to the transactions of Nimapara NACPOM Page-48

On Scrutiny of the relevant file and registers of Nimapara NAC for the year 2019-20, it was noticed that professional Tax was not deducted from the contractors, Suppliers as per details given below. As per G.O. No.318/2010 dt.21.07.2010 & Section 30 of Odisha Professional Tax, It was cited that whose business exceeds Rs.5,00,000/- and below 10 Lakhs are liable to pay professional tax of Rs.1500 per Annum & whose business exceeds 10 lakhs are liable to pay P.T. of Rs.2500 per annum. The details of P.T. to be deducted from the contractors are details below.

| SI No | Name of the Contractor | Transaction with Nimapara NAC | PT Due for deduction |
|-------|------------------------|-------------------------------|----------------------|
| 1 | Akshya Kumar Behera | 957125 | 1500 |
| 2 | Aparty Sethy | 807335 | 1500 |
| 3 | Jyoti Ranjan Mohanty | 1074200 | 2500 |
| 4 | Manoj Kumar Swain | 1627273 | 2500 |
| 5 | Pravat Kumar Mohapatra | 588055 | 1500 |
| 6 | Smruti Ranjan Mohanty | 884480 | 1500 |
| | Total | | 11000 |

In response to the POM issued on this score, it was replied by the local authority that, "action in this regard will be taken" The reply of the local authority is insufficient so far as the recovery of the amount is concerned. Again no further compliance has been furnished by the local authority at the time of exit conference. Hence the para stands, the amount of **Rs.11000.00** is suggested for recovery for the reasons mentioned above. The following officials are considered responsible for the inadmissible payment.

1. Sri Rabi Narayan Sathapathy, Accountant for lapses in placing the fact before the authority before closing of the transactions of a financial year.
2. Sri Mohan Jena, Ex E.O. for lapses in taking adequate steps for deduction of PT from the contractors before end of a financial year, resulting loss of Govt. revenue towards PT.

14.11 - Non deduction of professional Tax from the employees of the NAC at the time of drawl of arrear salary in ORSP-2017, when the pay range exceeds for deduction of PT after revision POM Page-49

On Scrutiny of the relevant file and registers of Nimapara NAC for the year 2019-20, it was noticed that professional Tax was not deducted from the employees at the time of drawl of arrear salary as per ORSP-2017. As per G.O. No.318/2010 dt.21.07.2010 & Section 30 of Odisha Professional Tax, It was cited that salaried and wage earners, whose salary exceeds Rs.160000 and below Rs.300000 per Annum are liable to pay professional tax of Rs.125 per month & whose salary exceeds Rs.300000 per Annum are liable to pay P.T. of Rs.2500 per annum (Rs.200 per month for 11 months and Rs.300 in the 12th month). The Municipal employees whose salary was below Rs.25000 (Rs.300000 per annum) before revision, but after pay revision the corresponding salary enhanced to Rs.25000 or more are liable to pay PT as per details below. The PT as per detailed furnished below may be deducted from the employees concerned and compliance reported.

Details of Non deduction of Professional tax in respect of Employees of Nimapara NAC from the drawl of Arrear Salary as per ORSP-2017 (7th pay arrear)

| SL No | Name of empl | Vr. No. & Date | Total Arrear | Month for | Salary range | Salary range | PT-due per | PT ded ucted | less de ducted | No. of Months | Total |
|-------|--------------|----------------|--------------|-----------|--------------|--------------|------------|--------------|----------------|---------------|-------|
|-------|--------------|----------------|--------------|-----------|--------------|--------------|------------|--------------|----------------|---------------|-------|

| | oyee | | Amount Sanctioned and Paid | which PT less deducted | in pre-revised Scale | in post-revision | month | per month | per month | | |
|----|----------------------------|--------------|----------------------------|------------------------|----------------------|------------------|-------|-----------|-----------|----|-------|
| 1 | Sarat Chandr a Nanda, J.A. | 541/17.02.20 | 134644 | 01/19 to 06/19 | 21080 | 25088 | 200 | 125 | 75 | 6 | 450 |
| 2 | Narayan Sethy, Peon | 542/17.02.20 | 242034 | 01/16 to 12/17 | 21615 - 24314 | 27400-29610 | 200 | 125 | 75 | 24 | 1800 |
| 3 | Surya Narayan Ojha, Peon | 543/17.02.20 | 234209 | 01/16 to 11/18 | 20279-24211 | 25800-29866 | 200 | 125 | 75 | 35 | 2625 |
| 4 | Rabi Narayan Mohanty, T.C. | 544/17.02.20 | 251135 | 01/16 to 12/16 | 23323-23962 | 29300-30804 | 200 | 125 | 75 | 12 | 900 |
| 5 | Jasobanta Sahoo, C.I. | 545/17.02.20 | 224923 | 01/16 to 05/16 | 23433-24156 | 29300 | 200 | 125 | 75 | 5 | 375 |
| 6 | Rakesh Kumar Rout, T.C. | 546/17.02.20 | 144595 | 12/18 to 06/19 | 21080-21725 | 25179-25872 | 200 | 125 | 75 | 7 | 525 |
| 7 | Rajkishore Pradhan, F.C. | 547/17.02.20 | 279356 | 01/16 to 02/18 | 21199-24545 | 27600-31351 | 200 | 125 | 75 | 26 | 1950 |
| 8 | Bijay Kugrahacharya, Amin | 549/17.02.20 | 144595 | 12/18 to 06/19 | 21080-21725 | 25179-25872 | 200 | 125 | 75 | 7 | 525 |
| 9 | Brunaban Ghadei, Sweeper | 551/17.02.20 | 245048 | 01/16 to 02/18 | 21615-24314 | 27400-31030 | 200 | 125 | 75 | 26 | 1950 |
| 10 | Ramesh Ch. Ghadei, Sweeper | 552/17.02.20 | 245048 | 01/16 to 02/18 | 21615-24314 | 27400-31030 | 200 | 125 | 75 | 26 | 1950 |
| | Total | | | | | | | | | | 13050 |

In response to the POM issued on this score, it was replied by the local authority that, “ steps will be taken for recovery of the amounts from employees concerned” The reply of the local authority is insufficient so far as the

recovery of the amount is concerned. Again no further compliance has been furnished by the local authority at the time of exit conference. Hence the para stands, the amount of **Rs.13050.00** is suggested for recovery for the reasons mentioned above. The following officials are considered responsible for the inadmissible payment.

1. Sri Sarat Chandra Nanda, J. A., dealing Assistant for lapses in deduction of P.T. as per Govt. norms before placing the arrear bills to the authority for sanction.
2. Sri Mohan Jena, Ex E.O. for lapses in taking adequate steps for deduction of PT from the employees before sanctioning of the amounts.

PARA: 15 AUDIT ON WORKS

15.1 - Inadmissible payment in work bills due to allowing excess quantity of earth for road side berm filling than estimated provision POM Page-55

On scrutiny of the following work case records with connected MB it was noticed that road side berm filling has been allowed with extra measurement than that of the estimated provision, resulting inadmissible quantity of collected earth, amounting **Rs 4549.00** has been paid in excess to the agency needs recovery. The details of the excess payment is furnished below.

| SI No | Particulars of the Work | Particulars of Berm filling | | Excess Quantity in cum | Unit Rate excluding Royalty | Recoverable amount |
|-------|---|---|---|------------------------|-----------------------------|--------------------|
| | | Allowed in cum | Admissible as per estimated Provision in cum | | | |
| 1 | Name of the Work- Repair of CC Road at Medical Road backside of Devimandap towards Pratap Das Res. W No. 04, Vr. No.-93/ 10.06.19, Amount- Rs.151219.00, Agency- Akhya Ku Behera, Grant- Octroi Compensation , MB-171, Page-127-135 | 2 X 49 X 0.6 X 0.25= 14.70 | 2 X 49 X 0.3 X 0.25= 7.35 | 7.35 | 230.35 | 1693 |
| 2 | Name of the Work- Const. of CC Road from DAV School Gate | 2 X 40 X 0.7 X 0.20= 11.20 + 1 X 10 X 0.8 X 0.80= 6.40 Total- 17.60 | 2 X 40 X 0.3 X 0.20= 4.80 + 1 X 10 X 0.3 X 0.20= 0.60 Total- 5.40 | 12.4 | 230.35 | 2856 |

| | | | | | | |
|--|--|--|--|--|--|------|
| | towards existing CC Road, Vr. No.-360/18.11.19, Amount-Rs.296813.00, Agency-Akhya Ku Behera, Grant-CFC, MB-172, Page-20-30 | | | | | |
| | Total | | | | | 4549 |

In response to the Audit objection statement it was replied by the local authority that "the amount will be recovered from the Contractor. Again no further compliance has been furnished by the local authority at the time of exit conference. Till effective recovery of the amount the following officials are considered responsible for the inadmissible payment for the lapses mentioned against each.

1. Sri Bulu Sethy, J.E. for preparation of the bill without adhering to the agreement made with the contractor as per estimated provision.
2. Sri Girish Chandra Bal, M.E. cum AEE, PH division, Nimapara for technical sanction of the project and check measurement of the work without watching the agreement made with the contractor as per estimated provision.

Responsible Person for this paragraph

| Sno | Name | Designation | Adress | Amount(In Rs:) |
|-----|------------------------|--|---|----------------|
| 1 | Sri Bulu Sethy | Junior Engineer | At.-Nimapara NAC, P.O.-Nimapara, Dist.-Puri | 2275 |
| 2 | Sri Girish Chandra Bal | Municipal Engineer, cum AEE, PH Division, Nimapara | At.-Nimapara NAC, P.O.-Nimapara, Dist.-Puri | 2274 |
| | | | | |

15.2 - Inadmissible payment in work bill due to non deduction of cost of Brick khoa generated out of dismantling of brick work POM Page-55

Name of the Work- Repair & Renovation of NAC Shop Room No. 36(Zone-06), Vr. No.-44/01.05.19, Amount-Rs.133168.00, Agency- Akhya Ku Behera, Grant- Devolution Fund, MB-164, Page-192-195

On scrutiny of the above work case record with connected MB, it was revealed that a quantity of 9.78 cum of bricks was dismantled for repair and renovation of NAC shop room No.-36. The cost of generated quantity of brick khoa of 9.78cum @259.57 amounting Rs.2539.00 should have been deducted from the bill paid to the agency. However due to non deduction of the amount the contractor has been paid an excess of **Rs.2539.00**, which needs recovery.

In response to the Audit objection statement it was replied by the local authority that "the amount will be recovered from the Contractor. Again no further compliance has been furnished by the local authority at the time of exit conference. Till effective recovery of the amount the following officials are considered responsible for the

inadmissible payment for the lapses mentioned against each.

1. Sri Bulu Sethy, J.E. for preparation of the bill without ensuring the deduction towards cost of generated brick khoa in the dismantling work.
2. Sri Girish Chandra Bal, M.E. cum AEE, PH division, Nimapara for check measurement of the work without the deduction towards cost of generated brick khoa in the dismantling work.

Responsible Person for this paragraph

| SIno | Name | Designation | Adress | Amount(In Rs:) |
|------|------------------------|--|---|----------------|
| 1 | Sri Bulu Sethy | Junior Engineer | At.-Nimapara NAC, P.O.-Nimapara, Dist.-Puri | 1270 |
| 2 | Sri Girish Chandra Bal | Municipal Engineer, cum AEE, PH Division, Nimapara | At.-Nimapara NAC, P.O.-Nimapara, Dist.-Puri | 1269 |
| | | | | |

15.3 - Inadmissible payment in work bills due to adaptation of excess thickness of CC136 in the road sub base than estimated provision POM Page-56

Name of the Work- Const. of CC Road from Gana Chinara Res. towards Purna Chandra Barik Res. in W No. 04, Vr. No.-415/17.12.19, Amount- Rs.244191.00, Agency- Apari Sethy, Grant- CFC, MB-173, Page-36-46

On scrutiny of the above work case records with connected MB it was noticed that, the thickness of the CC(1:3:6) in the road sub base was allowed 0.12mt, beyond estimated provision of 0.10mt. Due to allowing excess thickness of CC(1:3:6) in the road sub base than that of the estimated provision, resulting inadmissible payment of **Rs 12680.00** to the agency, needs recovery. The details of the excess payment is furnished below.

| Particulars of road Sub base with CC(1:3:6) | | Excess Quantity in cum | Unit Rate excluding Royalty | Recoverable amount |
|---|--|------------------------|-----------------------------|--------------------|
| Allowed in cum | Admissible as per estimated Provision in cum | | | |
| 83.4 X 3.10 X 0.1125= 29.08 | 83.4 X 3.10 X 0.10= 25.85 | 3.23 | 3925.72 | 12680 |

In response to the Audit objection statement it was replied by the local authority that "the amount will be recovered from the Contractor. Again no further compliance has been furnished by the local authority at the time of exit conference. Till effective recovery of the amount the following officials are considered responsible for the inadmissible payment for the lapses mentioned against each.

1. Sri Bulu Sethy, J.E. for preparation of the bill without adhering to the agreement made with the contractor as per estimated provision.
2. Sri Girish Chandra Bal, M.E. cum AEE, PH division, Nimapara for technical sanction of the project and check measurement of the work without watching the agreement made with the contractor as per estimated provision.

Responsible Person for this paragraph

| SIno | Name | Designation | Adress | Amount(In Rs:) |
|------|---------------------------|--|---|----------------|
| 1 | Sri Bulu Sethy | Junior Engineer | At.-Nimapara NAC, P.O.-Nimapara, Dist.-Puri | 6340 |
| 2 | Sri Girish Chandra Bal | Municipal Engineer, cum AEE, PH Division, Nimapara | At.-Nimapara NAC, P.O.-Nimapara, Dist.-Puri | 6340 |
| | | | | |

15.4 - Inadmissible payment in work bills due to adaptation of excess thickness of CC136 in the drain sub base and CC124 on the drain base than estimated provision POM Page-56

On scrutiny of the following work case records with connected MB it was noticed that, the thickness of the CC(1:3:6) in the drain sub base and thickness of the CC(1:2:4) on the drain base was allowed, beyond estimated provision as per details furnished below. Due to allowing excess thickness of CC(1:3:6) in the road sub base and CC(1:2:4) on the drain base than that of the estimated provision, resulting inadmissible payment of **Rs 10575.00** to the agencies, needs recovery. The details of the excess payment is furnished below.

| SI No | Particulars of the Work | Item of Work | Particulars of drain Sub base with CC(1:3:6) and drain base with CC(1:2:4) | | Excess Quantity in cum | Unit Rate excluding Royalty | Recoverable amount |
|-------|--|-------------------------------|--|--|------------------------|-----------------------------|--------------------|
| | | | Allowed in cum | Admissible as per estimated Provision in cum | | | |
| 1 | Name of the Work- Const. of Drain of Fish Market (Balance Work-2nd Final Bill), Vr. No.-370/02.12.19, Amount- Rs. 112669.00, Agency- Akhya Ku Behera, Grant- Octroi Compensation, MB-173, Page-79-89, MB-164, Page-196-198 | Drain sub base with CC(1:3:6) | 20 X 0.8 X 0.15= 2.4 | 20 X 0.8 X 0.075= 1.2 | 1.2 | 4030.26 | 4836 |
| | | Drain base with CC(1:2:4) | 20 X 0.8 X 0.075= 1.2 | 20 X 0.8 X 0.05= 0.8 | 0.4 | 5375.75 | 2150 |
| | | Total | | | | | |
| 2 | Name of the Work- Const. of CC Road and Drain at | Drain sub base with CC(1:3:6) | 20.5 X 0.8 X 0.10= 1.64 | 20.5 X 0.8 X 0.075= 1.23 | 0.41 | 3759.19 | 1541 |

| | | | | | | |
|--|---------------------------------|-----------------------------|----------------------------|------|---------|--------------|
| amalapada backside of Patitapaban Temple CC Road (Dhusa Beheara) Res. towards Prassan Behera Res. W No. 06, Vr. No.-417/ 17.12.19, Amount- Rs. 82206.00, Agency- Bra hmananda Sasmal, Grant- MRB, MB-173, Page-47-56 | Drain base with CC(1:2:4) | 20.5 X 0.8 X 0.075= 1.23 | 20.5 X 0.8 X 0.05= 0.82 | 0.41 | 4993.44 | 2047 |
| | Total | | | | | 3589 |
| Grand Total | | | | | | 10575 |

In response to the Audit objection statement it was replied by the local authority that “the amount will be recovered from the Contractors”. Again no further compliance has been furnished by the local authority at the time of exit conference. Till effective recovery of the amount the following officials are considered responsible for the inadmissible payment for the lapses mentioned against each.

1. Sri Bulu Sethy, J.E. for preparation of the bill without adhering to the agreement made with the contractor as per estimated provision.
2. Sri Girish Chandra Bal, M.E. cum AEE, PH division, Nimapara for technical sanction of the project and check measurement of the work without watching the agreement made with the contractor as per estimated provision.

Responsible Person for this paragraph

| Sno | Name | Designation | Adress | Amount(In Rs:) |
|-----|---------------------------|--|---|----------------|
| 1 | Sri Bulu Sethy | Junior Engineer | At.-Nimapara NAC, P.O.-Nimapara, Dist.-Puri | 5288 |
| 2 | Sri Girish Chandra Bal | Municipal Engineer, cum AEE, PH Division, Nimapara | At.-Nimapara NAC, P.O.-Nimapara, Dist.-Puri | 5287 |
| | | | | |

15.5 - Inadmissible payment due to due to adaptation of excess width of toe wall with CC136 than estimated provision, excess adaptation of unit rate towards earth work by mechanical carriage and adaptation of RCC M20 for the construction of toe wall instead of CC136 POM Page-55

Name of the Work- Const. of CC Road from RD Road to Dumping Yard (3rd & Final), Vr. No.-418/17.12.19, Amount- Rs.275967.00, Agency- Apariti Sethy, Grant- CFC, MB-172, Page-44-58 On scrutiny of the above work

case records with connected MB it was noticed that, the width of the toe wall base with CC(1:3:6) was allowed, beyond estimated provision, resulting an inadmissible payment of **Rs 4624.00** to the agency, needs recovery. The details of the excess payment is furnished below.

| Particulars of toe wall base with CC(1:3:6) | | Excess Quantity in cum | Unit Rate excluding Royalty | Recoverable amount |
|---|--|------------------------|-----------------------------|--------------------|
| Allowed in cum | Admissible as per estimated Provision in cum | | | |
| 2 x 28 X 0.95 X 0.11= 5.85 | 2 x 28 X 0.75 X 0.11= 4.62 | 1.23 | 3759.16 | 4624 |

Further scrutiny of the above work case record with connected MB, it was noticed that by provision of excess unit rate towards earth work in kinds of soil by mechanical carriage (with prevailing rate at the time of agreement with the Lowest bidder) in the estimate, agreement and final contract bill an amount of **Rs.10343.00** was paid in excess which needs recovery. The admissible unit rate and excess payment to the bidder is furnished below.

| Admissible unit rate for Earth Work in all kinds of Soil including all cost with mechanical carriage with prevailing rate at the time of agreement with the Lowest bidder | | | | | | | | |
|---|--|------|---|-------|---------|-----|------------|---------------|
| Ordinary Soil | | | | | | | | |
| Male & Female mulia | 32 | Nos. | @ | 224.3 | per day | Rs. | 7177.6 | |
| Hard Soil | | | | | | | | |
| Male & Female mulia | 43 | Nos. | @ | 224.3 | per day | Rs. | 9644.9 | |
| Stoney earth | | | | | | | | |
| Male & Female mulia | 67 | Nos. | @ | 224.3 | per day | Rs. | 15028.1 | |
| Total for 100 cum | | | | | | Rs. | 31850.6 | |
| Total for 1 cum | | | | | | | 318.5 | |
| Average for 1 cum | | | | | | | 106.17 | |
| | OHC @7.5% of labour and material | | | | | | | 7.96 |
| | Contractor's Profit @7.5% | | | | | | | 7.96 |
| | Average cost for 1 cum including OHC and Contractor's Profit | | | | | | | 122.09 |
| | Cost of carriage by mechanical means for first 5 km | | | | | | | 149.47 |
| | Deduct 2/3 of loading and unloading cost of Rs.79.00 for loading | | | | | | | -52.66 |
| | Add for Labour Cess @1% | | | | | | | 2.19 |
| | Add for Royalty | | | | | | | 35 |
| | Cost admissible for 1cum | | | | | | Rs. | 256.09 |

| Item of Work | Quantity of Work in Cum | Rate allowed per Cum | Rate admissible per cum | Excess unit Rate | Total |
|-----------------------------------|-------------------------|----------------------|-------------------------|------------------|-------|
| Earth Work by Mechanical Carriage | 338.35 | 296.42 | 256.02 | 40.4 | 13669 |

Again it was noticed that by adaptation of RCC M20 for construction of the toe wall instead of CC(1:3:6) an amount of **Rs.13947.00** was the inadmissible payment made to the contractor. As the toe wall is a subsidiary structure, mainly constructed to give protection to the CC Road from seepage, stability from side load, construction of the wall with RCC M20 with higher unit rate is unusual and not permissible. The extra benefit given to the contractor is not admissible and needs recovery.

| Item of Work | Quantity of Work in Cum | Rate allowed for RCC M20 per Cum | Rate admissible for CC(1:3:6) per cum | Excess unit Rate | Total |
|--------------|-------------------------|----------------------------------|---------------------------------------|------------------|-------|
| Toe wall | 25.2 | 4312.63 | 3759.19 | 553.44 | 13947 |

Therefore the total excess payment in the above work bill was **Rs. 32240.00** (4624+13669+13947) needs recovery from the contractor.

In response to the Audit objection statement it was replied by the local authority that "the amount will be recovered from the Contractor". Again no further compliance has been furnished by the local authority at the time of exit conference. Till effective recovery of the amount the following officials are considered responsible for the inadmissible payment for the lapses mentioned against each.

1. Sri Bulu Sethy, J.E. for preparation of the bill without adhering to the agreement made with the contractor as per estimated provision and by allowing excess unit rate than the amount admissible as per prevailing Schedule of rates.
2. Sri Girish Chandra Bal, M.E. cum AEE, PH division, Nimapara for technical sanction of the project and check measurement of the work without watching the agreement made with the contractor as per estimated provision.

Responsible Person for this paragraph

| S/no | Name | Designation | Adress | Amount(In Rs:) |
|------|------------------------|--|---|----------------|
| 1 | Sri Bulu Sethy | Junior Engineer | At.-Nimapara NAC, P.O.-Nimapara, Dist.-Puri | 16120 |
| 2 | Sri Girish Chandra Bal | Municipal Engineer, cum AEE, PH Division, Nimapara | At.-Nimapara NAC, P.O.-Nimapara, Dist.-Puri | 16120 |
| | | | | |

15.6 - Inadmissible payment made towards non deduction of available excavated earth from the collected earth for site filling POM Page-59

Name of the Work- Const. of CC Road at Bhubanpur Village from Biswanath Das Res. towards Canal Embankment W No. 11, Vr. No.-416/17.12.19, Amount- Rs.414698.00, Agency- Jyoti Ranjan Mohanty, Grant-SFC, MB-171, Page-180-192

On scrutiny of the above work case record with connected MB, it was noticed that, 17.04 cum of earth was available at work site out of excavation in foundation vide item no.1 of M.B.-171 and page-180, which was not shown to be utilized for site filling in between the guard wall and CC Road. However it was noticed that 196.94 cum of earth has been collected and shown to be utilized in the work. Had the excavated earth been utilized, there would be less collection of earth to the tune of 17.04 cum. This results an excess payment of **Rs.3828.00** towards cost of the 8.18 cum of earth excluding royalty { $17.04 \times 224.67(259.67 - 35)$ } = Rs.3828.00} needs recovery.

In response to the Audit objection statement it was replied by the local authority that "the amount will be recovered from the Contractor". Again no further compliance has been furnished by the local authority at the time of exit conference. Till effective recovery of the amount the following officials are considered responsible for the inadmissible payment for the lapses mentioned against each.

1. Sri Bulu Sethy, J.E. for preparation of the bill without observance of the deduction of available earth at the work site.
2. Sri Girish Chandra Bal, M.E. cum AEE, PH division, Nimapara for check measurement of the work without watching the the deduction of available earth at the work site.

Responsible Person for this paragraph

| SIno | Name | Designation | Adress | Amount(In Rs:) |
|------|------------------------|--|---|----------------|
| 1 | Sri Bulu Sethy | Junior Engineer | At.-Nimapara NAC, P.O.-Nimapara, Dist.-Puri | 1914 |
| 2 | Sri Girish Chandra Bal | Municipal Engineer, cum AEE, PH Division, Nimapara | At.-Nimapara NAC, P.O.-Nimapara, Dist.-Puri | 1914 |
| | | | | |

15.7 - Excess sand filling allowed in the sub-base than admissible basing on the construction of the cut-off resulting inadmissible payment to the executants POM Page-59

Name of the Work- Const. of CC Road at IG Womens College Jagannath Vihar from Krushna Chandra Mallik Res. existing CC Road towards West W No. 08, Vr. No.-377/03.12.19, Amount- Rs.326704.00, Agency-Manoj Ku. Swain, Grant- MVT, MB-171, Page-155-166

On scrutiny of the above work case records with connected MBs it was noticed that, in the following work case record, the height of the cut-off erected above the ground level was less than the height of the sub-base sand filling. Therefore cut off wall with lesser height the sub base sand filling was no more protected and the depth of sand filling allowed beyond the height of the cut-off wall above the ground level is not admissible. The purpose of the cut-off wall cum toe wall is to protect the sub base from seepage and also to provide strength to the road. The excess depth of sand filling and the cost involved towards excess quantity of sand filling so allowed amounting **Rs 1915.00** as per details given below needs recovery.

| Item of Work | Details of measurement | Status of the Cut-off | Excess Sand filling Allowed | Unit Rate (excluding Royalty) | Excess Payment |
|-------------------------------|----------------------------------|--|-----------------------------|-------------------------------|----------------|
| Earth work for cut-off trench | 1 X 130 X 0.25 X 0.15= 4.875 cum | Cut- off is erected above the G.L. By 7.5 cm. So the | 8.125 | 235.66 | 1915 |

| | | | | | |
|--------------------------------|----------------------------------|--|--|--|--|
| Sand filling inside the trench | 1 X 130 X 0.25 X 0.10= 3.25 cum | Sand filling admissible | | | |
| Cut-off with CC (1:3:6) | 1 X 130 X 0.25 X 0.125= 4.06 cum | 7.5cm. As the sand filling allowed in the sub base is 10 cm, excess sand filling allowed =2.5 cm. As the width of the CC Road is 2.5 mt, the quantity of sand filling allowed in excess- 130 x 2.5 x 0.025 = 8.125 cum | | | |

In response to the Audit objection statement it was replied by the local authority that "the amount will be recovered from the Contractor". Again no further compliance has been furnished by the local authority at the time of exit conference. Till effective recovery of the amount the following officials are considered responsible for the inadmissible payment for the lapses mentioned against each.

1. Sri Bulu Sethy, J.E. for preparation of the bill and allowing excess sub-base sand filling than the quantity admissible.
2. Sri Girish Chandra Bal, M.E. cum AEE, PH division, Nimapara for check measurement of the work without watching the admissibility of the sub-base sand filling.

Responsible Person for this paragraph

| S/no | Name | Designation | Adress | Amount(In Rs:) |
|------|------------------------|--|---|----------------|
| 1 | Sri Bulu Sethy | Junior Engineer | At.-Nimapara NAC, P.O.-Nimapara, Dist.-Puri | 958 |
| 2 | Sri Girish Chandra Bal | Municipal Engineer, cum AEE, PH Division, Nimapara | At.-Nimapara NAC, P.O.-Nimapara, Dist.-Puri | 957 |
| | | | | |

15.8 - Inadmissible payment in work bills due to adaptation of higher width of CC Road for sub base construction with CC136 and wearing coat with CC124 POM Page-60

On scrutiny of the following work case records with connected MB it was noticed that, the CC Road was constructed for a length of 107.4 mt with 4 sections (54 + 3 +15 +35.40). For the third section of the road, the width of sub-base sand filling allowed was 2.5mt. The width of the cut-off wall constructed on both side of the Road was 0.25 mt each. So the width of the Road for sub base construction with CC(1:3:6) and wearing coat with CC(1:2:4) admissible was 3 mt (2.5 + 2 x .025). However the width of the CC Road allowed for sub base construction with CC(1:3:6) and wearing coat with CC(1:2:4) was 3.15mt. Hence there was an excess exhibition of road width by 0.15 mt, resulting excess payment of Rs. 1745.00 (846 +899), which needs clarification.

Further for the last section of the road, as the width of the sub base metalling and wearing coat was 3 mt and the cut off was erected up to sub base sand filling, with width of 0.25mt on both sides of the road, the width of the sub

base sand filling admissible was 2.5 mt {3 – (2 x 0.25)}. However the width of the sub base sand filling allowed was 3mt. Hence there was an excess exhibition of sub base sand filling width by 0.5 mt, resulting excess payment of Rs.470.00 , which needs recovery. The details of the excess payment is furnished below.

| SI No | Particulars of the Work | Road section | Item of Work | Details of excess measurement allowed in cum | Excess Quantity in cum | Unit Rate | Recoverable amount |
|-------|---|------------------------------------|----------------------------------|--|------------------------|-----------|--------------------|
| 1 | Name of the Work- Const. of CC Road at Mohaveer Colony from main Road Sarangi Babu Res. towards Digambar Nayak Res. W No. 08, Vr. No.-378/03.12.19, Amount- Rs. 287177.00, Agency- Aparti Sethy, Grant- MVT, MB-172, Page-31-43 | 3rd section for length of 15 mt | Road sub base with CC(1:3:6) | 15 X 0.15 X 0.10=0.225 | 0.225 | 3759.19 | 846 |
| | | | Road wearing Coat with CC(1:2:4) | 15 X 0.15 X 0.08 =0.18 | 0.18 | 4993.04 | 899 |
| | | Last section for length of 35.4 mt | Sub base sand filling | 35.4 x 0.5 x 0.10 = 1.77 | 1.77 | 265.66 | 470 |
| | Total | | | | | | 2215 |

In response to the Audit objection statement it was replied by the local authority that “the amount will be recovered from the Contractor”. Again no further compliance has been furnished by the local authority at the time of exit conference. Till effective recovery of the amount the following officials are considered responsible for the inadmissible payment for the lapses mentioned against each.

1. Sri Bulu Sethy, J.E. for preparation of the bill and allowing higher width of CC Road for sub base construction with CC(1:3:6) and wearing coat with CC(1:2:4) than the quantity admissible.
2. Sri Girish Chandra Bal, M.E. cum AEE, PH division, Nimapara for check measurement of the work without watching the admissibility of the width of CC Road for sub base construction with CC(1:3:6) and wearing coat with CC(1:2:4).

Responsible Person for this paragraph

| Sno | Name | Designation | Adress | Amount(In Rs:) |
|-----|------------------------|--|---|----------------|
| 1 | Sri Bulu Sethy | Junior Engineer | At.-Nimapara NAC, P.O.-Nimapara, Dist.-Puri | 1108 |
| 2 | Sri Girish Chandra Bal | Municipal Engineer, cum AEE, PH Division, Nimapara | At.-Nimapara NAC, P.O.-Nimapara, Dist.-Puri | 1107 |

| | | | |
|--|--|--|--|
| | | | |
|--|--|--|--|

15.9 - Inadmissible payment in the work bill due to allowing higher unit weight for MS rolling shutter than that of the estimated provision POM Page-61

On scrutiny of the following work case record with connected MB it was noticed that, by allowing excess weight for MS rolling shutter in the final contract bill, than that of the estimated provision an amount of **Rs 9465.00** has been paid in excess to the contractor as per details furnished below, which needs recovery.

| SI No. | Paticulars of Work | Area of the door in sqmt | Weight of MS Grill admissible in Kg @30 kg per sqmt as per estimated provision | Weight allowed in Kg @50 kg per sqmt | Excess weight allowed in kg | Unit Rate | Total |
|--------|---|--------------------------|--|--------------------------------------|-----------------------------|-----------|-------|
| 1 | Name of the Work- Const. of Five Seated Community Toilet at Muslim Basti W No. 03, Vr. No.-287/18.10.19, Amount- Rs. 422570.00, Agency- Smruti Ranjan Mohanty, Grant- SBM, MB-173, Page-01-35 | 7.875 | 236.25 | 394 | 157.75 | 60 | 9465 |

In response to the Audit objection statement it was replied by the local authority that "the amount will be recovered from the SD of the Contractor". Again no further compliance has been furnished by the local authority at the time of exit conference. Till effective recovery of the amount the following officials are considered responsible for the inadmissible payment for the lapses mentioned against each.

1. Sri Bulu Sethy, J.E. for preparation of the bill without adhering to the agreement made with the contractor as per estimated provision.
2. Sri Girish Chandra Bal, M.E. cum AEE, PH division, Nimapara for technical sanction of the project and check measurement of the work without watching the agreement made with the contractor as per estimated provision.

Responsible Person for this paragraph

| S/no | Name | Designation | Adress | Amount(In Rs:) |
|------|------|-------------|--------|----------------|
| | | | | |

| | | | | |
|---|---------------------------|--|---|------|
| 1 | Sri Bulu Sethy | Junior Engineer | At.-Nimapara NAC, P.O.-Nimapara, Dist.-Puri | 4733 |
| 2 | Sri Girish Chandra Bal | Municipal Engineer, cum AEE, PH Division, Nimapara | At.-Nimapara NAC, P.O.-Nimapara, Dist.-Puri | 4732 |
| | | | | |

15.10 - Excess sand filling allowed in the sub-base than admissible without construction of the cut-off resulting inadmissible payment to the contractors POM Page-61-62

On scrutiny of the following work case record with connected MB it was noticed that, in the following case, no cut off wall was constructed. The cut-off was constructed and erected above the ground level with a minimum height up to the level of the sub-base sand filling. The purpose of the cut-off wall cum toe wall is to protect the sub base from seepage and also to provide strength to the road . Therefore without cut off wall the sub base sand filling was no more protected and the depth of sand filling should have been allowed for undulation and wheel track filling for a maximum level of 5cm (2inch). Hence the excess depth of sand filling beyond 5 cm and the cost involved towards excess quantity of sand filling so allowed amounting **Rs 7963.00** as per details given below needs recovery.

| SI. No. | Particulars of Work | Sand filling allowed for a height 10cm, in cum | Sand filling admissible with height of 5cm in cum | Excess Sand filling Allowed in cum | Unit Rate (excluding Royalty) | Excess Payment |
|---------|--|--|---|------------------------------------|-------------------------------|----------------|
| 1 | Name of the Work- Const. of CC Road from Nadigoda Canel Bridge towards Maina Nayak in W No. 02, Vr. No.- 291/19.10.19, Amount- Rs.184070.00, Agency- Ganesh Bhoi, Grant- CFC, MB-170, Page-159-169 | 18.3 | 9.15 | 9.15 | 233.7 | 2138 |
| 2 | Name of the Work- Const. of CC Road in front of Maa Sathi Bhauni School W No. 10, Vr. No.-38 0/03.12.19, Amount- Rs.182305.00, Agency- Gangadhar Sethy, Grant- | 17.75 | 8.875 | 8.875 | 230.66 | 2047 |

| | MVT, MB-174, Page-46-56 | | | | | |
|---|---|------|------|------|--------|------|
| 3 | Name of the Work- Const. of CC Road near Sathi Bhauni School W No. 10, Vr. No.-381/03.12.19, Amount-Rs.18153.00, Agency-Gangadhar Sethy, Grant-CFC, MB-174, Page-23-33 | 18.9 | 9.45 | 9.45 | 230.66 | 2180 |
| 4 | Name of the Work- Const. of CC Road from Linga Gohiri CC Road towards Bhusei Northside in W No. 01, Vr. No. -164/02.08.19, Amount-Rs.126662.00, Agency-Sambit Ku Nayak, Grant-CFC, MB-169, Page-154-163 | 13.5 | 6.75 | 6.75 | 236.7 | 1598 |
| | Total | | | | | 7963 |

In response to the Audit objection statement it was replied by the local authority that "the amount will be recovered from the Contractor". Again no further compliance has been furnished by the local authority at the time of exit conference. Till effective recovery of the amount the following officials are considered responsible for the inadmissible payment for the lapses mentioned against each.

1. Sri Bulu Sethy, J.E. for preparation of the bill and allowing excess sub-base sand filling than the quantity admissible.

2. Sri Girish Chandra Bal, M.E. cum AEE, PH division, Nimapara for check measurement of the work without watching the admissibility of the sub-base sand filling.

Responsible Person for this paragraph

| S/no | Name | Designation | Adress | Amount(In Rs:) |
|------|--------------------|---------------------|---|----------------|
| 1 | Sri Bulu Sethy | Junior Engineer | At.-Nimapara NAC, P.O.-Nimapara, Dist.-Puri | 3982 |
| 2 | Sri Girish Chandra | Municipal Engineer, | At.-Nimapara NAC, | 3981 |

| | | | | |
|--|-----|-----------------------------------|------------------------------|--|
| | Bal | cum AEE, PH Division, Nimapara | P.O.-Nimapara, Dist.-Puri | |
| | | | | |

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

No separate units or departments are functioning in this NAC.

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES
17.1 - Low spending efficiency and poor performance of implementation in different schemes

The performance of different ongoing schemes in requisite format was asked by the POM, but the local authority failed to produce the information till close of audit. Basing on the available records the performance of different capital (Asset Generation) schemes were worked out with reference to the total availability of scheme funds, number of approved projects, number of completed projects during the year 2019-20 and the information in the prescribed format is furnished below.

| Name of the Scheme | Financial achievement during 2019-20 | | | | | | Physical achievement during 2019-20 | | | | | |
|--------------------------------|--------------------------------------|--------------------------------|----------------------|-----------------------------|--|--|--|---|-------|--|--|---------------------------|
| | OB as on 01.04.2019 | Funds received during the year | Total fund available | Expenditure during the year | Unspent balance at the end of the year | Percentage of utilisation 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 |
| Maintenance of Roads & Bridges | 3445101 | 1611016 | 5056117 | 82206 | 4973911 | 1.63 | 20 | 13 | 33 | 1 | 32 | 3.03 |
| Road Development | 48798 | 0 | 48798 | 0 | 48798 | 0.00 | 1 | 0 | 1 | 0 | 1 | 0.00 |
| Non Residential Building (NRB) | 1140889 | 0 | 1140889 | 0 | 1140889 | 0.00 | 3 | 0 | 3 | 0 | 3 | 0.00 |

| | | | | | | | | | | | | |
|--|-----------------|-----------------|-----------------|----------------|-----------------|--------------|------------|------------|------------|-----------|------------|--------------|
| MLALAD | 35188 | 200000 | 235188 | 0 | 235188 | 0.00 | 1 | 2 | 3 | 0 | 3 | 0.00 |
| MPLAD | 1610143 | 0 | 1610143 | 0 | 1610143 | 0.00 | 18 | 0 | 18 | 0 | 18 | 0.00 |
| SBM | 2348178 | 9529117 | 11877295 | 1294138 | 10583157 | 10.90 | 16 | 86 | 102 | 13 | 89 | 12.75 |
| 14th FCA | 13002425 | 12752000 | 25754425 | 4964075 | 20790350 | 19.27 | 85 | 68 | 153 | 32 | 121 | 20.92 |
| Motor vehicle tax (MVT) | 3118159 | 1867000 | 4985159 | 1615511 | 3369648 | 32.41 | 15 | 9 | 24 | 8 | 16 | 33.33 |
| Devolution Fund | 17695967 | 5249000 | 22944967 | 1900984 | 21043983 | 8.28 | 78 | 16 | 94 | 8 | 86 | 8.51 |
| Creation & maintenance of capital Assets | 5123096 | 1365000 | 6488096 | 0 | 6488096 | 0.00 | 17 | 5 | 22 | 0 | 22 | 0.00 |
| Total | 47567944 | 32573133 | 80141077 | 9856914 | 70284163 | 12.30 | 254 | 199 | 453 | 62 | 391 | 13.69 |

From the above table it was revealed that the physical and financial performance all most all schemes are very dismissal and less than 40%. It was stated by the local authority that due to finalisation in the process of tender, release of grants at the fag end of the year, were the main causes of the poor performance of the ongoing schemes. However the reply of the local authority was not convincing as there was huge accumulation of funds in different schemes as stated in the grant para of this report. Hence it may be concluded that the less utilisation of funds and poor performance of the schemes was mainly due to inadequate supervision, monitoring in the part of Municipal officials.

17.2 - Irregular retention of Funds under different Defunct Schemes and other Schemes in violation to Govt. Orders

As per Rule 171 of O.G.F.R. VOL-I, scheme funds were to be utilized in the year of Receipt. Unutilised fund if any may either refunded to Government or utilized in subsequent year with prior approval of Government. As per Rule 171 (2) of O.G.F.R , unless it is otherwise ordered by Government , the grant will be spent upon the object within a reasonable time, if no time has been fixed by the sanctioning authority. As per rule 171 (3) (a) of OGFR the reasonable time means one year from the date of issue of the letter sanctioning the grant even though the period extends beyond the financial year. Immediately on the expiry of the period of one year from the date of sanction, unspent balance of different Scheme Funds should be surrendered to government. Again Govt. instructions in this regards was issued vide G.O. No. 32215/F, Dt.21.11.2014, 23583/F, Dt.10.07.2019 and 15343/F, Dt.16.05.2020. But in violation to the above Govt. yardsticks, funds under different Scheme heads were retained in different accounts for years together, which not only violates the Govt. instructions, but also defeats the very Purpose of sanction of Funds. By non utilisation of different Scheme Funds for which they were sanctioned the, the People of the ULB deprived of their actual need. On Scrutiny of Bank Accounts and Corresponding records it was noticed that Funds under Schemes like 12th & 13th FCA, water Bodies, CC Road, Slum Dwelling, were kept to the tune of **Rs.1429051.24** till 31.03.2020 in 4 no. of Bank accounts, which may be refunded to proper quarter with due

compliance.

| SI No | Name of the Bank | Account No | Name of the scheme/fund | CB as per pass book as on 31.03.20 | CB of bank position as per cash book as on 31.03.20 | Difference |
|-------|------------------|---------------------|--|------------------------------------|---|------------|
| 1 | UCO | 039701101230 89 | TFC (out of total amount of Rs.1856757.94) | 56757.94 | 56757.94 | 0.00 |
| 2 | HDFC | 501000973865 86 | Water bodies | 972990.00 | 972990.00 | 0.00 |
| 3 | AXIS, | 915010018734 030 | Spl. CC Road | 346359.00 | 346359.00 | 0.00 |
| 4 | HDFC | 501002337513 12 | Slum Dwelling | 52944.30 | 52944.30 | 0.00 |
| | Total | | | 1429051.24 | 1429051.24 | |

The amount of **Rs.1429051.24 (1429051)** is held under objection till refund of the amount kept under different defunct schemes and compliance reported.

PARA: 18 MISCELLANEOUS

18.1 - MISCELLANEOUS

As per guidelines issued, the NAC authority failed to produce the audit paragraphs pending for settlement from the previous Audit Reports. However basing on the available records the position for the last 5 Audit Reports with 5 years of accounts in the prescribed format is given below.

| SI No | AR No/Year of Account | Paragraphs pending for settlement relating to misappropriation of cash and loss of stock & store | | Paragraphs pending for settlement other than misappropriation of cash and loss of stock & store | | Total | |
|-------|--------------------------------------|--|--------|---|---------|-------------|---------|
| | | No of Paras | Amount | No of Paras | Amount | No of Paras | Amount |
| 1 | 102136/AR/15-16 for the year 2014-15 | 0 | 0 | 5 | 5251330 | 5 | 5251330 |
| 2 | 279416/AR/16-17 for the year 2015-16 | 0 | 0 | 17 | 864310 | 17 | 864310 |
| 3 | 360579/AR/17-18 for the year 2016-17 | 0 | 0 | 17 | 227501 | 17 | 227501 |
| 4 | 385673/AR/18-19 for the | 0 | 0 | 17 | 2372976 | 17 | 2372976 |

| | | | | | | | |
|---|--|----------|----------|-----------|-----------------|-----------|-----------------|
| | year 2017-18 | | | | | | |
| 5 | 486649/AR/ 19-20 for the year 2018-19 | 0 | 0 | 18 | 2848515 | 18 | 2848515 |
| | Total | 0 | 0 | 74 | 11564632 | 74 | 11564632 |

From the above table it was revealed that there huge pendency of audit paragraphs pending for settlement as on 31.03.2020. So the NAC authority once again advised to submit the requisite compliance for early settlement of pending audit paragraphs as soon as possible.

PARA: 19 AUDIT OF LOAN/DEPOSITS/CPF INCLUDING POSITIONS
19.1 - Remittance of Government dues

The position of different Govt. dues like Royalty, GST, Labour Cess, Income tax and professional tax collected and remitted during the year 2019-20 is furnished below. The balance amount of Govt. dues may be deposited with proper quarters with due compliance.

| Particulars | OB as on 01.04.2019 | Amount received during the year | Total | Amount deposited during the year | Depositible amount as on 31.3.20 |
|------------------|------------------------|------------------------------------|---------------|--|--|
| Royalty | 0 | 399853 | 399853 | 384978 | 14875 |
| GST | 0 | 131562 | 131562 | 123462 | 8100 |
| Labour Cess | 0 | 89163 | 89163 | 85068 | 4095 |
| Income Tax | 6432 | 134531 | 140963 | 126097 | 14866 |
| Professional Tax | 0 | 40300 | 40300 | 40300 | 0 |
| Total | 6432 | 795409 | 801841 | 759905 | 41936 |

19.2 - Loan Position

As per Rule 149 of Odisha Municipal Rules, 1953 a loan register is to be maintained by the ULB. The loan amount shall not be appropriated even temporarily to any object other than that for which the same has been received. On scrutiny the Loan register of Nimapara NAC, it was seen that the loan register has not been maintained properly and incomplete. Computations of Principal, both normal and penal interest and repayment have not been maintained in the loan register. No repayment of loan has been done during the year 2019-20. However it has been ascertained from the previous years' audit reports and the loan statement has been furnished below, the E.O. is advised to ensure early repayment of loan in order to reduce the interest amount as well the liabilities of the N.A.C.

| SI No | Particulars | OB as on 01.04.2019 | | | Rate of interest | Interest amount | Amount payable | Loan repaid | Payble amount as on 31.03.2020 |
|-------|---------------------------|---------------------|----------------|----------------|------------------|-----------------|----------------|-------------|--------------------------------|
| | | Principal | Interest | Total | | | | | |
| 1 | Const of Market complex | 45000 | 88723 | 133723 | 9.75 | 13038 | 146761 | 0 | 146761 |
| 2 | Seed capital margin money | 21000 | 48495 | 69495 | 13 | 9034 | 78529 | 0 | 78529 |
| 3 | Margin money for bus | 45000 | 208029 | 253029 | 14.5 | 36689 | 289718 | 0 | 289718 |
| 4 | Pisciculture loan | 52000 | 161232 | 213232 | 9.75 | 20790 | 234022 | 0 | 234022 |
| 5 | Kalyan Mandap | 200000 | 489554 | 689554 | 9.75 | 67232 | 756786 | 0 | 756786 |
| 6 | Kalyan Mandap | 85000 | 399809 | 484809 | 14.5 | 70297 | 555106 | 0 | 555106 |
| 7 | NSDP | 180000 | 752197 | 932197 | 13 | 121186 | 1053383 | 0 | 1053383 |
| 8 | NSDP | 1149750 | 1903909 | 3053659 | 13 | 396976 | 3450635 | 0 | 3450635 |
| | Total | 1777750 | 4051948 | 5829698 | | 735242 | 6564940 | 0 | 6564940 |

19.3 - Position of CPF and EPF deposits of employees

The abstract position of PF / EPF of employees of Nimapara NAC as per available records for the year 2019-20 is furnished below.

| Particulars | OB as on 01.04.19 | Employee's contribution | Employer's share | Total | Grand Total (Depositabl e Amount) | Deposited during 19-20 | Balance to be deposited as on 31.3.20 |
|--------------|-------------------|-------------------------|------------------|---------------|-----------------------------------|------------------------|---------------------------------------|
| CPF/CPF loan | 104289 | 420496 | | 420496 | 524785 | 428800 | 95985 |
| EPF | 0 | 210338 | 229606 | 439944 | 439944 | 439944 | 0 |
| Total | 104289 | 630834 | 229606 | 860440 | 964729 | 868744 | 95985 |

19.4 - Position of SD/EMD

The abstract position of SD / EMD of Nimapara NAC as per available records for the year 2019-20 is furnished below.

| Particulars | OB as on | Amount received | Total | Amount | Balance to be |
|-------------|----------|-----------------|-------|--------|---------------|
|-------------|----------|-----------------|-------|--------|---------------|

| | 01.04.19 | during 19-20 | | refunded during 19-20 | refunded as on 31.3.20 |
|-------------------|----------------|---------------|----------------|-----------------------|------------------------|
| SD | 3840957 | 438431 | 4279388 | 501231 | 3778157 |
| SD market complex | 20000 | 10000 | 30000 | 0 | 30000 |
| SD vending zone | 70000 | 0 | 70000 | 0 | 70000 |
| EMD | 320896 | 50000 | 370896 | 0 | 370896 |
| Total | 4251853 | 498431 | 4750284 | 501231 | 4249053 |

PARA: 20 RESULT OF AUDIT AND CONCLUSION
20.1 - Remarks On Maintenance of Account

Subject to the remarks made in the foregoing paragraphs, the state of maintenance of accounts of Nimapara NAC is found to be satisfactory subject to the following observations of audit as furnished below.

1. In General Fund of the NAC Multiple Bank A/Cs have been operated.
2. The DCB register of this NAC in respect of Taxes/Fees/Rents has not been maintained properly in spite of several reminders in the previous Audit and also during the current audit.
3. No adequate monitoring, periodical inspection, supervision have been made to safeguard the leakage in assessment & collection of Municipal Revenue in respect of different Taxes, Rent, Fees & Fines etc.
4. Non-revision of Annual value of holdings resulting Loss of NAC Revenue.

As a result of this Audit transactions involving a sum of Rs 9001018.00 are held under objection which include an amount of Rs 1221289.00 suggested for recovery. Besides, a sum of Rs 43762 was recovered at the instance of audit. The details are furnished in the following tables.

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 | 131000.00 | 131000.00 | 131000.00 | 0.00 | 0.00 | |
| 2 | 11.4 | 5191.00 | 5191.00 | 0.00 | 0.00 | 0.00 | |

| | | | | | | | |
|--------------|-------|-------------------|-------------------|-------------------|-------------|-------------|--|
| 3 | 13.2 | 0.00 | 137800.00 | 0.00 | 0.00 | 0.00 | |
| 4 | 13.3 | 0.00 | 4200.00 | 0.00 | 0.00 | 0.00 | |
| 5 | 13.5 | 0.00 | 336780.00 | 0.00 | 0.00 | 0.00 | |
| 6 | 13.6 | 0.00 | 664139.00 | 0.00 | 0.00 | 0.00 | |
| 7 | 13.7 | 0.00 | 40800.00 | 0.00 | 0.00 | 0.00 | |
| 8 | 13.8 | 914640.00 | 914640.00 | 914640.00 | 0.00 | 0.00 | |
| 9 | 14.2 | 0.00 | 640584.00 | 0.00 | 0.00 | 0.00 | |
| 10 | 14.3 | 0.00 | 145300.00 | 0.00 | 0.00 | 0.00 | |
| 11 | 14.4 | 0.00 | 2941538.00 | 0.00 | 0.00 | 0.00 | |
| 12 | 14.5 | 17220.00 | 17220.00 | 17220.00 | 0.00 | 0.00 | |
| 13 | 14.6 | 32204.00 | 161023.00 | 32204.00 | 0.00 | 0.00 | |
| 14 | 14.9 | 9015.00 | 1319733.00 | 0.00 | 0.00 | 0.00 | |
| 15 | 14.10 | 11000.00 | 11000.00 | 0.00 | 0.00 | 0.00 | |
| 16 | 14.11 | 13050.00 | 13050.00 | 0.00 | 0.00 | 0.00 | |
| 17 | 15.1 | 4549.00 | 4549.00 | 4549.00 | 0.00 | 0.00 | |
| 18 | 15.2 | 2539.00 | 2539.00 | 2539.00 | 0.00 | 0.00 | |
| 19 | 15.3 | 12680.00 | 12680.00 | 12680.00 | 0.00 | 0.00 | |
| 20 | 15.4 | 10575.00 | 10575.00 | 10575.00 | 0.00 | 0.00 | |
| 21 | 15.5 | 32240.00 | 32240.00 | 32240.00 | 0.00 | 0.00 | |
| 22 | 15.6 | 3828.00 | 3828.00 | 3828.00 | 0.00 | 0.00 | |
| 23 | 15.7 | 1915.00 | 1915.00 | 1915.00 | 0.00 | 0.00 | |
| 24 | 15.8 | 2215.00 | 2215.00 | 2215.00 | 0.00 | 0.00 | |
| 25 | 15.9 | 9465.00 | 9465.00 | 9465.00 | 0.00 | 0.00 | |
| 26 | 15.10 | 7963.00 | 7963.00 | 7963.00 | 0.00 | 0.00 | |
| 27 | 17.2 | 0.00 | 1429051.00 | 0.00 | 0.00 | 0.00 | |
| Total | | 1221289.00 | 9001018.00 | 1183033.00 | 0.00 | 0.00 | |

Spot Recovery

| SI No | Ref Para No/Audit Objection Statement Page No | M.R.No | Date | Amount(In Rs:) | Name of the person |
|-------|---|-------------------------------|------------|----------------|-----------------------------|
| 1 | Para No.-11.1 | 11585 | 2020-06-30 | 40 | Bijay Kumar Patra, Ex. T.C. |
| 2 | 11.1 | Direct Deposit (Taken to DCR) | 2020-06-10 | 2170 | Rakesh Kumar Rout, T.C. |
| 3 | 11.1 | Direct Deposit (Taken to DCR) | 2020-06-30 | 300 | Rakesh Kumar Rout, T.C. |
| 4 | 11.1 | Direct Deposit (Taken to DCR) | 2020-06-30 | 102 | Banamali Barik, F.C. |
| 5 | 11.1 | Direct Deposit (Taken to DCR) | 2020-06-30 | 2750 | Jasobanta Sahoo, C.I. |
| 6 | 11.2 | 11586 | 2020-06-30 | 500 | Jasobanta Sahoo, C.I. |
| 7 | 11.3 | Direct Deposit | 2020-07-15 | 1200 | Jasobanta Sahoo, |

| | | | | | |
|--------------|------|----------------------------------|------------|--------------|--------------------------|
| | | (Taken to DCR) | | | C.I. |
| 8 | 11.3 | Direct Deposit (Taken to DCR) | 2020-07-23 | 5900 | Jasobanta Sahoo, C.I. |
| 9 | 11.3 | Direct Deposit (Taken to DCR) | 2020-07-27 | 30800 | Jasobanta Sahoo, C.I. |
| Total | | | | 43762 | |

Audit Certificate

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