

**LOCAL FUND AUDIT, BALASORE, ODISHA**

CATEGORY : N A C,General

Audit Report No : 308287/AR/2017-2018-BALASORE

**PARA: 1 TITLE SHEET**

1	Name of the Institution :	<b>Soro N.A.C.</b>
2	Year of Accounts under Audit :	<b>2016-2017</b>
3	Name of the Local Authority during the year of A/Cs :	1.SATYA NARAYAN PRATIHARI - 01.04.16 TO 11.07.16 2.SAMARENDRA GRAHACHARYA - 12.07.16 TO 31.03.17
	Name of the Local Authority at the time of Audit :	1.SAMARENDRA GRAHACHARYA
4	Duration of Audit :	04-07-2017 To 24-08-2017 (Mandays Consumed :- 30)
5	Name of the Auditors :	BINOD KUMAR NAYAK - Lead Auditor(04-07-2017 to 24-08-2017) DASARATHA RAY MOHAPATRA - Auditor(04-07-2017 to 24-08-2017)
6	Name of the Reviewing Officer :	UJJWAL KUMAR DAS(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	30-11-2017
8	Entry Conference Date :	28-06-2017
9	Exit Conference Date :	21-11-2017
10	Name of the District Audit Officer :	TRINATH NAYAK
11	Date of approval of report by District Audit Officer :	30-11-2017

**PARA: 2 PHYSICAL VERIFICATION**

Slno	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	Unused Holding M.R.	04.07.17 before transaction	12 Nos -Receipt No 91801 to 93000	12 Nos	S.R.P-115 Date-25.5.17	Nil
2	Unused ServicePostage Stamps	04.07.17 before transaction	Rs474.00	Rs474.00	S.R.P-14 Date-17.6.17	Nil
3	Cash in hand	04.07.17 before transaction	Rs.3411.00	Rs.3411.00	C.B.P-31 Date-3.7.17	Nil
4	Unused Measurement Books	04.07.17 before transaction	5Nos - Book No-217 to 221	5Nos	S.R.P-114 Date-7.6.17	Nil
5	Unused Miscellaneous Receipt Books	04.07.17 before transaction	4Nos	4Nos	S.R.P-96 Date-28.6.17	Nil
6	Unused Hatabati M.R.	04.07.17 before transaction	25Nos -Receipt No 105001 to 13000	25Nos	S.R.P-50 Date-22.6.17	Nil

**Comments**

Sl. No.	Name of the Item	Date of Physical Verification	Physical Balance	Balance as per Cashbook/ Stock register	Discrepancies if any	Reference to the Cashbook/Stock register
1	Cash in hand	04.07.17 before transaction	Rs3411.00	Rs3411.00	Nil	C.B.P-31/03.07.17
2	Unused M.B.		5 Nos	5 Nos	Nil	S.R.P-114/07.06.17
3	Unused M.R.		4 Nos	4 Nos	Nil	S.R.P-96/28.06.17
4	Postage stamp		Rs. 474.00	Rs. 474.00	Nil	S.R.P-14/17.06.17
5	Unused Holding M.R.		12 Nos	12 Nos	Nil	S.R.P.-115/25.05.17
6	Unused Hatabati M.R.		25 Nos	25 Nos	Nil	S.R.P-50/22.06.17

**PARA: 3 LIST OF VERIFIED RECORDS**

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

Sino	List Records/Register	Rules	Form No
1	Measurement Book	Rule 365	Form W-VIII
2	Stock & Store Register of Municipality	Rule 346	Form W-VII
3	Register of Works	Rule 345	Form W-VI
4	Miscellaneous Supply Bill	Rule 343	Form W-V
5	Contract Certificate	Rule 343	Form W-IV
6	Contract Agreement Form	Rule 341	Form W-III
7	Nominal Muster Roll (NMR)	Rule 340	Form W-II
8	Register of Estimates & Allotments	Rule 332	Form W-I
9	Tax collector's Ledger	Rule 198	Form M
10	Stock account of Receipt Forms	Rule 196	Form L
11	Tax collector's daily collection register	Rule 192	Form K
12	Tax Receipt Form	Rule 188	Form I
13	Demand and Collection Register	Rule 178	Form B
14	Tax Ledger (personal A/C of Tax Payers)	Rule 178	Form B(I)
15	Stock Register of Stationery	Rule 172	Form No. XLIV
16	Stamp Account	Rule 172	Form No. XLIV
17	Stock account of Tickets used for daily collection of Market fees	Rule 171	Form No. XLIII
18	Register of Grants	Rule 80	Form No. XLII
19	Daily Collection Register	Rule 171	Form No. XL
20	Miscellaneous Receipts	Rule 157	Form No. XXXIV
21	Loan Register	Rule 149	Form No. XXVII
22	Appropriation Register of Loan Funds	Rule 150	Form No. XXVIII
23	Annual Account of Receipts and Expenditure	Rule 145	Form No. XXIV
24	Register of Quarterly & Annual account of Expenditure	Rule 144	Form No. XXIII
25	Register of Quarterly & Annual account of Receipt	Rule 144	Form No. XXII
26	Register of outstanding deposits	Rule 143	Form No. XXI
27	Deposit Ledger	Rule 142	Form No. XX
28	Register of Outstanding Advances	Rule 140	Form No. XIX
29	Advance Ledger	Rule 136	Form No. XVIII
30	Register of adjustments	Rule 132	Form No. XVII
31	Abstract Register of Expenditure	Rule 129	Form No. XVI
32	Abstract Register of Receipts	Rule 129	Form No. XV
33	Cash Book of the municipality	Rule 125	Form No. XIV
34	Periodical Increment Certificate	Rule 99	Form No. XI
35	Absentee Statement	Rule 97	Form No. X
36	Salary Bills	Rule 97	Form No. IX
37	Order Book	Rule 96	Form No. VIII
38	Register of Bills	Rule 96	Form No. VII
39	Challan	Rule 87	Form No. VI
40	Subsidiary Cash Book	Rule 128 A	Form No. V-A
41	Cashier's Cash Book	Rule 81	Form No. V
42	Schedule for the Budget Estimate	Rule 77	Form No. III
43	Abstract of the Budget Estimate	Rule 74	Form No. I-A
44	Budget Estimate	Rule 74	Form No. I

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

Sino	List Records/Register	Rules	Form No
1	Register of Interest Bearing Securities	Rule 147	Form No. XLI
2	Stock account of License Number Plates	Rule 155	Form No. XXXII
3	License Register for Drivers and Owners of Carriages plying for hire	Rule 156	Form No. XXXIII

4	Application for License for Carriage, Cart, Horses and Other animals	Rule 152	Form No. XXXI
5	License for Carriages, Carts, Horses Other and animals	Rule 154	Form No. XXX
6	Register of the Tax on Carriages, Carts, Horses and Other animals	Rule 151	Form No. XXIX

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

Sino	List Records/Register	Rules	Form No
1	Form of inventory & Notice	Rule 203	Form Q
2	Distrain Warrant Register	Rule 202	Form P
3	Notice of demand for tax u/s-161 of OM Act	Rule 202	Form O
4	Progress statement of collection of taxes	Rule 200	Form N
5	Register of writes off of demands	Rule 190	Form J
6	Arrear Demand Register	Rule 187	Form H
7	Mutation Register	Rule 184	Form G
8	Register of Petitions	Rule 183	Form F
9	Form of appeal petition	Rule 183	Form E
10	Assessment List	Rule 177	Form A
11	Arrear List	Rule 170	Form No. XXXIX
12	Ledger of Lessees	Rule 170	Form No. XXXVIII
13	Jamabandi Register	Rule 170	Form No. XXXVII
14	Register of Rents for which there is fixed demand	Rule 163	Form No. XXXVI
15	Register of Lands	Rule 160	Form No. XXXV
16	Establishment Audit Register	Rule 146	Form No. XXV

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

Sino	List Records/Register	Rules	Form No
1	Register of Investments	Rule 148	Form No. XXVI
2	Permanent Advance Account	Rule 108	Form No. XII
3	Voucher of Recoupment of Permanent Advance Account	Rule 110	Form No. XIII
4	Subsidiary account of special taxes	Rule 79	Form No.-IV

**Comments**

The following irregularities are found during the course of audit in maintenance of records and registers.

1) Most of the important registers have not been maintained or maintained in a haphazardly manner although they are mandatory to be maintained as per O.M. Rules 1953. Production of records and registers and other forms etc were called for audit vide POM, the local authority remained silent in some cases, in case of Assets Registers, Register of Distrained property & sales, and other records & registers the local authority admitted that it is not maintained and will be maintained henceforth and produced to next audit .

In case of many registers like Abstract Register of Receipts, Abstract Register of Expenditure, Register of Investments, Register of Grants it has been maintained but not in proper format nor detail entries have not been made etc. nor any of the registers countersigned by higher authorities

As per Rule 175(5)(i) of OGFR Volume -I and FD OM. No. - Code-55/80-55088-F dated 30.10.1980, the grantee institutions should maintain register in Form No. OGFR 30(A) of the permanent and Semi Permanent assets acquired wholly or substantially. As per scheme guidelines, the assets created out of Govt. of India or Govt. of Odisha grants should be duly entered in the asset register, by showing the details of the source of expenditure, date of commencement and completion of works and handing over of the asset etc. The local authority is suggested to ensure it.

Further as per Govt instruction asset Register should be maintained by every institution, in order to evaluate the success of a particular scheme. Moreover Rule 71(a)B,C of OMAR-2012 categorically prescribed a format for maintenance of the same. The local authority has been instructed to maintain the same and produce it to next audit.

2) Half yearly physical verification of stock & stores have not been conducted as required under Rule 346 of O.M. Rule 1953, which should be conducted at a regular intervals of 6 months.

3. D.C.R. Register of Taxes (both arrears and current) have not been maintained properly.

4. Reconciliation of Accounts figure with collection figure of D.C.B. has not been done as required under Rule 199 to 201 of O.M Rule 1953.

5. Arrear Demand were not checked by E.O as required under Rule 187 of O.M. Rule 1953.

**Recommendation:-** Regular Accounts Training needs to be provided to every staff of the Municipality who deal with the accounts matter. The Executive Officer & other higher authorities are to be personally look into the matter and review the work load, assign duty and responsibility to all staffs at regular intervals so that all prescribed registers and records etc. are maintained in proper format henceforth.

**PARA: 4 FINANCIAL POSITION**

Soro N.A.C. - 2016-2017

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	All Cashbook	01-04-2016	6074845 9.00	10415831 5.00	16490677 4.00	83168179. 00	31-03-2017	8173859 5.00	31-03-2017	8173859 4.30	0.70	
	<b>GRAND TOTAL</b>		<b>6074845 9.00</b>	<b>10415831 5.00</b>	<b>16490677 4.00</b>	<b>83168179. 00</b>		<b>8173859 5.00</b>		<b>8173859 4.30</b>	<b>0.70</b>	

**Comments**

Details of Closing Balance as on 31.03.17 is furnished here under.

Sl. No.	Particulars	Amount (In Rs.)
1	Cash in hand	188891.00
2	In Bank	73123829.50
3	In P.L. A/C	8425873.80
	<b>Total</b>	<b>81738594.30</b>

**Statement of Receipts of Soro Municipality for the year 2016-17**

Sl. No	Particulars	Amount
1	Holding Tax	9,04,148.00
2	Light Tax	4,81,476.00
3	Water Tax	5,30,977.00
4	Licence u/s 290	2,48,425.00
5	Licence under PR & ET	1,05,795.00
6	House Rent	5,79,336.00
7	Market Rent	98,470.00
8	Rent from Office Building	1,65,600.00
9	Collection of Toll	89,650.00
10	Leasing of Ponds	2,36,800.00
11	Penalty - Others	88,500.00
12	Sanction of Buildings	3,20,066.00
13	Collection from Cesspool Evacuator	2,31,500.00
14	Income from Tower	15,400.00
15	Income from Kalyan Mandap	2,93,000.00
16	Advertisement	1,000.00
17	Road Cutting	1,000.00
18	Registration Fee of Contractor	1,62,000.00

19	Audit Recovery	1,67,880.00
20	Cost of Tender Paper	6,49,000.00
21	Interest from Savings Bank Accounts	19,94,377.00
22	Miscellaneous	8,470.00
	<b>Grant-in-Aid</b>	-
1	4th SFC-O.C. Grant	2,44,68,000.00
2	Non-LFS Pension received	15,00,000.00
3	Honorarium & Sitting Fees of elected representatives	76,600.00
4	Arrear Pension & Basic Service	42,36,000.00
5	Swachha Bharat Mission	29,88,225.00
6	MBPY/NSAP Grant	1,28,56,300.00
7	N.F.B.S. Grant	3,00,000.00
8	Other Grants	3,82,200.00
9	HSY Yozana Grant	1,50,000.00
10	14th FC Grant	1,26,26,000.00
11	14th FC Performance Grant	1,24,69,000.00
12	4th SFC-Devolution Fund Grant	89,87,000.00
13	4th SFC - M.V.T. Grant	24,02,000.00
14	4th SFC-Creation of Urban Assets	19,20,000.00
15	4th SFC-Maint. of Urban Assets	9,15,000.00
16	Non-Residential Building Grant	4,74,000.00
17	RD Grant	24,19,000.00
18	Maint. Roads & Bridges Grant	17,64,000.00
19	Water Bodies Grant	10,00,000.00
	<b>Other Liability</b>	
1	Earnest Money Deposit	1,04,500.00
2	APS Money Received	1,000.00
3	Rent Deposits	50,000.00
4	OST	32,450.00
5	Refund/Adjustment of Prev. Advance	1,12,000.00
6	S. Deposit	8,22,108.00
7	T.D.S.	3,63,900.00
8	WCT	8,75,478.00
9	Royalty	5,07,829.00
10	Gunny Bag	63,251.00
11	Advance/Hold	1,19,010.00

12	Work Contingency	2,00,643.00
13	Construction Cess	2,50,651.00
14	Refund of undisbursed Pension	13,49,300.00
	<b>Total Receipts during 2016-17</b>	<b>10,41,58,315.00</b>
	<b>Opening Balance as on 01.04.16</b>	<b>6,07,48,458.51</b>
	<b>Grand Total</b>	<b>16,49,06,773.51</b>

**Statement of Expenditure of Soro Municipality for the year 2016-17**

SI.No.	Particulars	Total
	<b><u>Establishment Expenses</u></b>	
1	Salary & Allowances	1,49,42,931.00
2	GPF	21,79,580.00
3	LIC Premium	3,16,239.00
4	Professional Tax	1,01,750.00
5	TDS-Employees	18,200.00
6	Co-Operative Loan	6,74,715.00
7	GIS Premium	7,500.00
8	Wages	5,84,601.00
9	Remuneration & Fees - Chairman & Councillors	31,500.00
10	Pension / Family Pension	46,40,201.00
11	Staff welfare expenses	27,204.00
		<b>2,35,24,421.00</b>
	<b><u>Administrative Expenses</u></b>	
1	Rates and Taxes	2,517.00
2	Electricity charges	63,575.00
3	Telephone expenses	21,263.00
4	Postage expenses	4,500.00
5	Printing expenses	62,822.00
6	Stationery	4,845.00
7	Computer stationery and consumables	9,490.00
8	Travelling and Conveyance - Chairperson, EO & Staff	1,39,048.00
9	Legal Fees	45,625.00
10	Advertisement Expenses	1,13,450.00
		<b>4,67,135.00</b>
	<b><u>Operations &amp; Maintenance</u></b>	
1	Electricity charges - Kalyan Mandap	10,353.00

2	Fuel of Cesspool	48,985.00
3	Repair & Maint- Roads & Bridges	3,54,267.00
4	Repair & Maint- Street Light	10,26,094.00
5	Repair & Maint- Vehicle	26,245.00
6	Repair & Maint- Others	1,38,896.00
7	Water Purification Charges	35,836.00
8	Garbage & Clearance expenses	57,160.00
9	Bank Charges	3,175.21
10	Awareness Programme Expenses	16,400.00
11	Miscellaneous Expenses	63,248.00
12	Water Supply Charges	5,00,000.00
13	Street lighting(Energy Charges)	33,50,000.00
		<b>56,30,659.21</b>
	<b><u>Programme Expenses</u></b>	
1	Puja,Celebration & Observance Expenses	2,57,867.00
		<b>2,57,867.00</b>
	<b><u>Grants, Contribution and Subsidies</u></b>	
1	13th Finance Grant	6,33,000.00
2	14th Finance Grant	96,57,909.00
3	4th SFC-Devolution Fund Grant	69,39,721.00
4	4th SFC-M. V. T. Grant	19,76,000.00
5	4th SFC-Creation of Capital Asset	4,21,278.00
6	Development of Park	2,97,450.00
7	Non-Residential Building	4,28,130.00
8	Road Development Grant	16,07,356.00
9	Const of Public Toilet	1,16,165.00
10	Roads & Bridges Grant	19,63,900.00
11	SWM-Creation of Capital Asset	5,38,850.00
12	SPF for Kalyan Mandap	12,84,863.00
13	Grant towards High Mast Light shifting	1,45,845.00
14	OULM	5,87,280.00
15	Swachha Bharat Mission(SBM)	37,89,002.00
16	NFBS	1,10,000.00
17	Other Grant	3,89,800.00
18	MBPY/NSAP	1,46,80,900.00
19	Harishchandra Sahayata	1,61,000.00
20	Matching Contribution towards RD Grant	1,78,595.00
21	Developmental Works (MF)	2,36,992.00

22	Electricity SD Deposit	26,016.00
23	Reboring of Tubewell	81,619.00
24	Other Fixed Assets	10,69,615.00
		<b>4,73,21,286.00</b>
	<b>Other Liability</b>	
1	Refund of EMD	47,300.00
2	Refund of SD on Works	3,99,902.00
3	Refund of SD agst Shop Room	2,60,000.00
4	Refund of unspent OULM	6,27,911.00
5	Refund of unspent SJSRY	5,09,975.00
6	Refund of unspent SPF	14,00,000.00
7	Refund of unspent MPLAD	7,89,279.00
8	TDS-Contractor	3,63,900.00
9	WCT/OST	9,06,168.00
10	Construction Cess	2,50,651.00
11	Royalty	4,06,725.00
12	Advance to Employees	5,000.00
		<b>59,66,811.00</b>
	<b>Total Expenditure during 2016-17</b>	<b>8,31,68,179.21</b>
	<b>Closing Balance as on 31.03.17</b>	<b>8,17,38,594.30</b>
	<b>Grand Total</b>	<b>16,49,06,773.51</b>

**Annual Budget :-**

Approved Annual Budget for the year 2016-17 was not produced to audit.

Budget is to be prepared in accordance with Section 104 to 110 of O.M. Act, 1950 and Rule 74 to 80 of OM Rules, 1953.

1. Section-104:- Presentation and sanction of budgets.
2. Section-107:- Sanction of budget estimate.
3. After expiry of 14 days (since presentation before the Municipality), the Municipality shall sanction the estimate and submit forthwith to the State Government.
4. Section-109:- Provides for approval of the budget estimate by the State Government
5. Section-109-A:-Procedure to be followed where the budget is not sanctioned.
6. If for any reason the budget is not sanctioned before the date prescribed under sub-section (1) of Section 107 the District Magistrate shall call for the budget from the Executive officer, sanction and submit to the State Govt. At least two months before the close of year, the Chairperson shall present before the Municipality a complete account of its probable receipts and expenditure for the following financial year together with the actual of the current year. But it is observed that the budget for the year 2016-17 has been prepared and was put up for approval by the council on 18.04.16 and passed by the council vide Resolution No.3/Dt.18.04.16 and was put up for public view inviting objection & suggestions were received within the stipulated days. The Budget has been sent to the PD, District Urban Development Agency(DUDA), Balasore vide letter No.1503/ Dt.27.06.16 . The same was forwarded to Govt. H & UD Deptt. by the PD, DUDA, Balasore which was approved by the Govt. H & UD Deptt vide Letter No.19971/HUD/Dt. 19.08.16.

As per Rule 56 of Odisha Budget Manual ,the estimation of fixed revenue should be based upon the Actual demand including arrear and the probabilities of their realisation during the year. Odisha Budget Manual reads with section 108(a) of Odisha Municipal Act 1950 stipulates that the estimate of income & expenditure should be reasonable and proper.

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

**Minimum closing balance:-**

Rule 78 of the Odisha Municipal Rules, 1953 states that in preparing the budget, provision shall be made for a minimum closing balance. The amount shall not ordinarily be less than one-sixth of the aggregate on account of establishment and fixed monthly charges for the whole year. But on scrutiny of the Budget estimate for the year 2016-17 the budget has been prepared in an un-realistic manner.

**Non Creation of Sinking Fund:-**

As per Section 111 of O.M. Act, 1950, read with Rule 20(d) of O.L.F.A. Rules, 1951 a provision should have been made for creation of Sinking Fund which is to be utilized for redemption of huge outstanding loans. No such sinking fund has been created in this Municipality. Therefore the Local Authority is suggested for creation of sinking Fund.

Rule 78 of the Odisha Municipal Rules, 1953 states that in preparing the budget, provision shall be made for a minimum closing balance. The amount shall not ordinarily be less than one-sixth of the aggregate on account of establishment and fixed monthly charges for the whole year. But on scrutiny of the Budget estimate for the year 2016-17 the budget has been prepared in an un-realistic manner.

**Non Maintenance of Flexi Account**

No fund was found to have been parked in Flexi Accounts during the year under audit. As per letter No. 35425/F dated 12.10.2012, all Departments were asked to instruct the implementing agencies which are authorized to keep the central share and state share or only central share of the centrally sponsored schemes in bank accounts, to keep them in flexi accounts so that higher interest accruals from the scheme funds can be ploughed back to expand the coverage of the scheme without affecting fund flow for the scheme. The EO is advised to keep funds of such schemes in flexi accounts for accrual of more interest.

**ASSETS AND LIABILITIES.**

The position of Assets and liabilities of the Municipality as on 31.3.2017 is furnished below. (Basing on the records and registers made available to audit).

**(A) ASSETS.**

I)	Un-disbursed Cash in hand as per subsidiary Cash Book as on 31.3.2017.	0.00
II)	Un-remitted collection as per Cashiers Cash Book as on 31.3.2016.	0.00
III)	Closing Balance as on 31.3.2017.	81738594
IV)	Permanent Advance amount.	0.00
V)	Advance recoverable as on 31.3.2017(Para-8)	1090819
VI)	Outstanding Taxes & Rents as on 31.3.2017.	301099
	<b>Total:-</b>	<b>83130512</b>

**(B) LIABILITIES.**

I)	Un-spent Govt. Grants as on 31.3.2017.(Para-9)	66527504
II)	Deposits refundable (Para-19.2)	219406
III)	Outstanding Loan for repayment as on 31.3.17(Para-19.2)	13412538
IV)	Salary bill of the Municipal staff for March 2016	1960368
V)	Energy charges outstanding for payment by 31.3.2017	280029
VI)	Outstanding Royalty, VAT, IT & Labour Cess for deposits by March 2017(Para-19.1)	203233
	<b>Total:-</b>	<b>82603078</b>
	Excess Assets over Liabilities	527434



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

Soro N.A.C. - 2016-2017

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	All Passbooks and Treasury	-	31-03-2017	84540218.30	31-03-2017	81549703.30	2990515.00	Details of which given below.
	<b>GRAND TOTAL</b>			<b>84540218.30</b>		<b>81549703.30</b>	<b>2990515.00</b>	

**Reconciliation**

The details of cashbook balance and passbook balance as on 31.03.17 is furnished here under.

Sl. No.	Name of the Bank	Account No	Passbook balance as on 31.03.17	Cashbook balance as on 31.03.17	Difference
1	P.L. A/C		84,25,873.80	84,25,873.80	-
2	Co-Operative Bank,Soro	02793	62,610.44	62,610.44	-
3	S.B.I.,Soro	11248815057	2,94,617.00	2,97,348.00	-2,731.00
4	S.B.I.,Soro	11248815954	2,89,313.69	2,89,313.69	-
5	S.B.I.,Soro	11248815943	1,77,279.48	1,77,279.48	-
6	S.B.I.,Soro	30304389099	3,396.00	3,396.00	-
7	S.B.I.,Soro	30304378247	37,413.50	37,413.50	-
8	UCO ,Soro	03710100005067	29,40,554.82	14,94,650.82	14,45,904.00
9	UCO ,Soro	03710110012932	22,89,768.00	22,89,768.00	-
10	UCO ,Soro	03710100014642	2,13,95,481.00	2,13,95,481.00	-
11	UCO ,Soro	03710200000138	2,42,010.50	2,42,010.50	-
12	UCO ,Soro	03710110073520	11,29,775.00	11,29,775.00	-
13	C.B.I.,Soro	2179585548	45,58,826.00	45,58,826.00	-
14	C.B.I.,Soro	2179546632	1,54,319.00	1,54,319.00	-
15	C.B.I.,Soro	2179601038	4,16,806.00	4,16,806.00	-
16	P.N.B.,Soro	7230000100024900	43,48,252.50	43,40,260.50	7,992.00
17	P.N.B.,Soro	7230000100045240	10,30,223.00	10,30,223.00	-
18	P.N.B.,Soro	7230000100112120	1,07,11,612.00	1,07,12,762.00	-1,150.00
19	Canara Bank,Soro	4132101000612	28,49,383.00	28,49,383.00	-
20	Canara Bank,Soro	4132101004395	17,94,832.00	17,94,832.00	-
21	O.G.B.,Soro	419701000000173	1,69,589.00	1,69,589.00	-
22	Axis Bank,Soro	914010039095373	57,59,943.89	42,59,943.89	15,00,000.00
23	Axis Bank,Soro	915010029424568	52,70,821.00	52,30,321.00	40,500.00
24	Axis Bank,Soro	915010037189675	1,53,290.00	1,53,290.00	-
25	Axis Bank,Soro	915010013303738	6,64,236.00	6,64,236.00	-
26	Axis Bank,Soro	916010035037690	63,01,381.00	63,01,381.00	-

27	Bank of India,Soro	536210110001934	4,50,053.33	4,50,053.33	-
28	Bank of IndiaSoro	536210110002868	26,18,557.35	26,18,557.35	-
			<b>8,45,40,218.30</b>	<b>8,15,49,703.30</b>	<b>29,90,515.00</b>

**Reconciliation:-**

<b>State Bank Of India, Soro</b>		<b>SB Account No -</b>	<b>11248815057</b>		
<b>I. Closing Balance as per Accountant Cash Book as on 31-03-2017</b>					<b>297348.00</b>
<b>II. Less: Cheques deposited but not cleared by Bank</b>					
<b>Cheque No</b>	<b>Date</b>	<b>Received From</b>	<b>Particulars</b>	<b>Amount</b>	<b>Bank Clearing Date</b>
441870	31-03-2017	M/s Ranjita Electronics	Holding Tax	2731.00	03-04-2017
					294617.00

<b>III. Balance as per Bank Statement/Pass Book as on 31-03-2017</b>					<b>294617.00</b>
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<b>IV. Difference</b>					<b>-</b>
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<b>UCO Bank, Soro</b>		<b>SB Account No -</b>	<b>03710100005067</b>		
<b>I. Closing Balance as per Accountant Cash Book as on 31-03-2017</b>					<b>1494650.82</b>

<b>II. Add: Cheques deposited but not cleared by Bank</b>					
<b>Voucher No/Date</b>	<b>Cheque No/Date</b>	<b>Paid to</b>	<b>Particulars</b>	<b>Amount</b>	<b>Bank Clearing Date</b>
736-738/ 28-02-2017	934652/ 28-02-2017	M/s Media Anupam Limited	Advertisement Expenses	4000.00	25-04-2017
742-747/ 28-02-2017	911687/ 28-02-2017	Tilak Raj Publications(P) Ltd	Advertisement Expenses	10000.00	05-05-2017
748-752/ 28-02-2017	934655/ 28-02-2017	Ashirbad Prakashan (P) Ltd	Advertisement Expenses	8500.00	10-04-2017
755-756/ 28-02-2017	934657/ 28-02-2017	Sarbasadharan	Advertisement Expenses	2000.00	03-04-2017
758/ 28-02-2017	934659/ 28-02-2017	Creative Communication Corp. Media	Advertisement Expenses	1000.00	Credited on 01-07-17 due to non-clearance in due time
760/ 28-02-2017	934661/ 28-02-2017	Nirbhay	Advertisement Expenses	500.00	Credited on 01-07-17 due to non-clearance in due time
761/ 28-02-2017	934662/ 28-02-2017	Suryaprava	Advertisement Expenses	1000.00	10-04-2017
762/ 28-02-2017	934663/ 28-02-2017	The Prajatantra	Advertisement Expenses	500.00	24-05-2017
769/ 28-02-2017	934668/ 01-03-2017	Andolan	Advertisement Expenses	1000.00	Credited on 01-07-17 due to non-clearance in due time
809/ 20-03-2017	934680/ 20-03-2017	Sandeep Agarwal(Brilliant Book Store)	Puja & Celebration	8392.00	15-04-2017
813/ 21-03-2017	911681/ 21-03-2017	SED, Administrator, NESCO Utility	Energy Chs-Office Building	4506.00	04-04-2017

820/	24-03-2017	911684/ 24-03-2017	SED, Administrator, NESCO Utility	Energy Chs-Office Building	4506.00	10-04-2017	
840/	31-03-2017	911693/ 31-03-2017	AEE, PH Sub-Divn, Bls	Water Rent	400000.00	07-04-2017	
841/	31-03-2017	911694/ 31-03-2017	SED, Administrator, NESCO Utility	Street Light Energy Charges	1000000.00	15-04-2017	1445904.00
							2940554.82
<b>III. Balance as per Bank Statement/Pass Book as on 31-03-2017</b>							<b>2940554.82</b>
<b>IV. Difference</b>							-
<b>PNB, Soro Branch</b>			<b>SB Account No -</b>	<b>7230000100024900</b>			
<b>I. Closing Balance as per Accountant Cash Book as on 31-03-2017</b>							<b>4340260.50</b>
<u>II. Add: Cheques deposited but not cleared by Bank</u>							
<b>Voucher No/Date</b>	<b>Cheque No/Date</b>	<b>Paid to</b>	<b>Particulars</b>	<b>Amount</b>	<b>Bank Clearing Date</b>		
851/ 31-03-2017	188649/ 31-03-2017	Sk Sahim	Fuel for Cesspool	7992.00	05-04-2017	7992.00	
							4348252.50
<b>III. Balance as per Bank Statement/Pass Book as on 31-03-2017</b>							<b>4348252.50</b>
<b>IV. Difference</b>							-
<b>PNB, Soro</b>			<b>SB Account No -</b>	<b>7230000100112120</b>			
<b>I. Closing Balance as per Accountant Cash Book as on 31-03-2017</b>							<b>10712762.00</b>
<u>II. Less: Bank charges deducted by Bank but credited later</u>							
<b>Voucher No/Date</b>	<b>Cheque No/Date</b>	<b>Paid to</b>	<b>Particulars</b>	<b>Amount</b>	<b>Bank Clearing Date</b>		
	03-01-2017	Bank Charges	Bank Charges	575.00	25-04-2017		
	05-01-2017	Bank Charges	Bank Charges	575.00	25-04-2017	1150.00	
							10711612.00
<b>III. Balance as per Bank Statement/Pass Book as on 31-03-2017</b>							<b>10711612.00</b>
<b>IV. Difference</b>							-
<b>Axis Bank, Soro</b>			<b>SB Account No -</b>	<b>914010039095373</b>			
<b>I. Closing Balance as per Accountant Cash Book as on 31-03-2017</b>							<b>4259943.89</b>
<u>II. Add: Cheques deposited but not cleared by Bank</u>							
<b>Voucher No/Date</b>	<b>Cheque No/Date</b>	<b>Paid to</b>	<b>Particulars</b>	<b>Amount</b>	<b>Bank Clearing Date</b>		
842/ 31-03-2017	028784/ 31-03-2017	SED, Administrator, NESCO Utility	Street Light Energy Charges	1500000.00	15-04-2017	1500000.00	
							5759943.89

<b>III. Balance as per Bank Statement/Pass Book as on 31-03-2017</b>						<b>5759943.89</b>
<b>IV. Difference</b>						-
Axis Bank, Soro		SB Account No -	915010029424568			
<b>I. Closing Balance as per Accountant Cash Book as on 31-03-2017</b>						<b>5230321.00</b>
<b>II. Add: Cheques deposited but not cleared by Bank</b>						
<b>Voucher No/Date</b>	<b>Cheque No/Date</b>	<b>Paid to</b>	<b>Particulars</b>	<b>Amount</b>	<b>Bank Clearing Date</b>	
716/ 15-02-2017	000840/ 15-02-2017	Yourself	Payment of SBM 3rd Installment	40500.00	05-04-2017	40500.00
						5270821.00
<b>III. Balance as per Bank Statement/Pass Book as on 31-03-2017</b>						<b>5270821.00</b>
<b>IV. Difference</b>						-

**PARA: 6 STOCK POSITION**

Soro N.A.C. - 2016-2017

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	-	-	-	-	0.00-	-	The details are furnished below.

**Comments**

Statement showing the list of Stock position of Soro Municipality as on 31.03.17 is furnished below.

SL. No	Particulars	Council meeting hall	S.J.S.R.Y Training hall	Ground floor office hall	Officer's chamber	Chairperson's Chamber	Vice-Chairperson's Chamber	J.E.Room	Computer cell	Ist.floor office Hall	Guest Room	Sanitation Section	Total	Remark
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Wooden Table	2	2	6	1	1	1		2	3			18	
2	Steel Chair	25	1				1	2					29	
3	Wall Fan	8			1	3			1				13	
4	Air Conditioner	2			1	1	1		1				6	
5	Plastic chair	7		5	4	17	7	2	3	4	1		50	
6	Iron Table	1		1					2	5	1		10	
7	Wall Clock	1											1	
8	Ceiling Fan		2							6	2		10	
9	Wooden Long bench		1	2						2			5	
10	Steel Almirah			10	1			1		9			21	
11	Wooden Chair			6	1	1				3			11	
12	Can chair			5						3			8	
13	Wooden Almirah			2									2	
14	Stand fan			1									1	
15	Ceiling Fan			5	1		1	1					8	
16	Wooden shelf			2		1					1		4	
17	Water purifier			1									1	
18	Wall clock				1	1	1						3	
19	Telephone				1	1	1		1	2			6	
20	Iron chest				1				2				3	
21	Computer							1	5				6	
22	Fax									1			1	
23	Inverter									1			1	
24	Wooden cot										2		2	
25	Tractor											1	1	

26	Tipper											1	1	
27	Rickshaw											6	6	
28	Wheel barrow											13	13	
29	Cess-pool evacuator											1	1	
30	Digital Camera											1	1	

**Non-verification of Dead stock Register :-**

As per Rule-106 of OGFR ,an inventory of the Dead stock should be maintained in all Govt. offices in form OGFR 6 showing the number received ,the no. disposed of (By transfer, sell, loss, etc.) and the balance in hand for each kind of article.

As per Rule 106(iii) of OGFR, the inventory should be checked by the competent Administrative Authority once a year & a certificate of the result of check recorded.

As per Rule 106(iv) of OGFR, the Articles of the Dead Stock should be verified at least once a year and the result of verification recorded in the inventory. All discrepancies noticed must be proper investigated and brought to account immediately so that the inventory may represent the true account.

As per Rule 111 of OGFR, a physical verification of stores should be made at least once in every year by the Head Office concerned or such other as may be specifically authorised.

As per Rule 269 of OGFR, subject to any special Rules or order made by Govt. in this behalf ,every cashier, store-keeper and other sub-ordinate who is entrusted with the custody of cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority & to execute bond setting forth the conditions under which Govt. will hold the security and may ultimately refund or appropriate it.

Audit Objection was issued for production of stock registers of major items including dead stock register maintained by the Municipality. But no such register was produced till closure of Audit. In lieu of Dead stock register a statement showing the position of office furniture and stationeries, wheelbarrow etc. The stock position of Electrical materials was produced haphazardly to Audit for verification which has been verified by the Audit. But it was seen that the stock register of electrical spare parts & Tube well spare parts have not been periodically verified adhere to Rule 106 (iii) OGFR, Rule 106 (iv) of OGFR and Rule 111 of OGFR.

So the Executive Officer is suggested to follow the above guideline in order to check the loss as well as misutilisation of stock.

**PARA: 7 INVESTMENT**

Soro N.A.C. - 2016-2017

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

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

No investment has been made or enabled during the period under audit.As per Rule 148 of the Odisha Municipal Rules, 1953 a register of Government and other securities held by the NAC should be maintained.

**Suggestions :-**

Steps may be taken for investment of some amount by diverting the funds from the internal sources of income so as to drive the financial income in future.

PARA: 8 **ADVANCE**

Soro N.A.C. - 2016-2017

S/no	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference (In Rs:)	Remarks
1	01-04-2016	Accountant	1197819.00	208000.00	1405819.00	315000.00	31-03-2017	1090819.00	31-03-2017	0.00	1090819.00	
	<b>GRAND TOTAL</b>		<b>1197819.00</b>	<b>208000.00</b>	<b>1405819.00</b>	<b>315000.00</b>		<b>1090819.00</b>		<b>0.00</b>	<b>1090819.00</b>	

**Comments :**

Reasons of difference:-

Advance paid and adjusted during the period covered under audit has to be duly reflected in Cash Book. But outstanding advance position has not been shown in the Accountant Cash Book. Therefore the difference of advance Rs.1090819.00 has been occurred between audit C.B. and Cash Book C.B.as on 31.03.2017.Steps may be taken to make good this discrepancy and compliance reported.

As per Rule-136 to 140 of OM Rules and instruction of Finance Department the following steps should be adopted while sanctioning advance.

- 1) All money advanced to the contractor and other individuals required to be promptly adjusted within one month from the date of disbursement by submitting detailed accounts and refunding balances if any.
- 2) An advance shall not be drawn unless it is needed for immediate disbursement. The whole amount shall not ordinarily be advanced.
- 3) A second advance for any work shall not be granted until the first advance has been accounted for.
- 4) An advance granted for one purpose shall not be diverted to other purposes. Advance shall be granted for the work which will be completed within the financial year.

Besides, as per Rule-83 of OM Rules, the advance register (Form No-16) and individual ledger account form in No-XVIII is also to be maintained. The adjustment shall be carried through the adjustment register in form No -XVII. Before adjustment, all bills and vouchers in respect of adjustment shall be passed by the E.O. in the same manner as other bills are passed. The different accounts in the advance ledger shall be balanced quarterly and signed up by the E.O. He shall at the same time satisfy himself that the steps are being taken to recovered or adjusted advances which have been outstanding for more than three month. At the close of every quarter a list in form No-XIX shall be prepared for outstanding advances.

The details of outstanding advance for the year 2016-17 has been worked out basing on the accountant cash book and the advance ledger maintained by the Municipality.

Year wise Breakup of outstanding advances as on 31.03.2017

Upto 1983-84	6619.00
1989-90	1000.00
2011-12	679700.00
2012-13	83000.00
2013-14	275000.00
2015-16	40500.00
2016-17	5000.00
<b>Total</b>	<b>1090819.00</b>

**Surcharge able Advances:-**

As per Letter No. 2221/F, dt. 08.03.2002 advance outstanding or remaining unadjusted for more than one year is treated as loss to Municipal Fund and surcharge action shall be initiated against both the advance paid to person and Sanctioning Authority in equal proportion in pursuance of D.L.F.A Letter No. 15119/dt. 28.09.2013. Hence Rs.40500.00 advance remained adjusted for the year 2015-16 is treated as surchargeable. The details of which are furnished below.

Sl. No.	To Whom Advance paid	Voucher No	Date	Purpose of Advance	Advance paid during 2015-16
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1	Dipak Mohanty	277	22-07-2015	Purchase of Electrical Instruments	7000.00
2	Rabinarayan Panda	69	07-05-2015	Law Charges	5000.00
3	Rabinarayan Panda	693	10-12-2015	Law Charges	5000.00
4	Rabinarayan Panda	702	17-12-2015	Law Charges	3000.00
5	Sk. Sahim	443	22-09-2015	Fuel for Fogging Machine	10000.00
6	Sabitri Mishra	476	06-10-2015	Salary Advance	10500.00
					<b>40500.00</b>

The details of Advance paid and adjusted during the period covered under audit is furnished below.

Sl. No.	To Whom Advance paid	Voucher No	Date	Purpose of Advance	OB as on 01.04.16	Advance paid during 2016-17	Adjusted	Voucher No	Date	Refunded/Deducted	Closing as on 31-03-2017	Remarks
1	Unclassified Advance during 1983-84				6619.00						6619.00	
2	Unclassified Advance during 1989-90				1000.00						1000.00	
3	Unclassified Advance during 2011-12				679700.00						679700.00	
4	Unclassified Advance during 2012-13				33000.00						33000.00	
5	Unclassified Advance during 2013-14				125000.00						125000.00	
6	D. Mohanty	406	17-09-2012	Purchase of Electrical Materials	2000.00	-	2000.00	355	19-09-2016		0.00	
7	Auroshish B. Sahoo	876	25-02-2013	Const. of Sculptures	50000.00	-	0.00				50000.00	
8	Auroshish B. Sahoo	50	22-04-2013	Const. of Sculptures	150000.00	-	0.00				150000.00	
9	JE-Susanta Behera	242	10-07-2015	Water Logging	50000.00		50000.00	217	05-07-2016		0.00	
10	JE-Susanta Behera	762	20-01-2016	renewal of DSC	5000.00		5000.00	216	05-07-2016		0.00	
11	Bansidhar Barik	716	17-12-2015	contingency of NPR	20000.00		20000.00	63	06-05-2016		0.00	
12	Dipak Mohanty	277	22-07-2015	Purchase of Electrical Instruments	7000.00		0.00				7000.00	
13	Rabinarayan Panda	69	07-05-2015	Law Charges	5000.00		0.00				5000.00	
14	Rabinarayan	587	09-11-	Law Charges	5000.00		5000.00	801	10-03-		0.00	

	Panda		2015				2017				
15	Rabinarayan Panda	693	10-12-2015	Law Charges	5000.00		0.00		5000.00		
16	Rabinarayan Panda	702	17-12-2015	Law Charges	3000.00		0.00		3000.00		
17	Sk. Sahim	443	22-09-2015	Fuel for Fogging Machine	10000.00		0.00		10000.00		
18	Sk. Sahim	842	29-02-2016	Repair of Tractor	15000.00		15000.00	206	04-07-2016	0.00	
19	Sk. Sahim	904	29-03-2016	Purchase of Bleaching Powder	15000.00		11712.00	236	18-07-2016	3288.00	0.00
20	Sabitri Mishra	476	06-10-2015	Salary Advance	10500.00		0.00				10500.00
					1197819.00	-	108712.00		3288.00		1085819.00
21	Dipak Mohanty	28	12-04-2016	HSY	15000.00		15000.00	218	05-07-2016	0.00	0.00
22	Bansidhar Barik	296	12-08-2016	Celebration of Independence Day'16	50000.00		50000.00	359	19-09-2016	0.00	0.00
23	Bansidhar Barik	318	27-08-2016	Celebration of LSG Day'16	40000.00		40000.00	453	28-10-2016	0.00	0.00
24	Bansidhar Barik	640	21-01-2017	Celebration of Republic Day'17	50000.00		50000.00	721	27-02-2017	0.00	0.00
25	JE-Gangadhar Das	527	07-12-2016	Eviction of encroachments	10000.00		10000.00	823	24-03-2017	0.00	0.00
26	Narahari Behera	85	13-05-2016	Meet IEC & CB Expenses	10000.00		10000.00	449	27-10-2016	0.00	0.00
27	Rabinarayan Panda	287	08-08-2016	Law Charges	5000.00		5000.00	801	10-03-2017	0.00	0.00
28	Rabinarayan Panda	800	10-03-2017	Law Charges	5000.00					0.00	5000.00
29	Sk. Sahim	294	10-08-2016	Purchase of Bleaching Powder	11000.00		11000.00	348	08-09-2016	0.00	0.00
30	Sk. Sahim	497	22-11-2016	Purchase of Bleaching Powder	12000.00		12000.00	811	20-03-2017	0.00	0.00
					208000.00		203000.00			0.00	
				Total	1197819.00	208000.00	311712.00			3288.00	1090819.00

**Responsible Person for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs.)
1	Satya Narayan Pratihari	Ex - Executive Officer	Now Executive Officer, Ganjam N.A.C. Dist-Ganjam	20250
2	Dipak Kumar Mohanty	Tax Collector	Soro Municipality, P.O-Soro, Dist-Balasore	3500
3	Rabi Narayan Panda	Tax Collector	Soro Municipality, P.O-Soro, Dist-Balasore	6500
4	Sk. Sahim	Tax Peon	Soro Municipality, P.O-Soro, Dist-Balasore	5000
5	Sabitri Mishra	C.O.	Now C.O. at DUDA Cell, D.R.D.A, Balasore	5250

PARA: 9 **GRANTS**

Soro N.A.C. - 2016-2017

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	01-04-2016	48530059.00	91933325.00	140463384.00	73935880.00	31-03-2017	66527504.00	
	<b>GRAND TOTAL</b>	<b>48530059.00</b>	<b>91933325.00</b>	<b>140463384.00</b>	<b>73935880.00</b>		<b>66527504.00</b>	

**Comments :**

STATEMENT SHOWING THE DETAILS OF GRANTS RECEIVED AND SPENT DURING FINANCIAL YEAR 2016-17 OF SORO MUNICIPALITY.

Sl. No	Grant Head	Opening Balance as on 01.04.16	Receipt during 2016-17	Total	Exp Previous year Grant	Amount transferred	Exp. Current year Grant	Total Exp during 2016-17	Closing Balance as on 31.03.17
1	13th Finance Grant	6,33,000	-	6,33,000	6,33,000	-	-	6,33,000	-
2	14th Finance Grant	85,36,626	1,26,26,000	2,11,62,626	75,84,931	-	20,72,978	96,57,909	1,15,04,717
3	14th Finance Grant-Performance Grant	-	1,24,69,000	1,24,69,000	-	-	-	-	1,24,69,000
4	4th SFC-Devolution Fund Grant	91,26,382	89,87,000	1,81,13,382	61,39,721	-	8,00,000	69,39,721	1,11,73,661
5	4th SFC-M. V. T. Grant	21,76,000	24,02,000	45,78,000	19,76,000	-	-	19,76,000	26,02,000
6	4th SFC-Creation of Capital Asset	19,20,000	19,20,000	38,40,000	-	-	4,21,278	4,21,278	34,18,722
7	4th SFC-Maint of Capital Asset	9,15,000	9,15,000	18,30,000	-	-	-	-	18,30,000
8	Development of Park	4,80,159	-	4,80,159	2,97,450	-	-	2,97,450	1,82,709
9	Non-Residential Building	6,00,000	4,74,000	10,74,000	4,28,130	-	-	4,28,130	6,45,870
10	R.D. Grant	20,69,689	24,19,000	44,88,689	17,85,951	-	-	17,85,951	27,02,738
11	Const of Public Toilet	10,81,867	-	10,81,867	1,16,165	-	-	1,16,165	9,65,702
12	Roads & Bridges Grant	19,70,593	17,64,000	37,34,593	19,63,900	-	-	19,63,900	17,70,693
13	Protection of Water Bodies Grant	-	10,00,000	10,00,000	-	-	-	-	10,00,000
14	SWM-Creation of Capital Asset	21,09,000	-	21,09,000	5,38,850	-	-	5,38,850	15,70,150
15	Swachha Bharat Mission Grant	56,31,908	29,88,225	86,20,133	37,89,002	-	-	37,89,002	48,31,131
16	O.C. Grant	17,52,999	2,44,68,000	2,62,20,999	17,52,999	-	1,70,99,721	1,88,52,720	73,68,279
17	Non-LFS Pension Grant	-	15,00,000	15,00,000	-	-	15,00,000	15,00,000	-
18	Arrear Pension & Basic Service	-	42,36,000	42,36,000	-	-	31,40,201	31,40,201	10,95,799
19	Honorarium & Sitting Fees	-	76,600	76,600	-	-	31,500	31,500	45,100
20	N.F.B.S Grant	7,22,000	3,00,000	10,22,000	1,10,000	-	-	1,10,000	9,12,000
21	HSY Grant	93,500	1,50,000	2,43,500	93,500	-	67,500	1,61,000	82,500
22	MBPY/NSAP Grant	14,61,935	1,28,56,300	1,43,18,235	14,61,935	-	1,32,18,965	1,46,80,900	-3,62,665
23	Special Problem Fund	26,64,893	-	26,64,893	12,84,863	14,00,000	-	26,84,863	-19,970
24	MLALAD Grant	50	-	50	-	-	-	-	50
25	MPLAD Grant	9,49,542	-	9,49,542	-	7,89,279	-	7,89,279	1,60,263
26	Other Grants	36,34,916	3,82,200	40,17,116	7,45,725	11,37,886	15,54,450	34,38,061	5,79,055
	<b>Total</b>	<b>4,85,30,059</b>	<b>9,19,33,325</b>	<b>14,04,63,384</b>	<b>3,07,02,122</b>	<b>33,27,165</b>	<b>3,99,06,593</b>	<b>7,39,35,880</b>	<b>6,65,27,504</b>

<b>Yearwise Break-up</b>	
Upto 2015-16	1,45,00,772
2016-17	5,20,26,732
<b>Total</b>	<b>6,65,27,504</b>

**A. Non-Utilization of Govt. Grants:-**

As per Rule-171 (3) (1) of OGFR, Vol-1, the Grants sanctioned shall be spent within one year from the date of issue of the letter sanctioning the Grant even though the period extends beyond the financial year. The unspent balance of the previous year's grant if any may either be refunded to the Govt. or utilized in the subsequent year with prior approval of the Govt. On going through the previous audit report it is noticed that a huge amount of unspent balances of Rs 48530059.00 is lying with the Municipality as on 1.4.2016. Fresh Grants the tune of Rs 91933325.00 was released during the year under audit. From the above table it may be seen that the expenditure incurred was Rs 73935880.00 while total funds available was Rs 140463384.00. Hence the percentage of utilization of the Grants in the Municipality is nearly 53% which is not satisfactory. This indicates the Govt. money released to the Municipality for execution of various developmental works is not being utilized for the intended purpose in time. The delay in implementation of developmental programs defeats the very purpose for which the Grants are released.

Cause, consequence and suggestion for non utilization of Grants:

- 1) Cause: - Most of the Grants are released to the Municipality at the flag end of the year which could not be spent during the financial year and spilling over to the next year.
- 2) Consequence: - Due to the non utilization of the Grants the very objective of Govt. assistance for the welfare of public is in jeopardy.
- 3) Suggestion: - The local administration should take effective steps by forming a committee in collaboration with council to expedite the tardy progress of the developmental works. The funds should be released in appropriate time from the funding agency so that the unspent grants can be spent within the financial year.

The head wise receipt & expenditure of Grants position is furnished on the information provided by the EO.

**B. Diversion of funds**

During the year under Audit no amount has been diverted from one scheme to another.

**PARA: 10 UTILISATION CERTIFICATE**

Soro N.A.C. - 2016-2017

Sno	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2016	123175204.00	73935880.00	197111084.00	109750866.00	31-03-2017	87360218.00	
	<b>GRAND TOTAL</b>	<b>123175204.00</b>	<b>73935880.00</b>	<b>197111084.00</b>	<b>109750866.00</b>		<b>87360218.00</b>	

**Comments :**

DETAILS OF U.C. SUBMITTED OF SORO MUNICIPALITY FOR FINANCIAL YEAR 2016-17.

Sl. No	Office L. No	Date	G.o. No	Date	Amount of UC submitted	Year	Head of Account
1	977	31-03-2017	9806/HUD	02-04-2015	6,33,000	2015-16	13th F.C.
2	979	31-03-2017	19460/HUD	03-08-2015	16,29,177	2015-16	14th F.C.
3	979	31-03-2017	32239/HUD	16-12-2015	14,93,000	2015-16	14th F.C.
4	979	31-03-2017	17974/HUD	25-07-2016	10,49,330	2016-17	14th F.C.
5	981	31-03-2017	22526/HUD	11-11-2014	1,40,000	2014-15	Devolution Fund
6	981	31-03-2017	20041/HUD	07-08-2015	9,71,550	2015-16	Devolution Fund
7	981	31-03-2017	5283/HUD	25-02-2016	22,86,128	2015-16	Devolution Fund
8	981	31-03-2017	16230/HUD	04-07-2016	8,00,000	2016-17	Devolution Fund
9	983	31-03-2017	20033/HUD	07-08-2015	3,88,000	2015-16	MVT Grant
10	983	31-03-2017	5195/HUD	25-02-2016	6,86,000	2015-16	MVT Grant
11	985	31-03-2017	26534/HUD	11-11-2016	4,21,278	2016-17	Creation of Capital Asset
12	987	31-03-2017	21555/HUD	09-09-2016	31,500	2016-17	4th F.C.-Honorarium of Elected Representatives
13	987	31-03-2017	29620/HUD	19-12-2016	15,74,000	2016-17	4th F.C.-Arrear Pension
14	987	31-03-2017	6095/HUD	17-03-2017	26,62,000	2016-17	4th F.C.-Arrear Pension
15	989	31-03-2017	5 G.OS	-	2,22,39,984	2016-17	Octroi Compensation
16	990	31-03-2017	4367/HUD	20-02-2016	1,47,778	2015-16	Road Development
17	990	31-03-2017	4370/HUD	20-02-2016	98,166	2015-16	Road Development
18	992	31-03-2017	33241/HUD	29-12-2015	5,38,850	2015-16	SWM Grant
19	994	31-03-2017	-	-	1,33,31,600	2016-17	MBPY & NSAP
20	995	31-03-2017	-	-	50,000	2015-16	NFSA-2013

21	995	31-03-2017	-	-	1,000	2015-16	NFSA-2013
22	243	24-01-2017	17911/HUD	26-06-2012	1,26,159	2012-13	Children Park
23	243	24-01-2017	17905/HUD	26-06-2012	1,71,291	2012-13	Children Park
24	245	24-01-2017	4746/HUD	12-02-2015	1,99,900	2014-15	Maintenance of Roads & Bridges
25	245	24-01-2017	31858/HUD	11-12-2015	17,64,000	2015-16	Maintenance of Roads & Bridges
26	247	24-01-2017	4127/HUD	18-02-2016	4,28,130	2015-16	NRB
27	249	24-01-2017	6206/HUD	25-02-2015	1,16,165	2014-15	Public Toilet
28	251	24-01-2017	2008/HUD	20-01-2015	2,88,576	2014-15	Road Development
29	251	24-01-2017	17335/HUD	09-07-2015	5,46,667	2015-16	Road Development
30	251	24-01-2017	17338/HUD	09-07-2015	1,46,667	2015-16	Road Development
31	251	24-01-2017	4361/HUD	20-02-2016	5,45,556	2015-16	Road Development
32	253	24-01-2017	19460/HUD	03-08-2015	22,81,967	2015-16	14th F.C.
33	253	24-01-2017	32239/HUD	16-12-2015	21,80,787	2015-16	14th F.C.
34	253	24-01-2017	17974/HUD	25-07-2016	10,23,648	2016-17	14th F.C.
35	255	24-01-2017	20041/HUD	07-08-2015	8,53,755	2015-16	Devolution Fund
36	255	24-01-2017	5283/HUD	25-02-2016	18,88,288	2015-16	Devolution Fund
37	257	24-01-2017	20033/HUD	07-08-2015	5,00,000	2015-16	MVT Grant
38	257	24-01-2017	5195/HUD	25-02-2016	4,02,000	2015-16	MVT Grant
39	2946	01-12-2016	18976/HUD	29-08-2015	5,87,280	2015-16	OULM
40	3404	27-12-2016	959/P	19-05-2015	11,65,853	2012-13	SPF - Kalyan Mandap
41	2353	14-10-2016	19866/HUD	07-08-2015	21,06,000	2015-16	Swachh Bharat Mission
42	2353	14-10-2016	19866/HUD	07-08-2015	20,01,300	2015-16	Swachh Bharat Mission
43	2353	14-10-2016	19866/HUD	07-08-2015	17,680	2015-16	Swachh Bharat Mission
44	2353	14-10-2016	19866/HUD	07-08-2015	1,58,599	2015-16	Swachh Bharat Mission
45	1033	02-05-2016	18976/HUD	29-08-2015	1,61,900	2015-16	OULM
46	1033	02-05-2016	18976/HUD	29-08-2015	40,000	2015-16	OULM
47	1033	02-05-2016	18976/HUD	29-08-2015	1,14,000	2015-16	OULM
48	958	21-04-2016	23241/HUD	22-07-2013	3,60,000	2013-14	Kalyan Mandap
49	960	21-04-2016	22526/HUD	11-11-2014	3,86,978	2014-15	Devolution Fund
50	1596	04-07-2016	4319/HUD	20-02-2016	71,000	2015-16	4th F.C.-Honorarium of Elected Representatives
51	1596	04-07-2016	4324/HUD	20-02-2016	13,14,000	2015-16	4th F.C.-Arrear Pension

52	1598	04-07-2016	5917/HUD	25-02-2016	18,43,000	2015-16	Incentive Grant
53	1600	04-07-2016	6206/HUD	25-02-2015	2,24,466	2014-15	Public Toilet
54	1602	04-07-2016	4746/HUD	12-02-2015	4,34,000	2014-15	Maintenance of Roads & Bridges
55	1604	04-07-2016	1991/HUD	20-01-2015	2,77,250	2014-15	NRB
56	1606	04-07-2016	34563/HUD	18-12-2012	99,689	2012-13	Devolution Fund-Street Light
57	1610	05-07-2016	19460/HUD	03-08-2015	3,14,374	2015-16	14th F.C.
58	1612	05-07-2016	4 Nos. Gos	2015-16	2,13,79,000	2015-16	Octroi Compensation
59	1613	05-07-2016	-	-	1,20,58,600	2015-16	MBPY & NSAP
		<b>TOTAL</b>			<b>10,97,50,866</b>		

Year wise break up of U.C. submitted during 2016-17

2012-13	15,62,992
2013-14	3,60,000
2014-15	20,67,335
2015-16	6,26,27,199
2016-17	4,31,33,340
<b>Total</b>	<b>10,97,50,866</b>

Year wise break up of pending U.C. as on 31.03.17

Upto 2008-09	2436863
2009-10	726133
2010-11	9893819
2011-12	1728640
2012-13	9209535
2013-14	13454805
2014-15	11810013
2015-16	7297870
2016-17	30802540
<b>TOTAL</b>	<b>87360218</b>

**Non-submission of UC in due time:-**

As per Rule 171 to 173 of OGFR Vol-I Grants received during the year is required to be utilized during the financial year and utilization certificate to be furnished by 30th June of succeeding financial year to the funding agency as well as Principal Accountant General (A&E) Odisha The F.D L No 029539 dated 20.10.2014 gives emphasis upon submission of UCs to proper quarter by 30th June of the succeeding year. As timely submission of UC is relative to receipt of subsequent Grants from GOI and cut is imposed on the Grant amount accordingly on its non-submission/delay in submission. Hence timely non-submission and huge pendency of submission of utilization certificate is a detrimental factor. It is noticed that during the year 2016-17 UC to the tune of Rs.109750866.00 has been sent to Govt as per the above table. From the above it is clear that this Municipality shows no keen interest towards sending of UC, Non-submission of U.C to a tune of Rs.105357663.00 as on 31.03.2017 defeats the very purpose of Govt. policy & planning and speaks about the improper management of manpower in Municipality level during 2016-17 & lack of supervision of local authority. The Local Authority is suggested to look into the matter personally to clear up all old pending utilization certificates and compliance reported.

**PARA: 11 MISAPPROPRIATION & DEFALCATION**

**11.1 - Less receipt taken to D.C.R. as well as cashbook than the actual collection O.S.P.- 6**

On checking of D.C.R. of holding tax with reference to money receipts it noticed that an amount of Rs. 350.00 as detailed below taken as less receipt than the actual collection.

Sl. no	MR. No/date	Head of collection			Total	Amount taken to D.C.R	Less receipt taken	D.C.R. page	Person responsible
		Holding	Water	Light					
1	90565 to 90596	2450.00	1570.00	1570.00	5590.00	5280.00	310.00	36	Chakradhara Jena, Tax Collector
2	91090 to 91100	6497.00	4328.00	4328.00	15153.00	15113.00	40.00	09	
<b>Total</b>		<b>8947.00</b>	<b>5898.00</b>	<b>5898.00</b>	<b>20743.00</b>	<b>20393.00</b>	<b>350.00</b>		

Thus the sum of Rs. 350.00 needs recovery from Chakradhara Jena, TC and compliance reported to audit.

In response to the Objection memo Rs. 350.00 is recovered from Chakradhar Jena, Tax Collector vide M.R. No- 49730 dated 20.09.17. Hence para drops.

**11.2 - Less house rent taken to D.C.R as well as Cashbook than the amount actually collected O.S.P.- 6**

On checking of the D.C.R of house rent with reference to money receipts it is noticed that a sum of Rs. 630.00 less deposit shown in the D.C.R than the actual collection.

M.R. No	Amount collected	Amount taken to D.C.R	Less amount taken to D.C.R	D.C.R Page No	Person responsible
48343 to 48350	13502.00	13302.00	200.00	17	Dhaneswar Dwary, Peon
48665 to 48669	7512.00	7112.00	400.00	21	
48956 to 48961	5550.00	5520.00	30.00	26	
<b>Total</b>			<b>630.00</b>		

Thus less deposit of Rs. 630.00 needs recovery from Dhaneswar Dwary, Peon and compliance reported to audit.

In response to the Objection memo Rs. 630.00 is recovered from Dhaneswar Dwary, Peon vide M.R. No- 49706 dated 17.08.17. Hence para drops.

**11.3 - Loss of postage stamp found in stock register O.S.P.- 7**

On scrutiny of the stamp stock register for the financial year 2016-17 it is noticed that a less stock of Stamp Rs. 26.00(20.00 + 6.00) as given under has been shown in stock register which will be considered as loss of Postage Stamp of Rs. 26.00.

OB as on 12.5.16	Receipt	Total	Issued	CB as per audit as on 12.5.16	CB as per stock register as on 12.5.16	Less CB shown in stock register	SRP	Person responsible
269.00	0.00	269.00	25.00	244.00	224.00	20.00	8	Jyotiranjana Pattnaik, Peon

OB as on 12.3.17	Receipt	Total	Issued	CB as per audit as on 12.3.17	CB as per stock register as on 12.3.17	Less CB shown in stock register	SRP	Person responsible
-198.00	1000.00	802.00	0.00	802.00	796.00	6.00	12	Krushna Ch. Dhamudia, TC

Thus, the loss of Postage Stamp Rs. 26.00 needs recovery and compliance reported to audit.

In response to the Objection memo Rs. 20.00 is recovered from Jyoti Ranjan Pattnaik, Peon vide M.R. No- 49708 dated 17.08.17 and Rs. 6.00 is recovered from Krushna Chandra Dhamudia vide M.R. No- 49707 dated 17.08.17. Hence para drops.

**11.4 - Excess payment of OAP money than the actual due during the financial year 2016-17 O.S.P.- 7 to 11**

During checking of MBPY/NSOAP acquittance during the course of audit it was found that a sum of Rs. 21300.00 as given under has been paid in excess than the actual due to the beneficiaries and the amount was suggested.

Name of the disbursing official	Ward no	Name of the scheme and period	Amount shown disbursed	Amount due	Excess	Reason	Finding in Exit Conference
1	2	3	4	5	6	7	8
Deepak Mohanty, H. T.C.	17	IGNOAP for 3/16	21300	21000	300	Current= 63nos x 300, Arrear 7nosx300	
	17	MBPY(OAP) for 4/16 & 5/16	25600	25500	100	Current= 38nos x 300, Arrear(3/16)= 9x300	
	17	MBPY(OAP) for 6/16	16800	16200	600	Current= 41nos x 300, Arrear(3/16)= 13x300	
	17	MBPY(OAP) for 8/16	13800	13200	600	Current= 39nos x 300, Arrear(3/16)= 5x300	
	17	MBPY(OAP) for 9/16	15900	15600	300	Current= 44nos x 300, Arrear(3/16)= 8x300	Actually paid Rs 15900 and hence no excess payment was made
	17	MBPY(OAP) for 11/16	21000	20700	300	Current= 54nos x 300, Arrear(3/16)= 15x300	
	17	IGNOAP for 4/16 & 5/16	48800	46800	2000	Current 69 no from SI 1 to 78 except SI 22,30,35,37,45,59,61,71,75. Arrear SI no 5,20,26,27,31,34,48,64,66,73,74 for 3/16 and 21(12/15 to 3/16), 43(1/16 to 3/16)	
	17	IGNOAP for 8/16	22200	21900	300		
	17	IGNDP for 11/16	4500	4000	500		
	17	MBPY/NSOAP for 8/16	13400	13000	400	Out of Rs.64600.00 disbursed Rs.51200.00 and the balance amount Rs. 13400.00 had to be refunded. But Rs. 13000.00 has been refunded.	
	17	IGNOAP for 12/16	9900	9300	600	Arrear paid to SI No -9 for 12/15 and 11/16 are inadmissible	Actually paid Rs 9900 and hence no excess payment was made
	8	MBPY(OAP) for 06/16	32700	31500	1200	Current 81 nos from SI 1 to 94 except SI 17,31,37,43,49,50,59,69,75,77, 88,93. Arrear SI no 3,5,7,15,19,22,40,51,66,71,80,81 for 4/16 & 5/16	
	8	MBPY(OAP) for 07/16	26700	25500	1200	Current 74 nos from SI 1 to 94 except SI-7,8,15,17,30,34,36,38,40,49, 51,56,71,73,74,80,81,82,84,87. Arrear SI no-17,31,37,43,50,59,69,75, 77,88, 93 for 6/16	
8	MBPY(OAP) for 08/16	30000	29700	300	Current 78 nos from SI 1 to 94 except SI-4,9,11,17,26,31,37,44,50,55, 59,69,75,88,93 and 94. Arrear SI no-7,8,15,30,34,36,40,51,56,71,73,74 for 7/16 and SI. No- 38,49 for 6/16 & 7/16.		

8	MBPY(OAP) for 09/16	25200	23400	1800	Current 68 nos from SI 1 to 94 except SI- 3,7,10,11,17,22,23,27,29,30, 31,32,33,35,44,49,50,51,53,57,73,76,80,81,87 and 88. Arrear SI. No – 4,9,26,37,55,59,69,75,93 and 94 for 8/16	
8	MBPY(OAP) for 11/16	37200	36000	1200	Current 88 nos from SI 1 to 97 except SI no- 4, 9, 17,56,72,75,80,81 and 90. Arrear SI. No- 6,14,15,25,28,40,43,47,59,62,66,69,71,82,84,86, 93 for 10/16 and 7,22,30, ,49,57,87 for 9/16 & 10/16 and 44 from 8/16 to 10/16	
8	MBPY(OAP) for 1/17	33000	32400	600	Current 91 nos from SI 1 to 97 except SI no- 17,37,41,71,81 and 96. Arrear SI. No- 1,7,10,11,13,15,19,31,35,49,50,57,68,86,97 for 12/16 and 80 for 11/16 and 12/16	Actually paid Rs 32700 and hence excess payment of Rs300 was made
8	MBPY(ODP) for 7/16	2900	2600	300	SI. No – 1 to 9 expt. 6. Arrear- Nil	
8	MBPY(ODP) for 2/17	2300	2000	300	SI. No – 1 to 9 expt. 1, 6,9. Arrear- Nil	
8	MBPY(ODP) for 3/16	3200	2700	500	SI. No – 1 to 9 expt. 3,4,8 Arrear SI. No- 1,6,9	
8	MBPY(80 Yr) for 7/16	1500	1000	500	SI. No -1 to 3 expt -2. Arrear- Nil	
8	IGNOAP for 11/16	9900	9600	300	SI. No 1 to 30 Expt- 2,3,24,25 and 27. Arrear SI. No – 4,12,16,23,26 for 10/16 and 29 for 9/16 & 10/16	
8	IGNDP for 12/16	1500	1000	500	SI. No 1 to 5 Expt. 1, 3, 5. Arrear - Nil	
	<b>Total</b>			<b>14700</b>		
Chakradhara Jena, T.C.	9 MBPY(OAP) for 2/17	42000	41700	300	Arrear paid to SI. 119 for 12/16 is inadmissible	Actually paid Rs 42000 and hence no excess payment was made
	9 MBPY(80 Yr) for 9/16	3000	2500	500	Current SI. No – 1 to 4. Arrear SI. No- 4 for 8/16	Actually paid Rs 3000 and hence no excess payment was made
	9 MBPY(80 Yr) for 10/16	2500	2000	500	Current SI. No from 1 to 4. Arrear - Nil	Actually paid Rs 2500 and hence no excess payment was made
	9 IGNWP for 10/16	2100	1800	300	Current SI. No from 1 to 7. Arrear - Nil	
	<b>Total</b>			<b>1600</b>		
Rabinarayan Panda, TC	1 MBPY(OAP) for 3/16	1500	300	1200	Arrear paid to SI 28 for 11/15,12/15,1/16 and 2/16 are inadmissible	Actually paid Rs 1500 and hence no excess payment was made
	1 MBPY(ODP) for 3/16	800	300	500	Arrear paid to SI. 5 for 2/16 is inadmissible	Actually paid Rs 800 and hence no excess payment was made
	1 MBPY(OAP) for 7/16	8400	8100	300	Arrear of SI. No -38 for 5/16 has already been paid in 6/16. But again the same has been paid in 7/16	Actually paid Rs 8400 and hence no excess payment was made
	1 IGNOAP for 01/17	17400	17100	300	Current 47 nos from 1 to 52 except 4,7,8,11 and 14. Arrear SI. No -2, 18,23,31,38,39,45 & 49 for 12/16 and SI. No – 6 for 11/16 &12/16.	
	<b>Total</b>			<b>2400</b>		
Arjun Ku. Behera, TC	16 IGNOAP for 3/16	7500	7200	300	Current 22 nos from 1 to 25 except 1,20 and 25. Arrear SI. No- 10 and 18 for 2/16	
	<b>Total</b>			<b>300</b>		
Siba Prasad Nayak, TC	5 MBPY(OAP) for 1/17	30000	29700	300	Arrear paid to SI. No-8 for 12/16 is inadmissible	Actually paid Rs 30000 and hence no excess payment was made
	<b>Total</b>			<b>300</b>		
Sk. Sahim,	5 MBPY(ODP)	4900	4600	300	Current 11 nos from 1 to 15 except SI. No –	Actually paid Rs 4900

Peon		for 11/16				2,3,5. Arrear Sl. No- 4 for 10/16. Arrear paid to Sl. No – 13 for 10/16 is inadmissible	and hence no excess payment was made
		<b>Total</b>			<b>300</b>		
Govinda Chandra Sena, Peon	7	IGNWP for 1/17	3000	2700	300	Current 9 nos from 1 to 11 except Sl. No – 2 & 7. Arrear- Nil	
		<b>Total</b>			<b>300</b>		
Pitabash Das, Night Watchman	2	MBPY(OAP) for 6/16	15000	14700	300	Arrear paid to Sl. No -28 for 3/16 is inadmissible she has already been paid the same in 3/16	Actually paid Rs 15000 and hence no excess payment was made
	2	MBPY(OAP) for 8/16	11400	11100	300	Current 27 nos from 1 to 34 except Sl. No – 5,7,18,22,24,25 and 27. Arrear Sl. No- 3,7,13,15,33 & 34 for 7/16 and Sl. No- 26 & 30 for 6/16 & 7/16	Actually paid Rs 11400 and hence no excess payment was made
		<b>Total</b>			<b>600</b>		
Gauranga Chandara Nayak, Peon	12	MBPY(OAP/WP) for 3/16	23100	22500	600	Current 65 nos from 18 to 103 except 20,22,27,28,39,41,45,47,52,53,56, 71,73,74,81,85,86,88,95,99 and 100. Arrear Sl. No- 60,62,75,78,94 & 98 for 2/16 and 36 & 62 for 1/16 & 2/16	Actually paid Rs 23100 and hence no excess payment was made
		<b>Total</b>			<b>600</b>		
Jyotiranjana Pattanayak, Peon	15	MBPY(OAP) for 2/17	29400	29100	300	Current 87 nos from 1 to 99 except 2,5,6,12,13,14,18,20,27,32,39 & 41. Arrear Sl. No- 15,40,51,57,71 & 78 for 1/17 and Sl. No- 3 & 75 for 12/16 & 1/17	
		<b>Total</b>			<b>300</b>		
		<b>Grand Total</b>			<b>21300</b>		

During Exit Conference the local authority produced the acquittances in which it was found that out of above Rs 21300.00 a sum of Rs 6300.00 was actually paid as narrated in column no 8 and balance amount of Rs 15000.00 has been recovered as follows.

Name	M.R. No	Date	Amount
Arjun Kumar Behera, Tax Collector	49705	17.08.17	300.00
Gobinda Chandra Sena, Peon	49710	17.08.17	300.00
Chakradhar Jena, Tax Collector	49790	21.11.17	300.00
Rabi Narayan Panda, Tax Collector	49787	21.11.17	300.00
Jyotiranjana Pattanayak, Peon	49789	21.11.17	300.00
Deepak Mohanty, Tax Collector	49788	21.11.17	13500.00
<b>TOTAL</b>			<b>15000.00</b>

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

<b>12.1 -</b>
No Comments

**PARA: 13 AUDIT OF RECEIPTS**

<b>13.1 - D.C.B.</b>
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Particulars	DEMAND			COLLECTION				BALANCE		
	Arrear	Current	Total	Rebate	Arrear	Current	Total	Arrear	Current	Total
Holding Tax	1,65,093.30	7,40,155.00	9,05,248.30	18,450.00	1,64,800.00	7,01,238.00	8,84,488.00	293.30	20,467.00	20,760.30
Light Tax	1,17,727.00	4,00,286.00	5,18,013.00	-	74,013.00	3,75,953.00	4,49,966.00	43,714.00	24,333.00	68,047.00
Water Tax	89,063.80	4,35,100.00	5,24,163.80	-	73,896.00	4,25,571.00	4,99,467.00	15,167.80	9,529.00	24,696.80
Holding Tax Govt	37,784.70	3,019.00	40,803.70	-	36,100.00	2,010.00	38,110.00	1,684.70	1,009.00	2,693.70
Light Tax Govt	39,289.00	3,890.00	43,179.00	-	30,110.00	1,400.00	31,510.00	9,179.00	2,490.00	11,669.00
Water Tax Govt	39,958.00	3,890.00	43,848.00	-	30,110.00	1,400.00	31,510.00	9,848.00	2,490.00	12,338.00
<b>Sub Total</b>	<b>4,88,915.80</b>	<b>15,86,340.00</b>	<b>20,75,255.80</b>	<b>18,450.00</b>	<b>4,09,029.00</b>	<b>15,07,572.00</b>	<b>19,35,051.00</b>	<b>79,886.80</b>	<b>60,318.00</b>	<b>1,40,204.80</b>
U/s 290	13,735.00	2,40,036.00	2,53,771.00	-	12,600.00	2,35,825.00	2,48,425.00	1,135.00	4,211.00	5,346.00
Room Rent	1,35,291.00	5,36,578.00	6,71,869.00	-	1,14,057.00	4,65,279.00	5,79,336.00	21,234.00	71,299.00	92,533.00
Market	2,000.00	1,86,120.00	1,88,120.00	-	2,000.00	1,86,120.00	1,88,120.00	-	-	-
Fishery	61,266.00	1,82,500.00	2,43,766.00	-	-	1,82,500.00	1,82,500.00	61,266.00	-	61,266.00
Cattle Pound	1,749.50	-	1,749.50	-	-	-	-	1,749.50	-	1,749.50
<b>Sub Total</b>	<b>2,14,041.50</b>	<b>11,45,234.00</b>	<b>13,59,275.50</b>	<b>-</b>	<b>1,28,657.00</b>	<b>10,69,724.00</b>	<b>11,98,381.00</b>	<b>85,384.50</b>	<b>75,510.00</b>	<b>1,60,894.50</b>
<b>Grand Total</b>	<b>7,02,957.30</b>	<b>27,31,574.00</b>	<b>34,34,531.30</b>	<b>18,450.00</b>	<b>5,37,686.00</b>	<b>25,77,296.00</b>	<b>31,33,432.00</b>	<b>1,65,271.30</b>	<b>1,35,828.00</b>	<b>3,01,099.30</b>

**13.2 - Year wise break up of outstanding taxes**

Year wise break up of outstanding taxes is furnished below

Year	Holding		Light		Water		Total
	Private	Govt	Private	Govt	Private	Govt	
2014-15	0.00	0.00	0.00	1530.00	0.00	0.00	1530.00
2015-16	293.30	1684.70	25500.00	1222.00	10500.80	1520.00	40720.80
2016-17	20467.00	1009.00	42547.00	8917.00	14196.00	10818.00	97954.00
<b>TOTAL</b>	<b>20760.30</b>	<b>2693.70</b>	<b>68047.00</b>	<b>11669.00</b>	<b>24696.80</b>	<b>12338.00</b>	<b>140204.80</b>

**PARA: 14 AUDIT OF EXPENDITURE**

**14.1 - Regarding payment of conveyance allowance to the C.O , Smt. Nibedita Patra - O.S.P- 11 to 12**

On checking of the remuneration bill of the C.O., Smt. Nibedita Patra it is noticed that she has been paid Rs. 6000.00 towards conveyance allowance during the financial year 2016-17. As per Lr. No – 11134/HUD/Dt. 12.04.12 conveyance allowance @ Rs. 500.00/PM may be sanctioned to Community Organiser engaged on contract under UCDN component of SJSRY on submission of **approved monthly tour diary** as per job chart provided by Government.

On scrutiny of the tour programme and tour diary file of Smt. Nibedita Patra, C.O. it is found that she has been paid conveyance allowance Rs. 6000.00 for period of 12 months from 3/16 to 2/17 without approval of tour diary submitted for the purpose.

Besides the above there is a mismatch of tour particular between the tour programme and tour diary. The local authority has passed the bills for payment by ignoring the importance of tour programme and tour diary for the purpose of which allowance has been paid.

Period	Voucher No/Date	Amount(In Rs)
3/16	43/OULM/19.04.17	500.00
4/16	103/ OULM /20.05.16	500.00
5/16	146/ OULM /10.06.16	500.00
6/16	237/ OULM /18.07.16	500.00
7/16	295/ OULM /10.08.16	500.00
8/16	263/ OULM /20.09.16	500.00
9/16	412/ OULM /17.10.16	500.00
10/16	477/ OULM /11.11.16	500.00
11/16	545/ OULM /14.12.16	500.00
12/16	606/ OULM /09.01.17	500.00
1/17	673/MF/10.02.17	500.00
2/17	774/ MF/03.03.17	500.00
	<b>Total</b>	<b>6000.00</b>

As such, the conveyance allowance Rs. 6000.00 paid to Smt. Nibedita Patra, C.O. will be treated as irregular and suggested for recovery.

In response to the Objection memo the Local authority stated that noted for future guidance.

During exit conference the local authority produced the tour diaries submitted by Smt Patra which were not approved.

Hence the para stands on its own merit and needs recovery of Rs. 6000.00.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Smt. Nibedita Patra	C.O.	Soro Municipality,P.O.-Soro,Dis t-Balasore	6000

**14.2 - Excess payment made due to non-deduction of P.T. from salary bills - O.S.P- 12 to 13**

On checking of the salary bills of the following officials it is noticed that a sum of Rs. 12000.00 has been paid in excess due to non-deduction of P.T. amounting to Rs. 2500/P.A. their annual income more than the desired range. As per G.O. No- 22206/F/Dt. 2.8.10, professional tax Rs. 2500/P.A. should be deducted from the salary bills whose annual salary exceeds Rs. 300000/P.A.

Name of the Official	Period	P.T. to be deducted	P.T. deducted	Excess paid
Sri Siba Prasad Nayak, TC	3/15 to 2/16	2500.00	1500.00	1000.00
Dipak Ku. Mohanty, TC	3/15 to 2/16	2500.00	1500.00	1000.00
Rabindra Nayak, Sweeper	3/16 to 2/17	2500.00	1500.00	1000.00
Rabindra Ku. Dehuri, Tax Peon	3/16 to 2/17	2500.00	1500.00	1000.00
Dhaneswar Dwari, Tax Peon	3/16 to 2/17	2500.00	1500.00	1000.00
Govinda Chandra Sena, Tax Peon	3/16 to 2/17	2500.00	1500.00	1000.00
Damodar Mallik	3/16 to 2/17	2500.00	1500.00	1000.00
SK Sahim, Tax Peon	3/16 to 2/17	2500.00	1500.00	1000.00
Biswanath Pradhan	3/16 to 2/17	2500.00	1500.00	1000.00

Narahari Mallik, Tax Peon	3/16 to 2/17	2500.00	1500.00	1000.00
Padmanav Sing, Tax Peon	3/16 to 2/17	2500.00	1500.00	1000.00
Dibakar Mallik, Tax Peon	3/16 to 2/17	2500.00	1500.00	1000.00
<b>Total</b>				<b>12000.00</b>

Thus, the sum of Rs. 12000.00 as shown above was suggested for recovery.

In response to the Objection memo the Local authority stated that the same will be complied at the time of Exit conference.

During Exit Conference stated that Rs 12000.00 was recovered vide Vr No 415/23.9.17 and deposited vide Challan No 2/12.10.17 of STO, Soro and the records were verified. Hence para is settled.

#### 14.3 - Excess Salary paid to Manoranjan Nanda, T.W.M in E.L bill - O.S.P- 12 to 13

During checking of salary bill of Sri Manoranjan Nanda, T.W.M it is noticed a sum of Rs. 955.00 (611.00 + 344.00) as detailed under has been paid in excess towards his arrear E.L. bill.

**Table-1**

	Period	Pay	GP	DA	H.R.A	Total	Ref:
Due	7/15	8580.00	1600.00	11503.00	509.00	22192.00	
Drawn	1.7.15 to 13.7.15 & 27.7.15 to 31.7.15	4982.00	929.00	6679.00	296.00	12886.00	ACP-13
To be drawn	14.7.15 to	3598.00	671.00	4824.00	213.00	9306.00	
Drawn	26.7.15	3598.00	671.00	5435.00	213.00	9917.00	Vr. No-386/3.10.16(ACP-128)
Excess		0.00	0.00	611.00	0.00	611.00	

**Table-2**

	Period	Pay	GP	DA	H.R.A	Total	Ref:
Due	7/13	7990.00	1400.00	7512.00	469.00	17371.00	
Drawn	1.7.13 to 16.7.13 & 25.7.13 to 31.7.13	5928.00	1039.00	5574.00	348.00	12889.00	ACP-34, Vr. 412/5.8.13
To be drawn	14.7.15 to	2062.00	361.00	1938.00	121.00	4482.00	
Drawn	26.7.15	2062.00	413.00	2227.00	124.00	4826.00	Vr. No-386/3.10.16(ACP-128)
Excess		0.00	52.00	289.00	3.00	344.00	

Thus, excess payment of Rs. 955.00 was suggested for recovery from Sri Manoranjan Nanda, T.W.M and compliance reported to audit.

In response to the Objection memo the Local authority stated that the same will be complied at the time of Exit conference.

During Exit Conference stated that Rs 955.00 was recovered vide MR No 49748/7.10.17 from Manoranjan Nanda and the records were verified. Hence para is settled.

#### 14.4 - Inadmissible payment towards the installation of C.C. T.V camera - O.S.P- 20

Ref:- Vr. No-507/28.11.16 – Rs 49600.00 – Paid to M/S S.G. Syndicates,Balasore towards 6 Nos of CCTV camera

On scrutiny of the above voucher it was seen that Out of 6 nos of CCTV camera 3 Nos has been installed at Anantapur Chhak and rest 3 Nos has been installed at Pathan Mahala. Further it was seen that the monitor of the DVR was found to have kept in a private shop Lapu

Mobile Centre, Old Cinema Hall Chhak and another at Tarini Medicine store at Pathan Mahala Chhak. On inquiry, the dealing assistant concerned replied that the installation of CCTV camera has been made to keep watch on law and order situation of the above area. From the Audit point of view it is the duty and responsibility of Home department to have supervision over law and order situation of any area. More over no specific order as well as allotment has been received from the competent authority to fetch the expenditure as cited above. Hence the expenditure incurred thereof amounting to Rs 49600.00 is treated as extravagant and inadmissible which need to be recovered.

In response to the Objection memo the Local authority stated that steps are being taken to follow the audit objection.

Hence the para stands on its own merit and needs recovery of Rs. 49600.00.

During Exit Conference the local authority stated that as per the 22nd Council Resolution dt 8.3.16 vide item no 3 CC TV camera has been installed in some sensitive area of the Municipality in anticipation with some communal violence in the eve of Durga Puja. In view of the reply of the local authority the objection is dropped. However the EO is advised to store the cameras in office carefully for future use whenever necessary.

**14.5 - Purchase of Mobile Toilet Van- O.S.P.-21**

Ref:- Vr. No- 516/5.12.16 – Rs 798000.00 - Paid to Precision Engineers, BBSR towards cost of 4 seated mobile toilet van

On scrutiny of the above mentioned voucher it is found that Rs 798000.00 has been paid towards the cost of 4 seated mobile toilet van. On further scrutiny it is noticed that no tender has been invited for the purpose, only quotation call has been invited which is irregular and inadmissible in audit. As per the Municipality resolution dated 23.9.15 and proposal No- 3(F) it is proposed by the Chair person that one mobile toilet van may be purchased for the Municipality as there is no Govt plot is available near bus stand. Further a lease has been given to Chandan Kumar Guin of Uttareswar @ Rs 6300.00 per year for a period of 1 year i.e. from 1.4.17 to 31.3.18.

There is a Govt plot available nearby the house of Nityananda Mohapatra of Uttareswar bus stand. But it is surprised that how the Council could not find a suitable plot near Uttareswar bus stand. If a building for Sulabh Souchalaya has been constructed on a Govt plot within the same budget the maintenance cost must be cheaper than mobile toilet. It is a mindset of the Municipality to procure a mobile toilet van without inviting tender which is inadmissible in audit. Further it is mentioned in the resolution dated 23.9.15 and proposal No- 3(F) that the people of 6 nos Block and 2 Nos of U.L.B.s are dependent on Soro Municipality, but lease has been given @ Rs 6300.00 per year which is very low in comparison to its cost.

In response to the Objection memo the Local authority stated that noted for future guidance. Steps are being taken to construct the permanent toilet on Govt. land adjacent to Bus stand or on the land suggested by Auditor in the above para. After construction of permanent toilet the matter will be refer to Council for ion of land for installation of existing mobile toilet van.

Till construction of permanent toilet Rs. 798000.00 is kept under objection.

**14.6 - Clarification regarding engagement of night watchman in work section- O.S.P.-21 to 24**

On checking of the service book of Pitabash Das it found that he has been appointed as a night watchman under rehabilitation scheme since 10.12.2008 on regular appointment basis. On scrutiny of the Office order file it is noticed that the following staffs are engaged to perform watchman duty on rotation basis as per the order issued by the local authority from time to time throughout the financial year. Though Shiba Prasad Nayak is attached to Works section for clerical work, then what is the necessity for engagement of Night Watchman in that section? Any peon can perform his duty.

Sl. No	Name of the staffs	Office order No/ Date	Period	Time
1	Sk. Israil, Peon	2265/28.9.16	1.10.16 to 15.10.16	6 AM to 10 PM
2	Sri Damodar Malik, Peon			2 PM to 10 PM
3	Sri Padmanav Sing, Peon			10 PM to 6 AM
4	Sk. Sajat, Peon	2446(2)/20.10.16	21.10.16 to 27.10.16	2 PM to 10 PM
5	Sk. Munna, TWM			10 PM to 6 AM
6	Sri Padmanav Sing, Peon	2616/28.10.16	28.10.16 to 31.10.16	2 PM to 10 PM
7	Sri Pitabash Das, Watchman			10 PM to 6 AM
8	Sri Padmanav Sing, Peon			2 PM to 10 PM

9	Damodar Malik, Peon			10 PM to 6 AM
10	Sk. Israil, Peon	2665(3)/1.11.16	1.11.16 to 15.11.16	6 AM to 2 PM
11	Narahari Malik, Peon			6 AM to 2 PM
12	Gaurang Sena, TWM			2 PM to 10 PM
13	Sri Niranjan Satpathy, TWM			10 PM to 6 AM
		2794(3)/15.11.16	16.11.16 to 30.11.16	
14	Sri Pitabash Das, Watchman	2834/19.11.16	20.11.16	2 PM to 10 PM
15	Sri Padmanav Sing, Peon			10 PM to 6 AM
16	Damodar Malik, Peon			2 PM to 10 PM
17	Sk. Israil, Peon			6 AM to 2 PM
		2942(3)/29.11.16	1.12.16 to 15.12.16	
18	Sri Narahari Malik, Peon			6 AM to 2 PM
19	Sri Niranjan Satpathy, TWM			2 PM to 10 PM
20	Sri Gaurang Chandra Sena, TWM			10 PM to 6 AM
		3043(3)/13.12.16	16.12.16 to 31.12.16	
21	Sri Padmanav Sing, Peon	3407(2)/28.12.16	1.1.17 to 15.1.17	2 PM to 10 PM
22	Damodar Malik, Peon			10 PM to 6 AM
23	Sri Narahari Malik, Peon			2 AM to 10 PM
24	Sri Niranjan Satpathy, TWM			10 PM to 6 AM
25	Sri Gaurang Nayak, Peon			10 AM to 5 PM
		464(3)/14.2.17	16.2.17 to 28.2.17	
26	Sri Padmanav Sing, Peon			10 PM to 6 AM
27	Damodar Malik, Peon			2 PM to 10 PM
		580(2)/27.2.17	1.3.17 to 15.3.17	
28	Sri Padmanav Sing, Peon			10 PM to 6 AM
29	Damodar Malik, Peon			2 PM to 10 PM
		968(2)/30.3.17	1.4.17 to 15.4.17	

On study of the above table it is found that 2 to 3 Nos of staffs are engaged to perform watchman duty for a period of 15 days on rotation basis as per Office Order issued from time to time. As per the Order No- 2834/19.11.16 mentioned against the Sl. No- 14 Sri Pitabash Das, Watchman is engaged to perform his watchman duty on 20.11.16 from 2 PM to 10 PM. Hence it is clear that he is engaged only for one day to perform his watchman duty where as his post is only meant to perform night watchman duty. Being possession in their respective posts the peons and tube well mistris are forced to perform the duty of a watchman throughout the year.

On the other hand the following staffs among mentioned as above shows reluctant to perform the duty of a watchman due to some personal problems.

Application receipt No/Date	Name of the Staffs
666/27.6.16 & 852/11.8.16	Sri Chandrasekhar Das, TWM
926/27.8.16	Dibakar Malik, Peon

Further it is noticed that Sri Pitabash Das, Watchman has been attached to work section from 1.10.16 to 15.10.16 Vide this Office order No- 2265/28.9.16. Hence he has performed his duty only for 16 days (15 days in work section + 1 day for watchman duty) and found to draw salary throughout the year. The file is silent regarding engagement of the night watchman, Sri Pitabash Das for the rest of the period beyond 16 days. The details of salary drawn by him during the financial year 2016-17 are given under.

Period	Vr. No/Date	Gross Salary( In Rs)	Acquittance Page
03/16	8/11.4.16	16375.00	74
04/16	88/12.5.16	16375.00	77
05/16	179/3.6.16	16375.00	80
06/16	219/11.7.16	16814.00	83
Arrear pay 1/16 to 5/16	277/6.8.16	2195.00	85
07/16		16814.00	88
08/16	338/3.9.16	16814.00	91
09/16	386/3.10.16	16814.00	94
10/16	460/3.11.16	17320.00	97
11/16	512/5.12.16	17320.00	100
12/16	586/6.1.17	17320.00	103
01/17	673/10.2.17	17320.00	106

02/17	774/3.5.17	17320.00	109
	<b>Total</b>	<b>205176.00</b>	

Further verifying the regular attendance register it is found that he has been put his signature regularly and found to be remained present at 10 AM to 5 PM as usual of other staffs.

From the above statement it is clear that the local authority has shown favouritism to Sri Pitabash Das, Night watchman and his service is being misutilized. He get relaxed from his duty and found to draw his regular salary. Though the duty of Night Watchman is a special nature of job, hence his duty cannot be interchanged with anybody else unless any exigencies occurred. If Peons and other staffs of this Municipality can be performed the duty of Night Watchman, then what is the necessity of the post of Night Watchman. The Local Authority either may move regarding abolition of the Night Watchman post or transfer him to any other U.L.B. where his service is required.

The reason of misutilization of services and engagement of night watchman in work section need be clarified and compliance reported to audit.

In response to the Objection memo the Local authority stated that the Authority will be apprised for discontinuance of Night Watchman from work section and Night Watchman will be brought back to his original nature of duty.

During Exit Conference the local authority produced an order bearing no 3396/16.11.17 in which Sri P. Das was directed to perform his own duty. Hence para is dropped.

**14.7 - Inadmissible payment towards cost of diary and pen - O.S.P.-24**

Ref:- Vr. No-809/20.3.17 – Rs 8392.00 – Paid to Brilliant Book store,Soro towards cost of diary and pen

On scrutiny of the above mentioned voucher it is found that Rs 8392.00 has been paid to Brilliant Book store,Soro towards cost of diary and pen.

The reasons regarding payment towards New year diary- 45 Nos, dot pen – 45Nos and plastic cover- 45 Nos need to be clarified to audit. It is a personal presentation to the higher authorities, not officials. Hence it is inadmissible in audit.

In response to the Objection memo the Local authority stated that noted for future guidance.

Hence the reply of the local authority is not convincing and the para stands on its own merit which needs recovery of Rs.8392.00 from the Samarendra Grahacharya,Executive Officer.

**Responsible Person for this paragraph**

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Samarendra Grahacharya	Ex-Executive Officer	Now Executive Officer,Basudevapur NAC,P.O.-Basudevapur,Dist-Bhadrak	8392

**PARA: 15 AUDIT ON WORKS**

**15.1 - Construction of CC road from Barahapur Main road to Harekrishna house in Ward No-18 O.S.P.-15 to 16**

CR No-75/MVT/16,Scheme- M.V.Tax, Executant- Kamalakant Nayak, EC-Rs. 150000/-, Chair Person- Smt. Subhasmita Mohanty, Executive Officer- Samarendra Grahacharya, I/C M.E.- Rupya Ranjan Behera,A.E.E. RWSS Sub Dvn,Soro JE- Gangadhar Das, Accountant- Rabindra Kumar Mohanty,

Vr .No- 614/9.1.17 – Rs.150000/- 1<sup>st</sup> & Final- MB No-209, Page –14 to 22

**a) Inadmissible and excess payment on sand filling: -**

On scrutiny of the above mentioned works case record it is found that Rs. 534.00 excess paid to the executants due to inadmissible and excess payment on sand filling. On verification of photographs attached with case records which is duly certified by J.E. himself it is found that one side Guard wall is constructed on the road and other side private land is a high land than the road surface and road has been constructed adjoining to the private land. Hence no Guard wall is constructed on the other side. But both sides Guard wall is provided in the measurement shown by the J.E which is inadmissible in audit. As per Audit only one side Guard wall is allowed. Hence sand fillings and C.C.(1:3:6) metalling works on the other side of guard wall is not admissible in audit. Thus comparative calculation between Audit and measurement of J.E. is as follows.

Particulars	Measurement in M.B. as per J.E.		Actual measurement as per Audit		Excess paid	Amount
Ref:- MB No- 209 & Page -15, Item No-2 -Sand filling in foundation & plinth	<b>Guard wall</b>		<b>Guard wall</b>			
	2x28.50mx0.30mx0.10m	1.71cum	1x28.50mx0.30mx0.10m	0.85cum		
	2x3.85mx0.30mx0.10m	0.23cum	2x3.85mx0.30mx0.10m	0.23cum		
	1x4.10mx0.30mx0.10m	0.12cum	1x4.10mx0.30mx0.10m	0.12cum		
	<b>Road surface</b>		<b>Road surface</b>			
	28.50mx3.25mx0.10m	9.26cum	28.50mx3.25mx0.10m	9.26cum		
	3.65mx3.50mx0.20m	2.56cum	3.65mx3.50mx0.20m	2.56cum		
<b>Total</b>	<b>13.88cum</b>	<b>Total</b>	<b>13.02cum</b>	<b>0.86 cum x@ 621.05/cum</b>	<b>534.10 or say Rs534.00</b>	

**b) Inadmissible and excess payment on C.C.(1:3:6) work: -**

On scrutiny of the above mentioned works case record it is found that Rs. 12762.00 excess paid to the executants due to inadmissible and excess payment on C.C.(1:3:6) work. On verification of photographs attached with case records which is duly certified by J.E. himself it is found that one side guard wall is constructed on the road and other side private land is a high land than the road surface and road has been constructed adjoining the private land. Hence no guard wall is constructed on the other side. But both sides guard wall is provided in the measurement by the J.E which is inadmissible. As per Audit only one side guard wall is allowed. Hence sand fillings and C.C.(1:3:6) metalling works on the other side of guard wall is not admissible in audit.

Further a section measurement of 3.85m long road, both side of the guard wall is excavated to the depth of **0.30m** and no earth work is executed on the road surface. Further sand filling work has been shown executed to the height of **0.10m and 0.20m** on the guard wall and road surface respectively. Furthermore C.C.(1:3:6) work has been shown executed to the height of **0.60m** on the guard wall. C.C.(1:3:6) work on the road surface has been executed including both side of the guard wall. Guard wall has been raised to the height of **0.70m** (Sand filling- **0.10m + C.C.(1:3:6) – 0.60m**) which is **0.40m(0.70m – 0.30m)** height above the ground level of the road. Thus **0.20m (0.40m – sand filling on road surface-0.20m)** height of guard wall is inadmissible in audit. Thus comparative calculation between Audit and measurement of J.E. is as follows.

Particulars	Measurement in M.B. as per J.E.		Actual measurement as per Audit		Excess paid	Amount
Ref:- MB No- 209 & Page -15 & 16, Item No-3 -C.C.(1:3:6) with 40mm metalling works	<b>Guard wall</b>		<b>Guard wall</b>			

2x28.50mx0.30mx0.30m	5.13cum	1x28.50mx0.30mx0.30m	2.56cum	3.04 cum x@ 4198.10/cum	12762.22 or say Rs12762.00
2x3.85mx0.30mx0.60m	1.39cum	2x3.85mx0.30mx0.40m	0.92cum		
1x4.10mx0.30mx0.70m	0.86cum	1x4.10mx0.30mx0.70m	0.86cum		
<b>Road surface</b>		<b>Road surface</b>			
28.50mx3.85mx0.10m	10.97cum	28.50mx3.85mx0.10m	10.97cum		
3.85mx4.10mx0.10m	1.58cum	3.85mx4.10mx0.10m	1.58cum		
<b>Total</b>	<b>19.93cum</b>	<b>Total</b>	<b>16.89cum</b>		

Thus in total Rs. 13296.00 (534.00 + 12762.00) excess paid to the Executant need to be recovered and compliance reported to audit.

In response to the Objection memo the Local authority stated that steps are being taken to recover the amount at the time of Exit conference.

During Exit Conference the local authority stated that step will be taken to recover the amount at the time of refund of SD.

Hence the para stands on its own merit and needs recovery of Rs. 13296.00 from the following officials.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Rabindra Kumar Mohanty	Accountant	Soro Municipality,P.O.-Soro,Dis t-Balasore	3324
2	Rupya Ranjan Behera	I.C. -M.E.	A.E.E. RWSS Sub Division,Soro,Dist-Balaso re	3324
3	Gangadhar Das	J.E.	Soro Municipality,P.O.-Soro,Dis t-Balasore	3324
4	Samarendra Grahacharya	Ex-Executive Officer	Now Executive Officer,Basudevapur NAC,P.O.-Basudevapur,Dis t-Bhadrak	3324

**15.2 - Construction of CC road from Chepu house to KutiBabu house in Ward No-12 - O.S.P-17**

CR No-73/D.F./16,Scheme- Devolution Fund, Executant- Kashinath Das, EC-Rs. 150000/-, Chair Person- Smt. Subhasmita Mohanty, Executive Officer- Samarendra Grahacharya, I/C M.E.- Rupya Ranjan Behera,A.E.E. RWSS Sub Dvn,Soro JE- Gangadhar Das, Accountant- Rabindra Kumar Mohanty,

Vr .No- 572/28.12.16 – Rs.150000/- 1<sup>st</sup> & Final- MB No-205, Page –137 to 144

**Excess payment on Display board: -**

On scrutiny of the above mentioned works case record it is found that Rs. 1500.00 excess paid to the executants towards the cost of display board. On verification of photographs attached with case records which is duly certified by J.E. himself it is found that no display board is constructed, but the details of information of works are written on the body of the wall of a private building. Thus hardly Rs 500.00 need to be paid for the purpose. Hence Rs 1500.00 (2000.00 – 500.00) excess paid for the purpose need to be recovered and compliance reported to audit.

In response to the Objection memo the Local authority stated that steps are being taken to recover the amount at the time of Exit conference.

During Exit Conference the local authority stated that step will be taken to recover the amount at the time of refund of SD.

Hence the para stands on its own merit and needs recovery of Rs. 1500.00 from the following officials.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Samarendra Grahacharya	Ex-Executive Officer	Now Executive Officer, Basudevapur NAC, P.O.-Basudevapur, Dist-Bhadrak	375
2	Gangadhar Das	J.E.	Soro Municipality, P.O.-Soro, Dist-Balasore	375
3	Rupya Ranjan Behera	I.C. -M.E.	A.E.E. RWSS Sub Division, Soro, Dist-Balasore	375
4	Rabindra Kumar Mohanty	Accountant	Soro Municipality, P.O.-Soro, Dist-Balasore	375

**15.3 - Installation of Semi High mast light under Soro Municipality - O.S.P-17**

CR No-125/14<sup>th</sup> F.C./16, Scheme- 14<sup>th</sup> F.C., Executant- Naive Sales Corporation, Cuttack EC-Rs. 448038/-, Chair Person- Smt. Subhasmita Mohanty, Executive Officer- Samarendra Grahacharya, I/C M.E.- Rupya Ranjan Behera, A.E.E. RWSS Sub Dvn, Soro JE- Gangadhar Das, Accountant- Rabindra Kumar Mohanty,

Vr .No- 652/25.1.17 – Rs.199128/- 1<sup>st</sup> R/A - MB No-206, Page –111 to 116

Vr .No- 657/25.1.17 – Rs.248910/- 2nd & final - MB No-206, Page –105 to 110

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Total Rs 448038.00

**a) Excess payment made to less realisation Labour Cess from the works bill: -**

On scrutiny of the above mentioned works case record it is found that Rs. 270.00(150.00 + 120.00) Labour cess has been deducted from the works bill. But Rs 4480.00 (Rs 448038.00 x @ 1%) labour cess( i.e. 1% of project cost ) need to be deducted from the works bill. As the result balance amounting to Rs 4210.00(4480.00 – 270.00) need to be recovered and compliance reported.

**b) Excess payment made in the colour of non realisation VAT from the works bill: -**

On scrutiny of the above mentioned works case record it is found that no VAT has been deducted from the works bill though it is a contract works. As per u/s- 54 of VAT Act -2005 @4% VAT need to be realised from the gross bill. Hence Rs 17922.00 (Rs 448038.00 x @ 4%= Rs 17921.52) excess paid to the Contractor in the colour of non realisation of VAT from the works bill.

Thus in total Rs. 22132.00 (4210.00 + 17922.00) excess paid to the Contractor was suggested for recovery.

In response to the Objection memo the Local authority stated that steps are being taken to recover the amount at the time of Exit conference.

During Exit Conference the local authority stated that as Naive Sales Corporation is a VAT registered firm and has submitted VAT Clearance Certificate till 31.3.17, there is no necessity of deduction of VAT amounting to Rs 17922 from the work bill. Verified the records VAT bill and also found that other than that no item was included in the bill in which VAT will be charged. Hence the objection of Rs 17922.00 towards VAT is dropped.

Hence step be need be taken recovery of Rs.4210.00 from the following officials.

1. Samarendra Grahacharya, EO
2. Rupya Ranjan Behera, I/C ME
3. Gangadhar Das, JE
4. Rabindra Kumar Mohanty, Accountant

**15.4 - Development of Childrens' park near S.N. High school under Soro Municipality- O.S.P-18**

CR No- /14<sup>th</sup> F.C./16,Scheme- 14<sup>th</sup> F.C., Executant- M/s Green Earth Nursery,BBSR, EC-Rs. 602000/-, Chair Person- Smt. Subhasmita Mohanty, Executive Officer- Samarendra Grahacharya, I/C M.E.- Rupya Ranjan Behera,A.E.E. RWSS Sub Dvn,Soro JE- Gangadhar Das, Accountant- Rabindra Kumar Mohanty,

Vr .No-790/7.3.17 – Rs.602000/- 1<sup>st</sup> & final - MB No-208, Page –173 to 177

**a) Excess payment made in the colour of non realisation Labour Cess from the works bill: -**

On scrutiny of the above mentioned works case record it is found that no Labour cess has been deducted from the works bill. But Rs 6020.00 (Rs 602000.00 x @ 1%) labour cess( i.e. 1% of project cost ) need to be deducted from the works bill. Hence due to non realisation of labour cess amounting to Rs 6020.00 excess payment to the Executants to the above extent was made which need to be recovered and compliance reported.

Thus Rs. 6020.00 excess paid to the Contractor need to be recovered and compliance reported to audit.

In response to the Objection memo the Local authority stated that steps are being taken to recover the amount at the time of Exit conference.

During Exit Conference the local authority stated that step will be taken to recover the amount at the time of refund of SD.

Hence the para stands on its own merit and needs recovery of Rs. 6020.00 from the following officials.

1. Samarendra Grahacharya, EO
2. Rupya Ranjan Behera, I/C ME
3. Gangadhar Das, JE
4. Rabindra Kumar Mohanty, Accountant

**15.5 - Construction of C.R.C. at Kodandapur Amada Chhak in Ward No-11- O.S.P-18**

CR No-72/14<sup>th</sup> F.C./16,Scheme- 14<sup>th</sup> F.C., Executant- Kshetra Mohan Parida, EC-Rs. 150000/-, Chair Person- Smt. Subhasmita Mohanty, Executive Officer- Samarendra Grahacharya, I/C M.E.- Rupya Ranjan Behera,A.E.E. RWSS Sub Dvn,Soro JE- Gangadhar Das, Accountant- Rabindra Kumar Mohanty,

Vr .No- 831/25.3.17 – Rs.144267/- 1<sup>st</sup> & Final- MB No-206, Page –174 to 184

**a) Excess payment on Display board: -**

On scrutiny of the above mentioned works case record it is found that Rs. 1500.00 excess paid to the executants due to non construction of display board. On verification of photographs attached with case records which is duly certified by J.E. himself it is found that no display board has been constructed, but only the details of information of works are written on the body of the wall of C.R.C. building. Thus hardly Rs 500.00 need to be paid for the above purpose.But the J.E. has allowed Rs 2000.00 for the said purpose. Hence Rs 1500.00 (2000.00 – 500.00) excess paid for the purpose need to be recovered and compliance reported to audit.

**b) Excess payment made due to allowing of excess centering and shuttering of roof slab:-**

On scrutiny of the above mentioned works case record it is found that the area of roof slab of the building is 4.85 x 4.90. The centering and shuttering of the roof slab is taken 23.77sqm ( 4.85m x 4.90m) without deducting the wall portion area 3.80sqm (wall- 2x4mx0.25m + Wall- 2x3.6mx0.25m) which is not admissible in audit. Thus Rs 1388.00 ( 3.80sqm x @ Rs 365.35 = Rs 1388.33) excess paid need to be recovered and compliance reported.

Thus in total Rs. 2888.00 (1500.00 + 1388.00) excess paid to the Contractor need to be recovered and compliance reported to audit.

In response to the Objection memo the Local authority stated that steps are being taken to recover the amount at the time of Exit conference.

During Exit Conference the local authority stated that step will be taken to recover the amount at the time of refund of SD.

Hence the para stands on its own merit and needs recovery of Rs. 2888.00 from the following officials.

**Responsible Person for this paragraph**

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Rabindra Kumar Mohanty	Accountant	Soro Municipality,P.O.-Soro,Dis t-Balasore	722
2	Gangadhar Das	J.E.	Soro Municipality,P.O.-Soro,Dis t-Balasore	722
3	Samarendra Grahacharya	Ex-Executive Officer	Now Executive Officer,Basudevapur NAC,P.O.-Basudevapur,Dis t-Bhadrak	722
4	Rupya Ranjan Behera	I.C. -M.E.	A.E.E. RWSS Sub Division,Soro,Dist-Balaso re	722

**15.6 - Construction of CC road from Laxmi Narayan Mandir Satya Narayan Pattnaik house to Maheswar Pattnaik house in Ward No-18- O.S.P-19**

CR No-63/14<sup>th</sup> F.C./16, Scheme- 14<sup>th</sup> F.C., Executant- Niranjan Ash, EC-Rs. 200000/-, Chair Person- Smt. Subhasmita Mohanty, Executive Officer- Samarendra Grahacharya, I/C M.E.- Rupya Ranjan Behera, A.E.E. RWSS Sub Dvn, Soro JE- Gangadhar Das, Accountant- Rabindra Kumar Mohanty,

Vr .No- 479/11.11.16 – Rs.200000/- 1<sup>st</sup> & Final- MB No-207, Page –9 to 17

**a) Excess payment made due to calculation mistake in C.C.(1:3:6) work :-**

On scrutiny of the above mentioned works case record it is found that Rs. 3149.00 excess paid to the executants due to calculation mistake in C.C.(1:3:6) metalling works. Thus comparative calculation between Audit and measurement of J.E. is as follows.

Particulars	Measurement in M.B. as per J.E.	Actual measurement as per Audit	Excess paid	Amount
Ref:- MB No- 207 & Page -11, Item No-3 –C.C.(1:3:6) with 40mm metal	<b>Guard wall</b>	<b>Guard wall</b>	<b>0.75cum x@ 4198.10/cu</b>	<b>3148.57 or</b>

2x9.40mx0.30mx0.30m	1.69cum	2x9.40mx0.30mx0.30m	1.69cum	<b>say Rs3149.00</b>
2x19.00mx0.30mx0.45m	5.13cum	2x19.00mx0.30mx0.45m	5.13cum	
2x8.60mx0.30mx0.30m	1.55cum	2x8.60mx0.30mx0.30m	1.55cum	
<b>Road surface</b>		<b>Road surface</b>		
9.40mx5.10m+6.25m/2x0.10m	5.33cum	9.40mx5.10m+6.25m/2x0.10m	5.33cum	
8.60mx6.25m+5.30m+3.90m/3x0.10m	4.43cum	8.60mx6.25m+5.30m+3.90m/3x0.10m	4.43cum	
19mx3.90m+3.35m+4.40m/3x0.11m+0.09m+0.10m/3	8.12cum	19mx3.90m+3.35m+4.40m/3x0.11m+0.09m+0.10m/3	7.37cum	
<b>Total</b>	<b>26.25cum</b>	<b>Total</b>	<b>25.50cum</b>	

Thus Rs. 3149.00 excess paid to the Contractor need to be recovered and compliance reported to audit.

In response to the Objection memo the Local authority stated that steps are being taken to recover the amount at the time of Exit conference.

During Exit Conference the local authority stated that step will be taken to recover the amount at the time of refund of SD.

Hence the para stands on its own merit and needs recovery of Rs. 3149.00 from the following officials.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Samarendra Grahacharya	Ex-Executive Officer	Now Executive Officer, Basudevapur NAC, P.O.-Basudevapur, Dist-Bhadrak	787
2	Rupya Ranjan Behera	I.C. -M.E.	A.E.E. RWSS Sub Division, Soro, Dist-Balasore	787
3	Gangadhar Das	J.E.	Soro Municipality, P.O.-Soro, Dist-Balasore	788
4	Rabindra Kumar Mohanty	Accountant	Soro Municipality, P.O.-Soro, Dist-Balasore	787

**15.7 - Completion of cover drain from Modibaba Pira Astan to Aambabadi in Ward No-6- O.S.P-20**

CR No-36/14<sup>th</sup> F.C./16, Scheme- 14<sup>th</sup> F.C., Executant- Rajesh Kumar Behera , EC-Rs. 339787/-, Chair Person- Smt. Subhasmita Mohanty, Executive Officer- Samarendra Grahacharya, I/C M.E.- Rupya Ranjan Behera, A.E.E. RWSS Sub Dvn, Soro JE- Gangadhar Das, Accountant- Rabindra Kumar Mohanty,

Vr .No- 609/9.1.17 – Rs.339787/- 1<sup>st</sup> & Final- MB No-206, Page –99 to 104

**a) Inadmissible and excess payment made due allowing of excess centering and shuttering work :-**

On scrutiny of the above mentioned works case record it is found that Rs. 9535.00 excess paid to the executants due to allowing of excess centering and shuttering work. On verification of photographs attached with case records which is duly certified by J.E. himself it is found that one side of the drain wall has rest on concrete road and other side of the drain wall has rest on boundary wall of the public existing prior to execution of drain wall. Hence inside centering and shuttering work of drain wall is admissible in audit. Hence outside centering and shuttering work of drain is inadmissible in audit. But both inside and outside centering and shuttering of the drain wall is provided in the measurement by the J.E which is inadmissible in audit. Thus comparative calculation between Audit and measurement of J.E. is as follows.

Particulars	Measurement in M.B. as per J.E.		Actual measurement as per Audit		Excess paid	Amount
Ref:- MB No-206 & Page -101, Item No-2 -Centering & shuttering work	<b>Drain wall</b>		<b>Drain wall</b>			<b>9534.51 or say Rs9535.00</b>
	2x2x59.80mx0.80m	191.36sqm	2x59.80mx0.80m	95.68sqm		
	<b>Slab</b>		<b>Slab</b>			
	59.80mx0.75m	44.85sqm	59.80mx0.75m	44.85sqm		
	<b>Total</b>	<b>236.21sqm</b>	<b>Total</b>	<b>140.53sqm</b>		
					<b>95.68 sqm x @ 99.65/sqm</b>	

Thus Rs. 9535.00 excess paid to the Contractor need to be recovered and compliance reported to audit.

In response to the Objection memo the Local authority stated that steps are being taken to recover the amount at the time of Exit conference.

During Exit Conference the local authority stated that step will be taken to recover the amount at the time of refund of SD.

Hence the para stands on its own merit and needs recovery of Rs. 9535.00 from the following officials.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Samarendra Grahacharya	Ex-Executive Officer	Now Executive Officer, Basudevapur NAC, P.O.-Basudevapur, Dist-Bhadrak	2383
2	Rupya Ranjan Behera	I.C. -M.E.	A.E.E. RWSS Sub Division, Soro, Dist-Balasore	2384
3	Gangadhar Das	J.E.	Soro Municipality, P.O.-Soro, Dist-Balasore	2384
4	Rabindra Kumar Mohanty	Accountant	Soro Municipality, P.O.-Soro, Dist-Balasore	2384

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

<b>16.1 -</b>
No Comments

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

<b>17.1 -</b>
No Comments

PARA: 18 MISCELLANEOUS

<b>18.1 -</b>
No Comments

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

<b>19.1 - Position of Govt. dues</b>
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The position of Govt dues like Royalty,VAT,Labour Cess and Income Tax for the financial year 2016-17 is furnished below.

Particulars	Royalty	VAT	L.Cess	I.T.	Total
<b>O.B. As on 01.04.16</b>	102129.00	0.00	0.00	0.00	102129.00
<b>Receipts during 16-17</b>	507829.00	32450.00	250651.00	363900.00	1154830.00
<b>Total</b>	<b>609958.00</b>	<b>32450.00</b>	<b>250651.00</b>	<b>363900.00</b>	<b>1256959.00</b>
<b>Remitted during 16-17</b>	406725.00	32450.00	250651.00	363900.00	1053726.00
<b>Balance to be deposited as on 31.03.17</b>	<b>203233.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>203233.00</b>

**19.2 - Position of Loan.**

**Position of Loan.**

The loan ledger and loan appropriation register for the year 2016-17 could not be made available to audit for checking and ascertain the actual position of loan. However, the loan position is worked out basing on the previous audit report.

The abstract position of loan for the year 2016-17 is furnished below.

Particulars	Principal	Interest	Total
Amount outstanding as on 1.4.2017	3104300	9849966	12954266
Receipt during 2016-17	0	458272	458272
<b>Total</b>	<b>3104300</b>	<b>10308238</b>	<b>13412538</b>
Repaid during 2016-17	0	0	0
Amount outstanding as on 31.3.2017	3104300	10308238	13412538

**Comment :**

The loan register could not be made available to audit for check. Hence the details of Principal and interest on loan and its installment fixed for

repayment could not be ascertained during audit. On the basis of last Audit Report the above loan position has been furnished. No amount of Govt. Loan was received and repayment made during 2016-17. The above loan amount is rolling since long. The EO is advised to maintain a loan register by finding out detail position from old files and compliance reported.

**PARA: 20 RESULT OF AUDIT**

**Result Of Audit**

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	8.1	40500.00	40500.00	40500.00	0.00	0.00	
2	14.1	6000.00	6000.00	6000.00	0.00	0.00	
3	14.5	0.00	798000.00	0.00	0.00	0.00	
4	14.7	8392.00	8392.00	8392.00	0.00	0.00	
5	15.1	13296.00	13296.00	13296.00	0.00	0.00	
6	15.2	1500.00	1500.00	1500.00	0.00	0.00	
7	15.3	4210.00	4210.00	0.00	0.00	0.00	
8	15.4	6020.00	6020.00	0.00	0.00	0.00	
9	15.5	2888.00	2888.00	2888.00	0.00	0.00	
10	15.6	3149.00	3149.00	3149.00	0.00	0.00	
11	15.7	9535.00	9535.00	9535.00	0.00	0.00	
<b>Total</b>		<b>95490.00</b>	<b>893490.00</b>	<b>85260.00</b>	<b>0.00</b>	<b>0.00</b>	

**Audit Certificate**

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

**Spot Recovery**

SI No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	Para-14.2	Vr No 415	2017-09-23	1000	SK Sahim
2	Para-14.2	Vr No 415	2017-09-23	1000	Biswanath Pradhan
3	Para-14.2	Vr No 415	2017-09-23	1000	Damodar Mallik
4	Para-14.2	Vr No 415	2017-09-23	1000	Govinda Chandra Sena
5	Para-14.2	Vr No 415	2017-09-23	1000	Rabindra Ku. Dehuri
6	Para-14.2	Vr No 415	2017-09-23	1000	Dhaneswar Dwari
7	Para-14.2	Vr No 415	2017-09-23	1000	Rabindra Nayak
8	Para-14.2	Vr No 415	2017-09-23	1000	Dipak Ku. Mohanty
9	Para-14.2	Vr No 415	2017-09-23	1000	Narahari Mallik
10	Para-14.2	Vr No 415	2017-09-23	1000	Sri Siba Prasad Nayak
11	Para-11.4	49788	2017-11-21	13500	Deepak Mohanty
12	Para-11.4	49789	2017-11-21	300	Jyotiranjana Pattanayak
13	Para-11.4	49787	2017-11-21	300	Rabi Narayan Panda
14	Para-11.4	49790	2017-11-21	300	Chakradhar Jena
15	Para-11.4	49710	2017-08-17	300	Gobinda Chandra Sena
16	Para-11.4	49705	2017-08-17	300	Arjuna Kumar Behera
17	Para-11.3	49707	2017-08-17	6	Krushna Chandra Dhamudia
18	Para-11.3	49708	2017-08-17	20	Jyoti Ranjan Pattnaik
19	Para-11.2	49706	2017-08-17	630	Dhaneswar Dwari
20	Para-11.1	49730	2017-09-20	350	Chakradhar Jena
21	Para-14.2	Vr No 415	2017-09-23	1000	Padmanav Sing
22	Para-14.2	Vr No 415	2017-09-23	1000	Dibakar Mallik
23	Para-14.3	49748	2017-10-07	955	Manoranjan Nanda
<b>Total</b>				<b>28961</b>	