

LOCAL FUND AUDIT, CUTTACK, ODISHA

CATEGORY : Developed Authority,General

Audit Report No : 308467/AR/2017-2018-CUTTACK

PARA: 1 TITLE SHEET

1	Name of the Institution :	CUTTACK DEVELOPMENT AUTHORITY
2	Year of Accounts under Audit :	2016-2017
3	Name of the Local Authority during the year of A/Cs :	SRI NIRMAL CHANDRA MISHRA, IAS, COLLECTOR, IN CHARGE V.C, FROM 1.4.2016 TO 31.03.2017
	Name of the Local Authority at the time of Audit :	1-SRI SUBHAM SAXENA, IAS, Vice Chairman, CDA, Cuttack FROM 24.4.2017 TO 9.10.2017 2-SRI SARAT CHANDRA NAIK, IAS, Vice Chairman, CDA, Cuttack FROM 1.11.2017 TO TILL DATE.
4	Duration of Audit :	03-07-2017 To 31-03-2018 (Mandays Consumed :- 185)
5	Name of the Auditors :	ASHOK KUMAR MANIK - Lead Auditor(03-07-2017 to 31-03-2018) KUMUDA BIHARI LENKA - Auditor(03-07-2017 to 31-03-2018)
6	Name of the Reviewing Officer :	PRAMOD KUMAR ROUT(District Audit Officer)
7	Date of submission of report by Reviewing officer :	14-05-2018
8	Entry Conference Date :	23-06-2017
9	Exit Conference Date :	24-07-2018
10	Name of the District Audit Officer :	PRAMOD KUMAR ROUT
11	Date of approval of report by District Audit Officer :	07-08-2018

PARA: 2 PHYSICAL VERIFICATION

S/no	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	Building Plan approval Forms-Rs2000.00	24.07.2018	200	200	Page-265 of Main Stock Register	Nil
2	Building Plan approval Forms-Rs 400.00	24.07.2018	300	300	Page-315 of Main Stock Register	Nil
3	Building Plan approval Forms-Rs100.00	24.07.2018	800	800	Page-310 of Main Stock Register.	Nil
4	Unused Misc. Receipt Books	03.07.2017	1No	1No	Page 117 of Misc. Receipt S.R	Nil
5	Unused M.Bs	03.07.2017	8 Nos	8 Nos	Page 27 of MB S.R	Nil
6	Building Plan approval Forms-Rs3000	24.07.2018	0	0	Page-265 of Main Stock Register	Nil
7	Service Postage Stamps	03.07.2017	0	0	0	Nil
8	Cash in Hand	03.07.2017	10500.61	10500.61	Page 84 of Cash Book	Nil

Comments

Vide Rule-20(A) of OLFA Rules 1951 physical verification was conducted on Dtd 03.07.2017 before transaction adhering to Rule -111 of OGFR. No discrepancies were noticed during the course of Physical Verification of all the aforementioned items except the following valuable Forms:-

Forms pertaining to Brochures Shop @300.00 , Building renewal Form @100.00, Building Plan approval Form , Bus Ticket, Third Party Transfer Form@25.00 , Building Approval Form-E@3000.00, Building Approval Form-D @2000.00, Building Approval Form-A@100.00, Building Approval [Form-B@400.00](#) , **which were however produced before Audit at the time of Exit Conference and the facts recorded accordingly as mentioned above.**

PARA: 3 LIST OF VERIFIED RECORDS
A : List Of Verified Records/Register

Sino	List Records/Register
1	Postal/Bank Passbook No./Venue etc. to be mention
2	Measurement Book (Rule-365)
3	Stock & Store Register(Works) (Rule-346)
4	Nominal Muster Roll (Rule-340)
5	Stock account of Receipt forms
6	Receipt form
7	Demand and Collection Register
8	Stock Register of Stationeries
9	Register of Grants
10	Daily Collection Register
11	Register of Rents and Fixed Demand
12	Register of lands
13	Register of Investments
14	Annual Account of Receipts and Expenditure
15	Abstract Register of Receipts
16	Abstract Register of Expenditure
17	Salary Bills
18	Absentee Statement
19	Periodical Increment Certificates
20	Paid Vouchers from
21	Register of Bills
22	Treasury Chalan
23	Subsidiary Cash Book
24	Budget Estimate

B : List of Records/Registers not Produced to Audit

Sino	List Records/Register
1	Stamp Account
2	Loan Register
3	Appropriation Register of Loan Funds
4	Cash Book of the ULB
5	Order Book
6	Subsidiary Account of Special Taxes

C : List of Records/Registers not Maintained

Sino	List Records/Register
1	Provident Fund Ledger (Rule-442 & 463)
2	Register of Works (Rule-345)
3	Miscellaneous Supply Bill (Rule-343)
4	Contract Certificate (Rule-343)
5	Contract Agreement form for Works (Rule-341)
6	Register of Estimate and Allotment (Rule-332)
7	Register of Distraigned property & sales
8	Warrant Register
9	Form of Inventory and Notice
10	Notice Demand
11	Progress Statement
12	Register of Writes Off form
13	Arrear Demand Register
14	Mutation Register
15	Register of Petition form
16	Appeal Petition
17	Profession Tax Demand and Collection Register
18	Assessment List
19	Register of Interest bearing Securities
20	Ledger of lessees
21	Arrear list
22	Miscellaneous Receipt forms
23	License register for Drivers, and Owners of Carriages plying for hire
24	Establishment Audit Register
25	Register of Quarterly & Annual account of Expenditures

26	Register of Quarterly & Annual account of Receipts
27	Register of Outstanding Deposits
28	Deposit ledger
29	Register of Outstanding Advance
30	Advance Ledger
31	Register of Adjustment
32	Voucher of Recoupment of Permanent Advance Account
33	Permanent Advance Account
34	Schedule for the Budget Estimate
35	Abstract of the Budget Estimate

D : List of Records/Registers not Required

Sino	List Records/Register
1	Distrain Warrant
2	Tax Collectors
3	Tax Collectors
4	Education Tax Demand & Collection Register
5	Stock account of Tickets used for daily Collection of Market fees
6	Jamabandi Register
7	Stock account of License Number Plates
8	Application for License for Carriages, Carts and Animals
9	License for Carriages , Carts and Animals
10	Register of Tax on Carts and Carriages and Animals
11	Cashier
12	Educational Budget Estimate

Comments

It was brought to the kind notice of the Vice Chairman ,CDA,Cuttack and other higher competent Authority of the CDA, Cuttack that inspite of several verbal interactions with the concerned Section Officers , Dealing Assistants as well as issue of objection Memo vide Memo No-05/29.08.2017 and 1st Reminder vide Memo No 24/03.01.2018 , the following records ,Files etc could not be made available to Audit till close of Audit.

SI No	Particulars of Records	Remarks
1	Quarter Allotment Register and File.	1- No of quarters available under CDA. 2- No of Quarters in usable /Safe Condition. 3- No of earmarked Quarters available for different Officers. 4- Details of Officials in Occupation of Quarters and rate of Deduction of H.R. 5- Steps taken for repair & Maintenance of Quarters in Dilapidated Condition.
2	File relating to Payment of Medical Allowance ,Servant Allowance and Conveyance Allowance to Officers and Staff of CDA	The Budget File regarding the provision of Medical/Conveyance/Servant Allowance was produced and seen at the Exit Conference.
3	Asset Register and Property Register as required under Rule 50 of CDA Rules 1983	
4	Detailed Estimate & Programme of Work for 2016-17 sent to Govt. as required under Rule 74 & 75 of the ODR 1983.	As per Rule 75 of Odisha Development Rules 1983 forwarding the Estimate to the State Govt. is a must in Triplicate by the 1 st Day of January of every Year.
5	Annual Report 2016-17 as per Rule 91 of ODR 1983	As per Rule 91(1) every Authority shall within 3 months of the date of Closing of each Financial Year , submit an annual report to the State Govt.
6	Annual Statement of Works & Commencement as furnished by the Engineer-Member for 2016-17 as per Rule 58 of ODR 1983.	As per Rule 58 of ODR 1983 ,the Engineer –Member shall furnish annually a statement of Works with estimated Cost for execution during the ensuing year to the Authority, sufficiently in advance before the preparation of the Budget and final ion .
7	Dead Stock Position of CDA,Cuttack	
8	EPF Bank Book being not made right as on date,(EPF Bank Book found to	The EPF Ledger maintained at the level of Soil Conservation Section of

	<p>be made right as on 28.03.2017 that to not duly countersigned by F & AM or DFM), EPF Ledger , deposit Schedules ,Annual EPF Statement copies of the CDA Employees for 2016-17 etc.</p>	<p>CDA was produced and seen at the Exit Conference.</p>
9	SD Ledger	

The above mentioned records and Documents which were not produced to Audit is as much relevant as it is statutorily required to be maintained by the Local Authority for the sake of transparency and transmission of the authentic material facts to Audit and Inspection, so that necessary corrective measures may be taken in the right direction from the administrative point of view to streamline any deficiency found therein.

All these matters were discussed at the Exit Conference and brought to the notice of the V.C, CDA for taking rightful steps in this regard.

PARA: 4 FINANCIAL POSITION

CUTTACK DEVELOPMENT AUTHORITY - 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 Cash Books	01-04-2016	1157573 217.00	16739109 7.76	13249643 14.76	13288643 9.00	31-03-2017	1192077 875.76	31-03-2017	1190512 691.90	1565183.86	Details of difference to the tune of Rs 1565184.26 is narrated below.
	GRAND TOTAL		1157573 217.00	16739109 7.76	13249643 14.76	13288643 9.00		1192077 875.76		1190512 691.90	1565183.86	

Comments

CHANGE IN 'OB' AS PER THE RECTIFICATIONS MADE ON THE BASIS OF AUTHENTIC DOCUMENTS AS CHECKED IN 2016-17 YEAR AUDIT:-

SL.No	CB AS PER 2015-16 AUDIT wrt PARA-4	OB AS AMMENDED AND TAKEN INTO ACCOUNT IN 2016-17 AUDIT	REMARKS REGARDING NECESSARY RECTIFICATIONS MADE
	Particulars	Amount Rs.	Particulars
1	Total of all Bank Balances	241748022.95	Total of all Bank Balances
2	Liquid Cash	10000.61	Liquid Cash
3	Fixed Deposits	875563562.00	Fixed Deposits
4	P L Account	261623.00	P L Account
	TOTAL	1117583208.56	TOTAL

SI No	Details of Bank Position as per Cash Books as on 1.4.2016 as taken in Audit.	Amount in Rs
1	OSCB Link Road Account No-110280000001	17729851.63
2	OSCB Link Road Account No-110280001451	4837669
3	HDFC GIA Account No-25711450000060	35006698
4	SBI Account No-10603203037	4212723.16
5	Corporation Bank Account No-8699	723823
6	IDBI Account No-5678	13279692

7	HDFC SB Account No-25711450000026	98566288
8	HDFC CA No-50200011382235	0
	Total	174356744.79

DETAILS OF CLOSING BALANCE AS PER CASH BOOK AS ON DT.31.03.2017:-

SL.No	Particulars	Amount Rs.
1	Total of all Bank Balances	145334337.29
2	Liquid Cash	10000.61
3	Fixed Deposits	1044906731.00
4	P L Account	261623.00
	TOTAL	1190512691.90

SI No	Details of Bank Position as per Cash Books as on 31.03.2017 .	Amount in Rs
1	OSCB Link Road Account No-110280000001	6088848.13
2	OSCB Link Road Account No-110280001451	5114701
3	HDFC GIA Account No-25711450000060	32014196
4	SBI Account No-10603203037	7351374.16
5	Corporation Bank Account No-8699	740329
6	IDBI Account No-5678	10091787
7	HDFC SB Account No-25711450000026	83933102
8	HDFC CA No-50200011382235	0
	Total	145334337.29

Reconciliation of C.B . difference as per Cash Book and as per Audit:-

SI No	Particulars of Difference	Amount	Remarks
	Closing Balance as per Cash Book as on 31.03.2017	1190512691.9	
1	Add Interest accrued in OSCB Account no-011028001451, but not accounted for in the Cash Book.	(+)86478.00	
2	Add Interest accrued in OSCB Account no-011028000001, but not accounted for in the Cash Book.	(+)160196.00	
3	Add Interest accrued in HDFC(GIA) Account no-25711450000060, but not accounted for in the Cash Book.	(+)589166.26	
4(i)	Add Interest accrued in HDFC(SB) Account no-25711450000026, but not accounted for in the Cash Book.	(+)471199.00	

4(ii)	<p>Add Income credited to HDFC(SB) Account no-2571145000026 as per Bank Statement , but not accounted for in the Cash Book:-</p> <p>i) NEFT from Sree Ganesh Traders Vide Ch No-17075640589/Date 16.03.2017=Rs88336.00</p> <p>ii) NEFT from Sree Ganesh Traders Vide Ch No-17075641627/Date 16.03.2017=Rs46912.00</p> <p>iii) NEFT from Sree Ganesh Traders Vide Ch No-17075642373/Date 16.03.2017=Rs21111.00</p> <p>Total=Rs156359.00</p>	(+) 156359.00	
4(iii)	<p>Add Less amount accounted for in the Cash Book on Dated 11.05.2016 i.e Rs 88820.00 was accounted for instead of actual credit of the amount of Rs 98820.00 in the Bank Account , leading to less credit of Rs 10000.00 in the Cash Book.</p>	(+) 10000.00	
4(iv)	<p>Deduct Bank Charges debited to Bank Account in 2016-17 ,but not booked as expenditure in the Cash Book .</p>	(-) 4800.00	
5	<p>Add Interest accrued in Corporation Bank Account no-02110030116003, but not accounted for in the Cash Book.</p>	(+) 33275	
6(i)	<p>Add Income credited to IDBI Account no-1124104000005678 as per Bank Statement , but not accounted for in the Cash Book:- Rs 61831.00(Details furnished at Para-5)</p>	(+) 61831	
ii	<p>Add Interest accrued to IDBI Account no-1124104000005678 as per Bank Statement , but not accounted for in the Cash Book:- Rs 1480.00 on 25.03.2017</p>	(+) 1480.00	
	<p>Difference</p>	1565184.26	
	<p>Closing Balance as per Audit as on 31.03.2017</p>	1192077876.16	

As can be deduced from the tabular information furnished above , there is a C.B difference to the tune of Rs 1565184.26 which has been caused due to several factors like non accounted for of Income , accrued Interest , non debit of Bank Charges in the Cash Books with reference to the Bank Statements obtained by the Local Authority. This indicates slackness in proper maintenance of Cash Books which are found to be referred as Bank Books in CDA. Necessary thrust may be given to present a true and fair view of Financial Position of the Institution in all accuracy in tune with Bank Balance actually existing and the Fixed Deposits kept till their maturity. An important point is to be underlined here that though there are Fixed Deposits which are made and kept in CDA to the tune of Crores , as it is found in Audit, no proper documents are found to have been maintained in sequential orders with reference to the Cash Books except one isolated Register depicting an abstract of TDRs which itself is found not to have been duly signed by the Competent Authority in Chronological order.

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

CUTTACK DEVELOPMENT AUTHORITY - 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	OSCB,Link Road,Cuttack	011028000001	31-03-2017	2582375.87	31-03-2017	6088848.13	-3506472.26	Flexi Account
2	OSCB	011028001451	31-03-2017	5935376.00	31-03-2017	5114701.00	820675.00	EPF Flexi Account.
3	HDFC	25711450000060	31-03-2017	33217331.26	31-03-2017	32014196.00	1203135.26	GIA Flexi Account
4	SBI	10603203037	31-03-2017	1100937.16	31-03-2017	7351374.16	-6250437.00	Pension Account.
5	Corporation Bank	02110030116003	31-03-2017	828160.00	31-03-2017	740329.00	87831.00	MLA LAD Account. Old Account No 8699 is converted to Account No 02110030116003.
6	IDBI	1124104000005678	31-03-2017	161098.00	31-03-2017	10091787.00	-9930689.00	Water supply and Sewerage tax collection
7	HDFC SB	25711450000026	31-03-2017	11494150.71	31-03-2017	83933102.00	-72438951.29	Flexi Account.
8	HDFC Current Account	50200011382235	31-03-2017	2.18	31-03-2017	0.00	2.18	Current Account.
	GRAND TOTAL			55319431.18		145334337.29	-90014906.11	

Reconciliation

It is noteworthy to mention here that out of the 20(twenty) Nos. of Bank Accounts as enlisted and shown to be existing as per the Para-5 of 2015-16 A/R, as many as 12 (twelve) Nos. of Bank Accounts were found to have been duly closed during the FY-2015-16 itself . As such, it has become all the more imperative to effect the necessary change in OB with regard to the Bank Balance position as per Cash Book w.r.t the CB position of the same as reflected vide Para-5 of 2015-16 A/R .The necessary rectification has been made on the basis of the authentic closure documents as verified in current audit. It is to be noted that separate Cash Books have been maintained by CDA in respect of each Bank Account , which are referred as Bank Books in CDA .The details is furnished below:-

Sl.No	Name of the Bank/Account No. as closed prior to Dt.31.03.2016	Closing Bank Balance as per Cash Book as shown vide Para-5 of 2015-16 A/R	Particulars of rectifications made on the basis of the authentic documents	Amount
		Rs.		Rs.
	Total CB of Bank Balance position as per Cash Book w.r.t Para-4 & 5 of 2015-16 A/R			241748022.95
1	United Bank of India-244010209199	22640.00	The Cash Book maintained in respect of the Bank Account was found to have duly closed on Dt.05.08.2015 consequent upon transfer of the Closing Balance of Rs.22640.00 to OSCB A/C No-011028000001 vide DD No-009645,Dt.04.08.15 which has been accordingly accounted for in the OSCB Cash Book as well. Hence, to be deducted	(-)22640.00
2	Union Bank-302002010107	22414.00	The Cash Book maintained in respect of the Bank Account was found to have duly closed on Dt.05.08.2015 consequent upon transfer of the Closing Balance of Rs.22414.00 to OSCB A/C No-011028000001 vide DD No-662718,Dt.04.08.15 which has been accordingly accounted for in the OSCB Cash Book as well.	(-)22414.00

			Hence, to be deducted	
3	Bank of Baroda-893	22271.00	The Cash Book maintained in respect of the Bank Account was found to have duly closed on Dt.31.07.2015 consequent upon transfer of the Closing Balance of Rs.22271.00 to OSCB A/C No-011028000001 vide DD No-229764,Dt.31.07.15 which has been accordingly accounted for in the OSCB Cash Book as well. Hence, to be deducted	(-)22271.00
4	Allahabad Bank-5014970931-2	22631.00	The Cash Book maintained in respect of the Bank Account was found to have duly closed on Dt.05.08.2015 consequent upon transfer of the Closing Balance of Rs.22631.00 to OSCB A/C No-011028000001 vide DD No-570127,Dt.05.08.15 which has been accordingly accounted for in the OSCB Cash Book as well. Hence, to be deducted	(-)22631.00
5	Indian Overseas Bank-172001000003648	19247.00	The Cash Book maintained in respect of the Bank Account was found to have duly closed on Dt.31.07.2015 consequent upon transfer of the Closing Balance of Rs.19247.00 to OSCB A/C No-011028000001 vide DD No-828529,Dt.31.07.15 which has been accordingly accounted for in the OSCB Cash Book as well. Hence, to be deducted	(-)19247.00
6	Union Bank-Flexi A/c-514202050000106	15696.00	The Cash Book maintained in respect of the Bank Account was found to have duly closed on Dt.31.07.2015 consequent upon transfer of the Closing Balance of Rs.15696.00 to OSCB A/C No-011028000001 vide DD No-355276,Dt.31.07.15 which has been accordingly accounted for in the OSCB Cash Book as well. Hence, to be deducted	(-)15696.00
7	OGB-412101000001245	120233.00	The Cash Book maintained in respect of the Bank Account was found to have duly closed on Dt.31.07.2015 consequent upon transfer of the Closing Balance of Rs.120233.00 to OSCB A/C No-011028000001 vide DD No-223638,Dt.31.07.15 which has been accordingly accounted for in the OSCB Cash Book as well. Hence, to be deducted	(-)120233.00
8	UCO Bank-550110018828	44476.00	The Cash Book maintained in respect of the Bank Account was found to have duly closed on Dt.03.08.2015 consequent upon transfer of the Closing Balance of Rs.44476.00 to OSCB A/C No-011028000001 vide DD No-229313 & 229315,Dt.01.08.15 which has been accordingly accounted for in the OSCB Cash Book as well. Hence, to be deducted	(-)44476.00
9	GPO-257980	8914.00	The Cash Book maintained in respect of the Bank Account was found to have duly closed on Dt.10.09.2015 consequent upon transfer of the Closing Balance of Rs.8914.00 to OSCB A/C No-011028000001 vide DD No-673627,Dt.09.09.15 which has been accordingly accounted for in the OSCB Cash Book as well. Hence, to be deducted	(-)8914.00
10	Axis Bank-1236	10305.000	The Cash Book maintained in respect of the Bank Account was found to have duly closed on Dt.09.09.2015 consequent upon transfer of the Closing Balance of Rs.10305.00 to OSCB A/C No-011028000001 vide DD No-013268,Dt.09.09.15 which has been accordingly accounted for in the OSCB Cash Book as well. Hence, to be deducted	(-)10305.00
11	Axis Bank-1976	742653.54	The Cash Book maintained in respect of the Bank Account was found to have duly closed on Dt.11.08.2015 consequent upon transfer of the Closing Balance of Rs.742653.54 to OSCB A/C No-011028000001 vide DD No-054878,Dt.07.08.15 which has been accordingly accounted for in the OSCB Cash Book as well. Hence, to be deducted	(-)742653.54
12	OGB-4085	84076.62	Closed on 29.01.2011 by way of transfer of fund of Rs.84076.62 to OGB computerized Account bearing A/C No-412101000001245, which itself was found to have been closed	(-)84076.62

13		on Dt.31.07.2015 as stated vide SI.No-7[Supra]	
		Investment in TDR made on 3.10.2015 bearing FD No-266043/Dated 03.10.2015 by withdrawal from the OSCB Account No-011028000001 had not been booked as Expenditure during 2015-16 though the Fixed Deposit amount (Rs 66255721.00) was included in the Investment Position and shown separately in C.B apart from the Bank Position . As a result the enhanced Bank Position as per Cash Book to the extent of FD amount continued without rectification or any reference in the previous e-DAR. The same amount of Rs 66255721.00 was booked as Expenditure by the Local Authority as a matter of rectification vide OSCB Cash Book page 353/Dated 10.02.2017. Hence to be deducted as a matter of rectification on being reconciled by the Local Authority.	(-)66255721.00
Total Amount of the Bank Accounts closed		1135557.16	OB of the Bank Balance as per Cash Book as on Dt.01.04.2016 as amended as per above
			174356744.79

No efforts have been made by the Local Authority to reconcile the difference between the Balance as per Cash Book and the Pass Book though there exists a huge amount of discrepancy to the tune of crores(i.e Rs 90014906.11) even rolling from the back years . Due endeavour has been made in audit to segregate the amount of discrepancy that existed prior to Dt.31.03.2016 from the total difference and it is left to the Local Authority to decipher and reconcile the same while the points of reconciliation causing the current year's discrepancy have been Account-wise specified for necessary reconciliation at the level of Local Authority accordingly. The Bank Account-wise details is furnished below:-

(i)OSCB ACCUNT No-011028001451

Particulars of Reconciliation Points	Amount of Discrepancy existing prior to Dt.31.03.2016 Rs.	Current Year's Discrepancy Rs.	Individual Effect of Reconciliation Points	Ultimate Amount Rs.	Remarks
The Balance as per Cash Book as on Dt.31.03.2017				5114701.00	
Initial OB difference as existing on Dt.31.03.2016 as per Para-5 of 2015-16A/R but found NOT reconciled by Dt.31.03.2017	734197.00		To be added	(+)734197.00	
Interest credited to the Bank Account as per the Bank Statement was found NOT taken into the Cash Book by Dt.31.03.2017		86478.00	-do-	(+)86478.00	Date-wise details furnished separately.
Total	734197.00	86478.00	Balance as per Bank	5935376.00	

(ii) HDFC (GIA)-A/C No-2571145000060

Particulars of Reconciliation Points	Amount of Un-reconciled Discrepancy existing prior to Dt.31.03.2016 Rs.	Current Year's Discrepancy Rs.	Individual Effect of Reconciliation Points	Ultimate Amount Rs.	Remarks
The Balance as per Cash Book as on Dt.31.03.2017				32014196.00	
Initial OB difference as existing on Dt.31.03.2016 as per Para-5 of 2015-16A/R but found NOT reconciled by Dt.31.03.2017	Rs.536121.00	613969.00	To be added	(+)613969.00	
The Balance as per Bank as on Dt.31.03.2016 was Rs.36156788.00 as per the Bank Statement verified in audit in stead of Rs.35542819.00 as mentioned					

	Dt.31.03.2016				
	Rs.			Rs.	
The Balance as per Cash Book as on Dt.31.03.2017				83933102.00	
Initial OB difference as existing on Dt.31.03.2016 as per Para-5 of 2015-16A/R but found NOT reconciled by Dt.31.03.2017	(-69570024.29)	(-73371709.29)		To be deducted	(-73371709.29)
	(+639547.00)				
The Balance as per Bank as on Dt.31.03.2016 was Rs.29635810.71 as per the Bank Statement verified in audit in stead of Rs.28996263.71 as mentioned vide Para-5 of 2015-16 A/R. Hence ,to be added as a matter of rectification.....					
(29635810.71-28996263.71)		=(-)68930477.29			
Amended Initial OB Difference					
					(-4441232.00)
Cheque. No-000114,Dt.22.03.16 issued & booked in 2015-16 was found encashed & debited to Bank A/C in 2016-17. Hence to be deducted on being reconciled in 2016-17					
					-)73371709.29
Unsettled and un-reconciled OB Difference still existing prior to Dt.31.03.2016					
Interest credited to the Bank Account as per the Bank Statement was found NOT taken into the income in the Cash		471199.00	-do-	(+)471199.00	Date-wise details

Book by Dt.31.03.2017					furnished separately below.
Income credited to Bank Account as per the Bank Statement was found NOT taken into the income in the Cash Book by Dt.31.03.2017 .		156359.00	-do-	(+)156359.00	_do_
The Cheques issued & booked in the Cash Book in 2016-17 were found NOT debited to the Bank Account by Dt.31.03.2017.		300000.00	-do-	(+)300000.00	-do-
Less amount was taken into income in the Cash Book vide Page-81,Dt.11.05.2016 than that credited to the Bank Account as per the Bank Statement .		10000.00	-do-	(+)10000.00	
Bank Charges debited to the Bank Account as per the Bank Statement was found NOT booked as expenditures in the Cash Book by Dt.31.03.2017		(-)4800.00	To be deducted	(-)4800.00	Date-wise details furnished separately below.
Total	(-)73371709.29	932758.00	Balance as per Bank	11494150.71	

(iv)SBI-A/C No-10603203037

Particulars of Reconciliation Points	Amount of Un-reconciled Discrepancy existing prior to Dt.31.03.2016	Current Year's Discrepancy	Individual Effect of Reconciliation Points	Ultimate Amount	Remarks
	Rs.	Rs.		Rs.	
The Balance as per Cash Book as on Dt.31.03.2017				7351374.16	
Initial OB difference as existing on Dt.31.03.2016 as per Para-5 of 2015-16A/R but found NOT reconciled by Dt.31.03.2017	(-)105734.00	(-)150437.00	To be deducted	(-)150437.00	
Interest accrued on Dt.31.03.16 was accounted for in the Cash Book in 2016-17 on Dt.09.05.16. Hence, Reconciled.....to be deducted					
Unsettled and un-reconciled OB Difference still existing prior to Dt.31.03.2016	(-)44703.00				
	(-)150437.00				
Withdrawal made as per the Bank Statement on Dt.22.08.2016 was found NOT accounted for in the Cash Book		(-)6100000.00	-do-	(-)6100000.00	

Total	(-)150437.00	(-)6100000.00	Balance as per Bank	1100937.16	
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Against the discrepancy of Rs.6100000.00 pertaining to the SBI A/C No-10603203037, a Fixed Deposit Certificate of Rs 6100000.00 made against the withdrawal from the SBI A/C on Dt.22.08.2016 was produced for verification at the Exit Conference which was also duly verified. But the necessary rectification in this regard supposed to be made in the SBI Cash Book(Bank Book) was not produced for necessary verification at the Exit Conference. Hence the above discrepancy of Rs.6100000.00 may be reconciled accordingly and the relevant records after due rectifications may be produced to the next audit now in continuation for necessary verification.

(v)IDBI-A/C No-1124104000005678

Particulars of Reconciliation Points	Amount Un-reconciled Discrepancy existing prior to Dt.31.03.2016 Rs.	of Current Year's Discrepancy Rs.	Individual Effect of Reconciliation Points	Ultimate Amount Rs.	Remarks
The Balance as per Cash Book as on Dt.31.03.2017				10091787.00	
Initial OB difference as existing on Dt.31.03.2016 as per Para-5 of 2015-16A/R but found NOT reconciled by Dt.31.03.2017	(-)9994000.00		To be deducted	(-)9994000.00	
The Balance as per Bank as on Dt.31.03.2016 was Rs.3453693.00 as per the Bank Statement verified in audit instead of Rs.13279692.00 as mentioned vide Para-5 of 2015-16 A/R. Hence, to be deducted as a matter of rectification..... (3453693.00-13279692.00)					
Amended Initial OB Difference	(-)9825999.00				
(i)Income (Water supply & sewerage tax) collected and credited to Bank Account prior to Dt.31.03.2016 (1.03.2016 to 31.03.2016) as per the Bank Statement was found taken into the Cash Book in 2016-17 vide the Cash Book Page-108 to 111,Dt.20.04.2016. Hence, to be deducted on being reconciled with reference to Bank Balance position existing prior to Dt.31.03.2016.....	(-)9825999.00				
(ii)Interest accrued and credited to Bank Account on Dt.31.03.16 as per the Bank Statement was accounted for in the Cash					

<p>Book in 2016-17 vide Page-108, Dt.20.04.2016. Hence, to be deducted on being reconciled....</p> <p>Unsettled and un-reconciled OB Difference still existing prior to Dt.31.03.2016</p> <p>(-)<u>104775.00</u></p> <p>(-)<u>63226.00</u></p> <p>(-)<u>9994000.00</u></p>					
<p>Interest credited to the Bank Account as per the Bank Statement was found NOT taken into the income in the Cash Book by Dt.31.03.2017</p>		1480.00	To be added	(+) <u>1480.00</u>	Date-wise details furnished separately below.
<p>Income credited to Bank Account as per the Bank Statement was found NOT taken into the income in the Cash Book by Dt.31.03.2017 .</p>		6183100	-do-	(+) <u>61831.00</u>	_do_
<p>Total</p>	<p>(-)<u>9994000.00</u></p>	<p>63311.00</p>	<p>Balance as per Bank</p>	<p>161098.00</p>	

(vi) Corporation Bank A/C No-02110030116003

Particulars of Reconciliation Points	Amount of Discrepancy existing prior to Dt.31.03.2016 Rs.	Current Year's Discrepancy Rs.	Individual Effect of Reconciliation Points	Ultimate Amount Rs.	Remarks
<p>The Balance as per Cash Book as on Dt.31.03.2017</p>				<p>740329.00</p>	

Initial OB difference as existing on Dt.31.03.2016 as per Para-5 of 2015-16A/R but found NOT reconciled by Dt.31.03.2017	54556.00		To be added	(+)54556.00	
Interest credited to the Bank Account as per the Bank Statement was found NOT taken into the Cash Book by Dt.31.03.2017		33275.00	-do-	(+)33275.00	
Total	54556.00	33275.00	Balance as per Bank	828160.00	

(vii)OSCB-A/C No-011028000001

Particulars of Reconciliation Points	Amount of Un-reconciled Discrepancy existing prior to Dt.31.03.2016	Current Year's Discrepancy	Individual Effect of Reconciliation Points	Ultimate Amount	Remarks
	Rs.	Rs.		Rs.	
The Balance as per Cash Book as on Dt.31.03.2017				6088848.13	
Initial OB difference as existing on Dt.31.03.2016 as per Para-5 of 2015-16A/R but found NOT reconciled by Dt.31.03.2017	(-)69876562.26	(-)3885732.26	To be deducted	(-)3885732.26	
(i)Fixed Deposit made on Dt.03.10.2015 (FD No-266043/Dt.3.10.2015) and debited to Bank Account was found accounted for in the Cash Book in 2016-17 on Dt.10.02.2017 . Hence, to be added on being reconciled.....					
(ii) The Cheques issued & booked in 2015-16 were found encashed & debited to Bank A/C in 2016-17. Hence to be deducted on being reconciled in 2016-17 (Details furnished separately)					
	(+)66255721.00				
(iii) Interest accrued on Dt.7.08.15 was accounted for in the Cash Book in 2016-17 on Dt.10.02.2017. Hence, to be deducted on being reconciled...					
(iv)Un-deciphered discrepancy settled in 2016-17 to be deducted.....					
Unsettled and un-reconciled OB Difference still existing prior to Dt.31.03.2016	(-)72020.00				

	(-)151.00					
	(-)192720.00					
	(-)3885732.26					
Interest credited to the Bank Account as per the Bank Statement was found NOT taken into the income in the Cash Book by Dt.31.03.2017			160196.00	-do-	(+)160196.00	Date-wise details furnished separately below.
The Cheques issued & booked in the Cash Book in 2016-17 were found NOT debited to the Bank Account by Dt.31.03.2017.			219064.00	-do-	(+)219064.00	-do-
Total		(-)3885732.26	379260.00	Balance as per Bank	2582375.87	

ABSTRACT OF DISCREPANCY

PARTICULARS	BALANCE AS PER BANK STATEMENT AS ON Dt.31.03.2017	BALANCE AS PER CASH BOOK AS ON Dt.31.03.2016	AMOUNT OF UNRECONCILED DISCREPANCY EXISTING PRIOR TO Dt.31.03.2016	AMOUNT OF UNRECONCILED DISCREPANCY PERTAINING TO 2016-17	TOTAL DISCREPANCY TO
	Rs.				
As per different Pass Books and respective Cash Books referred to as Bank Books in CDA as depicted above (i) to (vii)	55319429.00	145334337.29	(-)85999156.55	(-)4015751.74	(-)90014908.29
HDFC(CURRENT)-A/C No-50200011382235	2.18	Nil	Nil	2.18	2.18
Total	55319431.18	145334337.29	(-)85999156.55	(-)4015749.56	(-)90014906.11

It is important to emphasize here that in certain cases of Bank Accounts which had been made Flexi in the FY-2016-17, no Flexi amount Balance was found to have been furnished except the SB amount balance in the Bank Statements by the concerned Banks at the end of the Financial Year closing on Dt.31.03.2017, though there had been frequent intra- transfer of funds between SB Balance and Flexi Balance within the Bank Account itself. Any Certificate regarding the Flexi amount and SB amount pertaining to a Bank Account, that was put under Flex operation, was NOT duly procured from the concerned Banks and could not be produced to audit by the Local Authority despite several interaction regarding the matter which is so relevant and important in itself. In such circumstances, Audit has taken pain in due perspective to work out the Flexi amount balance by a thorough and threadbare scrutiny of the Bank Statements regarding each and every intra-transfer of fund between the Flexi balance and the SB balance that was reflected in the relevant Bank Statements in chronological order. The date-wise details of the same and the other necessary details pertaining to other aspects has been furnished below separately in terms of different Bank Accounts:-

(I)OSCB Account No-011028000001

1	Previous year's Cheques encashed & debited in 2016-17	Amount	Cheques issued and booked in 2016-17 but Not encashed & debited by 31.03.2017	Amount	Interest Accrued in 2016-17 but NOT taken into income in the Cash Book by Dt.31.3.17	Amount of Interest	Income credited to Bank Account in 2016-17 as per Bank Statement but NOT taken into income in the Cash Book by Dt.31.3.2017	Amount	Bank Charges debited to Bank Account in 2016-17 as per Bank Statement but NOT booked as expenditures in the Cash Book by	Amount

								Dt.31.3.2017		
Cheque No-181831/Encashed on Dt.2.4.16	2800.00	Cheque No-182638/Booked on Dt.8.6.16	1000.00	3.9.16	7388.00					
Cheque No-181147/Encashed on Dt.2.4.16	3037.00	Cheque No-183617/Booked on Dt.17.8.16	3038.00	3.9.16	48.00					
Cheque No-181116/Encashed on Dt.4.4.16	46683.00	Cheque No-183607/Booked on Dt.17.8.16	4500.00	26.9.16	96.00					
Cheque No-181833/Encashed on Dt.12.4.16	4500.00	Cheque No-183638/Booked on Dt.1.9.16	2606.00	26.9.16	423.00					
Cheque No-181832/Encashed on Dt.5.5.16	15000.00	Cheque No-183637/Booked on Dt.1.9.16	3366.00	27.9.16	51.00					
		Cheque No-183670/Booked on Dt.20.9.16	5000.00	1.10.16	25687.00					
		Cheque No-183691/Booked on Dt.18.10.16	3038.00	5.10.16	531.00					
		Cheque No-183692/Booked on Dt.18.10.16	3038.00	6.10.16	315.00					
		Cheque No-184513/Booked on Dt.16.11.16	3038.00	7.10.16	8721.00					
		Cheque No-184065/Booked on Dt.22.2.17	4900.00	1.11.16	9853.00					
		Cheque No-187841/Booked on Dt.24.3.17	4600.00	24.11.16	74.00					
		Cheque No-187851/Booked on Dt.27.3.17	3037.00	24.11.16	5.00					
		Cheque No-187855/Booked on Dt.29.3.17	55990.00	28.11.16	75.00					
		Cheque No-187860/Booked on Dt.30.3.17	1491.00	28.11.16	9.00					
		Cheque No-187859/Booked on Dt.31.3.17	13365.00	29.11.16	45.00					
		Cheque No-187858/Booked on Dt.31.3.17	6682.00							
		Cheque No-187866/Booked on Dt.31.3.17	375.00	29.11.16	60.00					
		Cheque No-187865/Booked on Dt.31.3.17	100000.00	29.11.16	33.00					
				30.11.16	297					
				1.12.16	18					
				1.12.16	120					

				14.10.16	23															18.10.16	653999	
				18.10.16	5347																21.10.16	248902
				21.10.16	2142																1.11.16	963062
				1.11.16	9808																2.11.16	47094
				2.11.16	486																5.11.16	40209
				5.11.16	433																8.11.16	92617
				8.11.16	1036																10.11.16	538604
				10.11.16	6181																13.11.16	93819
				13.11.16	1117																15.11.16	247391
				15.11.16	3016																18.11.16	170159
				18.11.16	2148																18.11.16	40146
				18.11.16	507																30.12.16	644748
				30.12.16	12647																31.12.16	154418
				31.12.16	3053																	
				31.12.16	11270																2.1.17	138297
				2.1.17	27758																3.1.17	189313
				3.1.17	3829																3.1.17	16635
				3.1.17	336																4.1.17	142
				4.1.17	3																5.1.17	29189
				5.1.17	600																5.1.17	14250
				5.1.17	293																6.1.17	79873
				6.1.17	1652																9.1.17	848
				9.1.17	18																11.1.17	3020
				11.1.17	65																12.1.17	38685
				12.1.17	836																12.1.17	72490
				12.1.17	1566																20.1.17	260355
				20.1.17	5941																21.1.17	695064
				21.1.17	15968																31.1.17	135819
				31.1.17	33279																2.2.17	190191
				2.2.17	4718																4.2.17	2482
				4.2.17	62																	
				4.2.17	1428																4.2.17	56858
				4.2.17	3159																4.2.17	125800
				10.2.17	17491																10.2.17	671956

15.9.16	679			17.9.16	721342
17.9.16	2050			21.9.16	9193
21.9.16	30			22.9.16	56182
22.9.16	214			28.3.17	11907
1.10.16	204412			28.3.17	179072
1.1.17	1797			28.3.17	554603
28.3.17	323.29			31.3.17	45326
28.3.17	4868.98				
28.3.17	15080.86				
31.3.17	1247.13				
Total		Rs.589166.26	35079529.00		Rs.1836444.00

NB:-

Net Flexi Balance as per Bank as on 31.03.2017= $((35079529-1836444))$	Rs.33243085.00
SB Balance as per Bank Statement as on 31.3.17	(-)Rs.25753.74
Total	Rs.33217331.26

(v) CORPORATION BANK A/C No-02110030116003

1	Interest Accrued in 2016-17 but NOT taken into income in the Cash Book by Dt.31.3.17	Amount of Interest
	2016-17	33275
	Total	Rs.33275.00

NB:-

Flexi Balance as per Bank Statement as on 31.03.2017	Rs.811982.00.00
SB Balance as per Bank Statement as on 31.3.17	Rs.16178.00
Total	Rs.828160.00

(vi) IDBI A/C No-1124104000005678

1	Interest Accrued in 2016-17 but NOT taken into income in the Cash Book by Dt.31.3.17	Amount Interest	of Income credited to Bank Account in 2016-17 as per Bank Statement	Amount

			but NOT taken into income in the Cash Book by Dt.31.3.2017	
25.3.17		1480.00	1.3.17	5710
			7.3.17	11460
			9.3.17	7680
			10.3.17	9230
			14.3.17	40
			17.3.17	740
			18.3.17	3640
			21.3.17	19270
			24.3.17	1741
			29.3.17	2320
		TOTAL	Rs.1480.00	Rs.61831.00

As it is found in audit , there is visible discrepancy between the Balance as per Bank Statement and the Balance as per Cash Book by the end of the Financial Year, which is found NOT to have been reconciled at the level of CDA as it is required to be done wrt Govt. Order No-690/XIV AUD-1/2003/F.D ,Dated 21.01.2009.

It is pertinent to mention here that the matter has been vividly discussed with the concerned officials of the CDA. The Account-wise details of discrepancy and disagreeableness in other aspects too is furnished below apart from the tabular information given above:-

Sl.NO	Name of The Bank with A/C No.	Balance as per the Cash Book(Bank Book) prepared by CDA at the end of FY-2016-17	Balance as per the Bank Statement at the end of FY-2016-17	Balance as per the Bank Certificate at the end of FY-2016-17	Balance as per the Tally Account done at the level of CDA at the end of FY-2016-17	Remarks
		Rs.	Rs.	Rs.	Rs.	
1	OSCB-011028001451	5114701.00	6023376.00	6539376.00	4837669.00	As per Bank Statement ,Flexi amount balance is mentioned as Rs.6013000.00 as against the clear and categorical intra-transfer entries as reflected in the Bank Statement itself and as worked out in Audit, it is to be Rs.5925000.00 Plus SB balance Rs.10376.00=Rs.593537

						6.00
2	OSCB-011028000001	6088848.13	2582375.87	7709513.87	17738952.63	
3	HDFC(GIA)-25711450000060	32014196.00	33217331.26	Not Produced to Audit.	32968465.00	
4	HDFC(SB)-25711450000026	83933102.00	11494150.71	Not Produced to Audit.	90274752.00	
5	HDFC(CURRENT)-50200011382235	Nil	2.18	Not required	90.00	
6	IDBI-1124104000005678	10091787.00	161098.00	Flexi not made	13279692.00	
7	SBI-10603203037	7351374.16	1100937.16	Flexi not made	4212723.16	
8	Corporation Bank-02110030116003	740329.00	828160.00	Not produced	Not Produced	
	TOTAL	145334337.29	55407431.18	14248889.87	163312343.8	

Against this backdrop, it is to point out certain pertinent facts which are too relevant in this context to be given casual attention:-

- (i) that there are found certain disagreeable and disconcerting facts in Bank Statement when read with Bank Certificate concerning a particular Bank Account in certain cases.
- (ii) Most of the Bank Accounts are found to have been made Flexi in mid of the Financial Year-2016-17, but the Flexi Amount is found NOT mentioned in the Bank Statement along with SB Balance at the end of the year by the concerned Bank in certain cases.
- (iii) Even the Flexi Amount and SB Amount as mentioned in the Bank Statement at the end of the year in certain cases do not agree with the Bank Certificate as to the effect given by the concerned Banks. And it is a serious matter in itself.
- (iv) Tally Account regarding Bank Reconciliation Statement as produced to audit but NOT duly signed by the designated authority is found inconclusive and leads to nothing regarding reconciliation matters and what is more, the Balance as per Bank as mentioned in the Tally Account at the end of the year does not at all agree in any way with the Balance as per Bank Statement in respect of any Bank Account. Therefore, the efficacy and adaptability of Tally Account as adopted by CDA and presented to Audit & Inspection is questionable. It perceptively needs a new look by the Local Authority to make it effective and presentable in right perspective with due intimation to the H & UD Deptt. Govt. of Odisha.
- (v) Since crores of rupees has been kept in different Banks, it is all the more imperative and incumbent that the necessary Bank Certificates are procured from the Banks at the end of the year which are supposed to agree with the Bank Statements furnished by the Banks themselves in all respect. It is basic and bare necessary an endeavor to present a true, fair, and authentic view of the actual Bank Balance position at the end of the year and the discrepancy found if any with the Book Balance needs to be reconciled at the level of Local Authority with official interaction and due correspondence with the concerned Banks. It is found wanting in CDA.

As it can be ascertained from all the facts and figures furnished above, out of the total discrepancy of **(-)Rs.90014906.11** NOT yet reconciled, **(-)Rs.85999156.55** pertains to previous years cumulatively taken together and is found persisting and still unsettled prior to Dt.31.03.2016. Such a negative discrepancy indicating 'Cash Book Balance' far exceeding the Pass Book Balance to the tune of crores, which has been being held under Audit Objection in previous years consecutively, is too alarming a matter to be given casual attention. The possibility of serious irregularities including illegal withdrawals may not be ruled out unless and until such huge amount of negative discrepancy is deciphered and settled at the level of Local Authority.

The rest discrepancy of **(-)Rs.4015749.56** relates to the FY-2016-17 under Audit composing positive balance of Rs.2084250.44 regarding 7Nos of Bank Accounts and one negative balance of **(-) Rs. 6100000.00** pertaining to SBI A/C No-10603203037. It involves withdrawal of Rs.6100000.00 from the SBI A/C in 2016-17 without the same being accounted for in the Cash Book which has been specifically and separately discussed vide PARA-14.13. However, the absolute value of the discrepancy involving both positive excess balance of Bank over Cash Book balance and negative balance of Cash book Balance over the Bank Balance comes to Rs 8184250.44 (i.e. 2084250.44+6100000.00=8184250.44), which needs reconciliation in the different Cash Books maintained by the CDA with reference to respective Bank Accounts. Hence the entire amount of discrepancy of Rs 8184250.44 is held under Objection in current audit pending reconciliation at the level of the Local Authority and compliance there of accordingly, taking into account the settlement of Rs.6100000.00 pertaining to the SBI A/C No-10603203037 as per the discussion and compliance made at the Exit Conference as stated above.

PARA: 6 **STOCK POSITION**

CUTTACK DEVELOPMENT AUTHORITY - 2016-2017

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Details at below	0	0	0	0.00	0	

Comments

Irregularity in Stock & Store of Building Materials of CDA :-

The File No-ENG-STK-1/2014 pertaining to the theft from CDA Store at Sec-6,Bidanasi, Cuttack was gone through. At N/2 , It is found to be mentioned that theft of Store Materials was occurred on Dated 11.07.2014 at about 1.50 AM. FIR had been lodged by AEE vide office Lt No-223/11.7.2014 to IIC Market Nagar Police Station. The FIR Copy was received on Dated 11.07.2014 at 5.30 PM.

Again File ENG-STK-1/2016 pertaining to the physical verification of store materials for the year 2015-16 & 2016-17 was gone through. Physical verification of Store materials for the year 2015-16 of CDA Store at Project Office, Bidansi ,Cuttack was conducted as per order No-14/19.02.2016 of EE-II, the findings of which was jointly signed by the Store Assistant, AE,EE-II and EE on Dated 2.4.2016.

At N/1 AEE had proposed to conduct physical verification of store materials for 2016-17 on Dated 23.02.2017. At N/5 Dated 29.4.2017 , the AEE has mentioned that verification of Central Store materials was made and the details of store materials was furnished. Necessary details of Stock & Store as verified by the Competent Authority of the Institution is furnished below.

It is to be mentioned here that the conduct of Special audit on Stock and Store and physical verification of the same was ordered at the behest of the H&UD Deptt,GoO vide letter No 8888/H&UD,BBSR ,dated 20.03.2015. As ascertained in Audit ,relevant basic records like Stock Register , Site Accounts Register , Purchase Files etc (11 Nos) was sought by the then Special Audit Team deputed by the Govt. on 21.03.2015 right from the inception but the same could not be produced by the then CDA Authority as reported by Executive Engineer-II vide UOI No-44/CDA/EE-II,Dated 10.09.2015. The Executive Engineer-II mentioned in the UOI to the effect that no records other than 5 Nos of Stock & Store Registers , the most of the pages of which were not legible, could not be available .

As such whatever Stock & Store physically verified by the Competent Authority of CDA as mentioned above is actually the Stock and Store , whatever were available at the Site on the date of Physical verification which are still remaining unutilized and under the watch and ward of the CDA Staff on payroll, without any relevance and reference to the actual book balance of Stock originally made. The list of verified Stock is not the whole picture of the actual Stock & Store of Building Materials as per the original Book Balance. Any actual deficiency and discrepancy in Stock & Stores with reference to original documents of purchase and utilization has not yet been deciphered and assessed in terms of money value with fixation responsibility anywhere at any point of time. Even the special endeavor made at the level of Govt. with Order of the Special Audit has been rendered fruitless leading to nowhere. No attention has been given by the CDA Authority to recoup and retrieve the entire matter running into crores of money value in right earnest.

Against the backdrop It is high time and imperative as well that necessary thrust may be given to address and redress the pending Stock still remaining stagnant , which is prone to theft as is evident from the available stock Position reported as on 5.5.2017 for the year 2016-17,besides causing extra expenditures on Watch and Ward with unflinching continuity.

It is also impressed upon that attention of the higher Administrative Authority may be invited in this regard to properly enquire into the matter to break the impasse as stated above and bring the matter to it's logical end.

Out of 518 Items of the various Stocks as verified by the competent Authority of CDA and the list thereof duly signed by the same on Dated 5.5.2017 and the copy produced to Audit, the first 56 items are furnished below as a matter of indicative facts and figures.

Physical Verification of Store Materials for the Year 2016-17 of CDA Store at Project Office,Bidanasi,Cuttack

SI No	Deion	Book Balance	Ground Balance	Shortage	Remarks
1	180mm CI Sluice Valve	7	5	2	Theft, FIR Lodged
2	100mm CI Sluice Valve	23	20	3	Theft, FIR Lodged
3	150mm CI Sluice Valve	3	3	0	
4	200mm CI Sluice Valve	2	2	0	
5	250mm CI Sluice Valve	10	10	0	
6	300mm CI Sluice Valve	8	8	0	

7350mm CI Sluice Valve	2	2	0
8500mm CI Sluice Valve	1	1	0
9250x150 RS	5	5	0
10250x100 RS	2	2	0
11350x150 RS	1	1	0
12350x250 RS	4	4	0
13350x300 RS	3	3	0
14350x200 RS	1	1	0
15300x250 RS	5	5	0
16350mmQ Socketed tell piece	22	22	0
17300mm spigoted tell piece	2	2	0
18300x22 1/2 CI Bend	8	8	0
19400mm CI Collar	6	6	0
20350 mm CI Collar	5	5	0
21300x45 CI Bend	3	3	0
22350x350xx200 CI Tee	2	2	0
23300x200 CI RS	4	4	0
24250x250xx150 CI Tee	5	5	0
25250x250xx150 CI Tee	11	11	0
26300x300xx80 Flang Tee	4	4	0
27250x250xx250 CI Tee	4	4	0
28300x300xx300 CI Tee	2	2	0
29400x400xx200 CI Tee	1	1	0
30200x200xx200 CI Tee	1	1	0
31300x150 CI Rs	1	1	0
32250x90 CI bend	3	3	0
33400 mm Socketed tell piece	1	1	0
34400 mm spigoted tell piece	1	1	0
35200 mm Long Tee	3	3	0
36400x300 mm Flang Rs	2	2	0
37250x45 CI Bend	1	1	0
38200x200x200 Tee	2	2	0
39250x11 1/2 CI Bend	4	4	0
40300x300x150 CI Tee	15	15	0
41350x300 CI Rs	1	1	0
42250x250x150 CI Tee	5	5	0
43700x200 CI Rs	1	1	0
44350x350x80 Flang Tee	2	2	0
45350x90 CI Bend	1	1	0
46150x45 CI Bend	2	2	0
47300x11 1/4 CI bend	1	1	0
48250 Socketed tell piece	7	7	0
49350 Spigoted tell piece	1	1	0
50250x350x200 CI Tee	5	5	0
51300x300x200 CI Tee	1	1	0

52	300x300x100 CI Tee	1	1	0
53	400x400x400 MS Tee	1	1	0
54	350x350x350 MS Tee	2	2	0
55	350x350x250 MS Tee	4	4	0
56	300x250 MS F/Rs	1	1	0

The dead Stock Position of the CDA. Cuttack could not be made available to Audit in spite of issue of objection memo as well as several round of persuasions with the concerned Sections at the time of audit.

Production of 'Dead Stock Register' could not be also ensured at the Exit Conference despite discussion on the matter. So, the same may be produced to the next audit for necessary verification and record.

PARA: 7 INVESTMENT

CUTTACK DEVELOPMENT AUTHORITY - 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	982944849.00	902931349.00	80013500.00	964893231.00	31-03-2017	1044906731.00	31-03-2017	1044906731.00	0.00	
	GRAND TOTAL	982944849.00	902931349.00	80013500.00	964893231.00		1044906731.00		1044906731.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

SI No	O.B of investment Position as on 1.4.2016	Investment encashed or matured for reinvestment	Balance amount of Investment	Amount Invested/Reinvested in 2016-17	C.B as per Audit as on 31.03.2017
1	982944849	902931349	80013500	964893231	1044906731

Reconciliation of OB difference

Change in OB Position of Investment as to be taken in 2016-17 as on 1.4.2016 :-

i)	Closing Balance of the Investment Position as per the details furnished vide Para-7 of the 2015-16 e DAR read with Para-4 of the Audit Report	875563562
ii)	ADD ,Less amount shown than what was made on Investment wrt the SI No-25 of the Investment Position at Para-7 of the e DAR 2015-16, Rs 28458853.00 wrongly written instead of Rs 28758853.00 bearing FD No-34750595/Dt.2.1.2016 as verified wrt Investment Register and FD Certificate as well.	300000
iii)	ADD, the following FDs though made in 2015-16 were found left out from the Investment Position at Para-7 of the e DAR for 2015-16 as verified wrt Investment Register as produced to Audit ,relevant Certificates and other follow up action regarding the matter.	107081287
	FD No/Date	Amount
	1263806/23.7.15	10880905
	25030086181362/2.4.15	81981243

3063365608/31.12.15	14219139
Total	107081287
Revised OB as on 1.4.2016	982944849

Investments Encashed/Matured for reinvestment

SI No	F.D No/Date	Amount	Name of the Bank	Maturity Value as stated	Encashed/Reinvested on Date	Matured amount encashed/reinvested	TDS deducted	Remarks
1	287033/17.4.15	23823560	OGB Main Branch	25578058	17.4.16	25578058	0	SI No 1 to 3 ,the total amount after maturity amounting to Rs 89559888 in toto reinvested in OSCB on 26.5.2016
2	287032/17.4.15	23857782	OGB Main Branch	25614779	17.4.16	25614779	0	Do
3	287034/17.4.15	35735343	OGB Main Branch	38367051	17.4.16	38367051	0	Do
4	34750595/2.1.16	28758853	HDFC LR Branch	29810914	3.7.16	29810914	0	Reinvested in HDFC on 3.7.2016
5	206516/4.5.15	36867359	OSCB	40200655	4.5.16	40200655	0	Reinvested in OSCB
6	184278/5.5.15	5397934	OGB Main Branch	5891741	5.5.16	5891741	0	Reinvested in OGB
7	184277/5.5.15	6115969	OGB Main Branch	6675462	5.5.16	6619513	55949	Reinvested in OGB
8	331635/12.5.15	43865271	Federal Bank	47772351	12.5.16	47378552	393799	Reinvested in Federal Bank
9	224183/15.5.15	6463180	OGB Main Branch	7054436	15.5.16	6995208	59228	Reinvested in OGB
10	263721/3.7.15	21723650	OSCB	23687755	3.7.16	23687755	0	Reinvested in OSCB
11	263745/8.7.15	54667642	OSCB	59610318	8.7.16	59610318	0	Reinvested in OSCB
12	263752/9.7.15	21733291	OSCB	23698267	9.7.16	23698267	0	Reinvested in OSCB
13	264069/31.8.15	10000000	OSCB	10904132	31.8.16	10813719	90413	Reinvested in OSCB
14	263750/9.7.15	16926166	OSCB	18456515	9.7.16	18456515	0	Reinvested in OSCB
15	264071/1.9.15	17481035	OSCB	19061551	1.9.16	18903499	158052	Reinvested in OSCB
16	264147/22.9.15	53811793	OSCB	58533668	22.9.16	58061480	472188	Reinvested in OSCB
17	264148/22.9.15	14770890	OSCB	16067005	22.9.16	15937393	129612	Reinvested in OSCB
18	266043/3.10.15	66255721	OSCB	71893263	3.10.16	71329509	563754	Reinvested in OSCB
19	263806/23.7.15	10880905	OSCB	11864682	23.7.16	11766304	98378	Reinvested in OSCB

20	328713/10.10.15	108714676	OGB Main Branch	118022750	10.10.16	134624796	1101367	Out of Rs 140293344.00 realized wrt SI No 20,21 &22, Rs 130000000.00 was reinvested in OSCB on 14.10.2016
21	328714/10.10.15	16307202	OGB Main Branch	17703413	10.10.16			
22	328712/11.10.15	5264207	OGB Main Branch	5714925	11.10.16	5668548	46377	
23	265089/28.9.15	7440177	OSCB	8933319	28.9.16	8784005	149314	Reinvested in OSCB
24	265037/15.12.15	20000000	OSCB	21648643	15.12.16	21483779	164864	Reinvested in OSCB
25	265098/22.12.15	69868361	OSCB	75627761	22.12.16	75051821	575940	Reinvested in OSCB
26	5030086/2.4.15	81981243	HDFC	89190152	2.4.16	89190152	0	Reinvested in HDFC
27	063365608/31.12.15	14219139	BOB	15203821	31.12.16	15128762	75059	Reinvested in UBI
28	4603350/4.3.16	9000000	HDFC	9730631	4.3.17	9730631	0	Reinvested in OSCB on 10.3.17
29	4146062/5.3.16	9000000	HDFC	9730636	5.3.17	9730636	0	Reinvested in OSCB on 10.3.17
30	4940102/8.3.16	9000000	HDFC	9730653	8.3.17	9730653	0	Reinvested in OSCB on 14.3.17
31	5086576/9.3.16	9000000	HDFC	9730659	9.3.17	9730659	0	Reinvested in OSCB on 14.3.17
32	5240352/10.3.16	9000000	HDFC	9730665	10.3.17	9730665	0	Reinvested in OSCB on 14.3.17
33	5392931/11.3.16	9000000	HDFC	9730670	11.3.17	9730670	0	Reinvested in OSCB on 15.3.17
34	5528125/14.3.16	9000000	HDFC	9730687	14.3.17	9730687	0	Reinvested in OSCB on 15.3.17
35	55825825/15.3.16	9000000	HDFC	9730694	15.3.17	9730694	0	Reinvested in OSCB on 16.3.17
36	5868754/16.3.16	8000000	HDFC	8649510	16.3.17	8649510	0	Reinvested in OSCB on 17.3.17
	Total	902931349		979282192		975147898	4134294	

Investment Position as on 31.03.2017

SI No	FDR No	Date	Amount	Name of the Bank	Rate of Interest	Date of Maturity	Maturity Value	Remarks
1	32793027294	13.1.17	2000000	SBI LR Branch		13.1.19	2000000	Pension Fund
2	33002153111	12.5.16	20000000	SBI LR Branch		12.5.17	20000000	Pension Fund
3	31196898394	6.6.16	7500000	SBI LR Branch		6.6.17	7500000	Pension Fund
4	31197478684	6.6.16	513500	SBI LR Branch		6.6.17	513500	Pension Fund
5	33616576628	10.12.16	50000000	SBI LR Branch		6.12.17	50000000	Pension Fund
6	50300099641912	23.7.16	29810914	HDFC Bank	7.25%	5.7.17	31845396	
7	11042013329	26.5.16	89559888	OSCB	8%	26.5.17	96942503	
8	11042011617	4.5.16	40200655	OSCB	8.75%	4.5.17	43514482	
9	41870310001571	5.5.16	5891741	OGB	7.35%	5.5.17	6283755	

10	41870310001564	5.5.16	6619513	OGB	7.35%	5.5.17	7119622
11	331635	12.5.16	47378552	Federal Bank	7.50%	13.5.17	51043624
12	41870310003933	15.5.16	6995208	OGB	7.35%	15.5.17	7523701
13	11042011599	3.7.16	23687755	OSCB	7.75%	3.7.17	25577601
14	11042011612	8.7.16	59610318	OSCB	7.75%	8.7.17	64366123
15	11042011615	9.7.16	23698267	OSCB	7.75%	9.7.17	25588952
16	11042013720	31.8.16	10813719	OSCB	7.75%	31.8.17	11676455
17	11042011614	9.7.16	18456515	OSCB	7.75%	9.7.17	19929005
18	11042013727	1.9.16	18903499	OSCB	7.75%	1.9.17	20411650
19	11042013775	22.9.16	58061480	OSCB	7.75%	22.9.17	62693716
20	11042013776	22.9.16	15937393	OSCB	7.75%	22.9.17	172089036
21	11042013798	3.10.16	71329509	OSCB	7.75%	3.10.17	77020290
22	11042011650	23.7.16	11766304	OSCB	7.75%	23.7.17	12705038
23	011042013840 to 011042013852	14.10.16	130000000	OSCB	7.75%	14.10.17	140371608
24	11042013782	28.9.16	8784005	OSCB	7.75%	28.9.17	9484807
25	11042014111	15.12.16	21483779	OSCB	7.25%	15.12.17	23084214
26	11042014144	22.12.16	75051821	OSCB	7.25%	22.12.17	80642808
27	514203030305477	31.12.16	9000000	UBI	7.25%	31.12.17	9670455
28	514203030305478	31.12.16	6128762	UBI	7.25%	31.12.17	6585324
29	63365608	30.5.16	38677	Bank of Baroda	6.75%	30.5.17	40776
30	11042014494	10.3.17	9730631	OSCB	7.25%	10.3.18	10455515
31	11042014495	10.3.17	9730636	OSCB	7.25%	10.3.18	10455520
32	11042014498	14.3.17	9730665	OSCB	7.25%	14.3.18	10455551
33	11042014499	14.3.17	9730653	OSCB	7.25%	14.3.18	10455538
34	11042014500	14.3.17	9730659	OSCB	7.25%	14.3.18	10455545
35	11042014505	15.3.17	9730687	OSCB	7.25%	15.3.18	10455575
36	11042014506	15.3.17	9730670	OSCB	7.25%	15.3.18	10455556
37	11042014508	16.3.17	9730694	OSCB	7.25%	16.3.18	10455582
38	11042014511	17.3.17	8649510	OSCB	7.25%	17.3.18	9293855
39	11042014626 to 011042014634	3.4.16	89190152	HDFC Bank	7.25%	3.4.17	96055402
	Total		1044906731				1275218080

It is detected that there is no such document duly authenticated by the competent Authority of CDA, Cuttack to reveal the Investment Position in terms of money value at a glance at any given time of a financial year. The so called Investment Register as produced to Audit seems to have been prepared at the end of the financial year revealing all total Investment Position of CDA as on the last date of a financial year, and that too also found not duly authenticated with due signature of the competent Authority.

Against this back drop, Audit suggests in due precision to ensure that an Investment Book akin to that of Bank Books may be prepared to show Investment Position by way of chronological incorporation of facts and figures pertaining to Investments with regard to maturity, encashment and reinvestment as the case may be. It may be added here that an Investment Register may be prepared as a corollary and supplementary to the Investment Book to show the details of Investment at any given time of a financial year, the total of which agrees with closing balance position of the Investment Book.

Necessary steps may please be taken in this regard and compliance furnished to Audit.

The fact remains that the inclusion of new investment of Rs.6100000.00 for the year-2016-17 in the Investment Register which had been left out earlier as per the enumeration made vide Para-5 could not be ensured and produced at the Exit Conference. Hence, the same may be ensured and produced to the next audit for necessary verification and record in the Investment Position.

PARA: 8 **ADVANCE**

CUTTACK DEVELOPMENT AUTHORITY - 2016-2017

Sno	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	All Cash Books	3756605.00	171057.00	3927662.00	161431.07	31-03-2017	3766231.00	31-03-2017	3766231.00	0.00	
	GRAND TOTAL		3756605.00	171057.00	3927662.00	161431.00		3766231.00		3766231.00	0.00	

Comments :

Huge pendency of Outstanding Advances as on 31.03.2017 :-

The following year wise break up outstanding Advances of CDA, Cuttack as on 31.03.2017 is prepared basing upon the information available in the last e DAR No 190888/AR/2016-17-Cuttack on the accounts of CDA,Cuttack for 2015-16 as well as Bank Books , Journal Vouchers, JV Register for 2016-17 etc available to Audit.

Year	Advance outstanding as on 31.03.2016(As per Last e DAR)	Advance paid during 2016-17	Advance adjusted during 2016-17	Advance outstanding as on 31.03.2017
Upto 2011-12	2060680	0	54956(Unclassified)	2005724
2012-13	383327	0	0	383327
2013-14	917233	0	0	917233
2014-15	237614	0	3000	234614
2015-16	157751	0	64242	93509
2016-17	0	171057	39233	131824
Total	Rs 3756605.00	171057.00	161431.00	3766231.00

It is highly alarming that such huge amount of outstanding Advances to the tune of Rs 3766231.00 is still rolling as on 31.03.2017. The attention of the higher competent Authorities of CDA, Cuttack is hereby drawn to look into the matter of such huge outstanding Advances . The position of outstanding Advances are increasing year after year . No consolidated information regarding person wise and date wise sanction of old outstanding Advances till date could be made available to Audit .

Furthermore It was found that some amounts of Staff Advances are adjusted through Journal Voucher and incorporated in the JV Register , but these were found to be devoid of any concrete information pertaining to the date of sanction of advance and advance voucher reference of these adjustments . In case of previous year Advances being adjusted during 2016-17 , It is quite impossible to square up these advances in Audit point of view due to lack of sufficient information . Some of such adjustments are furnished below , which could not be clarified to Audit with details of reference of such Advances.

JV No/Date	Name of the Official	Amount of Advances adjusted	Please furnish Advance Vr No/Date reference	Remarks
17/23.5.2016	B.K.Jena,JE	1000		
17/20.7.2016	S.K.Pal	1200		
18/24.8.2016	R.K.Mohanty,AE	42476		
11/19.9.2016	N.Jena,JE	6780		
6/10.11.2016	G.N.Behera	3500		
	Total	54956.00		

Details of outstanding Advances which were paid during 2015-16 , but still outstanding as on 31.03.2017

Voucher No	Date	Name of the Person & Designation to whom Paid	Amount Paid	Purpose of Advance	Adjustment Made vide JV No/Date	Amount of adjustment through JV	Amount Outstanding as on 31.03.2017	Purpose of Advance	Remarks
91	14.5.2015	Saroj kanta Pal,Sr Asst	5000	Contingent Expr. For 108 th Authority Meeting	-	0	5000	Contingent Expr. For 108 th Authority Meeting	
134	4.6.15	Saroj kanta Pal,Sr Asst	3000	Refreshment Charges	-	0	3000	Refreshment Charges	
108	22.5.15	Saroj kanta Pal,Sr Asst	1000	Purchase of Cotton Tapes	-	0	1000	Purchase of Cotton Tapes	
135	3.6.15	Jitendra Kumar Palei,Sr Asst	1656	Payment towards R/M of JCB	-	0	1656	Payment towards R/M of JCB	
139	9.6.15	Brajasundar Rout,Jr Asst	2500	Wages for Tally Accounts Operator	-	0	2500	Wages for Tally Accounts Operator	
150	11.6.15	Saroj kanta Pal,Sr Asst	5000	Purchase of File	-	0	5000	Purchase of File	
54	2.5.15	Ranjit Kumar Sahu,Sr Asst	1500	Execution of Encroachment of Religious Structure	-	0	1500	Execution of Encroachment of Religious Structure	
196	30.6.15	Pramod Kumar Das,Jr Accounts Asst.	1000	To meet Exit Conference of LFA	-	0	1000	To meet Exit Conference of LFA	
311	6.8.15	Saroj kanta Pal,Sr Asst	3000	Flag Hoisting Ceremony	-	0	3000	Flag Hoisting Ceremony	

335	18.8.15	Saroj kanta Pal,Sr Asst	3000	Refreshment Charges	-	0	3000	Refreshment Charges	
352	28.8.15	Saroj kanta Pal,Sr Asst	15000	Occasion of CDA Day	9/20.3.17	15000	0		
387	10.9.15	Ranjit Kumar Sahu,Sr Asst	10000	Demolition of Religious Structure	20/30.8.2016	10000	0		No Muster Rolls of the Labourers engaged were found to be appended. Instead of MRs , a certificate pertaining to engagement of Labourers on different dates as details furnished below were appended.
398	21.9.15	Saroj kanta Pal,Sr Asst	7000	109 th Authority Meeting	-	0	7000	109 th Authority Meeting	
469	17.10.15	Pramod Kumar Das,Jr Accounts Asst.	1080	Expr. Of Exit Conference	-	0	1080	Expr. Of Exit Conference	
470	17.10.15	Saroj kanta Pal,Sr Asst	500	Preparation of 2 nos of Flex Banner	-	0	500	Preparation of 2 nos of Flex Banner	

534	19.11.15	Saroj kanta Pal,Sr Asst	3000	Refreshment Charges	-	0	3000	Refreshment Charges	
575	8.12.15	Saroj kanta Pal,Sr Asst	10000	Purchase of Govt. Diary & Calendar	-	0	10000	Purchase of Govt. Diary & Calendar	
576	8.12.15	Saroj kanta Pal,Sr Asst	2500	1 st Empower Committee held on 28.11.2015	-	0	2500	1 st Empower Committee held on 28.11.2015	
577	8.12.15	Saroj kanta Pal,Sr Asst	1200	Preparation of Name Plate	-	0	1200	Preparation of Name Plate	
646	20.1.16	Niranjan Jena,Asst.Engineer	6780	Repair of Electricity Installation& water Supply Pump	-	0	6780	Repair of Electricity Installation& water Supply Pump	
651	21.1.16	Saroj kanta Pal,Sr Asst	1365	Refreshment Charges	-	0	1365	Refreshment Charges	
660	28.1.16	Saroj kanta Pal,Sr Asst	1100	Celebration of Republic Day	4/5.8.2016	1100	0		
666	1.2.16	Saroj kanta Pal,Sr Asst	9788	Misc. Expenditure	-	0	9788	Misc. Expenditure	

699	22.2.16	Sarat Chandra Singh,SO	10000	Demarcation of Sector-13	-	0	10000	Demarcation of Sector-13	
707	26.2.16	Saroj kanta Pal,Sr Asst	10000	Forthcoming Authority Meeting	-		10000	Forthcoming Authority Meeting	
712	1.3.16	Subhransu Ranjan Pattanaik,JE	2692	Payment towards R/M of JCB	15/19.5.2016	2692	0	Payment towards R/M of JCB	
731	10.3.16	Manoj Kumar Biswal,Sr Asst.	25980	Payment of Road Tax for Bus	16/20.8.2016	22340	3640	No purpose of keeping the balance amount in the plea of Advance after the intended purpose is fulfilled.	Vide Tax Receipt No-AB9225974 ;Rs 22340.00 was deposited. But Journal Voucher was prepared for Rs 23140.00 i.e excess to the tune of Rs 800.00, which is not acceptable in Audit.
732	10.3.16	Manoj Kumar Biswal,Sr Asst.	5455	Payment of Road Tax for Tipper	25/30.9.2016	5455	0		
733	10.3.16	Manoj Kumar	4955	Payment of Road	27/30.7.2016	4955	0		

		Biswal,Sr Asst.		Tax for JCB					
734	10.3.16	Manoj Kumar Biswal,Sr Asst.	2700	Payment of Road Tax for Tractor	26/30.7.2016	2700	0		
	Total		Rs 157751.00			Rs 64242.00	Rs 93509.00		

Details of outstanding Advances which were paid during 2016-17 , but still outstanding as on 31.03.2017

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Voucher No	Date	Name of the Person & Designation to whom Paid	Amount Paid	Purpose of Advance	Sanctioning Authority
218	10.08.2016	Trilochan Mallik,Sr. Asst	200	Blue Print of Possession Map.	Sri Nirmal Chandra Mishra,IAS,Collector Cum I/C Vice Chairman ,CDA,Cuttack
303	22.9.2016	M/S Cuttack Chandi Elerctricals	19075	Repairing of the Generator	-Do-
408	8.12.2016	Badal Das,Contractor	57644	Old broken Steel & Wooden Repair Maintenance of Furniture Chair,Table etc	-Do-
415	13.12.2016	Sarojkanta Pal,SA	5000	Purchase of Tracing Clothes for preparation of Lease Deed.	-Do-
416	14.12.2016	Banita Sahoo,JE(Contractual)	3775	P.H Maintenance of Arunodaya Market Building	-Do-
434	29.12.2016	Sarojkanta Pal,S.A	10000	Purchase of Govt. Diary & Calendar 2017	-Do-
461	11.01.2017	Banita Sahoo,JE(Contractual)	5520	Lifting & Carriage of 2 Nos of Pumps	-Do-
476	20.01.2017	Sarojkanta Pal,S.A	5000	Imprest Advance	-Do-
477	20.1.2017	Sarojkanta Pal,S.A	3000	Contingent Expenditure on Republic Day 2017	-Do-
511	03.03.2017	Sarojkanta Pal,S.A	10000	113 th Budget Special & 114 th Authority Meeting	-Do-
564	25.3.2017	Manoj Kumar Biswal,SA	4955	Road Tax against OR-05-Z-6931(Tipper)	-Do-
565	25.03.2017	Manoj Kumar Biswal,S.A	2700	Road Tax of OR-05-Z-6997/6998	-Do-
566	25.3.2017	Manoj Kumar Biswal,S.A	4955	Road Tax of OR-05-Z-9923(JCB)	-Do-
	Total		Rs 131824.00		

Advance Outstanding for more than One Year:-

(A)As laid down in G.O No-2221/FD Dtd 08.03.2002 It is categorically instructed that the outstanding advances remaining unadjusted for more than one year without any valid reason will be treated as Loss to the Auditee organization and liable for surcharge action as per OLFA Act 1948.

On going through the last e-DAR No190888/AR/2016-17-Cuttack for the year 2015-16, vide Para No-8 , a sum of Rs 157751.00 was found to be rolling as outstanding Advance for 2015-16 only as on 31.03.2016. From the Journal Voucher Register , though not duly certified any competent Officials , recently made available to Audit for 2016-17, It was verified with reference to the Journal Vouchers , regarding adjustment of these outstanding Advances as on 31.03.2017.

The details of such adjustments to the tune of Rs 64242.00 is furnished above , still leaving another sum of Rs 93509.00 towards outstanding Advance of 2015-16 as on 31.03.2017 .

It was asked to clarify to Audit as to what other steps have been taken for early settlement of these outstanding Advances rolling since more than one year, which warrants surcharge action as per Rule.

The following officers involving both sanctioning Authority basing upon their period of incumbency during the sanction of the concerned unadjusted Advances as detailed above and Advance holders themselves are held proportionately responsible as mentioned at the outset .

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs.)
1	Sri Pratap Chandra Das, IAS	Ex V.C	CDA, Cuttack	15020
2	Sri Nirmal Chandra Mishra, IAS	Ex V.C	CDA, Cuttack	8357
3	Sri Akhila Chandra Naik, OFS I	Ex Finance and Accounts Member	CDA, Cuttack	23377
4	Sarokanta Pal	Sr. Assistant	CDA, Cuttack	32677
5	Sri Jitendra Kumar Palei	Sr. Assistant	CDA, Cuttack	828
6	Sri Ranjit Kumar Sahu	Sr. Assistant	CDA, Cuttack	750
7	Sri Pramod Kumar Das	Junior Accounts Assistant	CDA, Cuttack	1040
8	Sri Niranjan Jena	Assistant Engineer	CDA, Cuttack	3390
9	Sri Sarat Chandra Singh	S.O	CDA, Cuttack	5000
10	Sri Manoj Kumar Biswal	Sr. Assistant	CDA, Cuttack	1820
11	Sri Brajasundar Rout	Junior Assistant	CDA, Cuttack	1250

PARA: 9 **GRANTS**

CUTTACK DEVELOPMENT AUTHORITY - 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	30767206.00	0.00	30767206.00	3724167.00	31-03-2017	27043039.00	
	GRAND TOTAL	30767206.00	0.00	30767206.00	3724167.00		27043039.00	

Comments :

Grants outstanding as on 1.04.2016	Grants Received during 2016-17	Total	Grants Spent during 2016-17	Grants unspent as on 31.03.2017
30767206	0	30767206	3724167	27043039

Grant Position

SI No	Sanction order No/Date	Date of Receipt at CDA	Amount Sanctioned	Year of Sanction	Purpose of Grant	Expenditure as on 31.03.2017	Balance as on 31.03.2017	Remarks
	127530/HUD/25.11.2016	21.11.2006	5000000	2006-07	Purchase of Equipment for Demolition Work at Cuttack	3491847	1508153	
	230019/HUD/31.12.2007		10000000	2007-08	Dev. Of Park & Greenery	10000000	0	
	321122/6.8.2008	27.08.2008	2000000	2008-09	Boundary Wall for Protection of Govt.Land	2000000	0	
	421000/HUD/5.8.2008		1500000	2008-09	Dev. Of Park & Greenery	1500000	0	
	56300/11.01.2010	27.03.2010	4000000	2009-10	Boundary Wall for Protection of Govt.Land	4000000	0	
	63194/9.02.2010	21.4.2010	6000000	2009-10	Dev. Of Park at Urban Tourism Destination	0	6000000	
	729202/HUD/30.11.2009		2000000	2009-10	Dev. Of Parks and Greenery	2000000	0	
	824693/15.11.2010	10.01.11	2500000	2010-11	Dev. Of Parks and Greenery	1900662	599338	

9	24818/16.11.10	29.12.2010	2000000	2010-11	Boundary Wall for Protection of Govt.Land in Major Urban Areas	1558340	441660	
10	8070/25.2.2013	30.4.2013	2500000	2012-13	Dev. Of Parks and Greenery	0	2500000	
11	16578/12.5.2013	29.5.2013	5000000	2013-14	Dev. Of two Parks and Greenery	0	5000000	
12	2800/31.1.2014	21.2.2014	3384000	2013-14	Construction of Public Park at Choudwar,Cuttack	3374768	9232	
13	2524/29.1.2016	3.3.2016	5000000	2015-16	Dev. Of Park at Choudwar Mini Park in SHAS & JP Narayan Park	0	5000000	
14	19874/7.8.2015	26.8.2015	2500000	2015-16	Construction of Boundary Wall for Protection of Govt. Land in Major Urban Areas during 2015-16	0	2500000	
15	Un Classified Grant Rolling since long	Not ascertained	3484656		Not ascertained	0	3484656	
	Grand Total		56868656			29825617	27043039	

As per the various stipulations incorporated in the GIA orders sanctioned by the Govt., the detailed project Report (DPR) along with the plan & Estimate and technical specifications of all the projects against each GIA should be furnished to the Govt. for approval of the Scheme under Rule 25(4) of ODA Rules 1983. The Development Authority shall intimate to Govt., if the Project is a new one or improvement of the existing one. Again , before and after execution of the work the videography/photography of the Scheme shall be submitted to Govt. prior to undertaking of the said work. In case of improvement of the existing one, the video graph before renovation along with Plan/Estimate shall be submitted to Govt. before undertaking execution of the work.

Illegal Retention of Grants for Years together without Utilization

SI No	Sanction order No/Date	Date of Receipt at CDA	Amount Sanctioned	Year of Sanction	Purpose of Grant	Expenditure as on 31.03.2017	Balance as on 31.03.2017	Remarks
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127530/HUD25.11.2016	21.11.2006	5000000	2006-07	Purchase of Equipment for Demolition Work at Cuttack	3491847	1508153	1-Since 2006 the allotted GIA had not yet been utilized for the intended purpose ,which defeated the very purpose of the GIA.
230019/HUD/31.12.2007		10000000	2007-08	Dev. Of Park & Greenery	10000000	0	
321122/6.8.2008	27.08.2008	2000000	2008-09	Boundary Wall for Protection of Govt.Land	2000000	0	
421000/HUD/5.8.2008		1500000	2008-09	Dev. Of Park & Greenery	1500000	0	
56300/11.01.2010	27.03.2010	4000000	2009-10	Boundary Wall for Protection of Govt.Land	4000000	0	
63194/9.02.2010	21.4.2010	6000000	2009-10	Dev. Of Park at Urban Tourism Destination	0	6000000	1- The GIA was to be utilized by 31.03.2010 as per the terms and Conditions stipulated in the Sanction Order of the GIA, 2-Utilization Certificate was required to be submitted by 30.04.2010
729202/HUD/30.11.2009		2000000	2009-10	Dev. Of Parks and Greenery	2000000	0	
824693/15.11.2010	10.01.11	2500000	2010-11	Dev. Of Parks and Greenery	1900662	599338	
924818/16.11.10	29.12.2010	2000000	2010-11	Boundary Wall for Protection of Govt.Land in Major Urban Areas	1558340	441660	1- The GIA was to be utilized by 31.03.2011 as per the terms and Conditions stipulated in the Sanction Order of the GIA, 2-Utilization Certificate was required to be submitted by 30.06.2011

10	8070/25.2.2013	30.4.2013	2500000	2012-13	Dev. Of Parks and Greenery	0	2500000	1- The GIA was to be utilized by 31.06.2013 as per the terms and Conditions stipulated in the Sanction Order of the GIA, 2-Utilization Certificate was required to be submitted by 30.06.2013
11	16578/12.5.2013	29.5.2013	5000000	2013-14	Dev. Of two Parks and Greenery	0	5000000	1- The GIA was to be utilized by 31.05.2013 as per the terms and Conditions stipulated in the Sanction Order of the GIA, 2-Utilization Certificate was required to be submitted within six months from the date of Sanction of GIA i.e by 29.11.2013
12	2800/31.1.2014	21.2.2014	3384000	2013-14	Construction of Public Park at Choudwar,Cuttack	3374768	9232	
13	2524/29.1.2016	3.3.2016	5000000	2015-16	Dev. Of Park at Choudwar Mini Park in SHAS & JP Narayan Park	0	5000000	1- The GIA was to be utilized by 31.03.2016 as per the terms and Conditions stipulated in the Sanction Order of the GIA, 2-Utilization Certificate was required to be submitted by 31.05.2016
14	19874/7.8.2015	26.8.2015	2500000	2015-16	Construction of Boundary Wall for Protection of Govt. Land in Major Urban Areas during 2015-16	0	2500000	1- The GIA was to be utilized by 31.03.2016 as per the terms and Conditions stipulated in the

								Sanction Order of the GIA, 2-Utilization Certificate was required to be submitted by 31.05.2016
15	Un Classified Grant Rolling since long	Not ascertained	3484656		Not ascertained	0	3484656	
	Grand Total		56868656			29825617	27043039	

Un utilized GIA as specified to the tune of Rs 27043039.00 as on 31.03.2017 with no Plan & Prospects and feasibility of utilization of the same is too alarming to give casual attention. The steps taken or yet to be taken in the mean time were furnished by the Local Authority as details furnished below.

As per Compliance submitted by the EE-I,CDA,Cuttack ,Grant in Aid were received as per proposal with Estimate submitted and the Utilization Certificates submitted to Grant after utilization with Photographs.

The Grants in Aid received for construction of Boundary wall for protection of Government Land is going to be exhausted on utilization. UC for 7558340.00 have already been submitted out of balance of Rs 2941660.00. Agreement executed and work order issued for 3 works amounting to Rs 2252000.00 which is to be completed .

The Grants in Aid received for the purpose of equipment for demolition work amounting to Rs 50 lacs out of which Rs 3491847.00 utilized and UCs submitted. The balance amount shall be utilized after requirement received from the Enforcement Wing.

Tender for renovation of Boundary wall of JKM Park and JP Park shall be taken up soon. The work delayed due to single Tender of Boundary Wall of JK Park for 9 Lacs approximately and cancellation of Tender by Tender Committees in respect of JK Park amounting to Rs 49.95 Lacs. The re tender shall be made after revision of Estimate on incorporation of GST, which is likely to be completed soon.

Anyway, effective steps may be taken to expedite the utilization of GIA in right perspective and compliance reported to audit as discussed at the Exit Conference.

PARA: 10 UTILISATION CERTIFICATE

CUTTACK DEVELOPMENT AUTHORITY - 2016-2017

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2016	0.00	3724167.00	3724167.00	2434823.00	31-03-2017	1289344.00	
	GRAND TOTAL	0.00	3724167.00	3724167.00	2434823.00		1289344.00	

Comments :

Details of UC Submitted						
Year	Amount Received	Amount Spent during 2016-17	UC Submitted	Balance UC Due for submission	Letter No/Date of UC	
2006-07	5000000					
2008-09	1500000					
	2000000					
2009-10	2000000					
	6000000					
	4000000					
2010-11	2500000	1289344	0	1289344		
	2000000	1124248	1124248	0	13343//CDA 30.11.2016	
2012-13	2500000					
2013-14	5000000					
	3384000	1310575	1310575	0	13348//CDA 30.11.2016	
2015-16	5000000					
	2500000					
Total	43384000	3724167	2434823	1289344		

Sincere steps may be taken for early submission of the pending UCs to proper quarters under intimation to Audit.

Year wise Break up of Pending UC-

SI No	Year of Pending UC	Amount of Pending UC
1	2016-17	1289344.00
	Total	1289344.00

Early steps may be taken for submission of the pending UCs to proper quarters.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 -
No such cases could be detected in Audit.

PARA: 12 LOSS OF STOCK & STORE

12.1 -
No Loss of Stock & Stores reported during 2016-17. However stock and store Position has been furnished vide Para-6.

PARA: 13 AUDIT OF RECEIPTS

13.1 - Demand, Collection & Balance Position of Service Tax i.e Users Fees during the year 2016-17-
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Abstract of Demand ,Collection & Balance Position of Service Tax (Users Fees) of CDA,Cuttack during the year 2016-17:-

SI No	Name of the Market Complex	Balance outstanding as on 1.4.2016	Current demand of Service Tax	Current Interest	Total Demand	Total collection during 2016-17	Balance outstanding as on 31.03.2017
1	AMB	69,30,631	4,58,995	9,38,706	83,28,332	2,83,259	80,45,073
2	Banijyalaya	716272	67778	69689	853739	53881	799858
3	KIOSK	51618	4048	3110	58776	3494	55282
4	Jajatikendra	1077840	1,41,210.00	125078	1344128	1,36,737	1207391
5	Sector-6,Bidana si Main Market Complex	2,36,237	203886	29,682	4,69,805	1,79,041	2,90,764
6	Jagatpur Market Complex	82942	13,980	9908	1,06,830	4,463	1,02,367
7	Vikash Sadan	7,45,566	1,23,186	96,924	9,65,676	79,063	8,86,613
	Total	98,41,106	10,13,083	12,73,097	1,21,27,286	7,39,938	1,13,87,348

It is evident from the above fact that against the total demand of Rs 12127286, a sum of Rs 739938.00 only has been collected during the year 2016-17, leaving a huge balance of Rs 11387348.00 still for realization as on 31.03.2017. No sincere steps were found to be taken for collection of huge arrears of service Tax. Suitable and sincere steps may be taken for collection of outstanding dues including current demand.

The necessary steps may be taken regarding collection and deposit of service tax as per the compliance submitted at the Exit Conference.

(1)SERVICE TAX DEMAND COLLECTION BALANCE OF ARUNODAYA MARKET BUILDING

WITH EFFECT FROM 01.04.16 TO 31.03.2017

Sl.No.	Name of the Allottee	Shop Room No.	Monthly Service Tax	Balance as on 31.03.2016	Current demand of Service Tax	Current Interest As on 31.03.17	Total Demand	Collection during the year-16-17	Balance as on 31.03.2017	Remarks
1.	Orissa State Co-operative Bank Ltd.	6 to 10	1,999/-	50,711	34,702	6,592	92,005	34,702	57,303	
2.	Special Treasury	13	-	0	0	0	0	0	0	Vacate
3.	Income Tax	215 to 220	2,908/-	49,61,453	0	6,77,119	56,38,572	0	56,38,572	Vacate
4	Janendra Samantaray	19(A)	392/-	50,534	4,678	6,569	61,781	0	61,781	
5	Niranjan Das	41(A)	687/-	84,219	8,150	10,948	1,03,317	0	1,03,317	
6	Dillip Ku. Swain	41(B)	371/-	47,283	4,428	6,147	57,858	0	57,858	
7	Niranjan Das	41(A)	563/-	72,716	6,718	9,453	88,887	0	88,887	
8	Bijaya Kumar Jhingania	42 & 43	1,125/-	1,20,459	13,426	15,660	1,49,545	0	1,49,545	
9	Udesh Ranjan Jena	44	563/-	72,056	6,718	9,367	88,141	0	88,141	
10	State Bank of India	154 to 160	11,013/-	2,73,490	1,32,756	35,554	4,41,800	1,24,171	3,17,629	
11	Sr. Superintendent of Post Office	57	1,046/-	4,161	72,482	0	76643	12,447	64,196	
12	Tourist Office	59 & 60	775/-	0	0	0	0	0	0	
13	Sujata Rout	61(A)	68/-	8,747	810	1,137	10,694	0	10,694	
14	Ashok Kumar Nanda	141 & 142	-	1,47,230	0	19,140	1,66,370	0	1,66,370	Evicted
15	Subrat Samantaray	143	271/-	40,555	3,234	5,272	49,061	0	49,061	
16	Soubhagya Sundar Ray	145 & 146	975/-	48,728	11,636	6,335	66,699	975	65,724	
17	Saroj Kumar Mohapatra(Moviton)	147	575/-	73,367	6,862	9,538	89,767	0	89,767	
18	Panchan Rout	147(p),148	450/-	56,817	5,370	7,386	69,573	0	69,573	
19	Ashok Kumar Lakhotia	150,151(P)		0	0	0	0	0	0	
20	Adyasha Satpathy	152,150(P), 151(P)	2,400/-	4,531	28,640	0	33,171	33,011	160	
21	Sankarlal Mundra	241/ 242	663/-	1,01,427		19,186	1,20,613	0	1,20,613	
22	Anil Kumar Choudhury	243/ 244	1,323/-	1,67,447	15,788	21,768	2,05,003	0	2,05,003	
23	Sujogya Samantaray	245/ 246	210/-	29,580	2,506	3,845	35,931	0	35,931	
24	Rabindra Mohan Sahoo	247/ 248	931/-	114305	11,110	14,860	1,40,275	0	1,40,275	
25	CARD BANK	249 & 250	1,742/-	2,08,379	20,788	27,089	2,56,256	0	2,56,256	
26	Orissa State Seeds Certification Agency	251	1,055/-	41,422	0	5,385	46,807	0	46,807	
27	Dy. Director .A.S. & W Management	252/ 253	1,556/-	0	12,902	607	13,509	0	13509	Vacant
28	Dy. Director A.S. & W Management	254								
29	Sumitra Swain	255/ 256	223/-	31,815	2660	4,136	38,611	0	38,611	
30	Mining Officer	257/	3,014/-	69,608	35,768	9,049	1,14,425	69,608	44,817	

		260								
31	S.S. Ray	145/	670/-	0	0	0	0	0	0	
		146								
32	B.K. Swain	New Building	2,400/-	0	8,439	118	8,557	0	8,557	
33	Rosalini Mohapatra	61(A) Northside	473/-	14,157	5,644	1,840	21,641	0	21,641	
34	Rudra Narayan Parija	Iron Grill	233/-	6,971	2,780	906	10,657	8,345	2,312	
35	Mrutunjay Mishra	150 to 153	509/-	28,463	0	3,700	32,163	0	32,163	Evicted
	Total			69,30,631	4,58,995	9,38,706	83,28,332	2,83,259	80,45,073	

(2)SERVICE TAX DEMAND COLLECTION BALANCE OF BANIJYALAYA MARKET COMPLEX,BAJRAKABATI
WITH EFFECT FROM 01.04.16 TO 31.03.2017

Name of the Allottes	Shop No	Monthly Licensee Fees	Opening balance as on 01.04.16	Current Demand for the year 2016-17	Current Interest for the year 2016-17	Total Demand as on 31.03.17	Collection During the year 2016-17	Closing Balance as on 31.03.2017	Remarks
Santilata Pradhan	1	281	40069	3352	5209	48630	0	48630	
Narendra Debata	2	94	10438	1122	1357	12917	936	11981	
Neelam Arora	3	95	5621	1132	731	7484	0	7484	
Ashok Arora	4	95	5097	1132	663	6892	0	6892	
Dr R.P.Tripathy	5	97	88	1156	0	1244	1161	83	
Dr N.Rao	6	95	288	1132	0	1420	1025	395	
Dr S.R.Bhadra	7	94	7633	1122	992	9747	1746	8001	
P.K.Routray	8	62	7190	740	935	8865	556	8309	
Partha Mohapatra	10	32	4460	380	580	5420	0	5420	
G.R.Agarwal	11/B	153	4109	1826	534	6469	1832	4637	
Prashanta Kumar Mohapatra	11	0	0	0	0	0	0	0	
Laxmikanta Ray	12	94	12694	1122	1650	15466	0	15466	
Umesh Chandra Panda	13	94	13229	1122	1720	16071	0	16071	
N.C.Prusty	15	110	1	1312	0	1313	1312	1	
Dr B.K.Pattanaik	16	94	9067	1122	1179	11368	950	10418	
M.R.Bal	19	94	12559	1122	1633	15314	2700	12614	
Prashanta Kumar Mohapatra	20	0	0	0	0	0	0	0	
Subhadra Panda	21	0	0	0	0	0	0	0	
Ashis Kumar Das	22	0	0	0	0	0	0	0	
B.L.Choudhury	22	94	4449	1122	578	6149	1178	4971	
Sanjaya Kumar Naik	23	95	13695	1134	1780	16609	0	16609	
B.K.Devata	26	68	6609	812	859	8280	2500	5780	
Rajendra Kumar Senapati	27	63	9001	752	1170	10923	0	10923	
Pravat Kumar Mohapatra	28	0	0	0	0	0	0	0	
Rabindra Kumar Sarkar	31	94	13149	1122	1709	15980	0	15980	
Santosh Arora	33	95	5671	1134	737	7542	0	7542	

Gajendra Devata	101	216	16522	2578	2148	21248	2376	18872
Samar Keshari Mohapatra	102	114	16310	1360	2120	19790	2766	17024
Surendra Devata	103	35	3326	416	432	4174	383	3791
Sanatan Samal	104	129	17782	1540	2312	21634	1500	20134
Sasmita Ray	105	128	18485	1526	2403	22414	0	22414
Bijaya Kumar Maharana	106	0	7816	1526	1016	10358	6142	4216
S.K Suatar	0	0	0	0	0	0	0	0
Bidulata Nayak	107	107	689	0	0	689	0	689
Bidyadhar Khatua	108	128	17736	1526	2306	21568	0	21568
Akshya Kumar Khatua	109	129	9496	1540	1234	12270	2520	9750
OTM	110,111,112&113	619	97709	8318	12702	118729	8047	110682
Sayeed Arifulla	114	129	18419	1540	2394	22353	2500	19853
P.K.Maheswari	115	128	18048	1526	2346	21920	1526	20394
Kartik Charan Singh	116	128	13361	1526	1737	16624	0	16624
Rajesh Chandra Pattanaik	118	128	6851	1526	891	9268	1524	7744
Achutananda Sahoo	119	129	8122	1540	1056	10718	3037	7681
Giridhari Sahoo	120	35	385	416	0	801	376	425
Smt S.Routray	121	114	16261	1360	2114	19735	2982	16753
I.D.Kumar	122	200	5719	2388	743	8850	2306	6544
Tapan Kumar Rout	107	895	59377	10656	7719	77752	0	77752
State Bank of India	First Floor	2314	178741	0	0	178741	0	178741
ATM,SBI	Hall & Garage	0	0	0	0	0	0	0
Total			716272	67778	69689	853739	53881	799858

(3)Service Tax of Demand Collection and Balance of Kiosk with effect

from dt.01.04.2016 to dt.31.03.2017

Sl. No	Name of the allottee	Shop No.	Monthly Collection	Balance as on 31.03.16 Amount Rs.	Current demand during the year.	Current interest Amount Rs.	Total demand Amount Rs.	Collection during the year 16-17 Amount Rs.	Balance as on 31.03.17 Amount Rs.
1.	Chandra Sekhar Kundu	33-10-33	8=00	496	94	64	654	0	654
2.	Ashok Kumar Kundu	33-11-30	8=00	1211	94	152	1457	0	1457
3.	Nabakishore Nayak	12	10=00	45	120	6	171	80	91
4.	Trilochan Ojha	33-13-30	-	378	0	0	378	0	378
5.	Ashok Kumar Pati	33-11(A)-30	10=00	507	120	66	693	0	693
6.	Smt.Satyabhama Mallick	32	60=00	5658	0	736	6394	1400	4994

7.	Sri Indramani Barik	40	15=00	2084	716	271	3071	0	3071
8.	Hrushikesh Sahoo	41	15=00	2084	180	271	2535	0	2535
9.	Krushna Chandra Dalai	42	15=00	2084	180	271	2535	0	2535
10.	Sankar Sahoo	55	15=00	2084	180	271	2535	0	2535
11.	Bhima Sahoo	56	15=00	2084	180	271	2535	0	2535
12.	Pahali Behera	57	15=00	1209	180	157	1546	0	1546
13.	Jogendranath Behera	62	184=00	6175	0	0	6175	0	6175
14.	Bholanath Das	71	84=00	0	1002	0	1002	1002	0
15.	Banamali Behera	72	84=00	4415	1002	0	5417	1012	4405
16.	Subash Ch. Mohanty	93	10=00	258	0	574	832	0	832
17.	Kalyani Medicine Store	104	180=00	2108	0	0	2108	0	2108
18.	Jayadrath Das	124	33=00	69	0	0	69	0	69
19.	Laxmidhar Sahoo	151	16=00	2193	0	0	2193	0	2193
20.	Sadasiba Rout	152	20=00	2193	0	0	2193	0	2193
21.	Ganeswar Lenka	153	20=00	2193	0	0	2193	0	2193
22.	Kishore Chandra Nath	154	20=00	2193	0	0	2193	0	2193
23.	Brajakeshore Sahoo	156	10=00	1125	0	0	1125	0	1125
24.	Kumar Behera	159	20=00	2193	0	0	2193	0	2193
25.	Mandaradhan Behera	160	20=00	2193	0	0	2193	0	2193
26.	Sunil Kumar Das	161	20=00	2193	0	0	2193	0	2193
27.	Biswanath Behera	162	20=00	2193	0	0	2193	0	2193
	Total			51618	4048	3110	58776	3494	55282

(4)SERVICE TAX OF DEMAND COLLECTION AND BALANCE OF JAJATI KENDRA MARKET COMPLEX, BUXIBAZAR, WITH EFFECT FROM DT.01.04.2016 TO DT. 31.03.2017

SL.NO	NAME OF THE ALLOTTEE	SHOP NO	MONTHLY LICENCE FEE	BALANCE AS ON 31.3.16	CURRENT DEMAND	CURRENT INTEREST	TOTAL DEMAND	COLLEC-TION DURING THE YEAR	BALANCE AS ON 31.3.17	REMARKS
1	T.M.Rao	01	542/-	59	6468	0	6527	6477	50	
2	Dr. Manjushree Mohanty	02	232/-	16568	2768	2154	21490	2288	19202	
3	Ashok Kumar Singh	03	308/-	28684	3666	3729	36079	6405	29674	
4	Sarat Chandra Sahoo	04	308/-	27366	3676	3558	34600	3885	30715	
5	Ganesh Prasad Bhagat	05	308/-	18195	3676	2365	24236	2890	21346	
6	Orissa State Handloom Weavers Co-Op.Society	06	625/-	49637	7458	6453	63548	3216	60332	
7	Orissa State Handloom weavers Co-op .Society	07								
8	Pravat Kumar Mohapatra	08	312/-	0	0	0	0	0	0	
9	Md. Jawad (Revised)	09	308/-	28104	3676	3654	35434	3412	32022	
10	Md.Tayub	10	232/-	16406	2768	2133	21307	2038	19269	
11	Rajlaxmi Ray (Revised)	11	232/-	10722	2768	1394	14884	2628	12256	
12	Eastern Media Ltd	12	402/-	549	4798	0	5347	4500	847	
13	Jagannath Pr. Bhagat	13	365/-	17888	4354	2260	24502	4135	20367	
14	Fakir Mohan Sahoo (Revised)	14	352/-	34360	4200	4467	43027	1966	41061	
15	Rakesh Singla (Revised)	15	300/-	21297	3580	2769	27646	2012	25634	
16	Susama Sharma(Revised)	16	301/-	16607	3592	2159	22358	10192	12166	
17	Dr. Rebati Kanta Das	17	118/-	6974	1408	907	9289	1097	8192	
18	Orissa State Civil Supply Co-op Ltd	18	117/-	13361	1396	1737	16494	933	15561	
19	Orissa State Civil Supply Co-op Ltd	19/20	445/-	50005	5310	6501	61816	2730	59086	
20	Dr. Rebati Kanta Das	21/22/23	667/-	42523	7960	5528	56011	5775	50236	
21	Hemant Kumar Choudhury	24	152/-	21399	1814	2782	25995	0	25995	
22	T.P. Bhagat	25	-	19832	1634	2578	24044	0	24044	
23	T.O.P.	26	-	2311	0	300	2611	0	2611	Vacant
24	Manas Ranjan	27	105/-	14515	1252	1887	17654	0	17654	

	Das									
25	Gousi Khan	28	177/-	15720	2112	2044	19876	9200	10676	
26	Alok Mohanty	29	127/-	14607	2112	1899	18618	12200	6418	
27	MA. Nawaz (Revised)	30	177/-	17199	2112	2236	21547	2126	19421	
28	Prakash Ch. Choudhury	31	177/-	13729	2112	1784	17625	1447	16178	
29	Md. Sirazual Haque	32	177/-	22697	2112	2951	27760	4000	23760	
30	Baburam Singh	33	177/-	20216	2112	2628	24956	1447	23509	
31	Sanjukta Tripathy	34	177/-	20281	2112	2637	25030	1396	23634	
32	Pramato Prasad	35	121/-	25202	2112	3276	30590	0	30590	
33	Sumeet Sen	36	121/-	24966	2112	3246	30324	0	30324	
34	Satyaki Ghosh(Revised)	37	158/-	12395	1886	1611	15892	1291	14601	
35	Ahalya Pradhan	101	194/-	26884	2314	3495	32693	5194	27499	
36	Orissa State Taser Silk Co-Op Society	102	194/-	21954	2314	2854	27122	0	27122	
37	West Bengal State Handicraft Co.Op.Society (Revised)	103	194/-	14823	2314	1927	19064	1549	17515	
38	Rajani Kanta mohanty	104	194/-	20820	2314	2707	25841	1741	24100	
39	Prafulla Ku. Sahoo	105	194/-	39	0	0	39	0	39	
40	UPICA Anurag Singh	107/108	542/-	0	0	0	0	0	0	Vacant
41	Sanghamitra Sahoo	106	279/-	58267	0	0	58267	0	58267	
42	Pravat Nalin Singh(Revised)	109	194/-	15018	2314	1952	19284	1783	17501	
43	Ritadevi Bhagat	110/ 111	266/-	54274	0	0	54274	0	54274	
44	Asish Ku. Das(Revised)	112	194/-	27780	2314	3611	33705	9350	24355	
45	Kamal Kumar Das	113	304/-	33394	3628	4341	41363	10000	31363	
46	B.S.Jagatdeo	120	170/-	18188	2028	2364	22580	1424	21156	
47	Bharat Petroleum Corp. Ltd.	2/L	750/-	96065	9000	12488	117553	0	117553	
48	Suvendu Mohanty	3/L	40/-	458	478	60	996	504	492	
49	Gandharb Khatua	4/L	25/-	906	312	0	1218	302	916	

50	P.K.Sahoo	116	542/-	0	0	0	0	0	0	0	
51	Mewalal Bhagat	D/8	96/-	0	1146	0	1146	1146	0	0	
52	Ajanta Advertising Agency(Hordings)	-	-	1117	0	0	1117	0	1117	0	
53	Narendra Kumar Singh	E/2	79/-	11383	1146	1480	14009	2000	12009	0	
54	Prasanta Kumar Sahoo	5/L	173/-	0	2058	0	2058	2058	0	0	
55	Sasmita Prusty Shop No-26	-	-	32096	8414	4172	44682	0	44682	0	
Total				1077840	1,41,210.00	125078	1344128	1,36,737	1207391		

(5)SERVICE TAX OF DEMAND COLLECTION & BALANCE BIDANASI (Sector-6)MAIN MARKT COMPLEX

WITH EFFECT FROM 01.04.2016TO 31.03.2017.

Sl.No	Name of the Allottees	Shop No.	Date of Possession	Monthly Service Tax	Balance as on 31.3.16	Current demand during the year 01.04.2016 to 31.03.2017	Interest	Total during the year	Collection during the year	Balance as on 31.03.17	Remarks
1	S.B.I	1 st floor Block-II	31.03.03	2,127/-	2,07,710	33508	27,002	2,68,220	25,524	2,42,696	
2	S.B.I.	A.T.M. Sector-06	07.05.03	306/-	17,976	3,672	2,337	23,985	0	23,985	
3	S.B.I.	Old Jail Road	-	13,189/-	10,551	1,58,268	343	1,69,162	1,45,079	24,083	Vacated
4	D.O.S.C.S.	1 st 3& 4	46	1,013/-	0	8438	0	8438	8438	0	
Total					2,36,237	203886	29,682	4,69,805	1,79,041	2,90,764	

(6)SERVICE TAX OF DEMAND COLLECTION & BALANCE OF JAGATPUR TRUCK TERMINUS

WITH EFFECT FROM 01.04.2016 TO 31.03.2017.

Sl.No	Name of the Allottees	Shop No.	Date of Possession	Monthly Service Tax	Balance as on 31.3.16	Current demand during the year	Interest	Total during the year	Collection during the year	Balance as on 31.03.17	Remarks
1	Srikanta Routray	Service Station	1.4.01	189/-	707	2,260	0	2,967	2,963	4	
2	Surjit Khunita	Dhaba-I	30.8.01	405/-	6,019	4,834	0	10853	0	10,853	
3	Nagen Samal	Dhaba-II	22.6.01	487/-	62,898	5,812	8,177	76,887	1,500	75,387	
4	Jayanta Ku. Pradhan	J.T.T.	9.8.01	-	0	0	0	0	0	0	
5.	J.K. Tyre	Land	-	90/-	13,318	1,074	1,731	16,123	0	16,123	
TOTAL					82942	13,980	9908	1,06,830	4,463	1,02,367	

(7)SERVICE TAX OF DEMAND COLLECTION & BALANCE OF VIKAS SADAN MARKT COMPLEX,

WITH EFFECT FROM 01.04.2016 TO 31.03.2017.

Sl.No	Name of the Allottees	Shop No.	Date of Possession	Monthly Service Tax	Balance as on 31.3.16	Current demand during the year	Interest	Total during the year	Collection during the year	Balance as on 31.03.17	Remarks
1	I.O.B.	A-1 Unit-A,B Block-1 ,1 st floor	6.3.92	3,681/-	3,00,108	43,926	39,014	3,83,048	43,926	3,39,122	
2	Vacant	Vacant	-	-	0	0	0	0	0	0	
3	OMFED	Unit-B Block-A 1 st floor	31.7.02	2,961/-	3,897	35,334	507	39,738	35,137	4,601	
4	SWATI DAS	Block-A, 2 nd floor	5.11.02	3,681/-	4,41,561	43,926	57,403	5,42,890	0	5,42,890	
	TOTAL				7,45,566	1,23,186	96,924	9,65,676	79,063	8,86,613	

13.2 - Demand, Collection & Balance of rents from different market complexes

The abstract of demand ,Collection & balance of market complexes for the period 2016-17 is furnished below.

ABSTRACT OF DEMAND COLLECTION AND BALANCE (D.C.B) OF RENT MARKET COMPLEX FOR
THE PERIOD FROM DT.01.04.2016 to 31.03.2017.

Sl No	Name of the Market	Monthly License Fees	Opening balance as on 01.04.16	Current Demand for the year 2016-17	Current Interest for the year 2016-17	Total Demand as on 31.03.17	Collection During the year 2016-17	Closing Balance as on 31.03.2017	Percentage of Collection during 2016-17	Remarks
1	Arunodaya Market Building	246234	63629538	2780566	5945504	72355608	2408386	69947222	3.32%	
2	Periphery Market Complex	1280	79306	15360	8120	102786	15680	87106	15.24%	
3	Vikas	68820	4278403	825840	450962	5555205	654060	4901145	11.77%	

	Sadan Market Complex									
4	Bidanasi Market Complex	62643	747882	751716	100865	1600463	845665	754798	52.83%	
5	Jagatpur Market Complex	86044	1332289	1032528	54133	2418950	667365	1751585	27.58%	
6	Kiosk	4911	214785	58740	11262	284787	53264	231523	18.70%	
7	Banijalaya Market Complex	39441	13869883	477437	1326921	15674241	720888	14953353	4.59%	
8	Jajatikendra Market Complex	89816	22637978	1234122	1987170	25859270	999067	24860203	3.86%	
9	Old Jail Market Complex	0	0	0	0	0	0	0	0%	
10	Dinabandhu Bipani-'A'	0	5334462	0	0	5334462	0	5334462	0%	
11	Dinabandhu Bipani-'B'	0	2460270	0	0	2460270	0	2460270	0%	
	Total-	599189	114584796	7176309	9884937	131646042	6364375	125281667	4.83%	

Rents of Market Complex:-

It is evident from the above table that against the total demand of Rs131646042.00 a sum of Rs 6364375.00 has been collected during the year 2016-17 , leaving a huge balance of Rs 125281667.00. It is revealed that this huge amount of outstanding balance is due to non collection of arrears for years together. No sincere efforts have yet been taken for Collection of arrears Rents. Therefore it is suggested that suitable and sincere steps may be taken for Collection of outstanding dues including current demand.

In the written compliance, as is stated and discussed at the Exit Conference, due to enhanced license fees imposed by CDA from the time to time as per the standing provisions, the allottees in certain cases have not deposited the license fees, but rather have taken recourse to the Court of Law leading to piling of huge amount of arear dues. And anyway , steps are being taken to streamline the collections.

Hence , effective steps as necessary may be taken to expedite the collection.

Total demand	Total Collection	Balance outstanding as on 31.03.2017
131646042	6364375	125281667

(1)DEMAND COLLECTION BALANCE OF ARUNODAYA MARKET BUILDING

WITH EFFECT FROM 01.04.2016 TO 31.03.2017

Sl. No.	Name of the allottees	Shop Room No.	Monthly License Fees Amount (Rs)	Opening balance as on 01.04.16 Amount (Rs)	Current demand 1.4.16 to 31.3.17 Amount (Rs)	Current interest as on 31.3.17	Total Demand As on 31.3.17	Collection 01.04.016 to 31.03.17 Amount (Rs)	Balance Outstanding as on 31.3.17 Amount (Rs)	Remarks
1.	Orissa State Co-operative Bank Ltd.	6 to 10	19,388=00	33,176.00	2,32,650.00	4,933.00	2,70,759.00	2,32,656.00	38,103.00	
2.		13 to 20	-	0	0	0	0	0	0	
3.	Income Tax	215 to 220 & entire(S.B)	-	4,38,02,895.00	0	45,47,304.00	4,83,50,199.00	0	4,83,50,199.00	Vacated as 026.08.2013
4	Janendra Samantaray	19(A)	1,882=00	3,27,642.00	22,584.00	0	3,50,226.00	0	3,50,226.00	
5	Niranjan Das	41	7,500=00	2,64,247.00	90,000.00	0	3,54,247.00	68,000.00	2,86,247.00	
6	Dillip Ku. Swain	41(B)	2,475=00	52,831.00	29,700.00	5,096.00	87,627.00	55,000.00	32,627.00	
7	Niranjan Das	41(A)	4,553=00	3,51,537.00	54,636.00	36,826.00	4,42,999.00	68,000.00	3,74,999.00	
8	Bijaya Kumar Jhingania	42 & 43	15,000=00	9,10,103.00	1,80,000.00	0	10,90,103.00	3,24,000.00	7,66,103.00	
9	Udesh Ranjan Jena	44	7,500=00	4,55,522.00	90,000.00	0	5,45,522.00	0	5,45,522.00	
10	State Bank of India	45 to 56 154 to 160	75,950=00	64,87,690.00	9,11,400.00	6,73,505.00	80,72,595.00	9,11,400.00	71,61,195.00	Revised calculation
11	Sr. Superintendent of Post Office	57 & 58	6,975=00	6,897.00	83,700.00	0	90,597.00	83,700.00	6,897.00	
12		59 & 60	-	0	0	0	0	0	0	Vacated on 31.7.14
13	Sujata Rout	61(A)	450=00	55,741.00	5,400.00	5,991.00	67,132.00	0	67,132.00	
14	Ashok Kumar Nanda	141 & 142	12370.00	5,92,532.00	0	0	5,92,532.00	0	5,92,532.00	Vacated on 3.5.2012
15	Subrat Samantaray	143	3,612=00	9,75,313.00	43,344.00	0	10,18,657.00	0	10,18,657.00	
16	Orissa State Sc/St.	145 & 146	-	3,98,845.00	0	41,411.00	4,40,256.00	0	4,40,256.00	Vacated on 10.5.2006
17	Saroj Kumar Mohapatra(Moviton)	147 & 148	1,107=50	10,88,046.00	13,290.00	1,13,376.00	12,14,712.00	0	12,14,712.00	
18	Panchan Rout	147(p), 148	3,000=00	5,02,757.00	36,000.00	53,563.00	5,92,320.00	0	5,92,320.00	
19	Ashok Kumar Lakhotia	150, 151(P)	6,020=00	0	0	0	0	0	0	Vacated on 30.11.2014
20	Mrutunjay Mishra	152/153	-	5,45,408.00	0	0	5,45,408.00	0	5,45,408.00	
21	Sankarlal Mundra	241/242		4,70,157.00	0	0	4,70,157.00	0	4,70,157.00	Eviction on 3.5.2012
22	Anil Kumar Choudhury	243/244	4,264=00	9,27,395.00	51,168.00	0	9,78,563.00	0	9,78,563.00	
23	Sujogya Samantaray	245/246	2800=00	5,95,457.00	33,600.00	0	6,29,057.00	0	6,29,057.00	Revised calculation
24	Rabindra Mohan Sahoo	247/248	3,010=00	3,91,070.00	36,120.00	0	4,27,190.00	18,300.00	4,08,890.00	

25	CARD BANK	249 & 250	11,613=00	31,59,145.00	1,39,356.00	3,33,272.00	36,31,773.00	0	36,31,773.00	
26	Orissa State Seeds Certification Agency	251		1,15,561.00	0	11,996.00	1,27,557.00	0	1,27,557.00	Vacated on 26.9.2012
27	Dy. Director .A.S. & W Management	252/ 253/254	-	2,07,527.00	0	21,542.00	2,29,069.00	0	2,29,069.00	Vacated on 31.12.2005
28	Sumitra Swain	255/256	1,484=00	5,53,729.00	17,808.00	58,162.00	6,29,699.00	0	6,29,699.00	
29	Mining Officer	257 to 260	20,095=00	1,507.00	2,41,140.00	0	2,42,647.00	2,41,140.00	1,507.00	252,253,254 has
	Mining Officer	251-254	10375=00	0	86,012.00	0	86,012.00	86,012.00	0	been allotted.
30	S.S. Ray	145/146	6,500=00	3,06,313.00	78,000.00	34,238.00	4,18,551.00	21,300.00	3,97,251.00	
31	Adyasa Satpathy	150(P), 151(P), 152(P)	16,000=00	0	1,92,000.00	0	1,92,000.00	1,92,000.00	0	
32	Rojalini Mohapatra	61(A)	3,150=00	36,978.00	37,800.00	3,241.00	78,019.00	56,000.00	22,019.00	
33	R.N. Parija		1550=00	13,517.00	18,600.00	842	32,959.00	26,618.00	6,341.00	
34	Dr. B.K. Swain	New Building	16000=00	0	56,258.00	206	56,464.00	24,260.00	32,204.00	
	Total-		2,46,234=00	6,36,29,538.00	27,80,566.00	59,45,504.00	7,23,55,608.00	24,08,386.00	6,99,47,222.00	

(2) DEMAND COLLECTION & BALANCE OF PERIPHERY MARKET COMPLEX, BUXIBAZAR FOR THE YEAR 2016-17.

SL.No.	Name of the allottees	Shop No.	Monthly Licence fees (Amount Rs.)	Opening balance as on 01.04.16 Amount (Rs)	Current demand 1.4.16 to 31.3.17 Amount (Rs)	Current interest as on 31.3.17	Total Demand As on 31.3.17	Collection 01.04.016 to 31.03.17 Amount (Rs)	Balance outstanding as on 31.03.2017 (Amount Rs.)
1	Sri Mewalal Bhagat	D-8	640.00	0	7680	0	7680	7680	0
2	Sri N.K. Singh	E-2	640.00	79306	7680	8120	95106	8000	87106
	Total		1280.00	79306	15360	8120	102786	15680	87106

3) DEMAND COLLECTION & BALANCE OF VIKASH SADAN, (MARKET COMPLEX) FOR THE YEAR 2016-17.

SL.No.	Name of the allottees	Monthly Licence fees (Amount) in Rs.	Balance outstanding as on 01.04.1016 (Amount) in Rs.	Current demand during the year 2016-17 (Amount) in Rs.	Current interest during the year 2016-2017 (Amount) in Rs.	Total demand during the year 2016-17 (Amount) in Rs.	Collection during the year 2016-17 (Amount) in Rs.	Balance outstanding as on 31.03.2017 (Amount) In Rs.
1	Indian Overseas Bank	24,540.00	2072466	294480	215146	2582092	294480	2287612
2	Swaty Das	24,540.00	2204101	294480	235626	2734207	122700	2611507

3	OMFED	19740.00	1836	236880	190	238906	236880	2026
Total -		68,820.00	4278403	825840	450962	5555205	654060	4901145

(4) DEMAND COLLECTION & BALANCE BIDANASI MAIN MARKET COMPLEX

WITH EFFECT FROM THE YEAR 2016-17

Sl. No	Name of the Allottees	Shop No.	Monthly License fees	Balance as on 01.04.16	Current demand during the year 2016-17	Current Interest As on 31.03.17	Total demand as on 31.03.2017	Collection during the year 2016-17	Balance as on 31.03.17	Remarks
1	S.B.I	1 st floor Block-II	18,720.00	5,35,674.00	2,24,640.00	56,300.00	8,16,614.00	2,06,496.00	6,10,118.00	
2	B.O.T.	Kalyan Mandap	43,923.00(M) 1,31,769.00 (Qtrly)	2,12,208.00	5,27,076.00	44,565.00	7,83,849.00	6,39,169.00	1,44,680.00	
TOTAL-			62,643.00	7,47,882.00	7,51,716.00	1,00,865.00	16,00,463.00	8,45,665.00	7,54,798.00	

(5) DEMAND COLLECTION & BALANCE OF JAGATPUR MARKET COMPLEX FOR THE YEAR 2016-17

SL. No.	Name of the allottees	Monthly Licence fees (Amount Rs.)	Opening balance as on 01.04.16 Amount (Rs)	Current demand 1.4.16to 31.3.17 Amount (Rs)	Current interest as on 31.3.17	Total Demand As on 31.3.17	Collection 01.04.016 to 31.03.17 Amount (Rs)	Balance outstanding as on 31.03.2017 (Amount Rs)
1	Srikant Routray Service Station	1,260.00	5763	15120	296	21179	21104	75
2	Nagen Samal	6496.00	1025572	77952	0	1103524	8500	1095024
3	S.C.Parida(J.K. Tyre)	600.00	10346	7200	1347	18893	0	18893
4	Surjeet Khuntia Dhaba-1	2,700.00	53	32400	679	33132	31898	1234
5	Jayant Ku Pradhan J.T.T.	74,988.00	251540	899856	50761	1202157	566848	635309
6	Jaganath Express Ways (P) Ltd.		39015	0	1050	40065	39015	1050
Total		86,044.00	1332289	1032528	54133	2418950	667365	1751585

(6) DEMAND COLLECTION AND BALANCE OF KIOSK WITH EFFECT FROM 01.04.16 TO 31.03.2017.

Sl. No.	Name of the allottees	Shop Room No.	Monthly Licensee Fees Amount (Rs)	Opening balance as on 01.04.16 Amount (Rs)	Current demand during the year i.e. 01.04.16 to 31.03.17	Current Interest As on 31.03.2017	Total demand as on 31.03.2017	Collection during the year i.e. 01.04.16 to 31.03.17	Balance Outstanding as on 31.03.17 Amount (Rs)	Remarks
1.	Chandra Sekhar Kundu	10	50	2,147.00	600	609	3,356.00	0	3,356.00	
2.	Ashok Kumar Kundu	11	50	2,090.00	600	155	2,845.00	1,100.00	1,745.00	
3.	Nabakishore Nayak	12	65	0	780	0	780	670	110	
4.	Ashok Kumar Pati	11(A)	65	840	780	34	1,654.00	1,100.00	554	
5.	Smt.Satyabhama Mallick	32	400	5,767.00	4,800.00	731	11,298.00	3,600.00	7,698.00	
6.	Jogendranath Behera	62	1,223.00	173	14,676.00	0	14,849.00	14,676.00	173	
7.	Bholanath Das	71	560	12	6,720.00	0	6,732.00	6,720.00	12	
8.	Banamali Behera	72	560	137	6,720.00	0	6,857.00	6,720.00	137	
9.	Subash Ch. Mohanty	93	65	635	780	41	1,456.00	2,000.00	-544	
10.	Kalyani Medicine Store	104	1,200.00	34,428.00	14,400.00	4,061.00	52,889.00	0	52,889.00	
11.	Jayadrath Das	124	218	96	2,424.00	0	2520	1500	1020	
12.	Sadasiba Rout	152	130	41,750.00	1,560.00	0	43,310.00	2,058.00	41,252.00	
13.	Ganeswar Lenka	153	130	30,163.00	1,560.00	0	31,723.00	0	31,723.00	
14.	Kishore Chandra Nath	154	130	32,002.00	1,560.00	0	33,562.00	0	33,562.00	
15.	Brajakishore Sahoo	156	65	64,545.00	780	5,631.00	70,956.00	13,120.00	57,836.00	
	Total		4911	2,14,785.00	58740	11,262.00	2,84,787.00	53,264.00	2,31,523.00	

(7) DEMAND COLLECTION & BALANCE OF BANIJYALAYA MARKT COMPLEX, BAJRAKABATI

WITH EFFECT FROM 01.04.2016 TO 31.03.2017.

Sl. No.	Name of the allottees	Shop Room No.	Monthly Licensee Fees Amount (Rs)	Opening balance as on 01.04.16 Amount (Rs)	Current demand 1.4.16 to 31.3.17 Amount (Rs)	Current interest as on 31.3.17	Total Demand As on 31.3.17	Collection 01.04.016 to 31.03.17 Amount (Rs)	Balance Outstanding as on 31.3.17 Amount (Rs)	Remarks
1	Santilata Pradhan	01	3738	4,59,589.00	44,856.00	0	5,04,445.00	0	5,04,445.00	
2	Narendra Devata	02	628	7,78,422.00	7,536.00	80,841.00	8,66,799.00	16,908.00	8,49,891.00	changed
3	Neelam Arora	03	628	2,02,432.00	7,536.00	20,724.00	2,30,692.00	7,500.00	2,23,192.00	
4	Ashok Arora	04	628	1,96,632.00	7,536.00	20,121.00	2,24,289.00	7,500.00	2,16,789.00	
5	Dr. R. P. Tripathy	05	644	1,382.00	7,728.00	0	9,110.00	7,728.00	1,382.00	
6	Dr. Narayan Rao	06	628	1,253.00	7,536.00	0	8,789.00	7,536.00	1,253.00	
7	Dr. S.R. Bhadra	07	628	2,14,541.00	7,536.00	22,165.00	2,44,242.00	8,924.00	2,35,318.00	
8	Pradeep Ku. Routray	08	416	1,41,860.00	4,992.00	14,767.00	1,61,619.00	3,744.00	1,57,875.00	
9	Partha Mohapatra	10	210	2,62,551.00	2,520.00	27,350.00	2,92,421.00	0	2,92,421.00	
10	G.R. Agarawalla	11/B	1021	0	12,252.00	0	12,252.00	12,252.00	0	
11	Laxmikanta Ray	12	628	37,714.00	7,536.00	4,201.00	49,451.00	0	49,451.00	
12	Umesh Ch. Panda	13	628	1,71,011.00	7,536.00	0	1,78,547.00	0	1,78,547.00	
13	Nrusingh Ch. Prusty	15	730	16	8,760.00	0	8,776.00	8760	16	changed
14	Dr. Bijay Ku. Pattanaik	16	628	7,18,775.00	7,536.00	74,633.00	8,00,944.00	8,820.00	7,92,124.00	
15	Manoranjan Bal	19	628	28,768.00	7,536.00	2,408.00	38,712.00	25,300.00	13,412.00	
16	Subhadhra Panda	21	0	78,718.00	0	0	78,718.00	0	78,718.00	
17	Ashis ku. Dey	22	0	3721	0	0	3,721.00	0	3,721.00	
18	B.L. Choudhury	22	628	2,02,511.00	7,536.00	21,022.00	2,31,069.00	7,536.00	2,23,533.00	
19	Sanjay Ku. Naik	23	1272	2,11,649.00	15,264.00	0	2,26,913.00	0	2,26,913.00	
20	Bijay Ku. Debata	26	456	9,030.00	5,472.00	876	15,378.00	6,500.00	8,878.00	
21	Rajendra Kumar Senapati	27	840	2,10,078.00	9,565.00	2,129.00	2,21,772.00	0	2,21,772.00	
22	Pravat Ku. Mohapatra	28	0	44,491.00	0	0	44,491.00	0	44,491.00	
23	Rabindra nath Sarkar	31	628	4,32,895.00	7,536.00	45,226.00	4,85,657.00	0	4,85,657.00	

24	Santosh Arrora	33	636	2,08,612.00	7,632.00	21,372.00	2,37,616.00	7,500.00	2,30,116.00
25	Gajendra Debata	101	1440	4,15,584.00	17,280.00	40,144.00	4,73,008.00	85,840.00	3,87,168.00
26	Samar Keshari Mohapatra	102	380	6,55,752.00	4,560.00	64,938.00	7,25,250.00	79,450.00	6,45,800.00
27	Surendra Devata	103	230	3,00,889.00	2,760.00	31,246.00	3,34,895.00	12,530.00	3,22,365.00
28	Sanatan Samal	104	860	4,50,004.00	10,320.00	47,109.00	5,07,433.00	8,500.00	4,98,933.00
29	Mangala Weaver Co-op.Society	105	0	4,26,401.00	0	91,834.00	5,18,235.00	0	5,18,235.00
30	Sasmita Ray	105	850	1,43,437.00	10,200.00	12,088.00	1,65,725.00	73,000.00	92,725.00
31	B.K. Moharana	106	850	1,042.00	10,200.00	140	11,382.00	12,525.00	-1,143.00
32	Bidyadhar Khatua	108	850	16,47,334.00	10,200.00	1,68,508.00	18,26,042.00	57,300.00	17,68,742.00
33	Akshya Ku Khatua	109	860	2,10,728.00	10,320.00	21,708.00	2,42,756.00	24,480.00	2,18,276.00
34	O.T.M.	110, 111, 112 & 113	4125	15,43,947.00	49,500.00	1,60,805.00	17,54,252.00	59,925.00	16,94,327.00
35	Sayeed Arifulla	114	860	30,612.00	10,320.00	2,806.00	43,738.00	25,500.00	18,238.00
36	P.K. Maheswari	115	850	6,41,664.00	10,200.00	66,632.00	7,18,496.00	10,200.00	7,08,296.00
37	Kartik Ch Singh	116	850	1202337	10,200.00	1,22,776.00	13,35,313.00	59,000.00	12,76,313.00
38	Rajesh Ch. Pattnaik	118	850	1,54,226.00	10,200.00	15,677.00	1,80,103.00	17,200.00	1,62,903.00
39	Achuta Nanda Sahoo	119	860	4,60,663.00	10,320.00	46,914.00	5,17,897.00	33,824.00	4,84,073.00
40	Giridhari Sahoo	120	230	471	2,380.00	0	2,851.00	2,570.00	281
41	Smt. Smrutimayee Parida	121	760	65,460.00	9,120.00	6,509.00	81,089.00	14,016.00	67,073.00
42	I.D. Kumar	122	1335	2,05,583.00	16,020.00	20,730.00	2,42,333.00	8,520.00	2,33,813.00
43	Tapan Kumar Rout	107	5950	4,41,194.00	71,400.00	48,522.00	5,61,116.00	0	5,61,116.00
44	Sk Satar	32	314	49,665.00	0	0	49,665.00	0	49,665.00
45	Prashant Kumar Mohapatra	20		77045	0	0	77045	0	77045
46	Prashant Kumar Mohapatra	11		63100	0	0	63100	0	63100
47	Bidulata Nayak	107(Evicted)		66094	0	0	66094	0	66094
	TOTAL BALANCE-		40175	1,38,69,883.00	4,77,437.00	1326921	1,56,74,241.00	720888	1,49,53,353.00

(8) DEMAND COLLECTION AND BALANCE OF JAJATI KENDRA MARKET COMPLEX, BUXIBAZAR.

WITH EFFECT FROM DT.01.04.2016 TO DT. 31.03.2017

Sl.	Name of the allottees	Shop	Monthly Licensee	Opening balance as on	Current demand	Current interest as	Total Demand	Collection 01.04.016	Balance
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No.		Room No.	Fees Amount (Rs)	01.04.16 Amount (Rs)	1.4.16 to 31.3.17 Amount (Rs)	on 31.3.17	As on 31.3.17	to 31.03.17 Amount (Rs)	Outstanding as on 31.3.17 Amount (Rs)	Remarks
1	T.M. Rao	01	3615=00	0	43,380.00	0	43,380.00	43,380.00	0	Revised calculation made as per Hon'ble High Court Order dt.25.10.16 OJC-955/1998
2	Dr. Manjushree Mohanty	02	1548=00	5,12,958.00	18,576.00	53,553.00	5,85,087.00	13,600.00	5,71,487.00	
3	Ashok Kumar Singh	03	2052=00	9,17,907.00	24,624.00	95,804.00	10,38,335.00	18,035.00	10,20,300.00	
4	Sarat Chandra Sahoo	04	2052=00	3,14,068.00	24,624.00	9,132.00	3,47,824.00	30,534.00	3,17,290.00	
5	Ganesh Prasad Bhagat	05	2052=00	6,49,809.00	24,624.00	67,855.00	7,42,288.00	18,412.00	7,23,876.00	
6	Orissa State Handloom Weavers Co-Op.Society	06	4167=00	5,58,756.00	50,004.00	10,335.00	6,19,095.00	25,848.00	5,93,247.00	
7	Orissa State Handloom weavers Co-op .Society	07								
8	Pravat Kumar Mohapatra	08	2084=00	0	25,008.00	0	25,008.00	25,008.00	0	
9	Md. Jawad (Revised)	09	2052=00	6,84,664.00	24,624.00	71,224.00	7,80,512.00	21,334.00	7,59,178.00	
10	Md.Tayub	10	1548=00	4,64,976.00	18,576.00	48,591.00	5,32,143.00	12,800.00	5,19,343.00	
11	Rajlaxmi Ray (Revised)	11	1548=00	3,47,858.00	18,576.00	36,292.00	4,02,726.00	17,680.00	3,85,046.00	
12	Eastern Media Ltd	12	2681=00	0	32,172.00	0	32,172.00	32,172.00	0	
13	Jagannath Pr. Bhagat	13	2430=00	2,67,960.00	29,160.00	7,697.00	3,04,817.00	26,860.00	2,77,957.00	
14	Fakir Mohan Sahoo (Revised)	14	2346=00	23,79,173.00	28152	2,19,223.00	26,26,548.00	13,158.00	26,13,390.00	
15	Rakesh Singla (Revised)	15	2002=00	2,34,744.00	24024	1,481.00	2,60,249.00	13,455.00	2,46,794.00	
16	Susama Sharma(Revised)	16	2004=00	5,67,830.00	24048	59,303.00	6,51,181.00	60,330.00	5,90,851.00	
17	Dr. Rebati Kanta Das	17	785=00	2,23,349.00	9420	23,328.00	2,56,097.00	7,293.00	2,48,804.00	
18	Orissa State Civil Supply Co-op Ltd	18	780=00	3,65,749.00	9360	38,098.00	4,13,207.00	5,577.00	4,07,630.00	
19	Orissa State Civil Supply Co-op Ltd	19/20	2965=00	11,28,225.00	35,580.00	1,17,726.00	12,81,531.00	19,800.00	12,61,731.00	
20	Dr. Rebati Kanta Das	21/22/23	4445=00	15,38,042.00	53,340.00	1,60,546.00	17,51,928.00	38,454.00	17,13,474.00	
21	Hemant Kumar Choudhury	24	1012=00	6,63,487.00	12,150.00	57,357.00	7,32,994.00	0	7,32,994.00	
22	T.P. Bhagat	25	1820=00	4,53,624.00	21,840.00	0	4,75,464.00	0	4,75,464.00	
23	Sasmita Prusty	26	9400=00	2,62,255.00	1,12,800.00	0	3,75,055.00	0	3,75,055.00	
24	Manas Ranjan Das	27	698=00	6,46,483.00	8,376.00	60,022.00	7,14,881.00	0	7,14,881.00	
25	Gousi Khan	28	1419=00	4,34,438.00	17,028.00	26,707.00	4,78,173.00	24,800.00	4,53,373.00	
26	Alok kumar Mohanty	29	1177=00	44,664.00	14,124.00	4,119.00	62,907.00	28,000.00	34,907.00	
27	MA. Nawaz (Revised)	30	1177=00	8,04,474.00	14,124.00	83,538.00	9,02,136.00	16,556.00	8,85,580.00	
28	Prakash Ch. Choudhury	31	1177=00	2,06,650.00	14,124.00	7,351.00	2,28,125.00	46,272.00	1,81,853.00	

29	Md. Sirazual Haque	32	1177=00	10,66,090.00	14,124.00	1,10,710.00	11,90,924.00	16,000.00	11,74,924.00
30	Baburam Singh Damage	33	1177=00	2,24,225.00	14,124.00	9,666.00	2,48,015.00	32,988.00	2,15,027.00
31	Sanjukta Tripathy Damage	34	1177=00	6,09,411.00	14,124.00	62,594.00	6,86,129.00	33,630.00	6,52,499.00
32	Pranati Prasad	35	1177=00	2,01,972.00	14,124.00	21,504.00	2,37,600.00	0	2,37,600.00
33	Sumeet Sen	36	1177=00	7,18,267.00	14,124.00	75,102.00	8,07,493.00	0	8,07,493.00
34	Satyaki Ghosh(Revised)	37	1056=00	1,34,777.00	12,672.00	2,724.00	1,50,173.00	8,700.00	1,41,473.00
35	Ahalya Pradhan	101	1290=00	9,29,650.00	15,480.00	94,822.00	10,39,952.00	45,000.00	9,94,952.00
36	Orissa State Taser Silk Co-Op Society	102	1290=00	1,73,364.00	15,480.00	3,024.00	1,91,868.00	0	1,91,868.00
37	West Bengal State Handicraft Co.Op.Society (Revised)	103	1290=00	1,47,060.00	15,480.00	0	1,62,540.00	10,320.00	1,52,220.00
38	Rajani Kanta Mohanty	104	1290=00	5,25,877.00	15480	39325	5,80,682.00	10,320.00	5,70,362.00
39	Prafulla Ku. Sahoo	105	1290=00	916	15480	95	16,491.00	15,480.00	1,011.00
40	UPICA	107/ 108		0	0	0	0	0	0
41	Sanghamitra Sahoo	106	2709=00	5,51,613.00	32508	58503	6,42,624.00	0	6,42,624.00
42	Pravat Nalin Singh	109	1290=00	1,49,235.00	15480	199	1,64,914.00	11,965.00	1,52,949.00
43	Ritadevi Bhagat	110/ 111	2580=00	9,89,267.00	30,960.00	1,03,877.00	11,24,104.00	0	11,24,104.00
44	Asish Ku. Das	112	1290=00	4,37,876.00	15,480.00	45,872.00	4,99,228.00	11,650.00	4,87,578.00
45	Kamal Kumar Das	113	2025=00	5,96,319.00	24,300.00	61,299.00	6,81,918.00	32,000.00	6,49,918.00
46	B.S.Jagatdeo	120	1130=00	1,92,636.00	13,560.00	5,260.00	2,11,456.00	8,216.00	2,03,240.00
47	Bharat Petroleum Corp. Ltd.	2/L	5000=00	3,17,192.00	60,000.00	33,312.00	4,10,504.00	55,000.00	3,55,504.00
48	Suvendu Mohanty	3/L	267=00	88	3,204.00	0	3,292.00	2,940.00	352
49	Gandharb Khatua	4/L	175=00	0	2,100.00	0	2,100.00	2,100.00	0
50	Rajshree Mohanty	116		0	0	0	0	0	0
51	Prasant Kumar Sahoo	5/L	1150=00	0	13,800.00	0	13,800.00	13,800.00	0
52	Pradep Kumar Sahoo	114	3600.00	0	43200	0	43200	43200	0
53	Pradeep Kumar Sahoo	115	3600.00	0	43200	0	43200	43200	0
54	Prakash Kumar Sahoo	116	3600.00	0	43200	0	43200	43200	0
	Total-		100616.00	22637978	12,34,122.00	1987170	2,58,59,270.00	9,99,067.00	24860203

(9) DEMAND COLLECTION & BALANCE OF OLD JAIL MARKET COMPLEX, BUXIBAZAR FOR THE YEAR 2016-17.

SL.No.	Name of the allottees	Monthly Licence fees	Opening balance as	Current demand	Current interest as	Total Demand	Collection 01.04.016	Balance outstanding
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		(Amount Rs.)	on 01.04.16 Amount (Rs)	1.4.16 to 31.3.17Amount (Rs)	on 31.3.17	As on 31.3.17	to 31.03.17 Amount (Rs)	as on 31.03.2017 (Amount Rs.)
1	State Bank of India	1,28,046.00	0	0	0	0	0	0
	Total		0	0	0	0	0	0

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

FOR THE YEAR 2016-17

Sl. No.	Name of the allottees	Shop Room No.	Monthly Licence Fees Amount (Rs)	Opening balance as on 01.04.16 Amount (Rs)	Current demand Amount (Rs)	Current interest	Total Demand As on 31.3.17	Collection during 2016-17 Amount (Rs)	Balance Outstanding -ing as on 31.03.2017 Amount (Rs)	Remarks
01	Susila Bhagat	01	200/-	29717	-	-	29717	-	29717	
02	Kailash Ch. Barik	02	200/-	34620	-	-	34620	-	34620	
03	Arjun Barik	03	200/-	32346	-	-	32346	-	32346	
04	Yusuf Khan	04	200/-	21399	-	-	21399	-	21399	
05	Sarat Ch. Mulia	05	200/-	30816	-	-	30816	-	30816	
06	Dhaneswar Mulia	06	200/-	37187	-	-	37187	-	37187	
07	Purna Chandra Sahoo	07	200/-	59903	-	-	59903	-	59903	
08	Rajashree Mohanty	08	200/-	49977	-	-	49977	-	49977	
09	Kailash Ch. Sahoo	09	200/-	48547	-	-	48547	-	48547	
10	Harekrushna Sahoo	10	200/-	49896	-	-	49896	-	49896	
11	Hari Sahoo	11	200/-	52941	-	-	52941	-	52941	
12	Jagu Sahoo	12	200/-	51203	-	-	51203	-	51203	
13	Hrudananda Dey	13	200/-	51308	-	-	51308	-	51308	
14	Abdul Manan	14	200/-	81753	-	-	81753	-	81753	
15	Suban Barik	15	200/-	75101	-	-	75101	-	75101	
16	Basudev Parida	16	200/-	55433	-	-	55433	-	55433	
17	Debendra Dey	19	200/-	71814	-	-	71814	-	71814	
18	Basudev Patra	18	200/-	70903	-	-	70903	-	70903	
19	Subhransu Mishra	17	200/-	17951	-	-	17951	-	17951	
20	Natabar Swain	20	200/-	81702	-	-	81702	-	81702	
21	Antaryami Subudhi	21	200/-	80335	-	-	80335	-	80335	
22	B. Suryanarayan	22	200/-	75017	-	-	75017	-	75017	
23	Kalandi Behera	23	200/-	56036	-	-	56036	-	56036	

24	Kalandi Behera	24	200/-	75516	--	75516	-	75516	
25	Abhimanyu Sahoo	25	100/-	61339	-	61339	-	61339	
26	Alekh Chandra Sahoo	26	200/-	65882	-	65882	-	65882	
27	Jadumani Khatua	28	200/-	44148	--	44148	-	44148	
28	Rajkishore Mishra	29	200/-	31929	-	31929	-	31929	
29	Nabakishore Sahoo	27	200/-	35123	-	35123	-	35123	Locked on 20.09.89
30	Natabar Sahoo	30	200/-	31187	-	31187	--	31187	
31	Manmohan Mulia	31	200/-	37292	-	37292	-	37292	
32	Nath Behera	32	100/-	101094	-	101094	-	101094	recalculation
33	Bishnu Ch.Sahoo	33	200/-	47956	-	47956	-	47956	
34	Prana Krishna Sahoo	34	200/-	37003	--	37003	-	37003	
35	Jabbar Adamji	35	200/-	79680	-	79680	-	79680	
36	Naba Kishor Sahoo	36	200/-	41375	-	41375	-	41375	
37	Mahammad Bux	37	200/-	30803	-	30803	-	30803	
38	Dinabandhu Sahoo	39	100/-	8169	-	8169	-	8169	
39	Hamid Khan	38	200/-	60564	--	60564	-	60564	
40	Ali Mohammad	40	200/-	64715	-	64715	--	64715	
41	Sarat Ku. Sahoo	41	200/-	34933	-	34933	-	34933	
42	Md.Ibrahim	42	200/-	64889	-	64889	-	64889	
43	Prahallad Das	43	200/-	44861	-	44861	-	44861	
44	Dr.Dhurba Ch.Pattnaik	44	200	527485	-	527485	-	527485	Revised calculation made
45	Sayeed Kasim	45	200	36757	--	36757	-	36757	
46	Sk. Kadar Bux	46	200	36186	-	36186	-	36186	
47	Sk. Ahammad Bux	47	200	40007	-	40007	-	40007	
48	Lalmohan Nayak	48	200	44813	-	44813	-	44813	
49	Sk. Nimatullah	49	200	32203	-	32203	-	32203	
50	Kartik Ch. Das	50	200	40602	-	40602	-	40602	
51	Sayeed Amin	51	200	42717	-	42717	-	42717	
52	Md. Gyasyddin	52	200	35867	-	35867	-	35867	
53	Md.Hussain	53	200	56336	--	56336	-	56336	
54	Samir Khan	54	200	41978	-	41978	-	41978	
55	Md. Sayeed	55	200	32659	-	32659	-	32659	
56	Judhistir Khatua	56	200	52262	-	52262	-	52262	
57	Mohavir Pr. Goel	57	200	30274	-	30274	-	30274	
58	Ganesh pr. Sahoo	58	200	53501	-	53501	-	53501	
59	Nazir Bux	59	200	47121	-	47121	-	47121	

60	Sk Gulab Nabi	60	200	67968-	-	67968	-	67968	
61	Nabi Bux	62	200	51326-	-	51326	-	51326	
62	Sk Rasid	63	200	66094-	-	66094	-	66094	
63	Kasim Akarim	64	200	68380-	-	68380	-	68380	
64	Fayazul Haque	65	200	54440-	-	54440	-	54440	
65	Sudhiir Ku. Sahoo	66	200	51921-	-	51921	-	51921	
66	Sk Guamuruddin	67	200	110225-	-	110225	-	110225	
67	G. Govinda Rao	68	200	65445-	-	65445	-	65445	
68	G.Zahiruddin Khan	69	100	40540-	-	40540	-	40540	
69	Abdul Raheman	70	200	54026-	-	54026	-	54026	
70	Sanatan Samal	71	200	34018-	-	34018	-	34018	
71	Bhramarbar Sahoo	72	200	64375-	-	64375	-	64375	
72	Krishna Ch. Sahoo	73	200	41861-	-	41861	-	41861	
73	Bhikari Sahoo	74	200	77354-	-	77354	-	77354	
74	Ganesh Behera	75	200	59159-	-	59159	-	59159	
75	Arjun Behera	76	200	29596-	-	29596	-	29596	
76	Md. Ibrahim	77	200	102700--	-	102700	-	102700	
77	Damodar Sahoo	79	200	23115-	-	23115	-	23115	
78	Shyam Sundar Sahoo	80	200	21668-	-	21668	-	21668	
79	Bijay Ku. Panigrahi	81	200	36434-	-	36434	-	36434	
80	Govinda Ch.Sahoo	82	200	74072-	--	74072	-	74072	
81	Shyamsundar Sahoo	83	200	59616-	-	59616	-	59616	
82	Nrusingh Ch. Singh	86	100	57176	-	57176	-	57176	
83	Pradeep Kumar Sahoo	87	200	80354-	-	80354	-	80354	
84	Hadibandhu Sahoo	88	200	31936-	-	31936	-	31936	
85	Abdul Sahar Ahammad	90	200	45127-	-	45127	-	45127	
86	Bhasa Baig	91	100	92198	-	92198	-	92198	
87	Fagu Barik	92	200	69689-	--	69689	-	69689	
88	Balaram Sahoo	93	200	55240	-	55240	-	55240	
89	Chandra Sekhar Sahoo	94	200	69024--	-	69024	-	69024	
90	Basant Ku. Sahoo	95	200	39086-	--	39086	-	39086	
91	Bhaskar Pradhan	96	200	54421-	-	54421	-	54421	
92	Abdul Sattar	61	200	52509-	-	52509	-	52509	
93	Dayanidhi Mohanty	89	200	63825-	-	63825	-	63825	
94	Kasinath Prusty	78	300	4413	-	4413	-	4413	
	TOTAL BALANCE			5334462	0 0	5334462	0	5334462	

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

With effect from 01.04.2016 to 31.03.2017.

Sl. No.	Name of the allottees	Shop Room No.	Monthly Licencee Fees Amount (Rs)	Opening balance as on 01.04.16 Amount (Rs)	Current demand Amount (Rs)	Current interest	Total Demand As on 31.3.17	Collection during 2016-17 Amount (Rs)	Balance Outstanding -ing as on 31.03.2017 Amount (Rs)	Remarks
01	Nabaghan Dalai.	01	100=00	34307-			34307-		34307	
02	Bhuban Swain.	02	100=00	38552-			38552-		38552	
03	Lingaraj Mallick.	03	100=00	30224-			30224-		30224	
04	Usman khan.	04	50=00	58603-		0	58603-		58603	
05	Khetrabasi Subudhi.	05	100=00	33160-			33160-		33160	
06	Rahim Baig.	06	50=00	26331-			26331-		26331	
07	Mani Dey.	07	100=00	32680-			32680-		32680	
08	Arakhit Rout.	08	100=00	21437-			21437-		21437	
09	Dillip Ku.Sahoo.	10	100=00	20272-			20272-		20272	
10	Ashalata Rout.	11	100=00	25112-			25112-		25112	
11	Md.Amirullah.	13	100=00	38209-			38209-		38209	
12	Sk Himayun.	14	100=00	25533-			25533-		25533	
13	Kartik Chandra Panda	15	100=00	38608-			38608-		38608	
14	Ahamad Baig.	16	100=00	33098-			33098-		33098	
15	Mahammad Hussain.	17	50=00	13021-		0	13021-		13021	Paid 2100/- in Nov-15
16	P.A. Gongaraju.	18	100=00	38396-			38396-		38396	
17	P. Appolo Naidu.	19	100=00	27512-			27512-		27512	
18	Rajib Lochan Das.	20	100=00	36974-			36974-		36974	
19	Sk. Hussain.	21	100=00	36269-			36269-		36269	
20	H.M. Rafique.	22	100=00	24470-			24470-		24470	
21	Niranjan Das.	23	100=00	33945-			33945-		33945	
22	Sk. Sallim.	24	100=00	0	0	0	0	0	0	
23	Sk Hafizullah.	25	100=00	30331-			30331-		30331	
24	Sk Tayub.	26	100=00	33624-			33624-		33624	
25	Ali Baig.	27	100=00	33624-			33624-		33624	
26	Imam Baig.	28	100=00	23315-			23315-		23315	
27	Hussain Khan.	29	100=00	32532-			32532-		32532	
28	Harmohan Mallick.	30	100=00	36872-			36872-		36872	

29	Deba Parida.	31	100=00	40012-	-	40012-	40012
30	Hari Rout.	32	100=00	21132-	-	21132-	21132
31	Md. Sahid.	33	100=00	33764-	-	33764-	33764
32	Akshya Ku. Nayak.	34	100=00	25822-	-	25822-	25822
33	Durga Charan Sahoo.	36	100=00	36729-	-	36729-	36729
34	Mahendra Dey.	35	100=00	29634-	-	29634-	29634
35	Subash Ch. Mohanty.	38	50=00	44761-	0	44761-	44761
36	Sk. Fakir.	39	100=00	40873-	-	40873-	40873
37	Rajendra Agarwalla.	B/41	50=00	38951-	0	38951-	38951
38	Hadibandhu Sahoo.	44	50=00	1221-	0	1221-	1221
39	Abdul Rahim.	45	100=00	40842-	-	40842-	40842
40	Md. Iqbal.	46	100=00	40098-	-	40098-	40098
41	Umar Khan.	47	100=00	27365-	-	27365-	27365
42	Ram Chandra Dalai.	48	50=00	51112-	0	51112-	51112
43	K.C. Behera.	49	50=00	51440-	0	51440-	51440
44	Jogendra Behera.	58	100=00	34024-	-	34024-	34024
45	Nilamani Behera.	59	100=00	22212-	-	22212-	22212
46	Chakradhar Behera.	60	50=00	53420-	0	53420-	53420
47	Braja Kishore Behera.	61	100=00	17032-	-	17032-	17032
48	Uchhab Sahoo.	62	100=00	43265-	-	43265-	43265
49	Sk Babu.	65	100=00	42201-	-	42201-	42201
50	Sk Babu.	66	100=00	35037-	-	35037-	35037
51	Sk Ishaqul.	67	100=00	34663-	-	34663-	34663
52	Sk Raheman.	68	100=00	29450-	-	29450-	29450
53	Fakir Mulia.	69	100=00	39011-	-	39011-	39011
54	Sk Samasar.	72	100=00	38877-	-	38877-	38877
55	Sk Bapu.	73	100=00	39079-	-	39079-	39079
56	Ayub Ali.	74	100=00	25777-	-	25777-	25777
57	Fazal Mohammed.	75	100=00	33322-	-	33322-	33322
58	Sk Idu.	76	100=00	28467-	-	28467-	28467
59	Sk Yakub.	77	100=00	28029-	-	28029-	28029
60	S.A.Rammad.	78	100=00	31808-	-	31808-	31808
61	Sk Safique.	79	100=00	25413-	-	25413-	25413
62	Sk Roshan.	80	100=00	28457-	-	28457-	28457
63	Sk Hassan.	81	100=00	19738-	-	19738-	19738
64	Narendra Parida.	82	100=00	35323-	-	35323-	35323
65	R.C. Behera.	83	100=00	36294-	-	36294-	36294
66	Laxmidhar	84	100=00	67698-	-	67698-	67698

	Behera								
67	Ali Behera	85	100=00	37421-	-	37421-	37421		
68	Naba Behera	86	100=00	30929-	-	30929-	30929		
69	Dhobani Behera.	87	100=00	47120-	-	47120-	47120		
70	Laxmidhar Dalal.	89	100=00	40471-	-	40471-	40471		
71	Hari Parida.	B/90	100=00	24657-	-	24657-	24657		
72	Ram Chandra Sahoo.	91	100=00	20253-	-	20253-	20253		
73	Kumar.Behera.	88	100=00	36211-	-	36211-	36211		
74	Gandharba Sahoo.	92	100=00	35340-	-	35340-	35340		
75	Gandharba Behera.	93	100=00	18504-	-	18504-	18504		
	Total		7050=00	2460270	0	0	2460270	0	2460270

13.3 - Abstract of DCB Position of Ground Rent of different Sectors of CDA for the period during 2016-17

The abstract of demand ,collection & balance position of ground rent for different sectors of CDA,Cuttack for the period from 1.04.2016 to 31.03.2017 is furnished below:-

Abstract of DCB Position of Ground Rent of different Sectors of CDA for the period during 2016-17

Category of Sector	O.B as on 1.4.16	Current Demand	Outstanding Demand as on 31.03.2017	Arrear + Current Collection	Interest	Total Collection during 2016-17	Balance Outstanding Demand as on 31.03.2017
Sector-1	32076582	1997132	34073714	5858224	185346	6043570	28030144
Sector-6	1131019	374660	1505679	387308	48571	435879	1069800
Sector-7	578397	203893	782290	320020	49761	369781	412509
Sector-8	377976	266845	644821	232827	25386	258213	386608
Sector-9	597065	326695	923760	268426	24348	292774	630986
Sector-10	474246	257626	731872	259034	27812	286846	445026
Sector-11	935350	597778	1533128	541258	54493	595751	937377
Sector-12	216000	15000	231000	216000	15000	231000	0
Sector-13	2063502	817264	2880766	565332	79665	644997	2235769
Market Complex	424205	61983	486188	60360	8899	69259	416929
Total	38874342	4918876	43793218	8708789	519281	9228070	34565148

The above table depicts that there has been very poor Collection during the year 2016-17 in comparison to the actual demand till the close of the

financial Year. As against the total demand of Rs**43793218.00** a sum of Rs**9228070.00** has been collected during the year 2016-17, leaving a huge balance of Rs **34565148.00**. It is revealed that this huge amount of outstanding balance is due to non collection of arrears for years together. No sincere efforts have yet been taken for Collection of arrears Rents. Therefore it is suggested that suitable and sincere steps may be taken for Collection of outstanding dues including current demand.

No written compliance was furnished, but effective steps as necessary may be taken to streamline the collection as discussed at the Exit Conference.

Sector-1					
Category	Outstanding for 2016-17	Arrear+ Current Collection	Collection towards Interest	Total Collection during 2016-17	Balance Demand as on31.03.2017
Commercial	34073714	5858224	185346	6043570	28030144
Total	34073714	5858224	185346	6043570	28030144

Sector-6					
Category	Outstanding for 2016-17	Arrear+ Current Collection	Collection towards Interest	Total Collection during 2016-17	Balance Demand as on31.03.2017
B	308315	110874	15671	126545	181770
C	215298	68247	6731	74978	140320
D	199883	48605	7810	56415	143468
E	23260	10425	4107	14532	8728
F	112362	36122	6985	43107	69255
G	33550	10212	1122	11334	22216
Bhabani Duplex	26097	8305	4135	12440	13657
Commercial	586914	94518	2010	96528	490386
Total	1505679	387308	48571	435879	1069800

Sector-7					
Category	Outstanding for 2016-17	Arrear+ Current Collection	Collection towards Interest	Total Collection during 2016-17	Balance Demand as on31.03.2017
C	55116	17027	2142	19169	35947
D	87552	39470	4565	44035	43517
E	93355	32158	2306	34464	58891
F	204795	68061	3179	71240	133555
G	53873	31284	1841	33125	20748
7MC	25558	10101	1795	11896	13662
Institute	190511	104544	30433	134977	55534
CM 1to8	71530	17375	3500	20875	50655
Total	782290	320020	49761	369781	412509

Sector-8					
Category	Outstanding for 2016-17	Arrear+ Current Collection	Collection towards Interest	Total Collection during 2016-17	Balance Demand as on31.03.2017

B	144975	49281	5788	55069	89906	
C	232779	73080	7424	80504	152275	
D	81314	34424	3975	38399	42915	
F	154556	48755	5699	54454	100102	
Bhabani Duplex	8952	7042	500	7542	1410	
Institute	22245	22245	0	22245	0	
Total	644821	234827	23386	258213	386608	

Sector-9

Category	Outstanding for 2016-17	Arrear+ Current Collection	Collection towards Interest	Total Collection during 2016-17	Balance Demand as on 31.03.2017
B	106520	33195	3245	36440	70080
C	247431	75122	4558	79680	167751
D	150069	74800	5875	80675	69394
E	73730	31085	4260	35345	38385
F	104112	27481	2450	29931	74181
SBI	77543	2241	1089	3330	74213
Institute	137172	22467	2400	24867	112305
Bhabani Duplex	27183	2035	471	2506	24677
Total	923760	268426	24348	292774	630986

Sector-10

Category	Outstanding for 2016-17	Arrear+ Current Collection	Collection towards Interest	Total Collection during 2016-17	Balance Demand as on 31.03.2017
B	129015	39380	3895	43275	85740
C	146040	63212	5981	69193	76847
D	260364	91875	10570	102445	157919
E	8119	4320	745	5065	3054
F	107407	44962	4518	49480	57927
Commercial	80927	15285	2103	17388	63539
Total	731872	259034	27812	286846	445026

Sector-11

Category	Outstanding for 2016-17	Arrear+ Current Collection	Collection towards Interest	Total Collection during 2016-17	Balance Demand as on 31.03.2017
B	195683	65418	5005	70423	125260
C	290748	120321	14524	134845	155903
D	677480	212000	20212	232212	445268

E	181311	65700	9315	75015	106296
F	142080	52543	4216	56759	85321
Commercial	45826	25276	1221	26497	19329
Total	1533128	541258	54493	595751	937377

Sector-12					
Category	Outstanding for 2016-17	Arrear+ Current Collection	Collection towards Interest	Total Collection during 2016-17	Balance Demand as on 31.03.2017
Sector-12	231000	150000	81000	231000	0
Total	231000	150000	81000	231000	0

Sector-13					
Category	Outstanding for 2016-17	Arrear+ Current Collection	Collection towards Interest	Total Collection during 2016-17	Balance Demand as on 31.03.2017
B	732769	120305	20514	140819	591950
C	1074291	140981	24213	165194	909097
D	141252	71208	7525	78733	62519
E	539576	97325	10937	108262	431314
F	103710	52834	4218	57052	46658
Commercial	289168	82679	12258	94937	194231
Total	2880766	565332	79665	644997	2235769

Market Complex					
Category	Outstanding for 2016-17	Arrear+ Current Collection	Collection towards Interest	Total Collection during 2016-17	Balance Demand as on 31.03.2017
Sector-6	78757	10254	1280	11534	67223
360 Market Complex	79162	8751	945	9696	69466
Fish & Meat Market Complex	31102	5389	897	6286	24816
Vikash Sadan	141529	12125	1481	13606	127923
Periphery Market Complex	84108	6342	920	7262	76846
Total	414658	42861	5523	48384	366274

13.4 - Abstract of Outstanding Position of Water Tax & Sewerage Tax of different Sectors of CDA for the period during 2016-17

From verification of the concerned Files etc , It was revealed that Sewerage Tax was to be collected upto Jan.2011 , then on wards Sewerage Board took charge. Only arrear collection up to Jan.2011 i.e Outstanding amount is being collected now.

Water Tax was to be collected up to June 2010 , then on wards PHD took charge . Only arrear collection upto June 2010 i.e Outstanding amount is being collected now.

Water Tax & Sewerage Tax Collected and Balance due as on 31.03.2017

Sector No	Sector wise Demand till handing over	Amount Collected till 31.03.2017	Balance Outstanding as on 31.03.2017	No of Allottees	Remarks
Sector-6	4854760	107826	4746934	744 Nos of allottees	
Sector-7	3133244	136186	2997058	534 Nos of allottees	
Sector-8	126152	15980	110172	80 Nos of allottees	
Sector-9	709578	97671	611907	125 Nos of allottees	
Sector-10	121072	9660	111412	171 Nos of allottees	
Sector-11	171909	81029	90880	67 Nos of allottees	
Total	9116715	448352	8668363	1721 Nos of allottees	

It was asked to clarify as to what sort of concrete steps had been taken for collection of such huge outstanding dues as on 31.03.2017 to the tune of Rs 8668363.00.

But no compliance was found to be furnished in this regard till the close of Audit.

Therefore it is suggested that suitable and sincere steps may be taken for Collection of outstanding dues without further delay.

No written compliance was furnished, but effective steps as necessary may be taken to streamline the collection as discussed at the Exit Conference.

13.5 - Irregular Management of the affairs with KZK Developers by CDA Authority leading to uncertainty for Sale of 29 Duplexes of CDA Share resulting in Colossal Loss of CDA Revenue to the tune of Crores-POM No-10/28.10.2017

After a thorough and threadbare study of the following Files pertaining to the subject matter mentioned above , the facts and figures have been enumerated below leading to the ultimate audit findings which is subject to due clarification by the Local Authority :-

- 1) File No-ACT-SCM-1/2002(Construction of Multi Storeyed Residential Building on Joint Venture Basis)
- 2) File No-ACT-SCM-15/09(Supply of Power and Water supply for the Joint Venture Project, Construction of 90Nos of Duplex Houses in Kathajori Enclave at sector -9,Bidanasi)
- 3) File No-Eng. Bld-BD-03/11(Construction of Multi storeyed Duplex Building of KZK Developer at Sec-9)
- 4) File No-ACT-SCM-05/2016(Costing of CDA Share of 29 Duplex Core Houses at Kathajori Enclave,Sector-9,Bidansi)

As revealed from the files under reference ,Joint Venture agreement was signed between CDA & KZK Developers on 11.06.2004 to erect 90 Duplexe houses on CDA Land measuring Ac5.77 having super build up land area of 14116.56 Sq Mtr over residential plot area of

18727.509 Sq Mtr as per the Lay out Plan and the sample building Plan approved by the Authority. It is Govt. Land (as per Check list) & lease has been sanctioned in favour of CDA vide Letter No-53486/24.10.2002. Period of completion of the Scheme/likely date of completion of the Scheme was 2 and half years from the date of issuance of order to work over the site.(Signed by the then V.C & Engineer Member on Dated 19.01.2005). Joint Venture agreement had already been executed on 11.06.2004. In respect of administrative approval , approval of the Authority was accorded in 74 th Meeting held on Dtd 03.01.2004.

The salient features of the agreement signed between the CDA Authority and the KZK Developers are summarized below:-

1) The Duplex houses shall mean 37 nos of A type houses each having 1830 SqFt of super built area in Ground and First Floor and 53 Nos of B Type houses(34 Nos each having 1495 Sqft and 19 Nos each having 1652 Sqft of super built area in ground and First Floor) to be constructed ,erected and completed on the said plot over the residential area of 201508 Sqft.

2) The Authority shall not be liable for any liability incurred by the Builder for construction of the Duplex complex. At per the clause-4 (a) ,the Builder shall be solely responsible for investment of Funds required for completing the construction of the Duplex houses and providing it with electrical installation, sanitary and plumbing facilities, doors and windows with Grill, Flooring internal black top roads, water supply facilities, drainage facilities, sewerage disposal system, Installation of electric poles for getting electric connection to individual Duplex houses ,street lights and land scapping etc within a period of 2 and half years from the date of 30 days after approval of the plan or handing over of the physical possession of the said plots whichever is latter.

3) As per the Clause-(9) , the Builder shall , on completion of the Building in all respects to the satisfaction of the Authority , put the Authority in undisputed and satisfactory possession of the proportionate allocation of the Authority's share as detailed out in the Third Schedule ,Part-I , together with all proportionate rights in the common parts and facilities being 32.1% of the total built up area and residential plot area. Authority allocation shall mean 32.1% of the total built up area and residential plot area of the 90 Nos of Duplex Houses to be constructed on the said plot i.e CDA's Share 32.1% and Builders Share 67.9% out of 90 nos of Duplexes to be constructed.

4) While as per the Clause -16, it was made clear that the Authority would be allotted it's allocation of choice within the time prescribed for completion of the Construction of Duplex houses on the said Plot, at the Clause no-30, it was stipulated that the Builder undertakes to complete the construction within 2 and half years to be calculated from the 30

days after approval of the plan or after the physical handing over possession of the said plot by the Authority whichever is latter. In case the Builder fails to complete the houses within the time stipulated , frustrating the project , the Authority shall be entitled to revoke the agreement and resume possession of the land. The Authority shall also not be liable to indemnify the amounts collected by the Builder and the Builder will be solely responsible for the same.

6) As per the Clause -25, the initial deposit of Rs 50000.00 by the Builder at the time of submission of offer shall be refunded after completion of the Duplexhouses without any interest. The same shall be forfeited in case the Builder fails to complete the Duplex houses or violates any terms of this agreement.

After the decision in 106th Authority meeting held on 2.12.2014 , a meeting of the committee constituted for taking over possession of the CDA's Share and representation of KZK Developers was convened on 29.05.2015, where in It was discussed ,decided and agreed upon between all the parties that KZK Developers would pay the differential cost of Rs 14105844.00 and a supplement agreement would be executed between CDA & KZK Developers pursuant to which KZK Developers deposited Rs 50Lacs Vide DD No067006 & 054047 on 24.02.2016 .

In the 111th Authority Meeting held on 27.02.2016 at 11AM in the Secretariate Chamber of the Hon'ble Minister ,Housing and Urban Development Odisha,BBSR ,In Item No 15/105 Dtd 27.02.2016 regarding delivery of CDA Share of Duplex houses in Sector-9,constructed by the M/S KZK Developers , the then Vice Chairman had opined that the differential cost of houses worked out at Rs 14105844.00 was not realistic and needs to be examined again along with the following decisions having been taken there in-:

1) HUDCO would be requested to work out the differential cost of the Core Houses vis-a vis the terms of agreement for handing over the furnished houses.

2) The terms & conditions of the agreement would be examined to find out the breach of agreement for taking further legal action in the matter.

3) Pending above , the CDA would take over the possession of the CDA Share of the Core Houses and other Infrastructure facilities developed by the JV Partner and take necessary action for disposal of the Core Houses through Auction .

M/S KZK Developers was requested in Lt No-3734/CDA/Dt 03.05.2016 to hand over the physical possession of CDA Share of Core Houses within 15 days and to intimate the exact date of handing over /taking over of possession and to comply the necessary requirements to facilitate the possession

Taking exception to the decisions taken at the 111th Authority meeting dated 27.02.2016, KZK Developers vide their Lt No---/Dated 12.05.2016 insisted that it would deliver the core houses to CDA and proportional cost for the balance work in tune with the valuation of the work reached by the in-house committee as per the decision taken in the 97th Authority meeting held on 20.09.2011 .

As will be evident from the File the Land Officer ,CDA has already taken over the possession of 29 nos of CDA Share of Plots with Duplex Core houses from the JV Partner, M/S KZK Developers on 29.07.2016. The Law Officer ,CDA was requested to find out the breach of agreement

and propose for taking legal action in the matter vide UOI No-46/PM(Scheme)/2.05.2016.The Law Officer CDA had submitted his opinion vide UOI No-88/legal/18.06.2016(Annexure-B),which was found missing in the File itself and also not produced to as well.

M/S KZK Developers had also refused to accept the fresh determination of differential cost by HUDCO in their letter stated above.

It is pertinent to mention here that the in house committee for finalization of the differential cost of CDA Share of 29 Duplex core houses in it's meeting on Dtd 04.06.2014 , had calculated by taking into consideration the average rate of work items as per Schedule of Rate 2010 and 2013 . The final differential cost so calculated stood at Rs 14105844.00.Attendance Sheet of the Members of the Committee (As constituted in the 106th Authority Meeting held on 02.12.2014 vide Item No-15/105) meeting held on 29.05.2015 at 3 PM is furnished below;

Sl No	Name of the Member	Designation of the Official	Remarks
1	Dr Ajit Mishra	Joint Secy. To H&UD	
2	A.K.Panigrahy	Chief Engineer,Housing Board	
3	Suvendu Mishra	Director Town Planner	
4	S.N.B. Chudamani	Engineer Member	
5	G.S.Bhuyan	Planning Member	
6	T.K.Mohanty	JV Partner ,M/S KZK Developers	

Further, it is most important to point out here that as can be perused from the Notes Sheet Page 496 to 497 of the File No -ACT-SCM-1/2002 along with the Letter No 8951/HUD Dated 7.04.2005 , N.C.Vasudevan, IAS, Commissioner cum Secretary, H&UD, Department Govt.of Odisha, had written to the then Vice Chairman ,CDA, Cuttack regarding the serious irregularities concerning the Project-"Construction of HIG/MIG Duplex Houses in Sector-9,Bidanasi,CTC by the KZK Developers " , the essence of which is encapsulated below :-

1) The CDA before undertaking the Scheme should have taken the home excercises by giving the comparative picture whether the sale of Plots to the extent of 5.77 acres now to be handed over to the Developers would cost more or 32.1% offer of the built up space of the Developer would be more. This exercise was badly required in order to know the gain side of the CDA to which normally it was to be bended. Because by doing so ,CDA should know , what was alternative gain ?

2) The Authority in it's 74th meeting held on 3.01.2004 had approved the offer of M/S KZK Developers by observing that since there was no provision in the ODA Rules for approval of Joint Venture Project by the State Govt, so there was no requirement of taking Govt. approval for the Joint Venture Project before entering into agreement.

3) As per the letter of Engineer Member, CDA bearing no 1783/Dtd 19.01.2005, It had been communicated that CDA had already entered into the agreement for this Joint Venture Project with M/S KZK Developers.

4) No doubt ,construction of HIG/MIG Duplex houses in Sector-IX was a joint venture Project. Still then this construction work on Joint Venture in general and after all was a Scheme of the CDA which should have been approved by the Govt. as contemplated in sub Rule -4 of Rule -25 of ODA Rules 1983.

5) Similarly, provision-B of Rule 60(2) of ODA Rules 1983 envisageed that a Contract involving an expenditure exceeding Rs 1Crore would not be made without the previous sanction of the State Govt. In other words without taking prior approval of the Govt. in connection with the Scheme the CDA had already entered into agreement with the Developers which was out and out contrary to the provisions of the Law and hence was not tenable.

6) So the CDA should have taken all the precautionary measures as stated above before entering into agreement with the Developers/Builders .This showed the fiscal indiscipline and irregularities on the part of the CDA.

7) Lastly since the agreement had already been made by CDA with the Developers M/S KZK Developers to undertake the Works, the Commissioner cum Secretary,H&UD Department,Govt.of Odisha took serious cognizance of the fact by observing in the letter itself ,” then what is the fun of submitting the proposal at this belated stage ? It is just like coming of the Doctor after death of the patient .”

It is therefore undeniably clear that the Joint Venture made with the KZK Developers violates the stated and settled Rules right from the inception as it has been taken serious exception to by the Govt.in H&UD Department.

The then Vice Chairman, CDA was requested to comply these issues as elaborated above so as to take up this matter at Govt. Level.

The then V.C,CDA ,Sri B.C.Swain ,IAS replied to the Commissioner cum Secy, to Govt,H&UD as details furnished below;

The then V.C, Sri B.C.Swain,IAS replied to the Commissioner Cum Secretary to Govt,H&UD as details furnished below

1	2	3	4	5	6
7 Category of Plot	Size of each Plot	No of Plots	Total Residential Plot Area(In Sq Ft)	Built up Area of each Unit(In Sq Ft)	Total Built up Area (In Sq Ft)
A	60'x40'	19	45600	1830	34770
A1	Old Size	18	48786	1830	32940
B	50'x40'	34	68000	1495	50830
B1	Old Size	19	39122	1652	31388
Total		90	201508	6807	149928
CDA Share of 32.1% of Total Residential Area of 201508Sq Ft.					
1	32.1% of Total Residential Area of 201508Sq Ft.	64684 Sq Ft			
2	32.1% of Total Built up Area of 149928 Sq Ft.	48127 Sq Ft			
Comparative Cost effective study on probable Receipt on Sale of CDA Share of Residential Area and Built up Area					
A	Residential Area Cost	At the rate 113.00 per Sq Ft as per Office Order No-11307/CDA,02.05.2003	But as per Lt No13214/28.5.2004 of Secy,CDA, the rate of land was @130.00 per Sq Ft (So as taken in Audit)	But as per Lt No13214/28.5.2004 of Secy,CDA, the rate of land was 166.00 per Sq Ft for the year 2004-05 for Residential Purpose(So as taken In Audit)	Remarks
1	Residential Area Cost of 64684 Sq Ft	7309192	8408920	10737544	

B	Built up Area Cost	At the rate of 500.00 per Sq Ft			
2	Built up Area Cost of 48127 Sq Ft	24063500	24063500	24063500	
	Total (A+B)	31372692	32472420	34801044	

	At the rate 113.00 per Sq Ft as per Office Order No-11307/CDA,02.05.2003	At the rate 130.00 per Sq Ft as per Rate of 2004-05	At the rate 166.00 per Sq Ft as per Rate of 2004-05 for Residential Purpose(In Audit)	Remarks
II				
	28400000	32666920	41713144	
Total Receipt on Sale of entire G.H Plot of Ac 5.77 or say 251284 Sq Ft				
	Profit	Loss	Loss	
	2972692	-194500	-6912100	
Conclusion of Loss/Profit				

N.B- At the time of execution of the Joint Venture Agreement that was on 11.06.2004, the rate of Land was 130. 00 per Sq Ft for group Housing while It was Rs 166.00 per Sq Ft for Residential Purpose as stated above. But in reply to the Govt., CDA has calculated the prospect of Profit and Loss by taking into consideration the rate of 113.00 per Sqft for group housing purpose applicable for the year 2003-04. It is totally unjustified to adopt for a contract entered into in 2004-05. The so called profit of Rs 2972692.00 as communicated to Govt. is unreasonable on face of it ,while in fact the loss was of Rs 194500.00 and Rs 6912100.00 respectively as deduced from the above

I	The then V.CCDA ,Sri B.C.Swain ,IAS had again taken steps to ensure a reassessment regarding the prospect of Profit and Loss of CDA Share of Duplexes after 2 and half Years as follows :-			
1	Residential Area Cost of 64684 Sq Ft at the rate 271.00 per Sq ft	17529364		
2	Built up Area Cost of 48127 Sq Ft at the rate of	3850160		

800.00 per Sq ft	
Total	56030964

II The then V.C has Calculated the Plot cost after 2 and half Years as follows in obedience to Letter No 11126/HUD/4.05.2005 regarding preparing and furnishing the Financial Analysis of the Project to the H&UD Deptt.

		At the rate of 198.00 per Sq Ft for Developed land	In Audit taking the rate as 271.00 per Sq Ft for residential Area as incorporated at SI -1 above	
	Total Receipt on Sale of entire G.H Plot of Ac 5.77 or say 251284 Sq Ft	49754232	68097964	
		Profit	Loss	
	Conclusion of Loss/Profit	6276732	-12067000	

III Here a different rate of Rs 198.00 per Sq Ft was incorporated as Under- Developed land Cost instead of Rs 271.00 per Sq Ft i.e rate of land meant for Residential Purpose .In the 1st Calculation of Loss and Profit as submitted to Govt. (Supra), the uniform rate of Rs 113.00 was incorporated for Land Cost. But here the rate of 198.00 per Sq Ft was taken into calculation instead of Rs 271.00 per Sq Ft to justify the Profit of Rs 6276732.00 under the pretext of under developed Land ,where as the CDA was at a loss of Rs 12067000.00 as calculated above in Audit. The reduced rate of adopting Rs 198.00 per Sq Ft for the total Land of 251284 Sq Ft(Acr 5.77) at variance with the rate of Rs 271.00 per Sq Ft relating to CDA Share of Duplex land area of 64684 Sq Ft is in itself contradictory and it defies all reasons.

C Tentative Price of Duplexes as assessed & reported by KZK Developers vide it's Letter No 106/06 Dt 9.03.2006 to CDA.

Category	Plot Area in Sq Ft	Land Cost per Sq Ft	Built up area in Sq Ft	Built up area per Sq Ft	Cost of Houses
A	2400	300	1822	825	2223150
A1	2735	300	1822	825	2323650
B	2000	300	1571	825	1896075
B1	2089	300	1648	825	1986300
C	1800	300	1614	825	1871550

Audit has worked out a Profit and Loss analysis basing upon the rate as mentioned by the KZK Developers vide it's Letter No106/06/Dt 9.03.2006.

1	Residential Area Cost of 64684 Sq Ft at the rate 300.00 per Sq ft	19405200
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2	Built up Area Cost of 48127 Sq Ft at the rate of 825.00 per Sq ft	39704775
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	Total	59109975
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	Total Receipt on Sale of entire G.H Plot of Ac 5.77 or say 251284 Sq Ft at the rate of 300.00 per Sq Ft	75385200
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	Loss as calculated in Audit	
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	Conclusion of Loss/Profit	-16275225
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Here also, even on the basis of the statistical data furnished by the Developers themselves a loss of Rs16275225.00 was calculated to have been sustained by the CDA as per above. But no financial analysis was subsequently prepared by the CDA to ascertain the Profit or Loss .

Hence It will be evident that the amount of Loss was increasing at a rate in direct proportion to the delayed time for completion and handing over of the Duplexes to the CDA.

D At page 306 of the Concerned File No ACT-SCM-15/09, the Land Officer has clarified to the query No-6 regarding present market Value of the said Scheme land that the present Market Value is 60500000 per Acre for as on 1.4.2016 as ascertained from Sub Registrar, Cuttack. Basing upon this fact , Audit has arrived at a Cash analysis of Profit & Loss of CDA as on 1.4.2016 as follows:-

1	Residential Area Cost of 64684 Sq Ft as assessed by the Engineering Member	80602597.7
2	Duplex Plot Cost of 48127 Sq Ft at the rate of 1389.20.00 per Sq ft (as Bench Mark Valuation is 6.05 Crores per Acre of land)	89859012.8
	Total	170461610
	Total Receipt on Sale of entire G.H Plot of Ac 5.77 or say 251284 Sq Ft at the rate of 1389.20 per Sq Ft	349083733
		Loss
	Conclusion of Loss/Profit	-178622123

But no financial analysis was prepared to justify the scope of Profit or Loss while , in fact , the CDA was at a loss of Rs178622123.00 as on 1.4.2016 as calculated above. Again It will be evident that the amount of Loss was increasing alarmingly in direct proportion to the delayed time for complete hand over of the Core Duplexes.

Further the Latest calculation of rate of CDA's Share of Duplexes were made by the CDA Authority for the purpose of sale of the CDA share of Duplexes(29 Nos) at the behest of CDA on a revised calculation of Land cost of the Duplexes as follows :-

The plinth area rate per Sq Ft deriving civil Cost of a Building for preparation of rough Cost estimate as per circular No-47125 /Dtd 28.10.2013 of the Chief Engineer(Bldg) odisha was adopted by the In-House Committee for the CDA Share of Core Houses .After matching the prescribed rate ,the members of the Committee in it's meeting held on 12.01.2017 agreed on the veracity of calculation of the Cost per Sq Ft so determined to be Rs 3095.00 per Sq Ft on the basis of bench mark valuation as on 01.04.2016. The in house Technical Committee comprised the following members :-

- 1) S.N.B Chudamani, Engineering Member
- 2) Sri Gunanidhi Parida,OFS(1),Finance & Accounts Member
- 3) Sri Kabindra Kumar Sahoo,OAS(1),Secretary CDA
- 4) Sri Ramakanta Kar,Administrative Officer
- 5) Md Ishaque,Land Officer
- 6) J.P.Samal,Law Officer
- 7) K.P.Sahoo,Executive Engineer-I
- 8) G.S.Bhuyan,Planning Member

Calculation of Land Cost of Duplexes on the basis of Bench mark valuation(At page 151 & 152 of File No-ACT-SCM-05/2016) was found to be made as follows to transfer the burden of Loss of CDA to the interested Beneficiary instead of putting it on the part of the KZK Developer.

	a	Cost of undeveloped Land as per Bench mark Value amounting to Rs 6059000 per Acre as on 1.4.2016
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	b	So Cost of Buildable Area of 205972 Sq Ft of Land comes to	286095108
	c	Add Development Cost	10792511
		Total Cost	296887619
	d	Add Administrative and Incidental Charges@15% of Development Cost	1618877
		Grand Total	298506496
	e	Less to be realized from the JV Partner	-14105844
	f	Less towards Cost of the Building	-80602597.68
		So Cost of CDA Share of Land of 65866 Sq Ft	203798054.3
		So Cost of Sq Ft of Land comes to	3095

It is clearly evident that the CDA Shares of Duplex cost was made arbitrarily high to cover up the unusual Loss . Again such inflated valuation of the CDA share of Duplexes has put CDA in a state of loosing market competitiveness to sell out the Duplexes till date.

As value of Duplex Cost calculated by CDA was purely to impose the Loss on the prospective beneficiaries of the Scheme by incorporating the plot cost of the Duplexes at the rate of 3095.00 per Sq Ft where as Cost of Plot was found to be Rs 1389.20 per Sq Ft @ 60500000 per acre as reported by the Sub Registrar ,Cuttack. It is important to note here that the enhanced rate of Land cost prima facie defies all logic and is tantamount to an unethical imposition on the prospective buyers so far as their affordability is concerned . It has become unrealistic and also lost the market competitiveness, ultimately resulting that not a single Duplex has been sold by 31.03.2017 .

The details of CDA Share of Duplex Cost as worked out by CDA is attached herewith vide additional Sheet (Appendix-A):-

The bench mark value of Land of 5.77 Acre (251284 Sq Ft) comes to Rs 349085000@60500000 per Acre as on 01.04.2016 as per the report sought from the Sub Registrar , Cuttack..So Cost of land per Sq Ft Comes to 1389.20. However the Audit has taken into consideration the actual land cost of Rs 1389.20 per Sq Ft and worked out a valuation of the Duplexes on the basis of rationality and reasonability of the fact .

The details of CDA Share of Duplex Cost as worked out by Audit is attached herewith vide additional Sheet (Appendix-B):-

The difference in valuation as decided by CDA and the valuation as worked out in Audit is furnished below for a comparative appraisal of the fact:-

SI No	Plot No	Total Cost of Building& Compound Wall along with Plot Cost as arrived by CDA as on 1.4.2016	Total Cost of Building&Compound Wall along with Plot Cost as arrived by Audit as on 1.4.2016	Difference(Excess Rate Floated Arbitrarily)

A	B	C	D	E=C-D
1	B2	8577214.641	5165614.641	3411600
2	B3	8634812.697	5195919.897	3438892.8
3	B6	8861231.647	5372870.647	3488361
4	A4	10441776.98	6347856.981	4093919.999
5	A1-5	11273392.14	6744493.141	4528898.999
6	B1-7	10345639.14	6070904.337	4274734.803
7	B1-5	10560396.16	6196959.757	4363436.403
8	A-6	10478678.16	6379640.756	4099037.404
9	B-12	8773891.718	5357174.318	3416717.4
10	B-8	8698886.484	5302638.684	3396247.8
11	C1-3	8055566.107	5055063.907	3000502.2
12	A1-7	11485987.41	6856446.21	4629541.2
13	A1-8	10860549.01	6544875.014	4315673.996
14	A-10	10375756.93	6295483.331	4080273.599
15	A1-10	12079873.24	7095525.643	4984347.597
16	B-14	8868947.376	5375468.976	3493478.4
17	B1-10	9866718.902	6149780.702	3716938.2
18	B-25	8720171.298	5308571.298	3411600
19	A1-13	11837675.77	6998321.173	4839354.597
20	B1-11	9163102.797	5538277.797	3624825
21	B-16	8748158.313	5336558.313	3411600
22	A1-16	10954914.72	6581243.516	4373671.204
23	B-19	8721840.743	5310240.743	3411600
24	B-21	8746649.917	5335049.917	3411600
25	A-16	10563810.69	6418716.688	4145094.002
26	B-30	8704873.036	5312036.836	3392836.2
27	B-31	9094748.987	5683148.987	3411600
28	A-17	10481014.34	6387094.343	4093919.997
29	A-18	10455147.5	6361227.503	4093919.997
	Total	284431426.9	172077204.1	112354222.8

In the back drop of the aforesaid facts and figures the fall out of the entire Scheme can be summarized as follows:-

- 1) The Joint Venture agreement did not incorporate any penal clause to be imposed in case the Builder failed to deliver the CDA's share of Duplex Houses.
- 2) KZK Developers started work over the Plot from 26 the April 2006 with the stipulation to be completed latest by Jan.2007. Even after passage of more than long Nine Years , the completed Core Houses of CDA Share had not been handed over by the Builder/Developer.
- 3) Extension of time was continued to be allowed to the advantage of the Developer without assessing the detailed reasons attributable to CDA as well as profit and Loss analysis basing upon the Bench Mark Valuation of the entire Land Cost from time to time as instructed / suggested by the Secretary, H&UD Govt. of Odisha. This has resulted in Loss of CDA Revenue to the tune of Rs 178622123.00 as on 1.4.2016. As not a single plot was found to be sold as on 31.03.2017 , the amount of Loss will be much higher as Plot cost is getting enhanced in huge margin from time to time.
- 4) As per Clause 21 of the agreement, CDA did not revoke the agreement and took over the possession of the Plot from the Developer inspite of so much delay in handing over of the Project that to in an incomplete stage without adhering to the terms & condition of parity with reference to the Developer share of the Duplexes .
- 5) In the 94 th meeting while approving the extension , the Builder was to submit an undertaking for timely completion and further while granting extension up to 19th March 2012 as approved in 97th Authority Meeting the Developer was to submit affidavit sworn in before the Executive Magistrate Cuttack. As per the records made available to Audit the Developer did not submit the undertaking/affidavit and the same was not ensured by CDA to the utter advantage of the Developer.
- 6) The CDA Authority did not take any concrete Step for calculation of the differential Cost of the Duplex Core Houses as per Latest Market rate or as per latest SR 2014 in the Plea that HUDCO denied to take up the task and the Developer did not agree for latest revision. The order of the then V.C for d calculation of the differential cost was tactfully negated to extend undue favour and financial benefit to the Developer at the cost of CDA.
- 7) The Developer had not handed over the Core Houses, did not execute the supplementary agreement and also did not deposit the differential Cost of 1.41 Crore so far as decision of the Committee even though the Developer was instructed to do so latest by 31.08.2015.
- 8) The Developer was to hand over 29 Duplex houses as CDA Share out of total 90 Duplex Houses to be constructed by the Developer. No responsibility was fixed as on date upon the erring Officials for commission of any Irregularity for delay by the Developer in handing over CDA Share of Duplex houses as per decision made in 106th Authority meeting.

Therefore it may not be denied that as the completion of the project was vitiated with abnormal delay and the Builder did not deliver the shares of CDA adhering to the terms and conditions of the agreement , the CDA ,Cuttack is now at a crucial juncture where there is no way out except that of incurring Huge Loss of Revenue . The sale of 29 Duplexes as tried in making Calculations at a rate of generating the minimum of Land Cost of AC 5.77 at existing Bench Mark Valuation (1389.20 per Sq Ft) by way of enhancing the land cost of the Buildable area of the 29 Duplexes to Rs 3095.00 per Sq Ft is a rarest thing to achieve now and even if achieved ,then it is at the cost of intended Beneficiaries because this has lost it's market competitiveness , viability as well as feasibility of achievement.

This apart , it may not be over emphasized to point out here that no endeavor has been made at all by the CDA at any point of time in a well thought out manner to realize the revenue loss to the tune of Rs 178622123.00 (Rupees Seventeen Crores Eighty six Lakhs twenty two thousand one hundred twenty three only) from the KZK Developers at the barest possible bench mark value of the land cost prevailing as on 1.4.2016 ,(the details of calculation of which is placed at the page .) by taking recourse to legal measures , since the revenue loss as ascertained to the tune of crores can be solely attributable to the inordinate delay in completion and handing over of the projects by the Developers who are also found guilty of the breach of contract as well.

The matter assumes serious proportions when efforts are found to have been made by the CDA to recoup such loss by floating the exorbitant rate of Duplex cost as exemplified above .

In the given circumstances as vividly elaborated above, this may kindly be clarified as to why this matter will not be brought to the notice of the higher competent Authority for complete mismanagement of the affairs leading to huge loss of Revenue to the CDA as well as to non fixation of responsibility on the erring officials involved in the entire gamut of affairs as per the decision made in 106th Authority meeting , who have been least concerned about the interest of the CDA and the public interest at large .

Appendix-A

Statement Showing the Details of Assets (Plot and Building) with Cost of 29 CDA Share of Duplexes as calculated by CDA.

SI No	Plot No	Plot Area	Plot Cost at the rate of 3095 per Sq Ft	Built up Area	1531.06	First Floor	1204.37	Second Floor	1357.74	Compound Wall	Total Cost of Building & Compound Wall	Total Cost of Building & Compound Wall along with Plot Cost
			3095	Area	Cost@1531.06 per Sq Ft	Area	Cost@1204.37 per Sq Ft	Area	Cost@1357.74 per Sq Ft			
1	B2	2000	6190000	1016.5	1556322.49	534.11	643266.1	138.19	187626.1	159941.6	2387214.64	8577214.641
2	B3	2016	6239520	1016.49	1556307.18	540.83	651359.4	138.19	187626.1	166499.2	2395292.7	8634812.697
3	B6	2045	6329275	1016.49	1556307.18	540.83	651359.4	138.19	187626.1	136664	2531956.65	8861231.647
4	A4	2400	7428000	1094.14	1675193.99	825.7	994448.3	126.6	171889.9	172244.8	3013776.98	10441776.98
5	A1-5	2655	8217225	1092.1	1672070.63	823.65	991979.4	126.6	171889.9	220227.3	3056167.14	11273392.14
6	B1-7	2506	7756070	1037.55	1588551.3	545.97	657549.9	139.52	189431.9	154036.1	2589569.14	10345639.14
7	B1-5	2558	7917010	1049.43	1606740.3	545.82	657369.2	140.97	191400.6	187876	2643386.16	10560396.16
8	A-6	2403	7437285	1087.02	1664292.84	827.68	996833	124.22	168658.5	211608.9	3041393.16	10478678.16
9	B-12	2003	6199285	1022.72	1565845.68	541.42	652070	140.27	190450.2	166240.8	2574606.72	8773891.718
10	B-8	1991	6162145	1020.18	1561956.79	539.09	649263.8	140.27	190450.2	135070.7	2536741.48	8698886.484
11	C1-3	1759	5444105	942.89	1443621.16	717.53	864171.6	130.55	177253	126415.4	2611461.11	8055566.107
12	A1-7	2714	8399830	1095.49	1677260.92	840.37	1012116	126.6	171889.9	224890.2	3086157.41	11485987.41
13	A1-8	2530	7830350	1092.55	1672759.6	834.64	1005215	126.6	171889.9	180334.2	3030199.01	10860549.01
14	A-10	2392	7403240	1082.98	1658107.36	826.32	995195	126.6	171889.9	147324.7	2972516.93	10375756.93
15	A1-10	2922	9043590	1086.65	1663726.35	829.95	999566.9	124.22	168658.5	204331.6	3036283.24	12079873.24

16	B-14	2048	6338560	1018.74	1559752.06	541.14	651732.8	134	181937.2	136965.4	2530387.38	8868947.376
17	B1-10	2179	6744005	1206.69	1847514.79	747.63	900423.1	143.74	195161.5	179614.4	3122713.9	9866718.902
18	B-25	2000	6190000	1020.39	1562278.31	537.06	646819	136.8	185738.8	135335.2	2530171.3	8720171.298
19	A1-13	2837	8780515	1097.13	1679771.86	837.49	1008648	126.6	171889.9	196851.2	3057160.77	11837675.77
20	B1-11	2125	6576875	1026.45	1571556.54	543.61	654707.6	138.87	188549.4	171414.3	2586227.8	9163102.797
21	B-16	2000	6190000	1024.03	1567851.37	544.6	655899.9	146.62	199071.8	135335.2	2558158.31	8748158.313
22	A1-16	2564	7935580	1089	1667324.34	829.79	999374.2	126.6	171889.9	180746.3	3019334.72	10954914.72
23	B-19	2000	6190000	1018.04	1558680.32	539.1	649275.9	138.87	188549.4	135335.2	2531840.74	8721840.743
24	B-21	2000	6190000	1025.97	1570821.63	545.65	657164.5	142.39	193328.6	135335.2	2556649.92	8746649.917
25	A-16	2430	7520850	1089.82	1668579.81	823.5	991798.7	126.6	171889.9	210692.3	3042960.69	10563810.69
				1024.97				140.98		134818.5	2548918.04	8704873.036
26	B-30	1989	6155955		1569290.57	542.52	653394.8		191414.2			
27	B-31	2000	6190000	1037.26	1588107.3	556.45	670171.7	148.79	202018.1	444451.9	2904748.99	9094748.987
28	A-17	2400	7428000	1096.57	1678914.46	831.89	1001903	120.31	163349.7	208846.8	3053014.34	10481014.34
29	A-18	2400	7428000	1095.91	1677903.96	833.85	1004264	125.41	170274.2	174705.4	3027147.5	10455147.5
	Total	65866	203855270	30624.15	46887411.1	19568.19	23567341	3884.17	5273693	5174153	80576156.9	284431426.9

Appendix-B

Statement Showing the Details of Assets (Plot and Building) with Cost of 29 CDA Share of Duplexes as calculated by Audit as on 1.04.2016 taking into consideration the actual Land Cost as on 1.04.2016 i.e 60500000 per acre as reported from Sub Registrar ,Cuttack i.e Plot Cost at the rate of 1389.20 per Sq Ft

SI No	Plot No	Plot Area	Plot Cost at the rate of 1389.20 per Sq Ft	Built up Area	Cost@1531.06 per Sq Ft	First Floor	Cost@1204.37 per Sq Ft	Second Floor	Cost@1357.74 per Sq Ft	Compound Wall	Total Cost of Building & Compound Wall	Total Cost of Building & Compound Wall along
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												with Plot Cost
	B2	2000	2778400	1016.5	1556322.49	534.11	643266.1	138.19	187626.1	159941.6	2387214.64	5165614.641
1												
2	B3	2016	2800627.2	1016.49	1556307.18	540.83	651359.4	138.19	187626.1	166499.2	2395292.7	5195919.897
3	B6	2045	2840914	1016.49	1556307.18	540.83	651359.4	138.19	187626.1	136664	2531956.65	5372870.647
4	A4	2400	3334080	1094.14	1675193.99	825.7	994448.3	126.6	171889.9	172244.8	3013776.98	6347856.981
5	A1-5	2655	3688326	1092.1	1672070.63	823.65	991979.4	126.6	171889.9	220227.3	3056167.14	6744493.141
6	B1-7	2506	3481335.2	1037.55	1588551.3	545.97	657549.9	139.52	189431.9	154036.1	2589569.14	6070904.337
7	B1-5	2558	3553573.6	1049.43	1606740.3	545.82	657369.2	140.97	191400.6	187876	2643386.16	6196959.757
8	A-6	2403	3338247.6	1087.02	1664292.84	827.68	996833	124.22	168658.5	211608.9	3041393.16	6379640.756
9	B-12	2003	2782567.6	1022.72	1565845.68	541.42	652070	140.27	190450.2	166240.8	2574606.72	5357174.318
10	B-8	1991	2765897.2	1020.18	1561956.79	539.09	649263.8	140.27	190450.2	135070.7	2536741.48	5302638.684
11	C1-3	1759	2443602.8	942.89	1443621.16	717.53	864171.6	130.55	177253	126415.4	2611461.11	5055063.907
12	A1-7	2714	3770288.8	1095.49	1677260.92	840.37	1012116	126.6	171889.9	224890.2	3086157.41	6856446.21
13	A1-8	2530	3514676	1092.55	1672759.6	834.64	1005215	126.6	171889.9	180334.2	3030199.01	6544875.014
14	A-10	2392	3322966.4	1082.98	1658107.36	826.32	995195	126.6	171889.9	147324.7	2972516.93	6295483.331
15	A1-10	2922	4059242.4	1086.65	1663726.35	829.95	999566.9	124.22	168658.5	204331.6	3036283.24	7095525.643
16	B-14	2048	2845081.6	1018.74	1559752.06	541.14	651732.8	134	181937.2	136965.4	2530387.38	5375468.976
17	B1-10	2179	3027066.8	1206.69	1847514.79	747.63	900423.1	143.74	195161.5	179614.4	3122713.9	6149780.702
18	B-25	2000	2778400	1020.39	1562278.31	537.06	646819	136.8	185738.8	135335.2	2530171.3	5308571.298
19	A1-13	2837	3941160.4	1097.13	1679771.86	837.49	1008648	126.6	171889.9	196851.2	3057160.77	6998321.173

20	B1-11	2125	2952050	1026.45	1571556.54	543.61	654707.6	138.87	188549.4	171414.3	2586227.8	5538277.797
21	B-16	2000	2778400	1024.03	1567851.37	544.6	655899.9	146.62	199071.8	135335.2	2558158.31	5336558.313
22	A1-16	2564	3561908.8	1089	1667324.34	829.79	999374.2	126.6	171889.9	180746.3	3019334.72	6581243.516
23	B-19	2000	2778400	1018.04	1558680.32	539.1	649275.9	138.87	188549.4	135335.2	2531840.74	5310240.743
24	B-21	2000	2778400	1025.97	1570821.63	545.65	657164.5	142.39	193328.6	135335.2	2556649.92	5335049.917
			3375756	1089.82						210692.3	3042960.69	6418716.688
25	A-16	2430			1668579.81	823.5	991798.7	126.6	171889.9			
26	B-30	1989	2763118.8	1024.97	1569290.57	542.52	653394.8	140.98	191414.2	134818.5	2548918.04	5312036.836
27	B-31	2000	2778400	1037.26	1588107.3	556.45	670171.7	148.79	202018.1	444451.9	2904748.99	5683148.987
			3334080	1096.57		831.89		120.31		208846.8	3053014.34	6387094.343
28	A-17	2400			1678914.46		1001903		163349.7			
29	A-18	2400	3334080	1095.91	1677903.96	833.85	1004264	125.41	170274.2	174705.4	3027147.5	6361227.503
	Total	65866	91501047.2	30624.15	46887411.1	19568.19	23567341	3884.17	5273693	5174153	80576156.9	17207720.41

Compliance of Local Authority:-

In Compliance it is stated that as required by Audit , the main thrust rested with the expectations to alleviate & address the impeccable dilemma such as (i) determination of differential cost of CDA share of 29 Duplex Core houses by taking of the average schedule of rate of 2010 & 2013 (ii) Calculation of Land Cost at Bench mark Valuation prevalent the then (iii) Revision of differential cost of the Core houses , imposition of Penalty/ Interest for delay in payment of differential cost (iv) latest steps taken for disposal of the properties of the CDA Share.

It is admitted that the modus operandi mechanism of CDA is conscientiously regulated basing on the decisions taken by the Authority from time to time . It may be submitted that Calculation & fixation of Land Cost to the tune of Rs 3095.00 per Sq.ft thus made on the basis of bench mark Valuation as on 1.4.2016 is not less than the market Value prevailing at present. As such the same has been adjudicated and ratified IN IN House Committee & Technical Committee Meeting held on 27.09.2016 & 12.01.2017 respectively.(The copy enclosed). The Authority in it's 114th meeting held on 4.3.2017 has confirmed the Calculation & fixation of Land Cost & reserve Price (i.e Land Cost + Cost of Building and Compound Wall)

In respect of CDA Share of 29 nos of Duplex Core Houses , vide Item No-05/114 (Copy enclosed). In the back drop of fixation of differential Cost , the report on estimated differential cost speaks that the rate of non SR Item rates have been suggested by the S.E Committee comprising of SE(PH) Circle,Cuttack,SE (RW) Circle,Cuttack, SE(R&B) for calculation by taking into consideration the average rate of work of SR 2010 & SR 2013. A highly technical Committee comprising of the Chief Engineer,Odisha, State housing Board, the Director, Housing & the Ex- Officio- Joint Secretary to Govt. H&UD, Deptt,Odisha, the Director Town Planning,Odisha and Planning Member, CDA,Cuttack suggested for recovery of the differential cost of Rs 14105884.00 against which the Developer has already deposited the aforesaid amount in different dates. In this connection compliance report to Para No-13-7 may be taken into consideration (Copy enclosed). CDA has intimated the Developer to deposit the interest for the defaulted period. In the mean time no interim order relating to W.P(C) No-5288/2017 filed by M/S KZK Developer challenging the action taken by CDA has not been received.

However as regards disposal of 29 nos of CDA's Share of Duplex Core Houses , two units have already been sold through sealed bid process at Rs 11556000.00 and Rs 9010500.00 respectively as against reserve price of Rs 10563811.00 and Rs 8794749.00 vide auction sale notice no-3470/CDA/31.03.2017. As such it may be crystal clear that the cost fixed and approved by the Authority is rational and responsive , irrespective

of the aspiration of exorbitant cost so attributed by the Audit. Regarding revision of reserve price , It may be submitted that the Authority in it's 117th meeting held on 1.8.2017 , vide item No-3/117 observed that the Bench mark Value of the Land for 2017-18 has not been enhanced and decided to keep the upset price intact to go for auction for balance 27 nos of Core houses through e- auction with wide circulation (Copy enclosed). At present CDA is on the verge of inviting offers for disposal of 27 nos of core houses through e- auction within a week.

Therefore the the observation of Audit may please be dropped.

Taking note of the Compliance furnished by the Local Authority , It has been stated that everything is left to the Authority 's decision to justify everything without going to the core of the audit observations , which has not been properly addressed and attended to as details furnished:-

- 1) The Joint Venture agreement did not incorporate any penal clause to be imposed in case the Builder failed to deliver the CDA's share of Duplex Houses.
- 2) Extension of time was continued to be allowed to the advantage of the Developer without assessing the detailed reasons attributable to CDA as well as profit and Loss analysis basing upon the Bench Mark Valuation of the entire Land Cost from time to time as instructed / suggested by the Secretary, H&UD Govt. of Odisha. This has resulted in Loss of CDA Revenue to the tune of Rs 178622123.00 as on 1.4.2016.As not a single plot was found to be sold as on 31.03.2017 , the amount of Loss will be much higher as Plot cost is getting enhanced in huge margin from time to time.
- 3) As per Clause 21 of the agreement, CDA did not revoke the agreement and took over the possession of the Plot from the Developer inspite of so much delay in handing over of the Project that to in an incomplete stage without adhering to the terms & condition of parity with reference to the Developer share of the Duplexes .
- 4) In the 94 th meeting while approving the extension , the Builder was to submit an undertaking for timely completion and further while granting extension up to 19th March 2012 as approved in 97th Authority Meeting the Developer was to submit affidavit sworn in before the Executive Magistrate Cuttack. As per the records made available to Audit the Developer did not submit the undertaking/affidavit and the same was not ensured by CDA to the utter advantage of the Developer.
- 5) The CDA Authority did not take any concrete Step for calculation of the differential Cost of the Duplex Core Houses as per Latest Market rate or as per latest SR 2014 in the Plea that HUDCO denied to take up the task and the Developer did not agree for latest revision. The order of the then V.C for d calculation of the differential cost was tactfully negated to extend undue favour and financial benefit to the Developer at the cost of CDA.

Hence it is undeniably clear that no endeavor has been made at all by the CDA at any point of time in a well thought out manner to realize the revenue loss to the tune of Rs 178622123.00 (Rupees Seventeen Crores Eighty six Lakhs twenty two thousand one hundred twenty three only) ,by taking recourse to legal measures , since the revenue loss as ascertained to the tune of crores can be solely attributable to the inordinate delay in completion and handing over of the projects by the Developers who are also found guilty of the breach of contract as well. Therefore the attention of the higher competent Authority is invited to take appropriate measures to recoup the Loss in the interest of CDA as well as the general public at large .

Therefore the sum of Rs 178622123.00 is kept under objection till the matter is resolved by taking cognizance of the facts by higher competent authorities as per the details narrated above.

No verbal discussion was made at the Exit Conference except the written compliance submitted vide the L.No-11282/CDA ,Dt.19.7.2018. But it is found mostly the same as complied to the PMO NO-10/Dt.28.10.2017,which has been duly reflected in the DAR . However, the conclusive part of the compliance submitted at the E.C is that 'an amount of Rs.3.10 crores has already been crept into CDA's fund by selling 3(three) Nos of Duplex Core Houses by date' and the action has already been taken for disposal of balance 26 Nos. of Duplex Core Houses through e-auction vide Notice No-10959/CDA, Dt.13.07.2018 with expectation of an approximate revenue income as calculated to be Rs.25.47 crores leaving aside Rs.3.10 crores which has already been realized(Supra).

But however, all these financial aspects along with the relevant documents are subject to due verification and the expected balance revenue as stated is also subject to realization and subsequent due verification as well.

Hence, the objection stands as it is requiring appropriate action at the level of CDA and other higher authorities till the matter is settled in toto and compliance reported to audit.

All the relevant records as per the compliance may be produced to next audit for necessary review and record.

13.6 - Anomalies detected in calculation of differential cost of 29 nos of Duplex houses taking average of SR 10 & SR 13 instead of taking SR 13 Prevailing at the time of decision taken in this regard-POM No-11/30.11.2017

Calculation of differential Cost of the incomplete portion of the CDA Share of 29 nos of Core Duplex Houses basing upon Schedule of Rate 2013:-

From verification of the File relating to the calculation of differential cost of incomplete portion of the Core Duplex houses , Audit takes exception to the decision of the in-house Committee to take average of the Schedule of rates of 2010 & 2013 for determining the rates of different items of left out portion of work. There was no reason whatsoever to adopt the average of the two schedule of rates except having repercussion to give the KZK Developer to take undue financial advantage at the cost of CDA interest even while the Developers were found guilty of breach of contract concerning the completion and handing over the CDA Share of Duplexes furnished in all respect within two & half years of commencement of the Scheme latest by end of 2007 , having parity with the Developer Share of Duplexes As rightly pointed out by the A.E./E-1(I/C) at 11/N of the File ENG-BLD-BD-03/11, the total amount as against the incomplete items of Civil works comes to Rs 22515341.00 including all centages .Of course the detailed calculation sheets were found to be not available in the file relating to calculation of the in complete items of Civil Works of worth Rs 22515341.00. The above valuation as stated by the then EE, was made as per scheduled rate and previous assessed rate in case of non scheduled items which varied from the market rates . Again the I/C E.E stressed that this rate might not be considered for execution purpose since the rates in which estimate was framed was much lower than the prevailing market rates.

Again at page 161 to 171 of the File No ENG-BLD-BD-03/11 (Construction of Multistoried duplex Building of KZK Developers at Sector-9 was referred in Audit to verify the details of modalities for calculation of differential cost of the incomplete portion of Duplexes) the cost of balance works required to 24 no units out of 29 Nos (CDA Share) for completion of the Civil ,PH & Electrical works was deduced by the Assistant Engineer to be Rs 16455607.00 as details furnished below :-

Sl No	Particulars of Item for 24 Duplex Units	Amount	Remarks
A	Civil Works	13524393.00	
B	P.H. Works	1340644.00	
B1	Differential PVC/HCI Works	629713.00	
C	Electrical Works	96051.00	
		Rs 16455607.00	

It clearly implies that the calculation of differential cost of 29 CDA Share of Duplexes of Rs 14105844.00 as accepted by the CDA Authority and eventually realized from the KZK Developers was seriously taken exception to by the Engineering section of the CDA itself.

At Page 301 of File No ACT-SCM-15/2009 (Planning Member Scheme) regarding finalization of the differential cost of the 29 units, basing upon the agenda notes from the Engineering Branch vide Item No-15/105(15.02.2014) the Authority decided to take average of the Schedule of rates of 2010 & 2013 for determining the rates of different items of left out portion of work. The Committee approved the differential cost of Rs 14105844.00 basing upon the average SR of 2010&2013. The above cost was earlier assessed as mentioned by another committee comprising Executive Engineer(R&B),Cuttack, E.M,CDA,Planning Member CDA as decided in the 97th Authority meeting vide Item No-16/97 held on 20.09.2011.

Hence it is highly questionable as to rationality of adoption of SR of 13 in the 97th Authority meeting vide Item No-16/97 held on 20.09.2011 , so that the cost calculated by 2 nos of committees convened on 20.09.2011 and 15.02.2014 respectively was arrived at the same amount of Rs 1.41 Crores.

At 54/N of the File No ACT-SCM-15/2009 ,the KZK Developers in their letter No Nil/Dated 12.05.2016 (P288/C- P289/C) had refused to accept the decision of the Authority regarding determination of the differential Cost by the HUDCO and did not intimate the suitable date for handing over the physical possession within the stipulated period of 15 days ,rather levied aspersions upon CDA on taking over Possession.

The CDA Authority did not take any concrete Step for calculation of the differential Cost of the Duplex Core Houses as per Latest Market rate or as per latest SR 2014 on the Plea that HUDCO denied to take up the task and the Developer did not agree for latest revision. The order of the then V.C for calculation of the differential cost was tactfully negated to achieve the intended purpose of determining the realistic cost of left out items of the 29 Duplexes in the prevailing rate as per Govt. norms .

Vide Letter No 2372/CDA/Dated 10.03.2017 as issued in favour of M/S KZK Developers , the Developers was called upon to explain for default in making full and final settlement of the differential Cost calculated by the in house Committee as intimated by the Lt No-9018/CDA/24.07.2015 for deposit by 31.08.2015 that was within a period of 7 days from the date of issue of letter.

But from verification of the d File It was found that the KZK Developer had deposited the total amount of Rs 14105844.00 as arrived basing upon average of SR 2010 & 2013 latest by 30.08.2017 as details furnished below;

SI No	Date of Deposit	Amount Deposited	Remarks
1	24.02.2016	50,00,000.00	Deposited after 6 Months
2	19.08.2017	61,05,844.00	Deposited after 2 years
3	30.08.2017	30,00,000.00	Deposited after 2 Years
	Total	1,41,05,844.00	

However , Audit has taken a rational view of accepting the rate of Items as per SR 2013 only , by quite disagreeing the justification of taking of average rate of SR 2010 & 2013 for different incomplete items of work taken by the in-house Committee. Audit has just incorporated the rate of Items as per SR 2013 in place of average of rate of SR 2010 & 2013 to arrive at the differential cost of Rs 15496789.00 instead of Rs 14105844.00 as calculated by the in-House Committee exactly for the same items of work . It has resulted in less valuation of Rs 1390945.00 .

Differential Cost as per SR 2013 as deduced in Audit	Differential Cost as per Average of SR 2010& SR 2013 as deduced & approved by the in-House Committee	Less Differential Cost
Grand Total	Rs 15496789.00	Rs 14105844.00
		Rs 1390945.00

The details of calculation as per SR 2013 has been furnished in tabular form in separate Annexure attached herewith:-

Abstract of differential Cost of Core Duplex Houses basing upon SR 2013

		Unit	Qty	Rate	In Audit as per SR 2013	As per rate Calculated by in house Committee taking avg of SR10&13	Difference
A	Grand Total (CIVIL Works)				12971263	11692891	1278372
B	Add as per EPM Rate Contract vide Letter No 5649/EPM Dt 05.06.2013 add extra VAT 13.5% against S.E Committee approved rate for supply of MS Steel Gate;67.67x13.5%=9.13 per Kg	Kg	3700.58	9.13	33786.00	33786.00	0
	Add Conveyance Charge =Qtyx147/1000Kg		3700.58	0.147	544.00	544.00	0
C	Add as per EPM Rate Contract vide Letter No 5649/EPM Dt 05.06.2013 add extra VAT 13.5% against S.E Committee approved rate for supply of MS Window Grill ;62.11x13.5%=8.38 per Kg	Kg	8815.19	8.38	73871.00	73871.00	0
	Add Conveyance Charge =Qtyx147/1000Kg		8815.19	0.147	1296.00	1296.00	0
D	Balance Differential Cost of PH Work				1567224.00	1454651.00	112573.00

E	Electrical Works					848805.00	848805.00		0
	Grand Total					15496789.00	14105844.00		1390945.00

The item wise vivid details has been attached with separate Annexures for a through and thread bare appraisal of facts and figures.

Annexures attached:-

Abstract of finishing Items available in Schedule of Rate as per agreement for Buildings of CDA Share constructed by KZK at Sector-9,CDA Bidanasi 29 Units based on SR 2013 .

SINo	Deion of Item	Unit	Quantity in				Total Quantity in				Total Quantity	Rate per Unit as per SR 2013	Amount on SR 13	Amount on avg of SR 10 & SR 13	Less
			Type A,A1	Type B,B1	Type C,C1	Type B1(10)	Type A,A1	Type B,B1	Type C,C1	Type B1(10)					
1		sqm	704.92	712	593.03	719	78=(4x12Nos)	9=(5x15 Nos)	10=(6x1 No)	11=(7x1 No)	12=(8+9+10+11)	21.9	14=(12x13)	15=(Cost arrived in File at Page 309 basing on avg of SR10&13)	16=(14-15)
1	Painting two Coats the external Surface with water Proofing Cement Paint upto second Floors	sqm	704.92	712	593.03	719	8459.04	10680	593.03	719	20451.07	21.9	447878.43	383662.1	64216.36
2	Painting two Coats distemper to the walls, ceiling and Verndah upto 2nd Floor over One Coat of cement washing	sqm													
	Ground Floor	sqm	398.26	365.48	349.3	463.09	4779.12	5482.2	349.3	463.09	11073.71	49.79	551360.02	465649.5	85710.52
	First Floor	sqm	282.55	223.05	264.08	280.31	3390.6	3345.75	264.08	280.31	7280.74	50.56	368114.21	310814.8	57299.42
	Second Floor	sqm	39.19	38.47	39.1	45.18	470.28	577.05	39.1	45.18	1131.61	51.37	58130.806	49043.98	9086.826

3	Providing 35mm thick Marble chips flooring to the Floors upto 1st Floor etc	sqm													
	Ground Floor	sqm	80.42	90.45	82.38	156	965.04	1356.75	82.38	156	2560.17	654.37	1675298.4	1396675	278623.3
	First Floor	sqm	57.47	41.7	60.07	98.27	689.64	625.5	60.07	98.27	1473.48	671.86	989972.27	824780.4	165191.8
	Second Floor	sqm	24.11	2.85	2.27	2.25	289.32	42.75	2.27	2.25	336.59	690.27	232337.98	193428.2	38909.8
4	Providing 18mm thick Marble chips in skirting & dados upto 1st Floor etc	sqm													
	Ground Floor	sqm	32.95	27.47	23.26	53.15	395.4	412.05	23.26	53.15	883.86	519.53	459191.79	378194.9	80996.93
	First Floor	sqm	23.5	23.96	29.36	24.73	282	359.4	29.36	24.73	695.49	535.53	372455.76	306641.5	65814.22
	Second Floor	sqm	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Providing Green marble top to the Kitchen platform etc complete	sqm	1.61	1.67	2	1.8	19.32	25.05	2	1.8	48.17	1124.98	54190.287	49025.02	5165.267
6	Providing fitting & fixing of 32 mm thick panel door shutter with 18 mm style to be made out of seasoned piasal teak wood including aluminium anodized handle tower bolt, Aldrops, Hings, rubber, stopper, wooden cleak etc in all floor.	sqm	25	20	23	30.69	300	300	23	30.69	653.69	4528.31	2960111	2727038	233073.2
7	Providing 25 mm thick pannelled window shutter made out of seasoned piasal/teakwood or 25 mm thick piasal fully glazed shutters, 25mm style including fixing of aluminium anodized handle, tower bolt, hings etc in all floor.	sqm	10.99	10.11	9.81	11.39	131.88	151.65	9.81	11.39	304.73	3134.47	955167.04	879335	75832.06
8	Supplying fitting and fixing of pin headed glass	sqm	9.1	8.1	8.13	9.38	109.2	121.5	8.13	9.38	248.21	360.57	89497.08	83229.78	6267.3
9	Providing two coats of Syn. Enamel paint over a Coat of primer for wood work.	sqm	117.47	100.06	104.37	124.35	1409.64	1500.9	104.37	124.35	3139.26	109.19	342775.8	285892.4	56883.39
10	Providing two coats of Syn. Enamel paint over a Coat of primer for Iron work.	sqm	35.29	33	36	67.42	423.48	495	36	67.42	1021.9	105.55	107861.55	89681.94	18179.61
11	Providing Precast RCC Slab	CUM	0.04	0.04	0.04	0.04	0.48	0.6	0.04	0.04	1.16	5030.1	5834.916	5119.78	715.136
12	Providing MS Rod	Qntl	0.04	0.04	0.04	0.04	0.48	0.6	0.04	0.04	1.16	6364.8	7383.249	6416.45	966.799

												7	2		2
13	Fitting & Fixing of MS Rolling Shutter	sqm	7.24	7.8	7.59	7.84	86.88	117	7.59	7.84	219.31	70.1	15373.63	15373.63	0.001
14	Fitting & Fixing of MS Steel Gate	sqm	6.96	6.96	7.12	6.98	83.52	104.4	7.12	6.98	202.02	70.1	14161.60	14161.60	0.602
15	Fitting & Fixing of MS Window Grill	sqm	17.41	16	15.54	17.17	208.92	240	15.54	17.17	481.63	12.1	5827.723	5827.72	0.003
	Total												9712923.6	8469991	1242933

	Abstract of	Unit	Type A,A1	Type B,B1	Type C,C1	Type B1(10)	Type A,A1	Type B,B1	Type C,C1	Type B1(10)	Total Quantity	Rate per Unit as per SR 2013	Amount on SR 13	Amount on avg of SR 10 & SR 13	Less
1	Providing , Fitting & Fixing of marble sink of Size(1'-9" x 1'-6" x 2'-0")	Each	1	1	1	1	12	15	1	1	29	1200	34800	34800	0
2	Supplying of MS rolling Shutter	Sft	77.9	84	81.76	84.35	934.8	1260	81.76	84.35	2360.91	265	625641.15	625641.2	0
3	Supplying of MS Steel Gate	KG	127.5	127.5	130.23	127.85	1530	1912.5	130.23	127.85	3700.58	67.67	250418.25	250418.3	-0.0014
4	Supplying of MS Window Grill	KG	318.47	293	284.3	314.25	3821.64	4395	284.3	314.25	8815.19	62.11	547511.45	547511.5	0.0009
5	Providing Staircase balustrade hand rail to be made up 16 mm square bar balustrade with 50x125 mm wooden hand rail fixed in 25mmx5mm MS Flat etc complete	Sqm	9.1	11.14	11.66	10.94	109.2	167.1	11.66	10.94	298.9	1668	498565.2	498565.2	0
6	Providing fitting & fixing of door eye.	Each	1	1	1	1	12	15	1	1	29	150	4350	4350	0
7	Providing fitting & fixing of mortice lock.	Each	1	1	1	1	12	15	1	1	29	1800	52200	52200	0
8	Providing fitting fixing of 50 mm dia Stainless steel railing.	rmt	20.42	15.85	14.32	12.74	245.04	237.75	14.32	12.74	509.85	600	305910	305910	0
9	Providing fitting fixing of staircase glazing made of MS angle frame & MS Flat with 5 mm thick Black Glass	Sqm	6	9	8.57	8.73	72	135	8.57	8.73	224.3	1347.38	302217.33	302217.3	0.004
10	Supplying fitting	Sq	9.56	8.45	14.62	16.17	114.72	126.75	14.62	16.17	272.26	610.6	166241.9	166242	-0.00

3	Offset	5	455.7	2278.5	198.55	992.75	1285.75
4	Door Tee(s/J with Door	3	491.4	1474.2	209	627	847.2
5	Door Bend	7	268.91	1882.37	167.3	1171.1	711.27
6	Gulley trap/P trap	3	449.09	1347.27	188.1	564.3	782.97
7	Plain Bend	8	253.89	2031.12	117.04	936.32	1094.8
8	Cowl	2	171.99	343.98	52.25	104.5	239.48
	Total						21828.25
					For 15 Units		327423.8

P.H Portion C 1 Type							
SI No	Deion of Item	As per agreement(HCI)100mmDia			As per Execution(PVC)110mm Dia		Differential Cost
		Quantity	Rate as per SR13(at page 214 of File)	Amount	Rate	Amount as per Execution	
1	Rain water Pipe	19	521.37	9906.03	177.15	3365.85	6540.18
2	SWR Pipe	17	521.37	8863.29	177.15	3011.55	5851.74
	Fittings						
3	Offset	3	455.7	1367.1	198.55	595.65	771.45
4	Door Tee(s/J with Door	3	491.4	1474.2	209	627	847.2
5	Door Bend	5	268.91	1344.55	167.3	836.5	508.05
6	Gulley trap/P trap	3	449.09	1347.27	188.1	564.3	782.97
7	Plain Bend	8	253.89	2031.12	117.04	585.2	1445.92
8	Cowl	1	171.99	171.99	52.25	52.25	119.74
	Total				For 1Unit		16867.25

P.H Portion B 1-10 Type							
SI No	Deion of Item	As per agreement(HCI)100mmDia			As per Execution(PVC)110mm Dia		Differential Cost
		Quantity	Rate as per SR13(at page 214 of File)	Amount	Rate	Amount as per Execution	
1	Rain water Pipe	14.9	521.37	7768.413	177.15	2639.54	5128.873
2	SWR Pipe	33.5	521.37	17465.9	177.15	5934.53	11531.37
	Fittings						

3	Offset	3	455.7	1367.1	198.55	595.65	771.45
4	Door Tee(s/J with Door	3	491.4	1474.2	209	627	847.2
5	Door Bend	6	268.91	1613.46	167.3	1003.8	609.66
6	Gulley trap/P trap	3	449.09	1347.27	188.1	564.3	782.97
7	Plain Bend	8	253.89	2031.12	117.04	936.32	1094.8
8	Cowl	1	171.99	171.99	52.25	52.25	119.74
	Total				For 1Unit		20886.06

Statement for the Balance work of PH & Sanitary installation in 29 Units (CDA Share) of Kathajori Enclave at Sector-9,CDA,Cuttack

Sl No	Deion of the Items	Qnty	Unit	Rate as per SR 2013	Amount	Amount as calculated taking avg of SR10&13
1	Fixing water Closet,Orissa pattern Pan,23"Odisha pan with P Trap in ground floor Lavatory	1		1760.82	1760.82	
2	Fixing wash down water Closet,(European type WC with integral S or P Trap to the floor with wooden plug and Chromium plated Screw including jointing the e trapwith soil pipe	1		1708.12	1708.12	
3	Supplying all materials labour and T&P for fixing 12.5 ltr capacity low down cistern with a pair of cast iron or M.S brackets complete with Fitting such as siphonic arrangement etc	2		1826.18	3652.36	
4	Supplying all materials labour and T&P for fixing 22"x16" size hand Basin with pedestal with hole for pillar cock with a pair of cast iron or MS Brackets painted white etc	2		2615.5	5231	
5	Providing & Fixing to wall following P.H Fittings of reputed make(ISI) arrangement including cost					

	,conveyance,taxes of all materials etc.				
a	15mm dia CP three in one wall mixer(G.F)	1		3999.71	3999.71
b	15mm dia CP Pillar Cock(Plaza)	2		639.36	1278.72
c	15mm dia CP concealed stop cock(PLAZA)	1		731.47	731.47
d	15mm dia CP Angle stop cock(Plaza)	7		711.61	4981.27
e	15mm dia CP long body bib cock(Plaza)	3		742.81	2228.43
f	15mm dia CP short body Bib Cock(Plaza)	2		615.69	1231.38
g	15mm dia PVC Connection Pipe 2' long	7		103.54	724.78
h	40mm Dia CP waste(H) for Kitchen Sink	1		254.59	254.59
i	32 mm Dia CP waste(H) for wash Hand Basin	2		208.06	416.12
j	15 mm Dia CP extension piece	10		56.75	567.5
k	125 mm Dia circular CP gratings	3		66.18	198.54
l	15 mm Dia CP revolving shower with 9" long arm	2		485.88	971.76
m	15 mm Dia CP flange	10		33.75	337.5
n	40mm Dia 3" long waste Pipe for Kitchen Sink	1		97.96	97.96
o	32 mm Dia 3" long waste Pipe for basin	2		86.61	173.22
			Total amount for 29 Units		30545.25
			For 29 Units		885812.25
					27402.66
					794677
			G.Total		1567223.99

In Compliance it is stated that as required by Audit, the main thrust rested with the expectations to alleviate & address the impeccable dilemma such as (i) determination of differential cost of CDA share of 29 Duplex Core houses by taking of the average schedule of rate of 2010 & 2013 (ii) Calculation of Land Cost at Bench mark Valuation prevalent then (iii) Revision of differential cost of the Core houses, imposition of Penalty/ Interest for delay in payment of differential cost (iv) latest steps taken for disposal of the properties of the CDA Share.

In respect of CDA Share of 29 nos of Duplex Core Houses, vide Item No-05/114 (Copy enclosed). In the back drop of fixation of differential Cost, the report on estimated differential cost speaks that the rate of non SR Item rates have been suggested by the S.E Committee comprising of SE(PH) Circle,Cuttack,SE (RW) Circle,Cuttack, SE(R&B) for calculation by taking into consideration the average rate of work of SR 2010 & SR 2013. A highly technical Committee comprising of the Chief Engineer,Odisha, State housing Board, the Director, Housing & the Ex- Officio- Joint Secretary to Govt. H&UD, Deptt,Odisha, the Director Town Planning,Odisha and Planning Member, CDA,Cuttack suggested for recovery of the differential cost of Rs 14105884.00 against which the Developer has already deposited the aforesaid amount in different dates. In this connection compliance report to Para No-13-7 may be taken into consideration (Copy enclosed). CDA has intimated the Developer to deposit the interest for the defaulted period. In the mean time no interim order relating to W.P(C) No-5288/2017 filed by M/S KZK Developer challenging the action taken by CDA has not been received.

Taking note of the Compliance furnished by the Local Authority , It has been stated that everything is left to the Authority 's decision to justify everything without going to the core of the audit observations , which has not been properly addressed and attended to . Hence the compliance as furnished is untenable as the audit objection is concerned .Therefore the sum of Rs 1390945.00is kept under objection till the matter is resolved by taking cognizance of the facts by higher competent authorities as per the details outlined above.

No compliance submitted at the Exit Conference. Hence, the objection stands as it is.

13.7 - Non Collection of Quarter Rent from retired Staff -

On scrutiny of the Pension File of CDA employees as well information furnished to Audit by the Establishment Section regarding occupation of different CDA Quarters by different retired and current Staffs of CDA,Cuttack, It was revealed that one Sri GupteswarAcharya,Retired Law Officer , after his retirement has been occupying the CDA quarter No-D/1 since it's allotment vide order NO-14247/Dated 30.08.1999 . But MrAcharya,Ex Law Officer has been retired since 31.03.2009 , who is still in occupation of the said quarter till date.The quarter rent was regularly deducted from his pension as fixed by CDA at market rent of Rs 4100.00 per Month with effect from 01.08.2009.

On cross verification It was found that CDA authority has stopped the pensionary benefits of retired employees from August 2015. As a result the quarter rent of MrAcharya has neither been deducted nor directly realized from him since then.

The last audit vide it's e DAR para No-13.13 has suggested for recovery to the tune of Rs 32800.00 i.e @ 4100.00 per month x8 Months(August 2015 to March 2016) , from the CDA officials for laxity in taking proper action in this regard.

Hence It was asked to clarify to Audit as to what sort of concrete steps have yet been taken in this regard for realization of the quarter rent from MrGupteswarAcharya,Ex. Law Officer , Now retired Law Officer of CDA,Cuttack to the tune of Rs 49200.00 i.e @ 4100.00 per month x12 Months(April 2016 to March 2017) .

At the time of Exit Conference it was submitted that Sri Gupteswar Acharya,Ex-Law Officer ,CDA(Retd) was intimated to deposit the penal license fee @4100.00 per month amounting to Rs 131200.00 as on 31.03.2018 vide letter No-6516/CDA/Dt-26.4.2018. In this case , on non collection of rent ,Vice Chairman has passed an order to take legal action. Accordingly the process is going on.

But this is the latest development by the present Authority.And no amount is found to be yet realized from the retired official . As no concrete action was found to be taken by the then competent Authority of the CDA,Cuttack on this matter , the following officials are held equally responsible treating this as Loss to the CDA,Cuttack.

As per the written compliance submitted at the Exit Conference, it is revealed that the necessary correspondence has been made by the CDA Authority with the concerned Ex- Law Officer vide the L.No-6516/CDA/Dt.26.04.2018 to deposit the amount of Rs.131200.00 due as on dt.31.3.18 including Rs.49200.00 as pointed out in the current audit for the Year-2016-17 . Further, it is also stated that, in case of non-collection, the V.C, CDA, has also passed order to initiate legal action against the person concerned.

In view of the necessary action having been taken by the CDA ,Cuttack in the meantime, the amount of Rs.49200.00 is kept under objection till the amount is realized.

13.8 - Clarification on deduction of Quarter Rent from Staffs at varied rates -

While verification of Pay Bills of the CDA Staff for 2016-17, It was found that quarter rents were realized at varied rates as per details of some cases are furnished below;

Sl No	Name of the Staff in Occupation of Quarter	Designation	Allotment order No	Quarter No	Rate of Quarter Rent Deducted@	Remarks
1	Sri Ghanashyam Jena	Watchman	7025/03.08.2016	F-4/4	1) In Nov.16-6224 2) In Dec.16-5687.00 3) In Feb.17-5598.00	The personal files in this regard etc may be supplied to Audit
2	Sri BalaramParida	Helper to Road Roller	10280/27.10.16	1380/P-2	@5190.00 in Jan.17 and Feb.17	

3	Sri SudarsanBarik	Chain man	7306/10.08.16&5794/30.06.16	F-1/4	@1245 and @ 1481 p.m	-Do-
4	Sri TrilochanMallik	Sr. Asst.	7463/17.08.16	G-1/6	@335 and @ 236 p.m	-Do-

Again from the information supplied to Audit It was found that the family members of some retired/expired employees are still in occupation of some CDA quarters/other places as details furnished below;

SI No	Name of the Staff in Occupation of Quarter	Designation	Allotment order No	Quarter No	Rate of Quarter Rent Deducted@	Remarks
1	HariharSahoo	Watchman(Passed Away)	14247/30.08.1999	G-3/6	PinkiSahoo,Widow of HariharSahoo is in occupation of the Quarter since the date of passing away of Sri Sahoo on dated 29.06.2011. Recovery of market rent is not effected due to non finalization of the family Pension.	What steps have been taken by CDA, Cuttack for realization of the quarter rent or eviction of the Occupant from Quarter.
2	Sri Balakrishna Dash	Watchman(Retired)	-	-	Retired from 31.05.2015. He was occupying the verandah of Store Room as per report of Engineering Branch.	It is mentioned in the information sheet that as this was not a quarter , hence no recovery was made. But what steps have yet been taken for eviction from such illegal occupation.
3	B.Nokeya	Watchman(Passed away)	-	-	Passed away on 14.01.04. He was occupying two rooms near the Store Room as per report of Engineering Branch. His widow is staying there now.	It is mentioned in the information sheet that as this was not a quarter , hence no recovery was made. But what steps have yet been taken for eviction from such illegal occupation.

No clarification along with steps taken in this regard has been furnished by the Local Authority till the close of Audit. Therefore the attention of the higher competent Authority is invited to take appropriate measures in this regard and fact reported to Audit.

As per the written compliance submitted at the Exit Conference, as it is found, no specific reasons have been furnished as sought in audit. So, the Para stands as it is.

13.9 - 1 Non-Renewal of the Agreement signed between CDA and " BHARATI CELLULAR LIMITED" leading to failure of the mechanism to determine the legal Demand Note regarding the License of the allotted Plot-

REF:- File No-EST-LIC-BD-422/04

In the course of checking of the connected File as noted above, it is detected that an Agreement was signed ON Dt.30.09.2004 between CDA and "BHARATI CELLULAR LIMITED", a company registered under Companies Act,1956 having its Registered Office at H-5/12, Qutab Ambience, Mehrauli Road, New Delhi-110030 and an Office at 3rd Floor, Epari Plaza, C/653, Janpath, Unit-3, Bhubaneswar pertaining to Allotment of a Patch of Land measuring 1487.5 Sqft. out of Plot No.1578(P) in Sector-6 at Bidanasi Project Area for a tenure of 10 years that was up to Dt.30.09.2014(2014-15). The Allotment of Land was made in favour of the Company vide the CDA Letter No-19586, Dt.01.09.2004 while the signed Agreement was communicated to the Party vide the CDA Letter No-23159, Dt.25.10.2004.

After a careful scrutiny of the Agreement along with the related correspondences over the years ,the following facts and figures are put forth here to draw the kind attention of the Local Authority for taking requisite steps on the matter which very much involves the financial stake of CDA to say the least:-

(i)The license fees for the demised Land(1487.5 Sqft.) was scheduled to be paid for ten years at monthly rate per Sqft. and that was Rs.3.5 per Sqft per month in the 1st year which was to be enhanced at 8% in every successive year till the rate per Sqft. touched Rs.6.99 in the 10th year-2013-14(01.10.13 to 30.09.2014) as it was prescribed vide Clause-3 of the Agreement.

(ii)As per the Clause-2 , the tenure of the Agreement was ten years which was subject to renewal, if not terminated, with mutually agreed terms and conditions to be made afresh. But as detected in audit, the agreement has neither been terminated nor renewed beyond its tenure i.e 30.09.2014, though the Company still operates in the demised Land and that too under a new name and address.

(iii)It is also not in tune with simple logic or reason that the rate mechanism agreed upon on Dt.30.09.2004 to continue for ten years will remain intact for all time to come irrespective of renewal or no renewal. This apart, in the absence of the new agreement or renewal of the existing agreement it has also created a legal and administrative vacuum from the side of CDA to impose Demand Note with all accuracy, authenticity and legality and also have its writ on the demised Land in right legal perspective.

(iv)The Party in the meantime has changed its name from "BHARATI CELLULAR LIMITED" to "BHARATI INFRATEL LIMITED" along with its address too as it is learnt from the Reference Letter of the Party Dt.10.11.2017. It needs to be incorporated in the new Agreement as the correct nomenclature is important in a legal document.

(v)As per the Clause-4 of the Agreement signed on Dt.30.09.2004, the Party had deposited an amount of Rs.366461.00 in advance for the 1st five years from 2004-05 to 2008-09 while the Clause-5 stipulated that the Party was to deposit license fees for the last five years (2009-10 to 2013-14) on or before 30.04.2009. But as it is detected in audit, the Party has made default in payment of License fees as per the schedule as stipulated in Clause-5.

(vi)CDA has made a series of correspondences with the Party as many as 9nos in toto over the years beginning with the Letter No-3361/Dt.18.02.2010 to Letter No-13517/Dt.23.10.2017 but to avail of no prompt response from the Party despite the same having made glaring default in payment of license while itself still continuing its operations in the demised land without any new Agreement or renewal of the existing one.

(vii) As it is detected in audit, there is no provision whatsoever to impose any interest or penalty if any in the event of the Party making any default in payment of License fees . This loophole has been taken advantage of by the Party and it has taken its own time and comfort to make piecemeal payments of license fees at the rate mechanism of and as on Dt.30.09.2004 even for the years not covered by any new Agreement or renewal. The Party in fact vide its latest Letter Dt.10.11.2017 has submitted on its own the Demand Note regarding License fees of the demised land(1487.5 Sqft.) as follows:-

Demand Note for the period-30.09.2004 to 30.11.17=1450372.00

Paid

Amount= 856249.81

Amount

Due by = 594122.19

30.11.17

(viii) CDA on the other hand has unilaterally calculated the interest for the period of default without any provision there of and without any new Agreement or renewal for the period and imposed a Demand Note of Rs.1375099.00 including License fees and interest up to Dt.31.10.2017.

(ix)As such, visible discrepancy is there as between CDA's Demand Note and the Party's perception to pay as exemplified above vide(vii) & (viii). And also it involves substantial financial stake of CDA remaining unsettled as yet and creating a controversial situation from all angles including that of the view of Audit itself regarding how to determine the accurate demand with all authenticity and legality. It is indeed a serious matter to take note of which can only be ascribed to a lack of administrative and legal writ of CDA over the Party and Property so far as the efficient management of public property is concerned.

Against the backdrop of the aforesaid facts and figures, it may please be clarified to Audit as to why the Demand Note as calculated by CDA and imposed on the Party will not be taken as the conclusive and exclusive demand regarding license fees on the demised Land and again why the renewal of the Agreement with the existing and continuing Party will not be made with retrospective effect from Dt.1.10.2014 by virtue of negotiation with the Party on mutually agreed terms and conditions including that of a new rate mechanism per Sqft. per month by taking into account the contemporary and competitive market perspectives as prevailing. The fresh demand as to be ascertained with retrospective effect may be made available to audit with relevant documents .

No clarification along with steps taken regarding renewal of the agreement with retrospective effect to ascertain the demand afresh in terms of money value has been furnished by the Local Authority till the close of Audit.

Hence the entire gamut of affairs is brought to the notice of the CDA Authority to take corrective measures accordingly and fact reported to Audit.

As per the written compliance submitted at the Exit Conference, as it is found, the necessary correspondence has been made by the CDA Authority with the concerned Company vide L .No-4911/CDA/Dt.24.03.18 to deposit the arrear amount till date and execute a fresh Agreement failing which the allotted will be cancelled with any further notice.

Hence , further effective steps as required may be taken to settle the objection.

13.10 - 1 Non-Renewal of the Agreement signed between CDA and “ Reliance Info comm. Ltd” leading to failure of the mechanism to determine the legal Demand Note regarding the License of the allotted Plot-

REF:- File No-EST-LIC-BD-632/03

In the course of checking of the connected File as noted above, it is detected that an Agreement was signed ON Dt.05.01.2005 between CDA and “Reliance Info comm. Ltd”, a company registered under Companies Act,1956 having its Registered Office at Motikhavdi, Jamnagar,Gujrat and Circle Office at 6th Floor, Fortune Tower, Jayadev Vihar, Bhubaneswar -751023, pertaining to Allotment of a Patch of Land measuring 2000 Sqft. out of Plot No.1571 in Sector-6 at Bidanasi Project Area for a tenure of 10 years that was up to Dt.31.12.2014 (2014-15). The Allotment of Land was made in favour of the Company vide the CDA Letter No-28558,Dt.21.12.2004 while the signed Agreement was communicated to the Party vide the CDA Letter No-1478,Dt.17.01.2005.

After a careful scrutiny of the Agreement along with the related correspondences over the years, the following facts and figures are put forth here to draw the kind attention of the Local Authority for taking requisite steps on the matter which very much involves the financial stake of CDA to say the least:-

(i)The license fees for the demised Land(2000 Sqft.) was scheduled to be paid for ten years at monthly rate per Sqft. and that was Rs.3.50 per Sqft per month in the 1st year which was to be enhanced at 8% in every successive year till the rate per Sqft. touched Rs.6.99 in the 10th year-2014-15(01.01.14 to 31.12.2014) as it was prescribed vide Clause-3 of the Agreement.

(ii)As per the Clause-2, the tenure of the Agreement was ten years which was subject to renewal, if not terminated, with mutually agreed terms and conditions to be made afresh. But as detected in audit, the agreement has neither been terminated nor renewed beyond its tenure i.e 31.12.2014, though the Company still operates in the demised Land and that too under a new name and address.

(iii)It is also not in tune with simple logic or reason that the rate mechanism agreed upon on Dt05.01.2005 to continue for ten years will remain intact for all time to come irrespective of renewal or no renewal. This apart, in the absence of the new agreement or renewal of the existing agreement it has also created a legal and administrative vacuum from the side of CDA to impose Demand Note with all accuracy, authenticity and legality and also have its writ on the demised Land in right legal perspective.

(iv)The Party in the meantime has changed its name from “Reliance Info comm. Ltd” to “RELIANCE INFRATEL LIMITED” as it is learnt from the Reference Letter of the Party Dt.21.11.2017. It needs to be incorporated in the new Agreement as the correct nomenclature is important in a legal document.

(v)As per the Clause-4 of the Agreement signed on Dt.05.01.2005, the Party had deposited an amount of Rs.492720.00 in advance for the 1st five years from 2005 to 2009 while the Clause-5 stipulated that the Party was to deposit license fees for the last five years (2010 to 2014) on or before 31.01.2010. But as it is detected in audit, the Party has made default in payment of License fees as per the schedule as stipulated in Clause-5.

(vi)CDA has made a series of correspondences with the Party as many as 6 nos in toto over the years beginning with the Letter No-3359/18.02.2010 to Letter No-7604/Dtd 15.07.2017 but to avail of no prompt response from the Party despite the same having made glaring default in payment of license while itself still continuing its operations in the demised land without any new Agreement or renewal of the existing one.

(vii) As it is detected in audit, there is no provision whatsoever to impose any interest or penalty if any in the event of the Party making any default in payment of License fees. This loophole has been taken advantage of by the Party and it has taken its own time and comfort to make piecemeal payments of license fees at the rate mechanism of and as on Dt.05.01.2005 even for the years not covered by any new Agreement or renewal. The Party in fact vide its Reference Letter No RCL/NOC/CDA/2633 Dated 30.08.2010 has deposited an amount of Rs 651024.00 after deduction of TDS from the total demand of Rs 723360.00 for the last 5 years of agreement as communicated vide CDA Letter No-19827/09.08.2010.

(viii)It involves substantial financial stake of CDA remaining unsettled as yet and creating a controversial situation from all angles including that of the view of Audit itself regarding how to determine the accurate demand with all authenticity and legality. It is indeed a serious matter to take note of which can only be ascribed to a lack of administrative and legal writ of CDA over the Party and Property so far as the efficient

management of public property is concerned.

Against the backdrop of the aforesaid facts and figures, it may please be clarified to Audit as to why the Demand Note as calculated by CDA and imposed on the Party will not be taken as the conclusive and exclusive demand regarding license fees on the demised Land and again why the renewal of the Agreement with the existing and continuing Party will not be made with retrospective effect from Dt.04.01.2015 by virtue of negotiation with the Party on mutually agreed terms and conditions including that of a new rate mechanism per Sqft. per month by taking into account the contemporary and competitive market perspectives as prevailing. The fresh demand as to be ascertained with retrospective effect may be made available to audit with relevant documents .

No clarification along with steps taken regarding renewal of the agreement with retrospective effect to ascertain the demand afresh in terms of money value has been furnished by the Local Authority till the close of Audit.Hence the entire gamut of affairs is brought to the notice of the CDA Authority to take corrective measures accordingly and fact reported to Audit.

As per the written compliance submitted at the Exit Conference, as it is found, the necessary correspondence has been made by the CDA Authority with the concerned Company vide L .No-5466/CDA/Dt.05.04.18 to deposit the arrear amount till date and execute a fresh Agreement failing which the allotted will be cancelled with any further notice.

Hence , further effective steps as required may be taken to settle the objection.

13.11 - Non Production of PL Account Cash Book & Treasury Pass Book of CDA, Cuttack being d as on date for necessary verification.POM-13/20.11.2017

From the last e DAR No-190888/AR/2016-17-Cuttack on the accounts of CDA,Cuttack for the financial year 2015-16 at para – 4 in the detailed classification of the Closing Balance as on 31.03.2016 , It was revealed that a PL Account exists with a balance of Rs 261623.00.

At the time of Audit a P.L Account related File was produced . After thorough scrutiny of the same It was revealed as follows:-

- 1) As per Letter No Deposit –in –operative PL Account-12-13/51/Dated 19.6.12 of office of the Principal Accountant General (A&E) ,regarding closure of in-operative PL Accounts, balance credited to Govt. Account i.e the in operative P.L Account is closed and the balance shown against the said account is transferred to Govt. Account.
- 2) Vide Letter No –Fin-Try-Misc-0016/2014(Pt)/8996/Dt 4.7.2016 of FD,GoO regarding release of Rs 261623.00 available in the in- operative PL Account of CDA , as per note-2 of SR 423 of OTC Vol-I, the lapsed amount can be refunded at the instance of the concerned Administrator under the Authority of AG. Odisha.

The Finance & Accounts Member was to move the proposal through the Administrative Deptt. based on which the proposal can be moved to AG Odisha for refund of the amount under the Authority of AG.Odisha.

As it relates to CDA's own fund, deposited by the Special Treasury towards it's house rent due to CDA, It could not be intimated to Audit as to what steps have been taken till date to expedite the matter for getting back the lapsed amount , which may be ensured at the earliest.

13.12 - Receipt of Contribution from Urban Local Body i.e CMC,Cuttack ,Choudwar Municipality etc during 2016-17-POM-16/20.11.2017

Section 79 of the Odisha Development Authorities Act 1982 envisages about the contribution by the Urban Local Body as follows:-

- 1) Every Urban Local Body within the Development Area shall pay to the concerned Authority on the 1st day of each half year so long as the Authority continues to exist , a sum not exceeding ten per centum of it's revenues in a year from all sources other than service taxes , as may be determined by the state Govt, from time to time.

It could not be clarified to Audit as to how much revenue has been received from the Urban Local Bodies coming within CDA,Ctc during 2016-17 and what sort of steps were taken in this regard for sensitization of the heads of Authorities of the concerned urban Local Bodies for release of the same . This may be brought to a logical end under intimation to Audit.

14.2 - Irregular Payment of Medical Allowance ,Conveyance Allowance & Servant Allowances to the Employees of the CDA,Cuttack during 2016-17 reagrding-POM-19/20.11.2017

On scrutiny of the Pay Acquittance Rolls of CDA,Cuttack for the year 2016-17, It was found that Medical Allowance ,Conveyance Allowance and Servant Allowance had been paid to the staff of the CDA in the regular monthly Salary Bills . The same Allowances are found to be paid in the previous years , for which audit objection had already been raised in the previous e-DARs .As per G.O No92H-DC & MA 11M-AO/97/H Dt 10.03.1998 Govt. Employees are required to pay users fees /charges and then they may get the claim reimbursed by their respective Departments as per the provision laid down in Medical Attendance and Treatment Rules. So there is no justification at all in support of payment of Medical allowance in monthly salary Bills.Again providing Servant Allowance to compensate the provision of Servant to Employees /orderly for home work is quite unjustified .In addition to above allowances there is found to be no logic or rationality of providing Conveyance Allowance to one and all staffs of the CDA,Cuttack in monthly salary Bills.As per section 123 as well as section 124(2) of Odisha Development Authority Act 1982, prior approval of the State Government is necessary for taking decision like payment of Medical Allowance ,Conveyance Allowance and Servant Allowance etc if any in addition to normal Salary at par with State Government employees.

Hence the necessary Decision of the Authority and subsequent approval of the Government in this regard i.e to extend such extra financial benefits as Allowances to the staffs of the CDA, Cuttack for 2016-17 may kindly be shown to Audit for necessary verification.

On Scrutiny of the Pay Acquittance Roll for the year 2016-17 , It is found that a sum of Rs 2052671.00 has been paid towards different Allowances which is given in the following Table.

Abstract of different Allowances paid to Staffs of CDA,Cuttack during 2016-17.				
Month	Medical Allowance	Servant Allowance	Conveyance Allowance	Total
Mar-16	94231	5688	73203	173122
Apr-16	92128	5688	73203	171019
May-16	92112	5688	73203	171003
Jun-16	96736	5688	73203	175627
Jul-16	95033	5688	73203	173924
Aug-16	93680	5688	73203	172571
Sep-16	92336	4588	73203	170127
Oct-16	92375	4588	73203	170166
Nov-16	85977	4588	73203	163768
Dec-16	91008	4588	73203	168799
Jan-17	93624	4588	73203	171415
Feb-17	93270	4877	72983	171130
Total	1112510	61945	878216	2052671

Personwise Allowances for the Year 2016-17

SI No	Name & Designation	Medical Allowance	Servant Allowance	Conveyance Allowance	Total
1	Manaswini Sahu,Secretary	5145	6689	0	11834
2	Kabindra Kumar Sahu,Secretary	2000	2600	0	4600
3	Akhila Chandra Nayak,F&AM	1600	2080	0	3680
4	Gunanidhi Parida,F&AM	4400	5720	0	10120
5	Mahesh Chandra Mohanty,EE	3150	4095	0	7245
6	Suryanarayan Birapratap Chudamani,Supdt.Engineer	6000	7800	0	13800

7Niranjan Jena,AE	4500	0	4050	8550
8Bijay Kumar Jena,JE	6000	0	5400	11400
9Alekh Dalai,AEE	2850	3705	3420	9975
10Simanta Senanayak,DFM	6000	7800	7200	21000
11Bishnuprasad Sahoo,JTP	4500	5856	0	10356
12Jyanendra prasad Samal,Law Officer	6000	7800	7200	21000
13Pradeep Kumar Raymohapatra,SO	6000	0	5400	11400
14Shakti Prasad Acharya,SO	6000	0	5400	11400
15Prativa Mishra,Archaeological Asst.	6000	0	5400	11400
16Jayashree Jagadev,Archaeological Asst.	6000	0	5400	11400
17Tabsum Sultana,Jr. Draftsman	6000	0	5400	11400
18Sanatan Beura,SA	6000	0	0	6000
19Bijaya Kumar Tripathy,SA	6000	0	5400	11400
20Bijaya Kumar Sutar,SO	6000	0	5400	11400
21Bijayalaxmi Acharya	6000	0	4200	10200
22Premalata Panda,Sr Steno	6000	0	5400	11400
23Purnachandra Jena,Sr. Steno	6000	0	5400	11400
24Khageswar Das,Jr Steno	6000	0	5400	11400
25Radhakanta Jena,Accountant	6000	0	5400	11400
26Dusmanta Kumar Swain,Accounts Asst.	6000	0	5400	11400
27Nilaya Kumar Dey, Sr. Accounts Asst.	6000	0	5400	11400
28Ramesh Chandra Patra,Accountant	6000	0	5400	11400
29Pravat Kumar Sahoo,Sr. Accounts Asst.	6000	0	5400	11400
30Bichitrananda Sahoo, Planning Asst.	6000	0	5400	11400
31Nirod Kumar Barik,Planning Asst.	6000	0	5400	11400
32Lal Mohan Singh,SO	6000	0	5400	11400
33Sarat Chandra Singh,SO	6000	0	5400	11400
34Ranjit Kumar Sahoo,SA	6000	0	5400	11400
35Ramesh Chandra Mallick,SO	6000	0	5400	11400
36Bibekananda Das,SA	6000	0	4500	10500
37Yasobanta Dash,SA	6000	0	4200	10200
38Manoj Kumar Biswal,SA	6000	0	5400	11400
39Manasi Baral,SA	6000	0	5400	11400
40Priyatama Swain,Junior Drafts man	6000	0	5400	11400
41Lili Patra,Jr.Draftsman	6000	0	5400	11400
42Mita Mohanty,Jr.Draftsman	6000	0	4200	10200
43Viswajivan Pati,Sr. Draftsman	6000	0	5400	11400
44N.P Samantray,Sr. Accounts Assistant.	6000	0	5400	11400
45Sidheswar Rout,Jr. Accounts Assistant	6000	0	5400	11400
46Dillip Kumar Patra,Sr. Accounts Assistant	6000	0	5400	11400
47Shramik Bibhutiray,Jr Accounts Assistant.	6000	0	5400	11400
48Rohini Raman Bal,Jr Accounts Assistant	6000	0	5400	11400
49Brajasundar Rout,Jr. Accounts Assistant.	6000	0	5400	11400
50Bijayabhusan Pati,Jr Accounts Assistant	6000	0	4200	10200
51Subash Chandra Nayak,Sr. Typist	6000	0	5400	11400
52Akshya Kumar Mallick,Head Typist	6000	0	5400	11400

53 Sachala Pradhan, Sr. Typist	6000	0	4200	10200
54 Rabindra Kumar Panda, Driver	6000	0	5400	11400
55 Anam Charan Nayak, Driver	6000	0	5400	11400
56 P.K Mallick, Driver	6000	0	4200	10200
57 Prashanta Kumar Mohanty, Electrical Wiremen	6000	0	5400	11400
58 Mahendra Kumar Swain, Field Inspector.	6000	0	4200	10200
59 Durga Prasad Jena, Pump Operator	6000	0	4200	10200
60 Gananath Behera, Plumber	6000	0	4200	10200
61 Anjana Sahoo, Sr. Assistant	6000	0	5400	11400
62 Sharat Kumar Mohanty, Jr. Assistant.	6000	0	5400	11400
63 Ajaya Kumar Rout, Sr. Assistant	6000	0	5400	11400
64 Tapan Kumar Nanda, Sr. Assistant.	6000	0	5400	11400
65 Pitambar Rout, Jr. Assistant	6000	0	4200	10200
66 Swadesh Kumar Jena, Sr. Assistant	6000	0	5400	11400
67 Laxmidhar Nayak, Sr. Assistant	6000	0	5400	11400
68 Bijaya Kumar Patra, Sr. Assistant	6000	0	5400	11400
69 Pramod Kumar Dash, Sr. Assistant	6000	0	5400	11400
70 Madhusudan Swain, Sr. Assistant	6000	0	5400	11400
71 Abhaya Kumar Patra, Jr. Assistant cum Typist	6000	0	4200	10200
72 Lata Nayak, Jr. Typist	6000	0	5400	11400
73 Sushanta Kumar Baral, Jr. Clerk cum Typist	6000	0	5400	11400
74 Mahendra Kumar Khuntia, Jr. Diarist	6000	0	4200	10200
75 Sarojkanta Roul, Sr. Assistant	6000	0	5400	11400
76 Rajaram Parida, Driver	6000	0	5400	11400
77 Umakanta Das, Moharier	6000	0	4200	10200
78 Sabitri Pradhan, Jr. Typist	6000	0	4200	10200
79 Ranjita Panda, Sr. Assistant	6000	0	5400	11400
80 Jitendra Kumar Palai, Sr. Assistant	6000	0	4200	10200
81 Khageswar Sethy, Sr. Assistant	6000	0	5400	11400
82 Trilochan Bhuyan, Jr. Assistant	6000	0	4200	10200
83 Trilochan Mallick, Sr. Assistant	6000	0	4200	10200
84 Dillip Kumar Jena, Sr. Assistant	6000	0	5400	11400
85 Hemanta Patra, Sr. Assistant	6000	0	5400	11400
86 Abhaya Kumar Parida, SA	6000	0	5400	11400
87 Dushmanta Kumar Das, JA	6000	0	4200	10200
88 Bibekananda Behera, SA	6000	0	5400	11400
89 Debendra Pradhan, SA	6000	0	5400	11400
90 Rabindra Kumar Sahani, JA	6000	0	5400	11400
91 Sarojakanta Pal, SA	6000	0	4200	10200
92 Samir Kumar Parida, JA	6000	0	5400	11400
93 Dillip Kumar Mohapatra, JA	6000	0	5400	11400
94 Sridhar Parida, JA	6000	0	5400	11400
95 Debasish Das, JA	6000	0	5400	11400
96 Ashok Kumar Das, Jr. Typist	6000	0	4200	10200
97 Sarbeswar Behera, Rent Collector	5911	0	4138	10049
98 Ratnakar Mallick, Rent Collector	6000	0	4200	10200

99Santosh Kumar Mallick,Rent Collector	6000	0	4200	10200
100Rabindra Kumar Sahoo,Sr. Drafts Man	6000	0	5400	11400
101 Akshya Kumar Nayak,Sr. Draftsman	6000	0	5400	11400
102Laxmidhar Swain,Jr. record Clerk.	6000	0	5400	11400
103Pratap Kumar Routray,Jr. Steno	6000	0	4200	10200
104Ananta Charan Dalai,Driver.	6000	0	5400	11400
105Devikanta Das,JA	6000	0	5400	11400
106Purna Chandra Swain,Rent Collector	6000	0	4200	10200
107Dinesh kumar Bholra,Rent Collector.	6000	0	5400	11400
108Subrat Kumar Mishra,Rent Collector	6000	0	4200	10200
109Girija Prasad Dash,Rent Collector	6000	0	5400	11400
110Khirodd Chandra Behera,Rent Collector	6000	0	5400	11400
111Himanshu Sekhar Khuntia,Rent Collector	6000	0	5400	11400
112Amulya Kumar Mohanty,Jr. Typist	6000	0	5400	11400
113Srikanta Das,Amin	6000	0	5400	11400
114Khirodd Chandra Mishra,Amin	6000	0	4200	10200
115Narayan Chandra Mishra,Amin	6000	0	5400	11400
116Bijayananda Behera,Amin	6000	0	4200	10200
117Guru Charan Pradhan,Amin	6000	0	5400	11400
118Santosh Kumar Das,Amin	6000	0	5400	11400
119Nabin Kumar Sahoo,Amin	6000	0	5400	11400
120Maheswar Pagal,Amin	6000	0	4200	10200
121 Khirodd Chandra Das,Peon	6000	0	7200	13200
122Latamani Bewa,Peon	6000	0	4200	10200
123Pitabas Rout,Work Sarakar.	6000	0	4200	10200
124Dasa Naik,Peon	6000	0	4200	10200
125Ghanashyam Jena, Watchman	6000	0	4200	10200
126Purna Chandra Barik,Pump Operator	6000	0	4200	10200
127Rabi Pradhan,Watchman	6000	0	4200	10200
128Anadi Charan Das, Watchman	6000	0	4200	10200
129Tankadhar Pattanaik,Watchman cum Pump Driver	6000	0	5400	11400
130Balaram Sahoo,Gardener Cum Watchman	6000	0	4200	10200
131Balaram Parida,Helper	6000	0	4200	10200
132Antaryami Maharana,Work Sarkar	6000	0	5400	11400
133Dhruba Charan Nayak,Chainman	6000	0	4200	10200
134Kishore Chandra Das,Chainman	6000	0	4200	10200
135Indramani Biswal,Fero Printer	6000	0	4200	10200
136Pitabash Routray,Khalasi	6000	0	4200	10200
137Ranjan Kumar Sahoo,Site Worker	6000	0	4200	10200
138Bishnu Charan Swain,Site Worker	6000	0	4200	10200
139Hadibandhu Mulia,Chainman	6000	0	4200	10200
140Uttam Charan Behera,Chainman	6000	0	5400	11400
141 Hemanta Kumar Behera,Chainman	6000	0	5400	11400
142Rama Chandra Das,Helper	6000	0	4200	10200
143Mangal Murmu,Helper	6000	0	4200	10200
144Birendra Nath Ghose,Peon	6000	0	4200	10200

145Krushna Chandra Mallick,Try. Sarkar	6000	0	4200	10200
146Sisir Kumar Das,Work Sarkar	6000	0	4200	10200
147Khetrabasi Sahoo,Work Sarkar	6000	0	4200	10200
148Saroj Kumar Behera,Peon	6000	0	5400	11400
149Pradeep Kumar Patra,Peon	6000	0	5400	11400
150Lalatendu Routray,Peon	6000	0	4200	10200
151Rakesh Chandra Das,Peon	6000	0	4200	10200
152Laxman Mallick,Work Sarkar	6000	0	4200	10200
153Chaturbhuj Pradhan,Process Server	5786	0	4107	9893
154Hemanta Kumar Mohanty,Mali	6000	0	5400	11400
155Somanath Mallick,Mali	6000	0	5400	11400
156Akshya Kumar Das,Mali	6000	0	4200	10200
157Fakir Mohan Khuntia,Mali	6000	0	4200	10200
158Gouranga Charan Bhoi,Mali	6000	0	4200	10200
159Ramesh Chandra Senapati,Mali	6000	0	4200	10200
160Nikunja Bihari Swain,Watchman cum Pump Driver	6000	0	5400	11400
161Kalu Murmu,Watchman cum Pump Driver	6000	0	4200	10200
162Pramod Kumar Swain,Watchman Cum Pump Driver	6000	0	5400	11400
163Abhimanyu Khuntia,Watchman Cum Pump Driver	6000	0	5400	11400
164Goutam Dey,Work Sarkar	6000	0	5400	11400
165Debaprasad Nayak,Work Sarkar	6000	0	4200	10200
166Ramesh Nayak,Peon	6000	0	4200	10200
167Chhabila Kishore Nayak,Peon	6000	0	5400	11400
168Debendra Kumar Sethy,Chainman	6000	0	4200	10200
169Hemanta Kumar Sethy,Chainman	6000	0	4200	10200
170Sudarsan Barik ,Chainman	6000	0	4200	10200
171Pradeep Kumar Pradhan,Chainman	6000	0	4200	10200
172Kishore Chandra Sahoo,Chainman	6000	0	4200	10200
173Khageswar Biswal,Chainman	6000	0	5400	11400
174Ashok Kumar Biswal,Chainman	6000	0	5400	11400
175Sridhar Majhi,Chainman	6000	0	4200	10200
176Nirmala Maharana,Peon	6000	0	4200	10200
177Rina Das,Peon	6000	0	4200	10200
178Kali charan Hembram,Mali	6000	0	4200	10200
179Dileswar Senapati,Mali	6000	0	4200	10200
180Bishnu Charan Swain,Mali	6000	0	4200	10200
181Akbar Khan,Peon	6000	0	4200	10200
182Satyaprakash Mahallick,Jr. Despatcher	6000	0	4200	10200
183Dhruba Naik,Sweeper	6000	0	4200	10200
184Niranjan Naik,Sweeper	6000	0	4200	10200
185Nabakishore Mohapatra,Amin	6000	0	5400	11400
186Upendra Naik,Sweeper	6000	0	4200	10200
187Gourishankar Bhuyan,Planning Member	6000	7800	0	13800
188Sasmita Rout,Draftsman.	4668	0	4201	8869
189Balaram Mohanty,JA	6000	0	5400	11400

Total	1112510	61945	878216	205267	1
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In compliance the CDA, Cuttack Authority has replied that as Rule -6(2) of ODA Rules-1983 has empowered the Vice Chairman to exercise his powers to dispose of the questions relating to their services of the Officers & Employees and their salaries, allowances and privileges. Further the Authority has extended the benefits like Conveyance Allowance, Servant Allowance and Medical Allowance to direct Employees as well as deputationist. Since the payment of allowance is within the ambit of the Authority, further concurrence of the Govt. is not required. The Salary and allowances met out of the Authority is its own resources. A fund of the Government has never been sanctioned for payment of allowances to the Employees. In accordance to the above Compliance the Memo may be dropped. As regards the Compliance given by the Local Authority above, It is to be emphasized here that, though the V.C is well empowered to sanction salaries, allowances and privileges etc to the Employees of the CDA as per ODA Rules-1983, but it is an established fact that sanction should be made within the framework of the stated and settled Govt. Act and Rules pertaining to Financial aspects of all these issues.

Medical expenses are subject to reimbursement of actual expenses incurred as regulated by the Odisha Medical Attendance Rules read with subsequent Government Resolution No-17961-H, Dated 17.05.2002 ending with latest Gazette Notification No-6246-DC & MA(MA)-45/2014-H, Government of Odisha, Health & Family Welfare Department, Dated 4th March 2014. But extension of Medical allowances to each and every one on monthly basis irrespective of any health hazards is simply untenable and violation of established norms.

In the written compliance submitted at the Exit Conference, as it is stated, payment of allowances is within the ambit of Authority and the V.C is empowered as per the Rule-6(2) of ODA Rules of 1983 to exercise his powers to sanction salaries, allowances and privileges in conformity with the decisions/Resolutions of Authority from time to time. It is further added that the necessary provisions have also been made regarding such allowances in all the Annual Budgets duly approved by the Govt. in H & UD Deptt. A copy of the Budget for the FY-2016-17 in connection with such allowances along with the approval of the Govt. in H & UD Deptt. as communicated vide the L.No-10847/HUD/Dt.12.05.2017 was produced at the Exit Conference for verification.

However, the fact remains that the previous approval of the State Govt. with regard to salary and allowances and other conditions of service of the employees of the Authority as specified under Sub-Section(2) of Sec-4 is mandatory as envisaged under sec-124(1) of the ODA Act-1982. Hence, such specific approval of the State Govt. regarding payments of different allowances under discussion involving a financial matter is found wanting which renders such expenses irregular.

In view of the compliance given and subsequent elaboration as made at the Exit Conference, the entire amount of the expenditures involving medical, conveyance, and servant allowance amounting to Rs.2052671.00 is kept under objection till the required approval of the State Govt.(Administrative Department) is obtained EX Post Facto. Further, it is impressed upon to ensure adherence to the stated and settled provisions of Acts and Rules while allowing such payments in future.

14.3 - Non accounting for of TDS regarding the Investments of CDA on maturity in the books of Accounts with wanting of classified documents of the same-POM-20/22.12.2017

After checking of the File NO-FAA-FD-1/2015 pertaining Investment position of CDA, It is learnt that CDA has adopted its Investment Policy of its surplus fund by making fixed deposits in the Banks, which has been empanelled to handle the business(Including deposits) of the State Public Sector Undertakings (SPSUs) and State Level Autonomous Societies (SLASs) as revised in consultation with State Level Banking Committees for the financial Year 2016-17 as communicated vide Finance Deptt. Letter No-15984/F, Dt 30.5.2016.

Against this back drop It is to be pointed out here that total TDS amount to the tune of Rs 4134294.00 is found to have been made by the concerned Banks on maturity of certain Investments in 2016-17 as per the details attached herewith.

The TDS as stated above is perceived to be the differential amount of the stated amount of investment on maturity and actual amount as realized on maturity. Necessary classified documents regarding TDS made at the level of Banks is found wanting and not produced to Audit, which may be ensured for necessary verification.

Secondly the subject matter of the TDS along with the amounts was detected not to have been accounted for in the books of Account due to lack of necessary documentation in this regard. It is imperative that the matter is reflected in the Books of Account to give a true and fair view of the state of Financial affairs of the CDA. Compliance in this regard could not be furnished for necessary verification by Audit.

SI No	F.D No/Date	Amount	Name of the Bank	Maturity Value as stated	Encashed/Reinvested on Date	Matured amount encashed/reinvested	TDS deducted	Remarks

1184277/5.5.15	6115969	OGB Main Branch	6675462	5.5.16	6619513	55949	Reinvested in OGB
2331635/12.5.15	43865271	Federal Bank	47772351	12.5.16	47378552	393799	Reinvested in Federal Bank
3224183/15.5.15	6463180	OGB Main Branch	7054436	15.5.16	6995208	59228	Reinvested in OGB
4264069/31.8.15	10000000	OSCB	10904132	31.8.16	10813719	90413	Reinvested in OSCB
5264071/1.9.15	17481035	OSCB	19061551	1.9.16	18903499	158052	Reinvested in OSCB
6264147/22.9.15	53811793	OSCB	58533668	22.9.16	58061480	472188	Reinvested in OSCB
7264148/22.9.15	14770890	OSCB	16067005	22.9.16	15937393	129612	Reinvested in OSCB
8266043/3.10.15	66255721	OSCB	71893263	3.10.16	71329509	563754	Reinvested in OSCB
9263806/23.7.15	10880905	OSCB	11864682	23.7.16	11766304	98378	Reinvested in OSCB
10328713/10.10.15	108714676	OGB Main Branch	118022750	10.10.16	134624796	1101367	Out of Rs 140293344.00 realized wrt SI No 20,21 &22, Rs 130000000.00 was reinvested in OSCB on 14.10.2016
11328714/10.10.15	16307202	OGB Main Branch	17703413	10.10.16			
12328712/11.10.15	5264207	OGB Main Branch	5714925	11.10.16	5668548	46377	
13265089/28.9.15	7440177	OSCB	8933319	28.9.16	8784005	149314	
14265037/15.12.15	20000000	OSCB	21648643	15.12.16	21483779	164864	Reinvested in OSCB
15265098/22.12.15	69868361	OSCB	75627761	22.12.16	75051821	575940	Reinvested in OSCB
16063365608/31.12.15	14219139	BOB	15203821	31.12.16	15128762	75059	Reinvested in UBI
Total	471458526		512681182		508546888	4134294	

No Compliance was Submitted at the Exit Conference regarding the deficiency in documentation as pointed out in audit pertaining to TDS which was deducted by the Banks on maturity of Investments. The same may be ensured and compliance reported to audit.

14.4 - Irregularity in Plying of the CDA Bus OR-05-J-3813-

1) As per noting at page 257 of the Log Book of vehicle No- OR-05-J-3813 , the plying of the CDA Bus was stopped from 28.12.2016 & onwards as per verbal order of Deputy Finance Manager cum OIC Vehicles. But from the verification of the fuel purchase Voucher vide Voucher No-478/21.01.2017 of Rs 54221.00 , It was found that vide Bill No-018 , fuel of Rs 13042.96 was purchased for the CDA Bus No-OR-05-J-3813 which includes purchase of POL vide order slip No-6728 Dated 28.12.2016 of Rs 3222.96. But this much of fuel is found not to have been taken into the fold of Log Book of the said vehicle as the Bus was stopped plying wef 28.12.2016.

Hence the entire cost of POL to the tune of Rs 3222.96 as purchased on 28.12.2016 as per the details furnished above as well as Engine Oil shown purchased vide Bill No-7472/Dated 28.12.2016 of Rs 270.00 i.e Rs 3492.96 or say Rs 3493.00 in toto is prima facie inadmissible in Audit due to lack of rightful utilization thereof, which may please be clarified .

2) It is note worthy to mention here that as is evident from File No-ENG-MVL-2/2013 at N/60, a sum of Rs 42697.00 towards insurance premium of CDA Town Bus OR-05-J-3813 for the period from 25.4.2016 to 24.04.2017 was paid to M/S National Insurance Company Ltd, Cuttack vide Ch No-181863/Dated 19.04.2016. At page N/63 of the File revealing the notes of DFM and EE-1, It will be evident that insurance premium from 25.04.2017 to 24.4.2018 was stated to be Rs 55682.00, **while, the vehicle was proposed to be on auction for Sale, which was to be off road with effect from 1.4.2017.**

Given the fact that the CDA Town Bus bearing No-OR-05-J-3813 had been ceased from it's plying with effect from 28.12.2016 as enumerated vide (1)[Supra], payment of Insurance as proposed in the note and paid subsequently is contradictory in itself.

CDA is plying the town Bus as per the order of the Honble. High Court vide OJC No-6721 and order dated 14.01.1999.

On 09.02.2017 , the honorable High Court was prayed to suitably modify the order dated 5.5.2005 and be pleased to relax the obligation of CDA to ply the Bus in consideration of the subsequent development of running of the vehicle by other Agencies.

It is a fact to be noted here that the said town Bus No-OR-05-J-3813 was stopped from it's plying with effect from 28.12.2016 as per verbal order of Deputy Finance Manager,CDA,Cuttack with reference to the written evidence as found from the Log Book of the concerned Vehicle even before the prayer was made before the honorable High Court.

No clarification has been furnished by the Local Authority regarding the irregularities till the close of Audit. However the fuel Cost expenses made to the tune of Rs 3493.00 is quite inadmissible and the following official is held responsible.

No Compliance was Submitted at the Exit Conference . Hence, the Para remains as it is.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Simanta Senanayak	Deputy Finance Manager	CDA,Cuttack	3493

14.5 - Irregularity in Payment of Monthly dues to the DLRs & CLRs Engaged in Vehicles by enhancing the days of duty as per absentee Statement /Attendance Sheet wrt actual days of duty performed as per Log Book of the Vehicles-

The Log Book of the Tractor ,engaged under SCO, Branch(EE-1) was verified with reference to the attendance sheet Sri KshetrabasiSwain,Tractor Driver CLR,High Skilled (duly certified by different officials of the CDA) as well as payment vouchers for different Months as details furnished below. It was a fact that the attendance certificates furnished for payment of Monthly dues to the CLR was at a visible variance with reference to the days of actual running of the Tractor as is evident from the Log Book of Tractor produced before Audit for verification for 2016-17. Similar are the cases that was found with regard to Attendance Sheets of Driver of JCB and Driver , Conductor and Helper of CDA Bus with reference to the actual plying of concerned Vehicles as it has been detected in the course of checking of the relevant Log Books.

The details of variance is enlisted below:-

1) Name of the CLR-Sri KshetrabasiSwain,Tractor Driver

SI No	Month	Vr No/Date & Amount	Days of attendance as per certified Attendance Sheet	Actual days of running of the vehicle as per Log Book of Tractor maintained	Inadmissible Payment of Wages
1	3/16	124/20.6.16	20	3	17 Days @260.00=Rs4420.00
2	4/16	166/14.07.16	21	0	21 Days@260.00=Rs5460.00
3	5/16	216/5.8.16	25	5	20Days@260.00=Rs5200.00
4	6/16	216/5.8.16	22	7	15 Days@260.00=Rs3900.00
5	7/16	306/24.9.16	23	12	11Days@260.00=Rs2860.00
6	8/16	306/24.9.16	24	14	10Days@260.00=Rs2600.00
7	9/16	325/5.10.16-Rs 68076.00	21	9	12 Days@260.00=Rs 3120.00
8	10/16	378/19.11.16-Rs67285.00	20	2	18Days@260.00=Rs 4680.00
9	11/16	420/20.12.16-Rs73936.00	24	8	16Days@260.00=Rs 4160.00
10	12/16	467/17.1.17	25	6	19 Days@260.00=Rs4940.00
11	1/17	513/7.3.17	23	0	23Days@260.00=Rs5980.00
12	2/17	572/29.3.17	21	5	16Days@260.00=Rs 4160.00
	Total				Rs 51480.00

(2) BiswanathBehera, JCBDriver, DLR

SINO	Month	Vr No/Date &Amount	Days of attendance as per Attendance Sheet	Actual days of running of the vehicle as per Log Book of JCB maintained	Inadmissible Payment of Wages
1	3/16	124/20.6.16	20	2	18 Days @260.00=Rs4680.00
2	4/16	166/14.07.16	21	0	21 Days@260.00=Rs5460.00
3	5/16	216/5.8.16	25	0	25Days@260.00=Rs6500.00
4	6/16	216/5.8.16	22	2	20 Days@260.00=Rs5200.00
5	7/16	306/24.9.16	23	11	12Days@260.00=Rs3120.00
6	8/16	306/24.9.16	24	17	7Days@260.00=Rs1820.00
7	9/16	325/5.10.16-Rs 68076.00	21	8	13 Days@260.00=Rs3380.00
8	10/16	378/19.11.16-Rs67285.00	21	4	17Days@260.00=Rs4420.00
9	11/16	420/20.12.16-Rs73936.00	24	9	15Days@260.00=Rs3900.00
10	12/16	467/17.1.17	25	7	18 Days@260.00=Rs4680.00
11	1/17	513/7.3.17	23	7	16Days@260.00=Rs4160.00
12	2/17	572/29.3.17	21	11	10Days@260.00=Rs2600.00
	Total				Rs 49920.00

3)ManoranjanSarangi, DLR Driver of CDA Bus No OR-05-J-3813

SI No	Month	Vr No/Date & Amount	Days of attendance as per Attendance Sheet	Actual days of running of the vehicle as per Log Book of CDA Bus No-OR-05-J-3813 maintained	Inadmissible Payment of Wages
1	3/16	124/20.6.16	20	16	4 Days @260.00=Rs1040.00
2	4/16	166/14.07.16	21	16	5 Days@260.00=Rs1300.00
3	5/16	216/5.8.16	25	21	4Days@260.00=Rs1040.00
4	6/16	216/5.8.16	22	17	5 Days@260.00=Rs1300.00
5	7/16	306/24.9.16	23	18	5Days@260.00=Rs1300.00

6	8/16	306/24.9.16	24	18	6Days@260.00=Rs1560.00
7	9/16	325/5.10.16-Rs 68076.00	21	17	4 Days@260.00=Rs 1040.00
8	10/16	378/19.11.16-Rs67285.00	20	15	5Days@260.00=Rs 1300.00
9	11/16	420/20.12.16-Rs73936.00	24	18	6Days@260.00=Rs 1560.00
10	12/16	467/17.1.17	25	13	12 Days@260.00=Rs3160.00
11	1/17	513/7.3.17	Not Billed during 2016-17	0	0
12	2/17	572/29.3.17	Not Billed during 2016-17	0	0
	Total				Rs 14600.00

4)MaheswarSethy,DLR Conductor of CDA Bus No-OR-05-J-3813

SI No	Month	Vr No/Date & Amount	Days of attendance as per Attendance Sheet	Actual days of running of the vehicle as per Log Book of CDA Bus No-OR-05-J-3813 maintained	Excess paid
1	3/16	124/20.6.16	20	16	4 Days @240.00=Rs960.00
2	4/16	166/14.07.16	21	16	5 Days@240.00=Rs1200.00
3	5/16	216/5.8.16	25	21	4Days@240.00=Rs960.00
4	6/16	216/5.8.16	22	17	5 Days@240.00=Rs1200.00
5	7/16	306/24.9.16	23	18	5Days@240.00=Rs1200.00
6	8/16	306/24.9.16	24	18	6Days@240.00=Rs1440.00
7	9/16	325/5.10.16-Rs 68076.00	21	17	4 Days@240.00=Rs960.00
8	10/16	378/19.11.16-Rs67285.00	20	15	5Days@240.00=Rs1200.00
9	11/16	420/20.12.16-Rs73936.00	24	18	6Days@240.00=Rs1440.00
10	12/16	467/17.1.17	25	13	12 Days@240.00=Rs2880.00
11	1/17	513/7.3.17	Not Billed during 2016-17	0	0
12	2/17	572/29.3.17	Not Billed during 2016-17	0	0
	Total				Rs 13440.00

5)RaghunathSahoo,DLR Helper of CDA Bus No-OR-05-J3813:

SI No	Month	Vr No/Date & Amount	Days of attendance as per Attendance Sheet	Actual days of running of the vehicle as per Log Book of CDA Bus No-OR-05-J-3813 maintained	Excess paid
1	3/16	124/20.6.16	20	16	4 Days @220.00=Rs880.00
2	4/16	166/14.07.16	21	16	5 Days@220.00=Rs1100.00
3	5/16	216/5.8.16	25	21	4Days@220.00=Rs880.00
4	6/16	216/5.8.16	22	17	5 Days@220.00=Rs1100.00

5	7/16	306/24.9.16	23	18	5Days@220.00=Rs1100.00
6	8/16	306/24.9.16	24	18	6Days@220.00=Rs1320.00
7	9/16	325/5.10.16-Rs 68076.00	21	17	4 Days@220.00=Rs 880.00
8	10/16	378/19.11.16-Rs67285.00	20	15	5Days@220.00=Rs 1100.00
9	11/16	420/20.12.16-Rs73936.00	24	18	6Days@220.00=Rs 1320.00
10	12/16	467/17.1.17	25	13	12 Days@220.00=Rs2640.00
11	1/17	513/7.3.17	Not Billed during 2016-17	0	0
12	2/17	572/29.3.17	Not Billed during 2016-17	0	0
Total					Rs 12320.00

The excess payment to the DLRs as stated above is quite inadmissible and needs recovery from the persons concerned. The CDA Authority Cuttack is requested to take steps to stop further such payments as well as to recover the amounts mentioned against each from the concerned Staff under intimation to the Audit.

14.6 - Illegal Payment to the DLR/CLR & NMRs-

As per Letter No-30453/HUD/26.11.2015 addressed to the V.C,CDA,Cuttack , engagement of DLR/CLR/NMR after 12.4.1993 has been banned . It has been categorically mentioned that any such engagement after 12.04.1993 is the personal responsibility of the officer and payment of remuneration is recoverable from the personal claim. Basing upon the detailed list of DLR/CLR/NMR engaged after 12.04.1993 , It is ascertained that a total amount of Rs 2936356.00has been paid to the DLR/NMR/CLRs during 2016-17. The justification of continuance of all such employees as against the Govt. directive may please be clarified to Audit.

Wages to NMR/DLR

Sl No	Voucher No/Date	Particulars	Wages for the Month	Amount
1	43/4.5.16	15 DLR	12/15 &1/16	77792
2	44/4.5.16	14 DLR	Feb-16	71052
3	76/24.5.16	Park NMR	Mar-16	152944
4	77/24.5.16	Park NMR	Feb-16	180928
5	85/1.6.16	Park NMR	Apr-16	147136
6	86/1.6.16	Park NMR	3/16 &4/16	53444
7	166/15.7.16	14 DLR/CLR	Apr-16	68834
8	189/2.8.16	Park NMR	Jun-16	164384
9	190/2.8.16	Park NMR	May-16	185504
10	216/10.8.16	14 DLR/CLR	5/16 &6/16	146853
11	273/12.9.16	Park NMR	Jul-16	170720
12	305/26.9.16	Park NMR	Aug-16	141504

13	306/26.9.16	14 DLR	6/16 & 7/16	147787
14	364/6.10.16	14 DLR/CLR	Sep-16	68076
15	378/19.11.16	14 DLR/CLR	Oct-16	67285
16	382/24.11.16	Park NMR	Oct-16	131472
17	396/30.11.16	Park NMR		128656
18	419/20.12.16	Park NMR	Nov-16	169312
19	420/20.12.16	14 DLR/CLR	Nov-16	73936
20	535/18.3.17	Park NMR	Dec-16	167200
21	539/20.3.17	Park NMR	Feb-17	134640
22	572/29.3.17	13 DLR/CLR	Feb-17	52905
23	574/30.3.17	Park NMR	Jan-17	157168
24	467/17.1.17	14 DLR/CLR	Dec-16	76824
		Total		Rs 2936356

The details of engagement of DLRs/CLRs and payments to the tune of Rs 940220.00 during 2016-17 is furnished below. The justification as well as Circumstances of such engagements in violation to Govt. order of Ban may please be clarified.

Most importantly the payments being made to Laxmidhar Behera, Surendra Kumar Panda, Sanatan Das and Narayan Sahu engaged under OWSSB may be justified.

Again the present status, of the DLRs engaged in CDA Bus service after stoppage of plying of the said Bus, be furnished.

Furthermore It was found that 50 numbers of NMRs are regularly engaged in different Parks, who are paid by Muster Rolls through their Bank Accounts, as details furnished below;

SI No	Particulars of Park	Nos engaged	Remarks
1	BijuPattanaik Park, Sector-12	31 Nos	
2	J.P Park, Sector-6	7 Nos	
3	B.M.Park, Sector-11	6 Nos	
4	S.V.P Park, Sishubhawan	1 No	
5	A.M.B. Park, Link Road	1No	
6	C.P, Mahanadivihar	1No	
7	Nursery, Sector-6	1No	
8	J.K.M. Park, Sector-9	2Nos	
	Total	50 Nos	

The work details done by the aforementioned 50 Nos of NMRs along with Measurement Book entry if any with due certification by the competent supervising Officials may please be supplied to Audit. It may further be stated as to how assessment was made to engage such huge nos of NMRs in Bijupattanaik Park, Sector-12 as well as other places, while 9 nos of Malis are also found to be engaged by the CDA under regular scale of Pay permanently.

Appendix(Showing the details of payments to the DLRs/CLRs during 2016-17)

SI No	Name	Month	Voucher No/Date	Amount
	Sewerage Pump(OWSSB)			
1	Laxmidhar Behera, Semi Skilled DLR			
		3/16	124/20.06.16	6600
		4/16	166/14.7.16	6600
		5/16	216/4.8.16	6600
		6/16	216/4.8.16	6380
		7/16	306/24.9.16	6600

		8/16	306/24.9.16	6600
		9/16	325/5.10.16	6380
		10/16	378/19.11.16	6600
		11/16	420/20.12.16	6600
		12/16	467/17.1.17	6600
		1/17	513/7.3.17	6600
		2/17	572/29.3.17	5940
		Total		78100
2	Surendra Kumar Panda,SemiSkilled,DLR			
		3/16	124/20.06.16	6600
		4/16	166/14.7.16	6600
		5/16	216/4.8.16	6600
		6/16	216/4.8.16	6380
		7/16	306/24.9.16	6600
		8/16	306/24.9.16	6600
		9/16	325/5.10.16	6380
		10/16	378/19.11.16	6600
		11/16	420/20.12.16	6600
		12/16	467/17.1.17	6600
		1/17	513/7.3.17	6600
		2/17	572/29.3.17	5940
		Total		78100
3	SanatanDas,SemiSkilled,DLR			
		3/16	124/20.06.16	6600
		4/16	166/14.7.16	6600
		5/16	216/4.8.16	6600
		6/16	216/4.8.16	6380
		7/16	306/24.9.16	6600
		8/16	306/24.9.16	6600
		9/16	325/5.10.16	6380
		10/16	378/19.11.16	6600
		11/16	420/20.12.16	6600
		12/16	467/17.1.17	6600
		1/17	513/7.3.17	6600
		2/17	572/29.3.17	5940
		Total		78100
4	Narayan Sahoo,Unskilled,DLR			
		3/16	124/20.06.16	6000
		4/16	166/14.7.16	6000
		5/16	216/4.8.16	6000
		6/16	216/4.8.16	5800
		7/16	306/24.9.16	6000
		8/16	306/24.9.16	6000
		9/16	325/5.10.16	5800
		10/16	378/19.11.16	6000
		11/16	420/20.12.16	6000
		12/16	467/17.1.17	6000
		1/17	513/7.3.17	6000
		2/17	572/29.3.17	5400
		Total		71000
	Electricals(EE-1)			
5	Pradyumna Kumar Sasmal,HighSkilled,DLR(Line Man)			
		3/16	124/20.06.16	5200
		4/16	166/14.7.16	5460
		5/16	216/4.8.16	6500
		6/16	216/4.8.16	5720
		7/16	306/24.9.16	5980
		8/16	306/24.9.16	6240
		9/16	325/5.10.16	5460
		10/16	378/19.11.16	5200
		11/16	420/20.12.16	6240
		12/16	467/17.1.17	6500
		1/17	513/7.3.17	5980
		2/17	572/29.3.17	5460

		Total		69940
6	RajendraSethi,Skilled,Khalasi			
		3/16	124/20.06.16	4800
		4/16	166/14.7.16	5040
		5/16	216/4.8.16	6000
		6/16	216/4.8.16	5280
		7/16	306/24.9.16	5520
		8/16	306/24.9.16	5760
		9/16	325/5.10.16	5040
		10/16	378/19.11.16	4800
		11/16	420/20.12.16	5760
		12/16	467/17.1.17	6000
		1/17	513/7.3.17	5520
		2/17	572/29.3.17	5040
		Total		64560
	Library(A.O)			
7	ManoramaSahoo,Skilled,Librarian)			
		3/16	124/20.06.16	4800
		4/16	166/14.7.16	5040
		5/16	216/4.8.16	6000
		6/16	216/4.8.16	5280
		7/16	306/24.9.16	5520
		8/16	306/24.9.16	5760
		9/16	325/5.10.16	5040
		10/16	378/19.11.16	4800
		11/16	420/20.12.16	5760
		12/16	467/17.1.17	5280
		1/17	513/7.3.17	5520
		2/17	572/29.3.17	5040
		Total		63840
	SCO Branch(EE-1)			
8	SumitaChoudhury,Skilled			
		3/16	124/20.06.16	4800
		4/16	166/14.7.16	5040
		5/16	216/4.8.16	6000
		6/16	216/4.8.16	5280
		7/16	306/24.9.16	5520
		8/16	306/24.9.16	5760
		9/16	325/5.10.16	5040
		10/16	378/19.11.16	4800
		11/16	420/20.12.16	5760
		12/16	467/17.1.17	5280
		1/17	513/7.3.17	5520
		2/17	572/29.3.17	5040
		Total		63840
	SCO Branch(EE-1)			
9	KshetrabasiSwain,HighSkilled,CLR,Tractor Driver			
		3/16	124/20.06.16	5200
		4/16	166/14.7.16	5460
		5/16	216/4.8.16	6500
		6/16	216/4.8.16	5720
		7/16	306/24.9.16	5980
		8/16	306/24.9.16	6240
		9/16	325/5.10.16	5460
		10/16	378/19.11.16	5200
		11/16	420/20.12.16	6240
		12/16	467/17.1.17	6500
		1/17	513/7.3.17	5980
		2/17	572/29.3.17	5460
		Total		69940
	EE-1(JCB)			
10	BiswanathBehera,HighSkilled,DLR,JCB Driver			
		3/16	124/20.06.16	5200
		4/16	166/14.7.16	5460
		5/16	216/4.8.16	6500
		6/16	216/4.8.16	5720

		7/16	306/24.9.16	5980
		8/16	306/24.9.16	6240
		9/16	325/5.10.16	5460
		10/16	378/19.11.16	5460
		11/16	420/20.12.16	6240
		12/16	467/17.1.17	6500
		1/17	513/7.3.17	5980
		2/17	572/29.3.17	5460
		Total		70200
	Bus Service(Deputy Finance Manager)			
11	ManoranjanSarangi,HighSkilled,DLR Driver			
		3/16	124/20.06.16	5200
		4/16	166/14.7.16	5460
		5/16	216/4.8.16	6500
		6/16	216/4.8.16	5720
		7/16	306/24.9.16	5980
		8/16	306/24.9.16	6240
		9/16	325/5.10.16	5460
		10/16	378/19.11.16	5200
		11/16	420/20.12.16	6240
		12/16	467/17.1.17	6500
		1/17	513/7.3.17	0
		2/17	572/29.3.17	0
		Total		58500
12	MaheswarSethy,Skilled,DLR Conductor			
		3/16	124/20.06.16	4800
		4/16	166/14.7.16	5040
		5/16	216/4.8.16	6000
		6/16	216/4.8.16	5280
		7/16	306/24.9.16	5520
		8/16	306/24.9.16	5760
		9/16	325/5.10.16	5040
		10/16	378/19.11.16	4800
		11/16	420/20.12.16	5760
		12/16	467/17.1.17	6000
		1/17	513/7.3.17	0
		2/17	572/29.3.17	0
		Total		54000
13	RaghunathSahoo,SemiSkilled,DLR Helper			
		3/16	124/20.06.16	4400
		4/16	166/14.7.16	4620
		5/16	216/4.8.16	5500
		6/16	216/4.8.16	4840
		7/16	306/24.9.16	5060
		8/16	306/24.9.16	5280
		9/16	325/5.10.16	4620
		10/16	378/19.11.16	4400
		11/16	420/20.12.16	5280
		12/16	467/17.1.17	5500
		1/17	513/7.3.17	0
		2/17	572/29.3.17	0
		Total		49500
	K.M(A.O)			
14	MadhusudanGuru,Unskilled			
		3/16	124/20.06.16	6000
		4/16	166/14.7.16	5800
		5/16	216/4.8.16	6000
		6/16	216/4.8.16	5800
		7/16	306/24.9.16	6000
		8/16	306/24.9.16	6000
		9/16	325/5.10.16	5800
		10/16	378/19.11.16	6000
		11/16	420/20.12.16	5800

	12/16	467/17.1.17	6000
	1/17	513/7.3.17	6000
	2/17	572/29.3.17	5400
	Total		70600
	Grand Total		Rs 940220.00

The staffs engaged before 1997 may be regularized as per Govt. Circular . However a sum of Rs 2936356.00 paid towards wages of NMRs and DLRs during 2016-17 in violation ban order of Govt. as stated above is kept under objection till concurrence is obtained from H&UD Deptt,GoO. and compliance reported to audit.

14.7 - Justification of Payment of Advertisement Charges directly to the Advertisement Manager,TheSamaj-

On verification of the Voucher No-370/9.11.2016 , It was found that a sum of Rs 5148.00 was directly paid to the advertisement Manager, The Samaj.

But going through the Advertisement File ADM-PBA-9/10-2010 . at N/74 It was put up for 17 nos of bills amounting Rs 257095.00 A net amount of Rs 241666.00 was to be paid after 4% agency discount & 2% TDS towards income tax. Further 9 nos of Bills of Gross amount of 112116.00 was put up for payment. Finally an OSCB Cheque Vide Ch No-187864/30.3.17 of Rs 347053.00 in net was prepared for Payment the M/S Herald Advertisement Agency as per agreement with the agency.

It could not be clarified as to why & how the payment was made to the Manager, The Samaj directly without going through the approved Agency i.e M/S Herald Advertisement Agency that to without any mention about such demand in the file . It may further be clarified whether the payment was made as per the approved rate of I&PR Department,GoO.

Such an irregular practice may be avoided in future.

As per the Compliance submitted at the Exit Conference, it is said about the system of payment of Advertisement charges as followed in CDA,Cuttack, which is understood and reflected in the e DAR .But the particular objection as raised in Audit regarding the isolated payment made to the Advertisement Manager, 'The Samaj' beyond the system followed in CDA has not been addressed at all. Hence, the objection stands as it is.

14.8 - Justification of providing Mobile recharge Vouchers to the Officials of CDA,Cuttack-

As per File –ADM-TEL-01/12 2012 at N/139 Dated 17.01.2017 It is mentioned that all most all the officers have been provided with BSNL Vouchers for use in their Cell Phones.From the said file It was revealed that all the officers have also been provided with BSNL Land Phones (Some with Internet Facility). The bill status of these land lines in different months of 2016-17 is furnished for reference.

Month	Amount	Remarks
3/16	6886.00	
4/16	8652.00	
5/16	7420.00	
6/16	7498.00	
7/16	7550.00	
8/16	7552.00	
9/16	7466.00	
10/16	7310.00	
11/16	7515.00	
12/16	7503.00	
1/17	7522.00	
2/17	7458.00	
3/17	7170.00	
Total	Rs 97502.00	

No Telephone log Book could be made available to Audit till date. From the above table ,It is crystal clear that there is no impact of providing recharge Vouchers for use in the Cell Phones by the officers, since there is visibly no substantial reduction in the Land Phone Bills at all. This could not be clarified as to Telephone Log Books are being maintained or not for different Land Phones of CDA,Cuttack.

As per the Compliance submitted at the Exit Conference , it is said about the system of approval duly accorded by the competent

Authority to allow the provision of Mobile Charges to the specified Officers which has been understood in Audit, but suggestive points as made in audit regarding maintenance of Telephone Log Book are found not addressed.

However a sum of Rs 97502.00 paid towards telephone charges without maintaining Log Books during 2016-17 as stated above is kept under objection till necessary concurrence is obtained from I&PR Deptt. in Govt. and reported to audit.

14.9 -

Para is removed due to settlement of Objection on production records at the Exit Conference.

14.10 -

Para is removed due to settlement of the Objection on production of records at the Exit Conference.

14.11 - Inadmissible expenditure shown towards use of Vehicles for Local Duty -

On scrutiny of Log Books of different Vehicles of CDA ,Cuttack on hire basis during 2016-17, It was noticed that there had been very irrational as well as unjustified entries in respect of plying distance , time and the purpose of Journey etc. The entries in the log book were found to be very unrealistic i.e far from reality that is found to have been maintained arbitrarily by the Driver and other connected officials. .

The total picture is that in all fronts CDA's field activities are limited to the most minimum.

In such a situation different CDA Officials have shown the Vehicles being frequently used for Local Duty round the year 2016-17 for 20-25 days per month. Without mentioning the specific time of Journey, Place of Journey i.e from place "X" to place "Y" , It has been stereotypically written as "Local Duty". There is found to be no mention of Market area or any other Location of CDA with purpose of Visit etc.

It is mandatory that the maintenance of Log Books must reflect the above all information to justify the tour in public interest and leave no scope for any sort of misutilization of the Vehicle. But it is a fact that in almost all the instances these aspects have been violated. Audit went through the records vividly and found that during the year under Audit huge amount of money has been spent by showing irrational and unjustified entries. In the plea of Local Duty thousands of litres of Fuel have been consumed without any valid reason fulfilling any interest of the CDA or the public at large.

The details of all such cases is furnished in a tabular form which can throw light on the matter for better appreciation of the higher competent Authorities.

- 1) The tour programme of every official should be approved for every month , which need be produced to Audit if available.
- 2) Frequent tours have been shown for almost 90% of the working days for almost each month, which means the officials have no work at office but at field. In such cases pre tour programme being duly approved by competent Authorities should have been done, which needs be produced if available.
- 3) Audit after adjudging the matter from it's whole perspective , suggests to discontinue the practice of such erratic maintenance of Log Books .

The following procedure may be adhered to;

- a) The official conducting tour should submit their tour programme for specific month in the preceding month and get it approved before proceeding to tour. In case of any deviation is made due to situational exigency the revised tour programme may be prepared and get it approved after close of the tour of this month.
- b) There should be specific mention of date,time ,place of journey with certified signature of the touring officials.

c) There should be both initial and close kilometreage reading of the Vehicle , out of which actual distance of tour can be derived by deducting the "Starting Kilometer reading" from the "Final Kilometer reading" i.e FKR-SKR=Distance covered in the particular tour. In case of Vehicle No OD-05-J-6700 as well as Vehicle No-OD-05-W-1726 used by Finance & Accounts Member, It was revealed that the distance covered in each occasion of tour was in multiple of 15 i.e 15 KM,30KM,45KM,60KM etc to arrive at a round figure of fuel consumption as the said vehicles fuel efficiency was @15 KM per Litre. Similar is the case in case of Vehicle No-OD-05-Q-4219 used by the then Secretary. Again in Case of Log Book of Vehicle No-OD-05-J-6700 , a single printed/ computer typed sheet of a month's running of the vehicle is pasted on the body of the log Book in the month end with effect from 1st August 2016 to September 2016. Similarly for the running of Vehicle No-OD-05-W-1726, a single printed/ computer typed sheet of a month's running of the vehicle is pasted on the body of the log Book in the month end with effect from 1st October to the end of 31st March 2017. This is very much contrary to the basic principle of maintenance of Log Books of the Vehicles. At the end of a day the Log Book of the vehicles needs be d with reference to the Kilometreage Meter reading duly being certified by the touring official.

d) As far possible in case more than one officials are conducting tour in the same direction , they should use a single vehicle instead of each one of it's own in the CDA as well as public interest.

SI No	Vehicle No/Using Officer	Month	Fuel(Lt)	Audit Comments
1	OD-05Q-4219	2/16	18 ltr	
	Secretary	3/16	16ltr	
	& Land Officer			
		4/16	12ltr	
		5/16	12 ltr	
		6/16	4 ltr	
		7/16	0	
		8/16	6 ltr	
		9/16	0	
		10/16	0	
		11/16	00	
		12/16	0	
		1/17	0	
		2/17	0	
	Total		52 Ltr	
2	OD-05-J-6700(Indigo ecs)	3/16	18 ltr	
	Finance & Accounts Mermber	4/16	62 ltr	
		5/16	51 ltr	
		6/16	49 Ltr	
		7/16	55 Ltr	
		8/16	47 ltr	
		9/16	46 ltr	
	OD-05-W-1726	10/16	43 Ltr	
	Finance & Accounts Mermber	11/16	53 Ltr	
		12/16	48 Ltr	
		1/17	20 Ltr	
		2/17	13 Ltr	
		3/17	46 ltr	
		Total		551 Ltr
3	OD-02A-9292	3/16	51 ltr	
	Planning Member,	4/16	5 ltr	
	GourishankarBhuyan			
		5/16		
		6/16		
		7/16		
		8/16		
		9/16		
		10/16		
		11/16		
		12/16		
		1/17		
		2/17		
		Total		
4	OD-05Q-4706	2/16	95 ltr	
	Engineering Member	3/16		
		4/16	108 ltr	

		5/16		
		6/16		
		7/16		
		8/16		
		9/16		
		10/16		
		11/16		
		12/16		
		1/17		
		2/17		
		Total		
5	OD-02-L-2914	3/16		
		4/16	5 ltr	
		5/16		
		6/16		
		7/16		
		8/16		
		9/16		
		10/16		
		11/16		
		12/16		
		1/17		
		2/17		
		Total		
6	OR-05-J3233(Maruti 800) of CDA	3/16		
		4/16	39 ltr	
		5/16	42 ltr	
		6/16	20 ltr	
		7/16	11 ltr	
		8/16	0	
		9/16	29 ltr	
		10/16	29.5 ltr	
		11/16	27 ltr	
		12/16	37 ltr	
		1/17	34.5 ltr	
		2/17	15.5 ltr	
		3/17	28.5 ltr	
		Total	313 Ltr	

No clarification has been furnished by the Local Authority regarding the irregularities till the close of Audit.

In view of the irregularities mentioned above , the entire fuel cost of Rs 64985.24 or say Rs 64985.00 (i.e 1129 Ltr @ 57.56 per Litre=Rs 64985.24) is kept under objection till the matter is clarified as to authenticity of vehicular expenses at the time of Exit Conference.

No Compliance was Submitted at the Exit Conference . Hence, the Para remains as it is pending compliance to audit in due course.

14.12 - Excess Engagement of DLRs without allowing weekly days of halt and rest-

On scrutiny of the Vouchers with reference to the relevant files etc ,It was found that a sum of Rs 88640.00 had been paid than the actual in violation to the Labour Act. Vide Letter No 8536-LL-12/12/LESI Dt.06.10.2012 that the daily minimum rate of wages shall be inclusive of the wages payable for the weekly day of rest. Again , in the following cases the correct certification of the competent field officer supervising the activities of the DLRs was found to be wanting. Under the circumstances It was asked to state as to what sort of out put was derived from the DLRs paid as follows even in the public holidays to justify their payments.

Appendix(Showing the details of excess payment of wages to the DLRs)

SI No	Name	Month	No of Days shown as present in Muster Roll	Voucher No/Date	Amount Paid	No of Days of duty admissible	Amount due to be paid	Excess Paid
	Sewerage Pump(OWSSB)							
1	Laxmidhar Behera, Semi Skilled DLR							
	@220 Per day	3/16	30	124/20.06.16	6600	20	4400	2200
		4/16	30	166/14.7.16	6600	22	4840	1760
		5/16	30	216/4.8.16	6600	25	5500	1100
		6/16	29	216/4.8.16	6380	23	5060	1320
		7/16	30	306/24.9.16	6600	23	5060	1540
		8/16	30	306/24.9.16	6600	24	5280	1320
		9/16	29	325/5.10.16	6380	21	4620	1760
		10/16	30	378/19.11.16	6600	20	4400	2200
		11/16	30	420/20.12.16	6600	24	5280	1320
		12/16	30	467/17.1.17	6600	25	5500	1100
		1/17	30	513/7.3.17	6600	23	5060	1540
		2/17	27	572/29.3.17	5940	21	4620	1320
	Total		355		78100	271	59620.00	18480.00
2	Surendra Kumar Panda, SemiSkilled, DLR							
	@220 Per day	3/16	30	124/20.06.16	6600	20	4400	2200
		4/16	30	166/14.7.16	6600	22	4840	1760
		5/16	30	216/4.8.16	6600	25	5500	1100
		6/16	29	216/4.8.16	6380	23	5060	1320
		7/16	30	306/24.9.16	6600	23	5060	1540
		8/16	30	306/24.9.16	6600	24	5280	1320
		9/16	29	325/5.10.16	6380	21	4620	1760
		10/16	30	378/19.11.16	6600	20	4400	2200
		11/16	30	420/20.12.16	6600	24	5280	1320
		12/16	30	467/17.1.17	6600	25	5500	1100
		1/17	30	513/7.3.17	6600	23	5060	1540
		2/17	27	572/29.3.17	5940	21	4620	1320
	Total		355		78100	271	59620.00	18480.00
3	SanatanDas, SemiSkilled, DLR							
	@220 Per day	3/16	30	124/20.06.16	6600	20	4400	2200
		4/16	30	166/14.7.16	6600	22	4840	1760
		5/16	30	216/4.8.16	6600	25	5500	1100
		6/16	29	216/4.8.16	6380	23	5060	1320
		7/16	30	306/24.9.16	6600	23	5060	1540
		8/16	30	306/24.9.16	6600	24	5280	1320
		9/16	29	325/5.10.16	6380	21	4620	1760
		10/16	30	378/19.11.16	6600	20	4400	2200
		11/16	30	420/20.12.16	6600	24	5280	1320
		12/16	30	467/17.1.17	6600	25	5500	1100
		1/17	30	513/7.3.17	6600	23	5060	1540
		2/17	27	572/29.3.17	5940	21	4620	1320
	Total		355		78100	271	59620.00	18480.00
4	Narayan Sahoo, Unskilled, DLR							
	@200 Per day	3/16	30	124/20.06.16	6000	20	4000	2000
		4/16	30	166/14.7.16	6000	22	4400	1600
		5/16	30	216/4.8.16	6000	25	5000	1000
		6/16	29	216/4.8.16	5800	23	4600	1200
		7/16	30	306/24.9.16	6000	23	4600	1400
		8/16	30	306/24.9.16	6000	24	4800	1200
		9/16	29	325/5.10.16	5800	21	4200	1600
		10/16	30	378/19.11.16	6000	20	4000	2000
		11/16	30	420/20.12.16	6000	24	4800	1200
		12/16	30	467/17.1.17	6000	25	5000	1000
		1/17	30	513/7.3.17	6000	23	4600	1400

		2/17	27	572/29.3.17	5400	21	4200	1200
		Total	355		71000	271	54200.00	16800.00
	K.M(A.O)							
5	MadhusudanGuru,Unskilled							
	@200 Per day	3/16	30	124/20.06.16	6000	20	4000	2000
		4/16	29	166/14.7.16	5800	22	4400	1400
		5/16	30	216/4.8.16	6000	25	5000	1000
		6/16	29	216/4.8.16	5800	23	4600	1200
		7/16	30	306/24.9.16	6000	23	4600	1400
		8/16	30	306/24.9.16	6000	24	4800	1200
		9/16	29	325/5.10.16	5800	21	4200	1600
		10/16	30	378/19.11.16	6000	20	4000	2000
		11/16	29	420/20.12.16	5800	24	4800	1000
		12/16	30	467/17.1.17	6000	25	5000	1000
		1/17	30	513/7.3.17	6000	23	4600	1400
		2/17	27	572/29.3.17	5400	21	4200	1200
		Total	353		70600	271	54200.00	16400.00
		Grand Total	1773 Days		Rs 375900.00	1355 Days	Rs 287260.00	Rs 88640.00

No clarification along with documentary evidence in support of the authenticity and justifiability of the engagement as well as payments in violation to Labour Laws , which provides for one day weekly rest has been furnished by the Local Authority till the close of Audit.

It may be emphasized here that engaging DLRs without providing for weekly days of halt exerts avoidable health hazards on the Labourers in violation of the letter and spirit of the Labour Laws. Such practices may be dispensed with in future in obedience to principles as enshrined in the Labour Act.

However a sum of Rs88640.00 is kept under objection till the matter is clarified at the time of Exit Conference.

No Compliance was Submitted at the Exit Conference . Hence, the Para remains as it is pending compliance to audit in due course.

14.13 -

PARA has been removed due to settlement of the objection at the Exit Conference as per the supplementation made vide Para-5.

PARA: 15 AUDIT ON WORKS

15.1 - Excess paid by measuring beyond the scope of drawing & design as well as revised estimated provision-

Name of the Project-Barbed wire Fencing for Protection of Govt. Land over Plot no-112 adjacent to Mango to Res (Land Bank) in sector-9,CDA,Bidanasi

File-Eng. Work-BD 9/15,Eng, Division-I

EC-3.49 Lacs

Voucher-21/15.09.2016

JE-Bijaya Kumar Jena

Contractor-Sambit Choudhury

MB-1731/P115

As per drawing & design enclosed to the case record , the following specification was found to be available ,which was reflected in the 1st original Estimate enclosed to the Case Record duly certified by the then JE,EE & E.M on dated 25.08.2014. The analysis of rates of items were made basing upon the SR 2013. In respect of wall column(Column base) in RCC M20 grade in (1:1.5:3) , the following provisions were made :-

Column base for Gate(in Mtr)	2x1.20x1.20x0.20=0.58 Cum	0.58Cum
Column Base	43x0.60x0.60x0.15=2.32Cum	2.32Cum
	Total	2.90Cum

No revised drawing & design was found to be enclosed to the Case Record at the time of revision of estimate basing upon SR 2014. Again a revised estimate for the said item , basing on SR 2014 was made as follows:-

Wall Column(in Mtr)	43x0.75x0.75x0.20=4.84 Cum	4.84Cum
Wall Column(in Mtr)	43x0.45x0.45x0.20=1.74Cum	1.74Cum
	Total	6.58Cum

On verification of the MB-1731 ,at page-96 in RCC M20 grade (1:1.5:3) with 20mm to 10mm & down graded cbhg Chips including laying concrete of required thickness including centering & shuttering etc , It was found that excess payment was made to the Executant by making measurements beyond the scope of drawing & design as well as revised estimated provision as details furnished below:-

Wall Column(in Mtr)	38x0.75x0.75x0.15=3.20 Cum	3.20Cum
Wall Column(in Mtr)	38x(0.75+0.30)/2x(0.75+0.30)/2 x0.30=3.14Cum	3.14Cum
	Total	6.34Cum

But the arbitrary change of specification of the item of work without any basis what so ever at the time of measurement can not be admitted in Audit. The revised calculation of the volume of the Item is deduced in concurrence with the revised specification of SR 2014 as follows:-

Wall Column(in Mtr)	38x0.75x0.75x0.15=3.20Cum	3.20Cum
Wall Column(in Mtr)	38x0.45x0.45x0.15=1.15Cum	1.15Cum
	Total	4.34Cum

Hence it may be construed as extension of financial benefit due to excess measurement of Rs 10600.00 i.e

Excess volume x Rate of Item

= $(6.34-4.34) \times @ 5300.00$ per Cum

=Rs 10600.00

It may further be clarified to Audit as to under which circumstances delay was made so that revision of rates of Items were to be made as per SR 2014 in place of SR 2013.

As per Compliance submitted by the EE-I,CDA,Cuttack ,

1- The Estimate was prepared as per lay out Plan. But after excavation of Foundation trenches of Columns the footing was changed as per soil Condition by the instruction of the Engineer in charge. Accordingly deviation statement prepared and got approved by Vice Chairman.(Vide File No ENG-WRK-BD-9/15 P 103/C to 104/C) . No financial benefit has been provided to the Contractor. Hence the objection may please be dropped.

2- During the process of the approval of Tender the Schedule of Rates changed and accordingly the revised Estimates prepared without any additional cost involvement.

But It is a fact that no such File etc as stated above could be made available to Audit. In the original Case Record there was no such reference at all . Under the Circumstances Audit finds no genuineness of the claim so made to justify the illegal deviations made resulting in extension of undue financial benefit to the Executant.

It was thereby suggested to ensure all the related files to justify the payment based on deviations dully approved by competent Authorities at the time of Exit Conference.

At the time of Exit Conference It was further clarified by the Engineering Section with written compliance that during excavation of foundation trenches for Column ,it came to the notice of the Engineer in charge that the soil strata was mixed with clay and mud i.e cohesive soil for which column base footing has been changed for better stabilization of the column base as per direction of the Engineer in charge at site. Further the site was inspected by the higher Authorities and as per their instruction , the work had been carried out as per revised design looking to site conditions. The measurement had been duly check measured by AEE & EE-I. The deviation statement showing less deviation was prepared and duly approved by the Vice Chairman.

All these aspects were found & verified to be observed in a separate Sheet . It is further suggested to keep all the reports and observation sheets pertaining to deviations in plan and design etc in the same file in consequential order for better appraisal of the audit as well as any other supervising Authority.

However basing upon the factual findings as well as discussion before the present Vice Chairman at the time of Exit Conference ,the merit of the compliance is accepted as genuine and hence ,the objection raised on the score is dropped.

15.2 - Excess paid than the Estimated Provision and excess period of EOT allowed in violation to OPWD Code

Name of the Project-Construction of Path way & rest shed in connection with the work construction of Public Park at Choudwar ,CTC

File-Eng. Work-WRK-MS-14/14

Head of Account-Special GIA of 33.84 Lacs

Amount put to Tender-3160000

Agreement Value-2907037 i.e 8.01 % less

Voucher-16/5.8.2016

Contractor- Bikram Keshari Mohanty

MB-1737/P 1 to 32

JE-B.K.Jena

AE-G.D.Swain

EE(1)-D.Samal

EM-K.N.Khuntia

On verification of the works case record with reference to MB and other connected records ,It was found that F2 agreement was executed vide F2-4/Dated 12.06.2014. Work order was issued vide letter No-9088/CDA/Dated 3.6.2014 and due date for completion of the Project was 6 calendar months i.e by 12.12.2014. The bills were prepared and paid as follows:-

Bill No	Gross Amount	Net Amount	Remarks
1 st R/A 18.9.14	698801.00	606121.00	
2 nd R/A 5.1.15	897660.00	784410.00	
3 rd Final 1.7.16	1313028.00	1127455.00	
Total	2909489.00	2517986.00	

1)The project was not completed in the scheduled time of 6 calendar months due to different reasons mentioned by the Executant and accordingly EOT was applied and approved as follows:-

Particulars of EOT	Duration of EOT	Remarks
EOT approved upto 28.2.15	76 Days	
EOT further approved upto 30.11.15	9 Months	It is more than the 6 Calendar Months initially allowed for completion of the Project.
EOT further approved upto 31.03.16	4 Months	It is further more than the 6 Calendar Months initially allowed for completion of the Project.

As per Para 3.5.30 of OPWD Code Vol-I , at note(1) the power for grant of extension of time is vested with the Authority who is competent to accept the Tender but such extension of the period is limited to the period originally stipulated in the agreement for completion of the Work. If such

extension will be beyond this period then approval of the next higher Authority , should be obtained before grant of such extension.(ii) The application for extension of time and sanction there to should be made in the prescribed form.

2) Excess paid in Item(03) i.e Filling Foundation & Plinth with river sand watering and ramming including Cost, Conveyance ,Royalty and rates of all materials and cost of all labour ,T&P etc :-

Page Reference in MB No-1737	Actual Volume of Item as reflected in MB	Volume shown in Bill	Excess Volume shown in Bill, resulting in excess Payment	Remarks
Page-4	10.24 Cum	10.24 Cum		
Page-19	7.47 Cum	7.47 Cum		
Page-44	0.15 Cum	0.15 Cum		
Page-48	1.52 Cum	1.52 Cum		
Page-71	3.78 Cum	3.78 Cum		
Page-122	71.03 Cum	71.03 Cum		
Total	94.19 Cum	100.86 Cum	6.67 Cum @234.23 Per Cum =Rs 1562.00	

3) On verification of the aforementioned works Case Record ,It was revealed that no drawing and design of the Project was enclosed to the case record. Only an Estimate was put in the case record without any analysis of rates being accompanied.

As per the estimated provision the Height of the Fly ash Brick massonary in CM(1:6) in super structure was provided to be 0.90 Mtr. But in the MB at page 57 to 58 arbitrary measurements of the Height of the Fly ash Brick massonary in CM(1:6) in super structure was found to be recorded without any basis of justification whatsoever as details furnished below. In absence of any original or revised drawing and design of the said item , the arbitrary excess measurements of the Height of the Fly ash Brick massonary in CM(1:6) in super structure beyond 0.90 Mtr may not be admitted in Audit and needs clarification as to why this will not be treated as extension of undue financial benefit to the Tenderer.

Measurements recorded in the MB	Measurement s as per Audit taking height uniformly as 0.90 Mtr as per Estimated Provision	Excess Measurement taken	Value of Excess Volume	Remarks
1x88x0.25x1.0=22Cum	1x88x0.25x0.90=19.8Cum			
1x61.40x0.25x1.60=24.56 Cum	1x61.40x0.25x0.90=13.81 Cum			
1x87.50x0.25x2.00=43.75 Cum	1x87.50x0.25x0.90=19.68 Cum			
1x60.60x0.25x1.45=21.96 Cum	1x60.60x0.25x0.90=13.63 Cum			
Total=112.27 Cum	Total=66.92 Cum			
Deductions made:-				
1)Column:-				
32x0.25x0.25x1.00=2.00Cum	32x0.25x0.25x0.90=1.80Cum			
21x0.25x0.25x1.60=2.10Cum	21x0.25x0.25x0.90=1.18Cum			
34x0.25x0.25x2.00=4.25Cum	34x0.25x0.25x0.90=1.91Cum			
18x0.25x0.25x1.45=1.59Cum	18x0.25x0.25x0.90=1.01Cum			
2) Gate:-				
1x4.40x0.25x1.45=1.59 Cum	1x4.40x0.25x0.90=0.99 Cum			
1x3.55x0.25x1.00=0.88Cum	1x3.55x0.25x0.90=0.79Cum			
Total Deduction=12.45 Cum	Total Deduction=7.68 Cum			
Net Total=112.27 Cum-12.45 Cum=99.82 Cum	Net Total=66.92 Cum-7.68 Cum=59.25 Cum	99.82 Cum-59.25Cum=40.57 Cum	40.57 Cum @3544.46 Per Cum =Rs 143799.00	

Again the aforementioned item was found to be not duly check measured, which may be clarified to Audit.

4) In Item (05) excess payment was found to be made than the estimated provision of calculation of weight i.e @ 25 Kg per Sq. Mtr in respect MS Grill made with MS Angle & Square Bar as details furnished below:-

Weight of Grill as calculated in MB at page 62	Weight of Grill as deduced in Audit @ 25kg per Sq Mt.	Excess	Remarks
9'10"x2'x7 =400 Kg	9'10"x2'x7 =137.62Sqft		
9'7"x2'x8 =464 Kg	9'7"x2'x8 =153.28Sqft		
9'9"x2'x5 =300 Kg	9'9"x2'x5 =97.50Sqft		
10'4"x2'x3=190Kg	10'4"x2'x3= 61.98Sqft		
10'2"x3'x1 =60 Kg	10'4"x3'x1 =30.48Sqft		
9'10"x3'x7 =439 Kg	9'10"x3'x7 =206.43Sqft		
9'2"x3'x2 =122 Kg	9'2"x3'x2 =54.96Sqft		
9'8"x3'x6 =372 Kg	9'8"x3'x6 =173.88Sqft		
9'7"x3'x2 =435 Kg	9'7"x3'x2 =57.48Sqft		
9'10"x3'x2 =126 Kg	9'10"x3'x2 =58.98Sqft		
10'x3'x4 =260Kg	10'x3'x4 =120Sqft		
7'x3'x1 =50 Kg	7'x3'x1 =21Sqft		
9'10"x3'x5 =310 Kg	9'10"x3'x5 =147.45Sqft		
9'9"x3'x5 =310 Kg	9'9"x3'x5 =146.25Sqft		
7'10"x3'x1 =52 Kg	7'10"x3'x1 =23.49Sqft		
	1490.78Sqft or say 138.49 Sqmt@25 Kg per Sqmt=3462.25 Kg		
27 Nos =1150 Kg	27 Nos =1150 Kg		
Total =5040 Kg	Total=4612.25 Kg	427.75 Kg @ 80.00 Per Kg=Rs 34220.00	

It was asked to clarify to Audit as to why such excess payments will not be treated as extension of undue financial benefit to the Tenderer.

As per Compliance submitted by the EE-I,CDA,Cuttack ,

(i) the F2 agreement was executed vide F2/4 dated 12.6.14 and work order issued on 13.6.2014. The stipulated period for execution of work was 6 months. But due to hindrances created by the people at work site , completion of the drain in front of the Park by Choudwar Municipality , the work was delayed. The EOT sanctioned at 1st instance by Vice Chairman upto 28.2.2015 then upto 30.11.2015 & finally EOT sanctioned till 31.03.2016 in prescribed form.

In CDA , authority have vested full power to sanction EOT of any contract in it's 5th meeting held on 7.8.2008 with V.C.

(ii) There is no excess payment in Item No-03 i.e filling plinth with river sand water and ramming including cost ,conveyance . Royalty and rates of all materials and cost of all labour,T&P etc as pointed out by Audit. Actually the volume of item of work as reflected in MB 1737 Page 19 is 14.14 Cum as against the noting of Audit 7.47.

(iii) The detailed drawing & design is available in File No-ENG-WRK-MS-9/14, which may please be referred to.

(iv) As per the demand of Local people , Local Councillor of Choudwar Municipality before the V.C ,CDA to raise the height of the Boundary wall for safety of the park equipments in presence of the Engineer Member the height of the C. Wall was raised beyond 0.9 mtr after approval of revised drawing by E.M. Accordingly interim deviation statement was approved by EM on 18.12.2014.

Subsequently the said quantity have been incorporated in final deviation statement and got approved by E.M. on 26.5.2016.

In view of the above as there is approved drawing and deviation statement , the measurement is not arbitrary as pointed out by Audit,hence the excess financial benefit to the agency does not arise. The item of work as pointed out by Audit has been check measured by AEE & EE-I.

(v) There is provision of MS Grill made out of angles and square bar in the Estimate as per drawing. Due to change of specification and design drawings of the Grills by the Engineer in charge as per the demand of the Local Councillor the weight of the Grill increased on weight. The revised approved drawing of the Grill is available in File No-ENG-WRK-MS-9/14. The total weight of the Grill is within the agreement quantity. Hence no excess payment is made to the Agency and the objection memo may please be dropped.

But It is a fact that no such File etc as stated above could be made available to Audit. In the original Case Record there was no such reference at all . So just on the basis of the Statements made without any documentary evidence in support there of , Audit finds no genuineness of the claim so made to justify the illegal deviations made resulting in extension of undue financial benefit to the Executant. Hence the Compliance given by the Executive Engineer-I is not tenable .

It was thereby suggested to ensure all the related files to justify the payment based on deviations dully approved by competent Authorities at the time of Exit Conference.

However all these aforementioned aspects were found & verified to be observed in a separate File No-ENG-WRK-MS-9/14 at the time of Exit Conference . It is further suggested to keep all the reports and observation sheets pertaining to deviations in plan and design etc in the same file in consequential order for better appraisal of the audit as well as any other supervising Authority.

However basing upon the factual findings as well as discussion before the present Vice Chairman at the time of Exit Conference ,the merit of the compliance is accepted as genuine and hence ,the objection raised on the score is dropped.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 - Production of Property Register as required under Rule 50 of the Odisha Development Authorities Rules 1983 for necessary verification -

Vide Memo No 05/Dated 29.08.2017 in Item No 4 ,It was requested for production of the Property Register of CDA,Cuttack being d as on 31.03.2017 as required under Rule 50 of ODA Rules 1983 ,which could not be made available to Audit till date .As per Rule 50 of the Odisha Development Authorities Rules 1983 the Authority shall keep proper and up to date record of all immovable property belonging to it , which shall be maintained in Form XII in respect of Land and in Form XIII in respect of Buildings. It was time and again impressed upon to ensure the production of the same in the prescribed format enclosed below:-

The prescribed proforma are furnished below;

(A) Form XIII(Rule 50of ODA Rules 1983)

Property Register (Lands)

SI No (1)	Ward No,Revenue Village No(2)	Khata No and Plot No(3)	Area with Deion(4)	Owner with Deion(5)	Purchased/Acquired Government Land(6)
Sanctioning Authority in respect of Purchase/Award No with Date and the Authority in case of Acquisition(7)	Amount paid (In Rupees)(8)	Date of taking over Possession(9)	Date of handing over possession for Works(10)	Lease with Deion(11)	Term of Lease(12)
Annual Rent(In Rupees)(13)	Total amount of Rent Demand(In Rupees)(14)	Total amount of Rent Outstanding(In Rupees)(15)	Reference in Disposal Register(16)	Remarks(17)	

(B))Property Register (Built Property)

Particular of Property

SI No	Location		Area of Land and its Book Value		Total Plinth Area of the Building and its Costs	
	Ward No	House No	Area of Land	Cost	Plinth Area	Cost
1	2	3	4	5	6	7
Useable floor area excluding corridors,Verandah but including Baths,W.C,Kitchen and Store	Purpose for which purchased,acquired or constructed together with reference to resolution of the Authority	Date of Construction,Purchase or Acquisition	Type of construction,single,dou ble or multistoreyed(Give no of Storeys)	Whether permanent,semiperman ent or Temporary	Residential or Non Residential	

8	9	10	11	12	13

How used at Present	Annual Rent Demand if any (In Rupees)	Annual Rent outstanding if any (In rupees)	Remarks
14	15	16	17

Note-All areas should be expressed in hectares/acres and square meters.

(C) Form XIV

Moveable Property

Stock Register of Stationery/other Consumable articles as required under Rule 56 of ODA Rules 1983

Narration of articles.

Date	Opening Balance	Number of quantities of articles received	Total	To whom issued
1	2	3	4	5

Total or Quantity of articles issued	Balance	Dated initial of issuing Clerk	Dated Signature of the sectional head in token of monthly check	Remarks
6	7	8	9	10

(D) Form XV

Moveable Property

Register of Dead Stock articles as required under Rule 56 of ODA Rules 1983

Date of Purchase	Name of article and it's Deion	Number or quantity	Value with voucher No and Date	To whom allotted for use and the official responsible for Custody	Initial of Officer in Charge
1	2	3	4	5	6

No of Quantity issued	Condition	Dated initial of verifying officer	Order of the competent authority for removal of Item from the register	Remarks
7	8	9	10	11

The Land section has supplied the following information about CDA's landed property Status in it's Compliance :-

SI No	Ward No,Revenue Village No	Khata No	Plot No	Area with Deion	Owner With Deion	Purchased/Acquired Govt. Land
1	2	3	4	5	6	7
1	Cuttack Town Unit-38,Arunodaya Nagar		763	21Ac2.260Dec	CDA	Acquired Land through LA Procedure
2	Khannagar		204861(p)	Ac0.517Dec	CDA under Possession	Govt. Land Lease not executed in favour of CDA
3	Bada Zobra		615	1314Ac1.516Dec	CDA	Govt. Lease Land
4(i)	Nimpur		9,51,9533780/4021 to 3993	Ac5.750Dec	CDA	Govt. Lease Land
4(ii)	Nimpur		9502342/5588,3779/5589	Ac10.000Dec	CDA	Govt. Lease Land
4(iii)	Nimpur		953	2340Ac3.800Dec	CDA under Possession	Govt. Land Lease not executed in favour of CDA
5	Town Bisinabar		1850	2,66,82,669Ac0.553Dec	CDA	Govt. Lease Land
6	Kusunpur		11021423(p),1419(p)	Ac1.140Dec	CDA	Govt. Lease Land
7(i)	Cantonment	64&346	1494(p) to 846(p)	Ac1.376Dec	CDA	Govt. Lease Land
ii	Cantonment		64847(p)	Ac1.000Dec	CDA	Govt. Lease Land
iii	Cantonment	346,64	845 to 847(p)	Ac0.448Dec	CDA	Govt. Lease Land
iv	Cantonment		3,45,346478 to 1260/1297(p)	Ac0.358Dec	CDA	Municipal Land transfer in favour of CDA
v	Cantonment		68	491Ac1.389Dec	CDA under Possession	Govt. Land Lease not executed in favour of CDA
8	Cantonment		189	4,56,457Ac1.597Dec	CDA	Govt. Lease Land
9(i)	Cantonment		346153(p)	Ac0.200Dec	CDA	Govt. Lease Land
ii	Cantonment		346153(p)	Ac0.080Dec	CDA	Govt. Lease Land
10	Cuttack Town Unit-11,Oriya Bazar		558867 to 1416(p)	Ac11.158Dec	CDA under Possession	Govt. Land Lease not executed in favour of CDA
11	Cuttack Town Unit-11,Oriya Bazar		5561420,868/1469	Ac7.355Dec	CDA taken over Permission to develop the water Sports activities and subsequently CDA handed over possession permission to Tourism Dept as per	Govt. Land Lease not executed in favour of CDA

					decision of the Govt.	
12(i)	Subarnapur, Sector-1	1/1-D-1	1/9(p) to 1/10	Ac50.069Dec	CDA	Govt. Lease Land
ii	Tangarhuda, Sector-1	3&4	9/33 to 26(p)	Ac9.440Dec	CDA	Govt. Lease Land
13(i)	Ramgarah, Sector-3		13(p)	Ac0.504Dec	CDA	Acquired Land through LA Procedure
ii	Bentakrapada, Sector-3		6057,58	Ac1.00Dec	CDA	Acquired Land through LA Procedure
14	Bidyadharpur, Sec-5		132 Plot No 6(p)	Ac7.020Dec	CDA under Possession	Acquired Land through LA Procedure
15(i)	Tangarhuda, Sector-6&7	3&4	1 to 21	Ac116.800Dec	CDA handed over to R&B for Road	Govt. Lease Land
ii	Ramgarah, Sector-6	5&6	5(p), 6&7	Ac1.460Dec	CDA	Govt. Lease Land
iii	Bentakrapada, Sector-6 &7	57&59	59(p) to 66(p)	Ac152.540Dec	CDA	Govt. Lease Land
16(i)	Bidyadharpur, Sec-8		33026(p) to 96	Ac46.550Dec	CDA	Govt. Lease Land
ii	Bentakrapada, Sector-8	56(AJA)	61/274,62/273	Ac3.110Dec	CDA	Govt. Lease Land
iii	Bidyadharpur	270&330	79 & 80(p)	Ac14.170Dec	CDA	Acquired Land through LA Procedure
17(i)	Bentakrapada, Sector-9		5661(p)	Ac16.900Dec	CDA	Govt. Lease Land
ii	Bidyadharpur, Sec-9		3303(p) to 6/1805(p)	Ac135.890Dec	CDA	Govt. Lease Land
iii	Bidyadharpur, Sec-9	113&132	18(p) to 6(p)	Ac16.710Dec(Ac 3.300 Dec handed over to R&B for Road)	CDA	Acquired Land through LA Procedure
18(i)	Bidyadharpur, Sec-10		3303(p) to 22	Ac60.270Dec	CDA	Govt. Lease Land
ii	Bidyadharpur, Sec-10	113,132,220&330	18(p),23,24(p),1/1817(p),34(p)	Ac 60.800Dec	CDA	Acquired Land through LA Procedure
19(i)	Bidyadharpur, Sec-11		33025(p) to 66/1803(p)	Ac 35.910Dec	CDA	Govt. Lease Land
ii	Bidyadharpur, Sec-11	103,104,162,220,270,271&330	27 to 80(p)	Ac 64.400Dec	CDA	Acquired Land through LA Procedure
20(i)	Brajabiharipur, Sector-12		20153(p) to 277/316(p)	Ac 30.470Dec	CDA	Govt. lease Land . Lease was aactioned vide No-24213/R&D.M/Dt24.10.2013 but lease deed could not be executed by the District Administration

						within stipulated period due to curtailed Technical reasons.Revalidation order is awaited.
ii	Bidyadharpur,Sec-10	220,271&330	30 to 1/1817(p)	Ac 91.240Dec	CDA	Acquired Land through LA Procedure
21(i)	Brajabiharipur,Sector-13		20262(p) to 277/316(p)	Ac 84.490Dec	CDA	Govt. Lease Land
ii	Bidyadharpur,Sec-13		22045(p) to 51(p)	Ac 93.270Dec	CDA	Acquired Land through LA Procedure
22(i)	Brajabiharipur,Sector-15		20202(p) to 249(p)	Ac 27.000Dec	CDA	
ii	Brajabiharipur,Sector-15		10	261Ac 6.800Dec	CDA	Acquired Land through LA Procedure
23(i)	Naran pur		19563,64,399/884(p),400/885	Ac 18.650Dec	CDA	Govt. Lease Land
ii	Naran pur		195	403Ac 1.370Dec	CDA	Govt. Lease Land
24(i)	Sikharpur	No information	No information	Ac 89.169Dec	CDA	Acquired Land through LA Procedure
ii	Gandarpur	No information	No information	Ac 35.405Dec	CDA	Acquired Land through LA Procedure
25	Kanheipur	No information	No information	Ac 0.660Dec	CDA	Acquired Land through LA Procedure
26	Bentakrapada,Sector-6 &7	57&59	60,62&61	Ac 9.920Dec	CDA under Possession	Govt. Land Lease not executed in favour of CDA

Sanctioning Authority in respect of Purchase/Award No with Date and the Authority in case of Acquisition	Amount paid (in Rupees)	Date of taking over possession	Date of handing over	Lease with Deion	Term of lease
--	-------------------------	--------------------------------	----------------------	------------------	---------------

			possession for Works		
8	9	10	11	12	13
Acquired land through land acquisition procedure vide Notification No. 16709/R/Dt.-17.3.69	1.5.1969 from L.A.O. Civil Cuttack.	Land is being used as Arunodaya Bhawan Building.
As per decision of Collector,Cuttack for Construction of Kalayanmadap. Tahasildar, Cuttack Identified/Demarcated the land for the purpose in year 1996.	-----	-----	-----	Constructed Kalayanmandap and is functioning	--
Revenue Authority vide sanctioned order No. 38145/R/Dt.20.1989. Lease deed No..3871/Dt.14.10.89	Rs.7,14,275/--	4.9.1989	-----	Construction of Commercial-cum-Office complex. The land is being used as Commercial Complex.	99 years
Revenue Authority vide sanctioned order No.1631/R/Dt.31.7.90 lease deed No.2180/Dt.23.5.91. The land has been mutated infavour of CDA, vide mutation Khata No. 572/542.	Rs.14,37,500/-	22.9.84	-----	For construction of Truck Terminal.	99 years
Revenue Authority vide sanctioned order No.1783/R/Dt.30.6.2007. Lease deed No.1902/Dt.14.3.2008.	Rs.7,84,920/-	25.7.2007	----	For construction of Truck Terminal.	99 years
-----	-----	22.9.84	-----	-----	---
Revenue Authority vide sanction order No.891/R/Dt. 25.1.1989.Lease deed No. 1262/Dt.25.2.1980	Rs.1,10,600/-	24.12.79	-----	For construction of community Shopping centre. The land is being used shopping complex.	99 years
Revenue Authority vide sanction order No. 5312/Dt.16.2.89.Lease deed No. 4209/Dt.27.11.1997.	Rs.28,500/-	9.5.1982	-----	Shopping-cum-Residenatial Complex. (Vacant)	99 years
Revenue Authority vide sanctioned order No.21091/R/Dt.16.3.79. Lease deed No. 5884/Dt.15.9.79.	Rs.3,44,000/-	26.3.1979		For construction of Market-cum-Office Commplex. The land is being used Jajati Kendra & Peripheri Market Com[plex	99 years
Revenue Authority vide sanctioned order No. 2821/Dt.29.4.1981. Lease deed No. 5816/Dt.15.12.84	Rs.1,50,000/-	18.5.1981	----	For construction of Market-cum-Office Complex. The land is being used Market Complex.	99 years
Revenue Authority vide sanctioned order No.1288/Dt.30.3.1984. Lease deed No. 5820/Dt.15.12.1984.	Rs. 80,700/-	1.3.1981	----	For construction of Market-cum-Office Complex.	99 years
This is Municipal land. The same has been handed over to CDA on 7.12.1978 in accordance with transfer of land by the Govt. of Odisha U.D. Deptt. Vide L. No. 27868/UD/Dt.19.9.78	-----	7.12.19781	-----	For construction of Super Market Building.	----
Revenue Authority vide sanctioned order No .4585/R/Dt.30.6.1986. Lease deed not executed	-----	29.5.1987	-----	-----	---
Revenue Authority vide order No.27993/Dt.5.7.1984. Lease deed No.	Rs,3,99,250/-	14.11.1975		For construction of Auxiliary Market Complex. There is	99 years

5824/Dt.15.12.1984.				existing Market complex building	
Revenue Authority vide Sanction order No.554/R/Dt. 30.1.1986. Lease deed No. 4025/Dt.7.10.86.	Rs. 5,000/-	6.8.1986	--	For construction of Quarter.	99 years
Revenue Authority vide Sanction order No. 5504/Dt.6.8.1985. Lease deed No. 790/Dt.20.2.1986.	Rs.20,000/-	27.3.1984	----	For construction of Quarter.	90 years
Revenue Authority lease deed not executed .	----	10.8.1996	----	Constructed Market complex namely Netaji Subash Chandra Bose Arcade.	---
Revenue Authority lease deed not executed.	----	20.9.2006	---	For developed the water spots activities. Handed over to Permissive possession to the Turism Deptt. On 27.7.11	---
Revenue Authority vide sanctioned order No.399633/R&DM/Dt.21.10.2013 & 38729/R&DM/Dt.20.12. 2014. Lease deed No. 1334/Dt.8.4.2015.	Rs 14,98,11,120/-	26.6.2002	----	For development of Housing Scheme & the same has been developed.	99 years.
Revenue Authority vide sanctioned order No.26258/R&DM/Dt.6.7. 2013 & 39311 /R&DM/Dt.27.12.2014, lease deed No.1337/Dt.8.4.2015.	Rs. 2,13,25,600/-	26.2.2002	----	For development of Housing Scheme & the same has been developed.	99 years.
Private acquired land through land acquisition procedure .	-----	6.2.1991	---	Due to Non- alienation in favour of CDA No scheme has been launched	---
Private acquired land through land acquisition procedure.	-----	4.1.2012	----	The land has been handed over to R & B Division Cuttack-1 for construction of New Ringh Road in the Northern side of Petanala.	----
Private acquired land through land acquisition procedure.	----	3.1.2012	---	Taken over possession with massive encroachment for compliance of order of the High Court in W.P.(C) No.6721/99. Till date encroachment has not been evicted till date.	

16.2 - Income from Planning.

Chapter XVII of Odisha Municipal Act 1950 provides the basic norms of building regulations and section 247 to 251 of the Act deals with provision relating to common facilities like Roads etc in further development of micro level requirement. Odisha Development Authorities Act was enacted during 1982 and Rules framed in 1983. The planning section of Development Authority plays the pivotal role in the functioning of the Authority.

Audit has been suggesting to expedite the approval by competent technical Officers , professional experts in appropriate formulation to the general public. Thereby the income source of the CDA can increase substantially.

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 - Annual Budget-

The Budget of CDA for the year 2016-17 was referred during the course of Audit. It was noticed that , the Budget was far from realistic one. The proposed receipt bears no relevance to actual receipt during the year under Audit. So also the expenditure actually incurred differs in a great way to that proposed in the Budget in many occasions. These aspects could not be explained to Audit.

The comparative data given below depicts the actual Budgetary Status of the CDA, Cuttack.

Budget			
SI No	Head of Account	Proposed Budgetary Receipt Provision (In Lacs)	Actual Receipt in Lacs
1	Sector-1,Bidanasi	1023	0
2	Sector-6,Bidanasi	5	0
3	Sector-7,Bidanasi	21.28	10.02
4	Sector-8,Bidanasi	55.3	0
5	Sector-9,Bidanasi	391	0
6	Sector-10, Bidanasi	57.85	0
7	Sector-11, Bidanasi	406.41	2.69
8	Sector-12,13 Bidanasi	2050.89	14.24
9	CDA Share of Joint Venture(KZK)	1000	0
10	Shelter Fund	100	4.31
11	Grant in Aid	100	0
12	Periphery Market Complex,Buxi Bazar	30	7.24
13	Bidanasi Shopping Center,Sector-6	10	
14	Mahanadi Vihar(SHAS)	23	48.39
	Total	5273.73	86.89

It is clearly evident that as against proposed total receipt of 52.73 Crores , there has been actual receipt of Rs 0.87 Crores during the year under Audit.

This trend of preparing Budget will in near future land CDA , Cuttack into a state of bankruptcy which should be dispensed forthwith to save the impending sinking Status of the CDA.

It is therefore suggested to prepare the Budget in a realistic manner considering the potential scope of receipts from last 3 years .

- The expenditure of on non recurring areas should be curbed so that , It remains within the nearby reach of estimated receipt and no Budgetary deficit occurs.
- The areas of Receipt should be closely monitored quarterly , so that the Receipt target can be achieved by close of the Financial Year.

c) The Budget preparation should be vested in the hands of a competent and diligent group of officials who carry fundamental knowledge on preparation of Budget by thoroughly studying the trends of Receipt and Expenditure.

17.2 - Status of the Land under encroachment in different Sectors-

On scrutiny of connected files along with the letter of correspondence with the collector as well as reference drawn from last e-DAR at Para 17-2, It was learnt that around 44.09 acres of Land was under encroachment by different unauthorized entities . The CDA ,Cuttack authority is well aware of the fact. The CDA has to acquire all this Land as per the lease amount paid to the Govt. for this purpose. It may please be stated as to what sort of conclusive steps have yet been taken to occupy the land by evicting the illegal occupants.

The Sector wise details of illegal encroachments are furnished below;

Name of the Sector	Name of Mauza	Encroachment Area(ACR/DC)
Sector -5&9	Bidyadharpur-6	18.050 Acre
Sector- 6	Tangarhuda-20	1.120Acre
Sector-9	Bidyadharpur-6	17.60 Acre
Sector-9	Bentakarpada-19	0.300 Decimil
Sector-12	Bidyadharpur-6	7.02 Acre
	Total	44.09 Acre

In compliance to the objection raised to state the status and steps taken on the CDA Lands under encroachment in different Sectors , the following fact is furnished.

1) Sector-5 & 9,Bidyadharpur-6 Ac.18.050dec.

CDA has taken over possession from L.A.O. Civil Cuttack on dt.3.1.12 form compliance of orders of the Hon'ble High Court in W.P.C. No.6721/99 with massive encroachment with condition that the District Administration will evict the encroachment as per letter No.03/LA/Dt.3.1.2012. There after CDA requested L.A.O. Civil for eviction vide letter No.14375/CDA/Dt.27.5.2013, O.A.O. Civil intimated to Tahasildar Baranga vide letter No. 1008/CDA/Dt.30.8.2013 with memo No.1009/Dt.30.8.2013 to Secretary, CDA to take necessary steps for eviction. Due to inaction further intimation sent to Collector from CDA vide letter No.12601/CDA/Dt. 1.8.2014. As per decision of Authority Meeting held on Date:-20.3.2017 vide item No..9/114 CDA has filed drawal proposal before the L.A.O (Civil)Cuttack vide this Letter No. 4314 CDA Dated 26.4.2017 . Retaining area Ac.2.490 dec. out of Ac.18.050 dec. of Land of 29 land owners allotted plot as per the direction of Hon'ble High Court in OJC No.2731/88.(Laxman Ch. Das & others vrs State of Odisha & others).

2) Sector-6. Tangarhuda. No. 20 Ac. 1.120 dec.

The location of site is southern side of Pettanallah. In the layout of Sector-6, the land in question earmarked for 30'-0" wide road in between land allotted to L.I.C. & existing Pettanallah.

Above encroachment are exist over the lease land of CDA in Mz:- Tangarhuda, P.S. Cuttack Sadar No.20.

Khatta No.	Plot No.	Area.
4	1(P)	Ac.0.280
4	4(P)	Ac.0.040
4	10(P)	Ac.0.800
	Total	Ac. 1.120 dec.

Attempts were made by the Authority for eviction, but due to heavy resistance by the Slum dwellers i.e. could not evicted.

Matter was placed before the R.D.C. (CD) in the meeting held on Date 24.2.2011 and as per decision, R.D.C.(CD) intimated to the Collector,

Cuttack to take necessary steps for eviction of encroachment by fixing joint eviction programme with C.D.A. vide letter No. 9354/Rev-I/Dt. 4.7.2013 but the same has not yet been evicted.

3) Sector-9, Bidyadharpur-6 Ac. 17.600 dec.

Ac. 4.380 dec has been evicted at the time of Construction of 100'-0" wide from Sewerage treatment plant of Sector-10.

Ac. 2.020 dec has been made encroachment free after demolition of religious structure " Subhadra Kshetra".

Ac. 11.500 under present encroachment.

Detail information of present encroachment- Ac.11.500

Mouza	Khata No.	Plot No.	Area.
Govt. land Mz:- Bidyadharpur, leased out P.S. Cuttack Sadar, No.6 in favour of CDA	330	3(p)	Ac.0280
	330	10(p)	Ac.1.940
	330	11(p)	Ac.2.300
	330	12(p)	Ac.6.380
	330	6/1805(p)	Ac.0.600
	Total		Ac.11.500

CDA was taken attempt for eviction, but due to heavy resistance by the people of Basti could not evicted.

A meeting was conducted by the R.D.C. (CD) on dt.24.2.2011, detail information was submitted seeking logical support from District Administration fixing joint evection programme. Accordingly Tahasildar Sadar was intimated vide letter No. 14337/CDA/Dt. 27.5.2013.

R.D.C.(CD) also directed to the Collector, Cuttack to take necessary steps through Tahasildar for eviction of encroachment from Bidanasi Project area vide letter No. 8354/Rev-1/dt. 4.7.2013 with memo No.8354/Rev-I/Dt.4.7.2013.

Private Acquired land of Mz:- Bidaydharpur No.6= Ac.10.770, Sector-5 & 9 From the encroached area Ac.10.770 dec. area Ac.1.590 has been evicted at the time of construction of 100'-0" wide road from Sewerage treatment plan to Sector-10, Balance Ac.9.180 dec. under present encroachment. The detail revenue reference as follows:-

Mz:- Bidyadharpur, P.S. Cuttack sadar No.6, Khata No.132, Plot No.6(P), Ac. 9.180 dec.

4) Sector-9, Bentakarpada. No.19 Ac.0.300 dec.

Mz:- Betakarada, Govt. lease deed in favour of ;CDA Ac.0.300 dec.

Khata No. 56, Plot No. 29(P) Ac. 0.200 dec.

Khata No.56, Plot No. 30(P) Ac. 0.100 dec.

Ac. 0.300 dec.

5) Sector-12, Bidyadharpur-6 Ac. 7.020 dec.

Location of site is northern side of Kathajori Embankment and back side of Biju Pattnaik Park.

The details of encroachment Area.

Mouaza	Khata No.	Plot No.	Area	Acquisition
Baidyadharpur, P.S. Cuttack Sadar, No.6	330	30(P)	Ac.2.400	
	220	36(P)	Ac.0.150	
	220	37	Ac.1.200	

	44	Ac.1.650
	45(P)	Ac.0.920
	51(P)	Ac.0.400

CDA has taken over possession of the above private acquired land from LAO (Civil) Cuttack on ;dt.20.9.2000 & 10.5.2001 with encroachment.

Programme were chalk out time & again for free of encroachment, due to heavy resistance by the Basti people became unsuccessful.

Matter was placed before the R.D.C. (CD) in the meeting on dt.24.2.2011 and as per decision, direction made to the Collector, Cuttack by the RDC (CD) vide letter No.8354/Rev-I/Dt.4.7.2013 with memo to Secretary, CDA to take necessary step through Tahasildar for free of encroachment by fixing joint eviction programme with CDA.

Effective steps as necessary may be taken in this regard as per the compliance submitted at the Exit Conference.

17.3 - Status of allotment of Vacant Plots at different Sectors as on 31.03.2017-

As per the information available from last e-DAR for 2015-16, It was found that a total no of 176 plots were remaining vacant in different Sectors as mentioned below. No concrete action is found to be taken regarding vacant plots lying in the respective sectors. As CDA is depositing the annual rent and deposited the cost at the time of taking possession, non allotment of the vacant plots is causing unnecessary financial burden . The details of allotment of Vacant Plots during 2016-17 as well as nos of Vacant Plots as on 31.03.2017 may be furnished below;

Name of the Sector	No of Plots lying Vacant as on 31.03.2016	No of Plots allotted during 2016-17	No of Plots lying Vacant as on 31.03.2017	Remarks
Sector-1	939 Decimil			
Sector-6	2 nos of Plots			
Sector-7	12nos of Plots			
Sector-8	7nos of Plots			
Sector-9	6nos of Plots			
Sector-10	19nos of Plots			
Sector-11	8nos of Plots			
Sector-13	122 nos of Plots			
Total	176 Nos of Plots			

No Compliance was furnished in this regard which may be ensured .

Effective steps as necessary may be taken in this regard as per the compliance submitted at the Exit Conference.

PARA: 18 MISCELLANEOUS

18.1 - Justification of non deposit of GSS Matching share of Sasmita Rout,Jr D/M being BDA Staff deputed to CDA,Cuttack-

On verification of the Voucher No-120/2.6.2016 , It was found that a sum of Rs 537344.00 was deposited towards the arrear Group Superannuation Scheme(GSS) matching share of 6 nos of BDA Employees from 1.3.2010 to 29.2.2016 as details furnished below;

1	Gourishankar Bhuyan,PM	1.3.13 to 29.2.16	248235.00
---	------------------------	-------------------	-----------

2	Sudhir Ranjan Mohanty,ATP	1.3.10 to 6.10.10	24197.00
3	Samarendra Jenamani,JTP	1.3.10 to 12.11.10	23472.00
4	Kasinath Tripathy,SO	1.3.10 to 3.9.12	94130.00
5	Purna Chandra Mohanty,JA	1.3.10 to 3.9.12	46154.00
6	Smt Madhumita Das,JA	30.9.11 to 31.1.12	6276.00
	Total		Rs 537344.00

Again It was found that matching Share of GSS of G.S Bhuyan, P.M for the period from 3/16 to 4/16 @ 8228.00 P.M and from 5/16 to 6/16 @ 8453.00 i.e 10% of (Pay + GP+ DA) were deposited in addition to CPF matching Share of Rs 1965.00 per Month. But in respect of Smt Sasmita Rout,Jr D/M , being BDA Staff deputed to CDA,Cuttack ,except matching Share of CPF of Rs 1965.00 ,neither any amount towards GSS was deducted from her salary nor deposited to the concerned head of account/agency by adding the additional dose of Employer's matching Share of GSS during 2016-17.

The Justification of non extension of GSS facility to Smt Sasmita Rout,Jr D/M , being BDA Staff deputed to CDA,Cuttack may please be clarified to Audit.

Further It could not be clarified as to the justifiability of paying GSS all these people over & above the EPF facility ,which appears to be novelty to Audit., the same may be ensured .

No Compliance was Submitted at the Exit Conference . Hence, the Para remains as it is pending compliance to audit in due course.

18.2 - Irregularity in dealing the affairs of Ideal Nursing Home being allotted Premises No-119,121 to 136 in ist Floor NorthenBlock,Jajatikendra Market Complex,Buxibazar,Cuttack-

The File No-EST-LIC-JK-6/90 1990 relating allotment of Shop No-121 to 136 to DrRebatikanta Das was studied.

At N/6 It is noted that pending finalization of amount and standard terms of lease , shop rooms 121 to 136 in Jajatikendra Market Complex,Buxibazar , an offer of Rs 14130.00 towards monthly Licence fees was proposed to DrRebatikanta Das. At N/12 Dated 18.12.1990 , the rate fixed was to be approved as per proceedings of the Committee constituted by the Vice Chairman,CDA for finalizing the lease amount of the northern wing of Buxibazar Market (jajatikendra,1st Floor) proposed to be given on lease to DrRebatikanta Das. At 38/C , lease allotment of premises No-119,121 to 136 in the 1stFloor,NorthenBlock,Jajatikendra,Buxibazar,Cuttack of a total area of 4379 Sqft for a term of 30 years subject to payment of the prescribed premium totaling to a sum of Rs 723609.00 was finalized.

At C/18 , at point 12 , It is mentioned that CDA will provide one point supply of both Electricity and water. **But It is not specifically mentioned as to who will pay the Electricity Bills and water charges. Audit views that there is no justification of payment of Electricity and water charges by the CDA,Cuttack for which Ideal Nursing Home is the sole consumer, which may be clarified.**

The following are a few of the many Electricity Bills, which were found to be paid by CDA,Cuttack during 2016-17;

Voucher No/Date	Particulars of Point	Month	Amount	Remarks
499/22.2.17	Pump at J.K.Market,PHD 0131446	1/17	5684.00	
547/22.3.17	Pump at J.K.Market,PHD 0131446	2/17	5366.00	

As per lease deed (At C/53) , ground rent should be payable by 31st march every year . Interest as applicable would be charged in case of delayed payment.

As per the DCB of ground rent , It was revealed that a sum of Rs 2386.00 is pending for collection as on 31.03.2017 from the Ideal Nursing Home as per the details furnished below;

- 1) Dr R.K Das,Ideal Nursing Home ,Buxibazar,Cuttack for possession of Land of 1500 Sqft on 25.04.1994 and 2668 Sqft on 29.07.1997 @ 0.12 per Sqft per annum i.e Rs 500.00 for 2016-17.
- 2) Dr R.K Das,Ideal Nursing Home ,Buxibazar,Cuttack for possession of Shop Rooms 119 and 121 to 136(First Floor) of 6636 Sqft on 15.10.1990 @ 0.2842 per Sq Ft per annum i.eRs 1886.00 for 2016-17

Date of possession of the rooms by Dr. RebatikantaDas was found to be 15.10.1990.

At N/39 basing upon the complain petition from one Smt Swapna Jena regarding illegal construction by Dr Das in 2nd and 3rd Floor Building , an enquiry was found to be conducted as per order of the then V.C. At N/41 , under the head detail site inspection a report was submitted on addition and alteration under re construction over the existing double storied Market Complex at Buxibazar(Jajatikendra) Cuttack by Dr Rebatikanta Das. As per the report, Construction had been made on 2nd Floor over existing Market Complex in the rear side towards Petrol filling Station and the additional construction has been annexed to the same portion as four storied structure. The detailed area calculation for the deviation portion are enumerated as follows ;

- 1) Ground Floor-299 Sqft
- 2) First Floor-467.04 Sfft
- 3) Second Floor-735.17 Sqft
- 4) Third Floor-1203.21 Sqft
- 5) Kitchen over CDA Market Complex Building-182Sqft

Total Deviation area (Excluding Kitchen Area)=299+467.04+735.17+1202.21=2704.42Sqft

At N/42 ,It was mentioned thst limited demolition as suggested may be carried out. Due care must be taken to ensure the safety of the remaining portion . The portion which is regularizable may be regularized with heavy compounding fees .

At N/42 Dated 7.03.2000, in the margin of the file It is found to be mentioned that thrice the matter was reminded to take action ,but the Secretary verbally ordered to keep it. Ex V.C had taken the file along with the file of City Scan of R.K.Das on 13.10.1999 and returned the file on 7.3.2000 without any order.

Ironically the file is found to be next moved on 08.11.2016 regarding providing under ground static water tank of 1Lac litre capacity for fire safety of the Ideal Nursing Home basing upon the frequent request letters of Ideal Nursing Home.

It may please be clarified as to why the file was silent from Dated 7.03.2000 to 08.11.2016 as well as till date regarding imposition of heavy compounding fees for unauthorized construction with huge deviations of the Ideal Nursing Home by Dr. Rebatikanta Das.

The lease period of the said Nursing Home of 30 Years is nearing around 2020.

The entire gamut of affairs about Ideal Nursing Home as stated above could not be clarified as to what concrete steps are taken to clear up the pendency of dues, regularization of deviation of construction beyond approval putting the entire complex into an unsafe condition as well as justification of payment of electricity charges of Pump installed etc.

Therefore the attention of the higher competent Authority is invited to take appropriate measures to set right the matter accordingly in the interest of CDA .

No Compliance was Submitted at the Exit Conference . Hence, the Para remains as it is pending compliance to audit in due course.

18.3 - Staff Position-

Statement Showing the Sanctioned Strength and man in Position of Cuttack Development Authority ,Cuttack.2016-17

Sl No	Major Head	Scales of Pay	Pay Band & Grade Pay	Sanctioned Strength
1		2	3	4
1	Vice Chairman	37400-67000	8800	
2	Engineer Member	15600-39100	6600	
3	Planning Member	15600-39100	6600	
4	Architect Member	15600-39100	6600	

5	Finance & Accounts Member	15600-39100	6600	
6	Secretary	15600-39100	6600	
7	Administrative Officer	15600-39100	5400	
8	Enforcement Officer	9300-34800	4600	
9	Land Officer	9300-34800	4600	
10	Executive Engineer	15600-39100	6600	
11	Soil Conservation Officer	15600-39100	6600	
12	Assistant Executive Engineer	15600-39100	5400	
13	Technical Assistant(AEE)	15600-39100	5400	
14	Assistant Town Planner	15600-39100	5400	
15	Assistant Architect	15600-39100	5400	
16	Assistant Engineer	9300-34800	4600	
17	Accounts Officer	9300-34800	4600	
18	Junior Engineer	9300-34800	4200	
19	Junior Soil Conservation Officer	9300-34800	4200	
20	Soil Conservation Sectional Officer	9300-34800	4200	
21	Junior Soil Conservation Assistant	5200-20200	1900	
22	Assistant Arch Drafts man	9300-34800	2400	
23	Supertending Engineer(Level-II)	15600-39100	6600	
24	Law Officer	9300-34800	4600	
25	Field Officer	9300-34800	4600	
26	Junior Town Planner	9300-34800	4600	
27	Assistant Finance Manager	9300-34800	4600	
28	Deputy Finance Manager	9300-34800	4600	
29	P.S to Vice Chairman	9300-34800	4600	
30	Assistant Law Officer	9300-34800	4200	
31	Section Officer	9300-34800	4600	
32	Accountant	9300-34800	4200	
33	Issue Superintendent	9300-34800	4200	
34	Planning Assistant	9300-34800	4600	
35	Sr. Architectural Assistant	9300-34800	4600	
36	P.A to Vice Chairman	9300-34800	4600	
37	Architectural Assistant	9300-34800	4600	
38	Senior Draftsman	9300-34800	4200	
39	Research Assistant	9300-34800	4600	
40	Senior Assistant	9300-34800	4200	
41	Head Diarist	9300-34800	4600	
42	Head Typist	9300-34800	4600	
43	Senior Accounts Assistant	9300-34800	4200	
44	Senior Typist	9300-34800	4200	
45	Senior Stenographer	9300-34800	4200	
46	Surveyor cum Building Inspector	9300-34800	4200	
47	Field Inspector	9300-34800	4600	

48	Kanungo	5200-20200	1900	
49	Junior Stenographer	5200-20200	2400	
50	Junior Assistant	5200-20200	2400	
51	Junior Account Assistant	5200-20200	2400	
52	Senior Driver	5200-20200	2400	
53	Driver	5200-20200	2400	
54	Road Roller Mechanic Cum Driver	5200-20200	2400	
55	Junior Diarist	5200-20200	2400	
56	Junior Despatcher	5200-20200	2400	
57	Tracer	5200-20200	2400	
58	Ferrp Printer	5200-20200	2400	
59	Junior Record Clerk	5200-20200	2400	
60	Junior Draftsman	5200-20200	2400	
61	Moharir	5200-20200	2400	
62	Fitter Mistry	5200-20200	2400	
63	Pump Operator	5200-20200	2400	
64	Junior Typist	5200-20200	2400	
65	Junior Clerk Cum Typist	5200-20200	2200	
66	Junior Assistant Cum Typist	9300-34800	4200	
67	Rent Collector	5200-20200	1900	
68	Plumber	5200-20200	2200	
69	Treasury Sarkar	5200-20200	1800	
70	Amin	5200-20200	1900	
71	Work Sarkar	5200-20200	1900	
72	Daftary	5200-20200	1900	
73	Electrical Wiremen	5200-20200	2400	
74	Electrician	5200-20200	2800	
75	Drawing Attendant	5200-20200	1900	
76	Process server	5200-20200	1900	
77	Helper	5200-20200	1750	
78	Site Worker	5200-20200	1750	
79	Mali	5200-20200	1750	
80	Peon	5200-20200	1750	
81	Khalasi	5200-20200	1750	
82	Pumping Khalasi	5200-20200	1750	
83	Watchman	5200-20200	1750	
84	Chainman	5200-20200	1750	
85	Watchman cum Pump Driver	5200-20200	1750	
86	Helper to Road Roller	5200-20200	1750	
87	Gardener Cum Watchman	5200-20200	1750	
88	Sweeper	5200-20200	1750	
	Total			

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

19.1 - Outstanding Position of Government Dues-

Government Dues for 2016-17

Particulars	Opening Balance	Receipt	Total	Amount Deposited	Balance outstanding as on 31.03.2017
VAT	43873	198310	242183	199750	42433
CESS	30114	37462	67576	0	67576
Royalty	42224	49248	91472	86437	5035
IT	0	885019	885019	65063	819956
PT	0	416625	416625	416625	0
Total	116211	1586664	1702875	767875	935000

The CDA Authorities are hereby requested to deposit the balance outstanding Govt dues as stated above in their proper quarters without further delay and fact reported to Audit.

19.2 - Loan Position of CDA,Cuttack-

-NIL-

19.3 - Non Production /Non Maintenance of EPF Ledger, EPF deposit Schedules etc for verification-

On verification of the EPF accounts of the CDA Staff for 2016-17, It was learnt that the EPF deduction amounts of some DLR/CLRs and regular employees is being deposited in their respective EPF Accounts allotted by the EPF Commission where as some other DLRs/CLRs have not yet been allotted any EPF accounts so that the deduction amounts towards EPF from their wages/salary are deposited in an EPF Pass Book account opened and operated by the CDA,Cuttack. On verification of the Bank Book pertaining to the EPF Account of the CDA Staff during 2016-17, It was revealed that the financial Position as per Bank Book is as follows;

- 1) Opening Balance as on 1.4.2016 ; Rs 4837669.00
- 2) Receipt of EPF dues during 2016-17;Rs 277032.00
- 3) Total ; Rs 5114701.00
- 4) EPF dues released during 2016-17: Nil
- 5) EPF Balance as on 28.03.2017 ; Rs 5114701.00

The actual Balance in the CDA EPF Account No-011028001451(OSCB, Flexi Account) is found to be Rs 6013000.00

The following defects and deficiencies were noticed in EPF Account of CDA, Cuttack.

- i) The EPF Bank Book account was found to be d as on 28.03.2017.
- ii) The EPF Bank Book Account is not duly certified by any of the officials of the CDA, Cuttack.
- iii) EPF Ledger is perhaps not maintained as It could not be ensured before Audit till date , inspite of assurance by the Deputy Finance Manager.
- iv) No EPF is found to be refunded to any body during 2016-17.

The file pertaining to EPF deposits could not be made available to Audit till date. This aspect may not be given casual attention and may be given proper thrust and the fact intimated to Audit.

As per the Compliance submitted, it is being maintained ,but not in proper formats . Hence, necessary steps may be taken in this regard.

19.4 - Irregular deposit of Labour Welfare Cess amounts collected through deduction out of Development Work Bills in the office of the Thasildar, Sadar.

On verification of the HDFC GIA Bank Book with reference to the various Developmental works Case Records , MBs etc ,It was found that different amounts @ 1% of the gross Bill was realized towards Labour welfare Cess as details furnished below. These amounts are required to be deposited in the proper head of account meant for Labour welfare Cess in the office of the Labour Commission Office. Instead of depositing these amounts in Labour welfare Office , all the Labour welfare Cess amounts were found to be deposited in the office of the Tahasil, Sadar. It is quite irregular and inadmissible in audit point of view. The same be deposited in the proper head of account and fact reported to Audit.

Sl No	Voucher No/Date of work Bill	Details of Project List under HDFC Grant in Aid 2016-17	Amount of the Bill in Gross	CESS accrued	Details of Deposit of CESS amount in Tahasil, Sadar		
					Voucher No/Date of deposit in Tahasil, Sadar	Amount	Tahasil Receipt No/ Book reference
	11/16.5.2016	Supply & Installation of Semi High Mast Light at Nabakrushna Choudhury Park in SHAS at Mahanadi Vihar, Cuttack, MB-1788, Page	82610	826	12/4.5.16	826.00	Rt No 0105356/Book No 02 of 2016-17

		-7 to 8 ,M/S Eastern Engineering,Proprietor-Swas tik Swain					
22/6.5.2016		Supply & Installation of Semi High Mast Light at Malati Choudhury Park in SHAS at Mahanadi Vihar,Cuttack,MB-1788,Page -7 to 8 ,M/S Eastern Engineering,Proprietor-Swas tik Swain	83285	833	11/4.5.16	833.00	Rt No 0105356/Book No 02 of 2016-17
33/16.5.2016		Supply & Installation of Semi High Mast Light at CDA Colony Park in SHAS at Mahanadi Vihar,Cuttack,MB-1788,Page -7 to 8 ,M/S Eastern Engineering,Proprietor-Swas tik Swain	42355	424	10/4.5.16	424.00	Rt No 0105356/Book No 02 of 2016-17
416/5.8.2016		Construction of Boundary Wall path way & Rest Shed in connection with construction of Public Park at Choudwar,Bikram Keshari Mohanty	1313028	13130	20/28.7.16	13130.00	Rt No 467081
521/15.9.2016		Barbed Wire Fencing for Protection of Govt.Land cver Plot No-112 adjacent to Mango to Res(land Bank)in Sector-9,CDA,Bidanasi,Sam bit Choudhury,MB-1731/P115	296803	2968	24/26.8.16	2968.00	Rt No 0105638
622/16.9.2016		Construction of Boundary for Prevention of Encroachment & Protection of Govt.Land over Plot No-8-3/os/696,Sector-8,CDA ,Bidanasi ,Cuttack	827445	8275	23/12.9.16 & 26/12.9.16	8275.00	Rt No 0105637 & 0105638
734/15.12.2016		Laying of Water Supply pipe Line at CDA,Colony park,Mahanadi Vihar Cuttack,Tushar Ranjan Parida,Contractor,MB-1789	20184	202	33/10.11.16	202.00	Rt No 0105761
835/15.12.16		Laying of Water Supply pipe Line at CDA,Nabakrushna Choudhury Park,Tushar Ranjan Parida,Contractor,MB-1789	27825	278	38/6.12.16	278.00	Rt No 105786
939/10.2.2017		Laying of Water Supply pipe	26302	263	40/7.2.17	263.00	Rt No 0105885

		Line at CDA, Malati Choudhury Park, Tushar Ranjan Parida, Contractor, MB-1789					
1043/27.3.17		Balance work for Development of CDA Colony Park in SHAS at Mahanadi Vihar, Cuttack, MB-1789	148400	1484	46/23.3.17	1484.00	Rt No 0105975/B.N-14 of 2016-17
1144/27.3.17		Balance work for Development of Nabakrushna Choudhury Park in SHAS at Mahanadi Vihar, Cuttack, Sambit Choudhury, MB-1789	209569	2096	47/23.3.17	2096.00	Rt No 0105975/B.N-14 of 2016-17
1245/27.3.17		Balance work for Development of Malati Choudhury Park in SHAS at Mahanadi Vihar, Cuttack, Sambit Choudhury, MB-1789	648814	6488	48/23.3.17	6488.00	Rt No 0105975/B.N-14 of 2016-17
13?		Construction of Partition Wall between Shop No-106 to 107 of 1st Floor of Jajati kendra Market Complex, Buxi Bazar Cuttack. MB-1748	19463	195			Not Deposited
	Total		3746083	37462		37267.00	

No Compliance was Submitted at the Exit Conference . Hence, the Para remains as it is pending compliance to audit in due course.

PARA: 20 RESULT OF AUDIT

20.1 - Recommendation -

Notwithstanding the parawise comments furnished in the foregoing paras , the state of maintenance of Accounts of CDA, Cuttack is far from satisfactory. Huge unspent Grants are rolling unutilized for the intended purposes even since last 12 years.. Discrepancy between Cash Book & Pass Book has been left unreconciled. The TDRs to the tune of Rs 105 Crores are kept away from the fold of Cash Books /Bank Books. These are not properly monitored. The collection Position of CDA dues is very deplorable. With huge amount of dues pending against various individuals , no concrete steps are yet taken for it's realization. Inadmissible allowances are paid to the Employees without any basis what so ever.

Finally as repeatedly pointed out by previous Audits, there is a necessity of committed will power of the Authority controlling different Sections to establish it as a profitable ,affiliate and service rendering institution.

The Cuttack Development Authority should take sincere steps to ;

1-take effective measures for boosting realization of arrears of revenues; and

2-strengthen monitoring mechanism to expedite in completion of the various project works in order to achieve the desired target

- 3-due to lack of regular monitoring , advances of previous years remained unadjusted .
- 4- Considering preparation of Annual Budget keeping in view the actual requirement of funds for the development projects.
- 5-Ensure prompt and effective action for adjustment/recoupment of the outstanding advances.
- 6-Ensure to prepare monthly reconciliation statement of cash Book Balances with that of Bank pass book balances.
- 7-Ensure depiction of accurate and non discrepant financial reports.
- 8-Ensure financial discipline and strengthen the monitoring mechanism.

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	5.1	0.00	8184250.44	0.00	0.00	0.00	
2	8.1	93509.00	93509.00	93509.00	0.00	0.00	
3	13.5	0.00	178622123.00	0.00	0.00	0.00	
4	13.6	0.00	1390945.00	0.00	0.00	0.00	
5	13.7	0.00	49200.00	0.00	0.00	0.00	
6	14.2	0.00	2052671.00	0.00	0.00	0.00	
7	14.4	3493.00	3493.00	3493.00	0.00	0.00	
8	14.5	141760.00	141760.00	0.00	0.00	0.00	
9	14.6	0.00	2936356.00	0.00	0.00	0.00	
10	14.8	0.00	97502.00	0.00	0.00	0.00	
11	14.11	0.00	64985.00	0.00	0.00	0.00	
12	14.12	0.00	88640.00	0.00	0.00	0.00	
Total		238762.00	193725434.44	97002.00	0.00	0.00	

Audit Certificate

Certified that the accounts of CUTTACK DEVELOPMENT AUTHORITY 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			0000-00-00	0	
Total				0	