

**LOCAL FUND AUDIT, CUTTACK, ODISHA**

CATEGORY : Developed Authority,General

Audit Report No : 109185/AR/2015-2016-CUTTACK

**PARA: 1 TITLE SHEET**

1	Name of the Institution :	<b>CUTTACK DEVELOPMENT AUTHORITY</b>
2	Year of Accounts under Audit :	<b>2014-2015</b>
3	Name of the Local Authority during the year of A/Cs :	SRI PRATAP CHANDRA DASH, IAS, 01.04.2014 TI TILL DATE
	Name of the Local Authority at the time of Audit :	SRI PRATAP CHANDRA DASH, IAS VICE CHAIRMAN
4	Duration of Audit :	18-05-2015 To 22-02-2016 (Mandays Consumed :- 180.5)
5	Name of the Auditors :	PANKAJINEE DAS - Lead Auditor(18-05-2015 to 22-02-2016) ANITA DASH - Auditor(18-05-2015 to 22-02-2016)
6	Name of the Reviewing Officer :	BHARAT CH. DASH(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	02-04-2016
8	Entry Conference Date :	
9	Exit Conference Date :	21-04-2016
10	Name of the District Audit Officer :	ASHOK KUMAR BEHERA
11	Date of approval of report by District Audit Officer :	30-05-2016

**PARA: 2 PHYSICAL VERIFICATION**

S/no	Name	Value	Remarks
1	THIRD PARTY TRANSFER FORM RS.25	16.5.15	
2	BUILDING RENEWAL FORM-RS.100	16.05.15	
3	BUS TICKET	16.05.15	
4	MEASUREMENT BOOKS A	16.05.15	
5	BUILDING PLAN APPROVAL FORM A TO D	16.05.15	
6	BUILDING APPROVAL FORM-D-RS.2000	16.5.15	
7	BUILDING APPROVAL FORM-E-RS.3000	16.5.15	
8	LIQUID CASH	16.5.15	
9	BUILDING APPROVAL FORM-A Rs.100	16.05.15	
10	BUILDING APPROVAL FORM-B RS.400	16.5.15	
11	ENTRY TICKET TO PARK	16.05.15	
12	MISC RECEIPT BOOKS	16.05.2015	
13	BROUCHER SHOP RS.300	16.05.15	

**Comments**

SL.NO	PARTICULARS	WITH MAIN STORE	WITH COUNTER	REMARKS
1.	ENTRY TICKET TO <a href="#">PARK@RS.2</a>	151	NIL	- 147+4(7135 TO 7200, 48267 TO 48300, 133 TO 200, 266 TO 300)
2.	MISC RECEIPT BOOKS	176 TO 500 ,P-105	149 TO 150,P-113	PHYSICAL VERIFICATION BALANCE TALLIED WITH THECASH BOOK BALANCE.
3.	BUILDING APPROVAL FORM(A)@100	2250 P-310	559-750	PHYSICAL VERIFICATION BALANCE TALLIED WITH THECASH
4.	BUILDING APPROVAL FORM(B)@400	1000 P-314	1876-2000	PHYSICAL VERIFICATION BALANCE TALLIED WITH THECASH
5.	BUILDING APPROVAL FORM(D)@2000	200 P-265	23-100	PHYSICAL VERIFICATION BALANCE TALLIED WITH THECASH

---

6.BUILDING APPROVAL FORM(E)@3000	200 P-265	87-100	PHYSICAL VERIFICATION BALANCE TALLIED WITH THECASH
7.LIQUID CASH DT. 16.05.2015	P-46	RS.13400.61	PHYSICAL VERIFICATION BALANCE TALLIED WITH THECASH
8.THIRD PARTYNTRANSFER FORM@25	500 P-299	1007-1500	PHYSICAL VERIFICATION BALANCE TALLIED WITH THECASH
9.BUILDING RENEWAL FORM@100	800 P-227	19	PHYSICAL VERIFICATION BALANCE TALLIED WITH THECASH
10.BUILDING PLAN APPROVAL FORM(A TO D)	400 P-265		PHYSICAL VERIFICATION BALANCE TALLIED WITH THECASH
11.MEASUREMENT BOOKS(A)	78 P-175	5	PHYSICAL VERIFICATION BALANCE TALLIED WITH THECASH
12.BUS TICKET	2130 P-245	NIL	PHYSICAL VERIFICATION BALANCE TALLIED WITH THECASH

13.BROUCHER SHOP@300

NIL P-329

16

PHYSICAL VERIFICATION

BALANCE

TALLIED WITH THE CASH

**COMMENTS:-**

Under Rule 20(a) of the Local Fund Act 1951 the Physical verification of cash and other items like Saleable forms, MR Books etc were conducted at CDA on 18.05.2015 before transaction, vide results in the above table.

***Non maintenance of stock Register of Saleable forms:-***

While conducting the physical verification it was noticed that no proper stock register for saleable forms maintained by the Finance Section at CDA. As such, the exact number of forms received from the main store, the quantities actually sold and the balance position could not be ascertained, by audit. Since the misuse of forms cannot be ruled out in absence of stock account it is suggested by audit that immediate steps should be taken to maintain proper stock register forthwith and report compliance to audit.

***Physical verification of Cash & Stock not done by the concerned authorities of C.D.A.***

It was noticed that physical verification of cash and stock materials have not been conducted by the Vice-Chairman or Finance Member or any other officer authorized for the purpose. This should be done at the interval of each month, in case of cash and each year, in case of stock & store regularly and compliance reported to audit.

**PARA: 3 LIST OF VERIFIED RECORDS**

<b>A : List Of Verified Records/Register</b>	
<b>Sino</b>	<b>List Records/Register</b>
1	Paid Vouchers from
2	Postal/Bank Passbook No./Venue etc. to be mention
3	Measurement Book (Rule-365)
4	Arrear Demand Register
5	Profession Tax Demand and Collection Register
6	Demand and Collection Register
7	Stock Register of Stationeries
8	Stamp Account
9	Stock account of Tickets used for daily Collection of Market fees
10	Register of Grants
11	Daily Collection Register
12	Register of Rents and Fixed Demand
13	Register of lands
14	Miscellaneous Receipt forms
15	Establishment Audit Register
16	Annual Account of Receipts and Expenditure
17	Deposit ledger
18	Abstract Register of Expenditure
19	Abstract Register of Receipts
20	Cash Book of the ULB
21	Absentee Statement
22	Salary Bills

<b>B : List of Records/Registers not Produced to Audit</b>	
<b>Sino</b>	<b>List Records/Register</b>

<b>C : List of Records/Registers not Maintained</b>	
<b>Sino</b>	<b>List Records/Register</b>
1	Provident Fund Ledger (Rule-442 & 463)
2	Assessment List
3	Abstract of the Budget Estimate
4	Budget Estimate

**Comments**

**LIST OF RECORDS NOT PRODUCED TO AUDIT**

The following records and Registers were not produced to audit during the course of audit inspite of issue of objection memo.

- 1)GIA REGISTER.
- 2)RECORDS AND FILES ON CALCULATION OF GROUND RENT
- 3)SD&EMD LEDGER
- 4)REGISTER OF ASSETS AND LIABILITIES
- 5)LOG BOOK OF PUMPS.
- 6)BANK RECONCILIATION STATEMENT
- 7)ADVANCE LEDGER
- 8)ASSET REGISTER
- 9)RTI CASH BOOK,MR BOOK,PASS BOOK,VOUCHERS
- 10)INVESTMENT REGISTER
- 11)BUDGET

- 12)ASSET REGISTER
- 13)RESOLUTION OF CDA RELATING TO DETERMINATION OF THIRD PARTY TRANSFER FEE
- 14)RECORDS ON SANCTION OF LEASE
- 15)RECORDS AND FILES ON CALCULATION OF GROUND RENT
- 16.PERIODICALLY CONDUCTED SURVEY REPORTS SHOWING SURVIVAL POSITION OF PLANTS
- 17.FILE NO.ADM-EST-MS-11/11
- 18.FILE NO LND-MS-7/13
- 19.FILE RELATING TO KZK JOINT VENTURE PROJECT WITH CDA SEC-9

The local authority is suggested to maintain the aforesaid prescribed records & registers and produce to next audit for verification.

**PARA: 4 FINANCIAL POSITION**

**CUTTACK DEVELOPMENT AUTHORITY - 2014-2015**

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	ALL CASH BOOK	01-04-2014	9963917 25.56	88636438 1.49	18827561 07.05	61207023 7.00	31-03-2015	1270685 870.05	31-03-2015	1350685 870.05	-80000000 .00	Excess OB Rs.8,00,00,000/-taken in OSCB Bank book on 1.4.14.
	<b>GRAND TOTAL</b>		<b>9963917 25.56</b>	<b>88636438 1.49</b>	<b>18827561 07.05</b>	<b>61207023 7.00</b>		<b>1270685 870.05</b>		<b>1350685 870.05</b>	<b>-80000000 .00</b>	

**Comments**

**PARA-4.1-CLARIFICATION ON ESCALATION OF OPENING BALANCE AND CLOSING BALANCE WANTING. (OSP-94)**

While checking the OSCB Bank Book it was noticed that the Opening Balance of 01.04.2014 was taken as Rs.1,24,94,260.15 whereas the closing balance of 31.03.14 shown as Rs.9,24,94,260.15. As a result, the Opening balance escalated to the extent of Rs.8,00,00,000/- .On further scrutiny it was revealed that on 31.03.14 ( *during last year*), an expenditure of Rs.8,00,00,000/- was booked in the Bank Book against Debit voucher no.887 dtd 31.03.14 towards **Fixed Deposit as per Office Letter No.22109/ CDA / dt. 30.11.2012**. But, the Fixed Deposit Receipt in support of debit was not produced to audit, nor any clarification furnished in spite of issue of Objection memo.

During Exit conference the issue was raised by the audit team. The Finance and Accounts Branch assured to clarify the debit to the next audit. Hence,pending such clarification, the expenditure for Rs.8,00,00,000/- is held under objection.

**CLASSIFICATION OF CLOSING BALANCE AS ON 31.03.15**

PARTICULARS	AMOUNT
TOTAL OF ALL BANK BOOKS	312120221.44
LIQUID CASH AS PER CASH BOOK	10000.61
TOTAL FIXED DEPOSITS	1038294025.00
PL ACCOUNT	261623.00
<b>TOTAL</b>	<b>1350685870.05</b>

CB as per cash book=1,35,06,85,870.05

CB as per audit as on 31.03.15=1,27,06,85,870.05

Difference= Rs.8,00,00,000.00

Difference is due to excess OB taken on 1.4.14 in OSCB-I (Bank Book)

**NON PRODUCTION OF UPDATED PASS BOOKS (OLD).**

The following old pass books were not updated by CDA authorities even after issue of objection memo.The present balances available are noted below.

1)UBI A/C NO-10294 UPDATED TILL 15.02.01

2)GPO CTC A/C NO-257930 UPDATED TILL 24.07.95

**THE HEAD WISE DETAILS OF RECEIPT AND PAYMENT IS FURNISHED BELOW.**

**RECEIPTS FOR THE YEAR 2014-15**

**(A) REVENUE RECEIPTS**

SL NO	HEAD OF ACCOUNT	AMOUNT
1	ARUNODAYA MARKET COMPLEX	2984774
2	JAJATI KENDRA	669415
3	BANIJYLAYA	345165
4	DINABANDHU BIPANI	195650
5	KIOSK& CANTEEN	40825
6	VIKASH SADAN	654060
7	BIDANASI MARKET COMPLEX WITH BOT KALYAN MANDAP	756496
8	OLD JAIL MARKET COMPLEX	1820692
9	PANCHAMUKSHI KALYAN MANDAP	397000
10	PERIPHERY MARKET COMPLEX	6400
11	LICENCE FEE JTT AND DHABA	595635
12	SALE OF TENDER FORM	29400
13	GROUND RENT	9998256
14	INTEREST	7038910
15	BUS SERVICE	142014
16	DOCUMENTATION FEE	5600
17	THIRD PARTY TRASFER	19700236
18	WATER CONNECTION CHARGE AND SWARAGE TAX	473406
19	SALE OF FORM	348750
20	POSESSION FEES	42300
21	MISC RECEIPTS(ENCASHMENT OF FDR-INVESTMENT IN FDR)	287674928
22	SERVICE CHARGE	751950
23	REGISTRATION FEE	41733
24	SCRUTINY FEE(FEES& DEVELOPMENT CHARGE)	6532042
25	DELAY CONSTRUCTION CHARGE	536295
26	COMPOUNDING FEE	1023854
27	LEASE DEED FEE	294650
28	CERTIFIED COPY	7430
29	NOC FEE	93152
30	SALE OF PLANTS	130
31	SALE OF PUBLICATIONS AND BROCHURE	34500
32	PROCESSING FEES	3000
33	BUILDING CHARGES	325000
34	EMPANELMENT	945000
35	SANCTION OF PLAN FEES	11389846
36	SDA	23252
37	USERS FEE	421959.19
38	ADVERTISEMENT	166822
39	AUDIT RECOVERY	2480
40	BDA	25704
41	SHELTER FUND	5576963
42	OCCUPANCY CERTIFICATE	10000
43	OTHERS	315092306.30
44	RETENTION FEE	276000
45	COMPOUNDING FEE	3139460
46	SECURITY FEE	2718902

47	MISC	3404735
	<b>TOTAL</b>	<b>686757077.49</b>

**CAPITAL RECEIPTS FOR 2014-15**

SL NO	PARTICULARS	AMOUNT
	<b>SALE OF PLOTS(RESIDENTIAL)</b>	
1	SEC-6 BIDANASI	407818
2	SEC-7 BIDANASI	444938
3	SEC-9 BIDANASI	97095
4	MAHANADI VIHAR(SHAS)	3842552
5	SEC-12&13 BIDANASI	5259092
6	SEC-1 BIDANASI	3200000
7	COST OF PLOT SEC-1	159851639
	<b>COMMERCIAL</b>	
1	SEC-1 BIDANASI	25000000
	<b>STATE GOVT. GRANTS</b>	0
	<b>SALE/LEASE OF BUILDINGS</b>	
1	FISH,CHICKEN MARKET COMPLEX, SHELTER FUND PLAN ,PERRIFERY MARKET COMPLEX BUXI BAZAR	1504170
	<b>TOTAL</b>	<b>199607304</b>
	<b>GRAND TOTAL</b>	<b>886364381.49</b>

**EXPENDITURE FOR THE YEAR 2014-15**

**(A) REVENUE EXPENDITURE**

SL.NO	HEAD OF ACCOUNT	AMOUNT
1	SALARY @ ALLOWANCES OF STAFF	58329050
2	WAGES (NMR/DLR)	1874547
3	PENSION CONTRIBUTION	684883
4	PAYMENT OF PENSION	6483073
5	EPF&FPF	2716090
6	TA	8932
7	UNUTILISE LEAVE SALARY	193650
8	GRATUITY	461195
9	GIS	583576
10	FD	160000000
11	HR ON GOVT. QRS	65990
12	PROFESSIONAL FEES	71510
13	ENERGY CHARGE	1644246
14	TELEPHONE CHARGE	157897
15	HIRE CHARGES OF VEHICLE	156870
16	LEGAL CHARGES	282591
17	POL	1063070
18	COMPUTER/NETWORK	89674
19	R/M OF PARK	1857240
20	INTEREST	1025281
21	SCRUTINY FEE	6000
22	EMPANNELMENT	10000
23	R/M OF VEHICLE	48338
24	POSTAGE	50000

25	INSURANCE	125765
26	COMPOUNDING FEE	54711
27	R/M OF PRINTER	9280
28	R/M OF AC	1125
29	FURNITURE &EQUIPMENT	2600
30	OTHER MISC	35000000
31	EPABX	18200
32	ADVERTISEMENT	407716
33	MISC (BANK CHARGE, NEWS PAPER,ETC.)	5989
34	BDA	23664
35	SKY VIEW	5094
36	MOBILE	17450
37	STATIONARY	361006
38	CDA DAY,INDEPENDENCE DAY,REPUBLIC DAY)	35600
39	REFUND	159851639
	<b>TOTAL</b>	<b>433783542</b>
	<b>R/M OF BUILDING &amp; OTHERS</b>	
1	PROTECTION OF MANGO TREE	488227
2	BARBED WIRE FENCING FOR PROTECTION OF MANGO TREE TOPS SEC-9	457286
3	INTERNAL ROAD AT BUXIBAZAR	943460
4	BARBED WIRE FENCING FOR PROTECTION OF PLOT NO-6	119142
5	BOUNDARY WALL AT NARANPUR	513793
6	BOUNDARY WALL AT CHOUDWAR	606121
7	BOUNDARY WALL AT NARANPUR	1267268
8	BARBED WIRE FENCING FOR PROTECTION OF GARDEN & FLOWER IN FRONT OF SYNDICATE BANK SEC-9	1179433
9	BARBED WIRE FENCING FOR PROTECTION OF GARDEN & FLOWER SEC-9	796344
10	BOUNDARY WALL FOR PROTECTION OF GOVT. LAND SEC-6	1071983
11	CONSTRUCTION OF PUBLIC PARK AT CHOUDWAR	784410
	<b>TOTAL</b>	<b>8227467</b>

**B.CAPITAL EXPENDITURE**

SL.NO	HEAD OF ACCOUNT	AMOUNT
1	GROUND RENT	8866472
2	LAND PREMIUM	113157904
3	REFUNDABLE	969517
4	EMD	227146
5	REGISTRATION FEE	15754603
6	SD	222845
7	MISCELLANEOUS	30860741
	<b>TOTAL</b>	<b>170059228</b>
	<b>GRAND TOTAL(A+B)</b>	<b>612070237</b>

Annual Budget for 2014-15 (dealt in Para No. 17-1)



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

**CUTTACK DEVELOPMENT AUTHORITY - 2014-2015**

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	OSCB LINK ROAD AMB	0110280000001	31-03-2015	13764642.08	31-03-2015	81263166.34	-67498524.26	
2	HDFC	25711450000060	31-03-2015	26488672.00	31-03-2015	25856689.00	631983.00	
3	OSCB	1451	31-03-2015	5213980.00	31-03-2015	4479783.00	734197.00	
4	OSCB	0110230000056	31-03-2015	0.00	31-03-2015	0.00	0.00	
5	OSCB	0000049	31-03-2015	0.00	31-03-2015	0.00	0.00	
6	UBI FLEXI A.C	514202050000106	31-03-2015	15478.00	31-03-2015	14400000.00	-14384522.00	Bank book maintained up to 18.09.2013.
7	SBI	10603203037	31-03-2015	1042416.16	31-03-2015	1180193.16	-137777.00	Pension fund.
8	AXIS BANK	901010200015808	31-03-2015	0.00	31-03-2015	80162140.82	-80162140.82	CLOSED ON 10.05.2012
9	SBI,BIDANASI10077322130	0	31-03-2015	54348.15	31-03-2015	0.00	54348.15	CLOSED ON 14.01.2008.BANK BOOK NOT PRODUCED BUT CB TAKEN FROM PREVIOUS AUDIT REPORT.
10	CORPORATION BANK	8699	20-02-2015	748154.00	31-03-2015	723823.00	24331.00	Not d to 31.03.15
11	IDBI	5678	02-01-2015	1912335.00	31-03-2015	11962794.00	-10050459.00	Not d.
12	UBI	10294	15-02-2001	250.00	31-03-2015	250.00	0.00	BANK BOOK NOT PRODUCED.PASS BOOK D TILL 15.02.2001.
13	CGB	41210100001245	04-02-2015	118397.62	31-03-2015	118397.62	0.00	BANK BOOK NOT PRODUCED.
14	GPO,CUTTACK	257930	24-07-1995	7134.25	31-03-2015	7134.25	0.00	
15	UBI	209199	05-02-2014	22042.00	31-03-2015	22042.00	0.00	
16	UNION BANK	302002010107000	01-02-2015	21971.00	31-03-2015	21971.00	0.00	BANK BOOK NOT PRODUCED.
17	INDIAN OVER SEAS BANK	3648	03-02-2015	19247.00	31-03-2015	19247.00	0.00	
18	UCO BANK	00650110018828	12-01-2015	43463.00	31-03-2015	43463.00	0.00	
19	BANK OF BARODA	39780100000893	03-11-2014	21622.00	31-03-2015	21622.00	0.00	
20	ALLAHABAD BANK	5014970931-2	31-03-2015	22248.00	31-03-2015	22248.00	0.00	
21	UNION BANK FLEXI AC	51420205000016	31-03-2015	0.00	31-03-2015	0.00	0.00	NOT PRODUCED.
22	HDFC	25711450000026	31-03-2015	16086749.71	31-03-2015	91037415.00	-74950665.29	
23	P.L.AC.		01-08-2005	261623.00	31-03-2015	261623.00	0.00	
24	AXIS BANK	550010200001236	31-03-2015	10305.00	31-03-2015	0.00	10305.00	
25	AXIS BANK	091010100101974	31-03-2015	733360.78	31-03-2015	733360.78	0.00	BANK BOOK NOT PRODUCED.
26	CASH IN HAND AS PER CASH BOOK.		31-03-2015	10000.61	31-03-2015	10000.61	0.00	

27	TOTAL OF ALL FD AS PER PARA.7		31-03-2015	1038294025.00	31-03-2015	1038294025.00	0.00	
28	CGB CURRENT ACCOUNT	4085	31-03-2015	84076.62	31-03-2015	84076.62	0.00	
29	UNION BANK FLEXI AC	51420205000016	31-03-2015	14753.00	31-03-2015	14753.00	0.00	
30	SBI,BIDANASI	10077322130	31-03-2015	87313.00	31-03-2015	-54348.15	141661.15	Updated till 14.01.08 and Bank Book not produced.Figure taken from last audit report.
	<b>GRAND TOTAL</b>			<b>1105098606.98</b>		<b>1350685870.05</b>	<b>-245587263.07</b>	

**Reconciliation**

1)MLA LAD A/C NO.699 CORPORATION BANK.	
CB as per cash book on dtd.31.03.2015	7,23,823
Add difference in OB on 01.04.2014 pass book 719102-bank book 666847	52,255
Deduct previous year interest taken this year	(-)27,924
CB as per pass book on 31.03.2015	7,48,154
2)GIA AC NO OSCB-56=HDFC AC NO.60	
CB as per cash book on dtd.31.03.2015	2,58,56,689
Add interest accrued on 01.10 2014 not credited to cash book	6,31,983
Deduct interest not accrued in pass book on 31.03.2015 but credited to bank book on that date. <b>The said interest has actually been credited to pass book on 1.4.2015.</b>	(-)5,49,454
CB as per pass book on 31.03.2015	2,59,39,218
3)EPF AC NO-1451 OF OSCB	
CB as per cash book on dtd.31.03.2015	44,79,783
Add interest accrued on 30.09.2014	98,101
Interest not shown in cash book on 31.03.2015	1,01,133
Add difference in OB on 01.04.2014( pass book 4885453-cash book 4350490)	5,34,963
CB as per pass book on 31.03.2015	52,13,980
4)HDFC AC NO.-026	
CB as per cash book on dtd 31.03.2015	9,10,37,415
Add difference in OB on 01.04.2014 (pass book 8,09,55,049.60- cash book 8,02,14,344)	7,40,705.60
Deduct third party transfer not shown in bank	(-)7,71,215
Deduct interest shown in pass book on 01.10.2013	(-)39,151
Deduct cancelation of cheque shown in pass book on 20.03.2014	(-)2,968
Rt of Smita Das ctc not shown in bank book on 25.04.2014	4,44,390
Add interest accrued on 01.10.2014 not credited to Bank book	1,33,398
Deduct previous year salary 29.03.14 taken this year on 02.04.2014	(-)4,14,729
Deduct previous year contra entry on 31.03.2014	(-)7,50,00,000
Deduct debit of unidentified amount from the bank	(-)41095.89
CB as per pass book on 31.03.2015	1,60,86,749.71
5)UBI FLEXI AC NO 106	

CB as per cash book on dtd 18.09.2013/31.03.2015	1,44,00,000
Add interest accrued on 31.03.2015	15,478
Add OB difference between cash book & pass book	(-)1,44,00,000
CB as per pass book on 31.03.2015	15,478
6)PENSION FUND SBI AC NO-3037	
CB as per cash book on dtd.31.03.2015	11,80,193.16
Add ob difference between pass book and cash book(17,03,758.16-15,60,636.16)	1,43,122
Deduct interest accrued on 31.03.2014 taken to cash book on 21.04.2014	(-)48,864
Add interest accrued on 13.09.2014 not taken to cash book	12,660
Deduct chq .no 555124/07.03.2014 shown in bank book on 10.03.2014 but dr. from bank on 04.04.2014	(-)2,44,695
CB as per pass book on 31.03.2015	10,42,416.16
7)IDBI AC NO . 78	
CB as per cash book on dtd 31.03.2015	1,19,62,794
Deduct ob difference between CB of cash book and pass book	1,00,00,000
CB as per pass book on 31.03.2015	19,62,794
8)OSCB AMB CTC AC 0001(As per page-43 vol-iv of bank book)	
Cb as per Bank book on dtd.31.03.15	12,63,166.34
Add OB difference between cash book & pass book on 1.4.14	1,38,20,971.74
Dr. license fee shown deposited in bank book i.e less credit but not cleared as on 31.03.15 in the bank	(-)2,00,000
Add cheques issued but not en cashed from the bank up to 31.03.15(Details are furnished below)	5,64,970
Dr. last year un en cashed amount en cashed during 2014-15	(-)16,84,466
Balance as per bank as on 31.03.15	1,37,64,642.08

It would be seen above that reconciliation of 8 (eight) no. of Bank A/Cs could be worked out by audit after verification of Pass Books and Bank Books. Like the last & all previous years the local authority did not furnish Bank Reconciliation Statement this year. As a result, balance amount of Rs.80314106.97 was left unreconciled vide details below. Action should be taken to up date pass books, bank books and furnish reconciliation to next audit. Till then, net unreconciled balance of Rs.80314106.97 is kept under objection. Further, less balance in pass books in comparison to cash books (bank books) creates an apprehension of misappropriation of cash for which reconciliation has become a dire essentiality. The local authority is advised to reconcile the discrepancies soon and report compliance.

Name of the Bank and A/C no.	Discrepancy on 31.03.15
SBI ,Bidanasi A/C no.322130	1,41,661.15
AXIS Bank A/C No.15808	8,01,62,140.82
AXIS Bank A/C No.01236	10,305.00
TOTAL	8,03,14,106.97

**MAINTENANCE OF FLEXI ACCOUNT (OSP-70)**

During checking of Bank Bank pass books it was seen that a huge amount of money as on 31.03.15 is kept in savings accounts in different banks. As per LR.NO 35425/f.dtd 12.10.12 of the Principal Secretary Finance Deptt Govt. of Odisha to fetch more interest the Local authority should keep the money in Flexi account which can be utilized for coverage of more benefits. Reason of not keeping the money in Flexi account needs clarification. Details of Money kept year wise in different banks as on 31.03.15 are given below.

NAME OF THE BANK & ACCOUNT NO.	CB(2012-13)	CB(2013-14)	CB(2014-15)	
HDFC-60	-	31637727	26488672.00	SAVINGS ACCOUNT
OSCB-01	71955073.54	26315231.89	13764642.08	CURRENT ACCOUNT
OSCB-51	4481235	4885453	5213980.00	SAVINGS ACCOUNT
SBI-37	789608	1703758.16	1042416.16	-DO-
IDBI-78	927595	1456482	1962794.00	-DO-
HDFC-26	-	81034343.60	16086749.71	-DO-udit objection statement issued th

Audit objection statement issued in this context did not return back with any reply. So the same need to produce at the time of next audit .

PARA: 6 **STOCK POSITION**

CUTTACK DEVELOPMENT AUTHORITY - 2014-2015

Sno	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	6MM RT ROD	0.859	0	0	0.86	0.859	VOL-1 P-59
2	8MM RT ROD	2.599	0	0	2.60	2.599	VOL-1 P-394
3	10MM RT ROD	2.697	0	0	2.70	2.697	VOL-1 P-333
4	12MM RT ROD	2.232	0	0	2.23	2.232	VOL-1 P-375
5	16MM RT ROD	1.14	0	0	1.14	1.14	VOL-1 P-100
6	20MM RT ROD	4.14	0	0	4.14	4.14	VOL-1 P-104
7	25MM RT ROD	5.277	0	0	5.28	5.277	P-111
8	CUT PIECE ROD	2.857	0	0	2.86	2.857	P-120
9	8MM DIA HCOR ROD	0.032	0	0	0.03	0.032	P-121
10	16MM MS ROD	4.322	0	0	4.32	4.322	P-131
11	20MM MS ROD	0.024	0	0	0.02	0.024	P-141
12	22MM MS ROD	4.592	0	0	4.59	4.592	P-151
13	25MM MS ROD	5.364	0	0	5.36	5.364	P-161
14	PIG ROD	2.195	0	0	2.20	2.195	P-199
15	BITUMEN	53	0	0	53.00	53	P-231
16	200MM DIA RCC COLLAR	19	0	0	19.00	19	VOL-111 P-10
17	250MM DIA MP-2 RCC COLLAR	16	0	0	16.00	16	P-12
18	300 MM DIA MP-2 RCC COLLAR	56	0	0	56.00	56	P-22
19	350MM DIA RCC COLLAR	44	0	0	44.00	44	P-31
20	400 MM DIA RCC COLLAR	57	0	0	57.00	57	P-34
21	450MM DIA RCC COLLAR	117	0	0	117.00	117	P-41
22	500 MM DIA MP-2 RCC COLLAR	23	0	0	23.00	23	P-44
23	600MM DIA MP-2 RCC COLLAR	8	0	0	8.00	8	P-52
24	700MM DIA MP-2 RCC COLLAR	31	0	0	31.00	31	P-61
25	800MM DIA MP-2 RCC COLLAR	67	0	0	67.00	67	P-71
26	900MM DIA MP-2 RCC COLLAR	170	0	0	170.00	170	P-81
27	1000MM DIA MP-2 RCC COLLAR	36	0	0	36.00	36	P-211
28	1100MM DIA MP-2 RCC COLLAR	37	0	0	37.00	37	P-101
29	1200MM DIA MP-2 RCC COLLAR	44	0	0	44.00	44	P-111
30	CEMENT	1039	0	0	1039.00	1039	P-385
31	200DIA MP-2 RCC HUME PIPE	100.94	0	0	100.94	100.94	P-409
32	250 DIA MP-2 RCC HUME PIPE	20.3	0	0	20.30	20.3	P-131
33	300 DIA MP-2 RCC HUME PIPE	70.5	0	0	70.50	70.5	P-143
34	350 DIA MP-2 RCC HUME PIPE	10	0	0	10.00	10	P-151
35	400 DIA MP-2 RCC	102	0	0	102.00	102	P-154

	HUME PIPE						
36	450 DIA MP-2 RCC HUME PIPE	214	0	0	214.00	214	P-151
37	50 0DIA MP-2 RCC HUME PIPE	103.5	0	0	103.50	103.5	P-165
38	600 DIA MP-2 RCC HUME PIPE	52.5	0	0	52.50	52.5	P-172
39	700 DIA MP-2 RCC HUME PIPE	22.5	0	0	22.50	22.5	P-181
40	800 DIA MP-2 RCC HUME PIPE	47.14	0	0	47.14	47.14	P-191
41	900 DIA MP-2 RCC HUME PIPE	113	0	0	113.00	113	P-201
42	1000 DIA MP-2 RCC HUME PIPE	41.66	0	0	41.66	41.66	P-91
43	1100MM DIA RCC COLLAR	17	0	0	17.00	17	P-221
44	1200 DIA MP-2 RCC HUME PIPE	32	0	0	32.00	32	P-231
45	HEAD BLOCK GRANITE SPADE	7598	0	0	7598.00	7598	P-398
46	CONCRETE	100	0	0	100.00	100	P-389
47	80MM DIA CI SPUN PIPE	51	0	0	51.00	51	P-241
48	100MM DIA CI SPUN PIPE	3383.27	0	0	3383.27	3383.27	P-250
49	150MM DIA CI SPUN PIPE	1591	0	0	1591.00	1591	P-265
50	200MM DIA CI SPUN PIPE	232.80	0	0	232.80	232.80	P-272
51	250MM DIA CI SPUN PIPE	57.50	0	0	57.50	57.50	P-282
52	300MM DIA CI SPUN PIPE	10.40	0	0	10.40	10.40	P-295
53	350MM DIA CI SPUN PIPE	0	0	0	0.00	0	P-301
54	600MM DIA CI SPUN PIPE	38.50	0	0	38.50	38.50	P-311
55	700MM DIA CI SPUN PIPE	16.50	0	0	16.50	16.50	P-313
56	0.5 INCH 15 MM DIA GI PIPE	0	0	0	0.00	0	
57	0.75 INCH 20 MM DIA GI PIPE	16.19	0	0	16.19	16.19	P-314
58	1 AND 0.5 INCH 40 MM DIA GI PIPE	29.32	0	0	29.32	29.32	P-333
59	1 INCH 25 MM DIA GI PIPE	23.39	0	0	23.39	23.39	P-429
60	2 INCH 50 MM DIA GI PIPE	14	0	0	14.00	14	P-60
61	2 AND 0.5 INCH 65 MM DIA GI PIPE	15	0	0	15.00	15	P-341
62	3 INCH 80 MM DIA GI PIPE	43.07	0	0	43.07	43.07	P-343
63	1 AND 0.5 INCH 32 MM DIA GI PIPE	0.63	0	0	0.63	0.63	P-345
64	15 0MM DIA 500 PIPES	577	0	0	577.00	577	P-323
65	200 MM DIA500 PIPES	15.35	0	0	15.35	15.35	P-347
66	100MM DIA 5M SOAK PIPES	42.86	0	0	42.86	42.86	P-348
67	100MM DIA DOUBLE SOAK PIPES	4	0	0	4.00	4	P-350
68	500 MM DIA FRC COVER	475	0	0	475.00	475	P-353
69	560 MM DIA FRC	1	0	0	1.00	1	P-354

	COVER						
70	40 MM DIA PVC PIPE	0	0	0	0.00	0	
71	100 MM DIA RUBBER RING	82	0	0	82.00	82	P-356
72	150 MM DIA RUBBER RING	63	0	0	63.00	63	P-359
73	200 MM DIA RUBBER RING	395	0	0	395.00	395	P-360
74	250 MM DIA RUBBER RING	82	0	0	82.00	82	P-361
75	300 MM DIA RUBBER RING	223	0	0	223.00	223	P-362
76	350 MM DIA PVC PIPE	80	0	0	80.00	80	P-363
77	8 ND SET-80 PVC PIPE	26	0	0	26.00	26	P-417
78	42 ND SET-80 PVC PIPE	0.6	0	0	0.60	0.6	P-415
79	8 RUBBER O RING	14	0	0	14.00	14	P-415
80	42 RUBBER O RING	0	0	0	0.00	0	P-421
81	200 MM DIA PVC BUTTON ORE	1	0	0	1.00	1	P-425
82	6 NDOH 80 PVC PIPE	20	0	0	20.00	20	P-378
83	CEMENT CONCRETE BLOCK	100	0	0	100.00	100	P-389

**Comments**

Overall check of Stock Registers revealed that nobody on behalf of the Head of Office ( Vice-Chairman) has furnished a certificate in token of physical verification of different materials. Periodical physical verification of stock and store by the authority is to be done on quarterly basis as per the paragraph 5.3.5 of the accounts manual of C.DA. Also, monthly return on stock and store position is to be furnished to the engineer in chief. But no such activities have been performed in this institution. The above guideline may be followed to check-up the loss of stock and stores henceforth.

**HALF YEARLY PHYSICAL VERIFICATION OF STOCK AND STORES:- (OSP-52)**

It was found that vol-3 of stock register has been damaged by white ants from 140 onwards. So, the balance as per stock register from page 140 onwards could not be verified in audit. Further it is seen that balance of 1039 bags of cement and 53 drums of bitumen is lying in the stock since 05.11.13 and 25.07.06 respectively. It is not known in audit if the said stock is still in existence. The fact of existence may be ensured by doing physical verification. If the stocks are found lost then responsibility need be fixed for the loss at replacement value.

It was seen from the above position that the old building materials( stock) was rolling in the stock register years together. In spite of repeated udit objection in the last and previous audit reports neither the stocks were utilized nor was the present position of the above stock explained before audit. In spite of issue of audit objection statement no physical verification report was produced to audit. However the local authority is here by advised to conduct physical verification of stock and stores as per rule -iii of OGFR-vol-1 and steps as deemed fit and as suggested in audit report need be taken and fact reported. Further then the local authority should conduct physical verification regularly as prescribed in the said rule.

**STOCK REGISTERS:-**

Stock registers of durable goods and stock registers of consumable items are not being properly maintained. The said registers need be maintained in appropriate format prescribed in Form no-xiv and xv(Rule 56 & 57) of Odisha Development Authority Rules 1983.

All most all the stock registers were torn out and not in a condition to be maintained. Even, some of the stock registers like dead stock registers etc were produced to this audit with 50% pages already eaten by white ant . Audit suggests for maintaining a whole new set of stock registers and production of the same to next audit.

In response to audit objection statement issued the local authority replied that, The Stock position are in the knowledge of the CDA authority and also in the notice of the H&U.D.deptt. The H&U.D deptt has deputed a special audit team to CDA vide lr. no 8889/HUD dtd20.03.15 to conduct special audit on stock and store and physical verification of stock on the request of the Vice-Chairman in D.O Letter No-1213/CDA/dt 28.1.15. Special audit on Stock and store has not yet been completed. After completion of the special audit, the objection raised by LFA will be complied accordingly.

The departmental enquiry by the 5 nos of Sr. officers headed by the E.M. constituted by the V.C. CDA was also in process at the time of audit.

**PARA: 7 INVESTMENT**

**CUTTACK DEVELOPMENT AUTHORITY - 2014-2015**

Sno	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2014	920503559.00	284357606.00	636145953.00	402148072.00	31-03-2015	1038294025.00	31-03-2015	0.00	1038294025.00	FD LEDGER NOT PRODUCED TO AUDIT.
	<b>GRAND TOTAL</b>	<b>920503559.00</b>	<b>284357606.00</b>	<b>636145953.00</b>	<b>402148072.00</b>		<b>1038294025.00</b>		<b>0.00</b>	<b>1038294025.00</b>	

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

**PARA-7.1 (OSP-95 & 96)**

**NON PRODUCTION OF INVESTMENT REGISTER & FDR REGISTER**

It would be seen from the above table that total balance of Fixed Deposit arrives at Rs.1,03,82,94,025/- after deduction of encashment figure for Rs.284357606.00 derived from different Ban Books and addition of 19 new FDRs worth of Rs.40,21,48,072.00. But the old Fixed Deposit Receipt (FDR)s and Investment Register were not produced to audit in spite of issue of Objection memo. That is why, the C.B. as per Investment Register has been taken as nil (0.00). At the time of Exit conference, the officials of CDA failed to produce the FDRs and Investment Registers. They simply assured to produce all Fixed Deposit Receipts together with Investment Register during next round of audit. As such, the exact details of Rs.1,03,82,94,025.00 could not be ascertained and furnished by audit. However, the figures borrowed from the last audit report on old FDRs aggregates to (from Sl.no1 to 23) Rs.52,54,11,451.00 plus Rs.40,21,48,072.00 being the money value of 19 FDRs constitute a total of Rs.92,75,59,523.00. Still then the details for Rs.11,07,34,502.00 remained unclarified till the close of exit conference. The local authority is therefore advised to produce all the FDRs & Investment Register to next audit and report compliance. Pending such production, the total sum of Rs.1,03,82,94,025.00 is held under objection.

**A. THE DETAILS OF FIXED DEPOSITS BORROWED FROM LAST AUDIT REPORT TAKEN THE BALANCE AS ON DTD 31.03.2015.**

SL.NO	DATE	FDR NO	AMOUNT AS IN LAST AUDIT REPORT	AMOUNT AS ON 31.03.15	NAME OF THE BANK	RATE OF INTEREST	DATE OF MATURITY	MATURITY VALUE
1	4.5.14	206515/	30705237	33645520	OSCB	9.25	4.5.15	36867359
2	5.5.14	184278/	4573068	4967999	KGB MARKATN AGAR	9.25	5.5.15	5447452
3	5.5.14	184277/	5184634	5681106	KGB MAR KATNAGAR	9.25	5.5.15	6172075
4	15.5.14	224188/	5479017	5948490	KGB MAR KATNAGAR	9.10	15.5.15	6522417
5	31.5.14	333490/	7500000	7500000	SBI PENSION FUND	8.75	31.5.15	7500000
6	3.6.14	333491/	513500	513500	SBI PENSI ON FUND	8.75	3.6.15	513500
7	7.7.14	302327/	14356707	15731482	KGB MAIN	9.25	7.7.15	16926166
8	7.7.14	302326	14761615	16254356	KGB	9.75	7.7.15	17481035
9	15.9.14	333597	12452023	13735023	FEDERAL	9.90	15.9.15	14770890
10	13.09.14	50422694	44876314	49460664	UNION	9.00	13.9.15	53811793

					BANK OF INDIA,MA DHUPATN A			
11	28.9.14	208-770	6865057	7504079	OSCB	9.25	28.9.15	NA
12	22.12.14	4121-13068	59280544	64957151	KGB,CTC	9.25	22.12.15	70500727
13	6.2.14	336165-76628	50000000	50000000	SBI PENSION FUND	8.25	6.12.15	50000000
14	13.1.15	327-27294	2000000	2000000		8.5	13.1.16	2000000
15	16.5.14	330215-1111	20000000	20000000	SBI LINK ROAD PENSION FUND	8.75	14.5.15	20000000
16	17.4.14	287032	20000000	21757960	KGB	9.32	17.4.15	23857782
17	17.4.14	287033	20000000	21726750	KGB	9.32	17.4.15	23823560
18	17.4.14	287034	30000000	32590127	KGB MARKAT NAGAR	9.32	17.4.15	35735343
19	25.3.14	91404000-2517596	40536547	40536547	AXIS BADAMBA DI	8.50	Not available	Figure borrowed from last audit report.
20	22.3.14	005503-10050118	40521425	40521425	UCO JAIL ROAD	7.80	Not available	Figure borrowed from last audit report.
21	17.3.14	137704000-39932	40473424	40473424	FEDERAL	8.00	Not available	Figure borrowed from last audit report.
22	4.6.14	34750595	25000000	26590814	HDFC LINK ROAD	8.25	4.5.15	27137747
23	NA	778721	3315034	3315034	PUNJAB & SIND	8.75	NA	NA
		<b>TOTAL</b>		<b>525411451.00</b>				
24					<b>NEW FDR PRODUCED.</b>			
25	3.7.14	222844		20000000	OSCB	9.25	3.7.15	21915167
26	4.7.14	330736		10000000	FEDERAL	9.06	19.7.15	10977971
27	5.7.14	412135004000059		20000000	KGB	9.30	5.7.15	21925879
28	5.7.15	446840		50000000	UNION BANK OF INDIA	9	5.7.15	54654166
29	7.7.14	532440		60000000	PUNJAB & SIND	9.15	24.9.15	66982024
30	2.9.14	328686		16098419	KGB	9.25	29.8.15	17639977
31	22.9.14	536693		5000000	UCO	9.15	10.12.15	5581835
32	22.9.14	536694		5000000	UCO	9.15	10.12.15	5581835
33	22.9.14	536695		5000000	UCO	9.15	10.12.15	5581835
34	22.9.14	536696		5000000	UCO	9.15	10.12.15	5581835
35	22.9.14	536697		5000000	UCO	9.15	10.12.15	5581835
36	22.9.14	536698		5000000	UCO	9.15	10.12.15	5581835
37	22.9.14	536701		5000000	UCO	9.15	10.12.15	5581835

38	22.9.14	536702		5000000	UCO	9.15	10.12.15	5581835
39	22.9.14	536703		1836313	UCO	9.15	22.9.15	2009207
40	11.10.14	328712		4842223	KGB	9.35	11.10.15	5311094
41	17.10.14	328713		100000000	KGB	9.35	10.10.15	109682973
42	14.10.14	328715		15000000	KGB	9.35	10.10.15	16452446
43	22.12.14	328757		64371119	KGB	9.20	22.12.15	70500727
		<b>TOTAL</b>		<b>402148072</b>				
44	31.03.2015	Unclassified Balance (Deposit Receipts not produced)		110734502.00	----	----	----	Not known
		<b>Grand Total</b>		<b>1038294025.00</b>				

**LESS AMOUNT RECEIVED IN INVESTMENT THAN THE ACTUAL MATURED VALUE (OSP-95)**

During checking of Bank Book with reference to previous audit report it was seen that a sum of Rs.7,78,907.00 less has been deposited in the bank after matured of bond in the following cases. Reason needs clarification.

FDR NO/DATE	NAME OF THE BANK	MATURED VALUE AS PER AUDIT REPORT	AMOUNT RECEIVED	LESS
4187-1571/5.5.14	KGB,MARKAT NAGAR	5010977	4967999	42978
4187-3933/15.5.14	-DO-	6063679	5948490	55189
4121-3961/17.4.14	KGB	21930165	21757960	172205
4121-3970/17.4.14	KGB	21930165	21757750	203415
4121-3989/17.4.14	KGB,MARKAT NAGAR	32895247	32590127	305120
			<b>TOTAL</b>	<b>778907.00</b>

Objection memo issued in this context was not returned back with any reply. The same needs to be produced to the next audit. Till then Rs.7,78,907.00 is kept under objection.

**DETAILED INFORMATION NOT PRODUCED TO AUDIT (OSP-96)**

Detailed information of the following Investments were not produced to audit for verification till the close of audit.

FDR NO/DT	AMOUNT AS IN LAST AUDIT REPORT	AMOUNT AS IN 31.3.15	NAME OF THE BANK	RATE OF INTEREST	DATE OF MATURITY
005503-118/22.3.14	40521425	NA	UCO JAIL ROAD	7.8	NA
13770-9932/17.3.14	40473424	NA	FEDERAL	8	NA
778721/NA	3315034	NA	PUNJAB & SIND BANK	8.75	NA
9140-7596/25.3.14	40536547	NA	AXIS BANK BADAMBADI	8.5	NA
208-770/28.9.14	6865057	7504079(MATURED OR NOT)	OSCB	9.25	28.9.15

**DETAILED INFORMATION REGARDING NEW FDR NOT FURNISHED. (OSP-96)**

While checking the Original FDRs it was seen that during 2014-15 some fresh FDRs amounting to Rs.24,21,48,074/- available vide details hereunder. But on scrutiny of the bank book it is revealed that no such amount has been debited from the bank. From which source the amount has been received or debited other than bank book may be stated to audit.

FDR NO/DT	INVESTMENT AMOUNT	NAME OF THE BANK	RATE OF INTEREST	DATE OF MATURITY	MATURITY VALUE
328686/2.9.14	16098419	KGB	9.25	29.8.15	17639977
536693/22.9.14	5000000	UCO	9.15	10.12.15	5581835

536694/22.9.14	5000000	UCO	9.15	10.12.15	5581835
536695/22.9.14	5000000	UCO	9.15	10.12.15	5581835
536696/22.9.14	5000000	UCO	9.15	10.12.15	5581835
536697/22.9.14	5000000	UCO	9.15	10.12.15	5581835
536698/22.9.14	5000000	UCO	9.15	10.12.15	5581835
536701/22.9.14	5000000	UCO	9.15	10.12.15	5581835
53670222.9.14	5000000	UCO	9.15	10.12.15	5581835
536703/22.9.14	1836313	UCO	9.15	22.9.15	2009207
328712/11.10.14	4842223	KGB	9.35	11.10.15	5311094
328713/14.10.14	100000000	KGB	9.35	10.10.15	109682973
328715/14.10.14	15000000	KGB	9.35	10.10.15	16452446
328757/22.12.15	64371119	KGB	9.20	22.12.15	70500727
<b>TOTAL</b>	<b>242148074</b>				

Objection memo issued in this context was not returned back with any reply. The same needs production at the time of next audit. Till then Rs.242148074.00 is kept under objection.

*Loss of C.D.A. Fund owing to investment in lower rate of interest (OSP-101)*

During 2014-15 a sum of Rs. 160000000 has been spent on fresh investment in different banks within July'2014 (the period 3.7.14 to 7.7.14). On further scrutiny it was noticed that the rate of interest vary from 9% to 9.30% during that period. in that month the rate of interest in KGB was 9.30 % where as in Union bank of india the rate was 9% i.e 0.30% less than KGB and the investment value in Union bank of india is 50000000 where as in KGB the investment is only 20000000 i.e low rate of interest with high investment and higher rate of interest with low investment.. Details are given below.

DATE	FDR NO	AMOUNT	NAME OF THE BANK	RATE OF INTEREST
3.7.14	222844	20000000	OSCB	9.25
4.7.14	330736	10000000	FEDERAL	9.06
5.7.14	412135004000059	20000000	KGB	9.30
5.7.14	446840	50000000	UNION BANK OF INDIA	9.00
7.7.14	532440	60000000	PUNJAB & SIND	9.15
	<b>TOTAL</b>	<b>160000000</b>		

Objection memo issued in this context was not returned back with reply. Even the authorities of CDA failed to furnish any compliance at the time of exit conference. As a result, the CDA sustained the loss of Rs .274000/- vide calculation below, which needs recovery.

FDR NO/DATE	AMOUNT INVESTED	RATE OF INTEREST	AMOUNT EARNED IN RS.	RATE OF INTEREST ADMISSIBLE @9.30% WITH AMOUNT DUE IN RS.	AMOUNT OF LOSS IN RS.
OSCB NO.222844 DT.5.7.14	RS.20000000	9.25%	1850000	1860000	10000
FEDERAL NO. 330736 DT.4.7.14	RS.10000000	9.06%	906000	930000	24000
UNION BANK OF INDIA NO.446840 DT.5.7.14	RS.50000000	9%	4500000	4650000	150000
PUNJAB & SIND NO.532440 DT.7.7.14	RS.60000000	9.15%	5490000	5580000	90000
<b>TOTAL LOSS</b>					<b>274000</b>

As per rule 80 of Development Authority Rules, 1983, the Finance Member and the Vice- Chairman of the CDA are jointly answerable for all types of investments So, for this loss of Rs.2,74,000/- both are responsible.

**Responsible Person for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs.)
1	PRATAP CH DASH	EX-VC	CDA,CUTTACK	137000.00
2	AKHILA CH NAIK	FAM	CDA,CUTTACK	137000.00

PARA: 8 **ADVANCE**

CUTTACK DEVELOPMENT AUTHORITY - 2014-2015

S/no	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference (In Rs:)	Remarks
1	01-04-2014	ALL CASH BOOK	3361240.00	9836486.00	13197726.00	9598872.00	31-03-2015	3598854.00	31-03-2015	3598854.00	0.00	
	<b>GRAND TOTAL</b>		<b>3361240.00</b>	<b>9836486.00</b>	<b>13197726.00</b>	<b>9598872.00</b>		<b>3598854.00</b>		<b>3598854.00</b>	<b>0.00</b>	

**Comments :**

**A) YEAR WISE BREAK UP OF OUTSTANDING ADVANCES AS ON DT. 31.03.2015.**

YEAR	AMOUNT OF ADVANCE OUTSTANDING
Up to 2011-12	Rs.20,60,680.00
2012-13	Rs.3,83,327.00
2013-14	Rs.9,17,233.00
2014-15	Rs.2,37,614.00
<b>TOTAL</b>	<b>Rs.35,98,854.00</b>

**B) DETAILS OF OUTSTANDING ADVANCE WHICH WERE PAID DURING THE YEAR 2013-14.**

VR.NO	DATE	NAME OF THE PERSON & DESIGNATION TO WHOM PAID	AMOUNT PAID	PURPOSE OF ADVANCE
26	16.04.13	JITENDRA KUMAR PALAI,SR ASST	150	R/M VEHICLE
48	06.05.13	NAGENDRA KU MUND	2505	REPAIR OF OFFICE VEHICLE
51	07.05.13	JITENDRA KUMAR PALAI,SR ASST	23574	REPAIR OF OFFICE VEHICLE
53	08.06.13	DILIP KU MOHAPATRA	10000	PAYMENT OF WAGES TO SRI SUDHANSU SEKHAR SAHOO
74	13.05.13	SAROJ KANTA PAL,SR.ASST	4189	PURCHASE OF TABLE OF TAP FOR CHAMBER OF SECY.
75	13.05.13	SAROJ KANTA PAL, SR.ASST	5000	ADVANCE TO MEET DAY TO DAY EXP
77	17.05.13	M/S EMANUL MARKETING	3082	SUPPLY OF INSTALLATION OF SPARE PARTS & REPAIRING OF XEROX.
102	30.05.13	B.K.JENA ,JE	1000	LIFTING OF MS GRILL GATE FROM DAK

				MAHATAB PARK AT KHAPURIA.
103	30.05.13	NIRANJAN JENA, JE	3500	FOR WATER SUPPLY AT H.K.MAHATAB PARK AT KHAPURIA.
123	06.06.13	SMRUTIRANJAN MOHANTY, CONTRACTOR	28861	REPLACEMENT OF RAIN WATER PIPE
254	18.07.13	SAROJ KANTA PAL, SR.ASST	15000	EXP. FOR ADVISORY COUNCIL MEETING
315	08.08.13	SWADESH KU JENA, SR.ASST	500	FLAG HOISTING.
324	12.08.13	SAROJ KANTA PAL, SR.ASST	1500	FLAG HOISTING.
344	22.08.13	SAROJ KANTA PAL, SR.ASST	4775	MEETING EXPENSES.
350	24.08.13	SMRUTIRANJAN MOHANTY, CONTRACTOR	346731	WATER SUPPLY AND SEWERAGE CONNECTION TO THE NEWLY CONSTRUCTION OFFICE BUILDING AT AMB
351	24.08.13	SMRUTIRANJAN MOHANTY, CONTRACTOR	58215	CONSTRUCTION OF SCOOTER CUM CYCLE SHED IN THE PREMISES OF STAFF QUARTER OFFICE COLONY OF BIDANASI
358	27.08.13	SR.POST MASTER GENERAL,GPO	50000	MASS MAILING SYSTEM
363	31.08.13	SAROJ KANTA PAL, SR.ASST	2000	CELEBRATION OF CDA DAY ON 01.09.2013
419	24.09.13	JITENDRA KUMAR PALAI, SR ASST	4956	REPAIR OF JCB NO.OR-05-2-9923
424	25.09.13	SAROJ KANTA PAL, SR.ASST	10000	FOR MEETING EXP. IN 104TH AUTHORITY MEETING.
435	01.10.13	SAROJ KANTA PAL, SR.ASST	3000	REFRESHMENT OF VISITORS VISITED TO THE CHAMBER OF VC.
502	29.10.13	SAROJ KANTA PAL, SR.ASST	2000	PURCHASE OF EMERGENCY LIGHT FOR THE OFFICE USE
580	29.11.13	SAROJ KANTA PAL, SR.ASST	980	PURCHASE OF ONE HOT CASE TIFFIN CARRIER.
634	28.12.13	SAROJ KANTA PAL, SR.ASST	6000	PURCHASE OF DIARY CALENDAR
673	08.01.14	SAROJ KANTA PAL, SR.ASST	3000	REFRESHMENT OF VISITORS VISITED TO THE CHAMBER OF VC.
692	16.01.14	SMRUTIRANJAN MOHANTY, CONTRACTOR	212181	REPAIR RENOVATION ADDITION ALTERATION OF

				CDA EMP UNION ROOM OF CANTEEN AT AMB
707	24.01.14	SAROJ KANTA PAL, SR.ASST	5000	FOR PERFORMING THE FLAG HOLIDAY CEREMONY ON DTD.26.12.14
755	07.02.14	JITENDRA KUMAR PALAI,SR ASST	14006	REPAIR AND MAINTENANCE OF BACK HOLE RORDER(JCB)
757	14.02.14	D.K.SWAIN,A/C ASST	7000	EXP. FOR 105TH AUTHORITY MEETING.
821	12.03.14	JITENDRA KUMAR PALAI,SR ASST	49517	PAYMENT OF CD TAX AND PERMIT AGAINST CDA BUS(2) NOS.OR-05-J 3811 & OR-05-J-3813
822	12.03.14	JITENDRA KUMAR PALAI,SR ASST	4955	RD TAX OF VEHICLE
823	12.03.14	JITENDRA KUMAR PALAI,SR ASST	4955	RD TAX OF VEHICLE
824	12.03.14	JITENDRA KUMAR PALAI,SR ASST	2565	RD TAX OF VEHICLE
834	14.03.14	BIBEKANANDA DAS ,JR.ASST	3536	ADV. FORDISPLA OF MAX BANNER & MIKE ANNOUNCE FOR COLLECTION OF GOVT. RENT.Y
850	25.03.14	SAROJ KANTA PAL, SR.ASST	3000	ADVANCE FOR REFRESHMENT.
<b>TOTAL</b>			<b>917233</b>	

**C) DETAILS OF OUTSTANDING ADVANCE WHICH WERE PAID DURING THE YEAR 2014-15.**

VR.NO	DATE	NAME OF THE PERSON & DESIGNATION TO WHOM PAID	AMOUNT	PURPOSE
174	11.06.14	SAROJ KANTA PALL, SR.ASST	75	PURCHASE OF DIARY AND CALENDER
204	1.7.14	SAROJ KANTA PAL L, SR.ASST	3000	REFRESHMENT EXP OF VISITORS TO CHAMBER OF VC
283	6.8.14	SAROJ KANTA PAL L, SR.ASST	8600	INDEPENDENCE DAY 2014
310	14.08.14	RANJIT KU SAHOO,SR.ASST	10000	EVICION OF RELIGIOUS STRUCTURE.
316	21.08.14	JITENDRA KU PALAI,SR.ASST	5000	REPR.MAINT. OF JCB
340	28.08.14	SAROJ KANTA PAL L, SR.ASST	3000	AMMONIA GAS FOR OFFICE.
341	28.08.14	SAROJ KANTA PAL L, SR.ASST	15000	CELEBRATION OF CDA DAY.
383	19.09.14	SAROJ KANTA PAL L, SR.ASST	3000	LEGAL SIZE PAPER FOR TASK FORCE.
421	14.10.14	SAROJ KANTA PAL L, SR.ASST	3000	REFRESHMENT EXP OF VISITORS TO CHAMBER OF VC.
545	1.12.14	SAROJ KANTA PAL	6000	106 TH AUTHORITY

		L, SR.ASST		MEETING HELD ON 2.12.14
570	15.12.14	SAROJ KANTA PAL L, SR.ASST	8275	PURCHASE OF GOVT. DIARY & CALENDER FOR 2015.
591	23.12.14	RANJIT KU SAHOO,SR.ASST	8100	DEMOLITION OPERATION WEF. 22.08.14 TO 11.12.14
629	13.01.2015	SAROJ KANTA PAL L, SR.ASST	3000	REFRESHMENT EX P OF VISITORS TO CHAMBER OF VC.
633	14.01.15	PRAMOD KU DASH,JAA	1000	REFRESHMENT FOR THE FIELD TRAINING OF LFA PERSONNEL ON 14.01.2015
647	21.01.15	SAROJ KANTA PAL L, SR.ASST	3000	REPUBLIC DAY.
648	21.01.15	GANANATH BEHER A, PLUMBER	5475	REPAIR OF SUPPLY PIPE AT JKMC BUXIBAZAR.
649	21.01.15	GANANATH BEHER A, PLUMBER	3973	REPAIR OF WATER SUPPLY G.C. PIPE AT AMB
681	4.2.15	RANJIT KU SAHOO, SR.ASST	10000	DEMOLITION PROGRAMME
731	21.02.15	PRAMOD KU DASH,JAA	700	FIELD TRAINING PROGRAMME
738	2.3.15	SAROJ KANTA PAL, SR.ASST	3000	REFRESHMENT EX P OF VISITORS TO CHAMBER OF VC
777	17.03.15	PRAMOD KU DASH,SR.ASST	23244	R/M OF VEHICLE
779	18.03.15	PRAMOD KU DASH,SR.ASST	4955	ROAD TAX PERMIT,TIPPER-OR -O5-Z-6931 FOR FY 2015-16
780	18.03.15	PRAMOD KU DASH,SR.ASST	2565	ROAD TAX PERMIT,TRACTO R-OR-O5-Z-6699 FOR FY 2015-16
781	18.03.15	PRAMOD KU DASH,SR.ASST	49517	ROAD TAX PERMIT,TWO BUSES FOR FY 2015-16
782	18.03.15	PRAMOD KU DASH,SR.ASST	4955	ROAD TAX PERMIT,-OR-O5-Z-9 923 FOR FY 2015-16
810	31.03.15	NIRANJAN JENA,AE	49180	PROCUREMENT AND INSTALLATION OF 10 HP. W/S SUBMERSIBLE PUMP SET AT B.P.PARK.
<b>TOTAL</b>			<b>237614</b>	

**D) ADVANCE OUTSTANDING FOR MORE THAN ONE YEAR:-**

It could be seen from the above table that a sum of Rs.917233.00 was still pending unadjusted out of advances paid during the year 2013-14. As laid down in G.O.NO.2221/F.D dated 08.03.2002 it is clearly instructed that the outstanding advance unadjusted for more than one year is treated as loss to the auditee organization and liable for surcharge proceeding. Further Director Local Fund Audit vide his letter no. 15179 dated 28.09.2013 para no 5(iv) has instructed that in case of advances that remained unadjusted for more than one year both the sanctioning authority and the advance holder should be held equally responsible and surcharge action is to be suggested against them accordingly. So, the said amount of unadjusted advance is suggested for recovery from the advance holders within two months from date of receipt of this approved audit report, failing which the same amount is suggested for recovery both from the advance holders and

sanctioning authority on 50:50 basis, from the officials responsible.

**E) NON MAINTENANCE OF ADVANCE LEDGER AND REGISTER OF OUTSTANDING ADVANCES:-**

The Advance ledger showing the payment and adjustment of advances has not been maintained in this establishment. So the figures have been arrived at basing on the entries in the cash book, Last audit report and the available files. The local authority is advised to maintain this important register forth with and produce the same before next audit.

**Responsible Person for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs.)
1	SRI JITENDRA KUMAR PALLAI	SR. ASST	OFFICE CDA, CUTTACK	62339.00
2	NAGENDRA KU MUND	OAS,SAG	EX-VC,CDA	1253.00
3	DILLIP KU MOHAPATRA	STAFF	CDA, CUTTACK	5000.00
4	SAROJ KANTA PAL	SR. ASST	OFFICE CDA, CUTTACK	32722.00
5	B.K.JENA	JE	OFFICE CDA, CUTTACK	500.00
6	NIRANJAN JENA	JE	OFFICE CDA, CUTTACK	1750.00
7	SWADESH KU JENA	SR. ASST	OFFICE CDA, CUTTACK	250.00
8	D.K.SWAIN	ACCCT. ASST	OFFICE CDA, CUTTACK	3500.00
9	BIBEKANANDA DAS	JR. ASST	OFFICE CDA, CUTTACK	1768.00
10	HRUSHIKESH TRIPATHY	EX-VC	OFFICE CDA, CUTTACK	35021.00
11	SRI PRATAP CHANDRD, IAS	EX-VC	OFFICE CDA, CUTTACK	369055.00
12	SRI SAROJ KU SETHY,OAS,SAG	EX-SECY	OFFICE CDA, CUTTACK	404075.00

PARA: 9 GRANTS

CUTTACK DEVELOPMENT AUTHORITY - 2014-2015

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2014	30546251.00	0.00	30546251.00	3815453.00	31-03-2015	26730798.00	The discrepancy of Rs.78838.00 is rolling from last audit.Rs.26730798-Rs.26651960
	<b>GRAND TOTAL</b>	<b>30546251.00</b>	<b>0.00</b>	<b>30546251.00</b>	<b>3815453.00</b>		<b>26730798.00</b>	

**Comments :**

The closing balance of Govt. grant on 31.03.2015 is Rs.2,67,30,798(as per audit). Against this a sum of Rs.2,66,51,960 has been shown in the grant register (vide details below).The discrepancy of Rs.78,838 is rolling since last and previous audit. Since there was no grant-aid-register in CDA; the reasons for old discrepancy of Rs78,838.00 could not be ascertained by audit.

SL.NO	G.O.NO./D T	DATE OF RECEIPT AT CDA	GIA AMOUNT	YEAR OF SANCTION	PURPOSE OF GRANT	EXPENDITURE AS ON 31.03 2015	BALANCE AS ON 31.03.2015	REMARKS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1	27530/HUD .25.11.06	21.11.06	50,00,000	2006-07	PURPOSE OF EQUIPMENT FOR DEMOLITION OF WORK.	34,91,847	15,08,153	
2	30019/31.1 2.07	29.01.08	10,00,000	2007-08	DEVELOPMENT OF PARKS.	1,00,00,000	0	
3	21000/5.8. 08	26.08.08	15,00,000	2008-09	DEVELOPMENT OF PARK AND GREENERY.	15,00,000	0	
4	21122/6.8. 08	27.08.08	20,00,000	2008-09	BOUNDARY WALL FOR PROTECTION OF GOVT. LAND.	12,12,067	7,87,933	
5	29202/30.1 1.09	30.12.09	20,00,000	2009-10	DEVELOPMENT OF PARK AND GREENERY.	20,00,000	0	
6	630/11.1.1 0	27.03.10	40,00,000	2009-10	BOUNDARY WALL FOR PROTECTION OF GOVT. LAND.	27,50,487	2,49,513	
7	3194/9.2.1	21.04.10	60,00,000	2009-10	DEVELOP	0	60,00,000	

	0				MENT OF PARK AT URBAN TOURIST DESTINAT ION.			
8	24693/15.1 1.10	10.01.11	25,00,000	2010-11	DEVELOP MENT OF PARK AND GREENER Y.	63,494	24,36,506	
9	24818/16.1 1.10	29.12.10	20,00,000	2010-11	BOUNDAR Y WALL FOR PROTECTI ON OF GOVT. LAND.	0	20,00,000	
10	8070/25.02 .13	30.04.13	25,00,000	2012-13	DEVELOP MENT OF PARK AND GREENER Y.	0	25,00,000	
11	16578/12.0 5.13	29.05.13	50,00,000	2013-14	DEVELOP MENT OF TWO PARKS.	0	50,00,000	
12	2800/31.01 .14	21.02.14	33,84,000	2013-14	CONSTRU CTION OF PUBLIC PARK AT CHOUDW AR.	6,98,801	26,85,199	
13	UN CLASSIFIE D GRANT ROLLING SINCE LONG.		34,84,656				34,84,656	
14	TOTAL		4,93,68,65 6			2,27,16,69 6	2,66,51,96 0	

Grants more than three crore rupees has been kept unspent for years together which defeats the very purpose of sanction. The balance unutilized grants need be spent as soon as possible observing all formalities as per Rule 170 to 173 of OGFR Vol-1 to avoid further blockade of flow of Govt. Grants.

**CONCLUSION**

While the Cuttack city has its multiple problems and needs a greater attention for development of its natural environment and providing urban annuities, the CDA authorities were sitting in silence by not spending the Grants for which they have been allotted, which clearly makes more mockery of the intention of the Govt. So local authority has been suggested to utilize the grants for which they have been granted.

**PARA: 10 UTILISATION CERTIFICATE**

**CUTTACK DEVELOPMENT AUTHORITY - 2014-2015**

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2014	32392153.00	0.00	32392153.00	17781963.00	31-03-2015	14610190.00	
	<b>GRAND TOTAL</b>	<b>32392153.00</b>	<b>0.00</b>	<b>32392153.00</b>	<b>17781963.00</b>		<b>14610190.00</b>	

**Comments :**

UC SUBMITTED

YEAR	AMOUNT RECEIVED	AMOUNT UTILIZED	UC SUBMITTED	PARTICULARS
2006-07	5000000	3491847	3491847	The ADM Cuttack has submitted GIA utilization Certificate vide letter no. 3000/Gen& Misc. dated 27.06.2013 to FA-cum-joint Secretary to Govt. H & U.D.Department.
2007-08	10000000	10000000	10000000	The ADM Cuttack has submitted GIA utilization Certificate vide letter no. 2998/Gen& Misc. dated 27.06.2013 to FA-cum-joint Secretary to Govt. H & U.D.Department.
2008-09	2000000	2000000	2000000	UC has been submitted to HUD Dept vide letter no. 16742/CDA /dated 17.11.14
2009-10	4000000	3750487	2290116	UC has been submitted to HUD Dept vide letter no. 16742/CDA /dated 17.11.14
<b>TOTAL</b>			<b>17781963</b>	

The authority is required to clear up all the pending UCs soon and compliance reported to audit.

**PARA: 11 MISAPPROPRIATION & DEFALCATION**

<b>11.1 -</b>
No case of misappropriation was detected during audit.

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

<b>12.1 -</b>
No case of loss of stock has come to the notice of audit.

**PARA: 13 AUDIT OF RECEIPTS**

<b>13.1 - Demand, Collection &amp; Balance of Service Tax during the year 2014-15 OSP - 59 to 60</b>
--

**1. Demand, Collection & Balance Position of Service Tax recoverable 2014-15 (OSP - 59 to 60)**

SI No	Name Of The Allotee	Outstanding Service Tax as on 01.04.2014 as per Ledger	Current Demand during the Year 2014-15	Interest as on 31.03.2014	Total Demand	Collection as on 01.04.2015 to 31.03.2015	Balance Outstanding as on
01	Arunodaya Market Building, Link Road, Cuttack	5782929	508255	684637	6975821	880022	6095799
02	Jajati Kendra Market Complex, Buxibazar	394947	90720	51120	536787	49166	487621
03	Peripheri Market Complex	7460	1896	970	10326	790	9536
04	Banijyalaya Market Complex (Bajrakabati)	338145	54540	43944	436629	17923	418706
05	KIOSK Cuttack	43716	9180	5946	58842	6223	52619
06	Old Jail Market Complex, Dargha Bazar	82523	91003	10407	183933	183933	NIL
07	Jagatpur Market Complex	48874	10704	5738	65316	1600	63716
08	Vikash Sadan Market Complex, College Square, Cuttack	415220	81732	53979	550931	71742	479189
09	Bidanasi Market Complex	156192	27768	20305	204265	25524	178741
	<b>Total</b>	<b>727006</b>	<b>875798</b>	<b>877046</b>	<b>9022850</b>	<b>1236923</b>	<b>7785927</b>

Detailed position of Service Tax (Market Wise) is furnished here under. It is evident from the above table that against the total demand Rs. 90,22,850.00 a sum of Rs 12,36,93.00 only has been collected during the year 2014-15, leaving a huge balance of Rs. 77,85,927.00.. It is revealed from the ledger that this huge amount of outstanding balance is due to non collection of arrears for years together. No efforts have been taken for collection of arrear service tax.

Suitable and sincere steps may be taken for collection of outstanding dues including current demand.

*The detailed D.C.B position of outstanding Service Tax for the Year 2014-15 is furnished unit-wise here under.*

**DEMAND COLLECTION BALANCE OF SERVICE TAX OF MARKET COMPLEX FOR THE PERIOD FROM DT. 01.04.2014 TO 31.03.2015 (YEAR)**

Sl. No.	Name of the allottee	Shop Room No.	Monthly Service Tax	Out Standing 01.04.2014 as per Ledger	Current Demand	Current Interest	Total Demand
	<b>AMB M.C</b>						
1	OSCB LTD	6 to 10	2396	39508	28752	5136	73396
2	Treasury	13 to 26	7697	1	92364	1751	94116
3	Income Tax	21 & 215 to 220	Vacate on 26.08.2013	3867236	NIL	502741	4369977
4	J. Samantaray	19A	323	32728	3876	4295	40899
5	N. Das	41	563	54025	6756	7023	67804
6	Dilip Swain	41B	306	30540	3672	3970	38182
7	Nirajan Das	41A	464	47114	5568	6125	58807
8	Bijay Ku Jhingania	42 & 43	927	74684	11124	9709	95517
9	U.R. Jena	44	464	46597	5568	6058	58223
10	SBI	46 to 55 & 154 to 160	9402	928423	112824	56641	1097888
11	Sr. Supdt. Post Office	57	862	4310 Credit	10344	NIL	6034
12	Tourist Office	59 to 60	930	61372	3720	9273	74365
13	S. Rout	61A	56	5636	672	767	7075
14	A.K. Nanda	141 & 142	1274		90299		90299
15	S. Samantaray	143	224	27019	2688	3512	33219
16	S.S.Routray	33,145 & 146-32	804	21285	9648	2581	33514
17	S. Mohapatra	147	474	47408	5688	6163	59259
18	P. Rout	147(P) & 148	371	36633	4452	4762	45847
19	A. K. Lakhotia	150,151	7428	13961	5936	877	20774
20	A. Satapathy	150(P) & 151(P)	1978	1978	23736	NIL	25714
21	S.L.Mundra	241 & 242		60249			60249
22	A.K. Choudhury	243 & 244	1090	108026	13080	14043	135149
23	S. Samantaray	245	173	19313	2076	2719	24108
24	R. M. Sahoo	247/248	767	73256	9204	9523	91983
25	Card Bank	249 & 250	1435	132766	17220	17260	167246
26	Orissa State Seed Certify Agency	251		32319		4338	36657

27	S. Swain	255 & 256	183	20947	2196	2723	25866
28	Minning Officer	257 to 260	2484		29808	2099	31907
29	R. Mohapatra	61A	390	2824	4680	367	7871
30	R.N. Parija		192	1391	2304	181	3876
				5782929	508255	684237	6975821
	<b>JAJATIKENDRA M.C</b>						
31	B. N. Bhagat(JK)	01	198	204	2376	27	2607
32	Manjushree Mohanty	02	99	673(CR)	1188		515
33	Ashok Ku. Singh	03	131	3264	1572		4836
34	Sarat Ch. Sahoo	04	131	4720	1572		6292
35	Ganesh Prasad Bhagat	05	141	311(CR)	1692		1381
36	Orissa State Handloom	6 & 7	266	7052	3192	917	11161
37	Pravat Ku. Mohapatra	08	257	669	3084	87	3840
38	Md. Jawad	09	131	5290	1572	688	7550
39	Md. Tayab	10	99	399	1188	52	1639
40	Rajlaxmi Ray	11	129	42	1548	5	1595
41	Eastern Media Limited	12	331	657(CR)	3972		3315
42	Jagannath Prasad Bhagat	13	205	474(CR)	2460		1986
43	F.M Sahoo	14	96	418(CR)	1152		734
44	Rakesh Singh	15	128	438	1536	57	2031
45	Shushama Sharma	16	146	319	1752		2071
46	Dr. Rebatikanta Das	17	53	220(CR)	636		416
47	Orissa State Civil Supply Corporation	18	204	19855	2448	2581	24884
48	Dr. Rebatikanta Das	21,22,23	280	1965	3360	255	5580
49	Hemanta Ku. Choudhury	24	63	7239	756	941	8936
50	T.P Bhagat	25	113	13142	1356	1708	16206
51	T.O.P(Vacant 17.07.2008)	26		1810		235	2045
52	Sasmita Prusty	26	581	12819	6972	1666	21457
53	Manas Ranjan Das	27	48	5216	576	678	647
54	Gousi Khan	28	79	9205	948	1197	11350
55	Alok Mohanty	29	146	17002	1752	2210	20964
56	M.A. Nawaz	30	79	4323	948	603	5874

57	Prakash Ch. Choudhury	31	79	603	948	78	1629
58	Sirajal Haque	32	79	9056	948	1177	11181
59	Baboo Ram Singh	33	79	7200	948	936	9084
60	Sanjukta Tripathy	34	79	6554	948	852	8354
61	Pranati Prasad	35	145	16656	1740	2165	20561
62	Sumeet Sen	36	146	16680	1752	2396	20828
63	Satyaki Ghose	37	72	2128	864	277	3269
64	Ahalya Pradhan	101	80	9098	960	1183	11241
65	Orissa State	102	80	2615	960	340	3915
66	West Bengal State Handloom	103	80	244	960	32	1236
67	Rajanikanta Mohanty	104	80	5775	960	751	7486
68	Prafulla Ku. Sahoo	105	159	228(CR)	1908		1680
69	Sanghamitra Sahoo	106	335	38531	4020	5009	47560
70	Pravati Nalini Singh	109	80	84	960	42	1086
71	Rita Devi Bhagat	110	319	35756	3828	4648	44232
72	Ashis Ku. Das	112	80	9125	960	1186	11271
73	Kamal Kumar Das	113	163	19537	1956	2540	24033
74	Rajashree Mohanty	116	338	38512	4056	5020	47588
75	B.S.Jagatdeo	120	63	2870	756	373	3999
76	Bharat Petroleum Corporation	2/L	618	62132	7416	8077	77625
77	Suwendu Mohanty	3L	33	419	396	54	869
78	Gandharba Khatua	4L	22	594	264	77	935
79	Ajanta Advertsing (Hold)	1H	75	1356(CR)	900		456
82	Prasanta KU. Sahoo	5/L	142	142	1704		1846
				394947	90720	51120	536787
	<b>PERIPHERI M.C</b>						
80	Mewalal Bhagat(Peripheri M.C)	D/8	79	224	948	29	1201
81	N.K. Singh(Narendra Ku. Singh)	F-2	79	7236	948	941	9125
				7460	1896	970	10326

Sl. No.	Name of the allottee (Banijalaya M.C)	Shop Room No.	Monthly Service Tax	Out Standing Service Tax as per Ledger	Current Demand	Current Interest	Total Service Tax Due	Collected
Interest @ 13%								
1	Shantilata Pradhan	1	231	26481	2772	3443	32696	NIL
2	Narendra Ku. Debta	2	78	7794	936	1013	9743	624
3	Neelam Arora	3	78	3649	936	474	5059	1014
4	Ashok Arora	4	78	3238	936	421	4595	1014
5	Dr. Radha Raman Prasad Tripathy	5	80	201	960	NIL	1161	1161
6	Dr. Narayan Rao	6	78	435(CR)	936	NIL	501	780
7	Dr. S. R. Bhadra	7	78	4679	936	608	6223	156
8	Pradipta Ku Routray	8	52	5150	624	670	6444	240
9	Partha Mohapatra	10	26	2922	312	380	3614	
10	G.R. Agrawalla	11B	126	3236	1512	421	5169	1512
11	Laxmikanta Ray	12	78	8290	936	1078	10304	
12	Umesh Ch. Panda	13	78	8710	936	1132	10778	
13	Nrusingh Ch. Prusty	15	90	403	1080	52	1535	1393
14	Dr. Bijay Ku. Pattanayak	16	78	5450	936	709	7095	
15	Manoranjan Bal	19	78	8185	936	1064	10185	
16	Bhagalaxmi Choudhury	22	78	3359	936	437	4732	858
17	Bijay Ku. Debta	26	56	3985	672	518	5175	
18	Rajendra Ku. Senapati	27	52	5947	624	773	7344	
19	Rabindra Nath Sarkar	31	78	8647	936	1124	10707	
20	Santosh Arora	33	79	3661	948	476	5085	1006
21	Gajendra Debta	101	178	12153	2136	1580	15869	1416
22	Samar Keshari Mohapatra	102	94	10783	1128	1402	13313	
23	Surendra Debta	103	28	2360	336	307	3003	201
24	Sanatan Samal	104	106	11676	1272	1518	14466	
25	Sasmita Ray	105	105	12250	1260	1593	15103	
26	Bijay Ku. Mohapatra	106	105	4086	1260	531	5877	107
27	Bidulata Nayak	107	107	689			689	
28	Tapan Ku. Rout	33-107-35	735	30914	8820	4019	43753	

29	Bidyadhar Khatua	33-108-35	105	11664	1260	1516	14440	
30	Akshaya Ku. Khtua	109	106	9886	1272	1285	12443	
31	OTM	110 to 113	519	58634	6228	7622	72484	
32	Sayeed Asifulla	114	106	12175	1272	1583	15030	
33	P.K.Maheswar	115	105	11908	1260	1548	14716	
34	Kartik Ch. Singh	116	105	9259	1260	1204	11723	1155
35	Rajesh Ch. Pattanaik	118	105	5074	1260	660	6994	1575
36	Achuta Nanda Sahoo	119	106	6058	1272	788	8118	1190
37	Giridhari Sahoo	120	28	321(CR)	336		15	376
38	Smrutimayee Parida	121	94	10745	1128	1397	13270	
39	Iswar Dutta Kumar	122	165	4600	1980	598	7178	2145
				338145	54540	43944	436629	1792

Sl. No.	Name of the allottee (KIOSK)	Shop Room No.	Monthly Service Tax	Out Standing Service Tax as per Ledger	Current Demand	Current Interest	Total Due
1	Chandra Sekhar Kundu	33-10-30	6	260	72	34	366
2	Ashok Ku. Kundu	33-11-30	6	820	72	107	999
3	Ashok Ku. Pati	33-11A-30	8	225	96	29	350
4	Naba Kishore Nayak	Kiosk-12	8	195	96	25	316
5	Trilochan Ojha	33-13-30	7	260	84	34	378
6	Satyabhama Mallick	K-32	49	4166	588	542	529
7	Indramani Barik	K-40	12	1373	144	178	169
8	Hrushikesh Sahoo	K-41	12	1373	144	178	169
9	Krushna Ch. Dalai	K-42	12	1373	144	178	169
10	Sankar Sahoo	K-55	12	1373	144	178	169
11	Bhima Sahoo	K-56	12	1373	144	178	169
12	Paheli Behera	K-57	12	687	144	89	920
13	Jogendra Behera	K-62	151	5331	1812	693	783
14	Bholanath Das	K-71	69	4504	828	856	618
15	Banamali Behera	K-72	69	4858	828	632	631
16	Subah Mohanty	K-93	8	143	96	19	258
17	Jayadrath Das	K-124	28	29	336		365
18	Kalyani Medicine Store	K-104	148	294	1776	38	210
19	Laxmidhar Sahoo	K-151	16	1771	192	230	219
20	Sadasiba Rout	K-152	16	1771	192	230	219
21	Ganeswar Lenka	K-153	16	1771	192	230	219
22	Kishore Chandra Nath	K-154	16	1771	192	230	219
23	Braja Kishore Sahoo	K-154	8	911	96	118	112



Sl. No.	Name of the allottee	Shop Room No.	Monthly Service Tax	Out Standing Service Tax as per Ledger	Current Demand	Current Interest	Total Service Tax Due	Collection as on 31.03.2015
1	Srikanta Routray	01	156	92(CR)	1872		1780	1600
2	Surajeet Khuntia	Dhaba(I)	334	7670	4008	997	12675	
3	Nagen Samal	Dhaba(II)	402	41296	4824	4741	50861	
4				48874	10704	5738	65316	1600
<b>VIKASH SADAN M.C</b>								
5	S. C. Panda,J.K.Tyre(Vikash Sadan)	Hording	74	8859	888	1152	10899	
6	Indian Overseas Bank(College Square)	A-1	3033	240115	36396	31215	307726	42462
7	OMFED(College Square)	b	2440	23527	29280	3059	55866	29280
8	Swati Das	A-12	1264	142719	15168	18553	176440	
				415220	81732	53979	550931	71742

**13.2 - Demand & Collection of rents from different Market Complex O.S.P No. – 55 to 57**

**Demand, Collection & Balance of rents from different Market Complex O.S.P No. – (55 to 57)**

Regarding the rent collection, the abstract of Demand, Collection and Balance (DCB) of Market Complex for the period 01.04.2014 to 31.03.2015 has given below.

**ABSTRACT OF DEMAND COLLECTION AND BALANCE (D.C.B) OF RENT MARKET COMPLEX, FOR THE PERIOD  
FROM DT.01.04.2014 TO DT. 31.03.2015**

Sl. No.	Name of the allottees	Monthly Licensee Fees Amount (Rs)	Opening balance as on 01.04.14 Amount (Rs)	Current demand For the year 2014-15 Amount (Rs)	Current Interest for the year 2014-15	Total Demand as on 31.03.15	Collection During the year 2014-15 Amount (Rs)	Balance as on 31.03.15 Amount (Rs)	Remarks
1.	Arunodoya Market Building Link Road, Cuttack.	626075.00	65243856.00	3279232.00	7288999.00	75812087.00	2984774.00	72827313.50	
2.	Peripheri Market Complex	1280.00	53246.00	15360.00	5850.00	74456.00	6400.00	68056.00	
3.	Vikash Sadan Market	54505.00	1981825.00	654060.00	205734.00	2841619.00	654060.00	2187559.00	

	Complex, College Square, Cuttack.	0	0		0		0		
4.	Bidanasi Market Complex, Sector-6	194033=00	408026=00	685656=00	47191=00	1140873=00	756496=00	384377=00	
5.	Jagatpur Market Complex with Truck Terminal	192525=00	558456=00	2310300=00	15266=00	2884022=00	595635=00	2288387=00	
6.	Old Jail Market Complex	128046=00	128046=00	1686659=00	5987=00	1820692=00	1820692=00	Nil	
7.	Kiosk at Cuttack	6393=00	659046=00	77340=00	27758=00	764144=00	40825=00	723319=00	
8.	Dinabandhu Bipani Market Complex. 'A' Type Shop	18100=00	5163918=00	218400=00	81532=00	5463850=00	172950=00	5290900=00	
9.	Dinabandhu Bipani Market Complex. 'B' Type Shop	7050=00	2359957=00	84600=00	30822=00	2475379=00	22700=00	2452679=00	
10.	Banijyalaya Market Complex (Bajrakabati)	37102=00	11069765=00	445224=00	1038751=00	12553740=00	345165=00	12208575=00	
11.	Jajati Kendra Market Complex at Buxibazar	64218=00	9763670=00	853797=40	855939=60	11473407=60	669415=00	10803992=60	
a.	G.Total-		97389812=10	10310628=40	9603829=60	117304270=10	8069112=00	114235158=10	

On verification of the DCB ledger and its related files & registers and from the above table, it is observed that a sum of Rs. 80,69,112.00 has been collected during the year under audit as against the total demand of Rs. 11,73,04,273.00 leaving a huge balance of Rs. 11,42,35,158.00 outstanding for collection which is a major financial loss to CDA. The collection percentage is less than 10%, which is negligible and very poor. It appears that the collection mechanism in the CDA has failed to devise proper strategy for smooth collection of arrear and also in current rents. Sincere and effective steps need be taken to streamline the collection (ensure arrear collection) to remove the financial strain of the CDA.

The detailed Demand, Collection and Balance position of outstanding rents are furnished unit wise here under.

**Up to date D.C.B. 14-15**

**DEMAND COLLECTION BALANCE OF ARUNODAYA MARKET BUILDING**

**WITH EFFECT FROM 01.04.2014 TO 31.03.2015**

Sl. No.	Name of the allottees	Shop Room No.	Monthly Licencee Fees Amount (Rs)	Opening balance as on 01.04.14 Amount (Rs)	Current demand 1.4.14 to 31.3.15 Amount (Rs)	Current interest as on 31.3.15	Total Demand As on 31.3.15	Collection 01.04.014 to 31.03.15 Amount (Rs)	Balance Outstanding as on 31.3.15 Amount (Rs)	Remarks
1.	Orissa State Co-operative Bank Ltd.	6 to 10	19,387=50	5016=00cr	232650=00	-	227634=00	232656=00	5022=00cr	
2.	Special Treasury	13 to 20	62,273=00	50=00cr	747276=00	-	747226=00	747276=00	50=00cr	
3.	Income Tax	215 to 220 & entire (S. B)	3,34,464=00	35074222=00	-	4609038=00	39683260=00	-	39683260=00	Vacated as 26.08.2013
4.	Janendra Samantaray	19(A)	1,882=00	288474=00	22584=00	-	311058=00	2000=00	309058=00	
5.	Niranjan Das	41	3,750=00	218342=00	45000=00	23405=00	286747=00	35000=00	251747=00	
6.	Dillip Ku. Swain	41(B)	2,475=00	60863=00	29700=00	5002=00	95565=00	61000=00	34565=00	
7.	Niranjan Das	41(A)	4,553=00	296055=00	54636=00	31568=00	382259=00	55000=00	327259=00	
8.	Bijaya Kumar Jhingania	42 & 43	7,500=00	655688=00	90000=00	71269=00	816957=00	43000=00	773957=00	

9	Udesh Ranjan Jena	44	3,750=00	332219=00	45000=00	35856=00	413075=00	44500=00	368575=00	
10	State Bank of India	45 to 56 154 to 160	76,070=00	18775215= 00	912840=00	1949108= 00	21637163= 00	912840=0 0	20724323= 00	
11	Sr. Superintendent of Post Office	57 & 58	6,975=00	3772=00cr	83700=00	-	79928=00	86825=00	6897=00cr	
12	Tourist Office	59 & 60	7,520=00	514820=00	30080=00	47777=00	592677=00	143650=0 0	449027=00	Vacated on 31.7.14
13	Sujata Rout	61(A)	450=00	36074=00	5400=00	3948=00	45422=00	-	45422=00	
14	Ashok Kumar Nanda	141 & 142	12,370=00	592532=00	-	-	592532=00	-	592532=00	Vacated on 3.5.2012
15	Subrat Samantaray	143	3,612=00	888625=00	43344=00	-	931969=00	-	931969=00	
16	Orissa State Sc/St.	145 & 146	-	327354=00	-	33982=00	361336=00	-	361336=00	<b>Vacated on 10.5.2006</b>
17	Saroj Kumar Mohapatra(Mo vitor)	147 & 148	1,107=50	869190=50	13290=00	90739=00	973219=50	-	973219=50	
18	Panchan Rout	147(p),1 48	3,000=00	348109=00	36000=00	37508=00	421617=00	-	421617=00	
19	Ashok Kumar Lakhotia	150,151( P)	6,020=00	75442=00	42140=00	5236=00	122818=00	122818=0 0	Nil	<b>Vacated on 30.11.201 4</b>
20	Mrutunjay Mishra	152/153	-	545408=00	-	-	545408=00	-	545408=00	
21	Sankarlal Mundra	241/242		470157=00	-	-	470157=00	-	470157=00	<b>Eviction on 3.5.2012</b>
22	Anil Kumar Choudhury	243/244	4,264=00	825059=00	51168=00	-	876227=00	-	876227=00	
23	Sujogy Samantaray	245/246	2800=00	528257=00	33600=00	-	561857=00	-	561857=00	<b>Revised calculatio n</b>
24	Rabindra Mohan Sahoo	247/248	3,010=00	355430=00	36120=00	-	391550=00	22875=00	368675=00	
25	CARD BANK	249 & 250	11,613=00	2347307=0 0	139356=00	244304=0 0	2730967=0 0	-	2730967=0 0	
26	Orissa State Seeds Certification Agency	251		94849=00	-	9846=00	104695=00	-	104695=00	<b>Vacated on 26.9.2012</b>
27	Dy. Director .A.S. & W Management	252/ 253/254	-	170307=00	-	17704=00	188011=00	-	188011=00	<b>Vacated on 31.12.200 5</b>
28	Sumitra Swain	255/256	1,484=00	422553=00	17808=00	44544=00	484905=00	-	484905=00	
29	Mining Officer	257 to 260	20,095=00	Nil	241140=00	9194=00	250334=00	250334=0 0	Nil	<b>252,253,2 54 has  been allotted.</b>
30	S.S. Ray	145/146	6,500=00	111591=00	78000=00	14557=00	204148=00	-	204148=00	
31	Adyasa Satpathy	150(P),1 51  (P),152( P)	16,000=00	Nil	192000=00	-	192000=00	192000=0 0	Nil	
32	Rojalini Mohapatra	61(A)	3,150=00	19136=00	37800=00	2989=00	59925=00	20000=00	39925=00	
33	R.N. Parija			9416=00	18600=00	1425=00	29441=00	13000=00	16441=00	
<b>Total -</b>			<b>626075=00</b>	<b>65243856= 50</b>	<b>3279232=00</b>	<b>7288999= 00</b>	<b>75812087= 50</b>	<b>2984774= 00</b>	<b>72827313= 50</b>	

**DEMAND COLLECTION AND BALANCE OF JAJATI KENDRA MARKET COMPLEX, BUXIBAZAR,**

**WITH EFFECT FROM DT.01.04.2014 TO DT. 31.03.2015**

Sl. No.	Name of the allottees	Shop Room No.	Monthly Licensee Fees Amount (Rs)	Opening balance as on 31.03.14 Amount (Rs)	Current demand 1.4.14 to 31.03.15 Amount (Rs)	Current Interest 01.04.14 to 31.03.15	Total Demand As on 31.03.15	Collection 01.04.14 to 31.03.15 Amount (Rs)	Balance Outstanding as on 31.03.15 Amount (Rs)	Remarks
1	Baidyanath Bhagat	01	1600=00	Nil	19200=00	-	19200=00	19200=00	Nil	
2	Dr. Manjushree Mohanty	02	800=00	Nil	9600=00	-	9600=00	9600=00	Nil	
3	Ashok Kumar Singh	03	1060=40	435409=80	12724=80	45192=60	493327=20	12721=00	480606=20	
4	Sarat Chandra Sahoo	04	1060=40	77412=80	12724=80	8062=00	98199=60	16660=00	81539=60	
5	Ganesh Prasad Bhagat	05	1136=00	25992=00cr	13632=00	-	12360=00cr	13632=00	25992=00cr	
6	Orissa State Handloom Weavers Co-Op.Society	06	1354=00							
7	Orissa State Handloom weavers Co-op .Society	07	800=00	138199=00	25848=00	14345=00	178392=00	25848=00	152544=00	
8	Pravat Kumar Mohapatra	08	2083=50	11827=00	25002=00	1226=00	38055=00	24996=00	13059=00	
9	Md. Jawad (Revised)	09	1060=40	18723=00	12724=80	1944=00	33391=80	12720=00	20671=80	
10	Md.Tayub	10	800=00	27273=00cr	9600=00	-	17673=00cr	9600=00	27273=00cr	Revised calculation made and misappropriation amount of Rs.9600/- taken in to account
11	Rajlaxmi Ray (Revised)	11	1040=00	1860=00cr	12480=00	-	10620=00	12480=00	1860=00cr	
12	Eastern Media Ltd	12	2680=50	3268=00cr	32172=00	-	28904=00	32172=00	3268=00cr	
13	Jagannath Pr. Bhagat	13	1655=00	124891=00	19860=00	12992=00	157743=00	18960=00	138783=00	
14	Fakir Mohan Sahoo (Revised)	14	774=00	920515=00	9288=00	95560=00	1025363=00	8514=00	1016849=00	
15	Rakesh Singla (Revised)	15	1035=00	11712=00	12420=00	1215=00	25347=00	12420=00	12927=00	
16	Susama Sharma(Revised)	16	1185=00	21598=00cr	14220=00	-	7378=00cr	14220=00	21598=00cr	
17	Dr. Rebati Kanta Das	17	429=00	2518=00cr	5148=00	-	2630=00	5148=00	2518=00cr	
18	Orissa State Civil Supply Co-op Ltd	18	429=00	46885=00	5148=00	4866=00	56899=00	5148=00	51751=00	
19	Orissa State Civil Supply Co-op Ltd	19/20	1650=00	139352=00	19800=00	14465=00	173617=00	19800=00	153817=00	

20	Dr. Rebati Kanta Das	21/22/ 23	2262=00	Nil	27144=00	nil	27144=00	27144=00	0=00	
21	Hemant Kumar Choudhury	24	506=25	443038=00	6075=00	46223=00	495336=00	-	495336=00	
22	T.P. Bhagat	25	1820=00	409945=00	21840=00	-	431785=00	-	431785=00	
23	T.O.P.	26	443=00	442875=00	-	45975=00	488850=00	-	488850=00	Left
24	Manas Ranjan Das	27	385=00	481114=00	4620=00	49662=00	535396=00	12000=00	523396=00	
25	Gousi Khan	28	642=00	267576=00	7704=00	28070=00	303350=00	-	303350=00	
26	Alok kumar Mohanty	29	1177=00	79601=00	14124=00	8801=00	102526=00	-	102526=00	
27	MA. Nawaz (Revised)	30	642=00	373972=00	7704=00	38652=00	420328=00	13704=00	406624=00	
28	Prakash Ch. Choudhury	31	642=00	127456=00	7704=00	12385=00	147545=00	37062=00	110483=00	
29	Md. Sirazul Haque	32	642=00	607161=00	7704=00	63323=00	678188=00	-	678188=00	
30	Baburam Singh	33	642=00	132237=00	15408=00	-	147645=00	29062=00	118583=00	
	Damage		1284=00							
31	Sanjukta Tripathy	34	1284=00	119709=00	15408=00	-	135117=00	31704=00	103413=00	Interest wrongly charged
	Damage									
32	Pranati Prasad	35	1177=00	140454=00	14124=00	15117=00	169695=00	-	169695=00	
33	Sumeet Sen	36	1177=00	455087=00	14124=00	47782=00	516993=00	-	516993=00	
34	Satyaki Ghosh(Revised)	37	580=00	21546=00	6960=00	2235=00	30741=00	6960=00	23781=00	
35	Ahalya Pradhan	101	645=00	439743=00	7740=00	46606=00	494089=00	-	494089=00	
36	Orissa State Taser Silk Co-Op Society	102	645=00	7719=00	7740=00	1094=00	16553=00	-	16553=00	
37	West Bengal State Handicraft Co.Op.Society (Revised)	103	645=00	Nil	7740=00	-	7740=00	7740=00	Nil	
38	Rajani Kanta Mohanty	104	645=00	309533=00	7740=00	32280=00	349553=00	5160=00	344393=00	
39	Prafulla Ku. Sahoo	105	1290=00	3217=00	15480=00	332=00	19029=00	15480=00	3549=00	
40	UPICA	107/ 108	-	189145=00	-	-	189145=00	-	189145=00	
41	Sanghamitra Sahoo	106	2709=00	394466=00	32508=00	42188=00	469162=00	-	469162=00	
42	Pravat Nalin Singh	109	645=00	645=00	7740=00	66=00	8451=00	7095=00	1356=00	
43	Ritadevi Bhagat	110/ 111	2580=00	756443=00	30960=00	79708=00	867111=00	-	867111=00	
44	Asish Ku. Das	112	645=00	5040=00	7740=00	716=00	13496=00	7000=00	6496=00	
45	Kamal Kumar Das	113	1,317=00	66888=00	15804=00	7292=00	89984=00	5000=00	84984=00	
46	B.S.Jagatdeo	120	508=00	50679=00	6096=00	4913=00	61688=00	15588=00	46100=00	
47	Bharat Petroleum Corp. Ltd.	2/L	4500=00	351252=00	60000=00	36462=00	447714=00	60000=00	387714=00	
48	Suvendu Mohanty	3/L	267=00	88=00	3204=00	51=00	3343=00	2937=00	406=00	
49	Gandharb Khatua	4/L	175=00	206=00cr	2100=00	-	1894=00	2190=00	296=00cr	
50	Rajshree Mohanty	116	2,735=00	314999=00	32820=00	33949=00	381768=00	-	381768=00	
51	Selvel Adv. Agency	Hodini g	15,400=00	839969=00	-	-	839969=00	-	839969=00	
52	Ajanta Advertising Agency(Hordings)	Hodini g J.K.	600=00	2698=00	7200=00	91=00	9989=00	7200=00	2789=00	
53	Manoranjan Das	107	3550=00	Nil	88750=00	900=00	89650=00	88750=00	900=00	3550=00 Rent 85200=00 SD
55	Sasmita Prusty	26	4700=00	87164=00	56400=00	11199=00	154763=00	-	154763	
56	Prasant Kumar Sahoo	5/L	1150=00	-	13800=00	-	13800=00	13800=00	Nil	
	<b>Total-</b>		<b>64218=00</b>	<b>9763670=60</b>	<b>853797=40</b>	<b>855939=60</b>	<b>11473407=60</b>	<b>669415=00</b>	<b>10803992=60</b>	
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**DEMAND COLLECTION & BALANCE OF BANIJYALAYA MARKT COMPLEX, BAJRAKABATI**

**WITH EFFECT FROM 01.04.2014 TO 31.03.2015.**

Sl. No.	Name of the allottees	Shop Room No.	Monthly Licensee Fees Amount (Rs)	Opening balance as on 01.04.14 Amount (Rs)	Current demand 1.4.14 to 31.03.15 Amount (Rs)	Current Interest 01.04.14 to 31.03.15	Total Demand As on 31.03.15	Collection 01.04.14 to 31.03.15 Amount (Rs)	Balance Outstanding as on 31.03.15 Amount (Rs)	Remarks
1	Santilata Pradhan	01	3,738=00	369877=00	44856=00	-	414733=00	-	414733=00	
2	Narendra Devata	02	314=00	524916=00	3768=00	54512=00	583196=00	4396=00	578800=00	
3	Neelam Arora	03	628=00	160343=00	7536=00	16593=00	184472=00	8164=00	176308=00	
4	Ashok Arora	04	628=00	155580=00	7536=00	16101=00	179217=00	8164=00	171053=00	
5	Dr. R. P. Tripathy	05	644=00	26=00 cr	7728=00	-	7702=00	9084=00	1382=00 cr	Revised calculation.
6	Dr. Narayan Rao	06	628=00	1253=00 cr	7536=00	-	6283=00	7536=00	1253=00 cr	
7	Dr. S.R. Bhadra	07	628=00	168632=00	7536=00	17696=00	193864=00	1256=00	192608=00	
8	Pradeep Ku. Routray	08	416=00	114906=00	4992=00	12182=00	132080=00	4400=00	127680=00	
9	Partha Mohapatra	10	210=00	210973=00	2520=00	21996=00	235489=00	-	235489=00	
10	G.R. Agarawalla	11/B	1,021=00	9499=00	12252=00	-	21751=00	21751=00	Nil	

11	Prasanta Kumar Mohapatra	11	-	63100=00	-	-	63100=00	-	63100=00	
12	Laxmikanta Ray	12	628=00	17446=00	7536=00	2098=00	27080=00	-	27080=00	
13	Umesh Ch. Panda	13	628=00	155939=00	7536=00	-	163475=00	-	163475=00	
14	Nrusingh Ch. Prusty	15	730=00	8364=00	8760=00	562=00	17686=00	16000=00	1686=00	
15	Dr. Bijay Ku. Pattanaik	16	628=00	589978=00	7536=00	61245=00	658759=00	7560=00	651199=00	
16	Manoranjan Bal	19	628=00	61526=00	7536=00	5681=00	74743=00	24000=00	50743=00	
17	Prasanta Ku. Mohapata	20	-	77045=00	-	-	77045=00	-	77045=00	
18	Subhadhra Panda	21	-	78718=00	-	-	78718=00	-	78718=00	
19	Ashis ku. Dey	22	-	3721=00	-	-	3721=00	-	3721=00	
20	B.L. Choudhury	22	628=00	168200=00	7536=00	17152=00	192888=00	9420=00	183468=00	
21	Sanjay Ku. Naik	23	1,272=00	181121=00	15264=00	-	196385=00	-	196385=00	
22	Bijay Ku. Debata	26	456=00	14487=00	5472=00	1291=00	21250=00	9750=00	11500=00	
23	Rajendra Kumar Senapati	27	420=00	163408=00	5040=00	17133=00	185581=00	-	185581=00	
24	Pravat Ku. Mohapatra	28	-	44491=00	-	-	44491=00	-	44491=00	
25	Rabindra nath Sarkar	31	628=00	341792=00	7536=00	35767=00	385095=00	-	385095=00	
26	Santosh Arrora	33	636=00	165242=00	7632=00	17106=00	189980=00	8164=00	181816=00	Enhancement of License fee from 1.4.97 from

										Rs.318/- to Rs.636/-
27	Gajendra Debata	101	1440=00	369727=00	17280=00	38748=00	425755=00	10080=00	415675=00	
28	Samar Keshari Mohapatra	102	380=00	607890=00	4560=00	63029=00	675479=00	20000=00	655479=00	
29	Surendra Devata	103	230	245886=00	2760=00	25566=00	274212=00	1840=00	272372=00	
30	Sanatan Samal	104	860	439230=00	10320=00	45989=00	495539=00	-	495539=00	
31	Mangala Weaver Co-op.Society	105	-	386300=00	-	40100=00	426401=00	-	426401=00	
32	Sasmita Ray	105	850	111212=00	10200=00	11883=00	133295=00	1000=00	132295=00	
33	B.K. Moharana	106	850	13735=00	10200=00	1257=00	25192=00	24000=00	1192=00	
34	Bidulata Nayak Evicted	107	-	66094=00	-	-	66094=00	-	66094=00	
35	Bidyadhar Khatua	108	850	1344715=00	10200=00	139985=00	1494900=00	2000=00	1492900=00	
36	Akshya Ku Khatua	109	860	197137=00	10320=00	20857=00	228314=00	-	228314=00	
37	O.T.M.	110,111, 112 & 113	2100	629187=00	25200=00	65262=00	719649=00	25200=00	694449=00	
38	Sayeed Arifulla	114	860	46248=00	10320=00	5194=00	61762=00	25000=00	36762=00	
39	P.K. Maheswari	115	850	594549=00	10200=00	62109=00	666858=00	-	666858=00	
40	Kartik Ch Singh	116	850	1074707=00	10200=00	111566=00	1196473=00	10200=00	1186273=00	Recalculation from 1.4.97  as per High Court &  Damage charge from 1.4.97
41	Rajesh Ch. Pattnaik	118	850	146981=00	10200=00	14977=00	172158=00	18700=00	153458=00	<b>Recalculated</b>
42	Achuta Nanda	119	860	400977=00	10320=00	41647=00	452944=00	9460=00	443484=00	Recalculated

	Sahoo									from 1988 due to non posting of Rs.500/- as 11.7.88, Rs.1720/- in Jan 24,1998
43	Giridhari Sahoo	120	230	211=00cr	2760=00	-	2549=00	3020=00	471=00cr	
44	Smt. Smrutimayee Parida	121	760	47244=00	9120=00	5252=00	61616=00	5000=00	56616=00	
45	I.D. Kumar	122	1335	188149=00	16020=00	18818=00	222987=00	34020=00	188967=00	
46	Tapan Kumar Rout	107	5950	262318=00	71400=00	29396=00	363114=00	16000=00	347114=00	
47	Sk Satar	32	314/-	49665=00	-	-	49665=00	-	49665=00	
<b>TOTAL BALANCE-</b>			<b>37.102/-</b>	<b>11069765=00</b>	<b>445224=00</b>	<b>1038751=00</b>	<b>12553740=00</b>	<b>345165=00</b>	<b>12208575=00</b>	

**Demand Collection & Balance of Dinabandhu Bipani Market Complex- ('A'- Type)**

**With effect from 01.04.2014 to 31.03.2015.**

Sl.No.	Name of the allottees	Shop Room No.	Monthly Licencee Fees Amount (Rs)	Opening balance as on 31.03.2014 Amount (Rs)	Current demand 1.4.14to 31.03.2015 Amount (Rs)	Current Interest 1.4.14 to 31.3.15 Amount (Rs)	Total Demand as on 31.03.15 (Rs)	Collection for the year 01.04.2014 to 31.03.2015	Balance outstanding as on 31.03.2015 Amount (Rs)	Remarks
--------	-----------------------	---------------	-----------------------------------	--	--	--	----------------------------------	--	--	---------

01	Susila Bhagat	01	200/-	26434=00	2400=00	-	28834=00	-	28834=00
02	Kailash Ch. Barik	02	200/-	35337=00	2400=00	-	37737=00	3000=00	34737=00
03	Arjun Barik	03	200/-	33663=00	2400=00	-	36063=00	3600=00	32463=00
04	Yusuf Khan	04	200/-	23016=00	2400=00	-	25416=00	3400=00	22016=00
05	Sarat Ch.Mulia	05	200/-	30733=00	2400=00	-	33133=00	2200=00	30933=00
06	Dhaneswar Mulia	06	200/-	41804=00	2400=00	-	44204=00	5400=00	38804=00
07	Purna Chandra Sahoo	07	200/-	56620=00	2400=00	-	59020=00	-	59020=00
08	Rajashree Mohanty	08	200/-	52694=00	2400=00	-	55094=00	5000=00	50094=00
09	Kailash Ch.Sahoo	09	200/-	45264=00	2400=00	-	47664=00	-	47664=00
10	Harekrushna Sahoo	10	200/-	51213=00	2400=00	-	53613=00	3600=00	50013=00
11	Hari Sahoo	11	200/-	56658=00	2400=00	-	59058=00	4500=00	54558=00
12	Jagu Sahoo	12	200/-	47920=00	2400=00	-	50320=00	-	50320=00
13	Hrudananda Dey	13	200/-	50625=00	2400=00	-	53025=00	1600=00	51425=00
14	Abdul Manan	14	200/-	78470=00	2400=00	-	80870=00	-	80870=00
15	Suban Barik	15	200/-	71818=00	2400=00	-	74218=00	-	74218=00
16	Basudev Parida	16	200/-	52750=00	2400=00	-	55150=00	-	55150=00

17	Debendra Dey	19	200/-	68531=00	2400=00	-	70931=00	-	70931=00	
18	Basudev Patra	18	200/-	70520=00	2400=00	-	72920=00	2000=00	70920=00	
19	Subhransu Mishra	17	200/-	22668=00	2400=00	-	25068=00	5500=00	19568=00	
20	Natabar Swain	20	200/-	78419=00	2400=00	-	80819=00	-	80819=00	
21	Antaryami Subudhi	21	200/-	77052=00	2400=00	-	79452=00	-	79452=00	
22	B. Suryanarayan	22	200/-	71734=00	2400=00	-	74134=00	-	74134=00	
23	Kalandi Behera	23	200/-	53353=00	2400=00	-	55753=00	600=00	55153=00	
24	Kalandi Behera	24	200/-	72833=00	2400=00	-	75233=00	600=00	74633=00	
25	Abhimanyu Sahoo	25	100/-	52893=00	1200=00	5519=00	59612=00	200=00	59412=00	
26	Alekh Chandra Sahoo	26	200/-	62799=00	2400=00	-	65199=00	200=00	64999=00	
27	Jadumani Khatua	28	200/-	43465=00	2400=00	-	45865=00	1800=00	44065=00	
28	Rajkishore Mishra	29	200/-	31046=00	2400=00	-	33446=00	2000=00	31446=00	
29	Nabakishore Sahoo	27	200/-	31840=00	2400=00	-	34240=00	-	34240=00	Locked on 20.09.89
30	Natabar Sahoo	30	200/-	31304=00	2400=00	-	33704=00	2400=00	31304=00	
31	Manmohan Mulia	31	200/-	37409=00	2400=00	-	39809=00	2400=00	37409=00	
32	Nath Behera	32	100/-	79958=00	1200=00	8265=00	89423=00	2400=00	87023=00	
33	Bishnu Ch.Sahoo	33	200/-	47673=00	2400=00	-	50073=00	2000=00	48073=00	

34	Prana Krishna Sahoo	34	200/-	36720=00	2400=00	-	39120=00	2000=00	37120=00	
35	Jabbar Adamji	35	200/-	76397=00	2400=00	-	78797=00	-	78797=00	
36	Naba Kishor Sahoo	36	200/-	41092=00	2400=00	-	43492=00	2000=00	41492=00	
37	Mahammad Bux	37	200/-	32650=00	2400=00	-	35050=00	3600=00	31450=00	
38	Dinabandhu Sahoo	39	100/-	9871=00	1200=00	931=00	12002=00	3000=00	9002=00	
39	Hamid Khan	38	200/-	57281=00	2400=00	-	59681=00	-	59681=00	
40	Ali Mohammad	40	200/-	64632=00	2400=00	-	67032=00	2200=00	64832=00	
41	Sarat Ku. Sahoo	41	200/-	34650=00	2400=00	-	37050=00	2000=00	35050=00	
42	Md.Ibrahim	42	200/-	65006=00	2400=00	-	67406=00	2400=00	65006=00	
43	Prahallad Das	43	200	45778=00	2400=00	-	48178=00	3200=00	44978=00	
44	Dr.Dhurba Ch.Pattnaik	44	200	469594=00	1200=00	48750=00	519544=00	3600=00	515944=00	<b>Revised calculation made</b>
45	Sayeed Kasim	45	200	37674=00	2400=00	-	40074=00	3200=00	36874=00	
46	Sk. Kadar Bux	46	200	36303=00	2400=00	-	38703=00	2400=00	36303=00	
47	Sk. Ahammad Bux	47	200	40524=00	2400=00	-	42924=00	2800=00	40124=00	
48	Lalmohan Nayak	48	200	43530=00	2400=00	-	45930=00	2000=00	43930=00	
49	Sk. Nimatullah	49	200	33120=00	2400=00	-	35520=00	3200=00	32320=00	
50	Kartik Ch. Das	50	200	40119=00	2400=00	-	42519=00	2000=00	40519=00	

51	Sayeed Amin	51	200	44034=00	2400=00	-	46434=00	3600=00	42834=00
52	Md. Gyasyddin	52	200	35384=00	2400=00	-	37784=00	1800=00	35984=00
53	Md.Hussain	53	200	54263=00	2400=00	-	56663=00	750=00	55913=00
54	Samir Khan	54	200	42595=00	2400=00	-	44995=00	2400=00	42595=00
55	Md. Sayeed	55	200	34376=00	2400=00	-	36776=00	3500=00	33276=00
56	Judhistir Khatua	56	200	52379=00	2400=00	-	54779=00	2400=00	52379=00
57	Mohavir Pr. Goel	57	200	29991=00	2400=00	-	32391=00	2000=00	30391=00
58	Ganesh pr. Sahoo	58	200	53618=00	2400=00	-	56018=00	2400=00	53618=00
59	Nazir Bux	59	200	44038=00	2400=00	-	46438=00	-	46438=00
60	Sk Gulab Nabi	60	200	66085=00	2400=00	-	68485=00	1200=00	67285=00
61	Nabi Bux	62	200	48243=00	2400=00	-	50643=00	200=00	50443=00
62	Sk Rasid	63	200	63011=00	2400=00	-	65411=00	-	65411=00
63	Kasim Akarim	64	200	68297=00	2400=00	-	70697=00	2200=00	68497=00
64	Fayazul Haque	65	200	54157=00			56557=00	1800=00	54757=00
65	Sudhiir Ku. Sahoo	66	200	52038=00	2400=00	-	54438=00	2400=00	52038=00
66	Sk Guamuruddin	67	200	106942=00	2400=00	-	109342=00	-	109342=00
67	G. Govinda Rao	68	200	64962=00	2400=00	-	67362=00	2200=00	65162=00

68	G.Zahiruddin Khan	69	100	36625=00	1200=00	3783=00	41608=00	2000=00	39608=00
69	Abdul Raheman	70	200	54143=00	2400=00	-	56543=00	2200=00	54343=00
70	Sanatan Samal	71	200	33735=00	2400=00	-	36135=00	2000=00	34135=00
71	Bhramarbar Sahoo	72	200	61092=00	2400=00	-	63492=00	-	63492=00
72	Krishna Ch. Sahoo	73	200	41778=00	2400=00	-	44178=00	2200=00	41978=00
73	Bhikari Sahoo	74	200	74071=00	2400=00	-	76471=00	-	76471=00
74	Ganesh Behera	75	200	55876=00	2400=00	-	58276=00	-	58276=00
75	Arjun Behera	76	200	30713=00	2400=00	-	33113=00	3400=00	29713=00
76	Md. Ibrahim	77	200	102417=00	2400=00	-	104817=00	2200=00	102617=00
77	Damodar Sahoo	79	200	24732=00	2400=00	-	27132=00	3400=00	23732=00
78	Shyam Sundar Sahoo	80	200	23385=00	2400=00	-	25785=00	3500=00	22285=00
79	Bijay Ku. Panigrahi	81	200	34851=00	2400=00	-	37251=00	1200=00	36051=00
80	Govinda Ch.Sahoo	82	200	70789=00	2400=00	-	73189=00	-	73189=00
81	Shyamsundar Sahoo	83	200	56333=00	2400=00	-	58733=00	-	58733=00
82	Nrusingh Ch. Singh	86	100	51984=00	1200=00	5347=00	58531=00	2400=00	56131=00
83	Pradeep Kumar Sahoo	87	200	77071=00	2400=00	nil	79471=00	-	79471=00
84	Hadibandhu Sahoo	88	200	32053=00	2400=00	-	34453=00	2400=00	32053=00

85	Abdul Sahar Ahammad	90	200	44844=00	2400=00	-	47244=00	2200=00	45044=00	
86	Bhasa Baig	91	100	83111=00	1200=00	8583=00	92894=00	2400=00	90494=00	
87	Fagu Barik	92	200	69606=00	2400=00	-	72006=00	2200=00	69806=00	
88	Balaram Sahoo	93	200	55057=00	2400=00	-	57457=00	2500=00	54957=00	
89	Chandra Sekhar Sahoo	94	200	66741=00	2400=00	-	69141=00	400=00	68741=00	
90	Basant Ku. Sahoo	95	200	40403=00	2400=00	-	42803=00	3600=00	39203=00	
91	Bhaskar Pradhan	96	200	52738=00	2400=00	-	55138=00	1000=00	54138=00	
92	Abdul Sattar	61	200	52626=00	2400=00	-	55026=00	2400=00	52626=00	
93	Dayanidhi Mohanty	89	200	66142=00	2400=00	-	68542=00	3500=00	65042=00	
94	Kasinath Prusty	78	300=00	3132=00	3600=00	354=00	7086=00	3000=00	4086=00	
	<b>TOTAL BALANCE</b>		<b>18,100=00</b>	<b>5163918=00</b>	<b>218400=00</b>	<b>81532=00</b>	<b>5463850=00</b>	<b>172950=00</b>	<b>5290900=00</b>	

**Demand Collection & Balance of Dinabandhu Bipani Market Complex- ('B'- Type)**

**With effect from 01.04.2013 to 31.03.2014.**

Sl. No.	Name of the allottees	Shop Room No.	Monthly Licensee Fees Amount (Rs)	Opening balance as on 31.03.14 Amount (Rs)	Current demand 1.4.13 to 31.03.2014 Amount (Rs)	Current Interest 1.4.13 to 31.3.14 Amount (Rs)	Total Demand as on 31.03.2014	Collection for the year 01.04.2013 to 31.03.2014	Balance Outstanding as on 31.03.14 Amount (Rs)	Remarks
---------	-----------------------	---------------	-----------------------------------	--	---	--	-------------------------------	--	--	---------

01	Nabaghan Dalai.	01	100=00	32665=00	1200=00	-	33865=00	-	33865=00
02	Bhuban Swain.	02	100=00	36910=00	1200=00	-	38110=00	-	38110=00
03	Lingaraj Mallick.	03	100=00	29582=00	1200=00	-	30782=00	700=00	30082=00
04	Usman khan.	04	50=00	51037=00	600=00	5322=00	56959=00	-	56959=00
05	Khetrabasi Subudhi.	05	100=00	32518=00	1200=00	-	33718=00	600=00	33118=00
06	Rahim Baig.	06	50=00	23468=00	600=00	2442=00	26510=00	400=00	26110=00
07	Mani Dey.	07	100=00	31038=00	1200=00	-	32238=00	-	32238=00
08	Arakhit Rout.	08	100=00	22495=00	1200=00	-	23695=00	1900=00	21795=00
09	Dillip Ku.Sahoo.	10	100=00	19730=00	1200=00	-	20930=00	600=00	20330=00
10	Ashalata Rout.	11	100=00	25170=00	1200=00	-	26370=00	1300=00	25070=00
11	Md.Amirullah.	13	100=00	36667=00	1200=00	-	37867=00	-	37867=00
12	Sk Himayun.	14	100=00	23891=00	1200=00	-	25091=00	-	25091=00
13	Kartik Chandra Panda	15	100=00	37066=00	1200=00	-	38266=00	-	38266=00
14	Ahamad Baig.	16	100=00	31456=00	1200=00	-	32656=00	-	32656=00
15	Mahammad Hussain.	17	50=00	11657=00	600=00	1231=00	13488=00	1000=00	12488=00
16	P.A. Gongaraju.	18	100=00	36754=00	1200=00	-	37954=00	-	37954=00

17	P. Appolo Naidu.	19	100=00	25870=00	1200=00	-	27070=00	-	27070=00
18	Rajib Lochan Das.	20	100=00	35332=00	1200=00	-	36532=00	-	36532=00
19	Sk. Hussain.	21	100=00	34627=00	1200=00	-	35827=00	-	35827=00
20	H.M. Rafique.	22	100=00	22828=00	1200=00	-	24028=00	-	24028=00
21	Niranjan Das.	23	100=00	32303=00	1200=00	-	33503=00	-	33503=00
22	Sk. Sallim.	24	100=00	29848=00	1200=00	-	31048=00	-	31048=00
23	Sk Hafizullah.	25	100=00	29689=00	1200=00	-	30889=00	800=00	30089=00
24	Sk Tayub.	26	100=00	32282=00	1200=00	-	33482=00	200=00	33282=00
25	Ali Baig.	27	100=00	26874=00	1200=00	-	28074=00	4600=00	23474=00
26	Imam Baig.	28	100=00	28119=00	1200=00	-	29319=00	1200=00	28119=00
27	Hussain Khan.	29	100=00	30890=00	1200=00	-	32090=00	-	32090=00
28	Harmohan Mallick.	30	100=00	35230=00	1200=00	-	36430=00	-	36430=00
29	Deba Parida.	31	100=00	38370=00	1200=00	-	39570=00	-	39570=00
30	Hari Rout.	32	100=00	20892=00	1200=00	-	22092=00	1400=00	20692=00
31	Md. Sahid.	33	100=00	32422=00	1200=00	-	33622=00	300=00	33322=00
32	Akshya Ku. Nayak.	34	100=00	24180=00	1200=00	-	25380=00	-	25380=00
33	Durga Charan	36	100=00	35087=00	1200=00	-	36287=00	-	36287=00

	Sahoo.								
34	Mahendra Dey.	35	100=00	28042=00	1200=00	-	29242=00	-	29242=00
35	Subash Ch. Mohanty.	38	50=00	38804=00	600=00	4050	43454=00	-	43454=00
36	Sk. Fakir.	39	100=00	39231=00	1200=00	-	40431=00	-	40431=00
37	Rajendra Agarwalla.	B/41	50=00	33668=00	600=00	3517=00	37785=00	-	37785=00
38	Hadibandhu Sahoo.	44	50=00	1450=00	600=00	126=00	2176=00	1200=00	976=00
39	Abdul Rahim.	45	100=00	39200=00	1200=00	-	40400=00	-	40400=00
40	Md. Iqubal.	46	100=00	38456=00	1200=00	-	39656=00	-	39656=00
41	Umar Khan.	47	100=00	25723=00	1200=00	-	26923=00	-	26923=00
42	Ram Chandra Dalai.	48	50=00	44424=00	600=00	4633=00	49657=00	-	49657=00
43	K.C. Behera.	49	50=00	44713=00	600=00	4650=00	49970=00	-	49970=00
44	Jogendra Behera.	58	100=00	32382=00	1200=00	-	33582=00	-	33582=00
45	Nilamani Behera.	59	100=00	20570=00	1200=00	-	21770=00	-	21770=00
46	Chakradhar Behera.	60	50=00	46458=00	600=00	4844=00	51902=00	-	51902=00
47	Braja Kishore Behera.	61	100=00	16590=00	1200=00	-	17790=00	1200=00	16590=00
48	Uchhab Sahoo.	62	100=00	41623=00	1200=00	-	42823=00	-	42823=00
49	Sk Babu.	65	100=00	40559=00	1200=00	-	41759=00	-	41759=00
50	Sk Babu.	66	100=00	33395=00	1200=00	-	34595=00	-	34595=00

51	Sk Ishaqul.	67	100=00	33021=00	1200=00	-	34221=00	-	34221=00
52	Sk Raheman.	68	100=00	27808=00	1200=00	-	29008=00	-	29008=00
53	Fakir Mulia.	69	100=00	37369=00	1200=00	-	38569=00	-	38569=00
54	Sk Samasar.	72	100=00	37235=00	1200=00	-	38435=00	-	38435=00
55	Sk Bapu.	73	100=00	37437=00	1200=00	-	38637=00	-	38637=00
56	Ayub Ali.	74	100=00	24135=00	1200=00	-	25335=00	-	25335=00
57	Fazal Mohammed.	75	100=00	31680=00	1200=00	-	32880=00	-	32880=00
58	Sk Idu.	76	100=00	26825=00	1200=00	-	28025=00	-	28025=00
59	Sk Yakub.	77	100=00	26387=00	1200=00	-	27587=00	-	27587=00
60	S.A.Rammad.	78	100=00	30166=00	1200=00	-	31366=00	-	31366=00
61	Sk Safique.	79	100=00	26271=00	1200=00	-	27471=00	2500=00	24971=00
62	Sk Roshan.	80	100=00	26815=00	1200=00	-	28015=00	-	28015=00
63	Sk Hassan.	81	100=00	18096=00	1200=00	-	19296=00	-	19296=00
64	Narendra Parida.	82	100=00	33681=00	1200=00	-	34881=00	-	34881=00
65	R.C. Behera.	83	100=00	34652=00	1200=00	-	35852=00	-	35852=00
66	Laxmidhar Behera	84	100=00	66056=00	1200=00	-	67256=00	-	67256=00
67	Ali Behera	85	100=00	35779=00	1200=00	-	36979=00	-	36979=00

68	Naba Behera	86	100=00	29287=00	1200=00	-	30487=00		30487=00
69	Dhobani Behera.	87	100=00	45538=00	1200=00	-	46738=00	-	46738=00
70	Laxmidhar Dalal.	89	100=00	38829=00	1200=00	-	40029=00	-	40029=00
71	Hari Parida.	B/90	100=00	23015=00	1200=00	-	24215=00	-	24215=00
72	Ram Chandra Sahoo.	91	100=00	20311=00	1200=00	-	21511=00	1200=00	20311=00
73	Kumar.Behera.	88	100=00	34569=00	1200=00	-	35769=00	-	35769=00
74	Gandharba Sahoo.	92	100=00	33698=00	1200=00	-	34898=00	-	34898=00
75	Gandharba Behera.	93	100=00	19062=00	1200=00	-	20262=00	1600=00	18662=00
<b>Total</b>			<b>7050=00</b>	<b>2359957=00</b>	<b>84600=00</b>	<b>30822=00</b>	<b>2475379=00</b>	<b>22700=00</b>	<b>2452679=00</b>

**DEMAND COLLECTION & BALANCE OF JAGATPUR MARKET COMPLEX FOR THE YEAR 2014-15**

SL.No.	Name of the allottees	Monthly Licence fees (Amount Rs.)	Balance outstanding as on 31.03.2014 (Amount Rs.)	Current demand during the year 2014-15 (Amount Rs.)	Current interest for 2014-15 (Amount Rs.)	Total demand during the year 2014-15 (Amount Rs.)	Collection during the year 2014-15 (Amount Rs.)	Balance outstanding as on 31.03.2015 (Amount Rs)
1	Srikant Routray Service Station	1,260=00	1260=00	15120=00	130=00	16510=00	12600=00	3910=00
2	Nagen Samal	6496=00	869668=00	77952=00	-	947620=00	-	947620=00
3	S.C.Parida(J.K. Tyre)	600=00	12853=00	7200=00	1608=00	21661=00	10000=00	11661=00

4	Surjeet Khuntia Dhaba-1	2,700=00	89=00	32400=00	1316=00	33805=00	-	33805=00
5	Jayant Ku Pradhan J.T.T.	62,667=00	Nil	752004=00	12212=00	764216=00	573035=00	191181=00
6	Jaganath Express Ways (P) Ltd.	1,18,802=00	325414=00 (CR)	1425624=00	-	1100210=00	--	1100210=00
<b>Total</b>		<b>192525=00</b>	<b>558456=00</b>	<b>2310300=00</b>	<b>15266=00</b>	<b>2884022=00</b>	<b>595635=00</b>	<b>2288387=00</b>

**DEMAND COLLECTION & BALANCE OF (OLD JAIL MARKET COMPLEX) FOR THE YEAR 2014-15**

SL.No.	Name of the allottees	Monthly Licence fees (Amount Rs.)	Balance outstanding as on 31.03.2014 (Amount Rs.)	Current demand during the year 2014-15 (Amount Rs.)	Current interest during the year 2014-15 (Amount Rs.)	Total demand during the year 2014-15 (Amount Rs.)	Collection during the year 2014-15 (Amount Rs.)	Balance outstanding as on 31.03.2015 (Amount Rs.)
1	State Bank of India	1,28,046=00	1,28,046=00	1686659=00	5987=00	1820692	1820692=00	Nil
<b>Total</b>		<b>1,28,046=00</b>	<b>1,28,046=00</b>	<b>1686659=00</b>	<b>5987=00</b>	<b>1820692</b>	<b>1820692=00</b>	<b>Nil</b>

**DEMAND COLLECTION & BALANCE OF PERIPHERI MARKET COMPLEX, BUXIBAZAR FOR THE YEAR 2014-15.**

SL.No.	Name of the allottees	Shop No.	Monthly Licence fees (Amount Rs.)	Balance outstanding as on 31.03.2014 (Amount Rs.)	Current demand during the year 2014-15 (Amount Rs.)	Current interest during the year 2014-15 (Amount Rs.)	Total demand during the year 2014-15 (Amount Rs.)	Collection during the year 2014-15 (Amount Rs.)	Balance outstanding as on 31.03.2015 (Amount Rs.)
1	Sri Mewalal Bhagat	D-8	640=00	1920=00	7680=00	230=00	9830=00	6400=00	3430=00
2	Narendra Ku Singh.	E-2	640=00	51326=00	7680=00	5620=00	64626=00	-	64626=00
<b>Total</b>			<b>1280=00</b>	<b>53246=00</b>	<b>15360=00</b>	<b>230=00</b>	<b>74456=00</b>	<b>6400=00</b>	<b>68056=00</b>

**DEMAND COLLECTION & BALANCE OF VIKASH SADAN, (MARKET COMPLEX) FOR THE YEAR 2014-15.**

SL.No.	Name of the	Monthly	Balance	Current demand	Current interest	Total demand	Collection	Balance
--------	-------------	---------	---------	----------------	------------------	--------------	------------	---------

	allottees	Licence fees (Amount Rs.)	outstanding as on 31.03.2014 (Amount Rs.)	during the year 2014-15 (Amount Rs.)	during the year 2014-15(Amount Rs.)	during the year 2014-15 (Amount Rs.)	during the year 2014-15 (Amount Rs.)	outstanding as on 31.03.2015  (Amount Rs.)
1	Indian Overseas Bank	24,540=00	1700970=00	294480=00	176582=00	2172032=00	294480=00	1877552=00
2	Swaty Das	10,225=00	259725=00	122700=00	26961=00	409386=00	122700=00	286686=00
3	OMFED	19,740=00	21130=00	236880=00	2191=00	260201=00	236880=00	23321=00
	<b>Total -</b>	<b>54,505=00</b>	<b>1981825=00</b>	<b>654060=00</b>	<b>205734=00</b>	<b>2841619=00</b>	<b>654060=00</b>	<b>2187559=00</b>

**DEMAND COLLECTION & BALANCE BIDANASI MAIN MARKET COMPLEX**

**WITH EFFECT FROM 01.04.13 TO 31.03.2014.**

SI.No	Name of the Allottees	Shop No.	Monthly License fees	Balance as on 31.3.14	Current demand during the year 2014-15	Current Interest As on 31.03.15	Total demand as on 31.03.2015	Collection during the year 2014-15	Balance as on 31.03.15	Remarks
1	S.B.I	1 <sup>st</sup> floor Block-II	17,208=00	27243=00	206496=00	2827=00	236566=00	206496=00	30070=00	
2	B.O.T.	Kalyan Mandap	1,19,790=00	380783=00	479160=00	44364=00	904307=00	550000=00	354307=00	
	<b>TOTAL-</b>		<b>1.94.033=00</b>	<b>408026=00</b>	<b>685656=00</b>	<b>47191=00</b>	<b>1140873=00</b>	<b>756496=00</b>	<b>384377=00</b>	

**DEMAND COLLECTION AND BALANCE OF KIOSK WITH EFFECT FROM 01.04.14 TO 31.03.2015**

Sl. No.	Name of the allottees	Shop Room No.	Monthly Licensee Fees Amount (Rs)	Opening balance as on 31.03.14 Amount (Rs)	Current demand during the year i.e. 01.04.14 to 31.03.15	Current Interest As on 31.03.2015	Total demand as on 31.03.2015	Collection during the year i.e. 01.04.14 to 31.03.15	Balance Outstanding as on 31.03.15 Amount (Rs)	Remarks
01	Chandra Sekhar Kundu	10	50=00	1143=00	600=00	140=00	1883=00	500=00	1383=00	
02	Ashok Kumar Kundu	11	50=00	1093=00	600=00	136=00	1829=00	500=00	1329=00	
03	Nabakishore Nayak	12	65=00	055=00	780=00	03=00	838=00	838=00	Nil	
04	Trilochan Ojha	13	65=00	2336=00	780=00	271=00	3387=00	-	3387=00	
05	Ashok Kumar Pati	11(A)	65=00	1602=00	780=00	195=00	2577=00	-	2577=00	
06	Smt.Satyabhama Mallick	32	400=00	13282=00	4800=00	1377=00	19459=00	4400=00	15059=00	
07	Sri Indramani Barik	40	100=00	38333=00	1200=00	3993=00	43557=00	-	43557=00	
08	Hrushikesh Sahoo	41	100=00	38034=00	1200=00	3993=00	43227=00	-	43227=00	
09	Krushna Chandra Dalai	42	100=00	26017=00	1200=00	-	27217=00	-	27217=00	
10	Sankar Sahoo	55	100=00	30111=00	1200=00	-	31311=00	-	31311=00	
11	Bhima Sahoo	56	100=00	20537=00	1200=00	-	30737=00	-	30737=00	
12	Pahali Behera	57	50=00	75822=00	600=00	7893=00	84315=00	-	84315=00	
13	Jogendranath Behera	62	1,223=00	173=00	14676=00	-	14849=00	14676=00	173=00	
14	OMFED (S.Mukharjee)	63	139=00	30688=00	1668=00	3249=00	35605=00	-	35605=00	
15	Bholanath Das	71	560=00	12=00	6720=00	-	6732=00	6720=00	12=00	
16	Banamali Behera	72	560=00	3123=00	6720=00	215=00	10058=00	9921=00	137=00	
17	Subash Ch. Mohanty	93	65=00	838=00	780=00	116=00	1734=00	-	1734=00	
18	Kalyani Medicine Store	104	1,200=00	2400=00	14400=00	848=00	17648=00	-	17648=00	
19	Jayadrath Das	124	218=00	Nil	2614=00	-	2614=00	3270=00	654=00cr	
20	Kanhu Charan Behera	150	130=00	38061=00	1560=00	-	39621=00	-	39621=00	
21	Laxmidhar Sahoo	151	130=00	40122=00	1560=00	-	41682=00	-	41682=00	
22	Sadasiba Rout	152	130=00	38630=00	1560=00	-	40190=00	-	40190=00	
23	Ganeswar Lenka	153	130=00	37433=00	1560=00	-	38993=00	-	38993=00	
24	Kishore Chandra Nath	154	130=00	27322=00	1560=00	-	28882=00	-	28882=00	
25	Brajakishore Sahoo	156	65=00	50764=00	780=00	5298=00	56842=00	-	56842=00	
26	Kumar Behera	159	130=00	30564=00	1560=00	-	32124=00	-	32124=00	
27	Mandaradhan Behera	160	130=00	35765=00	1560=00	-	37325=00	-	37325=00	
28	Sunil Kumar Das	161	130=00	30618=00	1560=00	-	32178=00	-	32178=00	

29	Biswanath Behera	162	130=00	35168=00	1560=00	-	36726=00	-	36728=00
	<b>Total</b>		<b>6,393=00</b>	<b>659046=00</b>	<b>77340=00</b>	<b>27758=00</b>	<b>764144=00</b>	<b>40825=00</b>	<b>723319=00</b>

**13.3 - Less Collection of Ground Rent from different Sector of CDA project area for the Year 2014-15 O.S.P No. – 84 to 88**

Regarding the Ground-Rent collection of different Sector, the abstract of Demand, Collection and Balance position for the period 01.04.2014 to 31.03.2015 is given below.

As Per Ledger

- (a) (i) Amount outstanding for collection Rs. 3,77,32,041.00  
as on 01.04.2014
- (b) (i) Demand for 2014-15 Rs. 42,80,974.00
- (ii) Interest for the year 2014-15 Rs. 19,16,397.00
- (c) Total Rs. 4,39,29,412.00
- (d) Collection made during the year Rs. 99,98,256.00
- (e) Balance outstanding for Rs. 3,39,31,156.00  
Collection as on 31.03.2013

On verification of the DCB Ledger and its related registers maintained by the ground rent section and from the above table, it is observed that a sum of Rs. 99,98,256.00 has been collected during the year under audit as against the total demand of Rs. 4,39,29,412.00 leaving a huge balance of Rs. 3,39,31,156.00 (Detailed is given below) outstanding for collection. As compared to the Demand, the rent collection is very negligible & poor. It is also revealed from the ledger and the registers that this huge amount of outstanding balance is due to non-collection of arrear balance for years together. The less collection of Ground-Rent is a major financial loss to CDA. Necessary and effective steps may be taken to ensure the arrear collection to remove the financial strain of the Cuttack Development Authority.

The details of outstanding balance of different Sector of CDA for the Year 2014-15 is given below.

Sl No.	Name of the Allottees	Sector	Outstanding Balance as on 31.03.2015	Remark
1.(a)	Institution	Sector-6	4,33,239.00	
(b)	Bhawani Duplex	Sector-6	27,038.00	
(c)	B-Category	Sector-6	1,74,775.00	
(d)	C-Category	Sector-6	1,40,019.00	
(e)	D-Category	Sector-6	1,35,988.00	
(f)	E-Category	Sector-6	21,120.00	
(g)	F-Category	Sector-6	93,261.00	
(h)	G-Category	Sector-6	26,354.00	
		Total	10,51,794.00	

Sl No.	Name of the Allottees	Sector	Outstanding Balance as on 31.03.2015	Remark
2.(a)	Institution	Sector-7	77,346.00	

(b) Institution (SHAS)	Sector-7	22,248.00	
(c) Jagatpur Market Complex	Sector-7	30,395.00	
(d) SHAS Market Complex(PH-I)	Sector-7	9,225.00	
(e) SHAS Market Complex(PH-II)	Sector-7	45,799.00	
(f) Market Complex CM-1 to 82 C11/AMC	Sector-7	29,403.00	
(g) 7 MC	Sector-7	12,226.00	
(h) C-Category	Sector-7	38,017.00	
(i) D-Category	Sector-7	52,611.00	
(j) E-Category	Sector-7	61,452.00	
(k) F-Category	Sector-7	1,15,126.00	
(l) G-Category	Sector-7	32,467.00	
	<b>Total</b>	<b>5,26,315.00</b>	

SI No.	Name of the Allottees	Sector	Outstanding Balance as on 31.03.2015	Remark
3.(a) Institution		Sector-8	47,556.00	
(b) Bhawani Duplex		Sector-8	3,038.00	
(c) B-Category		Sector-8	76,997.00	
(d) C-Category		Sector-8	81,018.00	
(e) D-Category		Sector-8	50,951.00	
(f) F-Category		Sector-8	92,188.00	
		<b>Total</b>	<b>3,51,748.00</b>	

SI No.	Name of the Allottees	Sector	Outstanding Balance as on 31.03.2015	Remark
4.(a) Institution		Sector-9	86,696.00	
(b) Bhawani Duplex		Sector-9	8,024.00	
(c) B-Category		Sector-9	60,772.00	
(d) C-Category		Sector-9	1,38,376.00	
(e) D-Category		Sector-9	90,281.00	
(f) E-Category		Sector-9	47,235.00	
(g) F-Category		Sector-9	72,342.00	
(h) S.B.I		Sector-9	59,322.00	
		<b>Total</b>	<b>5,63,048.00</b>	

SI No.	Name of the Allottees	Sector	Outstanding Balance as on 31.03.2015	Remark
5.(a) Commercial		Sector-10	55,255.00	
(b) B-Category		Sector-10	48,805.00	
(c) C-Category		Sector-10	70,136.00	
(d) D-Category		Sector-10	1,37,540.00	
(e) E-Category		Sector-10	5,046.00	
(f) F-Category		Sector-10	75,879.00	
		<b>Total</b>	<b>3,92,661.00</b>	

SI No.	Name of the Allottees	Sector	Outstanding Balance as on 31.03.2015	Remark
6.(a) Commercial		Sector-11	23,025.00	
(b) B-Category		Sector-11	88,934.00	

(c)	C-Category	Sector-11	1,44,037.00	
(d)	D-Category	Sector-11	3,34,176.00	
(e)	E-Category	Sector-11	85,504.00	
(f)	F-Category	Sector-11	83,370.00	
		Total	7,59,046.00	

Sl No.	Name of the Allottees	Sector	Outstanding Balance as on 31.03.2015	Remark
7.(a)	Commercial	Sector-13	1,59,061.00	
(b)	B-Category	Sector-13	5,02,115.00	
(c)	C-Category	Sector-13	5,84,592.00	
(d)	D-Category	Sector-13	97,396.00	
(e)	E-Category	Sector-13	3,37,658.00	
(f)	F-Category	Sector-13	62,400.00	
		Total	17,43,222.00	

Sl No.	Name of the Allottees	Sector	Outstanding Balance as on 31.03.2015	Remark
8.(a)	360 MC	Market	64,993.00	
(b)	Sector-6, M C	Market	71,311.00	
(c)	Fish & Meat M C	Market	29,198.00	
(d)	Vikash Sadan	Market	1,19,462.00	
(e)	Peripheri M C	Market	71,221.00	
		Total	3,56,185.00	

Sl No.	Name of the Allottees	Sector	Outstanding Balance as on 31.03.2015	Remark
9.(a)	Institution	Sector-1	2,81,87,137.00	
		Total	2,81,87,137.00	
	Grand Total(1+2+3+4+5+6+7+8+9)		3,39,31,156.00	

**13.4 - COLLECTION ON THIRD PARTY TRANSFER IN C.D.A FO THE YEAR 2014- 2015**

On scrutiny of the Bank book regarding third party transfer and its related files it is found that a sum of Rs.19875488.00 has been received towards third party transfer for the year 2014-15.,collected from the party to whom the plot has been transferred .Objection memo was issued to the local authority for production of the relevant as well as authentic records viz.the bench mark value of the plot and sanction of the Govt. But no compliance was received from the local authority.

In absence of statutory provision for ion and calculation of market value the total collection under transfer fee amounting to Rs19875488.00 vide list given below could not be treated as genuine and justified. Necessary records may be produced to the next audit pending which Rs.

19875488.00 is kept under objection.

Collection On Third Party Transfer in Cuttack				
Date of Collection	Credit Voucher No.	From Whom Collected	Amount Collected	Particulars of Collection
3.4.14	12	D. K. Behera,Dr. Kamalaa Bala Dash, H.K. Maharana	1742911	83-Sec-10,Sec-11, Sec-7
5.4.14	22	Amin Ch. Das,Smt. Renuka Parida	304882	Sec-9,8
7.4.14	29	Smt M. Das, N.P. Badajena,K.K Kothala,D.K. Behera	187292	Sec-11,6,7,Sec-10
9.4.14	34	N.P. Badajena	49000	Sec-6
10.4.14	40	N.P. Badajena,D.K. Behera	99627	Sec-6,Sec-10
11.4.14	48	P.K. Nanda,B.Rathi,R.Behera	1024873	Sec-11,9,6
15.4.14	54	B.C. Samal	865085	Sec-6
23.4.14	78	Jamuna Dei	71424	Sec-7
24.4.14	83	C.S. Tripahy,S.K. Singh,A.K. Singh	2594	Sec-7
25.4.14	95	N.K. Mishra,P.C. Kar,B.K. Mohanty	393109	Sec-11,7,Sec-11
26.4.14	98	U.S. Gupta,J.Keshri	1413576	Sec-6
28.4.14	109	P.C. Sahoo	162146	Sec-7
30.4.14	119	G.B.Panda	86816	Sec-7
3.5.14	131	L.L.Sutar,P.K.Ray	17940	Sec-11
6.5.14	147	Smt A. Choudhury,J.K. Agrawalla	582355	Sec-9,10
9.5.14	169	M. Mohaparta,R. Pal,A.C. Das	559330	Sec-11,8,10
8.5.14	158	A.Gourav	160252	Sec-6
12.5.14	176	B.Mohapatra,M.Das,S.Nayak	341951	Sec-7,9,6
14.5.14	187	G.C. Moapatra,S. Nayak	464342	Sec-6
17.5.14	204	C.Choudhury,A.N. Mohanty	55930	Sec-9,7
19.5.14	211	S.Tripathy,A.N. Mohanty	372340	Sec-9
26.5.14	246	H.R. Biswal	58955	Sec-9
28.5.14	258	S.S. Roy	49000	Sec-9
29.5.14	263	S.S. Roy	40000	Sec-9
30.5.14	276	S.S. Roy	41410	Sec-9
10.6.14	336	S.K.Bal	15000	PH-II,SHAS

13.6.14	355	B.P. Mohanty	12460	Sec-10
28.6.14	421	Associate Developers	40000	Jail Complex
		Janaki Dei	9787	Sec-8
30.6.14	427	G.R. Agrawall	40000	Shop-22/23
7.7.14	461	A. Pradhan	164412	Jail Complex, Sec-8
11.7.14	484	A. Kar,N.M. sahoo,P.K. Sahoo	9268	Sec-11,7
14.7.14	491	D.P. Samal	3840	Sec-7
15.7.14	500	N.Sahoo,P.Sahoo	812062	Sec-11,7
16.7.14	505	S.Nayak	8221	Sec-7
19.7.14	522	D.Sahoo	122670	Sec-7
22.7.14	530	I.Mohanty,A.K. Bhyuan,P.K.Mishra	10069	Sec-8,7,10
25.7.14	549	P.Sahoo,N.P. Sahoo	356991	Sec-8,Sec-7
28.7.14	562	A.Kadir,A.K. Bhyuan,S.Sahoo	745215	Sec-9,7,9
31.7.14	574	P.K. Swain	110188	Sec-7
1.8.14	581	G.K. Mohanty,K.K. Ghosh,B.Patra	707294	Sec-9,7
4.8.14	590	S.Routray	23613	Sec-9
5.8.14	597	J.G. Mohanty,L.P. Mohanty	45510	Sec-6
6.8.14	604	T.Panda	35000	Sec-6
7.8.14	611	S.Das,J.G. Mohanty	3634	Sec-9,6
12.8.14	631	B.Rao,B.Patra	701783	Sec-6,7
13.8.14	637	U.Parija	16587	Sec-9
14.8.14	646	K.C. Behera,T.Panda,A.L. Dungarwal	828384	Sec-11,6,7
16.8.14	652	S.Sahoo,A.L. Dungarwal	165287	Sec-10,7
18.8.14	660	M.Swain	232786	Sec-9
19.8.14	666	B.Patra,A.K.Dungarwal	430000	Sec-7
20.8.14	674	S.Panda Das, S.D. Jhawar	215058	Sec-9,6
23.8.14	691	B.Patra,A.K.Dungarwal	25000	Sec-7
27.8.14	709	Swarnalata Das	170628	Sec-8
3.9.14	734	S.Nanda,P.K.Mishra	1462160	Sec-9
4.9.14	740	P.K. Mishra	98000	Sec-9
5.9.14	744	A.N.Patra,P.K.Mishra	264658	Sec-6,9
6.9.14	748	P.K. Mishra	49000	Sec-9



Objection memo was issued in this regard, but the same was not returned to audit. So the obj holds good and the amount of RS 517.58 or say RS 518.00 ( 7 lts X RS 73.94 = RS 517.58 ) is suggested for recovery from Sri Anam Charan Nayak, Driver.

**Responsible Person for this paragraph**

Slno	Name	Designation	Adress	Amount(In Rs:)
1	ANAM CH NAYAK	DRIVER	CDA,CUTTACK	518.00

**14.3 - Excess payment made in Dr. Vr. No. 113/29.05.2014 O.S.P - 79**

On verification of the pay acquaintance roll of arrear salary w.r.t. voucher guard file, Bank – Book & Bank Statement it is found that excess payment of Rs 1,000.00 has been made to Sri Sidheswar Rour, Jr A/Cs Asst. bearing A/C No. 174 vide Dr. Vr. No. 113/29.05.2014 bearing Ch. No. -11167499/dt. 27.05.2014 of O.S.C.B Bank. i.e. As per acquaintance roll the arrear salary of Rs. 32,212.00 (EI for 33 days) has been sanctioned against Sri Rout (bill No. - 6 /2014-15) vide arrear acquaintance roll page no. – 109. But in the Debit Voucher it has been reflected as RS. 33212.00 , as a result of which Rs 1000.00 has been paid excess to Sri Rout.In response to audit obj. statement issued a sum of Rs 1000.00 was recovered from salary of Oct - 15 of Sri Sidheswar Rout vide Jv No 01 1.11.15. **Hence the para dropped.**

**14.4 - Less Deduction of Professional Tax - O.S.P. – 89 - 92**

As per Finance Department Notification No. 31801- CTA-43/F. dt 21.07.2010, a sum of Rs 200.00 per month is to be deducted from the salary whose annual salaries exceeds of Rs. 3,00,000.00.

But on scrutiny of pay acquaintance roll & arrear salary acquaintance roll, It is seen that a sum of Rs. 975.00 has been less deducted towards Professional Tax due to non- consideration of A.D.A drawn vide Bill No. 5/2014-15. i.e. Arrear enhanced D.A. @ 10% from 90% to 100% w.e.f. 01.01.2014 to 31.03.2014 as per F.D. Memo No. – 13884/dt.26.04.2014 in the following cases.

Details given below

Sl No	Name of the Officers & Designation	Period	Gross Salary	ADA Drawn	Total Salary	Deduction Of PT		Less Deduction
						As per Audit	As per Acquaintance	
01	Rabindra Ku Panda , Driver	3/14	24016.00	3642.00	25230.00 (24016+1214)	200	125	75
02	Anama Charan Nayak, Driver	Do	24016.00	3642.00	25230.00	200	125	75
03	Abhaya Ku. Patra, Jr. Asst. cum. Typist	Do	24811.00	3423.00	25952.00 (24811+1141)	200	125	75
04	Susanta Ku. Baral, Jr. Clerk-Typist	Do	24911.00	3423.00	26052.00 (24911+1141)	200	125	75
05	Mahendra Ku. Khuntia, Jr. Diarist	Do	24811.00	3423.00	25952.00 (24811+1141)	200	125	75
06	Raja Ram Parida, Driver	Do	24911.00	3423.00	26052.00 (24911+1141)	200	125	75
07	Trilochan Bhuyan, Jr. Asst.	Do	24433.00	3369.00	25556.00 (24433+1123)	200	125	75
08	Rabindra Kumar Sahani, Jr. Asst.	Do	24533.00	3369.00	25656.00 (24533+1123)	200	125	75
09	Dillip Ku. Mohapatra, Jr. Asst.	Do	24533.00	3369.00	25656.00	200	125	75
10	Debasish Das, Jr. Asst.	Do	24533.00	3369.00	25656.00	200	125	75

11	Sarbeswar Behera, Rent Collector	Do	24412.00	3366.00	25534.00 (24412+1122)	200	125	75
12	Santosh Ku. Mallick	Do	24412.00	3366.00	25534.00	200	125	75
13	Ananta Charan Dalai, Driver	Do	24911.00	3423.00	26052.00 (24911+1141)	200	125	75
Total								975

In response to audit obj. statement issued a sum of Rs 975.00 was recovered from salary of 13 no. of employees in Feb - 16 as mentioned in the para vide Dr voucher No 96/dt.19. 03.2016 and posted in HDFC Bank Book at page 69. **Hence the para dropped.**

**14.5 - Transaction on Town-Bus O.S.P – 80 to 83**

It was ascertained from the Bank- Book, Ledger and Voucher guard file that Town Bus Service was running in massive loss. i.e. the expenses to run to the bus far exceed from the income. The following point emerge from the analysis of the statement showing the details of income and expenditure by the bus (Statement Furnished Below)

- Total expenditure including salaries etc. of the bus staff during the year is Rs. 7,32,208.70 which is almost 5.15 times that of the income.
- Fuel consumption alone is almost 2.45 times of the total incomes. It is astonishing and a matter of regret that when private buses show profits over and above their expenses, bus run by CDA register losses to such an extent.

RECEIPT AND EXPENDITURE STATEMENT OF CDA

SI NO.	Month	Bus No.	Collection During the Year	Expenditure				
				Fuel Consumption Amount	Maintenance	Tax/ Insurance etc	Salary of Bus Staff	Total Expenditure
01	April-14	OR-05-J-3813	11342.00	31.42.80		65962.00 (Insurance)	23827.00	1,20,831.80
02	May-14		13135.00	27718.20			21756.00	49,474.20
03	June-14		11643.00	31183.80			26936.00	58,119.80
04	July-14		12928.00	29110.08			23827.00	52,937.08
05	Aug-14		11991.00	32618.80			25900.00	58,518.80
06	Sept-14		12519.00	33216.00			22793.00	56,009.00
07	Oct-14		10745.00	33253.20			20720.00	53,973.20
08	Nov-14		11058.00	29292.00			23125.00	52,417.00
09	Dec-14		11426.00	24076.80			22793.00	46,869.80
10	Jan-15		11490.00	29142.42			23125.00	52,267.42
11	Feb-15		11208.00	25596.76			20199.00	45,795.76
12	March-15		12529.00	21555.84		(Tax) 49517.00	13922.00	84,994.84
Total			1,42,014.00	3,47,806.70		1,15,479.00	2,68,923.00	7,32,208.70

Net Loss Rs. 5,90,194.70 (Rs. 7,32,208.70 – Rs. 1,42,014.00) as on 31.03.2015

The financial loss is increasing from year to year. The statement is given below. The audit has suggested to pay attention regarding the bus service to avoid such loss atleast to introduce PPP mode so as to continue the service.

Comparative Statement of last three years regarding less collection / excess expenditure on Town Bus Account

SI NO.	Year	Bus No.	Collection During the Year	Expenditure					Remark
				Fuel Consumption	Tax/ Insurance	Maintenance	Salary of Bus	Total Expenditure	

				Amount	etc		Staff		
01	2012-13	OR-05-J-3813, OR-05-J-3811	2,03,940.00	3,99,340.00	1,12,555.00	1,66,622.00	5,16,000	11,94,517.00	
02	2013-14	OR-05-J-3813, OR-05-J-3811	1,14,582.00	3,16,895.12	115475.00		3,10,512	7,42,882.12	
03	2014-15	OR-05-J-3813	1,42,014.00	3,47,806.70	115479.00		2,68,923	7,32,208.70	

In response to audit objection statement the local authority neither returned the original audit objection statement with necessary compliance nor shown to audit any steps taken by the CDA Authorities to make the bus service viable.

While the private bus owners are getting profit on such activities, the failure of the CDA on this score is not convincing. Last year the audit has suggested for continuing Town Bus Service in privatization / PPP (Public Private Partnership) mode. This time also the same suggestion is reiterated. Due to PPP mode of service, CDA can avoid such loss and may earn the profit. Accordingly action may be taken and compliance reported. Till then, total expenditure for Rs 7,32,208.00 is kept under objection.

**14.6 - NON-PRODUCTION OF ADVERTISEMENT BILL DETAILSOSP-27**

On verification of the paid vouchers it was noticed that total sum of Rs.385173.00 was spent towards Advertisement charges made on behalf of the CDA during the year under audit .In support of the above payments concerned case files, advertisement proof, Acknowledgement receipts from the advertising agency and concurrence of I & PR Deptt, Govt. of Odisha were sought for production before audit for verification. But the same could not be produced before audit in spite of issue of objection Memo on the score. Therefore it was advised to produce all those requisite records during exit conference. At the time of Exit conference the files were produced . But the concurrence of I&PR Department could not be obtained and produced before the Audit Team. Steps need to be taken to obtain such approval pending which Rs.385173.00 is kept under objection. The details of payments of such advertisement charges are furnished below.

VR.NO/DATE	AMOUNT	PARTICULARS
2/4.4.14	2000	CHALACHITRA JAGAT
260/22.7.14	2000	GEN.SECY WALKER'S CLUB
309/14.8.14	5000	PRESIDENT LION'S CLUB
314/19.8.14	2000	GEN. SECY, ROOPNAGAR MAYANAGARI
344/5.9.14	5000	SECY. SOOR MANDIR
368/17.9.14	10000	GEN. SECY. KATAK NTRUTYA UTSAV
387/24.9.14	2000	GEN .SECY CINEMA SANSAR
526/26.11.14	2000	SECY. MURCHHANA
627/12.1.15	353173	M/S HERALD ADVERTISING SERVICE
752/9.3.15	2000	SECY. MANINEE SANSKRUTIKA PARISHAD.
<b>TOTAL</b>	<b>385173</b>	

**14.7 - INADMISSIBLE EXPENDITURE TOWARDS MOBILE PHONE BILLSOSP-28**

On verification of the paid vouchers of the cda during the course of audit it was learnt that a total sum of Rs.99,020.00 has been spent during the year under audit towards Mobile phone bills. In support of the following expenditures no approval of Govt. for availing mobile phone services could be made available to audit inspite of issue of audit objection statement on the score. Besides, incurring expenditure on mobile phone usage contravenes the G.O.No-10954/dt 14.03.2001. Further, it has been further regulated in G.O.No.17/03-3377/com/Dt05.05.2003 that mobile phone can be used by the Secretaries. Addl Secretaries and C.E and officers of above rank subject to a limit of Rs. 5000/- per annum. Hence in absence of Govt. sanction on this matter the expenditure on mobile phone services amounting to Rs.99,020.00 is not admitted in audit and suggested for recovery. The details of such expenditure are as follows.

Audit objection Statement issued during audit, was not returned till the close of audit. So the objection holds good and suggested for recovery.

VR. NO./DATE	AMOUNT	MONTH	PARTICULARS	USER OF MOBILE PHONES
1/3.4.14	37400	8/13 TO 2/14	M/S SHIVAM ELECTONICS	VC,F&AM,SECY.AO,EO,EE-I,EE-II,LO
68/8.5.14	11205	3/14 TO 4/14	M/S SHIVAM ELECTONICS	VC,F&AM,SECY.,EO,EE-I,EE-II,LO
269/25.7.14	12100	5/14 TO 6/14	M/S SHIVAM ELECTONICS	VC,F&AM,SECY.EM,EO,EE-I,EE-II,LO
406/29.9.14	17450	7/14 TO 9/14	M/S SHIVAM ELECTONICS	VC,F&AM,SECY.AO,EO,,LO
699/9.2.15	20865	10/14 TO 1/15	M/S SHIVAM ELECTONICS	VC,F&AM,SECY.AO,EO,,LO,EM
<b>TOTAL</b>	<b>99020</b>			

It is not worthy to mention here that Sri Dayanidhi Samal was officiating for two posts ie.EE-I &EE-II and he has taken two mobile sets for both the posts.

1st Mobile No=9437103278 @Rs.550/-pm.

2nd Mobile No=8763495429 @Rs.550/-pm.

**Responsible Person for this paragraph**

Slno	Name	Designation	Adress	Amount(In Rs:)
1	PRATAP CH DASH	EX-VC	CDA,CUTTACK	21470.00
2	AKHILA CH NAIK	FAM	CDA,CUTTACK	19800.00
3	SAROJ KU SETHY	EX-SECY	OFFICE CDA, CUTTACK	16500.00
4	SUDHANSU SEKHAR NAYAK	A.O	CDA,CUTTACK	9900.00
5	NAMITA BISWAL	EX.EO	CDA.CTC	1100.00
6	DAYANIDHI SAMAL	EXECUTIVE. ENGINEER.IC	CDA,CUTTACK	10450.00
7	JYANENDRA PRASAD SAMAL	LAW OFFICER	CDA,CUTTACK	9900.00
8	KEDAR CH KHATUA	SUPTD. ER	CDA,CUTTACK	7700.00
9	MANASWINEE SAHOO	SECY	CDA,CUTTACK	2200.00

**14.8 - NON-PRODUCTION OF STOCK CREDIT OF COMPUTER PERIPHERALSOSP-29**

Given below , the details of expenditures on maintenance of computer and purchase of computer peripherals. The concerned stock register along with corresponding files could not be made available to audit in spite of issue of audit objection statement on the score. The stock register with files should be produced to the next audit and till then expenditure of Rs.62920.00 is kept under objection.

VR.NO/DT	AMOUNT	PARTICULARS	PURCHASE FROM
109/22.5.14	36270	REFILLING OF CARTRIDGE TONNER	M/S MAAX INFO, SAMANTA SAHI,CTC

573/16.12.14	26650	REFILLING OF CARTRIDGE TONNER	M/S MAAX INFO, SAMAN TA SAHI, CTC
<b>TOTAL</b>	<b>62920</b>		

**14.9 - SALE PROCEEDS OF OLD MAGAZINES AND NEWS PAPERS WANTINGOSP-31**

In the following vouchers a sum of Rs.4837/- was spent for purchase of news papers and magazines for the year 2014-15. Against the purchase no sale proceeds was made available to audit for verification. Objection memo issued in this contest was not returned .

VR.NO/DT	PERIOD	AMOUNT	PARTICULARS	REMARKS
67/7.5.14	1/14&2/14	600	NEWS PAPER & PERIODICALS	NARAHARI NEWS PAPER & PERIODICALS, BAD AMBADI, CTC
111/27.05.14	3/14&4/14	601		
195/24.06.14	5/14	367		
268/25.07.14	6/14	352		
367/17.09.14	7/14	392		
463/28.10.14	8/14&9/14	744		
571/15.12.14	10/14&11/14	664		
791/25.3.15	12/14 to2/14	1117		
	<b>TOTAL</b>	<b>4837</b>		

The local authority is advised to put the old papers to public auction and furnish information to the next audit and . Till then, the total amount of Rs.4837/- is held under objection.

**14.10 - Payment of Medical Allowance Conveyance allowance & Servant allowances to CDA Staff during the Financial Year -2014-15**

On scrutiny of the acquaintance roll for the year 2014-15, it is found that Medical Allowance, Conveyance Allowance and Servant Allowance has been paid to the staff of CDA in monthly salary bills in the following manner

Sl No.	Year	Particulars	Medical Allowance	Conveyance Allowance	Servant Allowance	Total
1	2014-15	CDA Staff	1171848.00	938719.00	22595.00	2133162.00
2	2014-15	BDA Staff	11535.00	5008.00	7800.00	24343.00
3	2014-15	Govt. Staff	89198.00	27749.00	56495.00	173442.00
Total			1272581.00	971476.00	86890.00	2330947.00

(The Statement is given below)

Statement .....	
Showing details of payment towards Medical Allowance, Servant Allowance, Conveyance Allowance etc. to the officers and staff of CDA during the Year 2014-15	

SI No.	DEBIT VOUCHER NO./DATE	Name & Designation	Amount of Medical Allowance paid	Amount of Conveyance allowance paid	Amount of Servant allowancw paid	TOTAL
1		RAMESH KUMAR MOHANTY, SUP ENG	653	0	0	653
2		SIMANTA SENANAYAK, DFM	6000	7200	7800	21000
3		SAKTI PRASAD ACHARYA, S.O	6000	5400	0	11400
4		BISHNU PRASAD SAHOO,S.O	5375	0	6995	12370
5		JYANENDRA P SAMAL, JR. TOWN PLANNER	6000	7200	7800	21000
6		BHUBAN MOHAN DASH, SECTION OFFICER	6000	5237	0	11237
7		P. K. RAYMOHAPATRA, SECTION OFFICER	6000	5400	0	11400
8		PRATIVA MISHRA, ARCH. ASSISTANT	6000	5400	0	11400
9		JAYASHREE JAGADEV, ARCH. ASSISTANT	6322	5425	0	11747
10		TABASUM SULTAN, SR. ASST.	6000	5135	0	11135
11		SANATAN BEURA, SR. ASST.	5500	0	0	5500
12		BIJAYA KU. TRIPATHY, SR. ASST.	6000	5400	0	11400
13		BIJAYA KU SUTAR, SECTION OFFICER	6000	5400	0	11400
14		BIJAYALAXMI ACHARYA, SR. STENO	6000	4900	0	10900
15		PREMALATA PANDA, SR. STENO	6000	5400	0	11400
16		PURNA CH. JENA, SR. STENO	6000	5400	0	11400
17		KHAGESWAR DAS, JR. STENO	6000	5400	0	11400
18		RADHAKANTA JENA, ACCOUNTS	6000	5400	0	11400

19		DUSMANTA KU. SWAIN, SR. ACCOUNTS ASST. FINANCE	6000	5400	0	11400
20		NILAYA KUMAR DEY,SR. ACCOUNTS ASST. FINANCE	6000	5175	0	11175
21		RAMESH CH. PATRA, ACCOUNTS	6000	5400	0	11400
22		PRAVAT KU. SAHOO, SR. ACCOUNTS ASST. FINANCE	6000	5190	0	11190
23		BICHITRANAND A SAHOO, PL. ASST.	6000	5400	0	11400
24		NIROD KU. BARIK, PL. ASST.	6000	5400	0	11400
25		LALMOHAN SINGH, SECTION OFFICER	6000	5400	0	11400
26		SARAT CH. SINGH, SECTION OFFICER	6000	5400	0	11400
27		RANJIT KU. SAHOO, SR. ASSISTANT	6000	5400	0	11400
28		RAMESH CH. MALLICK,S.O	6000	5280	0	11280
29		SULOCHANA PARIDA, SR. ASSISTANT	5200	4233	0	9433
30		BIBEKANANDA DAS, SR. ASST.	6250	4025	0	10275
					0	
32		YASOBANTA DASH,SR.ASST.	6000	3775	0	9775
33		MANOJ KU. BISWAL, SR. ASST.	6000	5400	0	11400
34		MANASI BARAL, SR, ASST.	6071	5182	0	11253
35		PRIYATAMA SWAIN, JR DRAFTMAN	6000	5400	0	11400
36		LILI PATRA, JR DRAFTMAN	6000	5400	0	11400
37		MITA MOHANTY, JR. DRAFTMAN	6000	4200	0	10200
38		VISWAJEEBAN PATI, SR. DRAFTMAN	6000	5400	0	11400
39		MANPJ KU. DAS, JR. STENO			0	

40		N.P SAMANTARAY, SR ACCOUNTS ASST.	6000	5400	0	11400
41		SIDHESWAR ROUT, JR ACCOUNTS ASST	6000	4914	0	10914
42		DILLIP KU. PATRA, SR ACCOUNTS ASST.	6000	5400	0	11400
43		PRAMOD KU. DASH,JR ACCOUNTS ASST.	6000	5400	0	11400
44		SHRAMIKA BIBHUTIRAY,JR ACCOUNTS ASST.	6000	5269	0	11269
45		ROHINI RAMAN BAL,JR ACCOUNTS ASST.	6000	5400	0	11400
46		BRAJA SUNDAR ROUT,JR ACCOUNTS ASST.	6000	5400	0	11400
47		BIJAYA BHUSAN PATI,JR ACCOUNTS ASST.	6000	4200	0	10200
48		SUBASH CHANDRA NAYAK, SR. TYPIST	6000	5400	0	11400
49		AKHAYA KUMAR MALLICK, HEAD TYPIST	6000	5400	0	11400
50		SACHALA PRADHAN, SR. TYPIST	6000	4200	0	10200
51		RABINDRA KU PANDA,DRIVER	6000	5175	0	11175
52		ANAM CH. NAYAK,DRIVER	6000	5400	0	11400
53		P.K MALLICK, DRIVER	5774	4041	0	9815
55		PRASANT KU. MOHANTY,ELEC TRICAL WIRE	6000	5400	0	11400
56		MAHENDRA KU. SWAIN,FIELD INSPECTOR	6000	4200	0	10200
57		DRUGA PRASAD JENA,PUMP OPERATOR	6000	4200	0	10200
58		GANANATH BEHERA,PLUMB ER	6000	4200	0	10200
59		ANJANA SAHOO,SR. ASST.	6000	5400	0	11400
60		SARAT KUMAR MOHANTY,JR.	6000	5400	0	11400

		ASSISTANT					
61		AJAYA KU. ROUT,SR. ASST.	6000	5400	0	11400	
62		TAPAN KU. NANDA,SR. ASST.	6000	5298	0	11298	
63		PITAMBAR ROUT,JR. ASST.			0		
64		SWADESH KUMAR JENA,SR. ASST.	6000	5400	0	11400	
65		LAXMIDHAR NAYAK, SR. ASST.	6000	5182	0	11182	
66		PRAMOD KU. DAS,SR. ASST.	6000	5269	0	11269	
67		BIJAYA KU. PATRA,SR. ASST.	5903	5313	0	11216	
68		MADHUSUDAN SWAIN,SR. ASST.	6000	5400	0	11400	
69		ABHAYA KU. PATRA,JR. ASST.	6000	4200	0	10200	
70		LATA NAYAK,JR. TYPIST	6000	5400	0	11400	
71		SUSANT KU.BARAL,JR. CLERK.	6000	5400	0	11400	
72		MAHENDRA KU. KHUNTIA,JR. DIARIST	6000	4200	0	10200	
73		SAROJ KANTA ROUL,SR. ASST.	11822	10640	0	22462	
74		SURENDRA KU. MALLICK	4387	3070	0	7457	
75		RAJA RAM PARIDA,DRIVER	6000	5400	0	11400	
76		UMAKANTA DAS,MOHARIER	6000	4200	0	10200	
77		SABITRI PRADHAN,JR. TYPIST	6000	4095	0	10095	
78		RANJITA PANDA,SR.ASST	6000	5400	0	11400	
79		JITENDRA KU PALAI,SR. ASST.	5541	4878	0	10419	
80		KHAGESWAR SETHI,SR. ASST.	6000	5400	0	11400	
81		TRILOCHANA BHUYAN,JR.ASS T.	6000	4200	0	10200	
82		TRILOCHANA MALLICK,SR. ASST.	6000	4200	0	10200	
83		DILLIP KU. JENA,SR. ASST.	6000	4779	0	10779	
84		HEMANTA PATRA,SR.ASST	6000	5400	0	11400	
85		ABHAYA KU. PARIDA,SR. ASST.	6286	3150	0	9436	

86		DUSMANTA KUMAR DAS,JR. ASST.	5697	4200	0	9897
87		BIBEKANANDA BEHERA,SR. ASST.	6000	5400	0	11400
88		RABINDRA KUMAR SAHANI,JR. ASST.	6000	5400	0	11400
89		DEBENDRA PRADHAN, SR. ASST.	6000	5400	0	11400
90		SAROJA KANTA PAL,SR. ASST.	6000	5400	0	11400
91		SAMIR KUMAR PARIDA,JR. ASST.	6000	5400	0	11400
92		DILLIP KU. MOHAPATRA,JR. ASST.	6242	5400	0	11642
93		SRIDHAR PARIDA,JR. ASST.	6000	5400	0	11400
94		DEBASIS DAS,JR. ASST.	6000	4660	0	10660
95		ASHOK KUMAR DAS,JR. TYPIST	6000	4200	0	10200
96		SARBESWAR BEHERA,RENT COLLECTOR	6000	4200	0	10200
97		RATNAKAR MALLICK,RENT COLLECTOR	5952	4166	0	10118
98		SANTOSH KU. MALLICK,RENT COLLECTOR	6020	3895	0	9915
99		RABINDRA KUMAR SAHOO,SR. DRAFTMAN	6000	5400	0	11400
100		AKSHAYA KUMAR NAYAK,SR. DRAFTMAN	6000	5400	0	11400
101		LAXMIDHAR SWAIN,JR. RECORD CLERK	6000	5400	0	11400
102		PRATAP KUMAR ROUTRAY,JR. STENO	6000	4200	0	10200
103		ANANTA CHARAN DALAI,DRIVER	6000	5400	0	11400
104		DEVIKANTA DAS,JR. ASST.	6000	5400	0	11400
105		PURNA CHANRA SWAIN,RENT COLLECTOR	6000	4093	0	10093
106		DINESH KUMAR BHOL,RENT COLLECTOR	6000	5400	0	11400
107		SUBRAT KUMAR MISHRA,RENT COLLECTOR	6000	5400	0	11400
108		GIRIJA PRASAD	6000	5400	0	11400

		DAS,RENT COLLECTOR					
109		KHIROD CHANDRA BEHERA,RENT COLLECTOR	6000	5327	0	11327	
110		HIMANSHU KHUNTIA,RENT COLLECTOR	6000	5400	0	11400	
111		BABU BICHITRANANDA MOHANTY,RENT COLLECTOR	6000	4146	0	10146	
112		AMULYA KUMAR MOHANTY, JR. TYPIST	6000	4914	0	10914	
113		SRIKANTA DAS,AMIN	6000	5400	0	11400	
114		KHIROD CHANDRA MISHRA,AMIN	6000	4042	0	10042	
115		NARAYAN CHANDRA MISHRA,AMIN	6000	5400	0	11400	
116		BIJAYA NANDA BEHERA,AMIN	6000	4200	0		
117		GURUCHARAN PRADHAN,AMIN	6000	5400	0	11400	
118		SANTOSH KUMAR DAS,AMIN	6000	5400	0	11400	
119		NABIN KUMAR SAHOO,AMIN	6000	5400	0	11400	
120		PURNA CHANDRA MOHANTY,PEON	6000	5400	0	11400	
121		MAHESWAR PAGAL,PEON	6000	4200	0		
122		KHIROD CHANDRA DAS,PEON	6000	7200	0	13200	
123		PURNA CHANDRA SUNDARAY,DUP TARY	6000	4200	0	10200	
124		LATA BEWA,PEON	6000	4200	0	10200	
125		PITABAS ROUT,PEON	6000	4200	0	10200	
126		SARAT KUMAR SWAIN,PEON	6000	4042	0	10042	
127		DAS NAIK,PEON	5710	3572	0	9282	
128		GHANA SHYAM JENA,WATCHMAN	6000	4200	0	10200	
129		HRUDANANDA MALLICK,KHALASI	6000	4200	0	10200	
130		PURNA CHANDRA BARIK,PUMP OPERATOR	6000	4200	0	10200	
131		RABI	6000	4200	0	10200	

		PRADHAN,WAT CHMAN					
132		NUR BAHADUR,WAT CHMAN	4000	2800	0	6800	
133		BULA SWAIN,WATCH MAN	6000	4200	0	10200	
134		ANANDI CHARAN DAS,WATCHMA N	6000	4200	0	10200	
135		BALAKRUSHNA DASH,WATCHM AN	4592	3215	0	7807	
136		TANKADHAR PATTANAİK,WA TCHMAN-CUM-P UMP DRIVER	6000	5400	0	11400	
137		BALARAM SAHOO,GARDE NER-CUM-WATC HMAN	6000	4200	0	10200	
138		BALARAM PARIDA,HELPER	6000	4200	0	10200	
139		KUNI DEI,SWEEPRES S	6000	4200	0	10200	
140		ANTARYAMI MOHARANA,WO RK SARAKAR	6000	5400	0	10200	
141		DHRUBA CHARAN NAYAK,CHAINM AN	6000	4200	0	10200	
142		KISHORE CHANDRA DAS,CHAINMAN	6000	5400	0	11400	
143		INDRAMANI BISWAL,FERO PRNTER	6000	5400	0	11400	
144		KESHAB CHANDRA SAHO,PROCESS SERVER	6000	5400	0	11400	
145		PITABAS ROUTRAY,KHAL ASI	6000	5400	0	11400	
146		RANJAN KUMAR SAHOO,SITE WORKER	6000	5400	0	11400	
147		RABINDRA KUMAR BEHERA,SITE WORKER	6000	5400	0	11400	
148		BISHNU CHARAN SWAIN,SITE WORKER	6000	5400	0	11400	
149		MARKANDA MALLICK,SITE WORKER	6000	5400	0	11400	
150		HADIBANDHU MULIA,CHAINMA N	6000	5400	0	11400	
151		UTTAM CHARA	6000	5400	0	11400	

		BEHERA,CHAIN MAN					
152		HEMANTA KUMAR BEHERA,CHAIN MAN	6000	5400	0	11400	
153		RAMACHANDRA DAS,HELPER	6000	4200	0	10200	
154		MANGAL MURMU,HELPE R	6000	4200	0	10200	
155		BIRENDRANATH GHOSE,PEON	6000	4200	0	10200	
156		KRUSHNA CHANDRA MALLICK,TRY SARKAR	6000	4200	0	10200	
157		SISIR KUMAR DAS,WORK SARKAR	6000	4200	0	10200	
158		KHETRABASI SAHOO,WORK SARKAR	6000	4087	0	10087	
159		SAROJ KUMAR BEHERA,PEON	6000	4200	0		
160		PRADEEP KUMAR PATRA,PEON	6000	5400	0	11400	
161		LALATENDU ROUTRAY,PEON	6000	4200	0	10200	
162		RAKESH CHANDRA DAS,PEON	6000	4200	0	10200	
163		LAXMAN MALLICK,WORK SARKAR	6000	4200	0	10200	
164		CHATRUBHUJA PRADHAN,PRO CESS SERVER	6000	5400	0	11400	
165		HEMANTA KUMAR MOHANTY,MALI	6000	5400	0	11400	
166		SOMANATH MALLICK,MALI	6000	5400	0	11400	
167		AKSHYA KUMAR DAS,MALI	6000	4200	0	10200	
168		FAKIR MOHAN KHUNTIA,MALI	6000	4200	0	10200	
169		GOURANGA CHARAN BHOI,MALI	6000	4200	0	10200	
170		RAMESH CHANDRA SENAPATI,MALI	6000	4200	0	10200	
171		NIKUNJABIHARI SWAIN,WATCH MAN-CUM-PUM P DRIVER	6000	5211	0	11211	
172		KALU MURMU,WATCH MAN-CUM-PUM P DRIVER	6000	5400	0	11400	
173		PRAMOD KUMAR SWAIN,WATCH	6000	5800	0	11800	

		MAN-CUM-PUM P DRIVER					
174		AVIMANYU KHUNTIA,WATC HMAN-CUM-PU MP DRIVER	6000	4200	0	10200	
175		GOUTAM DEY,WORK SARKAR	6000	5400	0	11400	
176		DEBA PRASAD NAYAK,WORK SARKAR	6000	4200	0	10200	
177		RAMESH NAYAK,PEON	6000	4019	0	10019	
178		CHABILA KISHORE NAYAK,PEON	6000	4200	0	10200	
179		DEBENDRA KUMAR SETHY,CHAINM AN	6000	4200	0	10200	
180		HEMANTA KUMAR SETHY,CHAINM AN	6000	4200	0	10200	
181		SUDARSAN BARIK,CHAINMA N	6000	4200	0	10200	
182		PRADEEP KUMAR PRADHAN,CHAI NMAN	6000	4200	0	10200	
183		KISHORE CHANDRA SAHOO,CHAINM AN	6000	4200	0	10200	
184		KHAGESWAR BISWAL,CHAINM AN	6000	5400	0	11400	
185		ASHOK KUMAR BISWAL,CHAINM AN	6000	5400	0	11400	
186		SRIDHAR MAJHI,CHAINMA N	5951	2736	0	8687	
187		NIRMALA MOHARANA,PE ON	6000	4200	0	10200	
188		RINA DAS,PEON	6000	4200	0	10200	
189		KALICHARAN HEMBRUM,MALI	6000	4200	0	10200	
190		DILESWAR SENAPATI,MALI	6000	4144	0	10144	
191		BISHNU CHARAN SWAIN,MALI	6000	4200	0	10200	
192		AKBAR KHAN,PEON	6000	4200	0	10200	
193		SATYAPRAKAS H MAHALIK,JR. DESPATCHER	6000	4200	0	10200	
194		DHRUBA NAIK,SWEEPER	6000	4200	0	10200	
195		GAJENDRA NAIK,SWEEPER	6000	4200	0	10200	

196		NIRANJAN NAIK,SWEEPER	6000	4200	0	10200
197		NAKUL NAIK,SWEEPER	6000	4200	0	10200
198		NABAKISHORE MOHAPATRA,A MIN	6000	5400	0	11400
199		UPENDRA NAIK,SWEEPER	14600	10220	0	24820
200		SASMITA ROUT,DRAFTSM AN	5565	5008	0	10573
201		GOURI SANKAR BHUYAN,PLANN ING MEMBER	5970	0	7800	13770
202		PRATAP CHANDRA DASH,V.C.	6000	0	7800	13800
203		SAROJ KUMAR SETHI,SECRET ARY	4233	0	5453	4216
204		Sudhansu Sekhar Nayak, A.O	5690	0	7397	13087
205		AKHILA CHANDRA NAIK,FINANCE MEMBER	6000	0	7800	13800
206		MANASWINI SAHOO,SECRET ARY	1833	0	2383	4216
207		MD. HABIBUR RAHAMAN,ASST . ENGINEER	6000	7200	7800	21000
208		GANGADHAR SWAIN,ASST. ENGINEER	6000	7200	7800	21000
209		BINAY KUMAR JENA,JR. ENGINEER	6000	5400	0	11400
210		KEDAR CHANDRA KHATUA,SUP. ENG.	3894	2759	4862	11515
211		SURYA NARAYAN BIRPRATAP CHUDAMANI,SU P. ENG.	1210	0	1573	2783
212		P.K. AJHI SAMANTA,PL.AS ST.	33548	0	0	33548
213		DAYANIDHI SAMAL,EXECUTI VE ENG.	2790	0	3627	6417
214		NIRANJANA JENA,JR. ENG.	6000	5190	0	11190
		<b>TOTAL</b>	<b>1272581</b>	<b>971476</b>	<b>86890</b>	<b>2330947</b>

Here it is not worthy to point out that the Staff of CDA CUTTACK are enjoying all the facilities on equal footing in connection with pay etc. with that of the State Govt. Employees in pursuance of Govt. in F.D. Resolution No. 54030/F dt. 16.12.2008. Accordingly the pay scales of various posts/services under the State Govt. have been revised w.e.f 1<sup>st</sup> Jan 2006.

The ORSP Rules 2008 incorporating the details of the revised Scales and Procedure of pay fixation have been issued vide Notification No. 55244/F dt. 24.12.2008 instructions laid down vide this Notification shall be scrupulously observed in matters of fixation and drawal of pay etc. It is observed that the CDA Staff availed full benefits as per this notification. But in addition to that they are drawing conveyance, medical and servant

allowances for which there is no such provision in the said notification.

Vide G.O. H & F.W. Deptt. No. 92H-DC & MA. 11M-AO/97/H dt. 10.03.98 Govt. employees are required to pay users fees/charges and then they may get the claim reimbursed by their respective departments as per the provision laid down in Medical attendance and Treatment Rules. SO no reason is found in support of payment of Medical allowance in monthly salary bills.

Also it is to point out from various angle that providing Servant to employees/orderly for home work is banned since long. So it is not a obligatory matter on the part of CDA to pay /compensate an allowance for non-providing servant for personal works. Payment of such allowance is not found either in Govt. Sector, Institutions of Govt. Undertaking or in private sector.

On issue of objection statement the Local Authority has replied "As per decision of the Authority the above allowance is paid to the employees, so the Para may be dropped. The above reply of the local Authority is not convincing from audit point of view. Because

I. As per section 123 read with section 124(2) of ODA Act (Odisha Development Authorities Act) 1982, Prior approval of State Govt. is necessary for going to take decision like payment of Medical Allowance, Conveyance Allowance & Servant Allowance, in addition to salary etc. at par with Govt. employees, is necessary and the Local Authority also failed to produce the same before the Audit. So it is clear that the said decision of the Authority has not been approved by the Govt.

II. Further, the necessary for paying such additional benefit to all employees (even it working in the office) has no rationality (if compared to their performance with other employees of the State Govt.)

So the system of paying such allowance to employees need be stopped immediately like other Govt. employees of CDA may be paid reimbursement of medical bills.

So the entire amount paid towards such allowance of RS. 23, 30,947.00 is not admissible to audit.

Hence, the above amount may be recouped by way of recovery from the concerned employees.

Further the Local Authority has also been suggested not to pay such allowance ,hence forth.

**Responsible Person for this paragraph**

Slno	Name	Designation	Adress	Amount(In Rs:)
1	FAKIR MOHAN KHUNTIA	MALI	CDA,CUTTACK	10200.00
2	SOMANATH MALLICK	MALI	CDA,CUTTACK	11400.00
3	AKSHAYA KU DAS	MALI	CDA,CUTTACK	10200.00
4	PRATIVA MISHRA	ARCH . ASST	CDA,CUTTACK	11400.00
5	JAYASHREE JAGDEV	ARCH. ASST	CDA,CUTTACK	11747.00
6	TABASUM SULTAN	JR. DRAFTSMAN	CDA,CUTTACK	11135.00
7	SANATAN BEURA	SR. ASST	CDA,CUTTACK	5500.00
8	BIJAYA KU TRIPATHY	SR.ASST	CDA,CUTTACK	11400.00
9	AKSHAYA KU MALLICK	HEAD TYPIST	CDA,CUTTACK	11400.00
10	SACHALA PRADHAN	SR.TYPIST	CDA,CUTTACK	10200.00
11	SUBASH CH. NAYAK	SR.TYPIST	CDA,CUTTACK	11400.00
12	ROHINI RAMAN BAL	JR.ACCTS ASST	CDA,CUTTACK	11400.00
13	BRAJASUNDAR ROUT	JR.ACCTS ASST	CDA,CUTTACK	11400.00
14	BIJAYA BHUSAN PATI	JR.ACCTS ASST	CDA,CUTTACK	10200.00
15	SHRAMIKA BIBHUTU RAY	JR. ACCTS ASST	CDA,CUTTACK	11269.00
16	PRAMOD KU DASH	JR.ACCTS ASST	CDA,CUTTACK	11400.00
17	DILLIP KU PATRA	SR.ACCTS ASST	CDA,CUTTACK	11400.00
18	SIDHESWAR ROUT	JR.ACCTS ASST	CDA,CUTTACK	10914.00
19	VISWAJIBAN PATI	SR.DRAFTSMAN	CDA,CUTTACK	11400.00
20	N.P.SAMANTRAY	SR.ACCT.ASST	CDA,CUTTACK	11400.00
21	MANASI BARAL	S.A	CDA,CUTTACK	11253.00
22	PRIYATAMA SWAIN	JR.ASST	CDA,CUTTACK	11400.00
23	MANOJ KU BISWAL	SR.ASST	CDA,CUTTACK	11400.00
24	LILI PATRA	JR. DRAFTS MAN	CDA,CUTTACK	11400.00

25	BIBEKANANDA DAS	SR.ASST	CDA,CUTTACK	10275.00
26	SULOCHANA PARIDA	SR.ASST	CDA,CUTTACK	9433.00
27	RAMESH CH MALLICK	S.O	CDA,CUTTACK	11280.00
28	RANJIT KU SAHU	SR.ASST	CDA,CUTTACK	11400.00
29	SARAT CH SINGH	S.O	CDA,CUTTACK	11400.00
30	LAL MOHAN SINGH	S.O	CDA,CUTTACK	11400.00
31	NIROD KU BARIK	PL.ASST	CDA,CUTTACK	11400.00
32	BICHITRA NANDA SAHU	PL.ASST	CDA,CUTTACK	11400.00
33	PRAVAT KU SAHU	SR.ACCTS ASST	CDA,CUTTACK	11190.00
34	RAMESH CH PATRA	ACCOUNTANT	CDA,CUTTACK	11400.00
35	NILAYA KU DEY	ACCTS ASST	CDA,CUTTACK	11175.00
36	SWADESHA KU JENA	S.A	CDA,CUTTACK	11400.00
37	SARAT KU MOHANTY	J.A	CDA,CUTTACK	11400.00
38	AJAYA KU ROUT	S.A	CDA,CUTTACK	11400.00
39	TAPAN KU NANDA	S.A	CDA,CUTTACK	11298.00
40	BULA SWAIN	WATCHMAN	CDA,CUTTACK	10200.00
41	ANADI CH DAS	WATCHMAN	CDA,CUTTACK	10200.00
42	BALAKRUSHNA DAS	WATCHMAN	CDA,CUTTACK	7807.00
43	GANANATH BEHERA	PLUMBER	CDA,CUTTACK	10200.00
44	ANJANA SAHOO	S.A	CDA,CUTTACK	11400.00
45	ANAM CH NAYAK	DRIVER	CDA,CUTTACK	11400.00
46	P.K MALLICK	DRIVER	CDA,CUTTACK	9815.00
47	PRASANTA KU MOHANTY	ELECT.WIREMAN	CDA,CUTTACK	11400.00
48	DURGA PRASAD JENA	PUMP OPERATOR	CDA,CUTTACK	10200.00
49	MAHENDRA KU SWAIN.	FIELD INSPECTOR	CDA,CUTTACK	10200.00
50	RABINDRA KU PANDA	DRIVER	CDA,CUTTACK	11175.00
51	DUSHMANTA KU SWAIN	SR. ACCTS ASST ,FINANCE	CDA,CUTTACK	11400.00
52	KHAGESWAR DAS	JR. STENO	CDA,CUTTACK	11400.00
53	RADHAKANTA JENA	ACCOUNTANT	CDA,CUTTACK	11400.00
54	PURNA CH JENA	SR.STENO	CDA,CUTTACK	11400.00
55	P.K.RAY MOHAPATRA	S.O	CDA,CUTTACK	11400.00
56	BHUBAN MOHAN DASH	S.O	CDA,CUTTACK	11237.00
57	JYANENDRA PRASAD SAMAL	LAW OFFICER	CDA,CUTTACK	21000.00
58	BISHNU PRASAD SAHOO	JR. TOWN PLANNER	CDA,CUTTACK	12370.00
59	SAKTI PRASAD ACHARYA	S.O	CDA,CUTTACK	11400.00
60	BIJAY KU SUTAR	S.O	CDA,CUTTACK	11400.00
61	PREMALATA PANDA	SR.STENO	CDA,CUTTACK	11400.00
62	BIJAY LAXMI ACHARYA	SR. STENO	CDA,CUTTACK	10900.00
63	SIMANTA SENANAYAK	DFM	CDA,CUTTACK	21000.00
64	RAMESH KU MOHANTY	EX-SUP.ENG	CDA,CUTTACK	653.00
65	DHRUBA CHARAN NAYAK	CHAINMAN	CDA,CUTTACK	10200.00
66	RABI PRADHAN	WATCH MAN	CDA,CUTTACK	10200.00
67	DEVIKANTA DAS	J.A	CDA,CUTTACK	11400.00
68	ANANT CH DALAI	DRIVER	CDA,CUTTACK	11400.00
69	YASOBANTA DAS	SR.ASST	CDA,CUTTACK	9775.00
70	PRAMOD KU DASH	S.A	CDA,CUTTACK	11269.00
71	BIJAYA KU PATRA	S.A	CDA,CUTTACK	11216.00
72	MADHUSUDAN SWAIN	S.A	CDA,CUTTACK	11400.00
73	ABHAYA KU PATRA	J.A	CDA,CUTTACK	10200.00
74	LATA NAYAK	JR. TYPIST	CDA,CUTTACK	11400.00
75	SUSANTA KU BARAL	SR.CLERK	CDA,CUTTACK	11400.00
76	MAHENDRA KHUNTIA	J.A	CDA,CUTTACK	10200.00
77	SAROJ KANTA ROUL	S.A	CDA,CUTTACK	22462.00
78	SURENDRA KU MALLICK	ROLLER DRIVER	CDA,CUTTACK	7457.00
79	RAJA RAM PARIDA	DRIVER	CDA,CUTTACK	11400.00
80	UMAKANTA DAS	MOHARIR	CDA,CUTTACK	10200.00
81	SABITRI PRADHAN	JR. TYPIST	CDA,CUTTACK	10095.00
82	RANJITA PANDA	S.A	CDA,CUTTACK	11400.00
83	JITENDRA KU PALAI	S.A	CDA,CUTTACK	10419.00
84	KHAGESWAR SETHI	S.A	CDA,CUTTACK	11400.00

85	TRILOCHAN BHUYAN	J.A	CDA,CUTTACK	10200.00
86	TRILOCHAN MALLICK	S.A	CDA,CUTTACK	10200.00
87	DILIP KU JENA	SR ASST	CDA,CUTTACK	10779.00
88	HEMANTA PATRA	S.A	CDA,CUTTACK	11400.00
89	ABHAYA KU PARIDA	S.A	CDA,CUTTACK	9436.00
90	DUSHMANTA KU DASH	J.A	CDA,CUTTACK	9897.00
91	BIBEKANANDA BEHERA	S.A	CDA,CUTTACK	11400.00
92	RABINDRA KU SAHANI	J.A	CDA,CUTTACK	11400.00
93	DEBENDRA PRADHAN	S.A	CDA,CUTTACK	11400.00
94	SAROJ KANTA PAL	S.A	CDA,CUTTACK	11400.00
95	SAMIR KU PARIDA	J.A	CDA,CUTTACK	11400.00
96	DILLIP KU MOHAPATRA	J.A	CDA,CUTTACK	11642.00
97	SRIDHAR PARIDA	J.A	CDA,CUTTACK	11400.00
98	DEBASIS DAS	J.A	CDA,CUTTACK	10660.00
99	ASHOK KU DAS	JR TYPIST	CDA,CUTTACK	10200.00
100	SARBESWARA BEHERA	RENTCOLLECTOR	CDA,CUTTACK	10200.00
101	RATNAKAR MALLICK	R.C	CDA,CUTTACK	10118.00
102	SANTOSH KU MALLICK	R.C	CDA,CUTTACK	9915.00
103	RABINDRA KU SAHOO	SR. DRAFTSMAN	CDA,CUTTACK	11400.00
104	AKSHAYA KU NAYAK	SR. DRAFTSMAN	CDA,CUTTACK	11400.00
105	LAXMIDHAR SWAIN	JR RECORD CLERK	CDA,CUTTACK	11400.00
106	PRATAP KU ROUSTRAY	JR.STENO	CDA,CUTTACK	10200.00
107	PURNA CH SWAIN	R.C	CDA,CUTTACK	10093.00
108	DINESH KU BHOL	RENT COLLECTOR	CDA,CUTTACK	11400.00
109	SUBRATA KU MISHRA	R.C	CDA,CUTTACK	10200.00
110	GIRIJA PRASAD DASH	R.C	CDA,CUTTACK	11400.00
111	KHIROD CH BEHERA	RENTCOLLECTOR	CDA,CUTTACK	11327.00
112	HIMANSHU KHUNTIA	RENTCOLLECTOR	CDA,CUTTACK	11400.00
113	BABU BICHITRA NANDA MOHANTY	RC	CDA,CUTTACK	10146.00
114	AMULYA KU MOHANTY	JR.TYPIST	CDA,CUTTACK	10914.00
115	SRIKANTA DAS	AMIN	CDA,CUTTACK	11400.00
116	KHIROD CH MISHRA	AMIN	CDA,CUTTACK	10042.00
117	NARAYAN CH MISHRA	AMIN	CDA,CUTTACK	11400.00
118	BIJAYA NANDA BEHERA	AMIN	CDA,CUTTACK	10200.00
119	GURU CH PRADHAN	AMIN	CDA,CUTTACK	11400.00
120	SANTOSH KU DAS	AMIN	CDA,CUTTACK	11400.00
121	NABIN KU SAHU	AMIN	CDA,CUTTACK	11400.00
122	PURNA CH MOHANTY	PEON	CDA,CUTTACK	10200.00
123	MAHESWAR PAGAL	PEON	CDA,CUTTACK	10200.00
124	KHIROD CH DAS	PEON	CDA,CUTTACK	13200.00
125	PURNA C H SUNDAR RAY	DUPTARY	CDA,CUTTACK	10200.00
126	LATA BEWA	PEON	CDA,CUTTACK	10200.00
127	PITABAS ROUT	WORK SARKAR	CDA,CUTTACK	10200.00
128	SARAT KU SWAIN	PEON	CDA,CUTTACK	10042.00
129	DASA NAIK	PEON	CDA,CUTTACK	9282.00
130	GHANASHYAM JENA	WATCHMAN	CDA,CUTTACK	10200.00
131	HRUDANANDA MALLICK	KHALASI	CDA,CUTTACK	10200.00
132	PURNA CH BARIK	PUMP OPERATOR	CDA,CUTTACK	10200.00
133	AVIMANYU KHUNTIA	WATCHMAN CUM PUMP DRIVER	CDA,CUTTACK	10200.00
134	NUR BAHADUR	WATCHMAN	CDA,CUTTACK	6800.00
135	TANKADHARA PATTNAIK	WATCHMAN CUM PUMP OPERATOR	CDA,CUTTACK	11400.00
136	BALARAM SAHOO	GARDENER CUM WATCHMAN	CDA,CUTTACK	10200.00
137	BALARAM PARIDA	HELPER	CDA,CUTTACK	10200.00
138	KUNI DEI	SWEEPRESS	CDA,CUTTACK	10200.00
139	ANTARYAMI MOHARANA	WORK SARKAR	CDA,CUTTACK	11400.00
140	LAXMIDHAR NAYAK	SR. ASST	CDA,CUTTACK	11182.00
141	KISHORE CH DAS	CHAINMAN	CDA,CUTTACK	11400.00
142	INDRAMANI BISWAL	FEROPAINTER	CDA,CUTTACK	11400.00
143	KESHAB CH SAHOO	PROCESS SERVER	CDA,CUTTACK	11400.00
144	PITABASA ROUSTRAY	KHALASI	CDA,CUTTACK	11400.00
145	RANJAN KU SAHU	SITE WORKER	CDA,CUTTACK	11400.00

146	RABINDRA KU BEHERA	SITE WORKER	CDA,CUTTACK	11400.00
147	BISHNU CH SWAIN	SITE WORKER	CDA,CUTTACK	11400.00
148	MARKANDA MALLICK	SITE WORKER	CDA,CUTTACK	11400.00
149	HADIBANDHU MULIA	CHAINMAN	CDA,CUTTACK	11400.00
150	UTTAM CH BEHERA	CHAIN MAN	CDA,CUTTACK	11400.00
151	HEMANTA KU BEHERA	CHAINMAN	CDA,CUTTACK	11400.00
152	RAMA CH DAS	HELPER	CDA,CUTTACK	10200.00
153	MANGAL MURMU	HELPER	CDA,CUTTACK	10200.00
154	BIRENDRA NAH GHOSH	PEON	CDA,CUTTACK	10200.00
155	KRUSHNA CH MALLICK	TRY SARKAR	CDA,CUTTACK	10200.00
156	SISIR KU DAS	WORK SARKAR	CDA,CUTTACK	10200.00
157	KHETRABASI SAHU	WORKSARKAR	CDA,CUTTACK	10087.00
158	SAROJ KU BEHERA	PEON	CDA,CUTTACK	10200.00
159	PRADEEP KU PATRA	PEON	CDA,CUTTACK	11400.00
160	LALATENDU ROUSTRAY	PEON	CDA,CUTTACK	10200.00
161	RAKESH CH DAS	PEON	CDA,CUTTACK	10200.00
162	LAXMAN MALLICK	WORK SARKAR	CDA,CUTTACK	10200.00
163	CHATRUBHUJA PRADHAN	PROCESS SERVER	CDA,CUTTACK	11400.00
164	HEMANTA KU MOHANTY	MALI	CDA,CUTTACK	11400.00
165	GOURANGA CH BHOI	MALI	CDA,CUTTACK	10200.00
166	RAMESH CH SENAPATI	MALI	CDA,CUTTACK	10200.00
167	NIKUNJA BIHARI SWAIN	WATHMAN CUM PUMP DRIVER	CDA,CUTTACK	11211.00
168	KALU MURMU	WATCHMAN CUM PUMP DRIVER	CDA,CUTTACK	11400.00
169	PRAMOD KU SWAIN	WATCHMAN CUM PUMP DRIVER	CDA,CUTTACK	11800.00
170	GOUTAM DEY	WORK SARKAR	CDA,CUTTACK	11400.00
171	DEBA PRASAD NAYAK	WORK SARKAR	CDA,CUTTACK	10200.00
172	RAMESH NAYAK	PEON	CDA,CUTTACK	10019.00
173	CHHABILA KISHORE NAYAK	PEON	CDA,CUTTACK	10200.00
174	DEBENDRA KU SETHY	CHAINMAN	CDA,CUTTACK	10200.00
175	HEMANTA KU SETHY	CHAINMAN	CDA,CUTTACK	10200.00
176	SUDARSAN BARIK	CHAINMAN	CDA,CUTTACK	10200.00
177	PRADEEP KU PRADHAN	CHAINMAN	CDA,CUTTACK	10200.00
178	KISHORE CH SAHU	CHAINMAN	CDA,CUTTACK	10200.00
179	KHAGESWAR BISWAL	CHAINMAN	CDA,CUTTACK	11400.00
180	ASHOK KU BISWAL	CHAINMAN	CDA,CUTTACK	11400.00
181	SRIDHAR MAJHI	CHAINMAN	CDA,CUTTACK	8687.00
182	NIRMALA MOHARANA	PEON	CDA,CUTTACK	10200.00
183	RINA DAS	PEON	CDA,CUTTACK	10200.00
184	KALICHARAN HEMBRUM	MALI	CDA,CUTTACK	10200.00
185	DILESWAR SENAPATI	MALI	CDA,CUTTACK	10144.00
186	BISHNU CH SWAIN	MALI	CDA,CUTTACK	10200.00
187	AKBAR KHAN	PEON	CDA,CUTTACK	10200.00
188	SATYA PRAKASH MAHALICK	JR. DESPATCHER	CDA,CUTTACK	10200.00
189	DHRUBA NAIK	SWEEPER	CDA,CUTTACK	10200.00
190	GAJENDRA NAIK	SWEEPER	CDA,CUTTACK	10200.00
191	NIRANJAN NAIK	SWEEPER	CDA,CUTTACK	10200.00
192	NAKUL NAIK	SWEEPER	CDA,CUTTACK	10200.00
193	NABAKISHORE MOHAPATRA	AMIN	CDA,CUTTACK	11400.00
194	UPENDRA NAIK	SWEEPER	CDA,CUTTACK	24820.00
195	SASMITA ROUT	DRAFTS MAN	CDA,CUTTACK	10573.00
196	GOURI SANKAR BHUYAN	PLANNING MEMBER	CDA,CUTTACK	13770.00
197	PRATAP CH DASH	EX-VC	CDA,CUTTACK	13800.00
198	SAROJ KU SETHY	EX-SECY	CDA,CUTTACK	9686.00
199	AKHILA CH NAIK	FAM	CDA,CUTTACK	13800.00
200	MANASWINEE SAHOO	SECY	CDA,CUTTACK	4216.00
201	MD.HABIBUR RAHAMAN	ASST ER	CDA,CUTTACK	21000.00
202	GANGADHAR SWAIN	ASST ER	CDA,CUTTACK	21000.00
203	BIJAYA KU JEN	JR. ER	CDA,CUTTACK	11400.00

204	KEDAR CH KHATUA	SUPTD. ER	CDA,CUTTACK	11515.00
205	SURYA NARAYAN BIRAPRATAP CHUDAMANI	SUPTD.ER	CDA,CUTTACK	2783.00
206	P.K.MAJHISAMANTA	PL.ASST	CDA,CUTTACK	33548.00
207	DAYANIDHI SAMAL	EXECUTIVE, ENGINEER,IC	CDA,CUTTACK	6417.00
208	NIRANJAN JENA	ASST ER	CDA,CUTTACK	11190.00
209	SUDHANSU SEKHAR NAYAK	A.O	CDA,CUTTACK	13087.00
210	MITA MOHANTY	JR.DRAFTS MAN	CDA,CUTTACK	10200.00

**14.11 - PAYMENT OF INTEREST FOR DELAY PAYMENT IN SERVICE TAX OSP-32**

On verification of the paid vouchers of the CDA during the course of audit it was learnt that a total sum of Rs.4701.00 has been spent during the year under audit towards interest for delay payment in service tax of Kalyan Mandap.In support of late payment no clarification was available to audit in spite of issue of audit objection statement on the score.So objection holds good and needs recovery from the persons responsible.

Details are given below.

Name of the bank book and a/c no.	Voucher No. & date	Page No. of Bank Book	Amount
HDFC A/C/NO.26	Nil dated 31.03.2015	211	3135.00
--- do ---	Nil dated 28.05.2014	159	1566.00
<b>TOTAL</b>			<b>4701.00</b>

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	AKHILA CH NAIK	FAM	CDA,CUTTACK	2350.00
2	D.K.SWAIN	ACCCT. ASST	OFFICE CDA, CUTTACK	2351.00

**14.12 - EXCESS PAYMENT MADE TO CESU DUE TO PAYMENT MADE AFTER DUE DATE OSP-33**

During checking of paid vouchers of the CDA it was seen that due to late payment a sum of Rs.1743.00 has been paid to CESU excess than the actual in spite of availability of sufficient funds on due dates.

.Audit objection statement issued during audit was not returned back with reply. So the objection holds good and needs recovery.

Details are given below.

Vr no/dt	Period	Due date	Amount paid	Amount paid after due dt.	Excess amount paid	Paid to	Particulars
40/23.4.14	2/14	22.4.14	6618	6712	94	CESU	Pump JK Market.Buxibazar.
123/27.5.14	4/14	30.4.14	871	885	14		Chicken Market.Buxi bazar
237/11.7.14	5/14	25.6.14	30843	31267	424		AMB
238/11.7.14	5/14	25.6.14	19389	19899	255		AMB
240/11.7.14	4/14	21.5.14	2228	2264	36		Pump at Vikash Sadan
241/11.7.14	4/14	31.5.14	1007.28	1023	16		Chicken Market.Buxi bazar
242/11.7.14	5/14	22.6.14	1583.39	1609	25		Project office
460/22.10.14	9/14	21.10.14	6405	6496	91		Pump at JK
461/22.10.14	9/14	21.10.14	1868	1898	30		Pump at VS
556/3.12.14	10/14	21.11.14	1969	2000	31		Pump at VS
794/24.3.15	2/15	13.3.15	25850	28508	273		Pump at BP park
663/29.01.15	12/14	22.1.15	4926	4991	65		Pump at AMB
664/29.01.15	12/14	22.1.15	17430	17670	240		Pump at AMB
665/29.01.15	12/14	21.1.15	1912	1942	30		Pump at VS
666/29.01.15	12/14	21.1.15	1298	1319	21		CDA Project Office
667/29.01.15	12/14	21.1.15	6850	6948	98		c/s Pump
<b>TOTAL</b>					<b>1743.00</b>		

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	AKHILA CH NAIK	FAM	CDA,CUTTACK	871.00
2	D.K.SWAIN	ACCCT. ASST	OFFICE CDA, CUTTACK	872.00

**14.13 - EXCESS PAYMENT MADE TO DLR CLR ERRONEOUSLY VIDE VR. NO.414 DATD.30.09.14 CHQ .NO. 1170097/30.09.14**

While checking the paid vrs for the year 2014-15 it was seen that a sum of Rs. 70550.00 paid as wages to Dlr / Clr engaged in CDA for the month of August 2014 due to wrong calculation of no. of days duty performed in the computerized sheet i.e enhanced days than the actual absentee statement.As a result of which Rs. 70550.00 shown to have been paid to laborers instead of Rs.69054.Which creates Rs.1496. excess payment.Details are given below.

SL.NO	NAME	DAYS AS PER ABSENTEE STATEMENT	DAYS ACTUAL PAID	RATE	GROSS
1	KHETRABASI SWAIN, HIGH SKILLED	19	20	205	230
2	BISWANATH BEHERA,HIGH SKILLED	21	22	205	230
3	MANORANJAN SARANGI,HIGH SKILLED	19	20	205	230
4	KISHORE CHANDRA DAS, SKILLED	19	20	190	213
5	MAHESWAR SETHY, SKILLED	19	20	190	213
6	BRUNDABAN SETHY, SKILLED	19	20	170	190
7	RAGHUNATH SAHOO, SKILLED	19	20	170	190
					1496

Objection memo issued in this regard was not returned back with any reply. So the objection holds good and need recovery.

**Responsible Person for this paragraph**

Sln0	Name	Designation	Adress	Amount(In Rs:)
1	KHETRABASI SWAIN	HIGH SKILLED	CDA,CTC	230.00
2	BISWANATH BEHERA	HIGH SKILLED	CDA,CTC	230.00
3	MANORANJAN SARANGI	HIGH SKILLED	CDA,CTC	230.00
4	KISHORE CHANDRA BDAS	HIGH SKILLED	CDA,CTC	213.00
5	MAHESWAR SETHY	HIGH SKILLED	CDA,CTC	213.00
6	BRUNDABAN SETHY	HIGH SKILLED	CDA,CTC	190.00
7	RAGHUNATH SAHOO	SKILLED	CDA,CTC	190.00

**14.14 - CLARIFICATION WANTINGOSP-39**

On verification of paid vouchers of CDA during the course of audit it was learnt that a total sum of Rs.20580.00 has been spent during the year under audit towards 4% electricity duty and Rs.7050.00 paid towards Meter Rent to CESU Odisha for the year 2014-15. Reason of payment needs clarification. Regarding payment related register and files are wanting for verification.Details are given below.

SL.NO	VR.NO/DT	ELECTRICITY DUTY 4%	METER RENT	PARTICULARS
1	41/24.4.14	248.00	150	PHD-01-31446
2	41/24.4.14	-	150	PHD-02-63173
3	48/26.4.14	328.00	150	MCO-04-22642
4	49/26.4.14	771.00	150	MCO-04-22643

5	39/24.4.14	-	-	00729503
6	116/27.5.14	106.00	-	00458401
7	115/27.5.14	391.00	150	MCO-04-22642
8	114/27.5.14	771.00	150	MCO-04-22643
9	124/27.5.14	30.57	-	00729503
10	123/27.5.14	263.00	150	PHD-01-31446
11	237/7.7.14	1157.00	150	MCO-04-22643
12	238/7.7.14	692.00	150	MCOM-22642
13	239/7.7.14	307.00	150	PHD-01-31446
14	240/7.7.14	-	150	PHD-02-63173
15	241/7.7.14	35.28	-	00729503
16	242/7.7.14	58.59	-	00458401
17	253/19.7.14	1036.00	150	MC004-22643
18	254/19.7.14	669.00	150	MC004-22642
19	255/19.7.14	-	150	PHD-02-63173
20	256/19.7.14	292.00	150	PHD-01-31446
21	319/20.8.14	320.00	150	PHD-01-31446
22	320/20.8.14	66.53	-	00458401
23	321/20.8.14	-	150	PHD-02-63173
24	324/20.8.14	431.00	150	MCO-04-22642
25	325/20.8.14	1003.00	150	MCO-0422643
26	262/19.7.14	63.30	-	00458401
27	377/16.9.14	82.42	0	00458401
28	378/16.9.14	560.00	150	MCO-04-22642
29	379/16.9.14	1036.00	150	MCO-04-22643
30	380/16.9.14	294.00	150	PHD-01-31446
31	381/16.9.14	0	150	PHD-02-63173
32	458/22.10.14	570.00	150	MCO-04-22642
33	459/22.10.14	959.00	150	MCO-04-22643
34	460/22.10.14	239.00	150	PHD-01-31446
35	461/22.10.14	0	150	PHD-02-63173
36	465/22.10.14	103.95	0	00458401
37	521/19.11.14	309.00	150	PHD-01-31446
38	522/19.11.14	782.00	150	MCO-04-22643
39	523/19.11.14	353.00	150	MCO-04-22642
40	525/19.11.14	69.01	0	00458401
41	556/3.12.14	0	150	PHD-02-63173
42	586/17.12.14	0	150	PHD-02-63173
43	587/22.12.14	236.00	150	MCO-04-22642
44	588/22.12.14	760.00	150	MCO-04-22643
45	589/22.12.14	100.08	0	00458401
46	593/22.12.14	278.00	150	PHD-01-31446
47	614/2.1.15	394.42	150	00724948
48	663/29.01.14	168.00	150	MCO-04-22642
49	664/29.01.14	650.00	150	MCO-04-22643
50	665/29.01.14	0	150	PHD-02-63172
51	666/29.01.14	48.42	0	00458401
52	667/29.01.14	257.00	150	PHD-01-31446
53	724/18.02.15	133.00	150	MCO-04-22642
54	725/18.02.15	628.00	150	MCO-04-22643
55	728/18.02.15	69.50	0	00458401
56	732/21.02.15	230.00	150	PHD-01-31446
57	785/23.03.15	235.00	150	PHD-01-31446
58	788/25.03.15	208.00	150	MCO-04-22642
59	789/25.03.15	705.00	150	MC004-22643
60	794/24.03.14	1083.02	150	00724948

	TOTAL	20580.00	7050.00	
--	-------	----------	---------	--

Objection memo issued in this regard was not returned back with any reply. So the same needs to be produced to the next audit for verification. Till then Rs.20580.00+Rs.7050.00=Rs.27630.00 is held under objection.

**14.15 - CLARIFICATION WANTINGOSP-50**

CDA has its own xerox machine. Where as a sum of Rs.11965.00 has been spent towards photo copy during the period under audit. Reason needs clarification. Audit objection issued in this context was not returned back with reply. So the same needs to be produced to next audit ; till then Rs. 11965.00 is held under objection. Details are given below.

VR.NO/DT	AMOUNT	PARTICULARS
339/28.08.14	2040	M/S PERFECT COPY CENTRE
730/21.2.15	1605	
751/4.3.15	2320	
772	6000	
TOTAL	11965	

**14.16 - NON-PRODUCTION OF STOCK CREDIT OF CONTINGENTS OSP-51**

Given below are the details of expenditures on purchases of contingents & stationaries for office use for the period 2014-15. The concerned stock register along with corresponding files could not be made available to audit in spite of issue of audit objection statement on the score. However, the same need be produced during next audit for verification and till then **expenditure of Rs. 390429.00 is kept under objection.**

VR.NO/DT	AMOUNT	PARTICULARS
75/7.5.14	9116	ELECTRICAL GOODS
295/11.8.14	2600	CHAIR
333/21.8.14	7614	ATTENDANCE SHEET
335/21.8.14	12581	LOG BOOK, PAY SLIP.ETC
339/28.8.14	4740	CALCULATOR
505/11.11.14	1550	STATIONARY
516/11.11.14	4157	TONNER
610/2.1.15	6800	UPS ANTIVIRUS
634/15.1.15	8176	R/M VEHICLE
637/14.1.15	29162	R/M VEHICLE
804/25.3.15	303933	STATIONARY
	390429.00	

**14.17 - EXCESS PAYMENT MADE TO NMR AND DLR STAFF OSP-72**

During checking of vouchers with reference to related files it was seen that a sum of Rs.33315.00 has been paid excess than the actual due to violation of Labor act. It is clearly mentioned vide LR.NO 8536-LL-1(AR)-2/12/LESI dtd 6th october 2012 that the daily minimum rates of wages

shall be inclusive of wages payable for the weekly day of rest. But the same has not been followed in the following cases. Details are given below.

SL.NO	NAME OF THE STAFF/DESIGN.	VR.NO/DT	MONTH	WAGES PAID	WAGES ADMISSIBLE	EXCESS	REMARKS
1	RAGHUNATH SAHOO,DLR HELPER	518/19.11.14	10/14	3570	3400	170	@170
					<b>TOTAL</b>	<b>170</b>	
2	KHETRABASI SWAIN,DLR,TRACTOR	518/19.11.14	10/14	3570	3400	170	@170
					<b>TOTAL</b>	<b>170</b>	
3	BRUNDABAN SETHI,DLR HELPER	518/19.11.14	10/14	3570	3400	170	@170
					<b>TOTAL</b>	<b>170</b>	
4	MAHESWAR SETHI,DLR, CONDUCTOR	518/19.11.14	10/14	3900	3710	190	@190
					<b>TOTAL</b>	<b>190</b>	
5	K.C.DAS,DLR,CONDUCTOR	518/19.11.14	10/14	3900	3710	190	@190
					<b>TOTAL</b>	<b>190</b>	
6	MANORANJAN SARANGI,DLR,DRIVER	518/19.11.14	10/14	4305	4100	205	@205
					<b>TOTAL</b>	<b>205</b>	
7	RAJENDRA SETHI ,SKILL KHALASI	518/19.11.14	10/14	5320	5130	190	@190
					<b>TOTAL</b>	<b>190</b>	
8	PRADYUMN A KU SAMAL,LIN E MAN,HIGH SKILL	518/19.11.14	10/14	5945	5535	410	@205
					<b>TOTAL</b>	<b>410</b>	
9	BISWANATH BEHERA, DLR,JCB,DRIVER	180/12.6.14	5/14	5740	5535	205	@205
		250/17.7.14	6/14	5125	4920	205	
		518/19.11.14	10/14	6150	5535	615	
		574/15.12.14	11/14	5740	5125	615	
		635/15.1.14	12/14	6150	5330	820	
					<b>TOTAL</b>	<b>2460</b>	
10	MADHUSUDAN GURU,KM(A	26/11.4.14	3/14	4500	4050	450	@150

	.O)						
		97/15.5.14	4/14	4350	3900	450	
		180/12.6.14	5/14	4500	4050	450	
		250/27.7.14	6/14	4350	3900	450	
		300/12.8.14	7/14	4500	4050	450	
		371/16.9.14	8/14	4500	4050	450	
		414/30.9.14	9/14	4350	3900	450	
		518/19.11.14	10/14	4500	4050	450	
		574/15.12.14	11/14	4350	3900	450	
		635/15.1.14	12/14	4500	4050	450	
		739/2.3.15	1/15	4500	4050	450	
		802/26.3.15	2/15	4050	3600	450	
					<b>TOTAL</b>	<b>5400</b>	
11	NARAYAN SAHOO, SWARAGE PUMP, EE.II	26/11.4.14	3/14	4500	4050	450	@150
		97/15.5.14	4/14	4350	3900	450	
		180/12.6.14	5/14	4500	4050	450	
		250/17.7.14	6/14	4350	3900	450	
		300/12.8.14	7/14	4500	4050	450	
		371/16.9.14	8/14	4500	4050	450	
		414/30.9.14	9/14	4350	3900	450	
		518/19.11.14	10/14	4500	4050	450	
		574/15.12.14	11/14	4350	3900	450	
		635/15.1.15	12/14	4500	4050	450	
		739/2.3.15	1/15	4500	4050	450	
		802/26.3.15	2/15	4050	3600	450	
					<b>TOTAL</b>	<b>5400</b>	
12	SANATAN DAS, SEMI SKILLED, SWARAGE PUMP	26/11.4.14	3/14	5100	4590	510	@170
		97/15.5.14	4/14	4930	4420	510	
		180/12.6.14	5/14	5100	4590	510	
		250/17.7.14	6/14	4930	4420	510	
		300/12.8.14	7/14	5100	4590	510	
		371/16.9.14	8/14	5100	4590	510	
		414/30.9.14	9/14	4930	4420	510	
		518/19.11.14	10/14	5100	4590	510	
		574/15.12.14	11/14	4930	4420	510	
		635/15.1.15	12/14	5100	4590	510	
		739/2.3.15	1/15	5100	4590	510	
		802/26.3.15	2/15	4590	4080	510	
					<b>TOTAL</b>	<b>6120</b>	
13	SURENDRA KU PANDA, SWARAGE PUMP, EE.II, SEMI SKILLED	26/11.4.14	3/14	5100	4590	510	@170
		97/15.5.14	4/14	4930	4420	510	
		180/12.6.14	5/14	5100	4590	510	
		250/17.7.14	6/14	4930	4420	510	
		300/12.8.14	7/14	5100	4590	510	
		371/16.9.14	8/14	5100	4590	510	

		414/30.9.14	9/14	4930	4420	510	
		518/19.11.14	10/14	5100	4590	510	
		574/15.12.14	11/14	4930	4420	510	
		635/15.1.15	12/14	5100	4590	510	
		739/2.3.15	1/15	5100	4590	510	
		802/26.3.15	2/15	4590	4080	510	
					<b>TOTAL</b>	<b>6120</b>	
14	LAXMIDHAR BEHERA,SE MISKILLED, SWARAGE PUMP,EE-II	26/11.4.14	3/14	5100	4590	510	
		97/15.5.14	4/14	4930	4420	510	@170
		180/12.6.14	5/14	5100	4590	510	
		250/17.7.14	6/14	4930	4420	510	
		300/12.8.14	7/14	5100	4590	510	
		371/16.9.14	8/14	5100	4590	510	
		414/30.9.14	9/14	4930	4420	510	
		518/19.11.14	10/14	5100	4590	510	
		574/15.12.14	11/14	4930	4420	510	
		635/15.1.15	12/14	5100	4590	510	
		739/2.3.15	1/15	5100	4590	510	
		802/26.3.15	2/15	4590	4080	510	
					<b>TOTAL</b>	<b>6120</b>	
					<b>GRAND TOTAL</b>	<b>33315</b>	

Objection memo issued in this context did not return back with any reply .So the objection holds good and needs recovery.

**Responsible Person for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs:)
1	RAGHUNATH SAHOO	SKILLED	CDA,CTC	170.00
2	KHETRABASI SWAIN	HIGH SKILLED	CDA,CTC	170.00
3	BRUNDABAN SETHY	HIGH SKILLED	CDA,CTC	170.00
4	MAHESWAR SETHY	HIGH SKILLED	CDA,CTC	190.00
5	KISHORE CHANDRA BDAS	HIGH SKILLED	CDA,CTC	190.00
6	MANORANJAN SARANGI	HIGH SKILLED	CDA,CTC	205.00
7	RAJENDRA SETHI	SKILL KHALASI	CDA,CTC	190.00
8	PRADYUMNA KU SAMAL	LINE MAN , HIGH SKILLED	CDA,CTC	410.00
9	BISWANATH BEHERA	HIGH SKILLED	CDA,CTC	2460.00
10	MADHUSUDAN GURU	KM.AO	CDA,CTC	5400.00
11	NARAYAN SAHOO	SWARAGE PUMP,EE-II	CDA,CTC	5400.00
12	SANATAN DAS,SEMI SKILLED SWARAGE PUMP,EE-II	,SEMI SKILLED SWARAGE PUMP,EE-II	CDA,CTC	6120.00
13	SURENDRA KU PANDA	,SEMI SKILLED SWARAGE PUMP,EE-II	CDA,CTC	6120.00
14	LAXMIDHAR BEHERA	SEMI SKILLED,SWARAGE PUMP,EE-II	CDA,CTC	6120.00

**14.18 - DETAILED INFORMATION REGARDING POSTING OF NMR/DLR NOT PRODUCED P-97**

A sum of Rs.1857240 was spent for NMR /DLR payment in soil conservation section. So the detailed Information regarding posting of NMR /DLR after 1993 in soil conservation section are wanting for verification as per format given below.

NAME OF THE EMPLOYEE	DATE OF APPOINTMENT	AGE	FATHER'S NAME	ADDRESS	NATURE OF JOB
----------------------	---------------------	-----	---------------	---------	---------------

DETAILS OF PAYMENT DURING THE YEAR UNDER AUDIT ARE GIVEN.

VR.NO/DATE	AMOUNT
13/7.4.14	136488
79/13.5.14	159720
150/5.6.14	130284
178/12.6.14	176088
245/14.7.14	141372
304/13.8.14	154836
372/17.9.14	136356
454/22.10.14	148632
511/15.11.14	127644
576/16.12.14	128568
640/16.1.15	160248
711/13.2.15	124740
753/9.3.15	132264
<b>TOTAL</b>	<b>1857240</b>

Objection memo issued in this regard did not return back with any reply. So the same needs to produce at the time of next audit. Till then Rs .1857240 is kept under objection.

**14.19 - EXCESS PAYMENT MADE TO NMR/DLR IN SOIL CONSERVATION SECTIONOSP-98**

During checking of Muster roll of NMR/DLR/CLR Staff engaged in Soil conservation section it was seen that in the following cases a sum of Rs.450.00 has been paid excess than the actual which needs recovery. Details of such cases are given below.

VR.NO/DATE	MONTH	NAME	A/C. NO.	WORKING DAYS AS PER MUSTER ROLL	REMUNERATION PER DAY	PAID AS PER REGISTER	PAID AS PER AUDIT	EXCESS PAID
576/16.12.14	NOV-14	KANCHAN MALIA	3531	17	150	10X150	17X150	300
		LATA MALLICK	3546	19	150	20X150	19X150	150
							<b>TOTAL</b>	<b>450</b>

Audit objection statement issued in this context was not returned back with any reply. So the objection holds good and needs recovery from KANCHAN MALIA &LATA MALLICK. Failing which the amount will be recovery from the person responsible.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	KANCHAN MALIA	NMR	CDA,CTC	300.00
2	LATA MALLICK	NMR	CDA,CTC	150.00

**14.20 - INADMISSIBLE EXPENDITURE ON REFRESHMENT CHARGES OSP-100**

During checking of vouchers it was seen that a sum of Rs. 2050.00 was paid to Hotel Sheetal vide vr. no.257 dtd 21.7.14 for refreshment charges of officer and staff during the arrangement of meeting of CDA which is in contravention to G.O. NO.10954/F.dtd 14.3.2001.

. Reason needs clarification.

Audit objection statement issued in this context was not returned back with any reply. Clarification need be produced at the time of next audit. Till then Rs.2050 is kept under objection.

**14.21 - SPECIAL PAY TO VICE CHAIRMAN IN MONTHLY SALARY OSP-102**

While scrutinise the Acquittance roll of Govt. section it was seen that a sum of Rs.2750.00 was paid towards SPL.PAY to Vice chairman Sri Pratap chandra Dash. Under which basis the special allowance has been paid needs clarification. Details are given below.

VR.NO/DT	MONTH	AMOUNT
3/1.5.14	APRIL-14	@250/-PM
12/31.5.14	MAY-14	
17/30.6.14	JUNE-14	
22/31.7.14	JULY-14	
30/27.8.14	AUGUST-14	
36/26.9.14	SEPTEMBER-14	
42/30.10.14	OCTOBER-14	
50/29.11.14	NOVEMBER-14	
58/31.12.14	DECEMBER-14	
66/31.1.15	JANUARY-15	
75/3.3.15	FEBRUARY-15	
ARREAR		
	TOTAL	2750.00

Objection memo issued in this regard did not returned back with any reply. So the same needs to produce at the time of net audit .Till then Rs.2750 is held under objection.

**14.22 -**

**14.23 - PAYMENT OF REMUNERATION TO SECURITY GUARDS**

During checking of paid vouchers it was seen that a sum of Rs. 11,30,588.00 has been paid to security guards towards remuneration .On scrutiny it was seen that during the month of April-14 remuneration has been made for sep-13 to Nov-13 and during the month of May -14 remuneration has been made for Aug-13 to Jan-14 like wise.Without verify the remuneration register it not possible on the part of audit to verify the genuineness of payment.On further scrutiny it was seen that rate of remuneration also vary from one area security guard to other area for same period. So the relevant records and registers are wanting for verification. Details of payments are given below.

VR,NO/DT	PERIOD	AMOUNT
28/11.4.14	9/13 TO11/13	49686
69/8.5.14	8/13-1/14	19874
70/8.5.14	12/12-8/13	29812
71/8.5.14	12/13-1/14	6625
149/4.6.14	12/13-1/14	33124
165/10.6.14	12/13-1/14	26499
369/17.9.14	9/13-1/14	16562
412/29.9.14	2/14-8/14	46778
408/29.9.14	2/14-8/14&5/14-8/14	120287
409/29.9.14	-	200479
410/29.9.14	2/14-8/14	46778
411/29.9.14	2/14-7/14	40096
386/24.9.14	9/13-4/14	59623
565/11.12.14	8/14-10/14	20047
608/1.1.15	9/14-10/14	13365
650/22.1.15	8/14-10/14	80191
651/22.1.15	9/14-12/14	26730
686/6.2.15	11/14-12/14	13365
687/6.2.15	11/14	6682
727/19.2.15	2/14-6/14	133652
759/10.3.15	1/15	6682
760/10.3.15	1/15	6682
761/10.3.15	12/14-1/15	13365
799/26.3.15	9/14-11/14	60143
800/26.3.15	11/14-12/14	53461
	<b>TOTAL</b>	<b>1130588</b>

The same needs to be produced at the time of next audit .Till then Rs.11,30,588.00 is held under objection.

#### 14.24 - ILLEGAL PAYMENT TO DLR/CLR/NMR OSP-94

As per LR.NO.30453/HUD dt.26.11.15 addressed to the Vice Chairman,CDA Cuttack engagement of NMR/DLR/CLR after 12.4.1993 has been banned.Again, it has been mentioned that any such engagement, after 12.4.93 is the personal responsibility of the officer and payment of remuneration is recoverable from the personal claim.It is noticed that following 14 nos of NMR/DLR/CLRs have been engaged after the stipulated date and paid a sum of Rs.791405.00 during the financial year 2014-15.Details of such cases are given below.

NAME OF THE STAFF	VR.NO/DATE	MONTH	AMOUNT
<b>BISWANATH BEHERA,JCB DRIVER</b>	26/11.4.14	MAR-14	5535
	97/15.5.14	APR-14	5330
	180/12.6.14	MAY-14	5740
	250/17.7.14	JUNE-14	5125
	300/12.8.14	JULY-14	5535
	371/16.9.14	AUG-14	5330
	414/30.9.14	SEP-14	4510
	518/19.11.14	OCT-14	6970
	574/15.12.14	NOV-14	5740
	635/15.1.15	DEC-14	6150

	739/2.3.15	JAN-15	5535
	802/26.3.15	FEB-15	4920
		<b>TOTAL</b>	<b>666420</b>
<b>MADHUSUDAN GURU, WATCH&amp;WARD</b>	26/11.4.14	MAR-14	4500
	97/15.5.14	APR-14	4350
	180/12.6.14	MAY-14	4500
	250/17.7.14	JUNE-14	4350
	300/12.8.14	JULY-14	4500
	371/16.9.14	AUG-14	4500
	414/30.9.14	SEP-14	3750
	518/19.11.14	OCT-14	5100
	574/15.12.14	NOV-14	4350
	635/15.1.15	DEC-14	4500
	739/2.3.15	JAN-15	4500
	802/26.3.15	FEB-15	4050
		<b>TOTAL</b>	<b>52950</b>
<b>KHETRABASI SWAIN, TRACTOR DRIVER</b>	26/11.4.14	MAR-14	4715
	97/15.5.14	APR-14	4305
	180/12.6.14	MAY-14	5330
	250/17.7.14	JUNE-14	4715
	300/12.8.14	JULY-14	5125
	371/16.9.14	AUG-14	4510
	414/30.9.14	SEP-14	4100
	518/19.11.14	OCT-14	5125
	574/15.12.14	NOV-14	4510
	635/15.1.15	DEC-14	5125
	739/2.3.15	JAN-15	4715
	802/26.3.15	FEB-15	4510
		<b>TOTAL</b>	<b>56785</b>
<b>LAXMIDHAR BEHERA, PUMP OPERATOR</b>	26/11.4.14	MAR-14	5100
	97/15.5.14	APR-14	4930
	180/12.6.14	MAY-14	5100
	250/17.7.14	JUNE-14	4930
	300/12.8.14	JULY-14	5100
	371/16.9.14	AUG-14	5100
	414/30.9.14	SEP-14	4080
	518/19.11.14	OCT-14	5780
	574/15.12.14	NOV-14	4930
	635/15.1.15	DEC-14	5100
	739/2.3.15	JAN-15	5100
	802/26.3.15	FEB-15	4590
		<b>TOTAL</b>	<b>59840</b>
<b>SURENDRA KUMAR PANDA, PUMP OPERATOR</b>	26/11.4.14	MAR-14	5100
	97/15.5.14	APR-14	4930
	180/12.6.14	MAY-14	5100
	250/17.7.14	JUNE-14	4930
	300/12.8.14	JULY-14	5100
	371/16.9.14	AUG-14	5100

	414/30.9.14	SEP-14	4080
	518/19.11.14	OCT-14	5780
	574/15.12.14	NOV-14	4930
	635/15.1.15	DEC-14	5100
	739/2.3.15	JAN-15	5100
	802/26.3.15	FEB-15	4590
		<b>TOTAL</b>	<b>59840</b>
<b>SANATAN DAS,PUMP OPERATOR</b>	26/11.4.14	MAR-14	5100
	97/15.5.14	APR-14	4930
	180/12.6.14	MAY-14	5100
	250/17.7.14	JUNE-14	4930
	300/12.8.14	JULY-14	5100
	371/16.9.14	AUG-14	5100
	414/30.9.14	SEP-14	4080
	518/19.11.14	OCT-14	5780
	574/15.12.14	NOV-14	4930
	635/15.1.15	DEC-14	5100
	739/2.3.15	JAN-15	5100
	802/26.3.15	FEB-15	4590
		<b>TOTAL</b>	<b>59840</b>
<b>NARAYAN SAHOO,PUMP OPERATOR</b>	26/11.4.14	MAR-14	4500
	97/15.5.14	APR-14	4350
	180/12.6.14	MAY-14	4500
	250/17.7.14	JUNE-14	4350
	300/12.8.14	JULY-14	4500
	371/16.9.14	AUG-14	4500
	414/30.9.14	SEP-14	3600
	518/19.11.14	OCT-14	5100
	574/15.12.14	NOV-14	4350
	635/15.1.15	DEC-14	4500
	739/2.3.15	JAN-15	4500
	802/26.3.15	FEB-15	4050
		<b>TOTAL</b>	<b>52800</b>
<b>MANORANJAN SARANGI ,BUS DRIVER</b>	26/11.4.14	MAR-14	4715
	97/15.5.14	APR-14	4305
	180/12.6.14	MAY-14	5330
	250/17.7.14	JUNE-14	4715
	300/12.8.14	JULY-14	5125
	371/16.9.14	AUG-14	4510
	414/30.9.14	SEP-14	4100
	518/19.11.14	OCT-14	5125
	574/15.12.14	NOV-14	4510
	635/15.1.15	DEC-14	5125
	739/2.3.15	JAN-15	4715
	802/26.3.15	FEB-15	4510
		<b>TOTAL</b>	<b>56785</b>
<b>MAHESWAR SETHI,CON DUCTOR</b>	26/11.4.14	MAR-14	4370
	97/15.5.14	APR-14	3990
	180/12.6.14	MAY-14	4940
	250/17.7.14	JUNE-14	4370

	300/12.8.14	JULY-14	4750
	371/16.9.14	AUG-14	4180
	414/30.9.14	SEP-14	3800
	518/19.11.14	OCT-14	4750
	574/15.12.14	NOV-14	4180
	635/15.1.15	DEC-14	4750
	739/2.3.15	JAN-15	4370
	802/26.3.15	FEB-15	4180
		<b>TOTAL</b>	<b>52630</b>
<b>RAGHUNATH SAHOO,HELPER</b>	26/11.4.14	MAR-14	3910
	97/15.5.14	APR-14	3570
	180/12.6.14	MAY-14	4420
	250/17.7.14	JUNE-14	3910
	300/12.8.14	JULY-14	4250
	371/16.9.14	AUG-14	3740
	414/30.9.14	SEP-14	3400
	518/19.11.14	OCT-14	4250
	574/15.12.14	NOV-14	3740
	635/15.1.15	DEC-14	4250
	739/2.3.15	JAN-15	3910
	802/26.3.15	FEB-15	3740
		<b>TOTAL</b>	<b>47090</b>
<b>MANORAMA SAHOO,LIB RARIAN</b>	26/11.4.14	MAR-14	4370
	97/15.5.14	APR-14	3990
	180/12.6.14	MAY-14	4940
	250/17.7.14	JUNE-14	4560
	300/12.8.14	JULY-14	4750
	371/16.9.14	AUG-14	4180
	414/30.9.14	SEP-14	3800
	518/19.11.14	OCT-14	3610
	574/15.12.14	NOV-14	4180
	635/15.1.15	DEC-14	4750
	739/2.3.15	JAN-15	4180
	802/26.3.15	FEB-15	4180
		<b>TOTAL</b>	<b>51490</b>
<b>SUMITA CHOUDHURY,LI BRARIAN</b>	26/11.4.14	MAR-14	4370
	97/15.5.14	APR-14	3990
	180/12.6.14	MAY-14	4940
	250/17.7.14	JUNE-14	4560
	300/12.8.14	JULY-14	4750
	371/16.9.14	AUG-14	4180
	414/30.9.14	SEP-14	3800
	518/19.11.14	OCT-14	3610
	574/15.12.14	NOV-14	4180
	635/15.1.15	DEC-14	4750
	739/2.3.15	JAN-15	4180
	802/26.3.15	FEB-15	4180
		<b>TOTAL</b>	<b>51490</b>
<b>RAJENDRA SETHI,SKILL KHALASI</b>	26/11.4.14	MAR-14	4940
	97/15.5.14	APR-14	4560
	180/12.6.14	MAY-14	5130
	250/17.7.14	JUNE-14	4750

	300/12.8.14	JULY-14	5130
	371/16.9.14	AUG-14	4940
	414/30.9.14	SEP-14	4180
	518/19.11.14	OCT-14	6080
	574/15.12.14	NOV-14	4750
	635/15.1.15	DEC-14	5130
	739/2.3.15	JAN-15	5130
	802/26.3.15	FEB-15	4560
		<b>TOTAL</b>	<b>59280</b>
<b>PRADYUMNA KUMAR SASMAL,LINEMAN,HIGH SKILLED</b>	26/11.4.14	MAR-14	5330
	97/15.5.14	APR-14	4920
	180/12.6.14	MAY-14	5535
	250/17.7.14	JUNE-14	5125
	300/12.8.14	JULY-14	5535
	371/16.9.14	AUG-14	5330
	414/30.9.14	SEP-14	4510
	518/19.11.14	OCT-14	6765
	574/15.12.14	NOV-14	5125
	635/15.1.15	DEC-14	5535
	739/2.3.15	JAN-15	5535
	802/26.3.15	FEB-15	4920
		<b>TOTAL</b>	<b>64165</b>

**GRAND TOTAL=791405**

Under which circumstances the staffs have been posted needs clarification.Objection memo issued in this regard was not returned back with any reply. So the same needs production to the next audit . Till then Rs,791405 .00 is held under objection.

**PARA: 15 AUDIT ON WORKS**

**15.1 - EXCESS PAYMENT TOWARDS CENTERING SHUTTERINGOSP-35**

NAME OF THE WORK=CONSTRUCTION OF BOUNDARY WALL FOR PREVENTION OF ENCROACHMENT AND PROTECTION OF GOVT. LAND OVER PLOT NO.1464&1465 AT SEC-6, BIDANASI,CTC.

AGENCY=SRI SAMBIT CHOUDHURY, CONTRACTOR

EC=RS.15,92,000.00

MB=PAGE-22,JV.VR.2/1.1.2015

Measurements recorded for execution of column base of 94 columns as follows.

Item-1/EW/P-22 **Gate Column**=2x1.20x1.20x1.20=3.45cum

**Wall column=** Single=74x1.00x1.00x1.00=74.00cum

Double=18x1.30x1.00x1.00=23.40cum

Wall=1x341.10x0.35x0.25=29.84cum

**TOTAL=130.69CUM**

ITEM NO-6/p-30 Rcc M-20 Grade:-

Single column=74x1.0x1.0x0.20 =14.80cum

Double column=18x1.30x1.0x0.20 =4.68cum

Gate column=2x1.20x1.20x0.20 =0.57cum

**TOTAL=20.05CUM**

It would be seen from the above measurements that in 1st step RCC work (in column base) has been executed in equal area of earth work. As such there is no scope for centering shuttering for execution of column base in 1st step. The estimated rate inclusive of centering and shuttering charges provided for RCC work and the cost of volume of RCC work executed in column base in two steps are not allowable. When centering charges are not applicable for 1st step RCC work, the payment made for total volume of 20.05 for Rs.2513.00 as calculated below is suggested for recovery.

Allowed for 20.05 cum@5354.90=Rs.107365.74

Admissible rate of RCC@5229.54=Rs.104852.27

**EXCESS PAID=Rs.2513.47 or say Rs.2513.00**

The audit objection statement issued on this score fetched no reply. So the objection holds good.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	B.K.JENA	JE	OFFICE CDA, CUTTACK	1257.00
2	DAYANIDHI SAMAL	EXECUTIVE. ENGINEER,IC	CDA,CUTTACK	1256.00

**15.2 - NON DEDUCTION OF C.C VOLUME TOWARDS EXPANSION JOINTSOSP-37**

NAME OF THE WORK=Improvement to internal road at Buxibazar market complex,cuttack with c.c pavement.

Name of the executant=Sri Ajit ku Bal, Contractor

VR.NO/BILL NO=92/24.10.14

EC=1100000

MB.NO=1732/P-79

FILE NO=Eng-wrk-MS-01/14

In item no-2 at page-104 measurement recorded for use of 437.40mtr expansion put materials and paid Rs.4517.76 @10.40/mtr

As against use of those materials on road surface with the execution of RCCgrade cement at intervals no corresponding deduction from the CC volume has been made. In other words insupport of use of those mterials at intervals equal volume of the CC should have been deducted to justify the use. Due to non deduction from the CC item a sum of Rs.4641.00 was paid in excess as calculated below which needs recovery.

P-104=437.40mtrx0.20(av)x0.01=0.8748cum @5305.32 comes to Rs.4641.00(p-112)

Responding to audit objection Statement, the local authority agreed to effect recovery of Rs.4641.00 out of Security deposit of the contractor for the work.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	DAYANIDHI SAMAL	EXECUTIVE.	CDA,CUTTACK	2320.00

		ENGINEER,IC		
2	B.K.JENA	JE	OFFICE CDA, CUTTACK	2321.00

**15.3 - EXCESS PAYMENT TOWARDS CENTRING SHUTTERING OSP-66**

Name of the work=Barbed wire fencing for protection of Garden area and flower plantation on land in front of debt recovery Tribunal and Syndicate bank in sector-9 CDA Cuttack.

Agency=M/S Surya Engineering and construction.

Prop=Amit Moharana,'B' class contractor

EC=796344.00 MB=1744/P-2& 22

Measurements recorded for execution of 279 nos of column as follows.

ITEM-1/P-2/EW= 180X1.0X1.0X1.0=180CUM  
 10X1.0X1.0X1.20=12CUM  
 4X1.0X1.0X1.5=6CUM  
 56X1.0X1.0X1.0=56CUM  
 TOTAL=250 NOS COLUMN & 254CUM

2nd R/A /P-22 /ITEM NO.1/EW

COLUMN=25X1.0X1.0X1.0= 25CUM

GATE PILLAR=2X2X1.20X1.0X1.0=4.80CUM

TOTAL 29noms pillar & 29.80cum

Total nos of column comes to 250+29=279 nos

RCC in column base

1st R/A P-7&8=250 nos=49.66 cum

2nd R/A P-33=29 nos=5.96cum

Total= 55.62cum

Paid@5354.90=297839.53

Admissible for RCC in Column base@5229.54 comes toRs.290867.00

Difference=297839.53-290867.00=Rs.6972.52 or say Rs.6973.00 excess paid.

Tthe local authority did not return back the Objection with any reply. So the objection holds good and needs recovery.

**Responsible Person for this paragraph**

Sino	Name	Designation	Adress	Amount(In Rs:)
1	DAYANIDHI SAMAL	EXECUTIVE. ENGINEER,IC	CDA,CUTTACK	3486.00
2	B.K.JENA	JE	OFFICE CDA, CUTTACK	3487.00

**15.4 - EXCESS PAYMENT TOWARDS CENTRING SHUTTERING OSP-66**

Name of the work=Barbed wire fencing for protection of Mango Tops at sector-9,Bidanasi,cuttack. Agency=Sri Sarat chandra Pradhan,contractor.

MB no=1741/p-34,37,77

&

1730/p-123

EC=457286.00

P-34 Column base=40x0.75x0.75x0.15=3.37cum

Double column base=7x1.05x0.75x0.15=0.82cum

Corner column=2x1/2x1.50x0.60x0.15=0.13cum

Gate column=2x1.0x1.0x0.15= 0.30cum

TOTAL=4.62cum

p-37 Double column=10x1.05x0.75x0.15=1.18

Single column= 48x0.75x0.75x0.15=4.05

TOTAL=5.23cum

p-77 Column base=60x0.75x0.75x0.15=5.06

petanallah 4x0.95x0.95x0.15=0.54

1x0.75x0.75x0.15=0.08

Total=5.68cum

p-123 MB1730 Road side column base8.99cum

GRAND TOTAL=24.52cum

p-98/MB-1741

Total column base 24.52 cum@5310.92=130223.75

Admissible for RCC column base for 24.52 cum@5183.12=127090.10

Excess paid=130223.75-127090.10=3133.65 or say3134.00

Rs.3134.00 Excess paid needs recovery.

**Responsible Person for this paragraph**

Sino	Name	Designation	Adress	Amount(In Rs:)
1	B.K.JENA	JE	OFFICE CDA, CUTTACK	1567.00
2	DAYANIDHI SAMAL	EXECUTIVE. ENGINEER,IC	CDA,CUTTACK	1567.00

**15.5 - EXCESS PAYMENT TOWARDS CENTRING SHUTTERING AND EARTH WORK OSP-104 TO 105**

Name of the work= Construction of Boundary wall for protection of Govt. land and prevention of encroachment at Naranpur over plot no.63&64

p-1,ctc.

Agency=Sri Binod Bihari Das.

EC=513793.00,MB=1746/P-1 TO P-31

Measurements recorded for execution of column base of 139 nos of column as follows.

Pag-2/Item-1 EW for column.

Village side  $30 \times 1.10 \times 1.10 \times 1.20 + 1.10 = 41.74 \text{cum}$

—————	
2	
10x1.0x1.10x1.10	=12.10cum
22x1.0x1.10x1.20+1.10	=27.83cum

—————	
2	
TOTAL=81.67cum	

River side

$16 \times 1.10 \times 1.10 \times 1.20 = 23.23$

$25 \times 1.0 \times 1.10 \times 1.0 = 25$

$9 \times 1.10 \times 1.0 \times 1.30 + 1.20 = 12.37$

—————	
2	
TOTAL=60.60 cum	

Middle portion

$30 \times 1.10 \times 1.0 \times 1.20 + 1.10 = 37.95$

—————	
2	
19x1.0x1.10x1.20	=25.08

TOTAL=63.03cum

G.TOTAL=205.30 cum

(A) As per above statement E/W has been done for total 161 nos of columns but actually as per RCC(1:4:8) E/W done for 139 nos of column as per MB p-5.As a result of which excess E/W has been shown done for 22 nos of column and which needs recovery.

$30 \times 1.10 \times 1.0 \times 1.2 + 1.10 = 37.95(p-3)$

—————	
2	
8x1.10x1.10x1.2+1.10	=10.12

—————

2

Difference=27.83cum excess Earth Work @82.93/cum comes to 27.83x82.93=2307.94 or say 2398/-

(B)RCC in col. base p-26 for 139 nos of column=9.15 cum

paid @5580.08/cum=Rs.48380.99 Admissible for RCC in col. base@5287.54/ cum= Rs.47233.85

Difference=1147.13 or sayRs.1147/-

Total recovery=A+B=Rs.2308+Rs.1147=Rs.3455.00 from the persons responsible.

Objection memo issued in this regard was not returned back with reply .So the objection holds good & stands for recovery from the persons responsible.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	B.K.JENA	JE	OFFICE CDA, CUTTACK	1727.00
2	DAYANIDHI SAMAL	EXECUTIVE. ENGINEER,IC	CDA,CUTTACK	1728.00

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

**16.1 - INCOME FROM PLANNING**

Chapter xvii of the Odisha Municipal act, 1950 provides the basic norms of Building Regulation and Section 247 to 251 of the Act deals with provision relating to common facilities like roads etc. In further development of Micro level requirement, Odisha Development Authorities Act was enacted during 1982 and Rules framed in 1983.

The Planning section of any Development Authority plays the pivotal roll in the functioning of the authority. This audit has taken an innovative step to verify various works related to planning and income there of availed by the CDA(C). Information on New plan, Detection of violation of plan and pending applications in the following format are sought for from the local authority. In response some information is provided by different sections, some other information is grasped by the audit from the book of accounts of CDA .

Audit suggests to expedite the approval by competent technical officers, professional experts in appropriate formulations to the general public, there by the income source of CDA(C) will increase substantially .

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

**17.1 - ANNUAL BUDGET FOR 14-15OSP-**

The annual budget prepared by the CDA with due approval by the Govt. in H& UD DEPTT. could not be made available to audit for check. The authority is advised to ensure production of such key document before next audit.

**17.2 - SINKING FUND**

No such fund is operating in the institution as required under section-77(6) of O.D.A Act 1982. It is therefore essential to create sinking fund for repayment of money borrowed under section -51 of ODA Act-1982. The authority is once again requested to look in to the matter and take step for creation of sinking fund.

**17.3 - DEPRECIATION FUND**

The Cuttack Development Authority possesses a large number of buildings,tools, plants, machinaries vehicles generators, Air conditioners etc.Which requires huge amount of fund for its maintenance.The cost of all those Assets are depreciating continuously. Thus the maintenance of those depreciation fund should have been created with regular deposit on it. But no such fund has been created till date in spite of regular audit instruction.This shall be operated henceforth and compliance reported.

**17.4 - IRREGULAR EXPENDITURE ON IDLE INVESTMENT O.S.P.-103**

As detailed here under total amount of Rs.6575706.00 has been spent towards premium on purchase of land. But the information on distribution of plots and collection of Ground rents against the said project could not be made available to audit in spite of issue of audit objection memo . In absence of any subsequent activity and returns for the CDA the expenditure cannot be treated as justified in audit.Hence the local authority was advised to inform the same at the time of exit conference and about the follow up action on the project taken by the CDA after acquiring land and details of returns availed. But at the time of Exit Conference the local authority failed to furnish compliance in this regard. As such audit team suggested to supply detailed information to the next audit until which the expenditure of Rs.6575706.00 is kept under objection.

VR NO./DT	PARTICULARS	AMOUNT
653/22.1.15	TAHASILDAR, BARANGA(NARANPUR PLOT)	44,41,232.00
82/26.3.15	TAHASILDAR, ATHAGARH	21,12,250.00
736/25.2.15	TAHASILDAR. TANGI	22,224.00
	<b>TOTAL</b>	<b>65,75,706.00</b>

**PARA: 18 MISCELLANEOUS**
**18.1 - PERSISTANT IRREGULARITIES**

The following irregularities are still continued to persists in spite of suggestions offered by last audit. How ever the authority of CDA is further impressed upon to take adequate steps to ameliorate accordingly by following proper procedure for maintenance of accounts as per O.G.F.R VOL-I&II.

- 1) The bank reconciliation may be done at the close of every financial year to explain the discrepancies as required under 3,5,8, of the CDA manual where as this aspect has been badly neglected. This activity should be attended to on priority basis.
- 2) Maintenance of cash book was not done as per rule 83 of the CDA manual which should be adopted henceforth and compliance reported.
- 3) Bank drafts received need be taken to the receipt side of the bank book before the clearance of the same by connected banks to avoid inconsistency of accounts of both bank and CDA
- 4) Physical verification of Cash and Stock was not being done by the authority as per rule 3.12.1 of CDA manual. Half yearly physical verification of stock and stores and monthly physical verification of cash by competent authority need be ensured.
- 5)The outstanding advance Ledger is not maintained in absence of which person-wise and category-wise out standing advances could not be ascertained. The same may be maintained in proper prescribed form and produce to next audit.

- 6) Annual receipt and expenditure which was not maintained should be done and compliance reported.
- 7) The unpaid salary (cash) was not deposited in bank and the un-disbursed salary statement not prepared as required under rule 4.3.10 of CDA manual.
- 8) Loan ledger regarding receipt and payment need be maintained forthwith.
- 9) The Investment ledger has not been maintained in proper form. This should be ensured henceforth and compliance reported.
- 10) Log book of Telephones Computer and Xerox machine etc. were not maintained and the same may be produced to next audit for verification.
- 11) Demand Collection and Balance Register of different revenue receivable are not maintained with up to date entries. These vital registers should be maintained meticulously and shown to next audit for verification.
- 12) The collection of Town Buses should be supported by genuine printed tickets issued to the passengers to ascertain the actual position of collection. Trading accounts on this score should be worked out which was not done during the year under audit.
- 13) Distinction of Revenue accounts from capital accounts was not done. As a result of which profit and loss of the schemes could not be ascertained. This should be ensured henceforth.
- 14) Scheme wise Investment and output should be worked out which was ought to be ascertain success and failure of the scheme.

**18.2 - MAINTAINANCE OF RECORD AND REGISTERS.**

**ASSET REGISTER**

The asset register of CDA is not produced to the audit, although the audit on its first day of its work requested for the said document through objection statement subsequently on many occasions the audit has verbally requested for the production of asset register. It is not worthy to point out here that the CDA has many assets cuttack city and in its jurisdiction, which generates rent and other revenue. In the event of non-production of asset register, the audit cannot ascertain the actual position.

**18.3 - GROUND RENT AND USERS FEE**

In the course of audit it is observed that, the ground rent is deposited in full with different Tahasildars by the CDA. But against the same ground rents are not fully collected from the Land owners. Although the land's ROR rests upon GA Deptt. Govt. of Odisha and hence the CDA is unable to make the registration to the names of individual owners, there is no difficulty to direct the individual owners through official notifications to deposit their share of Ground rents to the respective Tahasildars. In this mode of collection, the CDA is under utilizing the potency of the employees as well as money from the CDA accounts.

In the same manner the PHD water charges etc. also should be directed for deposit by the individual owners. Compliance in this regard be furnished to the audit.

**18.4 - GRANT-IN -AID REGISTER**

Govt. Grants since many years remained unutilized. It is observed that no sincere steps have been taken to utilize the got. grants by the CDA. The out come of this habit draws the attention of the Govt. of Odisha to stop the sanction of Grants/ reduce the share of grants to the defaulting institutions.

To avoid the embarrassing situation like financial losses to the institution, this audit suggests that Grants lying unutilized with CDA be utilized

for the purpose they were sanctioned immediately, or ,else refund the unspent amount to the sanctioning authorities if there is no scope of for further utilization.

**18.5 - GENERAL LEDGER**

General ledger is a mirror of accounts for CDA. The gist of receipt and expenditure in all head of accounts are reflected in the register.It is a matter of concern that the General Ledger is maintained but in a haphazard manner, which dose not solve purpose.

So the audit suggests for proper maintenance of General Ledger by the accounts personnel, with the counter signature by the appropriate higher authorities of Finance stream and produce the same to the audit for verification.

**18.6 - AUDIT COMPLIANCE REGISTER**

The audit observed that huge no of audit paras are lying un- complied, pertaining to the AG(AUDIT)and LFA audit.

So, to keep an account of outstanding audit paras,their timely compliance and submission to the appropriate authorities could be well monitored by maintenance of Audit compliance register. The audit suggests to maintain the same at the earliest by incorporating all the outstanding paras afresh and the register be produce to the next audit for verification.

**18.7 - PERFORMANCE EVALUATION OF CDA**

It is note worthy to comment here that a huge sum of money is drained out from CDA exchequer toward staff payment.Analyzing the sources of receipts of CDA account it is observed as follows:-

- 1)Sale of plot decreased and almost remains stand still.
  - 2)The collection of rent/ fees from its buildings and market complexes is reducing day by day.
  - 3)The authority has failed to fulfill its primary objectives that i.e,Plan and development of the area because:-
    - i)The authority is not taking initiative in approving the plans received promptly.
    - ii)No appreciable fund is being spent for development of the area by proper monitoring in engaging the man power.
    - iii)The authority is losing heavily by running of two buses on the road on its own arrangement and ignoring audit recommendation for ppp mode.
- Added to these, the authority has sanctioned and paid conveyance allowance,Medical allowance and Cell phone allowance to its staff from the public money which is not at all appreciable.

**18.8 - DEMOGRAPHI INFORMATION WANTING OSP-78**

- A. AREA IN SQR KM.
- B.NUMBER OF WARD
- C. POPULATION
- I.SCHEDULD CASTE

II.SCHEDULED TRIBE

III.MINORITY

IV.GENERAL

V.FEMALE POPULATION

VI.MALE POPULATION

Audit objection memo issued in this regard did not return back with reply. So. the same needs to produce at the time of next audit.

**18.9 - 1. Information Required OSP-93**

Objection memo was issued regarding Information of the position of CDA quarters at present may be provided in the following format

1. Total No. of quarters in CDA
2. No. of quarters in inhabitable condition
3. Eligible No. of details of earmarked quarter.
4. No. of quarter allotted to the date of allotment and name of the occupant.
5. If earmarked quarters are allowed to other employees may be stated in details.

But the above data has not been given to audit after issue of objectionmemo. So the same data may be produced to next audit.

**18.10 - Information regarding Shop-Room O.S.P - 58**

Information regarding Shop-Room (O.S.P - 58)

The information regarding the present status of the shop rooms present in different Market Complex has been given in the following format.

SI NO	No. & Name of the Market Complex Present in CDA	Total No. of Shop Room Present	No. of shops allotted on lease	No. of Shops allotted on rent	No. of Shop Room in Vacant Condition	No. of Shop Room damaged condition
1	PERIPHERY MARKET COMPLEX AT BUXIBAZAR	208	138	04	62	
2	VIKASH SADAN, COLLEGE SQUARE	97	94	03	-	
3	SECTOR -6, CDA	165	156	1	08	
4	SHAS,MAHANADI VIHAR	57	55	-	02	
5	OLD JAIL MARKET COMPLEX,DARAGHA BAZAR	120	114	-	06 vacant since31.10.14	
6	PARIBAHAN NAGAR JAGATPUR	25	-	25	-	

7	CONVENIENT SHOPS AT SECTOR-7	46	41	-	05	
8	B.K.ROAD MARKET COMPLEX	55	-	43	12	
9	JAJATIKENDRA MARKET COMPLEX AT BUXIBAZAR	73+stall-2 nos	-	73+stall -2 nos		
10	DINABANDHU BIPANI MARKET COMPLEX AT BUXIBAZAR	189	-	167	22	damage condition
11	A.M.B AT LINK ROAD	183	-	67	69	
	<b>GRAND TOTAL</b>	<b>1220</b>	<b>598</b>	<b>385</b>	<b>186</b>	

18.11 -

**PARA: 19 AUDIT OF LOAN/DEPOSITS/CPF INCLUDING POSITIONS**
**19.1 - GOVT DUES AND TAXES FOR THE YEAR 14-15 IS FURNISHED BELOW.**

PARTICULARS	OPENING BALANCE	RECEIPT	TOTAL	AMOUNT DEPOSITED	BALANCE OUTSTANDING
VAT	12544	560519	573063	552561	20502
CESS	25437	117931	143368	117931	25437
ROYALTY	0.00	158267	158267	156845	1422
SERVICE TAX	0.00	1346290	1346290	1336046	10244

The CDA authorities are requested to deposit all the above taxes in proper quarters and compliance reported.

**PARA: 20 RESULT OF AUDIT**

20.1 -

**GENERAL REMARKS:-**

In view of the shortcomings pointed out in foregoing paragraphs, the maintenance of accounts can not be said to be satisfactory. Neglected basics of financial governance are highlighted below.

- 1) Unspent grant of Rs.26730798.00 is rolling in CDA fund since last five years.
- 2) Pending UC's as on 31.03.15 is Rs.14610190.00.
- 3) Outstanding advance for Rs.3598854.00 as on 31.03.15 for adjustment.
- 4) Discrepancy between cash book and pass book has been left reconciled of Rs.245797034.00.
- 5) Activities of development sections/ Planning section are not significant during the year under audit, where as crores of rupees have been spent for procurement of land at Naranpur Mouza.

**Result Of Audit**

Sl No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	4.1	0.00	8000000.00	0.00	0.00	0.00	
2	5.1	0.00	80314106.97	0.00	0.00	0.00	
3	7.1	274000.00	403200981.00	274000.00	0.00	0.00	
4	8.1	917233.00	917233.00	917233.00	0.00	0.00	
5	13.4	0.00	19875488.00	0.00	0.00	0.00	
6	14.2	518.00	518.00	518.00	0.00	0.00	
7	14.5	0.00	732208.00	0.00	0.00	0.00	
8	14.6	0.00	385173.00	0.00	0.00	0.00	
9	14.7	99020.00	99020.00	99020.00	0.00	0.00	
10	14.8	0.00	62920.00	0.00	0.00	0.00	
11	14.9	0.00	4837.00	0.00	0.00	0.00	
12	14.10	2330947.00	2330947.00	2330947.00	0.00	0.00	
13	14.11	4701.00	4701.00	4701.00	0.00	0.00	
14	14.12	1743.00	1743.00	1743.00	0.00	0.00	
15	14.13	1496.00	1496.00	1496.00	0.00	0.00	
16	14.14	0.00	27630.00	0.00	0.00	0.00	
17	14.15	0.00	11965.00	0.00	0.00	0.00	
18	14.16	0.00	390429.00	0.00	0.00	0.00	
19	14.17	33315.00	33315.00	33315.00	0.00	0.00	
20	14.18	0.00	1857240.00	0.00	0.00	0.00	
21	14.19	450.00	450.00	450.00	0.00	0.00	
22	14.20	0.00	2050.00	0.00	0.00	0.00	
23	14.21	0.00	2750.00	0.00	0.00	0.00	
24	14.23	0.00	1130588.00	0.00	0.00	0.00	
25	14.24	0.00	791405.00	0.00	0.00	0.00	
26	15.1	2513.00	2513.00	2513.00	0.00	0.00	
27	15.2	4641.00	4641.00	4641.00	0.00	0.00	
28	15.3	6973.00	6973.00	6973.00	0.00	0.00	
29	15.4	3134.00	3134.00	3134.00	0.00	0.00	
30	15.5	3455.00	3455.00	3455.00	0.00	0.00	
31	17.4	0.00	6575706.00	0.00	0.00	0.00	
<b>Total</b>		<b>3684139.00</b>	<b>598775615.97</b>	<b>3684139.00</b>	<b>0.00</b>	<b>0.00</b>	

**Audit Certificate**

Certified that the accounts of CUTTACK DEVELOPMENT AUTHORITY for the financial year 2014-2015 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

**Spot Recovery**

Sl No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person

1	14.4	VR.96	2016-03-19	75	ANANTA CHARAN DALAI
2			0000-00-00	0	
3	14.4	VR.96	2016-03-19	75	SANTOSH KU MALLICK
4	14.4	VR.96	2016-03-19	75	SARBESWAR BEHERA.RENT COLLECTOR
5	14.4	VR.96	2016-03-19	75	DEBASISH DAS,JR.ASST
6	14.4	VR.96	2016-03-19	75	DILLIP KU MOHAPATRA,JR.ASST
7	14.4	VR.96	2016-03-19	75	SUSANTA KU BARIK,JR.CLERK
8	14.4	VR.96	2016-03-19	75	MAHERA KU KHUNTIA,JR.DIARISTND
9	14.4	VR.96	2016-03-19	75	RAJARAM PARIDA,DRIVER
10	14.4	VR.96	2016-03-19	75	TRILOCHAN BHUYAN,JR.TYP
11	14.4	VR.96	2016-03-19	75	RABINDRA KU SAHANI,JR.ASST
12	14.4	VR.96	2016-03-19	75	ABHAYA KU PATRA,JR.ASST CUM TYPYST
13	14.4	vr.96	2016-03-19	75	RAVINDRA KU PARIDA,DRIVER
14	14.4	VR.96	2016-03-19	75	ANAMA CHARAN NAYAK
15	14.3	VR1	2015-11-01	1000	SIDHESWAR ROUT
<b>Total</b>				<b>1975</b>	