



**GOVERNMENT OF ODISHA**

**ANNUAL REPORT**  
**2023-24**

**DIRECTORATE OF LOCAL FUND AUDIT,  
ODISHA, BHUBANESWAR**





**Government of Odisha**

# **ANNUAL REPORT**

## **2023-24**

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*2. All statistical figures are drawn from the Records of the audited entities.*

## ***PREFACE***

*Annual Report, 2023-24 of the Directorate of Local Fund Audit, Odisha has been prepared by compiling the audit findings and data from the individual Audit Reports in respect of the institutions audited by Local Fund Audit during the plan year 2023-24. It is meant for laying in the Odisha Legislative Assembly under the provisions of Section-8 of the Odisha Local Fund Audit Act, 1948.*

*The Examiner of Local Accounts -cum-Director, Local Fund Audit, Odisha undertakes annual audit of the accounts of various local bodies in the State, i.e., statutory institutions as per provisions in their respective statutes and non-statutory institutions as per the executive instructions of the Government. The Comptroller and Auditor General of India extends Technical Guidance and Support for conducting audit of the Panchayati Raj Institutions and Urban Local Bodies.*

*The Annual Report,2023-24 consists of five Chapters and 79 Appendices. The Overview Section of the Report gives brief information about the audit findings contained in the Report. Chapter-1 of the Report provides information on the evolution, function and jurisdiction of the LFA organisation along with activities during the Programme Year 2023-24. Chapters 2 and 3 deal with audit findings in respect of PRIs and ULBs respectively, while Chapter 4 deals with audit findings in respect of Universities, Aided Colleges, Development Authorities and Miscellaneous Institutions. Chapter – 5 contains Conclusion, Recommendations and impact of audit along with information on response to audit by the audited institutions .*

*This Report will give an idea to all the stakeholders including the administrative departments concerned about the state of financial management by the local bodies under their control. It will also help the auditees to identify the bottlenecks and take steps to improve financial management.*





# Overview

*This Annual Report of DLFA is for the programme year 2023-24. It contains the audit findings in respect of PRIs, ULBs, Universities, Aided Colleges, Development Authorities, Special Planning Authorities, Improvement Trusts, CHSE and some Miscellaneous Institutions audited during the annual audit programme, 2023-24. The important findings contained in the Report are enlisted hereunder, in brief, to provide an overall idea about the information contained in the Report for all stakeholders.*

## Audit of Panchayati Raj Institutions (PRIs)

### Zilla Parishad

- In the 30 Zilla Parishads of the State, which were audited during 2023-24 for FY 2022-23, out of available fund of ₹ 5771.80 crore, a sum of ₹ 2439.88 crore was utilized during 2022-23 and ₹ 3331.92 crore remained un-utilised as on 31.03.2023, the overall utilisation percentage being 42.27. *(Paragraph 2.2.5.1)*

### Panchayat Samiti

- In 302 ( out of 314) Panchayat Samities of the State , audited during 2023-24 for FY 2022-23, grants of ₹ 5065.87 crore under different schemes were received during 2022-23. Along with the un-utilised grant of previous years (₹ 5646.41 crore) , total grant of ₹ 10712.28 crore was available for utilization out of which only ₹ 4880.58 crore was utilized leaving an un-utilised balance of ₹ 5831.70 crore, overall utilization percentage being 45.56 percent. *(Paragraph 2.3.5.2)*
- Utilisation Certificates pertaining to utilized grants of ₹ 24005.31 crore remained outstanding for submission by the 302 PSs as on 31.03.2023. During FY 2022-23, the percentage of submission of UC was 11.35. *(Paragraph 2.3.5.3)*
- Advances to the tune of ₹ 829.73 crore were outstanding for adjustment by the end of March 2023 which includes advances of ₹ 794.61 crore outstanding for more than one year. The overall percentage of adjustment of advances during the year 2022-23 was 20.50 % only. *(Paragraph 2.3.5.4)*
- Government dues such as GST, Royalty, Labour Cess, Professional Tax & Income Tax to the tune of ₹ 167.29 crore was lying unremitted with the PSs as on 31.03.2023. *(Paragraph 2.3.5.9)*
- All the audited 302 Panchayat Samitis have violated the principle of one-scheme- one bank account by not paying any heed to Govt. instructions. *(Paragraph 2.3.5.10)*

- Misappropriation of Cash by adopting fraudulent means viz. non-credit, abrupt reduction of cash balance etc. to the tune of ₹1.10 crore was detected during audit of PSs for FY 2022-23. Out of the same, ₹ 73.44 lakh was recovered at the instance of audit.  
*(Paragraph 2.3.5.12)*
- In Social Assistance Programme ( OAP / ODP / MBPY etc.), misappropriation of cash of ₹ 10.31 lakh was detected in 22 PSs during audit of FY 2022-23 due to exhibition of excess amount of expenditure in OAP cash book over and above the actual disbursement as per acquittance roll. A further loss of ₹ 77.33 lakh occurred through un-authorized retention of un-disbursed OAP money in 20 PSs.  
*(Paragraph 2.3.5.14)*
- An amount of ₹ 40.72 lakh was misappropriated in 42 PSs by way of short credit/non-credit of cash collected vide M.R.s / cash withdrawn from bank through self cheques etc. in cash books.  
*(Paragraph 2.3.5.15)*
- Loss to the tune of ₹ 1.53 crore occurred in Panchayat Samities during 2022-23 due to non-deduction of Government dues, viz. Royalty, GST, Labour Cess etc. from the works and other bills ( ₹ 59.81 lakh) and non-realisation of Govt. Quarter Rent/ shop rent etc.( ₹ 93.22 lakh). Out of this, a sum of ₹ 19.57 lakh was recovered on the spot at the instance of audit.  
*(Paragraph 2.3.5.16)*
- 359 nos. of Bank Accounts involving money value of ₹ 42.42 crore were kept outside domain of the PS cash book in 83 PSs which is grossly irregular and may lead to occurrence of misappropriation in future, if not brought to the ambit of Samiti fund.  
*(Paragraph 2.3.5.17)*
- Interest on bank deposits to the tune of ₹ 37.83 crore were not accounted for in 277 PSs during FY 2022-23 which impedes in ascertaining the available interest money for utilisation as additional grant under different schemes.  
*(Paragraph 2.3.5.18)*
- During the year 2022-23, in 219 Panchayat Samities, 1431 cash books with balance of ₹ 626.31 crore have not been brought under the ambit of e-Gram Swaraj violating the Government instructions.  
*(Paragraph 2.3.5.19)*
- 3494 Works Case Records in 102 Panchayat Samities involving expenditure of ₹ 101.54 crore during 2022-23 were not produced to audit for verification.  
*(Paragraph 2.3.5.20)*
- Due to erroneous calculation in bills and measurement books relating to developmental works in 34 Panchayat Samities, there was excess payment in works bills to the tune of ₹ 6.82 lakh out of which ₹ 4.65 lakh was recovered at the instance of audit.  
*(Paragraph 2.3.5.21)*
- Excess payment to the tune of ₹ 1.73 lakh was made in 15 panchayat samities in respect of 33 projects by making provision for labour cess twice in the work bills.  
*(Paragraph 2.3.5.22)*

- A sum ₹ 16.64 lakh was misappropriated from P.L. Account by the Cashier in Chandabali PS by transferring to personal bank account which however was recovered after being pointed out by audit. **(Paragraph 2.3.5.23 (a) )**
- Panchayat Samities utilized XV CFC Grant of only ₹ 480.87 crore during 2022-23 out of available grant of ₹ 898.48 crore , percentage of utilization being only 53.52 %.  
**(Paragraph 2.3.6.1)**

### **Grama Panchayat**

- Due to improper planning and lack of proper monitoring by the authorities concerned, percentage of grant utilization was very low in 1001 GPs audited during 2023-24 for 1843 different financial years of account. The utilisation percentage in those Grama Panchayats varied from 60.36 to 78.43 % between 2018-19 to 2022-23..  
**(Paragraph 2.4.5.2)**
- Utilisation Certificates for an amount of ₹ 65.65 crore were outstanding for submission against only 57 audited GPs by the end of the financial year 2022-23. This huge pendency shows lack of promptness in submission of UCs by GP authorities.  
**(Paragraph 2.4.5.3)**
- In 57 GPs audited for FY 2022-23, advance of ₹ 35.69 lakh was outstanding for adjustment by the end of March 2023. The overall percentage of adjustment was 2.24 percent only.  
**(Paragraph 2.4.5.4)**
- Budget was not prepared in 1555 cases out of 1843 years of account audited in 1001 GPs in contravention to Rule 69 & 71 of OGP Rules, 2014. Property/Asset Registers were not maintained in most of the GPs to keep a watch on the GP properties and assets created out of expenditure from Government grants. **(Paragraphs 2.4.5.6 & 2.4.5.7)**
- Government dues such as GST, Royalty, Labour Cess & Income Tax to the tune of ₹ 43.07 lakh were lying unremitted as on 31.03.2023 with 57 GPs audited for FY 2022-23.  
**(Paragraph 2.4.5.8)**
- A sum of ₹ 24.87 lakh was misappropriated by exhibiting excess expenditure than actual disbursement of OAP in 125 GPs.  
**(Paragraph 2.4.5.10)**
- Cash amounting to ₹ 14.98 lakh kept with Ex-PEOs /Secretaries/ Sarpanches was not handed over to the successors even after transfer/superannuation/expiry of tenure in 26 GPs thus leading to misappropriation.  
**(Paragraphs 2.4.5.11)**
- A total amount of ₹ 11.64 lakh was misappropriated in 68 GPs by way of short credit/non-credit of collected cash.  
**(Paragraphs 2.4.5.12)**

- Works Case Records in 153 Grama Panchayats involving expenditure of ₹ 64.29 crore were not produced to audit for verification during audit of 1001 GPs.  
(Paragraph 2.4.5.14)
- ₹ 41.67 lakh was misappropriated by the officials in 45 GPs by retaining un-disbursed OAP money ( govt. money) with themselves without any authority.  
(Paragraph 2.4.5.17)
- Gram Panchayats utilized XV CFC Grant of only ₹ 1154.66 crore during 2022-23 out of available grant of ₹ 2676.14 crore , percentage of utilization being 43.15 % only.  
(Paragraph 2.4.6.1)

### Audit of Urban Local Bodies

- Huge amount of grants to the tune of ₹ 2044.37 crore remained unspent as on 31.03.2023 in 78 audited ULBs, the overall utilisation of grants during the year 2022-23 being 43.23 *per cent*. This low level of utilization defeats the very objectives of the developmental schemes meant for urban population.  
(Paragraph 3.2.2)
- Utilisation Certificates pertaining to utilized grants of ₹ 3806.95 crore remained outstanding for submission in 78 audited ULBs as on 31.03.2023. During FY 2022-23, the percentage of submission of UC was 16.23.  
(Paragraph 3.2.3)
- Advance to the tune of ₹ 42.14 crore was outstanding for adjustment in 78 ULBs by the end of March 2023 which includes ₹ 34.60 crore outstanding for more than one year. The overall percentage of adjustment of advance during the year 2022-23 was 20.53 % only in 78 audited ULBs.  
(Paragraph 3.2.4)
- Out of 94 ULBs audited during 2023-24, Advance Ledger and Outstanding Advance Ledger were not prepared in 46 and 66 ULBs respectively whereas Asset Register was not maintained in 93 ULBs to keep a watch on the assets created out of expenditure from Government grants.  
(Paragraph 3.2.5 & 3.2.6)
- Holding Taxes to the tune of ₹ 70.11 crore remained uncollected as on 31.03.2023 in the audited ULBs. During the year 2022-23, in respect of 75 ULBs, the percentage of collection was 35.35. In most of the ULBs, DCB Register for the year 2022-23 has not been maintained properly which is a serious lapse on the part of the local authority.  
(Paragraph 3.2.9)
- Government dues such as GST, Royalty, Labour Cess & Income Tax to the tune of ₹ 45.66 crore was lying unremitted with the ULBs as on 31.03.2023.  
(Paragraph 3.2.11)
- Misappropriation of cash and loss of stock & stores to the tune of ₹71.33 lakh was detected during audit of ULBs during 2023-24 for the FY 2022-23. Out of the same ₹ 46.91 lakh was recovered at the instance of audit.  
(Paragraph 3.2.12)

- Tax Deduction at Source i.e. Royalty, GST, Cess etc. not done while clearing payments to contractors / service providers etc during 2022-23 resulting in loss of Government Revenue to the tune of ₹ 50.78 lakh. **(Paragraph 3.2.14)**
- A total amount of ₹ 10.99 crore remained un-collected as on 31.03.2023 in 62 ULBs towards shop rent, market rent and lease amount leading to loss to that extent. Besides this in 11 ULBs which were audited for arrear years, ₹ 1.66 crore remained un-collected towards market rent/shop rent as on 31<sup>st</sup> March of respective financial years. **(Paragraph 3.2.15)**
- Non-collection of License fees towards unauthorized occupation of municipal quarters in 14 ULBs resulted in loss of Municipal Fund to the tune of ₹ 1.90 crore. **(Paragraph 3.2.16)**
- During 2022-23, loss of ₹ 4.3 crore was incurred in 33 Urban Local Bodies due to inaction in collection of arrear taxes which were barred by limitation as per the provisions contained in Section 346 of OM Act 1950. **(Paragraph 3.2.17)**
- ₹ 53.10 lakh was misappropriated in 81 ULBs audited during 2023-24 by non-credit / short-credit of money collected towards different taxes and fees out of which ₹ 43.27 lakh was recovered at the instance of audit. **(Paragraph 3.2.18)**
- 344 Works Case Records in 15 Municipal Bodies involving expenditure of ₹ 24.51 crore during 2022-23 were not produced to audit for verification. **(Paragraph 3.2.19)**
- Contractors executing developmental works in ULBs were extended undue benefit of ₹ 61.20 lakh in respect of 151 projects in 26 ULBs by not realizing compensation for delay in completion of the projects **(Paragraph 3.2.20)**
- It was found that in 19 ULBs out of the audited 94 ULBs for FY 2022-23 (16), 2021-22(2) & 2019-20(1), the financial position was not sound as their liquid liabilities as on 31<sup>st</sup> March of the financial year exceeded their liquid assets position. **(Paragraph 3.2.21)**
- ₹ 15.87 lakh was mis-appropriated by exhibiting excess expenditure than actual disbursement of OAP /ODP etc. and through un-authorized retention of un-disbursed OAP money. . **(Paragraph 3.2.22)**
- Irregular payment of ₹ 7.00 crore was made in 25 municipal bodies towards wages to DLR/CLR/NMR engaged un-authorizedly in violation of Govt. Orders. **(Paragraph 3.2.23)**
- Suspected fraudulent expenditure of ₹ 12.97 crore in Nawarangpur Municipality during 2020-21 without any supporting vouchers. **(Paragraph 3.2.27)**
- Misappropriation of ₹ 11.82 lakh in Baragarh Municipality through non-accountal of holding tax and users'fee collections. **(Paragraph 3.2.25)**

### Audit of Universities and Colleges

- In 4 universities audited for FY 2022-23, grants amounting to ₹ 123.87 crore remained un-utilised as on 31.03.2023 and Utilisation Certificates against utilized grants to the tune of ₹ 152.84 crore were pending for submission by the end of 2022-23. *(Paragraph 4.2.5.2 & 4.2.5.3)*
- Advances to the tune of ₹ 18.59 crore were outstanding for adjustment by the end of March 2023 in 4 Universities which includes ₹ 12.50 crore outstanding for more than one year. *(Paragraph 4.2.5.4)*
- Fees & Fines to the tune of ₹ 7 crore was outstanding for remittance in 927 colleges as on 31.03.2023. *(Paragraph 4.3.5.3)*

### Audit of Development Authorities

- Un-remitted govt. dues such as GST, Royalty etc. to the tune of ₹6.55 crore are lying with CDA and BeDA as on 31.03.2023 after being deducted from different bills. Similarly, Govt. dues amounting to ₹2.42 crore were lying un-remitted with TAMDA, PKDA and Paradeep Development Authority as on 31.03.2022. *(Paragraph 4.4.6.5)*
- Non collection of Shop rent / Market rent to the tune of ₹ 8.48 crore in Cuttack Development Authority and Berhampur Development Authority clearly shows lack of proper monitoring of revenue augmentation. *(Paragraph 4.4.6.6)*
- Un-authorized payment of ₹ 18.47 lakh was made to the employees of CDA and BeDA towards various allowances without approval of the Government. *(Paragraph 4.4.6.7)*
- Loss of Govt. revenue to the tune of ₹ 17.60 lakh due to non-deduction of Tax at source by Cuttack Development Authority while making payment to vendors. *(Paragraph 4.4.6.10)*

### Audit of Miscellaneous Institutions

- Advances to the tune of ₹ 100.69 crore were outstanding for adjustment as on 31.03.2022 in CHSE, Odisha. *(Paragraph 4.5.1.2)*
- UCs to the tune of ₹ 8.17 crore were pending for submission by CHSE, Odisha as on 31.03.2022. *(Paragraph 4.5.1.4)*
- UCs to the tune of ₹ 5.80 crore were pending for submission by Odisha State Commission of Backward Classes as on 31.03.2023. *(Paragraph 4.5.3.3)*

- Advances to the tune of ₹ 14.75 lakh were outstanding for adjustment as on 31.03.2023 in State Council for Technical Education & Vocational Training, Bhubaneswar.. **(Paragraph 4.5.4.2)**
  
- Submission of para-wise compliance to Audit Reports by the auditees is very poor. During the period of last 5 years (2019-24), against 22274 Audit Reports issued, compliance has been received from local authorities in respect of only 541 Audit Reports (2.43 percent). **( Paragraph 5.2)**





# CHAPTER-1



## Chapter-1 : Introduction

### 1.1 Historical Background of Directorate of Local Fund Audit, Odisha:

The Local Fund Audit Organisation was functioning as a wing under the Finance Department till 30<sup>th</sup> September, 2012. It was transformed into a separate Directorate, namely, the Directorate of Local Fund Audit, Odisha (DLFA) with Heads of Department status under the Finance Department, Government of Odisha with effect from 1<sup>st</sup> October, 2012. The Directorate was created with a vision to strengthen and streamline the process of audit under the aegis of Local Fund Audit Act, 1948 as per the recommendation of 11<sup>th</sup> and 13<sup>th</sup> Finance Commissions of India. The Directorate of Local Fund Audit, Odisha is headed by the Director-cum-Examiner of Local Accounts. The Directorate, with its Head Quarters at Bhubaneswar, has 26 sub-ordinate offices across the State, i.e., 25 District Audit Offices and 1 Audit Office.

### 1.2 Functions of Local Fund Audit Organisation:

The functions of Local Fund Audit Organisation is three-fold as follows.

- (a) Conduct of annual audit of Local Funds as per Odisha Local Fund Audit Act, 1948.
- (b) Submission of Annual Report to the Government of Odisha for laying in the State Legislative Assembly.
- (c) Surcharge Action under the provisions of Odisha Local Fund Audit Act, 1948.

**Annual Audit :-** The Directorate of Local Fund Audit, Odisha undertakes the annual audit of the accounts of Local Bodies in Odisha which include Panchayati Raj Institutions, Urban Local Bodies, Development Authorities, Regional Improvement Trusts, Special Planning Authorities, Universities, Aided Educational Institutions, and other Institutions.

**Annual Report :-** As one of its statutory functions, every year, DLFA submits a consolidated Annual Report to the Government of Odisha, containing a gist of the findings of audit conducted during the previous year, for laying in the Odisha Legislative Assembly as provided under sub-section (3) of section 8 of the Odisha Local Fund Audit Act, 1948.

**Surcharge Action :-** Besides conducting audit of local funds, it also initiates surcharge proceedings under the provisions of the Odisha Local Fund Audit Act, 1948 against the erring officials of the auditee institutions to recover the losses incurred by the audited Local Bodies.

### 1.3 Institutions listed for audit by Local Fund Audit:

There were 14060 auditee entities in the State at the beginning of the programme year 2023-24, both statutory and non-statutory, which are mandated to be audited by Local Fund Audit organisation under the provisions of the Odisha Local Fund Audit Act, 1948. The number of auditees is increasing from time to time due to new additions of Non-Govt. Colleges under Grant-in-Aid fold, reorganisation of Grama Panchayats and formation of new Urban Local Bodies, Urban Planning entities and Universities . The list of categories of institutions with number of auditee entities under each category which are under the purview of Local Fund Audit is given below in Table-1.

**Table-1 : Auditee Institutions under the purview of Local Fund Audit**

Sl. No.	Category of Institutions	No. of Institutions
<b>1</b>	<b>Panchayati Raj Institutions</b>	
(a)	Zilla Parishad	30
(b)	Panchayat Samiti	314
(c)	Grama Panchayat	6794
<b>2</b>	<b>Urban Local Bodies</b>	
(a)	Municipal Corporation	5
(b)	Municipality	48
(c)	Notified Area Council (NAC)	62
3	Development Authority	9
4	Regional Improvement Trust	7
5	Special Planning Authority	41
6	University	21
7	Aided College	942
8	Aided High School	3218
9	ME School / Sanskrit Toll / Madrassa	1964
10	Board of Secondary Education, Odisha	1
11	Council of Higher Secondary Education, Odisha	1
12	Odisha Khadi & Village Industries Board	1
13	Western Odisha Development Council	1
14	Odisha Building & Other Construction Workers' Welfare Board	1
15	Religious Endowment	398
16	Miscellaneous	202
	<b>Total</b>	<b>14060</b>

Besides this, the Local Fund Audit Organisation is also auditing the accounts of Panchayati Raj Institutions in the Audit Online Application in respect of XV Central Finance Commission Grants as mandated by the Ministry of Panchayati Raj ( MoPR), Govt. of India as a pre-condition for release of grants to the States under 15<sup>th</sup> Finance Commission period basing on the recommendation of the Fifteenth Finance Commission.

## 1.4 Scope:

This Annual Report covers the Programme Year 2023-24, during which the accounts of both statutory and non-statutory institutions for the financial year 2022-23 along with some arrear accounts were audited with a view to ascertain whether all sums received by the auditees were properly accounted for and all payments were made with proper authority and in conformity with the provisions of financial rules in force. The criteria for audit were derived from Odisha General Financial Rules, Acts and Rules applicable to the respective categories of auditee entities, instructions of Government issued from time to time and implementation guidelines in respect of different schemes implemented by the auditees. Relevant records like cash book, bank pass book, advance ledger, bill register, stock register, payment vouchers, money receipts, Daily Collection Registers, Acquittance Rolls, sanction orders, grants register, budget estimate, pay and other acquittance registers, advance registers, DCB Registers etc. were examined during audit. The findings incorporated in this Annual Report have been compiled from the individual Audit Reports which are based on evidences gathered from the aforementioned records of the audited institutions.

After completion of audit, the audit findings were categorically discussed with the Local Authorities in the Exit Conference (wherever applicable) for settlement of the objections. Exit Conference was held on completion of audit of the institutions other than smaller institutions like Grama Panchayats. The objection paras which could not be settled during Exit Conference have been incorporated in the Audit Reports which have been sent to the respective auditee entities for submission of compliance to those Audit Reports. The copies of the audit reports have also been sent to the respective Administrative Departments for taking remedial measures.

## 1.5 Audit Plan and Achievement:

This Directorate conducts audit through its 25 District Audit Offices and one Audit Office (at Bhubaneswar). Due to shortage of audit personnel in the Organisation, it was not possible to cover all auditee entities during the Programme Year 2023-24.

Considering the shortage of LFA Auditors, C.A. Firms were also engaged to audit the accounts of Aided Colleges and conduct online audit of the CFC Grant Accounts of the Grama Panchayats.

### 1.5.1 Annual Audit Programme, 2023-24 ( AAP, 2023-24 ) :-

At the beginning of Annual Programme (AAP, 2023-24), the workload of LFA Organisation was to audit **2, 52,684** years of account of 14060 nos. of Auditee Institutions which includes huge number of arrear accounts. Shortage of audit personnel in the organisation is so acute that even the current year's accounts (2022-23) of all 14060 institutions could not be planned for audit in the AAP, 2023-24.

Taking into account the no. of Auditors available in the organisation, i.e., 195 against sanctioned strength of 570 (only 34.21 %), the Annual Audit Programme, 2023-24 was prepared

for audit of 5076 accounting years of 3136 institutions. Emphasis was on audit of financial transactions of the auditee entities.

Besides, Plan was prepared for conduct of online audit of the CFC Accounts of all the Panchayati Raj Institutions (30 Zilla Parishads, 314 Panchayat Samitis and 6794 Grama Panchayats) for FY 2022-23.

**Coverage:** Audit coverage during the Programme Year, 2023-24 was hampered due to various unforeseen factors such as orientation training of Auditors of 4 months duration in two batches of 30 Auditors each, election duty of almost all audit personnel for simultaneous General and State Assembly Elections, 2024, conduct of Special Audit of 5 institutions as per instructions of the Government which were originally not included in the annual programme etc..

During AAP, 2023-24, audit of 30 Zilla Parishads, 302 Panchayat Samities, 94 Urban Local Bodies, 8 Universities, 8 Development Authorities, 1001 Grama Panchayats, 928 aided colleges and 5 miscellaneous institutions were completed. During this programme year, out of 3136 institutions programmed for audit, accounts of 2376 institutions (75.77 per cent) were audited. In terms of accounting years, out of 5076 years of account, audit of 3660 years of account (72.10 per cent) were completed. Audit of 5 institutions, i.e., Sambalpur University for FY 2021-22, Veer Surendra Sai University of Technology for FY 2022-23, Odisha University of Agriculture & Technology for FY 2020-21, Bhubaneswar Development Authority for FY 2021-22 and Board of Secondary Education, Odisha for FY 2020-21, which were taken up during AAP, 2023-24, could not be completed during the programme year and spilled over to AAP, 2024-25. An abstract of category wise audit coverage vis-à-vis audit plan during the programme year 2023-24 is furnished below in Table-2.

**Table-2 : Audit coverage vis-à-vis Audit Plan during Programme Year 2023-24**

Sl. No	Category of Institutions	Programmed (No. of institutions/ Years of account)	Completed (No. of institutions/ Years of account)
1	Zilla Parishad	30/30	30/30
2	Panchayat Samiti	314/324	302/311
3	Gram Panchayat	1708/3187	1001/1843
4	Urban Local Bodies	110/120	94/103
5	University	12/14	8/10
6	Dev. Authority/SPA/RIT	14/21	8/13
7	Non-Govt. Aided Colleges	941/1349	928/1331
8	Others	7/31	5/19
<b>Total</b>		<b>3136 / 5076</b>	<b>2376 / 3660</b>

### 1.5.2 Online audit of CFC Grant Accounts in Panchayati Raj Institutions :-

As per the instructions of MoPR, Govt. of India, as a pre-condition for release of XV FC Grant to the States, online audit of the CFC grant accounts for FY 2022-23 of all the Panchayati Raj Institutions ( 30 ZPs, 314 PSs and 6794 GPs) of the State were included in the Plan for audit in the Audit Online Application of MoPR . Audit of 6791 Grama Panchayats, 314 Panchayat Samities and 30 Zilla Parishads were completed during the Programme Year and audit reports were issued to the respective auditee institutions through the Audit Online Application. Audit could not be conducted in respect of 3 Grama Panchayats, i.e., Parsali GP & Kalyansinghpur GP (Kalyansinghpur PS) and Kendudihi GP (Hemagiri PS), due to non-production of records by the Local Authorities.

### 1.5.3 Special Audits conducted during 2023-24:-

During the programme year, 2023-24, besides conducting audit of institutions which were included in the Annual Programme, special audit of some institutions were also conducted by Local Fund Audit which were not included in the Programme at the beginning of the programme year. These special audits were conducted on request by various authorities such as Hon'ble High Court, Lokayukta, M.L.A., Kantabanjhi and Registrar, Sambalpur University .The list of such special audits conducted by Local Fund Auditors during AAP, 2023-24 is given below.

District	Institution audited	Period of accounts audited	Subject of audit in brief	Mandays consumed
Jajpur	Chitalo Degree Mahavidyalaya, Chitalo	2019-20 to 2022-23	Misappropriation in RUSSA Grant, Infrastructure Dev Grant and financial irregularities in Hostel Accounts during the tenure of Sri Adwitya Prasad. Maliik, Principal	30 mandays
Khurda	OB & OCWW Board, Bhubaneswar	2008-09 to 2021-22	Receipt & Disbursal during the period from 2008-09 to 2021-22	650 mandays
Jajpur	Grama Nandipur GP (Dasarathpur PS), Jajpur	2017-18 to 2020-21	Developmental works under MGNREGS Scheme during 2017-18 to 2020-21	10 mandays
Jajpur	Biruhan G.P, (Dasarathpur PS), Jajpur	2017-18 to 2020-21	Developmental works under MGNREGS Scheme during 2017-18 to 2020-21	10 mandays
Sambalpur	Sambalpur University, Sambalpur	25.01.2021 to 28.08.2022	Mis-appropriation of Fund by Project In-Charge Officer (Sri Sanjeev Mittal, Ex-V.C.) in SVA and other related Projects during his incumbency (25.01.21 to 28.08.22)	10 mandays
<b>Total mandays consumed</b>				<b>710 mandays</b>

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# CHAPTER-2

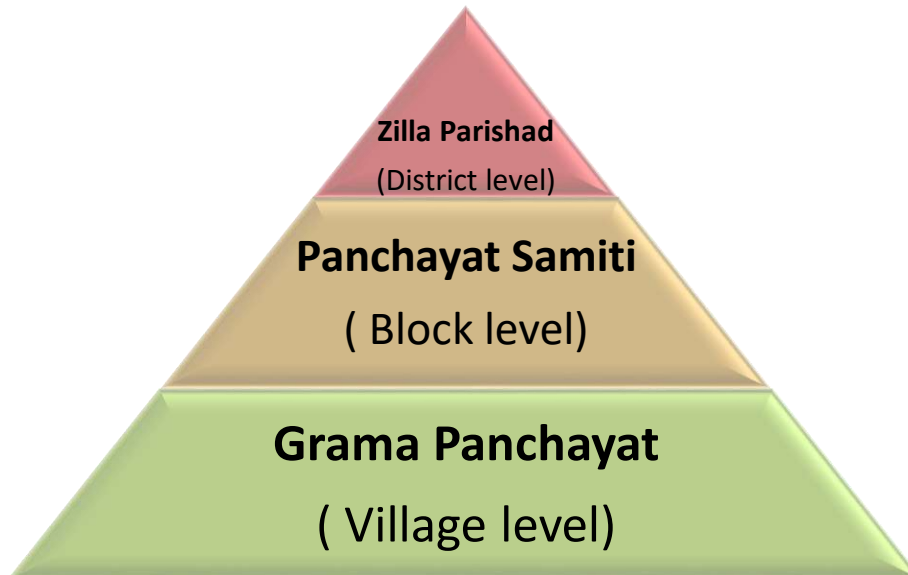


## Chapter 2 : Audit of PRIs

### 2.1 Overview of Panchayati Raj Institutions (PRIs):

A three-tier Panchayati Raj system was put into place in the rural areas of the country through the Constitution (Seventy-third Amendment) Act, 1992, which opened up the way for power decentralization to ensure large scale participation of the people in the decision making process.

Consequent upon this Amendment, the existing Acts relevant to the three tiers, i.e., “the Odisha Grama Panchayat Act, 1964” for the Grama Panchayats, the bottom tier, “the Panchayat Samiti Act, 1959” for the Panchayat Samities at the middle and “the Odisha Zilla Parishad Act, 1991” for the Zilla Parishads at top of the three-tier system, were suitably amended by the State Government to help accelerate economic development of the people and undertake poverty alleviation schemes.



#### *[Three-tier Panchayati Raj Institutions]*

The duties and responsibilities of each tier of functionary, as enshrined in the 11<sup>th</sup> schedule of the Constitution in respect of 29 subjects, have been entrusted to the respective level of PRIs to ensure zero friction amongst the respective administrative units in performing the tasks of economic development, strengthening social justice and implementation of central and state government schemes

#### 2.1.1 Organisational structure of PRIs:

Constitution of India provides a structure of three-tier PRI system of self-governance for rural areas of the country. The PRIs at different levels are constituted of members elected by the people for the specific tier of institution.

***Grama Panchayat :***

Grama Panchayats, at the village level, are at the bottom of the three tier panchayati raj institutions. Each Grama Panchayat is constituted of one Village or a group of contiguous villages. There are 6794 Grama Panchayats in Odisha. Grama Panchayats are constituted by elected members named as “ward members” representing different wards of a Panchayat. It is headed by the Sarpanch who is directly elected by the people of the Panchayat. Naib Sarpanch, who is elected from among the elected ward members, assists the Sarpanch and performs the duties of Sarpanch when he is absent or otherwise disqualified. A Village Level Worker (VLW) working in the concerned Panchayat Samiti is posted as Panchayat Executive Officer (PEO) by the BDO to act as the Executive Officer of the GP. He is assigned with all official duties including maintenance of the accounts of the GP on behalf of the Gram Panchayat under the direct supervision of the Sarpanch. A Gram Rozgar Sevak (GRS) is appointed in the Grama Panchayat for implementation of MGNREGS work in GPs and to maintain the online accounts in e-Gram Swaraj platform.

***Panchayat Samiti (Block):***

The next higher tier in the PRI ladder is “Panchayat Samiti” which is constituted by the elected members from each GP as Samiti members. The head of the Samiti is the Chairman who is elected by the Samiti Members from among themselves. The panchayat samiti consists of the following members:

- (i) The Chairman and Vice Chairman of the Samiti.
- (ii) One member elected directly from every constituency within the Block.
- (iii) Sarpanches of the Grama Panchayats situated within the Block.
- (iv) Every MLA representing the constituencies which comprises wholly or partly the area of the Samiti.

One Government Officer, generally of Odisha Administrative Service cadre, is posted as the Block Development Officer to discharge the official duties on behalf of the Panchayat Samiti. He is the key person in implementing, executing and monitoring all aspects of developmental activities and other assignments as and when assigned by the Government or District Administration. To assist the BDO in implementation of different developmental schemes, social welfare schemes etc, several sub-ordinate officers and technical personnel - one Additional Block Development Officer (ABDO), one Accounts Officer (AO), a group of Extension Officers, one Assistant Engineer, Junior Engineers, one Computer Programmer and other ministerial staff - are posted in the Block.

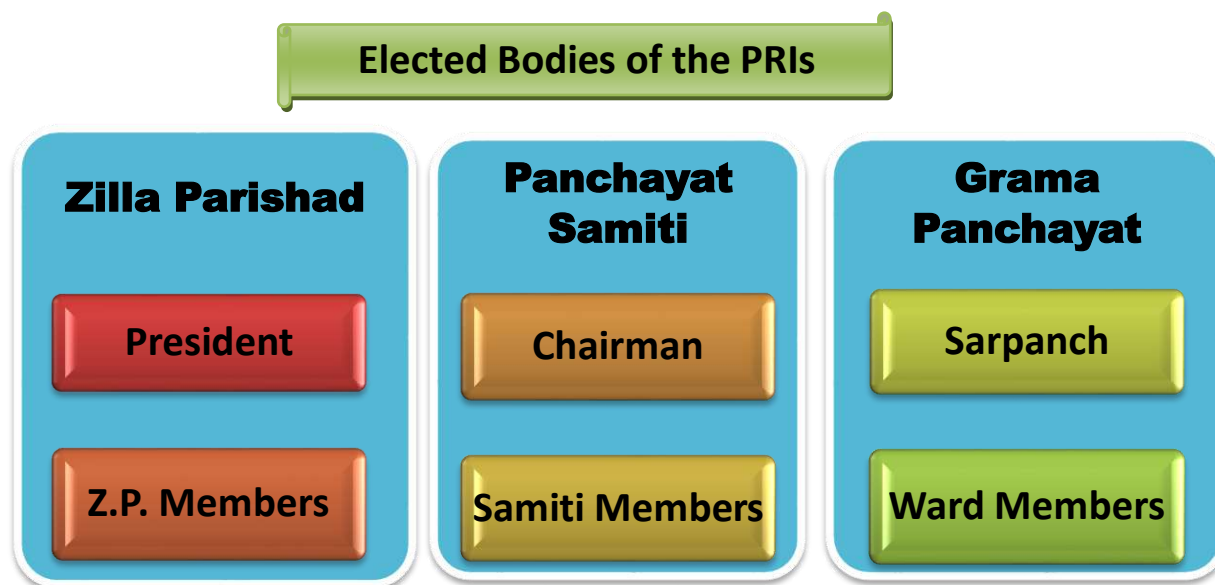
***Zilla Parishad :***

The apex tier of the three-tier structure is “Zilla Parishad” at the district level, constituted by elected members representing different segments/zones of the entire District and the MLAs & MPs of the District. The elected members are designated as ‘Zilla Parishad Members’. The MPs, MLAs, Collector, Deputy Collector and SDM are the ex-officio members of the Zilla Parishad.

The head of the Zilla Parishad is the “President of Zilla Parishad” who is elected from amongst the elected members of the Parishad.

As a step forward to strengthen the Local Governance in Odisha, in pursuance of recommendations of 4<sup>th</sup> State Finance Commission as per the mandate of the 73<sup>rd</sup> Amendment of the Constitution, the functions and the offices of the 30 DRDAs (District Rural Development Agencies) of the state, which were registered under the Societies Act, 1860, were merged with the respective Zilla Parishads as on 9<sup>th</sup> June, 2022 vide Resolution No. 10025, dtd. 06.06.2022 of the PR & DW Department published in the Extraordinary issue of Odisha Gazette on 09.06.2022.

District Collector is the ex-officio Chief Executive Officer of the ZP. The Chief Development Officer-cum-Executive Officer is the Executive Officer of ZP who discharges the day to day administrative functions for the Parishad. Besides, there are 3 Additional Executive Officers—Additional Executive Officer(Administration), Additional Executive Officer(Technical ), Additional Executive Officer (Finance) --- and one Deputy Executive Officer(Technical) to assist the CDO-cum- Executive Officer.



### 2.1.2 Functions of P.R.I.s:

P.R.I.s are entrusted with the task of preparation of plan for economic development, social justice and implementation of various socio-economic and poverty alleviation schemes, activities of infrastructural development in the rural areas and monitoring of various beneficiary schemes undertaken by both Central and State Governments. As PRIs are entrusted with the paramount responsibility of implementing the people oriented schemes of various nature, they are now playing the pivotal role for successful implementation of all the govt. schemes in rural areas. The prime functions of the PRIs are as follows:

1. Implementation of poverty alleviation programmes creating labour man-days such as MGNREGS and self-employment programmes in agriculture, animal husbandry, fisheries, horticulture, soil conservation, handicrafts, khadi & village industry etc.
2. Providing Rural Housing.
3. Providing drinking water, sanitation and environment protection.
4. Development of Rural infrastructures in relation to irrigation, rural roads, electrification and markets.
5. Monitoring the Public Distribution System (PDS) in rural areas.
6. Market initiative through Self Help Groups (SHG).
7. Management of minor forest produce.
8. Promotion of Sports & Culture.

### 2.1.3 Sources of Fund of PRIs:

The main sources of funds of PRIs in the State are as follows:

- Funds released by Government of India (GoI) for implementation of Centrally Sponsored Plan (CSP) Schemes viz. Mahatma Gandhi National Rural Employment Guarantee Scheme (MGNREGS), Pradhan Mantri Awas Yojana (PMAY), National Rural Livelihood Mission (NRLM), SBM etc.
- Funds received from the State Government for implementation of State sponsored schemes viz. Biju Pucca Ghar Yojana, Biju KBK Yojana , Ama Gaon Ama Bikash Yojana , Mission Shakti and grant-in-aid to WODC etc.
- Grants received as per the recommendations of the Central Finance Commission and the State Finance Commission.
- Mobilisation of own resources by way of levying taxes, rents, license fees etc. and leasing of its own property.

Generally, the Central Finance Commission Grants are of four types such as grants for Rural Local Bodies, grants for Urban Local Bodies, Assistance to State Disaster Response Fund, Post devolution revenue deficit grant. The main purposes of these grants are development of basic infrastructure, improvement of certain basic services and capacity building including maintenance of accounts and conduct of audit of the PRIs.

### 2.1.4 Maintenance of Accounts of PRIs

It is mandatory for all PRIs (ZPs, PSs & GPs) to maintain their accounts in the e-Gram Swaraj platform. But it was observed during audit that the accounts of the GPs and ZPs and some cash books in PSs are still being maintained manually. Although all GPs are maintaining accounts in the e-Gram Swaraj, they are also maintaining parallel manual cash books and producing the same for audit. All PRIs are maintaining cash based accounts.

As observed during audit, some of the prescribed records and registers are either not maintained or maintained in haphazard manner. The following irregularities were noticed with regard to maintenance of accounts in the PRIs for the year 2022-23 audited during 2023-24.

- (i) Most of the PRIs are not reconciling the discrepancies between Pass book balance of the bank accounts operated by them and the balance shown in cash book at the end of every month. This shows the inefficiency of the internal control system;
- (ii) In many Panchayat Samities, the principle of one bank account for one scheme is not followed violating Central Govt. instructions;
- (iii) Many important prescribed registers such as outstanding advance register, assets register, project register, property register etc. are either not maintained at all or not maintained in proper format;
- (iv) Grant-in-aid registers are not maintained to keep watch on utilisation of grants and submission of UC to proper quarters. In all the PSs, there is huge pendency of UC for submission which shows the indifferent attitude of the local authorities.
- (v) Advance Register and Outstanding advance register are not maintained properly for which regular periodic review of the advance position by the local authority is not conducted as a result of which, huge amount of advances are lying unadjusted in many PRIs. The local authorities are remaining absolutely indifferent in spite of audit remarks and suggestions which is the cause of increase of outstanding advance position from year to year.
- (vi) Asset Register showing assets created out of Govt. Grants are not maintained, for which it is not possible to ascertain the particulars of assets created out of gov. grants.
- (vii) Budget is not being prepared in Panchayat Samities.

## **2.2: Zilla Parishad**

### **2.2.1 Mandate:**

The Examiner of Local Accounts conducts audit of the local bodies and other institutions under the provisions of the Odisha Local Fund Audit Act, 1948. The authority to conduct such audit of Zilla Parishads is derived from section-16 of the Odisha Zilla Parishad Act, 1991.

### **2.2.2 Planning & Achievement:**

During the programme year 2023-24, it was planned to audit the accounts of FY 2022-23 of all the 30 ZPs of the state. Audit of all 30 ZPs for FY 2022-23 were completed during the programme year.

Besides the above, online audit of the XV FC Grant for FY 2022-23 in all the 30 zilla parishads of the state was also planned to be conducted in Audit Online Application and was duly completed during programme year 2023-24.

### **2.2.3 Audit Criteria:**

The audit criteria for audit of the accounts of Zilla Parishads were derived from the following Acts & Rules.

- Odisha Zilla Parishad Act, 1991
- Odisha General Financial Rules.
- Odisha Treasury Code.

- Delegation of Financial Power Rules, 1978
- Circulars and Notifications issued by Finance Department and PR & Drinking Water Department.

#### 2.2.4 Audit Scope & Methodology:

The accounting year 2022-23 was covered under audit in respect of ZPs. Audit methodology adopted was examination of individual transactions in the books of account of Zilla Parishads and those of the erstwhile DRDAs which merged with the Zilla Parishads with reference to related documents, viz. account records, vouchers, bills, stock registers, files maintained by the ZPs relating to the transactions made for the year 2022-23.

#### 2.2.5 Audit Findings in respect of Zilla Parishads:

##### 2.2.5.1 Financial Position:

An abstract of the financial position of the 30 Zilla Parishads audited during 2023-24 for the accounting year 2022-23 is given below. (*Details are in Appendix – 1*)

		(₹ in Crore)
(i)	Opening Balance as on 01.04.2022	2562.94
(ii)	Receipt during 2022-23	3208.86
(iii)	Total	5771.80
(iv)	Payments during 2022-23	2439.88
(v)	Closing Balance as on 31.03.2023	3331.92

The ZPs allocate funds to Panchayat Samities and Grama Panchayats for undertaking various developmental works. During audit, it was observed that out of available fund of ₹ 5771.80 crore for FY 2022-23 with the ZPs and the erstwhile DRDAs, which were merged together, a sum of ₹ 2439.88 crore was utilised during 2022-23 and ₹ 3331.92 crore remained with the 30 ZPs un-utilised as on 31.03.2023, the overall utilisation percentage being 42.27.

##### 2.2.5.2 Utilisation of grants:

Rule 171(3) (a) of OGFR stipulates that the grants sanctioned should be spent within one year from the date of sanction and the unspent balance, if any, of the previous year's grant is to be either surrendered to Govt. or taken into account along with the subsequent grant in the current year with due permission of the granting agency. On audit of the accounts of 30 ZPs for FY 2022-23, it was noticed that at the beginning of the year, grants amounting to ₹ 2169.61 crore were lying un-utilised under various schemes. During the year 2022-23, grants amounting to ₹ 2935.87 crore were received by the ZPs and grants to the tune of ₹ 2297.29 crore were utilised, leaving a balance of ₹ 2808.19 crore unutilised as on 31.03.2023. The percentage of grant utilisation during 2022-23 was 45.00 percent. The ZP wise details of grants position are furnished in *Appendix-2* of the Report. An abstract of the same is furnished below.



(₹ in Crore)

(i)	Un-utilised grant as on 01.04.2022	2169.61
(ii)	Grant received during 2022-23	2935.87
(iii)	Total	5105.48
(iv)	Grant utilised during 2022-23	2297.29
(v)	Un-utilised grant as on 31.03.2023	2808.19

The percentage of grant utilisation during the year was very low. Utilisation of grants in timely manner will facilitate the process of extending the desired benefits of different schemes to the targeted groups in time by which the objectives of those schemes as envisaged by the Government can be achieved.

### 2.2.5.3 Huge amount of advances remain unadjusted in ZPs:

The details of advance position of all the 30 ZPs audited during 2023-24 for the FY 2022-23 is given in **Appendix-3**. Advances of ₹ 1619.40 crore remained unadjusted as on 31.03.2023 in the 30 ZPs audited during the year.

(₹ in Crore)

(i)	Advances outstanding as on 01.04.2022	1626.36
(ii)	Advances paid during 2022-23	25.44
(iii)	Total	1651.80
(iv)	Advances adjusted during 2022-23	32.40
(v)	Advances outstanding as on 31.03.2023	1619.40

From the advance statement, it is revealed that in the following ZPs, huge amount of advances remained unadjusted as on 31.03.2023. The said advances are rolling unadjusted for years together. Information regarding advances outstanding as on 31.03.2021, 31.03.2022 and as on 31.03.2023 is furnished below for a comparison. In spite of suggestions by audit, no steps have been taken by the ZP authorities concerned to adjust the outstanding advances in most of the following ZPs during the last three years. This speaks of the sorry state of affairs in these ZPs regarding adjustment of advances.

(₹ in crore)

Sl. No.	Name of the ZP	Amount of outstanding advances as on 31.03.2021	Amount of outstanding advances as on 31.03.2022	Amount of outstanding advances as on 31.03.2023
1	Angul ZP	70.72	70.68	119.80
2	Bargarh ZP	17.37	17.37	42.49
3	Dhenkanal ZP	0.00	0.00	83.79
4	Boudh ZP	85.25	85.25	302.13
5	Gajapati ZP	54.04	54.03	460.38

6	Kalahandi ZP	0.03	0.03	293.92
7	Kandhamal ZP	0.00	0.00	103.76
8	Koraput ZP	87.50	87.50	87.50
9	Mayurbhanj ZP	0.075	0.075	113.81
10	Sambalpur ZP	76.80	76.80	88.25
11	Sonepur	0.001	0.001	20.66
12	Sundargarh	0.027	0.027	14.70
<b>Total</b>		<b>391.813</b>	<b>391.763</b>	<b>1731.19</b>

Of course, the unusual increase in the amount of outstanding advance as on 31.03.23 as compared to last year is due to merger of the accounts of Zilla Parishad and the DRDA during the current year.

In spite of that, it is a matter of concern that although such huge amount of advances have been given to various agencies such as Panchayat Samities, Grama Panchayats, Executive Engineer, RWSS, Executive Engineer, Lift Irrigation etc. for execution of different developmental works under various schemes, no tangible steps have been taken by the E.O.s concerned to monitor the actual utilisation of the grant for desired works as a result of which such huge advances remain unadjusted.

The Chief Development Officer-cum-Executive Officer concerned needs to take tangible steps to obtain utilisation certificates from the grantee agencies and square up the outstanding advances as early as possible.

## 2.2.6 Online Audit of XV FC Accounts of Zilla Parishads:

During the programme year 2023-24, online audit of the XV FC Accounts of all the 30 ZPs of the State were conducted for FY 2022-23 in Audit Online Application.

### 2.2.6.1 utilisation of XV FC Grant by Zilla Parishads:

The ZP wise utilisation of XV FC Grant by the Zilla Parishads during 2022-23 is furnished in *Appendix-4* of this Report. As can be seen from the statement, the overall utilisation percentage of the grant during FY 2022-23 was 77.06 %. District wise utilisation percentage varied from lowest 31.02 % ( Jajpur) to maximum 100.00 % (Sonepur & Bolangir). Out of available grant fund of ₹ 340.75 crore with the ZPs during 2022-23, grants of ₹ 262.57 crore were utilised during the year leaving an un-utilised balance of ₹ 78.18 crore as on 31.03.2023.

## **2.3 Panchayat Samities**

### **2.3.1 Mandate:**

The Examiner of Local Accounts conducts audit of local bodies and other institutions under the provisions of the Odisha Local Fund Audit Act, 1948. Audit of Panchayat Samities has been entrusted to the Examiner of Local Accounts under the provisions of section 31(1) of the Odisha Panchayat Samiti Act, 1959.

### **2.3.2 Planning & Achievement:**

During the programme year 2023-24, a total of 324 years of account in 314 Panchayat Samities of the state were planned for audit, i.e., 314 accounts for FY 2022-23 and 10 arrear years of account. Audit of 311 years of account ( 302 accounts for FY 2022-23 and 8 arrear accounts for FY 2021-22 and 1 arrear account for FY 2018-19) of 302 Panchayat Samities was completed during the programme year 2023-24. Coverage of audit vis-a-vis plan was 95.98 %.

Besides regular audit, it was also planned to conduct online audit of XV FC accounts of all the 314 panchayat samities of the state for FY 2022-23 in the Audit Online Application of MoPR, Govt. of India during the programme year 2023-24. Online audit of all the panchayat samities were duly completed during the programme year.

### **2.3.3 Audit Criteria:**

Provisions under the following Acts, Rules and Govt Circulars were taken as audit criteria for audit of the accounts of Panchayat Samities.

- Odisha Panchayat Samiti Act, 1959
- Odisha Panchayat Samiti Accounting Procedure (OPSAP) Rules, 2002.
- Odisha General Financial Rules.
- Odisha Treasury Code.
- Delegation of Financial Power Rules, 1978.
- Odisha Public Works Department Code.
- Circulars and Notifications issued by Finance Department.
- Circulars, Guidelines and Executive Instructions issued by Panchayati Raj & Drinking Water Department from time to time.
- Guidelines issued by Govt. Of India in respect of XV CFC Grant and other centrally sponsored schemes.

### **2.3.4 Audit Scope & Methodology**

During the programme year, 2023-24, audit of 307 Panchayat Samities of the state were conducted for the accounting year 2022-23 and in case of 10 of those 307 PSs, 10 arrear accounts ( 9 for FY 2021-22 and 1 for FY 2018-19) were also audited..All individual transactions in the books of accounts of the Panchayat Samities were examined with reference to the related documents such as, vouchers, bills, registers, files, bank passbooks/statements etc. maintained for the accounting years audited.

### 2.3.5 Audit Findings in respect of Panchayat Samities:

#### 2.3.5.1 Financial Position:

An abstract of the overall financial position (gross receipts and payments) of 302 audited Panchayat Samities for the year 2022-23 is furnished below, the details of which are in *Appendix-5*.

(₹ in crore)

Opening Balance as on 01.04.2022	Receipt during 2022-23	Total	Expenditure during 2022-23	Closing Balance as on 31.03.2023
8611.08	7957.34	16568.43	7541.03	9027.39

Percentage of payments against total available fund during the year was only 45.51 %.

#### 2.3.5.2 Low level of utilisation of grants:

As per Rule 171 (3) (a) of OGFR, the grants sanctioned should be spent within one year from the date of sanction and the unspent balance, if any, of the previous years' grant is to be either surrendered to Govt. or taken into account along with the subsequent grant in the current year. On audit of the PS accounts for 2022-23, it was noticed that at the beginning of the year, a huge amount of unspent grant to the tune of ₹ 5646.41 crore was lying un-utilised in the audited 302 PSs under various schemes. Fresh grants of ₹ 5065.87 were released without verifying the position of un-utilised grants of earlier years. After utilization of ₹ 4880.58 crore during the year, grant amounting to ₹ 5831.70 crore remained un-utilised at the end of the FY 2022-23. The abstract position of Grants for the year 2022-23 in respect of all the audited PSs is given below. *(Details in Appendix-6)*

(₹ in crore)

OB as on 01.04.2022	Grants Received	Total	Grants utilised	Unspent Balance as on 31.03.23	Percentage of utilisation
5646.41	5065.87	10712.28	4880.58	5831.70	45.56

The overall utilisation of grants in respect of PSs was only 45.56 percent. During the year, utilisation of grants by the PSs of different districts varied from 34.34 percent (Jagatsinghpur) to 59.56 percent (Keonjhar) which indicates that the Govt. money placed at the disposal of PSs for developmental works was not utilized in time. The delay in implementation of developmental programmes deprives the targeted groups from getting the benefits of the schemes in timely manner. The panchayat samities should review the grant utilisation position regularly and take appropriate steps for timely utilisation of grants meant for the peoples' welfare. The administrative department also should review the matter regularly to improve matters.

#### 2.3.5.3 Non-submission of UCs on Govt. grants in time:

Rule 173 of OGFR, Volume-I emphasizes on submission of UCs by the grantee organizations to the Administrative Department in timely manner for monitoring of proper

utilization of grants for intended purposes. However, on verification of the accounts of the audited PSs, it was found that UCs to the tune of ₹ 24,005.31 crore were pending for submission by the end of the FY 2022-23. Out of the same, UCs to the tune of ₹ 20,061.41 crore are pending for more than one year. During the year, UC for utilisation of grant of only ₹ 3,074.15 crore was submitted while grants of ₹ 4880.58 crore were utilised during the year. This UC submission comprises 11.35 % of total UC due for submission. The abstract position of UCs submitted and pendency of UCs is given in the following table. (*details in Appendix-7 & 8*).

(₹ in crore)

UC pending for submission as on 01.04.2022	U.C. due for submission during 2022-23	Total	UC submitted during 2022-23	UC pending for submission as on 31.03.2023	Percentage of UC submitted
22424.52	4654.94	27079.46	3074.15	24005.31	11.35

District wise percentage of submission of UC varies from 4.31 (Gajapati) to 22.91 (Jajpur). The abstract position of submission of UC by the Panchayat Samities indicates lack of proper monitoring of utilization of grants under different schemes before sanction of fresh grants.

#### 2.3.5.4 Huge amount of Advances remained un-adjusted without valid reasons:

Rules 40 and 41 of the Odisha Panchayat Samiti Accounting Procedure Rules, 2002 and other executive instructions issued by the Government from time to time permit payment of advances, wherever necessary, to different individuals, executants and Government officials for execution of various schemes and programmes. Rule 41 also stipulates that advances shall be regularly and promptly adjusted and that any unspent balance of an advance shall be promptly refunded. Verification of accounts of 302 Panchayat Samities, however, revealed that advances to the tune of ₹ 829.73 crore was outstanding for adjustment by the end of March 2023. Out of the same, advances of ₹ 794.61 crore are outstanding for more than one year. (*Details in Appendix-9*). The abstract position of advances as on 31.03.2023 is furnished in the following table.

(₹ in crore)

Advance Outstanding as on 01.04.2022	Advance paid during 2022-23	Total	Advance adjusted during 2022-23	Outstanding Advance as on 31.03.2023	Percentage of advance adjusted
937.68	106.05	1043.73	213.99	829.73	20.50

The overall percentage of adjustment of advance during the year was 20.50 percent and this percentage of adjustment varied from 0.00 percent (Deogarh) to 59.81 percent (Angul).

The delay in adjustment of outstanding advance was due to non-review of outstanding advance position on quarterly basis and irregular sanction of subsequent advance without adjustment of the previous ones. It is pertinent to mention that in 297 PSs out of 302, no Advance Ledger was maintained for the year 2022-23 and in 298 PSs no Outstanding Advance Ledger was maintained. (*Appendix-10*).

**2.3.5.5 Non-maintenance of some important Records:****(a) Advance Ledger and Outstanding Advance Ledger**

Rule 42(3) of OPSAP Rules, 2002 stipulates that payment and adjustment of advances shall be watched through Register of Advances. Rule 43 of the said Rules stipulates that at the close of every quarter, a list in Form No XII shall be prepared for outstanding advances to properly monitor its adjustment. But in course of audit, it was noticed that in 297 out of 302 audited PSs, Register of Advances and in 298 PSs, Outstanding Advance Ledger was not maintained during 2022-23 in contravention of the aforesaid rule. *(Details in Appendix-10)*

**(b) Asset Register**

As per Rule 171(5) (i) of Odisha General Financial Rules, the grantee institutions should maintain a Register in Form No (OGFR 30-A) in support of acquisition of permanent and semi-permanent assets out of expenditure from Government grants. But in course of audit of PSs, it was noticed that none of the 302 PSs audited had maintained Asset Register to keep a watch on the assets created out of expenditure from Government grants. *(Appendix-10)*.

**2.3.5.6 Retention of cash beyond permissible limit:**

Rule 37 (2) of Odisha Panchayat Samiti Accounting Procedure (OPSAP) Rules, 2002 stipulates that a maximum of ₹10,000.00 may be held in Samiti chest if there is a Treasury/Sub-Treasury in the same headquarters. But on physical verification, it was noticed that in 34 PSs, in violation of aforementioned Rule, cash beyond permissible limit of ₹ 10,000.00 was retained in the Samiti chest. A combined total amount of ₹ 31.45 lakh was found in Samiti chest at the time of physical verification of cash in these 34 PSs against a permissible limit of ₹ 3.4 lakh ( 34 x 10000) *(details in Appendix-10)*.

**2.3.5.7 Non-reconciliation of Bank Account with Cash Book:**

Rule 33 of OPSAP Rules, 2002 stipulates that the Accountant of the PS should verify the pass book/statement received from Bank/Treasury with respect to the Cash Book to ensure that all remittances have been brought to account. But in course of audit of PSs it was noticed that in all the 302 PSs audited, reconciliation of Bank Account with Cash Book was not done. As a result a total difference of ₹ 1516.84 crore remained un-reconciled as on 31.03.2023 in respect of 18221 nos. of bank accounts in 302 PSs *(details in Appendix-10)*. Non-adherence to the provisions of Rule 33 of OPSAP Rules, 2002 leaves scope for misappropriation which will remain un-detected if reconciliation is not done. The controlling Department may take steps to ensure reconciliation of the bank accounts in each Panchayat Samiti.

**2.3.5.8 Preparation of Budget:**

As per section 24 of the Odisha Panchayat Samiti Act, 1959 the Executive Authority of the Samiti shall in each year prepare and place before the Samiti a Budget for the following year containing such particulars as may be prescribed and the Samiti shall sanction the Budget with such modifications, if any, as it thinks fit. But in course of audit, it was noticed that in contravention to the aforesaid section of Odisha Panchayat Samiti Act, 1959, not a single P.S out of 302 audited PSs had prepared Budget during the year 2022-23. *(Appendix-10)*.



**2.3.5.9 Non-remittance of Government Dues:**

**Unremitted Govt. dues to the tune of ₹ 167.29 crore remained with the PSs as on 31.03.2023.**

Rule 6 of OTC Vol.-I read with Rule 4 of OGFR stipulates that all moneys received/realised on behalf of Government should be deposited in full into Treasury/ with the competent authority within three days of its receipt/realisation. Retention of Govt. money /revenue outside the treasury is irregular and not permissible.

However, it was found that as on 31.03.2023, Government dues like GST, Labour Cess, Royalty, Income Tax, Professional Tax to the tune of ₹ 167.29 crore were lying unremitted, with the Local Authorities of 302 Panchayat Samities, after collection of the same by way of deductions from work bills, pay bills etc. Abstract of unremitted govt dues as on 31.03.2023 is furnished below. (*details in Appendix- 11*).

(₹ in crore)

GST	Labour Cess	Royalty	PT	IT	Total
25.22	53.44	80.74	1.73	6.16	167.29

Therefore, the Local Authorities are required to deposit/remit the same to respective quarters at the earliest to strengthen the financial condition of the Government.

**2.3.5.10 Non-adherence to the principle of One Scheme-One Pass Book:**

Government in Panchayati Raj Department has issued instructions from time to time to operate one bank account against one scheme. In the wake of its non-adherence, Panchayati Raj Department (May 2013) prohibited maintenance of multiple bank accounts against one scheme. However, audit of Panchayat Samiti accounts for FY 2022-23 revealed that all the 302 PSs have maintained multiple bank accounts for one scheme in violation of the aforesaid Government order, which poses difficulty for smooth reconciliation of bank account with the scheme cashbook. Not only have the panchayat samities maintained multiple bank accounts for single schemes, they have also not closed multiple bank accounts in the name of defunct schemes such as OBB, MDM, Teachers Salary, SGRY etc. (*Appendix-12*). The Administrative Department may look into the matter and ensure adherence to the principle of one scheme-one account in the panchayat samities and instruct the Panchayat Samities to close all bank accounts being operated in the name of the defunct schemes.

**2.3.5.11 Irregular and Excess payment in different schemes:**

Government have issued guidelines and instructions from time to time regarding terms and conditions of payment and prescribed rates for implementation of various developmental schemes. However, during audit it was observed that in some cases terms and conditions of agreements/guidelines were violated while making payments to different parties which resulted in irregular and inadmissible payments. In such cases, excess/over payment was made by allowing higher rates on different items than the approved rates admissible for the purpose. Such irregular and excess payments have resulted in extending of undue financial benefit to the

parties. Due to such excess & irregular payment, non-realisation of Government revenue and other reasons during the year 2022-23, the Panchayat Samities sustained loss ₹ 92.21 crore (in 6093 cases). Out of the same, a sum of ₹ 2.22 crore (in 3385 cases) was recovered at the instance of audit and review. The details are furnished in *Appendices 13 & 14* of this Report.

#### **2.3.5.12 Misappropriation of cash:**

**₹ 1.10 crore was misappropriated in the PSs during FY 2022-23 by adopting fraudulent means viz. Non-credit /exhibition of double payment etc.**

Rule 32 read with Rule 35 and Rule 36 (e) of Panchayat Samiti Accounting Procedure (PSAP) Rules 2002 stipulates that the Cash Book of the P.S. shall be maintained by the Accountant in prescribed format and all cash transactions shall be entered in the cash book. At the end of each month, BDO shall verify the cash balance with the balance in the cash book and certificate of physical verification shall be recorded in the Cash Book. The Chairman of the PS is also authorised to verify the cash balances whenever he desires.

During audit of Panchayat Samities, it was noticed that due to non-observance of the afore-said statutory provisions, a sum of ₹ 1.10 crore was misappropriated in Panchayat Samities during FY 2022-23 by way of non-credit of amount withdrawn from bank through self cheques, non-credit of cash collection, non-refund of un-utilised cash advances etc. The details of such cases are furnished in *Appendices-13 & 14*.

In response to the audit objection memo issued during audit, a sum of ₹ 73.44 lakh was recovered at the instance of audit. As regards rest of the cases, the BDOs concerned agreed to take steps to effect recovery.

#### **2.3.5.13 Loss of stock and stores:**

In course of audit for the accounting year 2022-23, a total of 15 cases of loss of stock and stores were detected involving an amount of ₹ 46,302.00 out of which ₹ 12,969.00 in 8 cases was recovered at the instance of audit. The district wise details are furnished in *Appendices – 13 & 14*.

#### **2.3.5.14 Misappropriation in Social Assistance Programme (OAP / NOAP / ODP/ MBPY etc.)**

##### **(a) Misappropriation by way of exhibiting excess expenditure than actual disbursement:**

Scrutiny of acquittance roll and cash books pertaining to disbursement under Social Assistance Programmes such as OAP, ODP, MBPY etc. in Panchayat Samities revealed that a sum of ₹ 10.31 lakh was misappropriated by charging excess expenditure in the Cash Books over and above the actual amount disbursed to the beneficiaries in 22 PSs. These cases of



misappropriation occurred due to inadequate monitoring and ineffective supervision by the concerned PS officials and absence of a system of checks and balances in those PSs.

The details of such cases are furnished in *Appendix-15*. This was suggested for recovery by audit. In response, the BDOs of 15 PSs recovered a total sum of ₹ 7.04 lakh from the persons concerned. The BDOs of the remaining PSs assured to recover the balance amount from the persons concerned.

**(b) Non-refund of undisbursed cash by officials out of money taken for disbursement:**

As per Rule 41 of Panchayat Samiti Accounting Procedure Rules 2002, advances paid to the staff for various purposes should be regularly and promptly adjusted. It implies that advances should be sanctioned after assessing the actual requirement in case of exigency only. Further, the surplus amount after incurring expenditure should be immediately refunded by the payee.

Audit scrutiny of OAP accounts revealed that in 20 PSs, the Officials who were handed over OAP money for disbursement of pension to OAP/ODP/MBPY beneficiaries had retained the undisbursed cash instead of promptly refunding the same to the Samiti fund even after final disbursement. As a result, a total amount of ₹ 77.33 lakh in those 20 PSs was retained by the concerned disbursing officials at the end of the year without authority and any valid reason which led to temporary misappropriation. Details are in *Appendix-15*.

It was also observed that no steps were taken by the local authorities for recovery of the said undisbursed amount. This shows poor fund management by the local authorities and lack of effective internal control mechanism in those Panchayat Samities.

When pointed out by audit, a sum of ₹ 45.33 lakh was recovered at the instance of audit in 16 PSs. In other cases, the concerned BDOs assured to take necessary steps for recovery of the balance amount.

**(c) Loss of P.S. fund in Social Assistance Programme due to excess payment than the actual due for payment:**

Scrutiny of acquittance roll and cash books pertaining to disbursement under Social Assistance Programmes such as OAP, ODP, MBPY etc. in Panchayat Samities revealed that a sum of ₹ 46,900.00 was paid in excess by showing excess expenditure in the acquittance roll than the actual amount due for payment to the beneficiaries in 4 PSs. These cases of loss of fund occurred due to inadequate monitoring and internal checking by the concerned PS officials.

The details of such cases are furnished in *Appendix-15*. This was suggested for recovery by audit. In response, the BDOs of all the 4 PSs recovered the entire amount of ₹ 46,900.00 from the persons concerned.

**2.3.5.15 Misappropriation of fund to the tune of ₹ 40.72 lakh by way of short credit/non-credit of cash collected vide M.R.s / cash withdrawn from bank through self cheques etc. in cash book in 42 PSs :**

Rule 32 and Rule 36(e) of Odisha Panchayat Samiti Accounting Procedure (OPSAP) Rules 2002 stipulate that the Cash Book of the PS shall be maintained by the Accountant in the prescribed format and all cash transactions shall be entered in the cash book. At the end of each month, the BDO shall verify the cash balance with the balance in the cash book and certificate of physical verification shall be recorded in the cash book. The Chairman of the PS is also authorised to verify the cash balance s whenever he desires.

During audit of the panchayat samiti accounts for FY 2022-23, it was found that in 40 PSs, a sum of ₹ 40.72 lakh was misappropriated by way of non-credit of cash withdrawn from bank accounts through self cheques, non-credit / short credit of cash collected through Misc Receipts, non-credit of un-disbursed OAP cash returned by the officials in charge of disbursement of old age pensions etc.. The details of such cases are furnished in **Appendix-16**. Such misappropriation of cash occurred due to non-observance of the statutory provisions mentioned above.

In response to audit observation, a sum of ₹ 39.56 lakh was recovered during audit in 30 PSs. The BDOs concerned in respect of the rest of the cases assured to take steps for recovery of the misappropriated money.

**2.3.5.16 Loss of Government Revenue due to non-deduction of Royalty, GST, Labour Cess, Govt. Quarter Rent including rent from Govt. Cluster Houses and Shops:**

***Government Revenue viz. Royalty, GST, Labour Cess etc. to the tune of ₹ 59.81 lakh was not deducted from the works and other bills. Further, quarter rent, including rent of cluster houses and shops/stalls to the tune of ₹ 93.22 lakh was not realised from the occupants.***

As per the provisions under Rule 24 read with Schedule – II of the Odisha Minor Minerals Concession Rules, 2004, Section-51 of the Odisha Goods and Services Act, 2017, Section – 3(1&2) of the Building & other construction workers welfare cess Act, 1996 and Section – 190 and 194(C) of Income Tax Act,1961 Section- 5 of the State Tax on Professions, Trades Callings and Employments Act, 2000, different taxes such as Royalty, GST, Labour Cess, Income Tax and Tax on Profession respectively are required to be deducted from the bill of claim of the Contractor/Service Provider/ salary of Employees at the time of payment. Recovery can also be made in cash if the gross amount is paid to the payee.

During audit of the Panchayat Samities, it was revealed that the above taxes (GST, Royalty, Labour Cess, Income Tax and Tax on Profession) were either not deducted at all or less deductions were made from the bills resulting in loss of Government revenue to the tune of ₹ 59.81 lakh. Further, due to non-realisation of House Rent/Quarter Rent and shop rent, there was

an additional loss of ₹ 93.22 lakh. Thus total loss on this score was ₹ 1.53 crore. The details are furnished in **Appendix-17**.

In response to audit objection memo, a sum of ₹ 10.19 lakh was recovered at the instance of audit. Local Authorities of all the Panchayat Samities concerned agreed to recover the taxes and un-realised rent.

### **2.3.5.17 Bank deposits kept outside domain of the Samiti Fund:**

***359 nos. of Bank accounts in the name of BDOs involving ₹ 42.42 crore were kept outside the domain of the Cash Book in respect of 83 PSs.***

In accordance with the provisions under Rule 6(1) of Odisha Panchayat Samiti Accounting Procedure Rules, 2002; “All moneys received on account of the fund shall be paid in full to the Treasury/Bank as often as can be conveniently managed and shall be included in the Panchayat Samiti Fund and shall on no account be appropriated towards expenditure of the Samiti other than the purpose for which it has been received”.

Further, as per letter no. 8182/PR, dtd, 24.05.2014 of the Panchayati Raj Department, maintenance of accounts on PSs in PRIASoft was made mandatory from 01.04.2014. The maintenance of accounts of PRIs has subsequently been transferred from PRIA Soft Application to e-GramSwaraj. Consequently, all the balance fund at the disposal of PSs should be reflected in Cash Books maintained in e-GramSwaraj.

While verifying the financial position of the PS account, audit observed that in case of 83 PSs, 359 nos. of Bank Accounts involving money value of ₹ 42.42 crore were kept outside domain of the PS cash book which is grossly irregular. The details of the same are furnished in **Appendix-18**.

Clarification on such irregularity was sought for through audit objection memo. However, the Block authorities, like last year, assured to incorporate the funds kept in these Bank accounts into the Samiti fund. But no positive action has been taken by the block authorities of some PSs in this regard in spite of giving assurances last year.

If the Bank accounts are kept unrecognised in the above manner and not brought to the ambit of Samiti fund, the possibility of misappropriation cannot be ruled out. Hence, the local authorities concerned are once again advised to bring those bank accounts, which are kept outside Samiti Cash Books, into the Samiti Cash Book forthwith.

### **2.3.5.18 Accrued interest not accounted for:**

***Interest to the tune of ₹ 37.83 crore were not accounted for in the Cash Books in 277 PSs.***

Due to devolution of funds under different heads to the PRIs, huge amount of funds are received by Panchayat Samities for implementation of different schemes. These funds are generally kept in interest bearing SB accounts and sizeable amount of interest is earned every year.

Audit scrutiny revealed that in 277 PSs, periodic accrual of interest was not credited to Cash Books. As detailed in **Appendix-19**, interest accrued during 2022-23 to the tune of ₹ 37.83 crore was not accounted for in respective cash books and thus remained outside the domain of PS account as on 31<sup>st</sup> March 2023. Against actual accrual of interest of ₹ 197.17 crore in the bank accounts in these 277 PSs, only ₹ 158.77 crore were found to be accounted for in the respective cash books leaving the balance ₹ 37.83 crore un-accounted for. This shows negligence on the part of the Accounts branch as well as lack of supervision by the PS authorities in ascertaining the true picture of available funds as envisaged in Rule 36(3) (d) of OPSAP Rules, 2002. Besides, non-accounting of accrued interest impedes the process of ascertaining the interest money available which could be utilised as additional grant under different schemes. This state of affairs is a result of non-reconciliation of bank position as per pass books with that of Cash Books on regular basis (at least once a month).

On issue of audit objection, in most of the cases, the concerned local authorities assured to bring the accrued interest into account regularly. Although this assurance is given by the local authorities every year, no improvement in the matter is noticeable as most of the PSs neglect this task of periodic reconciliation. Hence, the BDOs concerned are once again advised to do monthly reconciliation and reflect the entire bank interest amount accrued in bank accounts in the related Cash Books regularly.

#### **2.3.5.19 P.S. Accounts not maintained in e-Gram Swaraj:**

As per Letter No.-8182/PR, dtd.24.05.2014 of the Panchayati Raj Department, the accounts of Panchayat Samities were to be mandatorily maintained in PRIA Soft with effect from 01.04.2014 and subsequently the accounts have been transferred to e-Gram Swaraj Platform.

But during audit it was revealed that in case of 219 PSs, 1431 nos. of cash books involving money value of ₹ 626.31 crore have not been brought under the ambit of e-Gram Swaraj. The details of the PSs and names of Cash Books kept outside e-Gram Swaraj are enlisted in **Appendix-20** of this Report.

On being pointed out by audit last and previous years the local authorities had stated that the said cash books will be maintained in e-Gram Swaraj from the next financial year. But till end of FY 2022-23, the local authorities concerned had not brought those cash books into the ambit of e-Gram Swaraj. However, attention of the Administrative Department is drawn to this state of affairs for taking necessary action to ensure maintenance of all Cash Books in e-Gram Swaraj for better monitoring and management of financial affairs of the PSs.

#### **2.3.5.20 Non-production of Developmental Works Case Records and related Measurement Books to Audit for verification:**

***3494 Works Case Records in 102 Panchayat Samities involving expenditure of ₹ 101.54 crore were not produced to audit for verification.***

During audit it was found that in 102 PSs, a good number of developmental works case records (3494) along with the related Measurement Books were not produced to audit for

verification. From the Cash Books, it was ascertained that the expenditure incurred on these projects was ₹ 101.54 crore. Irregular expenditure and violation of scheme guidelines in execution of these works can not be ruled out. The details of such non-production is furnished in **Appendix-21** of the Report.

The PR & DW Department may ensure proper maintenance of works accounts in PSs and production of the same to local fund audit in order to avoid potential misutilisation of funds.

**2.3.5.21 Excess payment in works bills to the tune of ₹ 6.82 lakh due to erroneous calculation in bills and measurement books in 34 Panchayat Samities:**

In course of audit, it was observed that due to calculation mistake in work bills as well as in Measurement Books (M.B) relating to development works of different Panchayat Samities, excess payment has been made to the executants than the actual amount due for payment. In this process, excess payment to the tune of ₹ 6.82 lakh in respect of 34 Panchayat Samities has been made during 2022-23 which is a loss to the Govt. fund. The details are furnished in **Appendix-22** of this Report.

In response to the audit objections issued on this score, the local authorities of 23 Panchayat Samities recovered ₹ 4.65 lakh at the instance of audit and others assured to recover the excess payment from the persons concerned.

**2.3.5.22 Excess payment to the tune of ₹ 1.73 lakh by making provision for labour cess twice in the works bills in Panchayat Samities:**

Building & Other Construction Workers' Welfare Cess [BOCWW Cess] otherwise known as labour cess is administered under the Building and Other Construction Workers' Welfare Cess Act, 1996. Consequent upon Resolution No.12653, Dt.15.12.2008 of Govt. in Labour and Employment Department (at present Labour & ESI Department), Odisha, and its notification nos. 2630(14)/LESI, Dt/19.03.2015 & 2503(14)/LESI, Dt/19.03.2015, Cess is to be collected @ 1% from all construction works undergoing in the State and deposited in the Odisha Building and Other Construction Workers' Welfare Fund meant for extending different welfare measures to the registered beneficiaries engaged in different Building and other Construction Works.

During audit of Panchayat Samities, it was noticed that in 15 Panchayat Samities, in case of 33 projects (works bills), labour cess @ 1% has been added in the analysis of basic rate of each item of work in the estimate and again labour cess @ 1% has also been added in the work bill separately resulting in provision of labour cess twice. Against this double provision of labour cess, deduction towards labour cess from the bill was made @ 1% once thus extending undue benefit to the executants by making excess payment to the extent of 1% of the gross bill in each work. In this manner, in case of 33 works bills, while provision towards labour cess was made for a sum of ₹ 3.45 lakh, deduction of ₹ 1.73 lakh was made from the bills towards labour cess

resulting in excess payment and undue benefit to the executants to the tune of ₹ 1.73 lakh. The details of such cases are furnished in *Appendix-23*.

On being pointed out during audit, the local authorities concerned in 18 cases recovered an amount of ₹ 78.60 thousand from the executants and assured to recover the balance amount.

**2.3.5.23 Mis-appropriation of ₹ 30.59 lakh in Chandabali Panchayat Samiti of Bhadrak District through un-authorized transfer of Samiti Fund from P.L. Account and Bank Account to personal bank account and through un-authorized retention of OAP money:-**

**(a) Transfer of ₹ 16, 63,638.00 from P.L. Account to personal bank account of J.E without any execution of work. :**

On checking of the 5<sup>th</sup> SFC Cash Book with respect to the P.L. Account pass book, it was found that ₹ 17 lakh was withdrawn from the PL Account vide two cheques – Ch. No. 71913 / 01.10.2022 (₹ 15 lakh) and Ch. No. 71914/01.10.2022 (₹ 2 lakh) on 01.10.2022. But no expenditure was booked in the Cash Book against the said withdrawals which indicates that the said amount was withdrawn with mala fide intention. Further scrutiny revealed that out of the said ₹ 17 lakh, an amount of ₹ 36362.00 was transferred to Union Bank A/C No- 621802010007676 of the Panchayat Samiti. But the rest amount of ₹ 16, 63, 638.00 was transferred to the personal bank account of J.E., Sri J. Tudu, (Axis Bank, Soro A/C no. 9918020111958262) in three tranches of ₹ 1455000.00 , ₹ 190808.00 and ₹ 17830.00 on the same date, i.e., 01.10.2022. But the local authority could not produce any vouchers in support of such transfer which indicates that the amount of ₹ 16, 63, 638.00 was misappropriated.

On being pointed out by audit, the total amount of ₹ 16, 63, 638.00 was recovered from the Cashier ( ₹ 17,800.00) and the J.E. ( ₹ 16,45,808.00 ) and was deposited in the Union Bank A/C No- 621802010007676 of the Panchayat Samiti on 21.12.2023 and 26.12.2023 respectively.

**(b) Withdrawal of ₹ 13, 41,989.00 from bank without any corresponding expenditure or credit entry in the related Cash Book :**

During the course of audit, it was found that ₹ 13,41,989.00 was withdrawn from Axis Bank A/c No. 921010020140356 of FDR Cash Book on 05.09.2022. But there is neither any expenditure entry in the Cash Book in support of the said withdrawal nor any voucher available for the said withdrawal amount. The withdrawn amount of ₹ 13, 41,989.00 has not even been accounted for in the receipt side of the Cash Book resulting in misappropriation of the money.

On issue of objection memo, the local authority recovered the amount from the J.E., Sri Tudu and deposited the same in the Axis Bank A/c No. 92101 0020140356 on 20.01.2024.



**(c) Un-authorized retention of un-disbursed OAP money of ₹ 45,300.00:**

Verification of the OAP Cash Book revealed that some officials of the PS ( 6 PEOs and 5 GRSs) had retained un-disbursed OAP money with them instead of refunding the same to the Samiti Fund after completion of monthly disbursement of OAP to the beneficiaries .It was found that in this manner, the aforementioned 11 officials had retained a total amount of ₹ 45,300.00 without authority thus causing loss to that extent to the Samiti. These officials were handed over cash of ₹ 21,63,400.00 between April, 2022 to March, 2023 for disbursement of old age pension to the beneficiaries in different GPs. Out of this amount, they had disbursed ₹ 20,76,700.00 to the OAP beneficiaries during the year and the balance amount of ₹ 86,700.00 was to be refunded by them to the Samiti Fund. But instead of refunding the entire amount, they had refunded only ₹ 41,400.00 and un-authorizedly retained the balance amount of ₹ 45,300.00.

On being pointed out by audit, the entire amount of ₹ 45,300.00 was recovered from the erring officials and credited into the Samiti Fund.

**(d) Misappropriation of cash of ₹ 8,500.00 by the Cashier:**

Comparison of the Physical Verification Report of the last audit for FY 2021-22, the cash in hand in the Samiti chest on 30.11.2022 was ₹ 760.82 only. As the Cash Books of the Samiti were not updated by that date, the discrepancy could not be unearthed then. But when the present audit for FY 2022-23 compared the Physical Verification Report with the cash balance in the Cash Books on that particular date( 30.11.2022), it was found that the cash in hand as per the Cash Books was shown as ₹ 9260.82. Thus there was actually a shortage of ₹ 8,500.00 in the Samiti chest which was promptly recovered from the Cashier on being pointed out by audit through objection memo.

**2.3.5.24 Misappropriation of ₹ 26.55 lakh In Rajnagar Panchayat Samiti of Kendrapara District through un-authorized retention of un-disbursed OAP money by the disbursing officials:**

Scrutiny of the NOAP Cash Book, connected vouchers and the pass books of Rajnagar Panchayat Samiti for FY 2022-23 revealed that a total sum of ₹ 26, 26,500.00 was misappropriated during 2022-23 from OAP money through un-authorized retention of un-disbursed OAP money by the officials .

A total sum of ₹ 4, 01, 92,300.00 was received in cash by 23 officials, i.e., the PEOs and GRSs during 2022-23 from April, 2022 to March, 2023 for disbursement of Old Age Pension to the beneficiaries of different Grama Panchayats every month. Each month, the OAP money was given to the officials from the Panchayat Samiti Fund in cash for disbursement of OAP to the beneficiaries and refund of the un-disbursed cash after completion of disbursement to all the legitimate beneficiaries. But it was seen that the Officials never returned the un-disbursed money and retained the same with them without authority leading to misappropriation. It was calculated that the officials had disbursed a total amount of ₹ 3, 74, 44,400.00 to the OAP beneficiaries

during the year retaining the balance un-disbursed amount of ₹ 27, 19,400.00 at the end of the year as on 31.03.2023 instead of refunding the same to the PS Fund. The official wise details of such retention of OAP money is furnished in the following table.

Sl. No.	Name of the Official	Amount taken for disbursement	Amount disbursed	Amount due for return	Amount returned	Amount of un-authorised retention
1	Bibek Lahori Patra, GRS	1454200	1345800	108400	0	108400
2	Bijay Kumar Sethy, PEO	2515700	2250700	265000	0	265000
3	Dash Murmu, GRS	929200	843700	85500	0	85500
4	Gunasindhu Mandal, PEO	180000	179600	400	0	400
5	Hrushikesh Sethy, PEO	2385700	2216000	169700	0	169700
6	Khirod Kumar Patra, PEO	2946600	2824100	122500	0	122500
7	Manasi Sandha, GRS	808100	723800	84300	0	84300
8	Manindra Kumar Pradhan, PEO	2455600	2268400	187200	0	187200
9	Paramananda Routray, GRS	1127400	1062200	65200	51600	13600
10	Rajkishor Mahali, PEO	1102500	967000	135500	0	135500
11	Shradhanjali Pradhan, GRS	1919700	1713800	205900	0	205900
12	Swadhin Kumar Swain, PEO	5199400	5105000	94400	0	94400
13	Sukadev Maity, GRS	794500	697500	89000	0	89000
14	Ratnakar Jena, GRS	2213500	1994900	218600	0	218600
15	Manas Kumar Pradhan, GRS	867200	790500	76700	0	76700
16	Itishree Mishra, GRS	360900	359000	1900	0	1900
17	Ganesh Mandal, GRS	1119600	1100300	19300	0	19300
18	Chandan Kumar Das, PEO	812200	799900	12300	0	12300
19	Braja Kishor Mohanty, PEO	685300	612800	52000	41300	10700
20	Bibekanda Malik, PEO	3378100	2973700	404400	0	404400
21	Bahadur Tudu, PEO	3384100	3118100	266000	0	266000
22	Ashok Kumar Rout, GRS	1933800	1922600	11200	0	11200
23	Ashok Kumar Das, PEO	1619000	1575000	44000	0	44000
<b>Total</b>		<b>40192300</b>	<b>37444400</b>	<b>2719400</b>	<b>92900</b>	<b>2626500</b>

Further scrutiny of the records revealed that out of the refundable amount of ₹ 27,19,400.00, the officials had belatedly refunded a total sum of ₹ 92,900.00 on 15.07.2023



after a lapse of 4 months. By the time of commencement of audit in January, 2024, the said officials had still not refunded ₹ 26,26,500.00 out of the afore mentioned un-disbursed OAP money. The Samiti Authorities had not taken any steps to recover the amount from the erring officials.

On issue of audit objection memo, a total sum of ₹ 11,96,700.00 was recovered from the erring officials during the course of audit during February & March of 2024. The Local Authorities were advised to recover the balance un-disbursed cash of ₹ 14,29,800.00 from the erring officials soon.

**2.3.5.25 Loss of P.S. Fund to the tune of ₹ 15.73 lakh in Kakatpur Panchayat Samiti due to non-collection of shop rent from tenants of Market Complexes under the administrative control of Kakatpur PS :**

On scrutiny of the records relating to Market Complexes under Kakatpur Panchayat Samiti, it was ascertained that there are 20 nos. of shop rooms located in the Market Complex of Kakatpur township which have been allotted to different individuals on fixed monthly rents. But due to negligence of the local authority, shop rent is not being collected regularly from the shop owners as a result of which at the beginning of the financial year 2022-23, a total amount of ₹ 14.78 lakh remained un-collected from those shop owners. Current demand of shop rent against those shop owners for the year 2022-23 was ₹ 94,800 .00. Thus total demand including the arrear demand was ₹ 15.73 lakh. No rent, either arrear or current, has been collected from the shop owners during the entire year of 2022-23. Outstanding shop rent against those 20 shop owners as on 31.03.2023 was ₹ 15.73 lakh which is a loss of revenue of Kakatpur Panchayat Samiti. The details of shop rent outstanding against the shop owners are furnished below.

Sl No	Name of the Shop owner	Arrear Demand	Current Demand	Total Demand	Collection during 2022-23	Outstanding Balance as on 31.03.2023
1	Rabindra Kumar Sahoo	16710.00	1800.00	18510.00	0.00	18510.00
2	Prananath Mallick	98428.00	6000.00	104428.00	0.00	104428.00
3	Sk. Jamil	98428.00	6000.00	104428.00	0.00	104428.00
4	Prakash Ch.Tr ipathy	98428.00	6000.00	104428.00	0.00	104428.00
5	Sudhakar Nayak	96876.00	6000.00	102876.00	0.00	102876.00
6	Bipin Bihari Dixit	100428.00	6000.00	106428.00	0.00	106428.00
7	Basant Ku. Dixit	100428.00	6000.00	106428.00	0.00	106428.00
8	Bijay Kumar Nayak	98428.00	6000.00	104428.00	0.00	104428.00
9	Harihar Nayak	98428.00	6000.00	104428.00	0.00	104428.00
10	Ashok Ku. Subudhi	88451.00	6000.00	94451.00	0.00	94451.00
11	Himansu Bhusan Dixit	90451.00	6000.00	96451.00	0.00	96451.00
12	Prafulla Ku. Rath	62162.00	4200.00	66362.00	0.00	66362.00
13	Prabina Ch.Mohanty	57279.00	3600.00	60879.00	0.00	60879.00
14	Govind Ch. Das	57279.00	3600.00	60879.00	0.00	60879.00

15	Rabi Narayan mohanty	52279.00	3600.00	55879.00	0.00	55879.00
16	Purna Ch.Pra haraj	26979.00	3600.00	30579.00	0.00	30579.00
17	Sarojini Mohanty	52279.00	3600.00	55879.00	0.00	55879.00
18	Lingaraj Chand	58258.00	3600.00	61858.00	0.00	61858.00
19	Sk. Enam	63258.00	3600.00	66858.00	0.00	66858.00
20	Fakir Barik	63258.00	3600.00	66858.00	0.00	66858.00
<b>Total</b>		<b>1478515.00</b>	<b>94800.00</b>	<b>1573315.00</b>	<b>0.00</b>	<b>1573315.00</b>

In response to audit objection statement, the local authority did not furnish any reply regarding the reason of non-collection of shop rent. However, the local authority of Kakatpur Panchayat Samiti is advised to take appropriate action to effect collection of all current and arrear dues so as to avoid loss of revenue of the Samiti. In case of regular default, the allotment of shop rooms to the defaulters may be cancelled after giving statutory notice and the same be allotted to other interested parties so that recurring loss on account of non- collection of rent from the shop rooms can be avoided.

**2.3.5.26 Misappropriation of ₹ 6.19 lakh in Basudevpur Panchayat Samiti of Bhadrak district by un-authorized retention of un-disbursed OAP money by the disbursing officials and unduly reducing cash balance in the cash book by exhibiting false cash deposits in bank during FY 2022-23.**

**(a) Un-authorized retention of un-disbursed OAP money by the Disbursing Officials to the tune of ₹ 6.13 lakh :**

During the FY 2022-23, disbursing officials like PEOs and GRSs ( 13 no. of officials) received a total of ₹ 68,85,000.00 for disbursement of old age pension to the beneficiaries. On scrutiny of the related records, it was noticed that the disbursing officials who had received OAP money for disbursement, had disbursed a total sum of ₹ 61,88,600.00 during the year . After disbursement of the old age pension each month, the disbursing officials should have refunded the undisbursed money immediately to the PS fund. But, the disbursing officials, instead of refunding the entire un-disbursed amount have retained the same un-authorizedly. In this manner, while a total un-disbursed OAP money of ₹ 6,96,400.00 was due for refund during the year , the disbursing officials had refunded only ₹ 82,700.00 during the year to the Pachayat Samiti cash section, retaining ₹ 6,13,700.00 by the end of 2022-23. This un-authorized retention of OAP money by the disbursing officials has resulted in misappropriation to that extent. The details of such un-authorized retention of OAP money by the disbursing officials is given below.

Sl. No.	Name of the Official	Amount taken for disbursement	Amount disbursed	Amount due for return	Amount returned	Amount of un-authorized retention
1	Sabita Kar, PEO	85000	66700	18300	0	18300
2	Sanjukta Mallick, GRS	50000	30400	19600	18800	800
3	Umesh Chandra Mohanty, GRS	185000	163200	21800	0	21800

4	Bipada Bhanjan Das, GRS	318000	256100	61900	0	61900
5	Satyabrat Padhy, GRS	165000	149300	15700	0	15700
6	Suryakanta Mallick, PEO	595000	531600	63400	0	63400
7	Umakanta Khillar, GRS	50000	35000	15000	0	15000
8	Debaprakash Nayak, GRS	290000	241300	48700	0	48700
9	Md. Umar Ali, PEO	1477000	1157200	319800	0	319800
10	Rulex Jena, GRS	1105000	1090000	15000	0	15000
11	Digambar Das, PEO	410000	409400	600	0	600
12	Jagannath Deuri, PEO	1725000	1705000	20000	0	20000
13	Sanjaya Rout, PEO	430000	353400	76600	63900	12700
<b>Total</b>		<b>6885000</b>	<b>6188600</b>	<b>696400</b>	<b>82700</b>	<b>613700</b>

In response to audit objection statement, the local authority recovered ₹ 2,60,600.00 from the erring officials and had not taken any steps regarding the balance amount of ₹ 3,53,100.00.

However, the local authority is advised to take steps for recovery of the balance amount from the erring officials at an early date and closely monitor disbursement of OAP money in future and remain more vigilant about return of the undisbursed OAP money by the disbursing officials.

**(b) Misappropriation of cash by exhibiting false cash deposit in bank account:-**

During the FY-2022-23, the cashier unduly reduced the cash balance of Own Resource cash book on 27.06.2022 by showing cash deposit of ₹ 29,200.00 vide voucher no-C/4/ dated 27.06.2022 in Canara Bank A/C No-6123101000010, but actual amount deposited in the bank is ₹.29,000.00 as ascertained from the bank pass book. Similarly, cash of ₹.5328.00 has been shown deposited in the same bank on 17.12.2022 vide voucher no-C/12/ dated 27.12.2022 in cash book without actual deposit in pass book. In this manner a total amount of ₹.5528.00 (₹.200.00 + ₹.5328.00) in cash was misappropriated by the cashier.

In response to audit objection statement, the Local Authority recovered the amount from Cashier through MRs.

However, the local authority is advised to take steps to account for the recovered cash in the Cash Book and deposit the same in bank as soon as possible. The local authority is also advised to strengthen the internal control system so that such cases of mis-appropriation do not occur in future.

**2.3.5.27 Misappropriation of ₹ 12.20 lakh in Remuna Panchayat Samiti of Balasore district through un-authorized retention of un-disbursed OAP money and exhibition of false arrear payments to beneficiaries by the disbursing officials :**

**(a) Un-authorized retention of un-disbursed OAP money by the Disbursing Officials to the tune of ₹ 11.31 lakh :**

During the FY 2022-23, the PEOs (Panchayat Executive Officers), GRSs (Grama Rozgar Sahayak) and the SRA(Senior Revenue Assistant) were engaged to disburse the old age pension

to the beneficiaries. On checking the OAP Cash Book, related Bank Passbook, File and the Acquittance Rolls, it was revealed that every month, after disbursement, the disbursing officials, instead of refunding the un-disbursed amount to the Pachayat Samiti cash section have retained the amount with them without authority which has resulted in misappropriation to that extent. In this manner, it was found that by the end of the FY 2022-23, a total amount of ₹ 11.31 lakh of un-disbursed OAP money was retained by the disbursing officials. The details of such un-authorised retention of OAP money by the disbursing officials is given below.

Sl. No.	Name of the Official	Amount taken for disbursement	Amount disbursed	Amount due for return	Amount returned	Amount of un-authorised retention
1	Pankaj Kumar Dhada, PEO	716600	645300	71300	9900	61400
2	Goutam jena, PEO	1832700	1642300	190400	18800	171600
3	Deepak Kumar Nayak, GRS	1334200	1054400	279800	87800	192000
4	Bishnupriya Das, GRS	69000	46900	22100	2100	20000
5	Deepak Kumar Chanda, SRA	307000	254200	52800	12900	39900
6	Ahalya Jena, PEO	117000	104000	13000	2000	11000
7	Gurukrushna Das, GRS	822900	668500	154400	127100	27300
8	Jamuna Hembram, PEO	756200	687100	69100	67300	1800
9	Birendra Parida, PEO	915000	853200	61800	39000	22800
10	Shashikant Chakra, PEO	650000	569300	80700	7000	73700
11	Goutam Sethi, PEO	3130000	2652700	477300	70700	406600
12	Pankaj Kumar Sahu, GRS	1353600	1088000	265600	162200	103400
<b>Total</b>		<b>12004200</b>	<b>10265900</b>	<b>1738300</b>	<b>606800</b>	<b>1131500</b>

The local authority had not taken any steps for getting the un-disbursed OAP money refunded by the disbursing officials after disbursement thus giving scope to the erring officials to retain the same indefinitely instead of promptly returning to the samiti cash section.

**(b) Misappropriation of ₹ 89,100.00 by exhibiting undue arrear payments to the beneficiaries who had already received their pension:-**

On verification of the IGNOAP Cash Book, with the acquittance roll of MBPY disbursement, it was found that a total amount of ₹ 89,100.00 in cash was misappropriated by way of showing undue arrear payments to the beneficiaries who had already received their pension earlier in the Acquittance Rolls. Expenditure has been booked in the cash book basing on the acquittance roll thus resulting in misappropriation of MBPY money by the disbursing officials. The details of the same are given in the table below.

Sl. No.	Name of the Official	Amount of misappropriation by exhibiting undue arrear payment in the acquittance roll
1	Pankaj Kumar Dhada, PEO	85100
2	Deepak Kumar Nayak, GRS	1200
3	Sujit Kumar Maharana, GRS	2800
<b>Total</b>		<b>89100</b>

Total misappropriation amount (a + b) = ₹.11,31,500.00 + 89,100.00 = ₹.12,20,600.00

However, after issue of objection memo in this regard, the local authority recovered a total amount of ₹ 8,14,000.00 from the erring officials, but did not take any steps to recover the balance amount of ₹.4,00,600.

The local authority is advised to closely monitor disbursement of OAP money in future to ensure that the disbursing officials promptly return the un-disbursed OAP money immediately after disbursement instead of retaining the same for inordinately long periods and also take steps to recover the balance misappropriated amount from the persons concerned.

**2.3.5.28 Misappropriation of ₹ 4.72 lakh In Gopabandhu Nagar Panchayat Samiti of Mayurbhanj District through exhibition of false expenditure in OAP Acquittance Roll and un-authorized retention of un-disbursed OAP money by the disbursing officials :**

**(a) Misappropriation of ₹ 1, 08,000.00 by exhibiting false expenditure in the disbursal certificates in Acquittance Rolls by the disbursing officials:-**

During audit of the social assistance scheme accounts, i.e., the Acquittance Rolls with the related Cash Books for disbursement of MBPY, IGNDP, NSAP pension money to the beneficiaries, it was found that in some cases, the Disbursing Officials have furnished false disbursal certificates on the Acquittance Rolls showing excess disbursal than actual amount disbursed as verified from individual acquittance of the beneficiaries each month. Basing on those false certificates, expenditure has been booked in the Cash Book thus resulting in misappropriation of the excess expenditure amount exhibited in the disbursal certificate.

In this manner, during 2022-23, a total amount of ₹ 1,08,000.00 was misappropriated by the following disbursing officials .

Sl. No.	Name of the Disbursing	Amount of
1	Anil Ku. Dey,JE	500.00
2	Dalat Singh	2000.00
3	Subrat Ku. Mahanta	700.00
4	Pravamayee Tarai	1000.00
5	Jyotiranjana Behera	1300.00
6	Bijan Ku Mahapatra	60000.00
7	Rashmita Sahoo	500.00
8	Rangalata Das	500.00
9	Himanshu Khilar	500.00
10	Dillip Rout	500.00
11	Dibyadarshini Khatua	39800.00
<b>Total</b>		<b>1,08,000.00</b>

On issue of audit objection memo, the local authority recovered the misappropriated amount of ₹1,08,000.00 from the erring officials.

**(b) Misappropriation of ₹ 3, 63,700.00 through un-authorised retention of undisbursed OAP money by the Disbursing Officials:-**

On checking of the vouchers and Acquittance Roll with the OAP/ODP Cash Book, it was found that the following officials were given the task of disbursing monthly pension to the beneficiaries. They were given the requisite amount of OAP money each month for disbursement to the beneficiaries against acquittance. After disbursement each month, the officials should have refunded the undisbursed OAP money to the Cashier along with the Acquittance Rolls. But instead of refunding the un-disbursed OAP money each month, the disbursing officials have retained the same without authority. Without taking any steps to recover the same from the officials, the local authority handed over to them the full amount required for pension disbursement every month. It was found that by the end of the year, the following disbursing officials had un-authorisedly retained a total amount of ₹ 3, 63,700.00 with them resulting in misappropriation of cash to that extent.

Sl. No.	Name of the Disbursing Official	Amount taken for Disbursement	Amount disbursed	Undisbursed Amount	Amount Refunded	Amount retained without authority
1	D.Khatua, PEO	999900.00	896200.00	103700.00	0.00	24700.00
2	B.K.Mohapatra, PEO	365700.00	320800.00	44900.00	0.00	44900.00
3	Abinash Patra, PEO	2514700.00	2299600.00	215100.00	0.00	215100.00
<b>Total</b>		<b>3880300.00</b>	<b>3516600.00</b>	<b>363700.00</b>	<b>0.00</b>	<b>284700.00</b>

After issue of objection memo, the local authority recovered an amount of ₹ 1,48,600.00 from Sri D.Khatua, PEO and Sri B.K. Mohapatra, PEO. But ₹ 2,15,100.00 still remains unrecovered from Sri Abinash Patra, PEO.

The Local Authority is advised to recover the balance misappropriated amount from the errant Official at the earliest and stress upon prompt refund of the un-disbursed OAP money by the disbursing officials every month.

**2.3.5.29 Result of Audit:**

As a result of annual audit of Panchayat Samities conducted during 2023-24, cases of misappropriation and other financial irregularities numbering to 6205 and involving a total amount of ₹ 93.31 crore were detected (*Appendix-13 & 14*). Out of the same, a total amount of ₹ 2.96 crore involving 3459 cases was recovered at the instance of audit and review which includes 66 cases of cash misappropriation (₹ 73.44 lakh). Besides this, in the Audit Reports issued to the auditee organizations, a total amount of ₹ 90.35 crore involving 2746 cases was suggested for recovery due to various reasons such as excess and inadmissible expenditure contrary to law, less or non-deduction of govt. dues from payment bills, fund embezzlement etc. (*Appendix- 14*). Further, expenditure of ₹ 2023.37 crore (in 1855 cases) was kept under



objection, which includes ₹ 511.69 crore (in 489 cases) due to non-production of records and ₹ 1511.67 crore (in 1366 cases) due to other reasons such as want of sanction order, want of approval from competent authority, want of acknowledgement etc. (Details are at **Appendix-24**).

### **2.3.6 Online Audit of XV FC Grant Accounts of Panchayat Samities for FY 2022-23:**

During the programme year 2023-24, online audit of XV FC grant accounts of all 314 Panchayat Samities for FY 2022-23 was conducted in the Audit Online Application of MoPR, Govt. of India.

#### **2.3.6.1 Low level of Utilisation of XV FC Grant by Panchayat Samities:**

On audit of the XV FC Grant accounts of the Panchayat Samities for FY 2022-23 in the Audit Online Application, it was found that combined grant utilization percentage by all the 314 Panchayat Samities during 2022-23 was 53.52 % only. While utilization percentage was highest (68.11 %) in Nayagarh district, it was lowest ( 37.19 %) in Cuttack district. The district wise abstract of grant utilization is furnished in **Appendix-25** of this Report. During the FY 2022-23, a total amount of ₹ 432.07 crore was received by the 314 PSs towards XV FC Grant. Grant amounting to ₹ 480.87 crore was utilized during the same year out of total available grant of ₹ 898.48 crore, including the previous year's unutilized grant, leaving a balance of ₹ 417.61 crore un-utilised grant at the end of 2022-23. Thus utilization level of XV FC Grant needs to be escalated during the remaining period of XV Central Finance Commission grant period to ensure timely utilization of the grant.

## **2.4 Grama Panchayats**

### **2.4.1 Mandate :**

The accounts of Grama Panchayats are audited according to the Local Fund Audit Act, 1948 as the Examiner of Local Accounts has been entrusted with audit of the Grama Panchayats under the provisions of section 100 (2) of the Odisha Grama Panchayat Act, 1964.

### **2.4.2 Planning & Achievement:**

#### **(a) Audit by LFA Auditors:-**

During the programme year 2023-24, plan was chalked out for audit of 3189 accounting years of 1708 Grama Panchayats of 26 districts of the state by the auditors of LFA organisation. It included accounting years for FY 2018-19 (799), FY 2019-20 ( 1127), FY 2020-21 ( 983), FY 2021-22 ( 218) and 2022-23 ( 62). The balance 5086 GPs out of the 6794 GPs of the State were left out of the plan due to shortage of audit personnel.

Out of the same, audit of 1001 GPs for 1843 accounting years were completed during the year which includes 57 accounts for FY 2022-23 , 154 accounts for FY 2021-22 , 615 accounts for FY 2020-21, 603 accounts for FY 2019-20 and 414 accounts for FY 2018-19 with coverage

of 57.76 per cent. The low percentage of coverage is due to conduct of 4 - month orientation training for a sizable number of auditors during the programme year which was not planned at the beginning of the programme year and partially due to involvement of auditors in the preparatory work for 2024 General Election.

**(b) Online audit of CFC accounts of Grama Panchayats by C.A. Firms:-**

As per the mandate of Ministry of Panchayati Raj, Govt. of India, audit of the Central Finance Commission grant accounts (XIV FC scheme and XV scheme) was planned to be audited in the Audit Online Application of MoPR in all the 6794 GPs of the State for FY 2022-23 to fulfil the criteria for release of XV FC Grant to the State by the Central Govt. Due to shortage of audit personnel, 50 C&AG empanelled Chartered Accountant Firms of Odisha were engaged for online audit of the CFC Grant Accounts of Grama Panchayats in the Audit Online Application. Out of the 6794 GPs, online audit of CFC accounts could be conducted in respect of 6791 GPs, coverage being 99.95 %. Audit of the balance 3 GPs could not be conducted due to non-production of requisite records. The 3 Grama Panchayats which could not be audited are Parsala GP & Kalyansinghpur GP of Kalyansinghpur Block (Rayagada) and Kendudihi GP of Hemagiri PS (Sundargarh) .

**2.4.3 Audit Criteria:**

The audit criteria for audit of the accounts of Grama Panchayats were drawn from the following Acts, Rules, Codes and Govt. Circulars.

- Odisha Gram Panchayat Act, 1964.
- Odisha Grama Panchayat Rules, 2014.
- Odisha General Financial Rules.
- Odisha Treasury Code
- Delegation of Financial Power Rules 1978.
- Odisha Public Works Department Code.
- Circulars and Notifications issued by Finance Department.
- Circulars, Guidelines and Executive Instructions issued by Panchayati Raj & DW Department from time to time.

**2.4.4 Audit Scope & Methodology:**

During the programme year, 2023-24, in all the 1001 audited GPs, all individual transactions in the books of accounts of the Grama Panchayats were examined with reference to the relevant accounts registers, documents such as, vouchers, bills, registers, files, bank account pass books & statements etc. manually maintained at the GPs and produced to audit. The manually maintained cash books were audited as none of the GPs produced e-Gram Swaraj maintained cash books for audit.

**2.4.5 Audit Findings in respect of Grama Panchayats audited by Local Fund Auditors :**

**2.4.5.1 Financial Position:**

During the programme year, 2023-24, audit of GPs were conducted mainly for arrear accounts (FY 2018-19, 2019-20, 2020-21, 2021-22) along with 57 accounts for FY 2022-23. The



details of financial position (gross receipts and payments) of the audited GPs for the arrear years along with the current year, i.e., 2022-23 are furnished in **Appendix- 26**. An abstract of the same is given below.

(₹ in crore)

Year	No. of GPs audited	Opening Balance	Receipt during the Year	Total	Expenditure during the Year	Closing Balance	% of Fund Utilisation
2022-23	57	28.12	44.41	72.53	44.98	27.55	62.01 %
2021-22	154	98.08	178.19	276.26	199.24	77.03	72.12 %
2020-21	615	466.98	685.97	1152.95	736.73	416.22	63.90 %
2019-20	603	351.86	707.55	1059.41	603.46	455.95	56.96 %
2018-19	414	202.69	359.26	561.95	319.39	242.56	56.84 %

#### 2.4.5.2 Under-utilisation of Grants:

On audit of 1843 accounts of 1001 GPs during 2023-24 (57 accounts for FY 2022-23, 154 accounts for FY 2021-22, 615 accounts for FY 2020-21, 603 accounts for FY 2019-20 and 414 accounts for FY 2018-19), it was noticed that percentage of grant utilization was highest (78.43 %) during the year 2021-22 and lowest (59.53 %) during 2019-20. The abstract of grant position in respect of the 1843 accounts audited is furnished below, the details of which are given in **Appendix-27**.

(₹ in crore)

Year	No. of GPs audited	Opening Balance	Grant received during the Year	Total	Grant utilised during the Year	Closing Balance	% of Grant Utilisation
2022-23	57	21.29	38.55	59.84	39.35	20.49	65.75 %
2021-22	154	74.93	155.24	230.17	180.53	49.64	78.43 %
2020-21	615	385.75	594.36	980.11	656.46	323.65	66.98 %
2019-20	603	291.64	618.92	910.55	542.06	368.49	59.53 %
2018-19	414	163.42	303.23	466.65	281.69	184.96	60.36 %

The grant utilisation by the GPs audited during 2023-24 was not very encouraging which can be seen from the abstract of grant position furnished above. The under-utilisation of grants was due to release of grants at the fag end of the year and also due to delay in implementation of developmental programmes which resulted in failure to fulfil the desired objectives of the schemes. The delay was also due to improper planning and lack of proper review of work by the authorities concerned.

#### 2.4.5.3 Non-submission of UCs:

AS per Rule 173 of OGFR, Volume-I, the grantee (Grama Panchayats) should submit Utilisation Certificates (UCs) to the Administrative Department in timely manner for proper

monitoring of grants/funds received for intended purposes. However, from the Grants and U.C. Registers / Files and other connected records of the GPs, whose accounts were audited, it was noticed that huge amount of UCs were pending for submission against the GPs at the end of each financial year audited. The abstract of position of UCs for each of the financial years audited (2018-19, 2019-20, 2020-21, 2021-22 and 2022-23) is furnished below. The details are furnished in **Appendix-28**.

(₹ in crore)

Year	No. of GPs audited	UC pending as on 1st April	U.C. due during the Year	Total	UC submitted during the Year	UC pending as on 31st March	Percentage of UC submitted
2022-23	57	26.30	39.35	65.65	1.55	64.10	2.37 %
2021-22	154	195.95	180.53	376.48	7.58	368.90	2.01 %
2020-21	615	634.20	656.46	1290.66	21.46	1269.20	1.66 %
2019-20	603	472.18	542.07	1014.24	10.47	1003.78	1.03 %
2018-19	414	147.82	281.69	429.51	4.57	424.94	1.06 %

As can be seen from the abstract given above, percentage of submission of UC against utilization of grants is negligible which goes to show the negligence of the GP authorities. In spite of non-submission of UCs by GPs, fresh release of grants by the PR Department through intermediary PRIs indicates poor monitoring by the sanctioning authority. This encourages the GPs not to submit UCs in support of grants utilized.

#### 2.4.5.4 Non-adjustment of Advance:

Verification of accounts of 57 GPs for FY 2022-23 revealed that an amount of ₹ 34.69 lakh was outstanding towards unadjusted advances by the end of March 2023 out of which ₹ 11.25 lakh relates to 2022-23 and outstanding advances of ₹ 23.44 lakh relate to years up to 2021-22. The abstract of advance position of the GPs audited during 2023-24 for the financial years 2021-22, 2020-21, 2019-20 and 2018-19 along with 2022-23 (current year) is as follows. The details are given in **Appendix-29**.

(₹ in lakh)

Year	No. of GPs audited	Advance outstanding as on 1st April	Advance paid during the year	Total	Advance adjusted during the year	Outstanding Advance as on 31st March	Percentage of advance adjusted
2022-23	57	24.24	11.24	35.48	0.79	34.69	2.24 %
2021-22	154	183.47	41.46	224.93	19.73	205.20	8.77 %
2020-21	615	2127.27	369.03	2496.30	442.20	2054.09	17.71 %
2019-20	603	475.22	468.28	943.50	168.86	774.64	17.90 %
2018-19	414	415.68	148.52	564.20	67.25	496.95	11.92 %

As can be seen from the abstract, percentage of adjustment of outstanding advance is highest (17.90 %) during 2019-20 and lowest (2.24 %) during 2022-23.

The delay in adjustment of outstanding advances was due to non-review of cases on quarterly basis by the supervisory authorities and irregular sanction of advances without adjustment of previous outstanding advances. Non-adjustment / non-realisation of outstanding advances in time may lead to misappropriation of cash and result in loss to the local bodies.

#### **2.4.5.5 Non-reconciliation of Bank Account with Cash Book:**

As per Rule 57(a) of OGP Rules, 2014 reconciliation of Bank Account shall be done at the close of every month regularly. But in course of audit of 1843 accounts of 1001 GPs during 2023-24, it was noticed that reconciliation between bank position as per cash book and as per pass book was not made by the Local Authorities in case of 326 accounts of different years. As a result, a total difference of ₹ 5.21 crore remained un-reconciled at the yearend (Details in *Appendix – 30*).

#### **2.4.5.6 Preparation of Budget:**

Rule 69 of OGP Rules, 2014 states that, the Panchayat Executive Officer shall prepare the annual budget and supplementary budget or revised estimate and place such budget estimates / revised estimates before the Gram Panchayat after obtaining approval of the Sarapanch. Then it will be submitted to the Grama Sasan for its approval as per Rule 71 of OGP Rules, 2014. However, in course of audit, it was noticed that in violation of the aforementioned Rules, 23 out of 57 GPs audited for 2022-23, had not prepared the Budget for the FY 2022-23. Similarly, 140 out of 154 audited GPs, 499 out of 615 audited GPs, 526 out of 603 audited GPs and 367 out of 414 audited GPs had not prepared budget during 2021-22, 2020-21, 2019-20 and 2018-19 respectively. (*Details in Appendix - 30*)

#### **2.4.5.7 Non-maintenance of Property/Asset Register:**

Rule 36 of OGP Rules, 2014 stipulates that the Panchayat shall maintain a register of all its properties vested and / or managed by it in a prescribed format and update it as soon as a new asset both immovable assets (like roads, land, buildings, water bodies, water supply schemes, markets etc) and movable assets (like tools equipment cycle etc.) in FORMAT-V & VI respectively. Again as per Rule 171(5) (i) of Odisha General Financial Rules (OGFR), the grantee institutions should maintain a Register in Form No. OGFR 30-A in support of acquisition of permanent, semi-permanent assets out of expenditure from Government grants. But in course of audit of 57 GPs for FY 2022-23, it was noticed that in 43 GPs, no Property/Asset Register was maintained to keep a watch on the assets created out of expenditure from Government grants. Similarly, in 127 out of 154 audited GPs, in 479 out of 615 audited GPs, in 519 out of 603 audited GPs and in 338 out of 414 audited GPs, no Property/Asset Register was maintained during 2021-22, 2020-21, 2019-20 and 2018-19 respectively. (*Details in Appendix - 30*).

#### **2.4.5.8 Non-remittance of Government Dues:**

A total sum of ₹ 43.07 lakh, towards govt. dues such as GST, Labour Cess, Royalty & IT, were lying with the Local Authorities of 57 GPs audited for FY 2022-23 after collection of the same by way of deductions from works bills. The district wise details are furnished in *Appendix-*

31. The head wise abstract of the same along with un-remitted govt. dues in respect of audit of 1746 arrear accounts for FY 2018-19, 2019-20, 2020-21 and 2021-22 is given below. The Local Authorities were suggested to remit the same to appropriate quarters at the earliest.

( ₹ in lakh)

Year	No. of GPs audited	Royalty	GST	Labour Cess	Sales Tax / Service Tax	Income Tax	Total
2022-23	57	23.87	4.54	14.55	0.10	0.00	43.07
2021-22	154	222.82	33.57	153.97	2.71	0.41	413.48
2020-21	615	641.80	130.19	444.86	22.41	3.65	1242.91
2019-20	603	585.55	138.57	363.64	26.81	2.97	1117.54
2018-19	414	268.06	90.10	168.58	9.31	0.61	536.66

#### 2.4.5.9 Misappropriations of cash and loss of stock and stores:

During audit of 1843 accounts of 1001 GPs including 57 current accounts (FY 2022-23) and 1786 arrear accounts, misappropriation of funds and loss of stock and store, to the tune of ₹ 1.40 crore was detected in 498 nos. of cases under different schemes/works (*Appendices-32 & 34*). All these cases were brought to the notice of the Local Authorities by audit and not by the Panchayat Extension Officers as required under the Rule-96 (3) of OGP Rules-2014 for necessary action in the matter. Out of the said amount, a sum of ₹ 40.18 lakh was recovered at the instance of audit in 235 cases. However, no administrative action has been taken for recovery of the balance amount. This indicates failure of internal control system and supervision mechanism of the GPs. The local authorities are hereby advised to recover the balance amount of ₹ 99.40 lakh involving 263 cases immediately and take adequate preventive measures for non-recurrence of such cases of misappropriation in future.

#### 2.4.5.10 Misappropriation of cash by exhibiting excess expenditure than actual disbursement in OAP Cash Book:

***A sum of ₹ 24.87 lakh was misappropriated by exhibiting excess expenditure in OAP/ODP Cash Book than actual disbursement in 125 GPs:***

As per Rule-101 of Gram Panchayat Rules, 2014 all entries in the cash book shall be initialled by the Sarapanch or, in his absence, by such member of the Grama Panchayat as may be authorized on his behalf by a resolution of the Grama Panchayat and as per Rule-93(4) of the said Rules, Gram Panchayat Extension Officer (GPEO) should verify the cash book once in a month.

Audit of Gram Panchayats during the year 2023-24 revealed that a sum of ₹ 24.87 lakh was misappropriated in 125 GPs between 2018-19 to 2022-23 (*detailed in Appendix-35*) by exhibiting excess expenditure in the Cash Book over the actual disbursement to the beneficiaries of OAP/ODP/NOAP/MBPY etc.. Against actual disbursement of ₹ 11.74 crore, an amount of ₹ 11.99 crore was booked in the cash book as expenditure thus resulting in misappropriation of ₹ 24.87 lakh. This is a loss to the G.P fund of the GPs concerned and was suggested for recovery

from the officials responsible. This huge loss to the GP fund has occurred due to lack of proper monitoring and periodical verification by the GPEOs.

In response to the audit objections, the local authorities of 72 GPs recovered a total amount of ₹ 6.60 lakh and the local authorities of all GPs concerned assured to take effective steps to recover the balance amount.

**2.4.5.11 Non-handing over of cash by the Ex-PEOs /Secretaries/ Sarapanches to the successors led to misappropriation of ₹ 14.98 lakh.**

***Cash amounting to ₹ 14.98 lakh kept with Ex-PEOs /Secretaries/ Sarapanches not handed over to the successors even after transfer/superannuation in 26 GPs.***

As per Rule-93 of Grama Panchayat Rules, 2014 all receipts and payments of the G.P. shall be entered in the Cash Book on the date of transaction and the Cash Book closed with dated signature of Secretary and Sarapanch of the GP on the same day. The Gram Panchayat Extension Officer (GPEO) is required to verify the Cash Book and cash in hand at least once in a month.

During course of audit of accounts of 1001 GPs for the year 2022-23 and some arrear accounts, it came to notice that, in 26 GPs, the Ex-PEOs /Secretaries/ Sarapanches did not hand over cash to the tune of ₹ 14.98 lakh to their successors at the time of their transfer/retirement/expiry of tenure violating the above provision. This led to misappropriation of funds by retention of govt. money without handing over to the successor. The same could have been avoided by proper supervision of the supervising authorities. GP wise details of retention of cash are furnished in *Appendix-36*.

**2.4.5.12 Misappropriation of cash by way of short credit/non-credit of collected cash:**

***A total amount of ₹ 11.64 lakh was misappropriated in 68 GPs audited during the year 2023-24 by way of short credit/non-credit of collected cash.***

As per Rule-93 of Grama Panchayat Rules, 2014 all receipts and payments of the G.P. shall be entered in the Cash Book on the date of transaction and the Cash Book closed with dated signature of Secretary and Sarapanch of the GP on the same day. The Gram Panchayat Extension Officer (GPEO) is required to verify the Cash Book and cash in hand with reference to the vouchers and case records at least once in a month.

Audit scrutiny of accounts of 57 GPs for the year 2022-23 and 1786 arrear accounts revealed that against collection of ₹ 20.97 lakh in 68 GPs, only a sum of ₹ 9.33 lakh was credited in the GP fund resulting in short credit of ₹ 11.64 lakh leading to misappropriation of cash. (Details furnished in *Appendix-37*)

After issue of objection memo, the local authorities of 22 GPs have recovered ₹ 1.59 lakh and local authorities of all GPs concerned assured to take effective measures to recover the balance amount. Attention of the Administrative Department is drawn to the matter to ensure that monthly verification of the GP accounts is done by the GPEO concerned so that such cases of misappropriation can be avoided.

### 2.4.5.13 Loss of revenue due to non-realisation of auction dues / lease value of sairat / tank/market and rent:

As per Rule 48 (12) of the OGP Rules, 2014 in case of auction/ lease, the bid money shall be payable in advance in two instalments. The amount of each instalment and the period to which it relates shall be mentioned in the agreement. Further, if any instalment is not paid by the due date the Grama Panchayat shall terminate the lease and move the Block Development Officer for re-auction who shall hold the re-auction within fifteen days in the manner prescribed for auction under the said rule. Any loss due to breach of any condition of the agreement by the lessee shall be recovered from the lessee as per section 102 of the OGP Act.

Audit of 1843 GP accounts during 2023-24 revealed that realisation of license fees, auction dues, lease value of sairat/tank /market and shop rent etc. against demand was not satisfactory. An abstract of percentage of collection against demand in respect of the GPs audited for arrear years (2018-19, 2019-20, 2020-21 and 2021-22) is furnished below. Collection against demand was 100 % in the 57 GPs audited for FY 2022-23. The details are given in **Appendix-38**.

Year	No. of GPs audited	Percentage of collection against total demand		
		License Fees	Auction	Rent
2018-19	414	79.61 %	63.57 %	54.82 %
2019-20	603	73.56 %	88.33 %	58.30 %
2020-21	615	58.70 %	85.65 %	52.13 %
2021-22	154	58.59 %	94.41 %	64.28 %

### 2.4.5.14 Non-production of Works Case Records to Audit

Huge amounts of fund are being devolved to the Grama Panchayats for various development works under different schemes such as CFC, SFC, etc.. Expenditure on construction works / development works constitute a large chunk of expenditure incurred by the Grama Panchayats. Huge amount of fund are also being spent under MGNREGS scheme which is being implemented by GPs. But during audit of 57 Grama Panchayats for the FY 2022-23 and 1786 arrear accounts in the programme year 2023-24, the local authorities of 153 Grama Panchayats did not produce to audit 2990 works case records relating to various schemes involving expenditure to the tune of ₹ 64.29 crore for verification of genuineness and authenticity of payments. The list of GPs, with details regarding no. of works case records or the related scheme and expenditure involved, is furnished in **Appendix – 39** of this Report.

Such non-production of records to audit defeats the very purpose of audit. Thus mismanagement of fund through afore-mentioned expenditure cannot be ruled out. Hence, the attention of the Administrative Department is drawn to the matter to ensure 100 % record production to audit so that all the accounts records can be audited and irregularities, if any, can be brought to light.



**2.4.5. 15 Un-authorised retention of undisbursed cash after disbursement of OAP Fund:**

***Unauthorised retention of cash by GP officials after disbursement of OAP in 35 Grama Panchayats without any valid reason resulted in misappropriation of cash to the tune of ₹ 41.67 lakh:***

During audit scrutiny of OAP accounts of 1001 Gram Panchayats for the year 2022-23 (57 GPs) and 1786 arrear accounts, it was revealed that undisbursed amount of ₹ 41.67 lakh in 35 G.Ps (*details in Appendix-40*) was un-authorisedly retained by the GP officials for long periods after disbursement to the beneficiaries instead of refunding the same immediately which ultimately led to temporary misappropriation of OAP fund.

In response to audit observation, local authorities of 12 GPs recovered a sum of ₹ 45,308.00 at the instance of audit and local authorities of other GPs assured to take effective steps to recover the balance amount.

**2.4.5. 16 Misappropriation of ₹ 33.35 lakh in 36 GPs through non-accountal of cash transfers from one Cash Book to another:**

On audit of 1843 years of account including 57 current accounts (FY 2022-23) of 1001 GPs during the programme year 2023-24, it was found that ₹ 33.35 lakh was misappropriated in 36 GPs by transferring cash from one cash book to another but not crediting the transferred cash in the destination cash book. The details of such fraudulent cash transfers are furnished in *Appendix-41*.

On issue of audit objection memo, ₹ 70,000.00 was recovered by the local authorities of 2 GPs. The Local Authorities of the remaining GPs are advised to recover the balance amount of misappropriated money from the erring Officers.

**2.4.5.17 Misappropriation of ₹ 11.13 lakh in Kulasekharapatna Grama Panchayat of Pipili Panchayat Samiti (Puri) by ex-PEO through non-handing over of panchayat cash to his successor:**

As per Rule 57 (c) of the Odisha Grama Panchayat Rules, 2014, the cash balance in the custody of the Executive Officer as provided under section 123 of the Odisha Grama Panchayat Act, 1964 and the cash in the custody of the Sarapanch authorized under Section 94 of the Act shall be kept under double lock of different patterns.

It is the duty of the Panchayat Executive Officer on transfer or retirement to hand over the charges of accounts of the grama panchayat, including the cash in his custody to his successor.

During physical verification of cash in hand with the PEO on the day of commencement of audit of the accounts of Kulasekharapatna GP for the year 2018-19 on 30.1.2024 under the provisions of Rule-20 (a) of the Odisha Local Fund Audit Rules, 1951, it was found that only ₹ 6503.00 was found in the Panchayat chest whereas according to the cash book, the cash position in the cash book on that date was ₹ 11,19,202.00 as per the following details . Clearly, the deficit amount of cash, i.e., ₹ 11, 12,699.00 was misappropriated.

Sl. No.	Name of the Cash Book	Cash Balance as on 31.01.2024
1	Old Age Pension Cash Book	9,65,200.00
2	Own Source Cash Book	1,51,556.00
3	State Finance Commission Cash Book	2,446.00
<b>Total</b>		<b>11,19,202.00</b>

It was ascertained from the concerned Cash books that the misappropriated cash was shown to be with the following officials/ex-official.

1. Sri Prasanna Kumar Parida, Ex-P.E.O. :	₹ 8,27,199.00
2. Sri Jitendra Swain, GRS :	₹ 83,700.00
3. Smt Tanuja Behera, Sarpanch :	<u>₹ 2,01,800.00</u>
<b>Total :</b>	<b>₹ 11,12,699.00</b>

On issue of audit observation memo, ₹ 2, 85,500.00 was recovered from the GRS (₹ 83,700.00) and the Sarpanch (₹ 2,01,800.00). However the local authority is advised to take urgent steps to recover the balance amount from the Ex-PEO, Sri Parida.

Rule 93 (4) and Rule 96 (3) of the OGP Rules, 2014 provide for verification of the cash book and cash in hand at least once every month by the Grama Panchayat Extension Officer(GPEO). Had the GPEO exercised regular verification, the matter of misappropriation by the Ex-PEO would have come to light much earlier. It is also the duty of the PEO who took over charge from the EX-PEO to report the fact to higher authorities which has not been done and given scope for such misappropriation of Govt. money.

In this context, attention of the controlling department is drawn to ensure regular verification of cash book(s) and cash in hand in every GP as required under Rule 93 (4) of the OGP Rules, 2014 in order to avoid recurrence of such cases of misappropriation of Govt. money in GPs.

#### **2.4.5.18 Misappropriation of ₹ 6.71 lakh in Godipada Grama Panchayat of Khurda Panchayat Samiti (Khurda) by Gram Rozgar Sevak (GRS) through unauthorised retention of OAP money:**

During physical verification of cash in hand with the PEO on the day of commencement of audit of the accounts of Godipada GP for the year 2020-21 on 17.05.2023 under the provisions of Rule-20 (a) of the Odisha Local Fund Audit Rules, 1951, it was found that there was cash balance of ₹ 7, 15,500.00 in the name of Grama Rozgar Sevak(GRS).

Section 123 and Section 94 of the Odisha Grama Panchayat Act, 1964 authorise the PEO and the Sarpanch of a GP to hold cash in hand which should be kept under double lock as per Rule 57 (c) of the Odisha Grama Panchayat Rules, 2014. Besides this, no other official is authorized to retain cash of the grama panchayat and that too outside the double locked Panchayat chest.



On further scrutiny, it was revealed that one Sri Ranjan Kumar Maharana, Grama Rozgar Sevak of Jankia GP was given charge of disbursement of OAP to beneficiaries of Godipada GP every month from April, 2019 onwards. Since then till February, 2023, Sri Maharana used to receive each month OAP money for disbursement and un-authorisedly retain the undisbursed money with himself instead of depositing the same in the OAP bank account of Godipada GP. Although this irregularity was continuing for years together, it was not reported to the Block Development Officer of Khurda PS by the Sarapanch. Even after taking over charge of PEO by the new incumbent on 10.03.2023, the matter of un-authorised and illegal retention of Govt money by the GRS of Jankia GP was not reported to higher authorities. On detailed audit of the OAP accounts, it was found that Sri Maharana, GRS had actually retained cash of ₹ 6, 71,100.00.

After issue of audit objection memo, the misappropriated amount of ₹ 6, 71,100.00 was recovered from the errant official in 4 instalments between 18.05.23 to 13.10.23.

This case of misappropriation could have been avoided if regular verification of cash book and cash in hand had been conducted by appropriate higher authority (GPEO) under the provision of Rule 93 (4) of the OGP Rules, 2014. The Administrative Department is advised to ensure regular verification of cash book(s) and cash in hand in every GP so that such cases of misappropriation can be avoided in future.

**2.4.5.19 Misappropriation of ₹ 6 lakh in Dandamukundapur Grama Panchayat of Pipili Panchayat Samiti (Puri) through un-authorised retention of G.P. Fund:**

On physical verification of cash in hand on the day of commencement of audit of the accounts of Dandamukundapur GP for the year 2019-20 on 08.02.2024 under the provisions of Rule-20 (a) of the Odisha Local Fund Audit Rules, 1951, it was found that there was no physical cash with the PEO and the Sarapanch or in GP chest although the updated Cash Books showed that there is cash balance of ₹ 6,00,984.00 retained by different persons who were in charge of the GP accounts in the past such as Ex-PEOs, Ex-Block Level Co-coordinator (BLC), Jr Engineer, Ex-Sarapanch and the present Sarapanch.

In violation of the OGP Act and OGP Rules, these people were allowed to misappropriate GP Fund at different times which were not reported to higher authorities such as the BDO and GPEO concerned.

On checking of the Cash Books updated till the day of commencement of audit ( 08.02.2024) the previous years' cash book, it was found that the ex-officials were holding GP Fund in cash with them since long. The details of such retention is given below.

Sl. No.	Name and designation of the errant Official	Amount of un-authorized retention of cash	Date since which retained
1	Manas Kumar Dash, Ex-PEO	7,500.00	25.04.2019
2.	Sunita Pradhan, Ex-BLC	12,100.00	17.09.2021
3.	Pradyumna Pani, Ex-PEO	1,34,400.00	19.05.2021
4	Biswajit Swain, Jr. Engineer	1,28,600.00	27.12.2021
5	Manju Panda, Ex-Sarapanch	78,600.00	10.05.2022
6	Paresh Kumar Mishra, Sarapanch	2,39,200.00	01.02.2023
7	Sindhu Bhujabal, Ex-PEO	584.00	09.03.2017
<b>Total</b>		<b>6,00,984.00</b>	

The above-mentioned officials had not handed over the cash balance held by them to the then PEO of the GP at the time of their transfer. Similarly, the ex-sarapanch had also not handed over the cash in hand with her to the then PEO of the GP. The present Sarapanch, with whom there was cash in hand of ₹ 2,39,200.00, had not kept it in the panchayat chest under double lock and was not able to produce the same for physical verification. This resulted in misappropriation of GP fund to the tune of ₹ 6,00,984.00.

After issue of audit observation memo, a total amount of ₹ 4,66,584.00 out of the misappropriated cash, was recovered from two ex-PEOs, the Ex-Sarapanch, the present Sarapanch, Ex-BLC and the Jr Engineer. The balance amount of ₹ 1,34,400.00 still remained unrecovered from the EX-PEO, Sri Pradyumna Pani.

However, the local authorities are advised to report the matter to the higher authorities and take steps to recover the balance misappropriated amount of ₹ 1,34,400.00 from the errant EX-PEO at the earliest and deposit the same in the GP Fund.

#### **2.4.5.20 Misappropriation of ₹ 4.76 lakh in Badajharan Grama Panchayat of Bijatala Panchayat Samiti (Mayurbhanj) by making double payment for a single Departmental Work:**

During audit of the accounts of Badajharana GP of Bijatala PS (Mayurbhanj district) for the year 2020-21, it was found that a sum of ₹ 4,76,222.00 was misappropriated by the then PEO through making double payment against a single work under SFC scheme executed departmentally by himself.

It is seen from the case record that the work, “Renovation of Ambadiha Pond” with an estimated cost of ₹ 5 lakh, was executed under the State Finance Commission scheme departmentally by the then PEO, Sri Jitendranath Sethi. On completion of the work, an amount of ₹ 4,76,222.00 was paid to the executant on 22.07.2020 after statutory deduction of ₹ 23,778.00 ( Royalty - ₹ 3399/-, SD-10000/-, Labour Cess-4963/-, WC-5000/- and ECB- 416/-) from the gross amount of ₹ 5,00,000.00 of the bill.

Again, the same amount of ₹4,76,222.00 was paid to the executant, i.e., himself on 23.07.2020 against the same work, thus resulting in double payment in respect of the same work. Effectively, it resulted in misappropriation of ₹ 4,76,222.00 by the PEO, as he himself had executed the work departmentally and the second payment was made to himself knowing that payment for the said work had already been made to him on the previous day.

It seems the misappropriation was committed in connivance with the Sarapanch since the payment advice to bank is sent under the joint signature of the PEO and the Sarapanch. Hence, in order to avoid such connived misappropriation of Fund at GP level, monthly accounts verification by the GPEO should be made compulsory and the District Panchayat Officer may review their work periodically to ensure that accounts of each and every GP are verified on monthly basis.

**2.4.5.21 Misappropriation of ₹ 7.05 lakh in Rohibanka Grama Panchayat of Odagan Panchayat Samiti (Nayagarh) by the PEO by making excess undue payment to self than actual due in departmental works:**

During audit of the accounts of Rohibanka Grama Panchayat of Odagan Panchayat Samiti (Nayagarh district) for the year 2019-20, it was found that a total amount of ₹ 7,05,525.00 was misappropriated by the Panchayat Executive Officer (PEO) by making excess payment to self than the actual payment due in respect of 6 nos. of works executed departmentally under SFC scheme. The details of such misappropriation through excess payment, furnished in the table below are dealt in the following paragraphs.

Sl. No.	Name of the work	Gross amount of the Bill(s)	Net Amount due for payment to Executant	Amount paid to Self as Executant	Excess payment made to Self
i	Electrification and laying of pipeline to Rohibanka Arakhasahi Pumphouse	250000.00	234002.00	400000.00	165998.00
ii	Construction and repair of School building at Laukhai	100000.00	96027.00	202054.00	106027.00
iii	Construction of School boundary wall at Dhanarjaypur	49000.00	44500.00	60000.00	15500.00
iv	Construction of boundary wall at Kandhunidebi	49000.00	45000.00	83000.00	38000.00

v	Construction of Pipeline and standpoint at Rohibanka	100000.00	96000.00	176000.00	80000.00
vi	Construction of Kalyan Mandap	3500991.00	3289691.00	3589691.00	300000.00
<b>Total</b>		<b>40,48,991.00</b>	<b>38,05,220.00</b>	<b>45,10,745.00</b>	<b>7,05,525.00</b>

**(i) Misappropriation by not deducting advance taken for execution of the work, while making final payment:-**

The estimated cost of the work, 'Electrification and laying of pipeline to Rohibanka Arakhasahi Pumphouse' was ₹ 2,50,000.00 which was executed departmentally by the PEO, Sri Subash Chandra Pradhan himself. In order to execute the work, he had taken advance of ₹ 1,60,000.00 from the GP in two phases, once ₹ 1,00,000.00 vide vr. No. 05, dtd. 12.02.2018 and again ₹ 60000.00 vide vr. No. 13, dtd. 26.03.2018. Thereafter, he has paid running bill of ₹ 1,43,983.00 and final bill of ₹ 96,017.00 vide vr. no. 34, dtd. 27.08.2018 and no. 40, dtd. 10.10.2018 to himself after deduction of ₹ 15,998.00 towards labour cess ( ₹ 5998.00) and security deposit ( ₹10000.00) but without deducting the advance amount of ₹ 1,60,000.00 he had taken earlier.

From the bills, it is ascertained that net amount due to him (as the executants), after deduction of labour cess and SD, was ₹ 2,34,002.00 ( 2,50,000 – 15,998). From the said net bill amount, he should have deducted the advance amount of ₹ 1,60,000.00 taken earlier. As such net final amount payable to himself as the executants comes to ₹ 74,002.00. But against this he has paid ₹ 2,40,000.00 vide two nos. of vouchers thus misappropriating ₹ 1,65,998.00 ( 2,40,000.00 – 74,002.00).

**(ii) Misappropriation by making excess payment to self (as the executants) than actual payable amount:**

The work, 'Construction and repair of School building at Laukhai' with estimated cost of ₹ 1,00,000.00 under XIV CFC Scheme, was executed departmentally by the PEO himself. As seen from the case record, in relation to execution of the work, net bill amount payable to the executants was ₹ 96,027.00 (1,00,000 – 3,973). But against this, a total amount of ₹ 2,02,054.00 was paid to the executant against the said work on the following dates.

<u>Voucher No./ Date of Payment</u>	<u>Amount paid</u>
08/27.03.2019	₹ 50000.00
09/27.03.2019	₹ 50000.00
---/15.04.2019	₹90000.00
---/20.09.2019	₹ 6027.00
25.12.2019 ( from cash in hand)	₹ 6027.00
<b>Total</b>	<b>₹ 202054.00</b>

By paying excess amount than due, the PEO has misappropriated ₹ 1,06,027.00 while making payment in respect of this work.

**(iii) Misappropriation by making excess payment to the executants (self) than actual due:**

The work, 'Construction of School boundary wall at Dhanarjaypur' was executed departmentally by the PEO. The gross amount of the bills for this work was ₹ 49,000.00 ( ₹ 40,000.00 vide vr no. 33, dtd 01.07.2019 + ₹ 9,000.00 vide vr no. 53, dtd. 11.11.2019). The net amount payable after statutory deductions of ₹ 5,500.00 was ₹ 44,500.00. Against this the PEO has withdrawn ₹ 60,000.00 from the bank on 01.07.2019 thus resulting in misappropriation of ₹ 15,500.00 in the garb of excess payment.

**(iv) Misappropriation by making excess payment to the executants (self) than actual due:**

The work, 'Construction of boundary wall at Kandhunidebi' was executed departmentally by the PEO with an estimated cost of ₹ 49,000.00. The gross amount of the bill was ₹ 49,000.00 ( ₹ 38,000.00 vide Vr no. 34, dtd. 05.08.2019 + ₹ 11,000.00 vide vr no. 47, dtd. 21.09.2019) and the net amount payable after statutory deduction of ₹ 5,000.00 was ₹ 45,000.00.

But, against net payable amount of ₹ 45,000.00, the PEO has withdrawn a total amount of ₹ 83,000.00 ( ₹ 38,000.00 on 05.08.2019 + ₹ 45,000.00 on 04.10.2019) from the bank thus misappropriating ₹ 38,000.00.

**(v) Misappropriation by double payment to the executants (self in departmental work):**

In respect of the work, 'Construction of Pipeline and standpoint at Rohibanka' executed departmentally, the gross amount of the 1<sup>st</sup> running bill vide vr. no. 48, dtd. 14.11.2018 was ₹ 80,000.00. Without any statutory deduction, the PEO withdrew ₹ 80,000.00 from the bank and received as the executants.

Again, the gross amount of the 2<sup>nd</sup> & final bill was ₹ 1,00,000.00 vide vr. no. 49, dtd. 05.12.2018. Without taking into account the 1<sup>st</sup> running bill of ₹ 80,000.00, the gross amount of ₹ 1,00,000.00 was passed for payment and after deduction of ₹ 4,000.00 towards statutory deductions, the PEO withdrew ₹ 96,000.00 from the bank on 05.12.2018 against the final bill. Thus ₹ 80,000.00 paid vide the 1<sup>st</sup> running bill was misappropriated by the PEO.

**(vi) Misappropriation through undue withdrawal of money from the bank by the PEO against developmental work without any supporting voucher:**

The work, 'Construction of Kalyan Mandap' was executed departmentally by the PEO. Payment to the executant ( PEO) was made vide 5 nos of vouchers as follows.

Bill No/Date	Gross Amount of the Bill	Net Amount of the Bill
1 <sup>st</sup> Running / 27.12.2016	5,93,719.00	5,48,976.00
2 <sup>nd</sup> Running / 04.12.2017	6,77,414.00	6,14,733.00
3 <sup>rd</sup> Running / 22.03.2018	6,66,950.00	6,31,076.00
4 <sup>th</sup> Running / 28.04.2018	1,42,995.00	1,41,579.00
5 <sup>th</sup> & Final / 20.11.2019	14,19,913.00	13,53,327.00
<b>Total</b>	<b>35,00,991.00 limited to 35,00,000.00</b>	<b>32,89,691.00</b>

Against this, the PEO, as the executants, has withdrawn a total amount of ₹ 35,89,691.00 in respect of this work on different dates from the bank as detailed below.

Date of withdrawal	Amount withdrawn
SFC/27.12.2016	5,48,976.00
SFC/12.12.2017	6,14,733.00
SFC/05.02.2018	3,61,557.00
SFC/10.04.2018	2,69,519.00
CFC/02.06.2018	1,41,579.00
12.07.2018	3,00,000.00
CFC/ 31.12.2019	3,53,327.00
CFC/11.02.2019	5,00,000.00
CFC/15.02.2019	5,00,000.00
<b>Total</b>	<b>35,89,691.00</b>

From the above facts, it is clear that ₹ 3 lakh has been misappropriated by the PEO.

The above paragraphs from (i) to (vi) show that the PEO of Rohibanka Grama Panchayat, Sri Subash Chandra Pradhan had misappropriated a total sum of ₹ 7,05,525.00 through irregular withdrawal from the bank accounts in the name of departmental execution of works.

On issue of audit objection memo, the PEO, Sri Pradhan deposited the misappropriated amount of ₹ 7,05,525.00 in the GP Bank Account concerned.

Attention of the higher authorities such as the GPEO, DPO, BDO and the Administrative Department is drawn so that proactive steps may be taken to avoid such cases of misappropriation in future through regular verification of the accounts of GPs.

#### **2.4.5.22 Misappropriation of ₹ 9.17 lakh in Katakiasahi Grama Panchayat of Athagarh Panchayat Samiti (Cuttack) during 2020-21 and 2021-22 by manipulating the accounts:**

##### **(a) Misappropriation of ₹ 7.46 lakh in the name of Covid-19 Expenditure:-**

During the Covid -19 period, Govt. of Odisha had issued instructions to the GPs to incur expenditure from the available cash to manage Temporary Medical Centres TMC(s) and provide free cooked food to the inmates . The Govt, vide Letter No. 7500/PR & DW, dtd. 06.04.2020, had issued the following instructions to maintain the accounts of expenditure incurred for Covid purpose.

- (i) The cardinal principles of OGFR and OTC should be followed meticulously while incurring expenditure.
- (ii) Each GP should maintain a hard bound Register wherein the name of the GP, Village, beneficiary name, father's/husband's name, age & sex should be mentioned.
- (iii) Such Register should be certified by the PEO of the GP regarding number of persons availed free food in a day.
- (iv) The Register should be maintained date wise with the signature of the beneficiaries.
- (v) Claim is to be made towards free cooked food before BDO after submitting day wise vouchers and the acquittance roll so prepared in hard bound register.
- (vi) Since the payment is to be made out of SDRF money, proper account maintenance should be made and separate Cash Book and Vouchers should be maintained which will be produced before the Audit in future.

During audit of the accounts of Katakiasahi GP for the years 2020-21 and 2021-22, it was found that a total sum of ₹ 14,70,999.00 has been booked as expenditure in different Cash Books towards Covid-19 , the details of which are given below. The said amount has also been withdrawn/paid from the related bank accounts.

Cash Book	Date	Amount of drawal from bank	Purpose
2020-21			
Own Cash Book	23.10.20	114400.00	TMC Food
14 <sup>th</sup> CFC Cash Book	19.05.20	200000.00	TMC
14 <sup>th</sup> CFC Cash Book	09.07.20	339599.00	Constn. Of TMC
3 <sup>rd</sup> SFC Cash Book	18.06.20	100000.00	TMC
3 <sup>rd</sup> SFC Cash Book	14.09.20	95000.00	TMC
3 <sup>rd</sup> SFC Cash Book	06.10.20	88000.00	TMC
3 <sup>rd</sup> SFC Cash Book	19.05.20	200000.00	TMC
4 <sup>th</sup> SFC Cash Book	11.09.20	20000.00	TMC
<b>Total</b>		<b>1156999.00</b>	
2021-22			
3 <sup>rd</sup> SFC Cash Book	11.10.21	314000.00	Expr towards Covid-19
<b>Grand Total</b>		<b>14,70,999.00</b>	

When the local authority was asked by audit to produce the supporting vouchers and the Register as mentioned above in respect of the expenditures booked in the Cash Book and withdrawn from the pass book, the local authority failed to produce any voucher or supporting records.

On further inquiry, the then Sarapanch ( Ex-Sarapanch) produced before audit two registers—one register for TMC and the other for Cluster TMC for verification wherein, the



name of the GP, beneficiaries' names, age sex etc were mentioned as per guidelines. Besides these, the Ex-PEO and the Ex-Sarapanch also produced the monthly statements of expenditure of that period (06.05.20 to 15.09.20) based on day to day expenditure incurred on TMC(s) which were sent to the BDO. From these monthly statements submitted to BDO, it was found that actual expenditure incurred on Construction of TMC and its management ,including providing of free cooked food and other amenities was ₹ 7,25,319.00 only. Against this amount of actual expenditure, the then PEO and Sarapanch had connived to withdraw and book inflated false expenditure of ₹ 14,70,999.00 in the Cash Books thus misappropriating the balance amount of ₹ 7,45,680.00 (14,70,999.00 – 7,25,319.00).

The instant case shows that the Covid-19 expenditure accounts at GP level were not verified by the higher authorities, leaving the matter at the whim and fancy of the local authorities, i.e., the PEO and the Sarapanch giving scope to widespread mis-utilisation of Govt. money.

**(b) Misappropriation of ₹ 1.71 lakh through false exhibition of expenditure in the Cash Book:-**

(i) ₹ 1,00,000.00 was withdrawn from SBI A/c No. 30572895031 on 24.03.2020 through self cheque and was paid to the then PEO, Sri Sanatana Biswal as advance ( towards Corona safe centre arrangements) in the 3<sup>rd</sup> SFC Cash Book. The PEO was and handed over charges to his successor, Sri Narayana Debata on 20.04.2020. The said advance was rolling unadjusted in the Closing Balance of the Cash Book till 18.06.2020. On 17.07.2020, the next date of transaction, the unadjustment advance of ₹ 1,00,000.00 was just omitted from the Opening Balance of the Cash Book without any supporting adjustment voucher which resulted in misappropriation to that extent.

(ii) Cash of ₹ 46,241.00 was withdrawn from SBI bank account no. 30572895031 (relating to 3<sup>rd</sup> SFC Cash Book) through self cheque no. 233298, dtd. 24.02.2021 without any requirement of expenditure. It was neither credited in the receipt side of the Cash Book as cash nor was any expenditure voucher shown to audit against such withdrawal. Thus ₹ 46,241.00 was misappropriated by the PEO.

(iii) A sum of ₹ 25,100.00 was withdrawn from IOB A/c No. 112401000006580 ( relating to 4<sup>th</sup> SFC Cash Book) through self cheque on 23.12.2020 and paid to the Sarapanch without any purpose. In support of such payment no voucher could be produced during audit and review thus resulting in misappropriation of the money.

In this manner, as enumerated in (i),(ii) & (iii) above, a total sum of ₹ 1, 71, 341.00 was misappropriated though misuse of financial power and manipulation of accounts by the PEO in connivance with the then Sarapanch which point to the inadequacy of periodic verification of the GP accounts by the higher authorities.



In spite of issue of audit objection memo, no recovery was effected from the errant persons. However, the local authorities and the higher authorities are advised to take appropriate steps to recover the misappropriated govt. money as early as possible.

#### **2.4.5.23 Non-production of Accounts Records in support of expenditure of ₹ 270.32 crore under MGNREGS Scheme by 402 GPs :**

During programme year, 2023-24, a total no. of 1843 accounts of 1001 GPs, including 57 current accounts(FY 2022-23) were audited. Out of those, 402 GPs in respect of 696 years of account did not produce accounts records relating to expenditure of ₹ 270.32 crore incurred under MGNREGS scheme such as case records of the projects executed, muster rolls, approved project lists, bills, passed payment orders etc.. Hence audit was not able to verify the veracity of the payments made through FTO (Fund Transfer Order). The details of such payments in respect of which no accounts were maintained by the GPs concerned are furnished in *Appendix-42* .

The Grama Panchayat Authorities concerned were advised to ensure maintenance of the requisite accounts records in support of genuineness of expenditure under MGNREGS Scheme in future and invariably produce those to audit for verification. The higher authorities, such as GPEO and BDO concerned are requested to ensure compliance by the GP Authorities.

#### **2.4.5.24 Result of Audit:**

As a result of audit of 1843 accounts of 1001 GPs during the programme year 2023-24 ( 57 current and 1786 arrear accounts), a total amount of ₹ 9.38 crore in 4304 cases was suggested for recovery towards misappropriation of cash, loss of stock and store, excess & inadmissible payments and loss of revenue. Out of the said amount, a sum of ₹ 61.53 lakh was recovered in 3039 cases at the instance of audit.

Besides the above, a total expenditure of ₹ 297.64 crore was kept under objection in 2846 cases, which includes expenditure of ₹ 222.75 crore in 1095 cases due to non-production of records and expenditure of ₹ 74.89 crore in 1751 cases for other reasons. (*Appendices - 32, 33 and 34*).

### **2.4.6 Online Audit of XIV & XV FC Scheme accounts in Grama Panchayats**

During the programme year, 2023-24, as per the mandate of the Ministry of Panchayati Raj, Govt. of India (MoPR), as a pre-requisite condition for release of XV Finance Commission Grant to the State, all the GPs (6794 nos.) for FY 2022-23 were planned to be audited online through the Audit Online Application of MoPR. Audit was completed in respect of 6791 GPs for FY 2022-23. Out of the planned GPs, 3 GPs, i.e., Parsala GP & Kalyansinghpur GP of Kalyansinghpur Block(Rayagada) and Kandudihi GP of Hamagiri PS (Sundargarh) could not be audited due to non production of records by the Panchayat Executive Officers concerned.

**2.4.6.1 Utilisation of CFC Grant during FY 2022-23:**

In the 6791 Grama Panchayats audited during the programme year, it was noticed that collective percentage of utilization of XV FC Grant during FY 2022-23 was only 43.15 *per cent*. At the beginning of the FY 2022-23, un-utilised XV FC grant of ₹ 1434.90 crore was available with the GPs. A combined total grant of ₹ 1241.24 crore was received by the Grama Panchayats during FY 2022-23. Thus there was a total grant of ₹ 2676.14 available with the GPs for utilisation, out of which, only ₹ 1154.66 crore was utilised during the year. At the end of the year, grant of ₹ 1521.48 crore remained unutilised in those 6791 Grama Panchayats. District wise details are furnished in *Appendix-43*.

**2.4.6.2 Govt dues such as GST, Labour Cess, Royalty & IT remained un-remitted with the Grama Panchayats:**

Audit of the XV CFC accounts revealed that a total amount of ₹ 45.80 crore towards government dues deducted from different bills under CFC grant scheme have not been remitted to proper quarters as on 31.03.2023. The district wise details are furnished in *Appendix-44* of the Report. An abstract of the same is given below.

*(Rupees in crore)*

<b>Govt Dues.</b>	<b>GST</b>	<b>Labour Cess</b>	<b>Royalty</b>	<b>IT</b>	<b>Total</b>
Unremitted Amount	2.39	17.79	25.43	0.19	45.80

The local authorities are advised to remit the govt. dues deducted from bills to the respective quarters at the earliest after deduction.

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# CHAPTER-3



## Chapter- 3: Audit of ULBs

### 3.1 Overview of ULBs

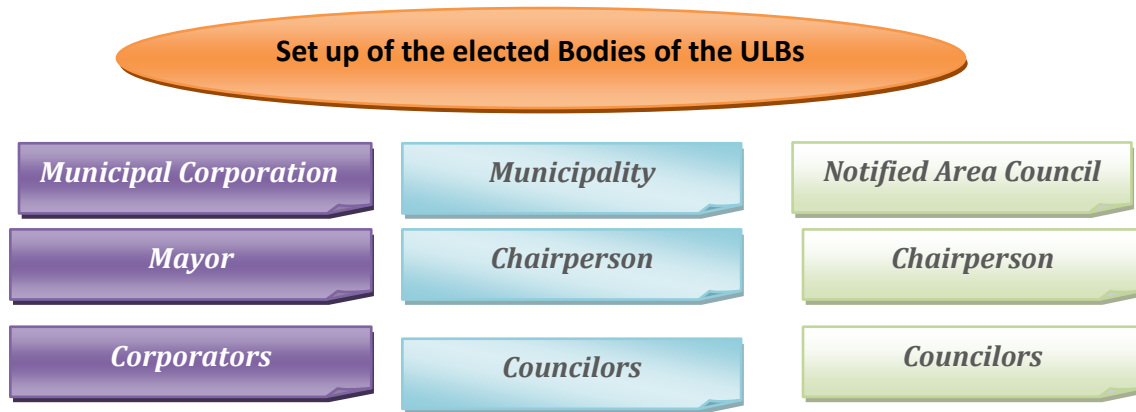
The Municipal Corporations, Municipalities and Notified Area Councils constitute the Urban Local Bodies (ULBs). The Constitution ( 74<sup>th</sup> Amendment) Act, 1992 has entrusted the ULBs with the task to formulate and implement plans for economic development by providing basic amenities and social justice to the urban people in the matters listed in the Twelfth Schedule of the Constitution.

Consequent upon the 74<sup>th</sup> amendment of the constitution, the Odisha Municipal Act, 1950 was amended in 2002 and the Odisha Municipal Corporation Act was enacted (in 2003) to implement the Constitutional provisions, facilitate decentralization of the powers and transfer of functions to the Local Bodies to provide adequate infrastructure and basic amenities to the urban population.

#### 3.1.1 Organisational Structure of the ULBs:

The Urban Local Bodies (ULBs) are independent institutions of self-governance and are mainly assigned with the work of implementation of schemes for infrastructural development and socio- economic development of the urban population, The ULBs are structured in three categories, i.e., Municipal Corporation, Municipality and Notified Area Council on the basis of their population and function under the administrative control of the Housing & Urban Development Department of the state.

Each ULB is managed by its elected body for a specific term. The Municipal Corporation is headed by the Mayor whose status is equivalent to that of Minister of State. The Municipalities and NACs are headed by Chairman. Each ULB is divided into a number of wards which are represented by directly elected representatives called as “Councillor” in NAC/Municipality and “Corporator” in Municipal Corporation. The Municipal Commissioner acts as the executive head of the Municipal Corporation and is assisted by a team of officers, technical personnel and support staff. Likewise, executive head of Municipality and NAC is designated as Executive Officer (EO) who is assisted by technical personnel and other support staff. Municipal Commissioners and Executive Officers manage the day to day affairs of the ULBs and implement various developmental programmes and welfare schemes for providing civic amenities to its denizens and improve their standard of living.



### 3.1.2 Functions of ULBs:

The Urban Local Bodies are entrusted with functions related to eighteen specific matters listed in the Twelfth Schedule of the Constitution. The matters listed in the Twelfth Schedule of the Constitution are as follows:

1. Urban planning including town planning.
2. Regulation of land-use and construction of buildings.
3. Planning for economic and social development.
4. Roads and bridges.
5. Water supply for domestic, industrial and commercial purposes.
6. Public health, sanitation conservancy and solid waste management.
7. Fire services.
8. Urban forestry, protection of the environment and promotion of ecological aspects.
9. Safeguarding the interests of weaker sections of society, including the handicapped and mentally retarded.
10. Slum improvement and upgradation.
11. Urban poverty alleviation.
12. Provision of urban amenities and facilities such as parks, gardens, playgrounds.
13. Promotion of cultural, educational and aesthetic aspects.
14. Burials and burial grounds; cremations, cremation grounds and electric crematoriums.
15. Cattle pounds; prevention of cruelty to animals.
16. Vital statistics including registration of births and deaths.
17. Public amenities including street lighting, parking lots, bus stops and public conveniences.
18. Regulation of slaughter houses and tanneries.

More importantly, the ULBs are delegated with multifarious responsibilities to ensure planned growth of cities and towns with adequate infrastructure and basic amenities for the people. The main functions of the Urban Local Bodies are mentioned below.

**1. The Obligatory Functions:**

- Supply of wholesome water for domestic, commercial purpose, construction and maintenance of water works
- Construction and maintenance of public streets, roads and bridges
- Lighting of public streets and other public places
- Cleansing public streets, places and sewers and looking after public sanitation
- Management of solid waste products and provision of out letting of waste water
- Regulation of offensive, obnoxious or dangerous trades, callings and practices
- Maintenance of public hospitals and medical institutions
- Provision of primary education
- Registration of births and deaths
- Make necessary improvement of slums
- Naming public streets and numbering houses
- Urban poverty alleviation

**2. The Discretionary functions:**

- Laying out of areas
- Make bye-laws for the proper use of land and undertake construction of buildings
- Construction of public parks, gardens, libraries, museums, theatres etc
- Housing for low economic group of people
- Plantation of trees
- Provision of transport facilities within Municipal limits
- Organizing public receptions, exhibitions, entertainment etc.
- Promotion of cultural and educational welfare of the area
- Regulation of slaughter houses and tanneries

**3. The Administrative functions :**

- Municipal Council frames its bye-laws for running its administration
- It has the power of recruiting and removing some categories of employees for running the administration
- It can demolish dilapidated and dangerous buildings and bridges
- It can levy and collect taxes
- It can impose fines on those who violate its rules

The Director of Municipal Administration (DMA) under H&UD Department supervises functioning of all the ULBs in the State by adhering to the policies, procedures and guidelines provided by the Govt. to achieve effective municipal administration in the State.

**3.1.3 Sources of Funds of ULBs:**

The main sources of funds of the Urban Local Bodies are as follows:

- ❖ Grants-in Aid received from the State Government under various state plan schemes.
- ❖ Funds received from Government of India under various centrally sponsored schemes such as JNNURM, NULM, RAY, UIDSSMT, IHSDP, IHHL, SBM, Devolution, Roads Development, SWM, etc.
- ❖ Grants received as per the recommendations of the Central Finance Commission and the State Finance Commission.

- ❖ Grants received from State Govt. towards Octroi Compensation.
- ❖ Mobilisation of resources from own sources by levying taxes on holdings, water tax, sewerage tax, rents on shops, market complex & mandaps, lease of municipal property & infrastructure, license fee for carrying on business in municipal areas, fees for conducting dangerous & offensive trades, parking fees, user charges on parks and recreational centre fee etc.
- ❖ Borrowing and Loans.
- ❖ Fees collected towards processing charges on new proposed construction

Besides, the State Government also releases funds to the ULBs.

#### **3.1.4 Audit Mandate:**

As per the provisions of Section 113 of the Odisha Municipal Act, 1950, the Examiner of Local Accounts has the mandate to audit the accounts of the Municipal Bodies in terms of the Odisha Local Fund Audit Act, 1948.

#### **3.1.5 Planning & Achievement:**

During the programme year 2023-24, it was planned to audit 120 accounts of current and previous years ( 91 current year accounts, i.e., 2022-23 and 19 arrear years of account) in 110 ULBs ( 1 Municipal Corporation, 48 Municipalities and 61 NACs) of the state. Audit was completed in respect of 78 current accounts and 25 arrear accounts in 94 ULBs (1 Municipal Corporation, 42 Municipalities and 51 NACs). During this programme year, 17 accounting years of 16 ULBs, which were planned for audit, could not be covered due to manpower constraints.

#### **3.1.6 Audit Criteria**

The following Acts & Rules were taken as audit criteria for audit of the accounts of Urban Local Bodies.

- Odisha Municipal Act, 1950.
- Odisha Municipal Corporation Act, 2003.
- Odisha Municipal Rules, 1953.
- Odisha Municipal Corporation Rules, 2004
- Odisha Municipal(Accounts) Rules, 2012.
- Odisha Municipal Accounting Manual, 2011.
- Odisha General Financial Rules.
- Odisha Treasury Code.
- Delegation of Financial Power Rules, 1978.
- Odisha Public Works Department Code.
- Odisha Service Code 1939,
- Circulars, Notifications & Executive Instructions issued by Government from time to time.
- Revised Schedule of Rates 2014.

#### **3.1.7 Maintenance of Accounts of ULBs:**

The Govt have decided, in principle, to ensure maintenance of accounts on accrual basis in ULBs and have issued instructions to all ULBs vide letter no. 24970/ H & UD, dtd.07.08.2013



to maintain accrual based accounts in DEABAS ( Double Entry Accrual Based Accounting System). But it was noticed that maintenance of accounts in most of the ULBs audited during the Programme Year 2023-24 were cash based. Only a few ULBs were found to have maintained accrual based accounts. The following shortcomings were noticed in maintenance of accounts of the ULBs for the year 2022-23 audited during 2023-24:

- ❖ Discrepancies between the Pass Book balance and balance shown in Cash Book were not reconciled. Accordingly, monthly Bank Reconciliation Statements are not maintained in more than half of the ULBs.
- ❖ Important prescribed registers were not maintained in many ULBs.
- ❖ Haphazard maintenance of Advance Register.
- ❖ Physical verification of stock and stores at regular intervals by the Local authority was not conducted leaving scope for mis-utilisation of stock.
- ❖ DCB of rents, taxes and fees in many NACs and Municipalities and even in Corporations are not maintained. This indicates inadequate control and supervision on collection of tax and non tax revenue to enhance resources.
- ❖ Asset Register(s) and the property Registers, in as many as 91 out of the 92 audited ULBs, were not maintained.

### 3.2 Audit Findings in respect of ULBs:

During the programme year 2023-24, out of 115 ULBs of the State, audit was conducted in 94 ULBs. Accounts of FY 2022-23 was audited in 78 ULBs. Besides FY 2022-23, arrear accounts of 25 arrear accounting years were also audited, i.e., 15 accounts for FY 2021-22, 8 accounts for FY 2020-21 and 2 account for FY 2019-20. The audit findings in the following paragraphs relating to financial position, advance position, grants position, position of submission of U.C. and non-remittance of Govt. Dues are based on the individual Audit Reports for FY 2022-23 in respect of 78 ULBs. However, paragraphs relating to collection of Holding Tax, non-realisation of govt. dues, result of audit etc. are based on all the audit reports of all the 94 ULBs audited.

#### 3.2.1 Financial Position:

An abstract of the overall financial position (Gross receipts and payments) of 78 audited Urban Local Bodies for the year 2022-23 is furnished below (details are at **Appendix-45**).

(₹ in crore)

(i)	Opening Balance as on 01.04.2022	:	2263.81
(ii)	Receipt during 2022-23	:	1582.75
(iii)	Total	:	3846.56
(iv)	Expenditure during 2022-23	:	1777.32
(v)	Closing Balance as on 31.03.2023	:	2069.24

#### 3.2.2 Low level of expenditure of Grants:

As per Rule 171 (3) (a) of OGFR, the grants received should be spent within one year from the date of sanction and the unspent balance, if any, of the previous year's grant is to be either surrendered to Govt. or taken into account along with the subsequent grant in the current

year. On audit of the ULB accounts for 2022-23, it was noticed that at the beginning of the year, a huge amount of unspent grant to the tune of ₹ 2044.37 crore was lying un-utilised in the audited 78 ULBs under various schemes; and grants to the tune of ₹ 1260.98 crore were also released during 2022-23. Thus there was a total available fund of ₹ 3305.35 crore with the ULBs for utilization during the year 2022-23. Out of the said amount, only ₹ 1428.77 crore was utilised during the year leaving an un-utilised balance of ₹ 1876.58 crore as on 31.03.2023 (details in **Appendix-46**). An abstract of the grant position in respect of the 78 ULBs is furnished below.

(₹ in crore)

(i)	Opening Balance as on 01.04.2022	:	2044.37
(ii)	Receipt during 2022-23	:	1260.98
(iii)	Total	:	3305.35
(iv)	Utilisation during 2022-23	:	1428.77
(v)	Unutilised Balance of Grant as on 31.03.2023	:	1876.58

The overall utilisation of grants in respect of the audited 78 ULBs was 43.23 percent. During the year under audit, utilisation of grants by the ULBs of different districts varied from 31.83 percent (Jagatsinghpur) to 58.13 percent (Kandhamal) which indicates that the Govt. grants under various schemes placed at the disposal of ULBs for developmental works was not utilized in time. The delay in implementation of developmental programmes deprives the targeted group from getting the benefits of the schemes in time.

### 3.2.3 Non-submission of Utilisation Certificates (UCs) on Govt. grants in time:

Rule 173 of OGFR, Volume-I emphasizes on submission of UCs by the grantee organizations to the Administrative Department in timely manner for monitoring of proper utilization of grants for intended purposes. However, on verification of the accounts of 78 ULBs, it was revealed that UCs to the tune of ₹ 3806.95 crore were pending for submission by the end of the FY 2022-23. The abstract position of UCs submitted and pendency of UCs is indicated in the following table. The overall percentage of submission of UCs was only 16.23. The percentage of submission of UCs varied from 0.00 ( ULBs of Rayagada district) to 63.50 ( ULBs of Sundargarh district). (**Details in Appendix-47**)

(₹ in crore)

UC pending for submission as on 01.04.2022	U.C. due for submission during 2022-23	Total	UC submitted during 2022-23	UC pending for submission as on 31.03.2023	Percentage of UC submitted
3152.29	1392.18	4544.47	737.52	3806.95	16.23

Out of above mentioned pending UCs by the end of financial year 2022-23, UCs to the tune of ₹ 2651.28 crore was pending for more than one year. This indicates lack of supervision and monitoring at higher level and non-insistence for submission of UC before releasing fresh grants by the granting agencies.

### 3.2.4 Non-adjustment of Outstanding Advance:

Advances paid to different individuals and contractors for execution of various developmental works are governed by Rules 136 to 140 of the Odisha Municipal Rules, 1953 and other executive instructions issued by the Government from time to time. Verification of 78 ULB accounts for FY 2022-23 revealed that advance to the tune of ₹ 42.14 crore was outstanding for adjustment by the end of March 2023. (details in *Appendix-48*). The abstract position of advances in respect of the audited 77 ULBs for FY 2022-23 is indicated in the following table.

(₹ in crore)

Advance Outstanding as on 01.04.2022	Advance paid during 2022-23	Total	Advance adjusted during 2022-23	Outstanding Advance as on 31.03.2023	Percentage of advance adjusted
39.33	13.69	53.02	10.89	42.14	20.53

The overall percentage of adjustment during the year was 20.53 *per cent* and this percentage varied from 0.00 *per cent* (ULBs of Jagatsinghpur Dist.) to 50.47 *per cent* (ULBs of Bargarh Dist.). Out of the total outstanding advance as on 31.03.2023, advance outstanding for more than one year was ₹ 34.60 crore which is more than 82 % of the total outstanding advance . Municipal Commissioners / EOs concerned had not taken effective steps for timely adjustment of the same.

The delay in adjustment of outstanding advances was due to non-review of cases on quarterly basis and irregular sanction of advances without adjustment of previous ones. It is suggested that the local authority should review the advance position on quarterly basis and take tangible steps for timely adjustment of advances.

### 3.2.5 Non-maintenance of Advance and Outstanding Advance Ledger:

Rule 83 of the Odisha Municipal Accounts Rules, 2012 stipulates that an account of advances shall be maintained in a Register of Advances in the Form ACNT-16. The Register of Advances shall be reconciled with corresponding ledger accounts on monthly basis. The register shall be balanced at the end of the year and details of outstanding balances carried forward to the next year. Further, Rule 136 of Odisha Municipal Rules, 1953 stipulates that all advances should be entered in the advance ledger in Form No XVIII. As per Rule 140, the advance ledger shall be balanced quarterly and signed by the Executive Officer. At the close of every quarter, a list in form No.XIX shall be prepared for outstanding advances. But in course of audit, it was noticed that in 46 out of 94 ULBs audited during 2023-24, Advance Ledger was not prepared and in 66 ULBs the register of outstanding advance was not maintained in contravention to the aforesaid rules.(*Appendix-49*).

### 3.2.6 Non-maintenance of Asset Register:

As per Rule 71 of the Odisha Municipal Accounts Rules, 2012, the Municipality shall maintain the following Asset Registers. (1) Register of Land (Form ACNT-32) ; (2) Register of Immovable Properties (Form ACNT – 30); (3) Register of Movable Properties (Form ACNT – 31); (4) Register of Public Lighting System (Form ACNT – 36) . Further, the rule also stipulates

that the infrastructure assets like roads, bridges, culverts, drains, shall be recorded in such a manner as to identify location, measurements, etc. and the registers shall be maintained fund wise. Further, any new asset that is capitalized, purchased or obtained by way of grant or gift shall be recorded in the register on the date the asset is capitalized, purchased or obtained. Besides, as per Rule 171(5) (i) of Odisha General Financial Rules the grantee institutions should maintain a Register in Form No (OGFR 30-A) in support of acquisition of permanent, semi-permanent assets out of expenditure from Government grants.

But in course of audit of the ULBs, it was noticed that in 93 out of the 94 ULBs audited during 2023-24, Asset Register was not maintained to keep a watch on the assets created out of expenditure from Government grants. (*Appendix-49*)

### **3.2.7 Non-reconciliation of Bank Accounts with Cash Book:**

As per Rule 97 of the Odisha Municipal Accounts Rules, 2012, Bank Reconciliation shall be carried out by the Executive Officer or Accounts Officer or an Officer designated by the Executive Officer in this regard, at the end of every month. But in course of audit of Urban Local Bodies it was noticed that in 24 ULBs reconciliation of Bank Account with Cash Book was not done. As a result, combined difference of ₹ 18.60 crore between pass book figure and cash book figure remained un-reconciled in these 24 ULBs by the end of the financial year audited. (Details in *Appendix-49*).

### **3.2.8 Preparation of Budget:**

As per section 104 of Odisha Municipal Act, 1950, at least two months before the close of the year, the Chairperson of the ULB shall present before the Council a Budget for the following financial year with the actuals of the current year. Similarly, as per section 137 of the Odisha Municipal Corporation Act, 2003, the Commissioner of the municipal corporation shall prepare and submit to the Standing Committee on Taxation, Finance and Accounts on or before the 1<sup>st</sup> day of January each year a budget containing a detailed estimate of income and expenditure for the ensuing year. But in course of audit, it was noticed that in 32 out of 94 Urban Local Bodies, audited during 2023-24, budget was not prepared which contravenes the aforesaid provisions of the Acts concerned. (Details in *Appendix-49*).

### **3.2.9 Poor collection of Revenue (Holding Tax):**

Sections 158 to 195 of the Odisha Municipal Act, 1950 and sections 625 to 628 of the Odisha Municipal Corporation Act, 2003 specify the manner of recovery of different types of taxes by the Urban Local Bodies. These sections also emphasise on timely collection of taxes, license fees, cess etc. and recommend different types of penal action against non-payment.

However, verification of accounts of ULBs revealed that the statutory provisions of the Act were not enforced fully on timely collection of taxes and fees. Out of the 78 ULBs audited

during 2023-24 for FY 2022-23, holding tax was collected in 75 ULBs only. In the balance 3<sup>1</sup> ULBs, assessment of Holdings have not been done either by the Valuation organization or the Executive Officers concerned for which no collection was made in these ULBs towards holding tax, lighting tax or drainage tax etc. during 2022-23. Besides these ULBs, in Attabira NAC (Bargarh), Remuna NAC (Balasore) and Tusra NAC (Bolangir), which were audited for FY 2022-23, Assessment of holding tax has also not been made yet. Although these ULBs have started functioning between 2013 to 2022, in spite of provisions in the Odisha Municipal Act, 1950, no assessment has been done yet in these ULBs due to lack of initiative on the part of the local authorities and Valuation Organisation of the State as a result of which these ULBs are losing valuable revenue. Attention of the Housing and Urban Development Department is hereby drawn to this fact to take steps for assessment of holdings and imposition of holding tax in these ULBs. The ULB wise DCB details are furnished in **Appendix- 50** of the report.

Besides audit of 78 ULBs for FY 2022-23, audit of accounts of 16 ULBs for arrear years was also conducted during 2023-24. Demand, Collection & Balance position of Holding Tax in respect of 14 of these ULBs as on 31<sup>st</sup> March is also furnished in **Appendix-50** of this Report.

Lack of adequate enforcement measures for timely collection of revenues has resulted in shortfall in collection or non-collection of assessed revenue and failure to augment resources so as to meet the growing expenditure requirement for welfare of the urbanites.

The abstract of DCB position of Holding Tax in respect of 75 ULBs for FY 2022-23 is furnished below. As can be seen from the abstract, a combined total of ₹ 70.11 crore remained outstanding against the holdings of 75 ULBs as on 31.03.2023. The collection percentage of arrear tax against demand was only 19.27 per cent and that of current tax collection was 55.87 per cent, the overall collection percentage being 35.35 per cent during the year.

(₹ in crore)

Tax Assessed (Demand)	Tax Collected (Collection)	Rebate allowed	Tax not collected (Balance)	Percentage of collection
109.68	38.78	0.79	70.11	35.35

In most of the ULBs, the DCB Register for the FY 2022-23 has not been maintained properly. Improper maintenance of such an important register is a serious lapse on the part of local authorities.

### 3.2.10 Demand-Collection-Balance position of other Taxes and Rents:

Audit of ULBs revealed that collection of Taxes and Rents other than Holding Tax, Water Tax, Lighting Tax, Latrine Tax and Drainage Tax was not very encouraging. In 78 ULBs audited for FY 2022-23, against total demand of ₹ 48.15 crore (arrear ₹ 18.67 crore + current ₹ 29.48 crore), a sum of ₹ 28.98 crore (arrear ₹ 5.07 crore + current ₹ 23.81 crore + advance 0.11 crore) only was collected during the year 2022-23 leaving a balance of ₹ 19.24 crore (arrear ₹ 13.60 crore + current ₹ 5.64 crore) outstanding for collection by the end of March, 2023. The collection against demand is 60.18 per cent which shows that there is lack of proper monitoring on the part

<sup>1</sup> 1. Attabira NAC (Bargarh), 2. Remuna NAC (Balasore) and 3. Tusra NAC (Bolangir).

of the local authority with regard to overall collection of taxes and rents of the ULBs. However, the overall collection percentage in respect of current demand was 80.74 per cent. (*Appendix-51*)

### 3.2.11 Non-remittance of Government Dues:

As furnished in *Appendix-52*, huge amount of govt. dues like GST, IT, Labour Cess, Royalty and PT are lying with the Local Authorities without remittance after collection of the same by way of deductions from work bills, pay bills etc. Therefore, the Local Authorities were requested to remit the same to different quarters at the earliest. The total unremitted Government dues as on 31.03.2023 in the audited 78 ULBs stood at ₹ 45.66 crore. The head-wise break up is given below.

(₹ in crore)					
GST	Labour Cess	Royalty	P.T.	I.T.	TOTAL
8.03	21.47	10.92	0.62	4.62	45.66

### 3.2.12 Misappropriations of cash, defalcation/loss of stock and stores:

During audit of ULBs in the programme year 2023-24, in 94 ULBs, misappropriation of cash and loss of stock and stores to the tune of ₹ 71.33 lakh was detected in 411 cases under different schemes / programmes. Misappropriation of cash was mainly due to less deposit in bank account, exhibition of excess expenditure in cash book than that of actual payment made, deposit in bank account recorded in cash book but not found in bank accounts, non-deposit of undisbursed OAP amount, false payments in shape of advances etc. In case of loss of stock and stores, materials purchased but not entered in stock register, closing stock not carried forward, fictitious issue of stock, wrong balancing in stock registers, etc. were detected by the audit. Out of the total misappropriated amount and loss of stock & stores detected, a sum of ₹ 46.91 lakh was recovered at the instance of audit in 322 cases. The district wise details of misappropriation of cash, loss of stock & stores and recovery thereof are furnished in *Appendices-53 and 54*. To avoid such cases of misappropriations of cash, defalcation/loss of stock and stores, the internal control and supervision mechanism needs improvement.

### 3.2.13 Irregular, inadmissible payment and loss of revenue due to non-realisation of govt. dues and other reasons in ULBs:

Government has issued guidelines and instructions from time to time regarding terms and conditions of payment and prescribed rates for different items of work in execution of various developmental schemes.

But during audit it was noticed that in 1177 cases, the officials of ULBs have violated prescribed rules and the terms and conditions of agreements while making payments to the executants, suppliers and others, which resulted in irregular and inadmissible payments. In some cases, the excess/over payments were made by allowing higher rates on different items of works than the prescribed rates. Such irregular and excess payments have given undue financial benefits



to the executants, suppliers etc. causing loss to the local bodies. Further, non/less deduction of government dues such as GST, Royalty, and Labour Cess from the bills of contractors and also non-realisation of municipal dues has resulted in loss of revenue. During audit, a sum of ₹ 32.67 core , in 1177 cases, was detected as loss to local bodies due to excess and irregular payment and loss of government revenue. Out of the total amount involved, a sum of ₹ 77.94 lakh was recovered at the instance of audit in 603 cases. The district-wise details of excess and irregular payment and recovery thereof are furnished at *Appendices-53 and 54*.

### 3.2.14 Loss of Government Revenue due to non-deduction of taxes at source:

*Loss of Govt. Revenue to the tune of ₹ 50.78 lakh due to non-deduction of Tax at Source, i.e., GST, IT, Royalty, Labour Cess, P.T. etc. while making payments to contractors / service providers etc. Out of the same, ₹ 3.82 lakh was recovered at the instance of audit.*

As per the provisions under Section 51 of OGST Act, 2017, Section –194(C) and 194(J) of Income Tax Act,1961, Rule-24 read with Schedule-II of the Odisha Minor Minerals Concession Rules, 2004,Section – 3(1&2) of the Building & other construction workers welfare cess Act, 1996, Section-5 of the Odisha Tax on Professions, Trades, Callings and Employments Act, 2000; different taxes such as GST, Income Tax, Royalty, Labour Cess and Tax on Profession respectively are required to be deducted from the bill of claim of the Contractor/ Service Provider at the time of payment. Again in G.O. No.-Audit (U)-74/ 2010 / 5368 / HUD dt.4.3.2010 of Housing and Urban Development Department instructions have been issued for deduction / recovery of royalty.

It was noticed while auditing the accounts of municipal bodies that huge amount of taxes were not deducted from the bills paid to contractors/executants and during payment of salary to employees resulting in loss of government revenue to the extent of ₹ 50.78 lakh out of which ₹ 3.82 lakh was recovered by the local authorities of some ULBs at the instance of audit, details of which are furnished in *Appendix-55*. This proves the failure of internal control system in those ULBs and non-observance/ violation of government rules while making payment.

### 3.2.15 Non-realisation of pending market/shop rent and lease amount:

During audit of the Municipal accounts for the year 2022-23, it was revealed that in case of 62 ULBs, shop rent, market rent, lease amount to the tune of ₹ 10.99 crore was pending for realisation from the tenants by the end of FY 2022-23 which led to loss of revenue to that extent.

Further, it was also noticed in 11 ULBs, which were audited for 2021-22 (8 ULBs), 2020-21 (2 ULBs) and 2019-20 (1 ULB), that a total sum of ₹1.66 crore remained un-realised as on 31<sup>st</sup> March of respective accounting year. Details are in *Appendix -56*.

In response to objection raised in this regard, most of the local authorities stated that steps will be taken for realisation of the pending arrear dues.

### **3.2.16 Loss of Municipal Fund to the tune of ₹ 1.90 crore in 14 ULBs due to non-collection of License fees from Municipal Quarters:**

As per GA Deptt. Order No.7636/18.9.1998 i.e. under the subject fixation of Licence fee (House Rent) for residential accommodation to Govt. Employees under Govt of Odisha in respect of Govt. Quarters at para 10(iii) it is mentioned that if the officer to whom a Govt-residential building is allotted dies, resigns or dismissed, discharged or removed from service, the provision of Rule 107-A of the Odisha Service Code shall be followed. This rule stipulates that in case of retention of Govt accommodation beyond permissible period, i.e, 4 months, five times of standard licence fees should be charged followed with eviction proceeding as per rule in force. As per Rule 428 of the Odisha Municipal Rules, 1953, the Odisha Service Code shall apply to the employees of a Council.

During audit, it was observed that amount towards license fees of municipal quarters was either not realised or less realised from the employees occupying the quarters after retirement/transfer even after lapse of permissible period of 4 months. Further, no license fees was realised against ear-marked quarters. Even in some ULBs municipal quarters have been allotted to outsiders at nominal rates, i.e., at standard license fee rate and rents have actually not been collected from the occupants. As such a sum of ₹ 1.32 crore remained un-realised from the occupants in 10 ULBs by the end of the year 2022-23 and ₹ 58.11 lakh remained un-realised in 4 ULBs by the end of 2020-21 / 2021-22 . The list of ULBs where such less/non realisation of license fee occurred is furnished in *Appendix -57*.

In response to audit objection, the Executive Officers concerned assured to take steps for realisation of the un-realised amount.

### **3.2.17 Loss of Municipal Fund due to inaction of Municipal Authorities in collection of arrear taxes:**

***33 Urban Local Bodies incurred loss of ₹ 4.33 crore due to inaction of the local authority in collection of arrear taxes which were barred by limitation for recovery during 2021-22 and 2022-23.***

As per Section 346 of the Odisha Municipal Act, 1950 and section 626 of the Odisha Municipal Corporation Act, 2003, no distraint shall be made, no suit shall be instituted and no prosecution shall be commenced in respect of any sum due to a municipal body under those Acts, after the expiration of a period of three years from the date on which distraint might first have been made, a suit might first have been instituted, or prosecution might first have been commenced, as the case may be, in respect of such sum.

A per section 159 (2) of the Odisha Municipal Act, 1950, a tax becomes due on the 1<sup>st</sup> day of the quarter to which it relates . As per section 161 of the Act, notice of demand can be presented by the EO after 61 days from the date on which the tax becomes due. Section 162 stipulates that if a person does not pay within 15 days of service of such notice, the amount may be levied by distress within 6 months after that date of service of such notice. Further, suits may be brought by the Municipality instead of distraint in the same manner as per section 170. From the above provisions of the Act, it is understood that the tax dues become time-barred after a



lapse of 3 years and 3 months ( more than 3 years or say 4 years) from the date it became due. Hence, audit has considered the outstanding dues relating to the years 5<sup>th</sup> and previous years on counting backwards from the current year as time-barred. In this case, starting from the audit year (2022-23), the 5<sup>th</sup> year going backwards is 2018-19 and for 2021-22, the 5<sup>th</sup> year backwards is 2017-18. Hence, the arrear tax dues relating to 2018-19 and years prior to 2018-19 are time barred according to Section 346 and other related sections of OM Act, 1950. The un-collected holding tax relating to 2018-19 became barred by limitation during the year 2022-23 and outstanding arrear dues relating to 2017-18 became barred by limitation during 2021-22 as per Sec 346 of the Odisha Municipal Act, 1950 .

During audit, all the 94 audited ULBs were requested to produce the up-dated DCB Register for holding tax, records relating to distraint cases, and prosecutions under law made against defaulting tax payers along with year wise breakup of the outstanding taxes for audit scrutiny. But out of the 94 ULBs audited for FY 2022-23 (and FY 2021-22 in some cases) during 2023-24, in case of 3 NACs, assessment of holding tax has not been done yet and other ULBs had not maintained the DCB Register for holding tax and most of the ULBs did not produce the records relating to distraint and prosecution cases to audit for verification. Further, they could not furnish the year wise break up of outstanding taxes. However, from scrutiny of the available records and information available in previous audit reports, year wise break up in respect of 33 ULBs could be ascertained. From the year wise break up, it was revealed that tax amount of ₹ 4.33 crore became barred by limitation during the year under audit, in case of those 33 ULBs listed in **Appendix – 58**, due to not taking timely action as prescribed in the Municipal Act resulting in loss of municipal funds. This indicates lack of supervision by the municipal authorities. As a result, the local authority sustained loss of crores of rupees towards revenue which could have been collected had timely action been taken.

The local authorities of the ULBs concerned did not furnish any reply to the audit queries in this regard.

However, the local authorities of the ULBs concerned are advised to be more vigilant in respect of timely tax collection and take appropriate action in future for collection of taxes so as to avoid loss owing to this limitation provision under Section 346 of the O.M. Act, 1950. The ULB authorities are also advised to ensure up-to date maintenance of the DCB Register of taxes and keep a watch on outstanding tax collection in order to take appropriate timely action to avoid loss of revenue.

### **3.2.18 Misappropriation of cash by way of non-credit/ short credit of collected money in ULBs audited during 2023-24:**

**₹ 53.10 lakh was misappropriated in 81 ULBs by non-credit / short-credit of money collected towards different taxes and fees out of which ₹ 43.27 lakh was recovered at the instance of audit.**

During audit of the accounts of the Urban Local Bodies in the programme year 2023-24, it was detected that in 81 ULBs a total amount of ₹ 53.10 lakh was misappropriated by bringing

to account only ₹ 1.79 crore against actual collection of ₹ 2.32 crore towards taxes and fees thus causing loss to the ULBs concerned to that extent. The ULB wise details are furnished in **Appendix-59**.

In response to audit observation, a total amount of ₹ 43.27 lakh was recovered in 73 different ULBs. However, the local authorities assured to effect recovery of the balance amount.

### 3.2.19 Non production of work case records to audit in 15 ULBs

During audit of the accounts of the Urban Local Bodies, 344 nos. of works case records involving money value of ₹ 24.51 crore in the following 15 ULBs were not made available to audit for verification as a result of which genuineness and authenticity of payment to that extent could not be verified in audit. This indicates about poor response to audit by the local bodies. Irregularities in expenditure related to these 344 works can not be ruled out. The details are furnished in the table below.

#### *List of ULBs which did not produce works case records to audit*

(₹)

Sl. No.	District	Name of the ULB an year of account	No. of works case records	Amount involved
1	Balasore	Balasore Municipality (2022-23)	16	7415500.00
2	Gajapati	Paralakhemundi Municipality (2022-23)	2	275000.00
3	Ganjam	Ganjam NAC (2022-23)	2	418775.00
4	Jagatsinghpur	Jagatsinghpur Municipality (2020-21,21-22)	29	32675013.00
5	Kalahandi	Bhawanipatna Municipality (2022-23)	3	1361121.00
6	Keonjhar	Ananapur Municipality (2022-23)	20	9556074.00
7	Keonjhar	Champua NAC (2022-23)	21	1857706.00
8	Keonjhar	Keonjhar Municipality (2022-23)	8	9990430.00
9	Khurda	Balugaon NAC (2022-23)	4	2106634.00
10	Khurda	Bhubaneswar Municipal Corporation (20-21)	83	132442358.00
11	Nayagarh	Khandapada NAC (2022-23)	5	3922474.00
12	Nayagarh	Nayagarh Municipality (2022-23)	54	16611921.00
13	Rayagada	Gudari NAC ( 2020-21 & 2021-22)	28	11538761.00
14	Rayagada	Gunpur Municipality(2022-23)	68	14679488.00
15	Sundargarh	Sundargarh Municipality(2022-23)	1	257095.00
<b>Total</b>			<b>344</b>	<b>245108350.00</b>

The local authorities were requested to ensure 100% record production for effective audit in future. Attention of the controlling Department is hereby drawn to this attitude of non-response of the ULB authorities to audit.

### 3.2.20 Delay in completion of works:-

As per *sub-para 2-3-1 of "Procedural Amendments in the processing of tender notification of Award & Signing of Agreement" in OPWD code & instructions stipulated in Works Department Letter No.22348.Dt. 19.11.2005, in case of delay in completion of the*

contract, liquidated damages (L.D), at the rate of 1.5 % per month to be calculated per day of delay, to be levied on the value of work that remained un-finished, subject to a maximum of 10 per cent of the contract price. As per sub-para-2-2-1, the execution of the works shall commence from the 15th day or such time period as mentioned in letter of award/work order after the date on which the Engineer-in-charge issues written orders to commence the work or from the date of handing over of the site whichever is later. If the contractor commits default in commencing the execution of the work as aforesaid, Government shall without prejudice to any other right or remedy available in law, be at liberty to forfeit the earnest money and performance guarantee/security deposit absolutely.

*Sub-para: 2-2-4 of OPWD code stipulates that request for re-schedule and extension of time, to be eligible for considerations, should be made by the contractor in writing within fourteen days of the happening of the event causing delay (as mentioned in Sub-para-2-2-3, i.e., abnormally bad weather, serious loss or damage by fire, strike or lockout affecting any of the trades employed on the work etc.). The contractor may also, if practicable, indicate in such a request the period for which extension is desired.*

In the course of audit, it was found that in respect of 151 projects in 26 ULBs, neither the works were completed within the scheduled time as per the terms and conditions of the agreement nor any authentic request for extension of time was made by the contractor within the stipulated 14 days of the happening of the event, if any, causing delay. In some cases, project completion was delayed even after the revised due date of completion after time extension. But the liquidated damage for delay in execution of work was not realised from the contractor as per Govt norms in case of 151 projects. In case of 10 out of the 151 projects, less amount than actual liquidated damage due was realised thus extending undue benefit to the contractors. As such, against liquidated damages of ₹ 61.91 lakh, only ₹ 0.72 lakh was realised from the contractors leaving a balance of ₹ 61.20 lakh not realised which is treated as loss to the ULBs.(details in **Appendix-60**)

In response to audit observation, the local authority of 7 ULBs recovered ₹ 9.52 lakh in case of 53 projects and the local authorities of the other ULBs concerned assured that the compensation for delay as pointed out by audit shall be recovered from the concerned contractors. They also stated that most of the works were not completed in time due to want of regular technical person.

### **3.2.21 Liabilities of 19 ULBs exceeded their Liquid Assets as on 31.03.2023.**

Out of 78 ULBs audited during 2023-24 for FY 2022-23, it was noticed that in the following 19 ULBs, the liquid liabilities of the ULBs exceeded their liquid assets by a combined total amount of ₹ 74.03 crore . From this, it is clear that the financial position of the concerned ULBs is not at all sound. Hence the local authorities were requested to take necessary steps for augmenting the asset position by stressing upon 100 % collection of taxes and other rents for more revenue generation as well as lessening the burden of liabilities. The Executive Officers should take steps for revision of holding tax and assessment of new holdings as per the provisions under Section 146 of the Odisha Municipal Act, 1950.

(₹ in Crore)

Sl. No	District	Name of the ULB	Assets	Liability	Excess Liability over Assets
1	Bargarh	Attabira NAC (2022-23)	25.56	26.22	0.66
2	Bargarh	Bargarh Municipality (2022-23)	45.16	52.92	7.76
3	Bargarh	Padampur NAC (2022-23)	28.01	28.13	0.12
4	Bhadrak	Bhadrak Municipality(2022-23)	106.76	121.97	15.21
5	Cuttack	Banki NAC (2022-23)	13.58	16.23	2.65
6	Dhenkanal	Hindol NAC(2022-23)	12.78	12.88	0.10
7	Dhenkanal	Kamakshyanagar NAC (2022-23)	5.74	12.95	7.21
8	Gajapati	Paralakhemundi Municipality (2022-23)	47.24	47.59	0.35
9	Ganjam	Chikiti NAC (2022-23)	15.08	15.22	0.14
10	Ganjam	Gopalpur NAC (2022-23)	8.60	9.22	0.61
11	Ganjam	Hinjilicut Municipality (2022-23)	17.63	19.69	2.06
12	Ganjam	Purusottampur NAC (2022-23)	10.10	10.30	0.20
13	Jagatsinghpur	Paradeep Municipality (2022-23)	62.92	67.35	4.43
14	Kendrapada	Pattamundai Municipality (2022-23)	21.12	35.41	14.29
15	Mayurbhanj	Udala NAC (2021-22)	2.21	6.44	4.23
16	Puri	Pipili NAC (2022-23)	20.70	21.26	0.56
17	Sonepur	Binika NAC(2020-21)	17.89	21.46	3.57
18	Sonepur	Binika NAC(2021-22)	16.98	23.88	6.90
19	Sonepur	Tarabha NAC (2021-22)	9.54	12.51	2.97
<b>Total</b>			<b>487.61</b>	<b>561.64</b>	<b>74.03</b>

### 3.2.22 Loss of Municipal fund amounting to ₹ 15.87 lakh in Social Assistance Programme (OAP / NOAP / ODP/ MBPY etc.) due to excess payment and misappropriation:

#### (a) Excess payment in OAP cash book over and above the actual due for payment as per acquittance roll resulted in loss of ₹ 1.36 lakh in 5 ULBs:

Scrutiny of acquittance roll and cash books pertaining to disbursement under Social Assistance Programmes such as OAP, ODP, MBPY etc. in Urban Local Bodies revealed that a sum of ₹ 1.36 lakh was paid in excess by showing excess expenditure in the acquittance roll than the actual amount due for payment to the beneficiaries in 5 ULBs. These cases of loss of fund occurred due to inadequate monitoring and internal checking by the concerned ULB officials.

The details of such cases are furnished in *Appendix-61*. This was suggested for recovery by audit. In response, the Executive Officers of 4 ULBs recovered a total sum of ₹ 1.34 lakh from the persons concerned and all E.O.s concerned agreed to take necessary steps to recover the balance amount.

**(b) Misappropriation in Social Assistance Programme (OAP / NOAP / ODP/ MBPY etc.) by way of exhibiting excess expenditure than actual disbursement:**

Scrutiny of acquittance roll and cash books pertaining to disbursement under Social Assistance Programmes such as OAP, ODP, MBPY etc. in Urban Local Bodies revealed that a sum of ₹ 13.00 lakh was misappropriated by charging excess expenditure in the Cash Books over and above the actual amount disbursed to the beneficiaries in 17 ULBs. These cases of misappropriation occurred due to inadequate monitoring and ineffective supervision by the concerned ULB officials and absence of a system of checks and balances in those ULBs.

The details of such cases are furnished in *Appendix-61*. This was suggested for recovery by audit. In response, the Executive Officers (EOs) of 14 ULBs recovered a total sum of ₹ 4.32 lakh from the persons concerned and all EOs agreed to take necessary steps to recover the balance amount.

**(c) Non-refund of undisbursed cash by officials out of money taken for disbursement of OAP/ODP/MBP etc.:**

Audit scrutiny of OAP accounts revealed that in 6 ULBs, the officials who were handed over OAP money for disbursement of pension to OAP/ODP/MBPY beneficiaries had retained the undisbursed cash instead of promptly refunding the same to the municipal fund even after final disbursement. As a result, a total amount of ₹ 1.52 lakh in those 6 ULBs was retained by the concerned disbursing officials at the end of the year without authority and any valid reason which led to temporary misappropriation. Details are in *Appendix-61*.

It was also observed that no steps were taken by the local authorities for recovery of the said undisbursed amount. This shows poor fund management by the local authorities and lack of effective internal control mechanism in those Urban Local Bodies.

When pointed out by audit, the entire sum of ₹ 1.52 lakh was recovered by the local authorities of the 6 ULBs concerned at the instance of audit.

**3.2.23 Unauthorised engagement of DLR/CLR/NMR in 25 municipal bodies in violation of Govt. Order and consequent irregular payment to the tune of ₹ 7.00 crore towards their wages:**

Engagement of persons on daily wages for office/ field work without special written sanction of the finance department has been banned in Letter No. 17815/(45)/F.D./dated 12.04.1993 read with Letter No-19941/dated 14.09.1981 of Works department.

Section-73(I) of Odisha Municipal Act 1950 read with G.O.No.17499/ dated 10.05.98 of Housing & Urban Development Department, Bhubaneswar, stipulates that all appointments / all creation of posts (of class III & class IV)in Municipalities are to be approved by the Government. It has been clarified by the Government that the DLR/CLR/NMRS are to be disengaged after 1999.

Further as per Housing & Urban Development Department order No. 129/2000-36051, dated 12.12.2000 read with order No.16880, dated 08.09.99 of Urban Development Department, it was instructed to disengage DLR/CLR/NMRS engaged after 19.05.97. Letter No. 12204, dated 19.04.2000 of Urban Development Department instructs that in case of emergency, temporary employment of DLR can be done for a period not exceeding 44 days.

Audit scrutiny of the accounts of ULBs for the year 2022-23 and for FY 2020-21 & 2021-22 in some ULBs revealed that a total sum of ₹ 7.00 crore has been paid in 25 municipal bodies towards wages to DLRs/ NMRs engaged in violation of the aforementioned govt. instructions which is unauthorised and illegal. The ULB wise details of payment are furnished in **Appendix - 62**.

On query during audit, most of the ULBs stated that the DLRs/CLRs have been engaged for providing essential service to the people of the municipality in the absence of regular staff and ex-post facto approval from the Govt. will be obtained. Some ULBs stated that they have noted the objection for future guidance.

However, the local authorities are advised to obtain prior approval for engagement of DLRs/NMRs on regular basis and to limit their engagement to less than 44 days in case of requirement of emergency nature.

### **3.2.24 Loss of Government Revenue due to non-deduction of tax at source towards GST:**

***Tax Deduction at Source, i.e., GST for a sum of ₹ 3.86 lakh not effected while making payments to vendors / service providers***

As per the provisions under Section 51 of OGST Act, 2017 and Finance Department Memo No.FIN-CTI-TAX-0045-2017/30797/F, dated 25.09.2018; TDS @ 2% is required to be deducted on payment made to the supplier of taxable goods or services or both, where the value of such supply under a contract exceeds Rs. 2.5 lakh. The amount of TDS deducted should be deposited with the Govt. by the deductor by the 10th of the next month in the form GSTR-7.

It was noticed while auditing the accounts of municipal bodies that an amount ₹ 3.86 lakh was not deducted from the bills paid to vendors/Suppliers (24 Cases) towards TDS for GST, details of which are furnished in **Appendix-63**. This proves the failure of internal control system in those ULBs and non-observance/ violation of government rules while making payment.

The local authority failed to effect recovery at the instance of Audit, when asked through objection memo. However, they were advised to take steps for deduction of tax at source as per provisions of rules while making payments in future.

### **3.2.25 Misappropriation of ₹ 11.82 lakh through non-credit of cash collections towards Holding Tax, User Fee and other revenue in Bargarh Municipality of Bargarh district during 2022-23:**

As provided in Rule 193 of the Odisha Municipal Rules, 1953, the Tax Collector, shall deliver to the Cashier at the end of the day of collection during office hours all the money he has



collected together with the daily collection register ( Form K) and the receipt book in his possession for the Cashier to check the accountant and certify the amount collected and account for the same in his Cash Book. The Cashier then will deposit the collected cash in the treasury immediately.

On checking the Misc Receipt Counter foils with the connected DCRs (Daily Collection Registers),the Cashier's Cash Book and the Bank Account Pass Books, it was revealed that a total collection amount of ₹ 11,82,364.00 in cash towards different taxes , fees and rent during 2022-23 was not accounted for in the municipal fund by violating the rules in various ways as narrated in the following paragraphs.

(i) It was found from the Misc Receipt Books (M.R. Books) Stock Register that 10 nos. of M.R. Books were issued to the Cashier for issuing receipts against cash collections towards various fees and miscellaneous collections such as building plan, marriage certificate fee, user fee, tender paper, mutation form, land rights certificate fee, water tanker rent etc. As ascertained from the MR counterfoils, the Cashier has collected a total sum of ₹ 48,38,528.00 in cash during 2022-23 but has not maintained any DCR in respect of those 10 MR Books and has directly deposited some of the collections in the related bank accounts.

On checking the related bank accounts, it was found that against collection of ₹ 48,38,528.00, the Cashier has deposited a total amount of ₹ 41,78,831.00 only in the related bank account thus misappropriating a sum of ₹ 6,59,697.00 . The head wise collection and deposit position is furnished in the following table.

Collection Head	Amount Collected	Amount Deposited	Amount of less Deposit ( Mis-appropriation)
Building Plan	3850244.00	3429989.00	420255.00
Application Form	13200.00	300.00	12900.00
Town Hall Rent	396000.00	285000.00	111000.00
Marriage Certificate Fee	30000.00	13000.00	17000.00
Mutation Form	620.00	160.00	460.00
Tender Paper	21400.00	5000.00	16400.00
Water Tanker Rent	11200.00	2800.00	8400.00
RTI Fee	140.00	10.00	130.00
Land Rights Certificate	100699.00	45260.00	55439.00
Audit Recovery	262025.00	247312.00	14713.00
User Fee	3000.00	0.00	3000.00
PM SVANIDHI	150000.00	150000.00	0.00
<b>Total</b>	<b>4838528.00</b>	<b>4178831.00</b>	<b>659697.00</b>

However, on issue of audit objection memo, the entire amount of ₹ 6,59,697.00 was recovered from the Cashier.

(ii) It was also seen from the Stock Register of M.R. Books that a number of M.R. Books were issued to Swaccha Sathis and Swaccha Supervisors for collection of Users Fee under Swaccha Bharat Mission. During the year, 2022-23, although a total amount of ₹ 14,16,474.00 was collected towards Users Fee, as ascertained from the M.R. counterfoils of the 99 used M.R. Books, no DCR(Daily Collection Registers) were maintained by them. The collected fees were handed over to the SBM Expert of the Municipality, who in turn used to deposit the collection amount in the bank account concerned (No. 3870219598 of CBI, Bargarh) without maintaining any DCR.

On further scrutiny of the said bank account, it was found that during the year, against collection of the afore-mentioned amount of ₹ 14,16,474.00, a total sum of only ₹ 12,30,337.00 was deposited in the related bank account thus resulting in misappropriation of ₹ 1,86,137.00 by the SBM concerned.

(iii) On verification of the MR Books and DCRs of the tax collectors with the Cashier's Cash Book and the related bank accounts it was found that in some cases, the cash collected through MRs, although credited in the connected DCR and received by the Cashier, was neither taken to the Cashier's Cash Book nor deposited in the Bank, In some cases, less amount was deposited than the actual cash collected through MR. In this manner, against ₹ 1,84,242.00 of cash received by the Cashier through the DCRs, only ₹ 17,023.00 was deposited by him in the Bank account thus causing misappropriation of ₹ 1,67,219.00.

On being pointed out by audit, the misappropriated amount of ₹ 1,67,219.00 was recovered from the Cashier.

(iv) In some cases, although the Cashier received the total amount of cash collected through an MR, he accounted for lesser amount in the Cashier's Cash Book through calculation error of the day totals and consequently deposited less amount than actual collection which resulted in misappropriation of collected cash. In this manner, against collection of ₹ 12,73,922.00, only ₹ 11,10,919.00 was deposited by the Cashier in the Bank, resulting in misappropriation of ₹ 1,63,003.00,

The said amount was recovered by the Local Authority from the Cashier after issue of audit objection memo in this regard.

(v) On checking of the MR Books of Holding Tax collection with the connected DCRs, it was found that a total amount of ₹ 6,308.00 was misappropriated during 2022-23 by not accounting for the collected amount (₹ 6,308.00) in the DCR and subsequently not depositing the amount in the related bank account.

Amount of misappropriation

(i)	₹ 6,59,697.00
(ii)	₹ 1,86,137.00
(iii)	₹ 1,67,219.00
(iv)	₹ 1,63,003.00
(v)	₹ 6,308.00
<b>Total</b>	<b>₹ 11,82,364.00</b>

On issue of audit observation statement on the above irregularities, the local authority recovered a total sum of ₹ 9,96,227.00 from the errant officials leaving a balance of ₹ 1,86,137.00 . Regarding this amount, the local authority replied that the MRs. And DCR will be re-verified and action will be taken according to the findings.

### 3.2.26 Irregular Refund of Security Deposit money to the Executants:

As per the govt. guidelines for execution of developmental works under various schemes, while making payment to the contractors, security deposit @ 5 % of the work value is deducted from the contractor's bill to ensure that the contractor attends to all defects in the executed work



as per the terms & conditions and specifications of the agreement. The security deposit is refundable to the contractor after expiry of the defect liability period ( 1 Year) . While refunding the SD amount to the contractors, the following formalities are to be followed in order to ensure that there is no inadvertent excess or irregular payment.

- (i) The original M.R., issued to the contractor while keeping the SD, should be obtained from the contractor, cancelled and kept in the works case record concerned for future reference.
- (ii) The Security Deposit Ledger should be verified to establish the genuineness of the claim and updated to record the fact of refund of the S.D.
- (iii) Before initiating the process of refund, certificate of the engineer in charge of the work should be obtained indicating that the contractor has satisfactorily completed the work as per agreement and attended to all defects noticed.
- (iv) The acknowledgement of receipt should be obtained from the contractor and kept in the case record as a proof that the SD amount has actually been refunded to the rightful person without leaving scope for any future claim on the said SD.

During audit of the accounts of the Urban Local Bodies, it was observed that huge amount of Security Deposit money has been refunded by many ULBs during 2022-23. The ULB wise details are furnished below. Security Deposit amounting to ₹ 2.35 crore was refunded by 14 ULBs to the contractors. But the local authorities concerned could not produce the cancelled original MRs, the works case records concerned, the S.D. Ledgers and the acknowledgement receipts to audit in support of genuineness of the refunds. This creates doubt regarding genuineness of the refund expenditure and leaves scope for fraud.

SI No.	Name of ULB	Amt of SD/EMD refunded ( ₹ )
1	Aska NAC	1980487.00
2	Bellaguntha NAC	3837442.00
3	Bhanjanagar NAC	970292.00
4	Chhatrapur NAC	2466919.00
5	Digapahandi NAC	1421762.00
6	Gopalpur NAC	1375000.00
7	Kabisuryanagar NAC	1582164.00
8	Kodala NAC	32976.00
9	Polasara NAC	1449839.00
10	Purusottampur NAC	366702.00
11	Surada NAC	2733794.00
12	Paradeep Mplty	2517789.00
13	Balugaon NAC	397026.00
14	Nawarangpur Mplty	2410067.00
<b>Total</b>		<b>23542259.00</b>

On being observed by audit, the local authorities either did not furnish any reply or furnished an offhand reply that the records asked for will be produced to next audit. Some ULBs replied that the SD Ledgers will be prepared and produced to next audit.

This goes to show that the SD money is being refunded without verifying the authenticity of the claim as no SD Ledger/ Outstanding SD Ledger are being maintained by the ULBs. It is possible that these SD refund payments may be fraudulent. The local authorities of the ULBs concerned were advised to maintain Security Deposit Ledgers to keep a watch on the deposit position and guard against possible double or excess payments and follow necessary formalities while refunding the SD money to ensure genuineness of the payments.

### **3.2.27 Suspected fraudulent expenditure of ₹ 12.97 crore by Nawarangpur Municipality during 2020-21:**

As per accounting principle, any bill or claim raised by a party should be verified by the Accountant with connected records and files to check the genuineness of the claim before laying the same before the executive head of the institution to pass the payment. After passing the bill, it turns into a voucher basing on which the cashier is to pay the passed amount to the party and obtain acknowledgement of receipt from the party. Then the Cashier is to book the said payment in the cash book and keep the related voucher in the guard file for future reference or audit. The role of the accountant is to verify the cash book with the vouchers and the connected bank account pass book regularly to avoid any fraudulent transactions.

#### **(a) Irregular expenditure of ₹ 3,83,37,906.00 in Nawarangpur Municipality during 2020-21 without any supporting vouchers:-**

During audit of the accounts of Nawarangpur Municipality for FY 2020-21, it was noticed that against total expenditure of ₹ 3,83,37,906.00 booked in the Cash Book vide 220 nos. of voucher numbers, no supporting records such as bill book, payment vouchers, acknowledgements of receipt, acquittance rolls etc. were produced to audit for verification of genuineness of the payments. The voucher wise details are furnished in *Appendix-64*.

In absence of such supporting records, the genuineness of the expenditure could not be examined which leaves scope for misutilisation of funds.

#### **(b) Debit of ₹ 7, 58,67,564.00 from bank accounts during 2020-21 without supporting payment vouchers and payment orders:-**

During the year 2020-21, it was found that a total no. of 191 debits amounting to ₹ 7,58,67,564.00 were made in the following 7 bank accounts of the Municipality. But, neither were those debits reflected in the Cash Book nor were any vouchers produced to audit in support of such debits. On closer scrutiny, it is seen that on many occasions, the same amount has been debited from the pass book on the same date twice or thrice. This, combined with the fact that the

expenditures have not been booked in the Cash Book and no vouchers available with the local authority is very suspicious.

Sl. No.	Bank A/c No.	No. of debits	Total amount of debit
1	HDFC-50100231703024	8	5053599.00
2	PNB-6774001200000661	16	41207443
3	ICICI-149601000427	3	371119.00
4	BOI-558210210000007	28	2458956.00
5	IDBI-1832104000011723	3	854111.00
6	Axis-919010073011516	19	16388469.00
7	SBI-30295899629	114	9533867.00
	<b>Total</b>	<b>191</b>	<b>75867564.00</b>

**(c) Debit of ₹ 1,55,00,676.00 from P.L. Account without supporting Voucher or Cash Book entry:-**

During 2020-21, between 21.04.2020 to 20.03.21, a total sum of ₹ 1,55,00,676.00 has been expended from the P.L. Account of the Municipality on 122 occasions without any supporting vouchers and not being reflected in the Cash Book. Suspiciously, the same amount, i.e., ₹ 26,26,686.00 has been debited from the PL Account ( 4<sup>th</sup> SFC Scheme) on two dates— once on 29.04.2020 under E.O., Sri Binay Kumar Patel and again on 12.02.2021 under EO, Sri Goura Ch Pattnaik. On many occasions, the same amount has been debited more than once on the same date.

On issue of audit objection memo, the local authority very casually furnished a reply that compliance report will be submitted. Considering the casual nature of reply furnished by the local authority, along with the fact that no vouchers are available in support of the expenditure incurred, possibility of large scale fraud can not be lulled out. Hence, attention of the controlling department is drawn to the above-mentioned fact of irregular expenditure of ₹ 12.97 crore.

**3.2.28 Misappropriation of ₹ 6.43 lakh in Dharamgarh NAC of Kalahandi district through non-credit of collected cash and non-accountal of cash withdrawn from bank :**

**(a) Non-accountal of cash of ₹ 5,93,300.00 withdrawn from bank:-**

During audit of the accounts of Dharamgarh NAC of Kalahandi district, on cross verification of the Accountant Cash Book with the Bill Register and related bank pass books, it was found that an amount of ₹ 5,93,300.00 was debited from the MBPY bank account, i.e., ICICI A/c No. 751601000343 on 04.04.2022 towards Madhu Babu Pension payments for the month of March, 2022.

It was seen from the General account that the same amount of ₹ 5,93,300.00 was withdrawn in cash from Axis Bank A/c No. 915010005245879 on 02.04.2022. But the same was neither reflected in the Bill Register not accounted for in the Cash Book. On being observed by audit, the local authority could not produce any expenditure voucher or Aquittance Roll in support of any corresponding expenditure or beneficiary payment. It is clear that the sum of ₹ 5,93,300.00 withdrawn from bank on 02.04.2022 was misappropriated.

On issue of audit objection memo, the local authority recovered the amount in full from the ex- accountant.

**(b) Non-credit of collected cash towards holding tax and user's fee:-**

Holding Tax, in Dharamgarh NAC, is being collected through mPOS machine in SUJOG portal. After collection, the collected holding tax should be recorded by the Tax Collector in the Daily Collection Register (DCR) and the collected amount of the day should be deposited with the Cashier, who in turn should deposit the same in the treasury on daily basis.

But during audit of the accounts of Dharamgarh NAC for FY 2022-23, it was found that in the following instances, provisions of rules were not followed and the collected cash by Sri Sumeswar Mahapatra, Tax Collector, was not brought into account of the NAC Fund resulting in misappropriation of ₹ 50,178.00.

Sl. No. of SUJOG portal	Date of collection	Amount Collected	Amount deposited in NAC bank account	Amount of less deposit
229	03.03.23	10098.00	0.00	10098.00
230	03.03.23	16830.00	25060.00	- 8230.00
157	25.04.23	0.00	5340.00	-5340.00
159	25.04.23	5977.00	0.00	5977.00
87	02.06.23	1011.00	0.00	1011.00
61	04.07.23	10320.00	0.00	10320.00
7	26.10.23	30294.00	0.00	30294.00
8	26.10.23	5037.00	0.00	5037.00
6	27.10.23	1011.00	0.00	1011.00
<b>Total</b>		<b>80578.00</b>	<b>30400.00</b>	<b>50178.00</b>

On being pointed out by audit, the misappropriated amount was recovered by the local authority from the Tax Collector concerned and deposited in the NAC Fund.

**3.2.29 Misappropriation of ₹ 4.93 lakh in Bhuban NAC of Dhenkanal district through non-credit of collected cash towards Stall Rent:**

As provided in Rule 193 of the Odisha Municipal Rules, 1953, the Tax Collector, shall deliver to the Cashier at the end of the day of collection during office hours all the money he has

collected together with the daily collection register (Form K) and the receipt book in his possession for the Cashier to check the account and certify the amount collected and account for the same in his Cash Book. The Cashier then will deposit the collected cash in the treasury immediately.

Rule 19(2) of the Odisha Municipal (Accounting) Rules, 2012 stipulates that all collections made on behalf of the Municipality shall be entered in the Cash/Bank Book on the same day as of the collection. Rule 20(1) provides that all money transactions to which any member, Officer or employee of a Municipality in his official capacity is a party shall without any reservation, be brought to account. Further, Rule 24 states that all collections, during a day, shall be deposited in the designated Bank account(s)/Treasury Saving Account(s) on the next working day.

But audit of the accounts of Bhuban NAC for FY 2022-23 revealed that a total sum of ₹ 4,93,311.00 was misappropriated by Tax Collector, Sri Dusmanta Nayak, Tax Collector by violating the above provisions of Municipal Accounting Rules, 2012 in the following manner.

M.R.Book containing money receipts from 9301 to 9400 was issued to Sri Dusmanta Nayak, Tax Collector on 25.01.2022 for collection of stall rent from the shop owners in the vending zones. From the 100 counter foils of the MR Book, it was found that the Tax Collector had collected a total amount of ₹ 4,93,311.00 from the shop owners during the period from 29.03.2022 to 17.01.2023. But he had neither accounted for the same in the DCR nor handed over the money to the Cashier nor deposited the collected money in the designated Bank Account violating the Municipal Accounting Rules. This resulted in misappropriation by the Tax Collector.

On issue of audit objection memo, the entire amount of ₹ 4,93,311.00 was recovered from the errant Tax Collector and brought account in the Municipal Fund. The case of misappropriation as described above occurred due to failure of the internal control system in the NAC. Hence, the local authority is advised to strengthen the internal control system and ask the cashier and accountant to be more vigilant in future to avoid such cases of misappropriation.

### **3.2.30 Irregular expenditure of ₹ 9.91 lakh by Vyasaganar Municipality during 2022-23 towards fuel and remuneration of drivers for vehicles not used in Municipality Work after de-notification of Covid -19 restrictions :**

The Jajpur District Administration, vide letter no. 1294/27.04.2021 of the Collector, Jajpur, had provided 5 nos. of Boleros to Vyasaganar Municipality for use in Covid management during the Covid-19 pandemic period. The vehicles were registered in the name of Vyasaganar Municipality. The Municipality was to bear the cost of fuel used and the remuneration of Drivers for running the vehicles. These vehicles were to be specifically engaged for quick response in case of crime, traffic encroachment, illegal construction, law and order enforcement on the basis of Covid guidelines. Accordingly, joint squads were constituted taking personnel from the Municipality, Tehsil and police. The municipality supplied fuel for the said vehicles and paid the

remuneration of the Driver of the vehicles.

The Covid restrictions were de-notified vide order No.1975 / R&D (DM) , Dt.28.03.2022, AS per the said order, the special use of the 5 Boleros should have been stopped and the vehicles withdrawn from the Special Squads formed for Covid duty.

But scrutiny of the Log Books of those Vehicles and the connected File reveals that even after de-notification on 28.03.2022, when Covid-19 pandemic was under control and there was no need for the imposed restrictions, two Boleros (. Bolero No.9516 and Bolero No. 9536) were being used by the IIC, Jajpur Police Station throughout 2022-23 from April, 2022 to March, 2023 for City patrolling for which the fuel cost and remuneration of 3 nos. of Drivers have been met by the Municipality which is irregular.

Similarly, after de-notification, the ADM, Kalinganagar has been using the vehicle(Bolero No.-9594) for which the Municipality has borne the fuel cost during 2022-323 from April 2022 to March, 2023. In this manner, a total amount of ₹ 9.91 lakh has been spent from the Municipal Fund which is irregular. The details are furnished below.

Sl. No.	User of the Vehicle	Vehicle No.	Cost of Fuel	Drivers' Remuneration	Total
1	IIC, Jajpur Road Police Station	Bolero - 9516	146586.80	585236.00	897761.27
		Bolero - 9536	165938.47		
2	ADM, Kalinga Nagar	Bolero - 9594	93718.80		93718.80
<b>Total</b>			<b>406244.07</b>	<b>585236.00</b>	<b>991480.07</b>

The local authority of Vyasagar Municipality was advised to disengage the vehicles from the services of the IIC, Jajpur and ADM, Kalinganagar and stop supplying fuel and drivers for the vehicles used for the purposes not connected with Municipality work.

### 3.2.31 Result of Audit

As a result of audit, a total amount of ₹ 33.38 crore was suggested for recovery in 1588 cases which included misappropriation, loss of stock and stores, inadmissible payment and loss of Govt. revenue. Out of this, ₹ 1.25 crore in 925 cases were recovered at the instance of audit. Further, total expenditure of ₹ 126.17 crore was held under objection in 412 cases which included ₹ 31.51 crore due to non-production of records in 102 cases and ₹ 94.66 crore in 310 cases due to other reasons such as want of sanction / approval of competent authority, expenditure beyond norms and budgetary provision etc. (*Appendix-53 and 54*).

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# CHAPTER-4





## Chapter – 4

### Audit of Educational Institutions, Development Authorities, Special Planning Authorities, Regional Improvement Trusts and Miscellaneous Institutions

#### 4.1 Educational Institutions:

##### 4.1.1 Overview of Educational Institutions

The Universities, Non-Government Aided Colleges, Aided High Schools, M.E. Schools and Madrassas of the State constitute the educational institutions which are under the purview of audit by Local Fund Audit Organisation. But due to shortage of manpower, during the programme year 2023-24, only some Universities could be audited by LFA organisation. The audit of accounts of Aided Colleges, like previous years, were entrusted to the empanelled Chartered Accountant Firms. But the accounts of aided High Schools, M.E. Schools and Madrassas could not be audited due to shortage of manpower.

The Hon'ble Governor of Odisha is the Chancellor of all the Universities of the State. The Vice-Chancellors are appointed by the Hon'ble Chancellor for each university. The Vice-Chancellors of respective universities are assisted by the Registrar who looks after the day to day administration and by the Comptroller of Finance who manages the university fund and looks after proper maintenance of accounts of the university in respect of receipt and expenditure of funds. While the non-technical Universities are under the administrative control of the Department of Higher Education, the technical Universities like BPUT and VSSUT come under the administrative control of Skill Development & Technical Education Department. The OUAT is under the Department of Agriculture & Farmers' Empowerment, and the Utkal University of Culture is under the administrative control of the Culture Department. Similarly, the Utkal University of Culture, Bhubaneswar is under the administrative control of Odia Language Literature & Culture Department. The accounts of the Universities are audited by LFA Organisation which is the statutory audit organization of Govt.

The Non-Government Aided Colleges of the State, after reorganisation in 2016-17 have been categorised as composite colleges, degree colleges and junior colleges (later renamed as higher secondary schools). While the composite and degree colleges are under the administrative control of the Department of Higher Education, the junior colleges (higher secondary schools) are under the administrative control of the Department of School & Mass Education. The Principal is the administrative head of the college, who looks after the day to day functioning of the institution. He is assisted by the Accounts Bursar, a designated teaching staff on financial matters. The accounts of these colleges are audited by the Local Fund Audit Organisation.

##### 4.1.2 Functions of Educational Institutions:

The main function of the Universities is to provide education for higher degree courses from Post graduate to D Litt. level and that of Non-Government Aided Colleges is to cater

to the educational needs of the students and promote development of skill among the students up to Bachelor Degree level. Besides teaching, the Universities conduct examinations and award degrees and certificates to the students according to the general proficiency of the students through Academic Evaluation System.

#### 4.1.3 Sources of Fund of the Educational Institutions

The main sources of fund of the Universities and Non Government Aided Colleges are as follows:

- Grants from UGC / ICAR for development of infrastructure, academic activities and minor research programmes.
- Recurring and non recurring grants from the State.
- Grants received from State NSS Wing to organize camp activities at different levels.
- Mobilisation of resources from own sources, by way of donation & contributions from individuals and other institutions, incomes from self-financing courses and Corporate Social Responsibility (CSR) funds from corporate houses.
- Grants received under MLA LAD & MP LAD schemes of the Local Assembly Members and Members of Parliament.
- Collection of different fees from the students.
- Collection from students by way of Development Fund.

## 4.2 Audit of Universities:

### 4.2.1 Mandate :

The statutory provision under which the accounts of different universities are audited by the Examiner of Local Accounts are as follows:

Universities	Reference to statutory provision for audit
All General Universities	Section 23(1) of Odisha Universities Act, 1989
Biju Pattnaik University of Technology	Section 28(2) of BPUT Act, 2002
Veer Surendra Sai University of Technology	Section 32(2) of the VSSUT Act, 2008
Odisha University of Agriculture & Technology	Section 60 of Statute and Section 32 of OUAT Act, 1965
Utkal University of Culture, Bhubaneswar	Section 31(2) of Utkal University of Culture Act, 1999
Sri Jagannath Sanskrit Viswavidyalaya, Puri	Section 22 of Sri Jagannath Sanskrit Viswavidyalaya Act, 1981

#### 4.2.2 Audit Planning & achievement:

During Programme Year 2023-24, accounts of 12 Universities<sup>2</sup> involving 14 years of account (5 years of account for the FY 2022-23 and 9 arrear accounts) were planned for audit. But audit of only 10 years of account of 8 Universities could be completed during the programme year 2023-24. Audit of 3 universities, i.e., OUAT, Bhubaneswar for 2020-21, VSSUT, Sambalpur for 2022-23 and Sambalpur University for 2021-22, although taken up during this programme year, could not be completed by the close of the programme year, 2023-24 and spilled over to the next programme year.

#### 4.2.3 Audit Criteria

The criteria for audit of the accounts of the universities were derived from the following Acts, Rules and Govt. Orders.

- Odisha Universities Act, 1989.
- First Statutes of Universities, 1990.
- Odisha Universities Accounts Manual, 1987.
- Circulars and Notifications issued by Finance Department
- Circulars and Notifications issued by Department of Higher Education

#### 4.2.4 Maintenance of Accounts:

The Universities maintain cash based and double entry system of accounts. Some of the major irregularities noticed in maintenance of accounts in universities are enlisted below.

- (i) Non-reconciliation of Pass Book balance with bank balance shown in Cash Book.
- (ii) Haphazard maintenance of the advance ledgers which makes it difficult to keep track of payment and adjustment of advances.
- (iii) Sanctioning of Advances in violation of Government norms.
- (iv) Many of the prescribed accounts registers are not maintained by the Universities.

#### 4.2.5 Audit findings in universities:

During the programme year 2023-24, audit was conducted in 8 universities covering 10 years of account. Out of the 8 universities, in case of 4 universities, audit was conducted for FY 2022-23 and general findings in this para are related to those 4 universities. The Result of Audit and spot recovery paragraphs are based on audit of all the 8 Universities audited during 2023-24.

<sup>2</sup> 1. F.M. University, Balasore for 2021-22, 2. OUAT, Bhubaneswar for 2020-21, 3. Utkal University of Culture, Bhubaneswar for 2021-22 & 2022-23, 4. Ramadevi University, Bhubaneswar for 2021-22, 5. Ravenshaw University, Cuttack for 2022-23, 6. M.S. Law College, Cuttack, for 2021-22, 7. Berhampur University, Ganjam for 2019-20, 8. Maharaja Sriram Chandra Bhanj Deo University, Baripada for 2022-23, 9. Sri Jagannath Sanskrit University, Puri for 2019-20, 10. Veer Surendra Sai University of Technology, Sambalpur for 2022-23, 11. Sambalpur University for 2021-22 and 12. Gangadhar Meher University, Sambalpur for 2021-22 & 2022-23.

**4.2.5.1 Financial Position:**

An abstract of the overall receipt and expenditure in respect of the 4<sup>3</sup> Universities audited for the year 2022-23 is furnished below (details are in **Appendix- 65**). The receipt & expenditure figures in respect of the 4 Universities whose arrear accounts only have been audited, are also furnished in the **Appendix – 65**.

(**₹ in crore**)

(i)	Opening Balance as on 01.04.2022	:	279.03
(ii)	Receipt during 2022-23	:	236.05
(iii)	Total	:	515.08
(iv)	Payments during 2022-23	:	207.40
(v)	Closing Balance as on 31.03.2023	:	307.68

**4.2.5.2 Utilisation of Grants by the Universities:**

During the FY 2022-23, combined total grants (Govt. grant, UGC grant and grants from other bodies) of ₹ 124.03 crore were received by the 4 Universities audited for FY 2022-23 while previous years' unspent grant of ₹ 110.12 crore was lying with those Universities as on 1<sup>st</sup> April 2022.

As per Rule 171 (3) (a) of OGFR Vol.-I, the grants sanctioned shall be spent within a year from the date of sanction; and unspent balance of the previous year's grants are either to be surrendered to Govt./granting agency or to be taken into account as grants for subsequent year with approval of the competent authority.

**Utilisation :** Out of the total available Grant of ₹ 234.15 crore, grants amounting to ₹ 110.28 crore were utilised during the year leaving a balance un-utilised grant of ₹ 123.87 crore. Thus collective utilisation of grant by these 4 universities was 47.10 *per cent* during the FY 2022-23 (**Appendix- 66**). Grant utilization percentage during 2022-23 was highest (78.17 %) in Gangadhar Meher University and lowest (29.30 %) in Utkal University of Culture, Bhubaneswar.

Among the 4 universities audited for arrear accounts only, grant utilization percentage in respect of Madhusudan Law University (during 2021-22) was noteworthy ( 100 %) while it was only 46.67 % in case of F.M. University, Balasore during 2021-22.

This indicates that the grants placed at the disposal of Universities for various purposes are not being utilised in time in some universities which should be looked into by the controlling Departments.

<sup>3</sup> 1. Utkal University of Culture, Bhubaneswar for 2021-22 & 2022-23, 2. Ravenshaw University for 2022-23, 3. Maharaja Sriram Chandra Bhanj Deo University, Baripada for 2022-23 and 4. G.M. University for 2021-22 & 2022-23.

#### 4.2.5.3 Non-submission of UCs on Govt. Grants:

The Universities of the State receive grants from the Government every year for their maintenance and development expenditure. Rule 173 of OGFR, Volume-I emphasizes on submission of UCs by the grantee organisation to the Administrative Department in time regarding proper utilization of grants for intended purposes. However, on verification of accounts, it was revealed that Universities are neither utilizing the Government grant in time nor furnishing UCs to the Administrative Department in time. By the end of the financial year 2022-23, UCs for ₹ 152.84 crore was pending for submission in 4 Universities (*Appendix-67*). Out of the same, UC for ₹ 104.66 crore was pending for more than one year. Collective UC submission percentage by these 4 Universities during 2022-23 was 38.73 per cent only.

Among the universities audited for arrear years, UC submission percentage was highest ( 97.30 %) by Sri Jagannath Sanskrit Viswabidyalaya during FY 2019-20 while submission percentage was lowest ( only 1.89 %) by Madhusudan Law University during 2021-22 although it had utilized 100 % grant during that year.

This is brought to the notice of the Administrative Departments concerned for necessary monitoring of grant utilisation and prompt UC submission.

#### 4.2.5.4 Non-adjustment of Advance:

Verification of the accounts records of the 4 Universities revealed that advances to the tune of ₹ 18.59 crore were outstanding for adjustment by the end of March, 2023. Out of the same, advances to the tune of ₹ 12.50 crore were outstanding for more than one year in respect of which, the University authorities had not taken effective steps for adjustment. (Details are in *Appendix-68*).

Among the 4 universities whose accounts were audited for arrear years, advances of ₹ 4.05 crore and ₹ 5.16 crore were outstanding for adjustment by the end of 2021-22 and 2019-20 in F.M. University and Shree Jagannath Sanskrit Viswabidyalaya, Puri respectively. Out of these, advances outstanding for more than 1 year were ₹ 2.89 crore & ₹ 4.66 crore respectively. This shows indifference of the University authorities towards prompt adjustment of advances.

#### 4.2.5.5 Irregular appointment of Assistant Librarian & Laboratory Technicians in F.M. University in violation of Govt Notification No. -1147 - GAD-SC RULES - 0061-2013 / Gen dated 17.01.14 and consequent excess payment :

As per Odisha Gazette Notification no-1147-GAD-SC-RULES- 0061-2013/Gen dated 17.01.14, appointment in the Group-B post shall be made as per contractual recruitment conditions of service as cited in the said notification w.e.f the date of publication i.e. 17.01.14. But by ignoring the above notification, 4 nos of employees namely, Sri Ratikanta Behera, Asst. Librarian, Raj Kumar Jena, Sunita Behera, Nikhilananda Dhal (all three Lab. Technicians) , were appointed in PB-2 scale- 9300-34800, G.P-4200 during the year 2015 with effect from different dates as furnished in the table below. Prior to the appointment, advertisement was

published in the Dharitri and Indian Express daily news papers on 06.04.2015. In the said advertisement as well as in the University website—www.fmuniversity.nic.in, there was no mention of payment of usual D.A. and other allowances admissible to post. Further it was not mentioned in the advertisement whether the post was under contractual or on a regular basis.

In the appointment order to the different posts of Assistant Librarian and Lab. Technician, it was clearly mentioned that “As per General Administration Deptt. Notification No 1147-GAD-Sc-RULES-0061-2013/Gen dated 7.1.2014 (published in The Odisha Gazette) certain Group-B posts should be appointed on contractual basis for a period of six years and on satisfactory completion they shall be deemed as to have been regularly appointed. So if at a later date, Government shall consider the appointment to be contractual for the initial six years with pay of Rs 9300/- and G.P. Rs 4200/- and regular on completion of six years in the pay band, you need to accept this condition.” Thus the appointments were subject to submission of an undertaking by the appointees that in case the post was considered as contractual for six years, the excess amount drawn shall be refunded to the University”. Further all four candidates had given undertaking on the date of appointment that, in case the posts were considered as contractual for the period of six years, the excess amount drawn thereof shall be refunded by them.

From the date of their joining, the employees are being paid full scale salary as regular employees and not as contractual employees till completion of 6 years of service as per the aforementioned Govt. notification. As a result, the incumbents have been paid excess salary than due from their date of joining till completion of 6 years. During the period from March-2021 to August-2021 there has been excess payment of ₹ 554310.00 towards their salary as furnished below.

Sl No.	Name of the Employee	Designation	Date of Appointment	Period of Excess Payment	Total Salary		
					Due	Drawn	Excess
1	Ratikanta Behera	Asst. Librarian	11.08.2015	03/21 to 08/21	179586	325974	146388
2	Raj Kumar Jena	Lab. Technician	12.11.2015	03/21 to 08/21	179586	325974	146388
3	Sunita Behera	Lab. Technician	29.06.2015	03/21 to 08/21	139196	254594	115398
4	Nikhilananda Dhal	Lab. Technician	10.06.2015	03/21 to 08/21	179586	325722	146136
	<b>Total</b>				<b>677954</b>	<b>1232264</b>	<b>554310</b>

In response to objections raised by audit, letters were issued to the above employees vide letter no. 4225 dt. 04.09.2021, 4228 dt. 04.09.2021 and 4234 dt. 06.09.2021 for recovery of excess payment made on this score. Subsequently, Sri Ratikant Behera has filed a W.P(C) No-28462 of 2021 and Sri Nikhilananda Dhal, Raj kumar Jena & Sunita Behera have filed

W.P.(C) No. 28464 of 2021, praying for stay operation of above mentioned letters of the University regarding recovery of excess payment. The Honorable High Court in its order no. 02 dt. 15.09.2021 has passed an interim order and directed that there shall be no recovery from the petitioners against payments made after 15.09.21. Therefore, the excess payment made towards their salary up to 14.09.21 including ₹ 5,54,310.00 relating to the period from March 2021 to August 2021 is recoverable from them. . Hence, the University authorities are advised to recover the excess paid amount immediately from their present salary instead of waiting for the incumbents to deposit the amount on their own accord.

#### **4.2.5.6 Result of Audit:**

During the programme year 2023-24, audit was conducted on the accounts of 8 universities for 4 current accounting years (2022-23) and 6 arrear accounting years. During audit, in these 8 universities, instances of cash misappropriation, excess & inadmissible payment, loss incurred due to non-collection of various dues etc. came to notice as a result of which audit suggested ₹ 3.46 crore for recovery from the persons responsible in 79 cases. Out of this, a sum of ₹ 11.23 lakh was recovered in 18 cases at the instance of audit towards misappropriation / loss of stock and stores and other financial irregularities. Besides, expenditure of ₹ 30.83 crore in 60 cases was held under objection, which included ₹ 10.17 crore due to non-production of related records to audit and ₹ 20.66 crore due to various other reasons such as want of sanction/ approval orders from competent authority, expenditure beyond budgetary provision etc. (*Appendix-69 & 70*).

### **4.3 Audit of Aided Colleges:**

#### **4.3.1 Mandate:**

The accounts of the Non-Govt. Aided Colleges are being audited by Local Fund Audit as per the provisions under Section 12 of the Odisha Aided Educational Institution Act, 1969.

#### **4.3.2 Audit Planning and Achievement:**

Due to shortage of manpower, during the programme year, 2023-24, the audit of non-govt. aided colleges were conducted by engaging the C.A. Firms. Auditors of Local Fund Audit conducted audit of 28 colleges, i.e., one college by each District Office except Jajpur and Koraput where two colleges each were audited by LFA auditors. During programme year 2023-24, it was planned to cover 1349 years of account (940 current year accounts, i.e. for FY 2022-23 and 409 arrear accounts) of 941 aided colleges by CA Firms and LFA Auditors. Out of the same, audit was completed for 927 current accounts and 404 arrear accounts in 928 colleges during the programme year 2023-24. Accounting year wise coverage was 98.67 per cent.

#### **4.3.3 Audit Criteria:**

The criteria for audit of the aided colleges were drawn from the following Acts / Rules / Govt. Orders.



- Odisha Education Act, 1969.
- Odisha Aided Educational Institutions Act, 1998.
- Odisha Non-Govt Colleges Grant-in-Aid Rules, 1994, 2004, 2008, 2009.
- Odisha Higher Secondary Education Regulation, 1983.
- Odisha General Financial Rules.
- Odisha Delegation of Financial Power Rules, 1978.
- Circulars and Notifications issued by Finance Department.
- Circulars and Notifications issued by Department of Higher Education and Department of School & Mass Education.

#### 4.3.4 Maintenance of Accounts:

The following shortcomings were noticed in maintenance of accounts in the non-govt. aided colleges.

- Non-reconciliation of Pass Book balance with bank balance shown in Cash Book.
- The advance ledgers are maintained in haphazard manner which makes it difficult to keep track of payment and adjustment of advances. Old outstanding advances are not adjusted for long periods.
- Non-adherence to prescribed rules and regulations for keeping records of accounts.

#### 4.3.5 Audit Findings in respect of Aided Colleges:

During the programme year 2023-24, plan was chalked out to audit 1349 accounting years of 941 aided colleges. Audit of 928 Colleges involving 1331 years of account (927 current accounts for FY 2022-23 and 404 arrear accounts) was conducted. The following paragraphs regarding collective financial position, advance position and collection & remittance of fees & fine are based on the findings relating to the FY 2022-23 in respect of 927 colleges.

##### 4.3.5.1 Financial Position:

An abstract of the overall financial position (gross receipts and payments) of 927 Colleges audited for the year 2022-23 is furnished below (details in *Appendix-71*).

(₹ in crore)

(i)	Opening Balance as on 01.04.2022	:	798.42
(ii)	Receipt during 2022-23	:	2466.14
(iii)	Total	:	3264.56
(iv)	Payments during 2022-23	:	2320.45
(v)	Closing Balance as on 31.03.2023	:	944.11

##### 4.3.5.2 Non-adjustment of Advance:

Verification of accounts of the 927 aided colleges for FY 2022-23 revealed that out of advances of ₹ 108.42 crore due for adjustment during the year, advances of ₹ 59.78 crore was adjusted leaving a balance of ₹ 48.64 crore by the end of March 2023. The overall adjustment during the year was 55.14 *per cent*. Out of the total un-adjusted advances of ₹ 48.64 crore as on



31.03.2023, advances to the tune of ₹ 27.85 crore are outstanding for adjustment for more than one year. (*Appendix-72*)

#### **4.3.5.3 Fees & Fine outstanding for remittance:**

As per sub-rule 6(1) of Odisha Treasury Code (Vol-1), deposit of revenue receipts collected on behalf of the Government into Government account should be made within three working days where a bank is situated in the same station or within seven days from the date of receipt where no bank is situated in the same location. The fees & fines collected from the students constitute admission fee, re-admission fee, tuition fee and fines which should be regularly deposited in the Govt. Treasury as they are revenue receipts collected on behalf of the government. As can be seen from *Appendix-73*, fees and fines to the tune of ₹ 7.00 crore was outstanding for remittance as on 31.03.2023 in respect of 927 colleges after collection from the students. Therefore, the Local Authorities were requested to remit the same to proper quarters at the earliest. The Principals of the colleges agreed to remit the same to proper quarters.

#### **4.3.5.4 Result of Audit:**

The result of audit analysis in this section is based on the findings of audit in respect of 1331 years of account of 928 colleges. During audit, an amount of ₹ 8.38 crore was suggested for recovery in 291 cases which included cases of misappropriation of cash, inadmissible payments and other reasons. Out of the same, a sum of ₹ 4.36 lakh in 58 cases was recovered at the instance of audit. Besides this, expenditure of ₹ 70.01 crore was held under objection in 1143 cases for further compliance which includes ₹ 5.51 crore for non-production of related records and ₹ 64.50 crore for other reasons. (details in *Appendices-74 & 75*).

### **4.4 Audit of Development Authorities / Special Planning Authorities / Regional Improvement Trusts:**

#### **4.4.1 Functions:**

The functions of the Development Authorities include preparation and execution of town development plans for the area under their jurisdiction, to carry out building, engineering, mining and other operations, to execute works in connection with supply of water, electricity, disposal of sewage, other services and amenities for the inhabitants.

The function of the planning authorities and improvement trusts of the state, as per the Act is to take action for development, improvement and expansion of towns in the state of Odisha so as to secure better urban amenities and convenience to its residents.

#### **4.4.2 Mandate:**

The Local Fund Audit Organisation is mandated to audit the accounts of the Development Authorities of the state under the provisions of section 81(2) of the Odisha Development Authorities Act, 1982 and the accounts of the Special Planning Authorities & Regional Improvement Trusts under the provisions of section 122 of the Odisha Town Planning & Improvement Trust Act, 1956.

### 4.4.3 Planning & Achievement

During the programme year 2023-24, due to acute shortage of man power, out of the 57 nos. of Development Authorities / Special Planning Authorities / Regional Improvement Trusts of the state, accounts of only 21 years of account of 14 Institution (7 Development Authorities, 4 Regional Improvement Trusts and 3 Special Planning Authorities) were planned for audit. Out of the same audit could be completed in respect of 8 institutions involving 13 years of account, i.e., 5 Development Authorities<sup>4</sup>, 2 Regional Improvement Trusts -- Dhenkanal Regional Improvement Trust for 2018-19 & 2019-20 and Kendrapara Regional Improvement Trust for 2021-22 & 2022-23; and 1 Special Planning Authority -- Dhamnagar Special Planning Authority for 2020-21 .

### 4.4.4 Audit Criteria

The criteria for audit of the Development Authorities / Special Planning Authorities / Regional Improvement Trusts were derived from the following Acts/Rules/Govt. Orders.

- The Odisha Town Planning & Improvement Trust Act, 1956.
- The Odisha Development Authorities Act, 1982.
- The Odisha Development Authorities Rules, 1983.
- Odisha General Financial Rules.
- Delegation of Financial Power Rules, 1978.
- Odisha Service Code, GPF Rules, Pension Rules etc.
- Circulars and Notifications issued by Finance Department.
- Circulars and Notifications issued by H&UD Department.

### 4.4.5 Maintenance of Accounts

The Development Authorities and Regional Improvement Trusts are maintaining cash based accounts as per their respective Acts.

As per Rule 100 of Odisha Development Authorities Rules, 1983 the Authority shall maintain Cash Book including subsidiary Cash Books for financial transactions.

During audit, the following irregularities have come to notice.

- (i) Reconciliation of bank accounts has not been done in any of the audited Development Authorities.
- (ii) The bank books have been maintained in haphazard manner.
- (iii) The stock registers of saleable forms have not been maintained or maintained haphazardly.
- (iv) Advances paid and adjusted are not being reflected in the Bank Books/Cash Books. Advance Ledgers, wherever maintained, are maintained haphazardly.

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<sup>4</sup> 1. Talcher Angul Merhamundali Development Authority (TAMDA) for 2020-21 & 2021-22;; 2. Cuttack Development Authority for 2022-23; 3. Berhampur Development Authority for 2022-23; 4. Paradeep Development Authority for 2020-21 & 2021-22 and 5. Puri Konark Development Authority, Puri for 2020-21 & 2021-22.

#### 4.4.6 Audit findings of Development Authorities:-

During the programme year 2023-24, audit was completed in 5 Development Authorities, 2 Regional Improvement Trusts and 1 Special Planning Authority. The audit findings in this section pertain to audit of the aforementioned institutions.

##### 4.4.6.1 Financial Position:

The details of financial position of the 3 institutions (2 Development Authorities and 1 Regional Improvement Trust)<sup>5</sup> audited for the current accounting year, i.e., FY 2022-23, is given in **Appendix- 76**. An abstract of the financial position in respect of these three institutions is furnished below. It indicates that the percentage of combined expenditure (₹ 99.48 crore) of the 3 institutions during 2022-23 as compared to available funds ( ₹ 507.94 crore) is very low, i.e., only 19.58 % .

Besides this, the financial position of the other institutions audited for some arrear years ( 2018-19, 2019-20,2020-21 & 2021-22) are also furnished in the same Appendix. It is found that the percentage of expenditure in respect of all the institutions during all the audited arrear years is below 20 %, except in case of Dhenkanal Regional Improvement Trust during 2018-19 (22.79 %) and PKDA, Puri during 2020-21(20.09 %).

( ₹ in Crore)

Opening Balance as on 01.04.2022	Receipt during the year 2022-23	Total	Payments during the year 2022-23	Closing Balance as on 31.03.2023	Percentage of Expenditure
335.52	172.42	507.94	99.48	408.46	19.58 %

##### 4.4.6.2 Grants position:

The details of grant position of the 3 audited Development Authorities / Regional Improvement Trust/Special Planning Authority given in **Appendix - 77**. An abstract of the grant position in respect of the 3 institutions audited for FY 2022-23 is furnished below.

( ₹ in Crore)

Opening Balance as on 01.04.2022	Grants received during 2022-23	Total	Grants utilised during 2022-23	Closing Balance as on 31.03.2023	Percentage of utilisation
21.09	9.20	30.29	10.95	19.34	36.15 %

Audit of the accounts of these three institutions shows that Cuttack Development Authority (CDA) has neither received not utilised any grant during 2022-23. Grants of more than

<sup>5</sup> 1. Cuttack Development Authority, Cuttack, 2. Berhampur Development Authority, Berhampur and 3. Kendrapara Regional Improvement Trust.

₹ 1.44 crore are lying unutilized with CDA. KRIT, Kendrapara has neither received any grant during the year nor has any un-utilised grant as on 31.03.2023. Only Berhampur Development Authority has received grant of ₹ 9.2 crore during 2022-23 and out of the available grant of ₹ 28.84 crore ( 9.2 crore + previous grant of ₹ 19.65 crore), it has utilized ₹ 10.95 crore ( 37.96 % ) leaving an un-utilised balance of ₹ 17.90 crore at the end of the year.

Grant utilization position of 5 institutions whose arrear accounts were audited during 2023-24 is also furnished in **Appendix – 77**. The grant utilization rate during the years prior to 2022-23 in all of those institutions is very poor being way below 10 %.

This indicates that the Govt. funds at the disposal of the Development Authorities/ Regional Improvement Trusts for various purposes are not being utilized for the intended purposes in time. The delay in grant utilization defeats the very purpose of the project/schemes planned by the Authorities/Trusts. The Administrative Department needs to look into the matter.

#### 4.4.6.3 Non-submission of UCs on Govt. grants/funds:

The Development Authorities of the State receive grants from the Govt. every year for their maintenance and development. Rule 173 of OGFR, Volume-I lays emphasis on submission of UCs by the grantee organisation to the administrative department in timely manner regarding proper utilization of grants / funds for intended purposes. However, on verification of accounts of 8 institutions, it was noticed that those institutions are not furnishing UCs to the Administrative Department in time. The position of submission of UC to the administrative department during the years under audit is given in the table below. As can be seen from the table below, only PKDA, Puri has submitted UC during 2020-21(17.39 %) and 2021-22 ( 40.61 %). KRIT, Kendrapara and SPA, Dhamnagar have not received any grant as yet for which there is UC pending with them. But none of the other 5 institutions have not submitted any UCs during the years under audit although UCs for huge amount of utilized grants (₹ 45.97 crore) are pending for submission with them.

(₹)

Sl. No.	Institution	UC pending for submission at the beginning of the year	UC due for submission during the year	Total	UC submitted during the year	UC pending for submission at the end of the year	Percentage of UC submitted
<b>FY 2022-23</b>							
1	CDA	11290608.00	0.00	11290608.00	0.00	11290608.00	0 %
2	Be D A	354140413.00	19393648.00	373534061.00	0.00	373534061.00	0 %
3	KRIT, Kpr	0.00	0.00	0.00	0.00	0.00	

FY 2021-22							
1	TAMDA	36266575.0 0	0.00	36266575.00	0.00	36266575.00	0 %
2	PDA	1308741.00	0.00	1308741.00	0.00	1308741.00	0 %
3	KRIT	0.00	0.00	0.00	0.00	0.00	
4	PKDA	15756949.0 0	5044997.00	20801946.00	8448339.00	12353607.00	40.61 %
FY 2020-21							
1	TAMDA	36266575.0 0	0.00	36266575.00	0.00	362665750.0 0	0 %
2	Dhamnagar SPA	0.00	0.00	0.00	0.00	0.00	
3	PDA	1308741.00	0.00	1308741.00	0.00	1308741.00	0 %
4	PKDA	13357731.0 0	5716773	19074504.00	3317555.00	15756949.00	17.39 %
FY 2018-19 & 2019-20							
	DRIT (18-19)	35485115.0 0	992314.00	36477429.00	0.00	36477429.00	0 %
	DRIT (19-20)	36477429.0 0	861457.00	37338886.00	0.00	37338886.00	0 %

#### 4.4.6.4 Non-adjustment of Advance:

Verification of accounts of CDA (2022-23) , BeDA ( 2022-23) , and KRIT, Kendrapara ( 2022-23) revealed that advances of ₹ 49.24 lakh, were collectively outstanding for adjustment by the end of the year in respect of CDA and BeDA. The concerned authorities had not taken effective steps for timely adjustment of the said advances. In case of KRIT, Kendrapara, neither any advances have been paid during the two years audited, i.e., 2021-22 and 2022-23 nor there is any outstanding advance for adjustment. The abstract of advance position in respect of the aforementioned institutions for the accounting years concerned is furnished below.

(₹)

Sl. No.	Institution	Advance outstanding at the beginning of the year	Advance paid during the year	Total	Advance adjusted during the year	Advance outstanding at the end of the year	Percentage of adjustment of advance (%)
FY 2022-23							
1	CDA	4278298.00	182415.00	4460713.00	0.00	4460713.00	0.00
2	BeDA	463150.00	0.00	463150.00	0.00	463150.00	0.00
3	KRIT	0.00	0.00	0.00	0.00	0.00	

The advance position in respect of the other 5 institutions for audited arrear years are as follows.

Sl. No.	Institution	Advance outstanding at the beginning of the year	Advance paid during the year	Total	Advance adjusted during the year	Advance outstanding at the end of the year	Percentage of adjustment of advance (%)
Arrear Years							
1	TAMDA,20-21	132666.00	60000.00	192666.00	86000.00	106666.00	44.64
2	TAMDA,21-22	106666.00	90000.00	196666.00	84000.00	112666.00	42.71
3	Dhamnagar SPA,20-21	0.00	0.00	0.00	0.00	0.00	
	PDA,20-21	1760065.00	0.00	1760065.00	0.00	1760065.00	0.00
	PDA,21-22	1760065.00	0.00	1760065.00	0.00	1760065.00	0.00
	PKDA,20-21	13000.00	24720.00	37720.00	500.00	37220.00	1.33
	PKDA,21-22	37220.00	26750.00	63970.00	21500.00	42470.00	33.61
	DRIT,18-19	5434639.00	0.00	5434639.00	0.00	5434639.00	0.00
	DRIT,19-20	5434639.00	0.00	5434639.00	0.00	5434639.00	0.00

#### 4.4.6.5 Non-remittance of Government Dues:

Government dues amounting to ₹ 6.55 crore towards GST, Labour Cess, Royalty, PT and Income Tax were lying un-remitted at the end of the year 2022-23 in Cuttack Development Authority (CDA) and Berhampur Development Authority (BeDA) after collection of the same by way of deductions from work bills and salary bills.

Similarly, govt. dues to the tune of ₹ 2.42 crore were lying un-remitted as on 31.03.2022 in TAMDA, Angul, Paradeep Development Authority and PKDA, Puri while ₹ 51,993.00 was lying un-remitted with Dhenkanal Regional Improvement Trust as on 31.03.2020. An abstract position of the un-remitted govt. dues is as under.

#### (a) FY 2022-23

₹

Institution	GST	Labour Cess	Royalty	VAT	PT	IT	Total
BeDA for 22-23	3542.00	63413607.00	131014.00	0.00	0.00	0.00	63548163.00
CDA for 22-23	0.00	67630.00	3133.00	42433.00	0.00	1850187.00	1963383.00
<b>Total</b>	<b>3542.00</b>	<b>63481237.00</b>	<b>134147.00</b>	<b>42433.00</b>	<b>0.00</b>	<b>1850187.00</b>	<b>65511546.00</b>

**(b) FY 2021-22**

₹

Institution	GST	Labour Cess	Royalty	VAT	PT	IT	Total
TAMDA for 20-21 & 21-22	0.00	18825175.00	0.00	0.00	0.00	0.00	18825175.00
PDA for 20-21 & 21.22	0.00	97247.13	418843.07	81322.88	0.00	46759.80	644172.88
PKDA for 20-21 & 21-22	0.00	4672811.00	74829.00	19992.00	0.00	0.00	4767632.00
<b>Total</b>	<b>0.00</b>	<b>23595233.13</b>	<b>493672.07</b>	<b>101314.88</b>	<b>0.00</b>	<b>46759.80</b>	<b>24236979.88</b>

**(c) FY 2019-20**

₹

Institution	GST	Labour Cess	Royalty	VAT	PT	IT	Total
DRIT for 18-19 & 19-20	0.00	21107.00	0.00	30886.00	0.00	0.00	51993.00

**Grand Total**

₹

Total (a+b+c)	GST	Labour Cess	Royalty	VAT	PT	IT	Total
	<b>3542.00</b>	<b>87097577.13</b>	<b>627819.07</b>	<b>174633.88</b>	<b>0.00</b>	<b>1896946.80</b>	<b>89800518.88</b>

Therefore, audit suggested to the authorities concerned to remit the govt dues lying with them to proper quarters at the earliest.

**4.4.6.6 Non collection of Shop Rent /Market Rent, Lease money etc. to the tune of ₹ 8.48 crore in Cuttack Development Authority, Berhampur Development Authority, Talcher Angul Merhamundali Development Authority and Puri Konarka Development Authority:**

Development Authorities have leased out their shops / kiosks /market complexes to different persons on fixed/variable premium by entering into agreements with the lease holders. As per the terms and conditions incorporated in the lease deeds, rent/license fees are to be deposited with the Development Authorities by the tenants (lessees) within a specified time limit.

(a) On scrutiny of records and registers relating to lease and rent of shops and market complexes of Cuttack Development Authority (CDA) and Berhampur Development Authority for FY 2022-23, it was revealed that a sum of ₹ 7.73 core remained outstanding for collection as on 31.03.2023 in both these Development Authorities towards shop rent/ market rent from the tenants/ lease holders.

(b) Similarly, on audit of the accounts of Talcher Angul Merhamundali Development Authority (TAMDA) and Puri Konark Development Authority (PKDA) for the FY 2021-22, it was revealed that a sum of ₹ 74.15 lakh remained outstanding for collection as on 31.03.2022 in these Development Authorities towards shop rent/ market rent etc. from the tenants/ lease holders.

The details of such non-collection are furnished in the table below.



**Details of outstanding Rent in respect of Market Complexes, Shop Rooms etc. in 4 Development Authorities :**

SI No.	Institution	Year of Account	Market Complex / Scheme	Demand ( Arrear + Current)	Collection during the year	Balance Outstanding
1	Berhampur Development Authority (BeDA)	2022-23	City Bus Stand MC	1185554.00	566084.00	619470.00
			City Bus Stand Kiosks	791001.00	298906.00	492095.00
			City Bus Stand MC Pindi	1539554.00	413550.00	1126004.00
			Nilakanthanagar MC	53800.00	0.00	53800.00
			Courtpeta MC	605000.00	450000.00	155000.00
			Old Office Building Rent	7006238.00	5487138.00	1519100.00
			<b>TOTAL</b>	<b>11181147.00</b>	<b>7215678.00</b>	<b>3965469.00</b>
2	Cuttack Development Authority (CDA)	2022-23	JAJATI KENDRA MC	30477268.00	5979606.00	24497662.00
			BANIJAYA LA MC	21116537.00	485404.00	20631133.00
			ARUNODAYA MARKET Building	7886239.00	531090.00	7355149.00
			KIOSK	370593.00	2840.00	367753.00
			BIDANASI MC	12026493.00	3142050.00	8884443.00
			JAGATPUR MC	5253789.00	2538665.00	2715124.00
			VIKAS SADAN MC	9843874.00	906820.00	8937054.00
			<b>TOTAL</b>	<b>86974793.00</b>	<b>13586475.00</b>	<b>73388318.00</b>
<b>Total(1+2)</b>				<b>98155940.00</b>	<b>20802153.00</b>	<b>77353787.00</b>
3	Talcher Angul Merhamundali Development Authority (TAMDA)	2021-22	Bijaynagar Housing Scheme	194860.00	<b>0.00</b>	194860.00
			Banarpal MC	1345161.00	76150.00	1269011.00
			Hatatota MC	1430907.00	41200.00	1389707.00
			Kiosk-A	443295.00	50080.00	393215.00
			Kiosk-B	607755.00	4160.00	603595.00
			Kiosk-C	345198.00	39580.00	305618.00
			<b>TOTAL</b>	<b>4367176.00</b>	<b>211170.00</b>	<b>4156006.00</b>
4	Puri KOnark Development Authority (PKDA)	2021-22	Sidha Mahavir Housing Accomodation Scheme	302875.05	0.00	302875.05
			Sidha Mahavir MC	2861688.94	0.00	2861688.94
			Charinala MC	94500.00	0.00	94500.00
			<b>TOTAL</b>	<b>3259063.99</b>	<b>0.00</b>	<b>3259063.99</b>
<b>Total ( 3+ 4)</b>				<b>7626239.99</b>	<b>211170.00</b>	<b>7415069.99</b>
<b>Total Outstanding (1+2+3+4)</b>						<b>8,47,68,856.99</b>



As such, in the four of the aforementioned Development Authorities, a total amount of ₹ 8.48 crore remained un-collected towards shop rent, market rent, lease money etc. . It shows lack of proper monitoring and follow up action by the local authority which resulted in huge loss of revenue to the concerned local bodies.

In response to the audit objection raised during audit, the Local Authorities of CDA, TAMDA and PKDA furnished no reply. However, the Local Authority of Berhampur Development Authority stated that steps will be taken for collection of the outstanding dues. Hence the Local Authorities concerned are advised to take steps for collection of the arrear dues and be more pro-active for ensuring up-to-date collection of current rent every year so that arrear position will not further escalate.

#### **4.4.6.7 Un-authorized payment of different allowances to the tune of ₹ 18.47 lakh by Cuttack Development Authority and Berhampur Development Authority to their employees:**

Section 123 read with section 124(2) of Odisha Development Authority Act 1982 provides that prior approval of the State Government is necessary for taking and implementing decisions like payment of Medical Allowance, Conveyance Allowance, Servant Allowance and Odia Typewriting Allowance etc., if any, in addition to normal Salary to staff. So in absence of approval of Govt., all such allowances paid in recurring manner are quite irregular.

The G.O. No 92H-DC & MA 11M-AO/97/H Dt.10.03.1998 envisages that Govt. employees are required to pay user 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. Payment of medical allowance to the employees was prohibited by the Govt. vide O. No.14965/H&UD Dtd.27.05.2008.

During audit of the accounts of CDA and BeDA for the year 2022-23, it was found that a total sum of ₹ 18.47 lakh has been paid to their staff and Officers towards different allowances such as Conveyance Allowance, Medical Allowance, Servant Allowance and Odia Typewriting Allowance as detailed in the table below, contravening the afore-mentioned provisions in the Act and Govt. Orders.

Sl. No.	Name of the Development Authority & Year of Account	Amount paid towards Allowances (₹)
1	Cuttack Development Authority for FY 2022-23	Conveyance Allowance : 6,54,239.00 Medical Allowance : 8,28,717.00 Servant Allowance : 55,226.00 Total : 15,38,182.00
2	Berhampur Development Authority for FY 2022-23	Medical Allowance : 3,09,119.00 Odia Typewriting Allowance : 240.00 Total : 3,09,359.00
<b>Grand Total</b>		<b>18,47,541.00</b>

In response to audit objection raised against irregular payment of various allowances, the local authority of Cuttack Development Authority did not furnish any reply. However, the local

authority of Berhampur Development Authority replied that the Authority has approved payment of medical allowance @ Rs. 1200.00 per month.

The local authorities of above mentioned Development Authorities have not taken previous approval of the Government for inclusion of the provision of payment of the aforementioned allowances in their Regulations as required by Section 124 (2) of the ODA Act, 1982. Without Govt. approval the resolutions of the Authorities violating the provisions of the Act cannot be treated as part of their Regulations. As such, payments made basing on such resolutions, if any, are un-authorized and irregular even though those decisions have been approved by the Authority. Hence these irregular and un-authorized payments are brought to the notice of Government and the Development Authorities are advised to discontinue such un-authorized expenditure in future and obtain prior approval of the Govt. before implementing the resolutions for payment of any such allowances over and above the regular salary of the employees.

#### **4.4.6.8 Misutilisation of Fund to the tune of ₹ 4.35 lakh through fraudulent Fuel Purchases in Cuttack Development Authority:**

During audit of the accounts of Cuttack Development Authority for FY2022-23, it was found that in respect of two vehicles, i.e. one Maruti Suzuki Ertiga Car (No. OD 05AV-7555) and another , Hyundai X-Cent Car ( No. OD-14U-3090) used by the Authority, fund has been mis-utilised by showing false purchase of fuel for the vehicles even beyond the tank capacity of the said vehicles. In this manner, a total amount of ₹ 4,35,290.00 has been misutilised.

As per the Operator's manual furnished by the Local Authority, the capacity of the fuel tank of Maruti Suzuki Ertiga car is 45 litres and that of Hyundai X-Cent is 43 litres. This fact is also confirmed by information gathered from the Internet. Since the Fuel Tank Capacity is 45 Litres / 43 Litres, it is obvious that at any given point of time, the Fuel Tank Balance will be less or equal to 45 Litres / 43 Litres , but it can never be more than 45 Litres/ 43 Litres . But from the Log Books of the Vehicles , it is found that purchase of fuel on various dates have been shown in the Log Books of such quantity that the balance of fuel in the tank is more than the capacity of the Tanks. This indicates that purchases shown are either false or the fuel purchased in excess of the tank's capacity has been misappropriated. In this way, it is calculated that between 26.04.2022 to 23.03.2023, a total quantity of 4577.18 litres of petrol worth Rs. 435290.00 @ Rs. 95.10 per litre has been misappropriated during the period between 26.04.22 and 23.03.213. The details of such misappropriation are given below.

Sl. No.	Vehicle Type	Vehicle No.	Fuel Tank Capacity	Reference period	Quantity of fuel loss	Cost of the fuel	Person Responsible
1	Maruti Suzuki Ertiga Car	OD 05 AV-7555	45 Ltrs	26.04.22 to 23.03.23	4500.20 Ltrs	427969.00	Hemant Kumr Patra, Sr Asst
2	Hyundai X-Cent Car	OD 14 U-3090	43 Ltrs	26.10.22 to 26.12.22	76.98 Ltrs	7321.00	Hemant Kumar Patra, Sr. Asst
<b>Total</b>					<b>4577.18 Ltrs</b>	<b>435290.00</b>	

No reply was furnished by the Local Authority in response to the objection raised by audit. However, the Local Authority has been advised to recover the loss from the person responsible.

**4.4.6.9 Non-production of Works Case Records to audit by Berhampur Development Authority (BeDA) involving expenditure of ₹ 1.72 crore during 2022-23 :**

During audit of the accounts of the accounts of Berhampur Development Authority for FY 2022-23, 16 nos. of works case records involving money value of ₹ 1.72 crore as listed below were not made available to audit for verification as a result of which genuineness and authenticity of payment to that extent could not be verified in audit. This indicates about poor response to audit by the local authority of BeDA. Irregularities in expenditure related to these 16 works can not be ruled out.

Sl. No.	Name of the Work executed by BeDA	Amount of expenditure shown to have been incurred (₹)
1	Constn. of children play ground Ankuli	999650.00
2	Fixing of raw MS grill over compound wall	354015.00
3	Control pannel Ramlingeswar tank	138506.00
4	Tampara lake kitchen	123079.00
5	Paver pathway inside park	1152727.00
6	Development of parking area Tampera lake view	977994.00
7	Fixing of Fountain at Biju park	413000.00
8	Constn. of market complex Chatrapur	2768063.00
9	Badminton court Basanta Bihar Ambapua	1462912.00
10	Constn. of emperio mall besides Gokarneswar Temple	275971.00
11	Development of smart street	1084287.00
12	Paver pathway inside Niranjan Nagar park	429873.00
13	Badminton court Salila bandha	2653077.00
14	Development of smart street corporation road	3302715.00
15	Street light from Dura to Gopalpur NAC welcome gate	579595.00
16	Art gallery garden ambapua	527482.00
<b>Total</b>		<b>1,72,42,946.00</b>

The local authorities were requested to ensure 100% record production for effective audit in future. Attention of the controlling Department is hereby drawn to this attitude of non-response of the BeDA authorities to audit.

#### 4.4.6.10 Loss of Government Revenue to the tune of ₹ 17.60 lakh due to non-deduction of tax at source towards GST by CDA:

As per the provisions under Section 51 of OGST Act, 2017 and Finance Department Memo No.FIN-CTI-TAX-0045-2017/30797/F, dated 25.09.2018; TDS @ 2% is required to be deducted on payment made to the supplier of taxable goods or services or both, where the value of such supply under a contract exceeds Rs. 2.5 lakh. The amount of TDS deducted should be deposited with the Govt. by the deductor by the 10th of the next month in the form GSTR-7.

It was noticed while auditing the accounts of Cuttack Development Authority for FY 2022-23 that an amount ₹ 17.60 lakh was not deducted from the bills paid to the following vendors/Suppliers towards TDS for GST. This proves non-observance of government rules and its violation with impunity while making payment.

Name of the Vendor	Payment made during the Year (₹)	TDS (GST) due (₹)
River Front Developer (P) ltd Cuttack	84500000.00	1690000.00
M/s CRISIL Risk and Infrastructure Solutions Limited Mumbai	1652000.00	33040.00
Vision Tech Consultancy Pvt. Ltd.	1836000.00	36720.00
<b>Total</b>	<b>8,79,88,000.00</b>	<b>17,59,760.00</b>

However, the Local Authority is advised to take steps for deduction of tax at source as per provisions of rules while making payments in future.

#### 4.4.6.11 Result of Audit:

During the programme year 2023-24, as a result of audit of the 8 institutions for 13 years of account, a total amount of ₹ 3,100.00 was recovered at the instance of audit. Besides this, a total amount of ₹ 1.87 lakh was suggested for recovery in 21 cases due to cash misappropriation, loss of stock & stores, excess & inadmissible payments made by the local authorities and loss of govt. revenue. Further, expenditure amounting to ₹ 34.88 crore (₹ 26.67 lakh due to non-production of records + ₹ 34.61 crore due to other reasons) was held under objection in 21 cases. The institution wise details are furnished in *Appendix - 78*.

### 4.5 Audit of Other Institutions:

It was planned to audit 19 years of account of 5 miscellaneous institutions<sup>6</sup> during the programme year 2023-24. Audit of the afore-mentioned accounts were completed during this programme year. The audit findings in respect of the 5 institutions are given below in paragraphs 4.5.1 and 4.5.5.

<sup>6</sup> 1. Council of Higher Secondary Education, Odisha, Bhubaneswar for 2021-22, 2. Odisha Pharmacy Council, Bhubaneswar for 2014-15 to 2022-23, 3. Odisha State Commission of Backward Classes, Bhubaneswar for 2021-22 & 2022-23, 4. State Council for Technical Education & Vocational Training, Bhubaneswar for 2020-21 to 2022-23 and 5. Board of Wokf, Cuttack for 2019-20 to 2022-23.

#### 4.5.1 Council of Higher Secondary Education (CHSE), Odisha, Bhubaneswar for FY 2021-22:

##### 4.5.1.1 Financial Position:

The abstract position of receipt and payment of CHSE, Odisha for the financial year 2021-22 is furnished below.

(₹ in crore)

(i)	Opening Balance as on 01.04.2021	:	353.16
(ii)	Receipt during the year 2021-22	:	83.61
(iii)	Total	:	436.77
(iv)	Payments during the year 2021-22	:	20.87
(v)	Closing Balance as on 31.03.2022	:	415.90

##### 4.5.1.2 Non-adjustment of long Outstanding Advances:

On verification of available records it was revealed that advance in respect of CHSE, Odisha to the tune of ₹ 106.72 Crore was outstanding for adjustment at the beginning of the year 2021-22 and advance paid during the year was ₹ 1.8 crore. Advance of ₹ 7.90 Crore was adjusted during the year leaving a balance of ₹ 100.69 crore of advances outstanding by the end of March 2022. The year wise break up of the advance amount of ₹ 100.69 crore outstanding for adjustment, is furnished below.

*Year wise break up of outstanding advance of ₹ 100.69 Crore as on 31.03.2022*

Year	Amount in Rupees
Prior to 2013-14	63,79,79,305.00
2013-14	5,67,48,395.00
2014-15	4,69,92,751.00
2015-16	1,61,10,747.00
2016-17	4,55,76,770.00
2017-18	3,54,55,732.00
2018-19	3,15,33,958.00
2019-20	4,19,79,170.00
2020-21	7,89,88,118.00
2021-22	1,55,02,839.00
<b>Total</b>	<b>1,00,68,67,785.00</b>

The afore-mentioned figures indicate that the concerned Authorities have not taken effective steps for timely adjustment of all long outstanding advances.

##### 4.5.1.3 Utilisation of Grants:

CHSE, Odisha had received no grant from Government during 2021-22. But unspent grants to the tune of ₹ 8.88 crore was lying with CHSE from previous years, out of which grants of ₹ 1.18 crore were utilised during 2021-22 leaving an unutilised balance of ₹ 7.70 crore as on 31.03.2022. Thus utilisation of grants was 13.31 per cent during the year.

**4.5.1.4 Non-submission of UCs:**

During audit of the accounts of CHSE, Odisha for FY 2021-22, it was revealed that UCs to the tune of ₹ 6.99 crore was pending for submission at the beginning of the year. During the year, grants of ₹ 1.18 crore was utilised which became due for submission of UC. Thus total UC due for submission was ₹ 8.17 crore, but no UC was submitted at all during the year 2021-22. The Local Authority is advised to ensure timely submission of UCs to the Government.

**4.5.1.5 Result of Audit:**

As a result of audit of the accounts of CHSE, Odisha for FY 2021-22, transactions of ₹ 7.07 crore were held under objection for various reasons. Out of the same, ₹ 6.88 crore was suggested for recovery due to advances remaining un-adjusted for more than one year and less collection of rent from Union Bank of India.

**4.5.2 Odisha Pharmacy Council, Bhubaneswar for 2014-15 to 2022-23:****4.5.2.1 Financial Position:**

During 2023-24, audit was conducted on the accounts of Odisha Pharmacy Council, Bhubaneswar for the financial years 2014-25 to 2022-23. The abstract position of receipt and payment for the above audited financial years is furnished below.

(₹)

Year	Opening Balance as on 1 <sup>st</sup> April	Receipt during the Year	Total	Expenditure during the Year	Closing Balance as on 31 <sup>st</sup> March
2014-15	14544077.12	3041331.00	17585408.12	2741941.00	14843467.12
2015-16	14843467.12	5812628.00	20656095.12	2405730.00	18250365.12
2016-17	18250365.12	7165171.00	25415536.12	668.00	25414868.12
2017-18	25414868.12	7042632.00	32457500.12	5251755.00	27205745.12
2018-19	27205745.12	8733819.00	35939564.12	3308627.00	32630937.12
2019-20	32630937.12	6184563.00	38815500.12	3006257.00	35809243.12
2020-21	35809243.12	6155990.00	41965233.12	3909057.00	38056176.12
2021-22	38056176.12	13902320.00	51958496.12	3808853.00	48149643.12
2022-23	48149643.12	14380822.00	62530465.12	6682276.00	55848189.12

**4.5.2.2 Result of Audit:**

On audit of Shree Odisha Pharmacy Council, Bhubaneswar for the years 2014-25 to 2022-23, transactions--- both receipt and expenditure--- of a total amount of ₹ 69.81 lakh was held under objection. Out of the same, audit suggested recovery of ₹ 37,132.00 for various reasons.

### 4.5.3 Odisha State Commission of Backward Classes, Bhubaneswar for 2021-22 & 2022-23 :

#### 4.5.3.1 Financial Position:

The accounts of the Odisha Commission of Backward Classes, Bhubaneswar for the years 2021-22 and 2022-23 were audited during 2023-24. The abstract position of receipt and payment for the above audited financial years is furnished below.

(₹)

Year	Opening Balance as on 1 <sup>st</sup> April	Receipt during the Year	Total	Expenditure during the Year	Closing Balance as on 31 <sup>st</sup> March
2021-22	42075079.50	508128023.00	550203102.50	22989300.00	527213802.50
2022-23	527213802.50	32943446.00	560157248.50	60666986.00	499490262.50

#### 4.5.3.2 Grant Position:

The Grant Position of the Odisha Commission of Backward Classes, Bhubaneswar for the two audited years is furnished below. The percentage of utilisation of grant during 2021-22 and 2022-23 were 24.10 % and 78.66 % respectively.

Year	Opening Balance as on 1 <sup>st</sup> April	Grant received during the Year	Total	Grant utilized during the Year	Un-utilised Balance of Grant as on 31 <sup>st</sup> March
2021-22	41998000.00	50000000.00	91998000.00	22179715.00	69818285.00
2022-23	69818285.00	0.00	69818285.00	54918906.00	14899379.00

#### 4.5.3.3 Non-submission of UCs:

UCs to the tune of ₹ 30.88 lakh was pending for submission at the beginning of 2022-23. Grant of ₹ 5.49 crore was utilised during 2022-23. Thus UC for ₹ 5.80 crore was due for submission during the year. But no UC was submitted by the local authority by 31<sup>st</sup> March, 2023. Thus total UC against utilisation of grant of ₹ 5.80 crore was outstanding for submission by 31.03.2023.

#### 4.5.3.4 Result of Audit:

As a result of audit of the accounts of the Odisha Commission of Backward Classes for 2021-22 and 2022-23, a sum of ₹ 5,895.00 was recovered during the course of audit.

### 4.5.4 State Council for Technical Education & Vocational Training, Bhubaneswar for 2020-21 to 2022-23:

#### 4.5.4.1 Financial Position:

The accounts of the State Council for Technical Education & Vocational Training, Bhubaneswar for 2020-21 to 2022-23 were audited during 2023-24. The abstract position of receipt and payment for the above audited financial years is furnished below.



(₹ in Crore)

Year	Opening Balance as on 1 <sup>st</sup> April	Receipt during the Year	Total	Expenditure during the Year	Closing Balance as on 31 <sup>st</sup> March
2020-21	135.94	57.26	193.20	43.94	149.26
2021-22	149.26	21.92	171.18	14.78	156.40
2022-23	156.40	122.85	279.25	114.48	164.78

**4.5.4.2 Advance Position:**

The advance position of the State Council for Technical Education & Vocational Training, Bhubaneswar for 2022-23 is furnished below. The percentage adjustment of advance during 2022-23 was 17.73 % only.

(₹ in lakh)

Unadjusted Advance as on 01.04.2022	Advance paid during 2022-23	Total	Advance adjusted during 2022-23	Advance outstanding as on 31.03.2023	Percentage of advance adjustment
15.35	2.58	17.93	3.18	14.75	17.73 %

**4.5.4.3 Result of Audit:**

As a result of audit of the accounts of SCTE & VT for 2020-21 to 2022-23, transactions amounting to ₹ 68.93 lakh were held under objection due to non-reconciliation of bank position between pass book and cash book as on 31.03.2023.

**4.5.5 Board of Wakf, Cuttack for 2019-20 to 2022-23:****4.5.5.1 Financial Position:**

The accounts of the Board of Wakf, Cuttack for 2019-20 to 2022-23 were audited during 2023-24. The abstract position of receipt and payment for the above audited financial years is furnished below.

(₹ in Crore)

Year	Opening Balance as on 1 <sup>st</sup> April	Receipt during the Year	Total	Expenditure during the Year	Closing Balance as on 31 <sup>st</sup> March
2019-20	3.30	1.42	4.72	0.82	3.89
2020-21	3.89	0.88	4.77	1.56	4.21
2021-22	4.21	3.49	7.70	1.10	6.60
2022-23	6.60	2.65	9.25	0.75	8.50

**4.5.5.2 Grant Position:**

The grant position of the Board of Wakf, Cuttack for the four years of 2019-20 to 2022-23 is furnished in the table below. The grant utilisation percentage during the 4 years under audit varied from 16.39 % ( lowest during 2022-23) to 30.89 % ( highest during 2021-22).



(₹ in Crore)

Year	Unutilised balance of Grant as on 1 <sup>st</sup> April	Grant received during the Year	Total	Grant utilised during the Year	Un-utilised Balance of Grant as on 31 <sup>st</sup> March	Percentage of Utilisation
2019-20	1.91	1.21	3.11	0.78	2.33	25.24 %
2020-21	2.33	0.72	3.05	0.55	2.50	18.26 %
2021-22	2.50	1.03	3.53	1.09	2.44	30.89 %
2022-23	2.44	2.13	4.57	0.75	3.82	16.39 %

#### 4.5.5.3 Submission of UCs:

During 2022-23, out of UC due for submission against utilisation of ₹ 1.88 crore of grant, UCs for ₹ 87.22 lakh only was submitted (46.28 %) leaving a balance of ₹ 1.01 crore of UCs to be submitted as on 31.03.2023.

#### 4.5.5.4 Result of Audit:

As a result of audit of the accounts of the Board of Wokf, Cuttack for the years 2019-20 to 2022-23, transactions of ₹ 90.18 lakh were kept under objection.

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# CHAPTER-5



## Chapter -5: Conclusion and Recommendations

### 5.1 Impact of Audit:

Financial accountability, transparency, effectiveness & efficiency and rule of law are fundamental characteristics of good governance. Auditing is one of the key components of public financial management. Government auditing is a cornerstone of good public sector governance. By providing unbiased, objective assessments of whether public resources are responsibly and effectively managed to achieve intended results, auditors help government organizations achieve accountability and integrity, improve operations, and instil confidence among citizens and stakeholders. The government auditor's role supports the governance responsibilities of oversight, insight, and foresight. Oversight addresses whether government entities are doing what they are supposed to do and serves to detect and deter public corruption. Insight assists decision-makers by providing an independent assessment of government programmes, policies, operations, and results. Foresight identifies trends and emerging challenges. Auditors use tools such as financial audits, performance audits, investigation and advisory services to fulfil each of these roles.

Local Bodies, both in urban and rural areas can successfully shoulder the complex responsibilities bestowed upon them through proper management of public funds. By providing unbiased, objective assessments of how public resources are being managed, audit helps to achieve accountability, integrity, improve operations and instil confidence among citizens and other stakeholders.

Impact of audit depends on the positive response of the stakeholders, especially the audited entities. But non-compliance to audit reports by the local authorities of the audited entities defeats the purpose of audit and its impact on good governance. Local Authorities should take advantage of audit by resorting to prompt and positive response to audit findings.

Some noticeable impacts of audit during the programme year, 2023-24, are listed below.

- i) A total sum of ₹ 4.98 crore was recovered at the instance of audit.
- ii) Besides the above, cash recovery of ₹ 81.21 lakh was also effected through surcharge action relating to previous years.
- iii) Surcharge action u/s 9(2) (b) of OLFA Act, 1948 was initiated in 9285 cases for a total amount of ₹ 209.20 crore.
- iv) 3200 Surcharge / Charge Orders were issued during 2023-24 certifying a total sum of ₹ 45.53 crore as due under section 9(3) of the OLFA Act, 1948.
- v) 269 cases involving ₹ 1.45 crore were intimated u/s 10(1) of the OLFA Act, 1948 to the Collectors for recovery as arrear of land revenue through Certificate proceedings under OPDR Act, 1962.

## 5.2 Compliance to Audit Reports by the Local Authorities:

As per provisions under para 4.4.17 of the Odisha Local Fund Audit Manual, 2014, the Local Authorities of the audited institutions should submit para wise compliance to the Audit Reports within 2 months (3 months in case of Grama Panchayats) of receipt of the Audit Reports for settlement of the audit paras. In order to make it convenient for the local authorities of the auditee institutions, an online compliance module has been put in place in the ALFA portal, the official site of local fund audit with the purpose that the local authorities will show promptness in submitting compliance to Audit Reports for settlement of audit paras.

But, during the period of 5 years 2019-20, 2020-21, 2021-22, 2022-23 & 2023-24, compliances were received from the audited institutions in respect of only 541 audit reports against 22274 audit reports issued during the same period, collective percentage of compliance submission being a meagre 2.43 *per cent*. The category wise submission percentage is – Zilla Parishads (3.38 %), Panchayat Samities (6.31 %), Grama Panchayats (0.17 %), Urban Local Bodies (4.42 %), Universities (20.00 %), Aided Colleges (11.37 %), Development Authorities / Regional Improvement Trusts / Special Planning Authorities ( 9.09 %) and other miscellaneous institutions like, BSE, Odisha, CHSE, Odisha, OK & VI Board etc. (24.14 %). Besides this, during the same period, compliances to 183 audit reports relating to previous years, i.e., years prior to 2019-20, were received. The details of the compliance submission position for the period of 5 years, i.e., 2019-20, 2020-21, 2021-22, 2022-23 & 2023-24 are given in **Appendix - 79**. This shows the indifference of the local authorities of the auditees towards audit.

Such poor response to the Audit Reports by the Auditee Institutions, defeats the purpose of audit. Consequently, the same financial irregularities and lapses are being recurrently committed year after year by the local authorities of the auditees which speaks of their poor financial management. Timely and compulsory submission of compliance to the Audit Reports by the local authorities of the auditees can be ensured by the controlling Departments concerned which will lead to better financial management by local bodies. Hence, the departments of P.R. & Drinking Water, Housing & Urban Development, Higher Education, School & Mass Education may take this suggestion into consideration in order to improve financial management by the local authorities of auditee institutions under their control.

## 5.3 Conclusion:

Accountability and transparency are key components of good governance. The decision-makers and implementing agencies must be accountable to the public. The role of audit is to protect the interests of the citizens and assure them that the public funds are being handled appropriately. It is through this auditing those errors, frauds and other accounting malpractices or irregularities can be easily traced out and be corrected. Annual audit process contributes towards prevention of mis-utilisation of public money and fraud. The lapses and irregularities noticed by audit during 2023-24 have been incorporated in the individual Audit Reports of the auditees

concerned and communicated to them for taking effective steps to make good the deficiencies, submit necessary compliance to the Reports and more importantly prevent recurrence of the irregularities detected. The Audit Reports have also been sent to the respective Administrative Departments so that they can take corrective measures to ensure non-recurrence of such financial irregularities in future. The important audit observations, discussed in the foregoing chapters of this Report, are summed up hereunder.

- i) Due to ineffective internal control system in the audited entities, numerous cases of misappropriation of cash were noticed in many entities which can be avoided by strengthening the internal control system of all audited entities. Misappropriation of social assistance money (OAP, ODP, WP etc.) through un-authorized retention of un-disbursed OAP money is rampant in the Panchayat Samities, Grama Panchayats and ULBs.
- ii) Maintenance of records of accounts was not up to the desired level. Many prescribed records of accounts were not maintained by many audited entities which hindered the process of proper monitoring and supervision by the authorities thus affecting smooth and successful implementation of different schemes.
- iii) Monthly reconciliation of difference between Cash Book and bank pass books was not done in most entities leaving scope for misappropriation and consequent loss thereby.
- iv) Some cash books in many PSs were not maintained in e-Gram Swaraj in spite of Govt. instructions which indicates lack of interest and sincerity on the part of local authorities to adopt computerized accounting system and hinders observance of transparency in public fund management.
- v) Development grants were not fully utilized within the prescribed time limit for which intended benefits under various developmental schemes could not be extended to the stakeholders in timely manner.
- vi) Utilisation Certificates (UC) are not being submitted to the granting agencies regularly by the local authorities in support of utilisation of grant. This has become a regular feature every year. As a result, huge quantity of utilisation certificates are pending for submission as on 31<sup>st</sup> March, 2023. This hampers the process of correct assessment at higher level of progress & achievement under various schemes and programmes.
- vii) Non-adjustment of Advances for years together in all auditee institutions indicate financial mismanagement.
- viii) Non-remittance of statutory deductions (govt. dues) by local bodies such as GST, Royalty, Labour Cess, IT, PT etc. and fees & fines collected by non-govt. aided colleges amounting to ₹ 220.38 crore ( by 31.03.2023) deprived the Government of additional revenue to that extent.

- ix) Periodical review on programme implementation, utilization of grants released and submission of UC was not adequate and effective enough for which huge amount of grant to the tune of ₹ 10690.98 crore remained un-utilised with the local bodies at the end of 2022-23.
- x) Although audit by Local Fund Audit is supposed to be detailed audit of all accounting records without exception, the local authorities failed to produce all records relating to quite a sizable amount of expenditure made by them. Records relating to expenditure in developmental works to the tune of ₹ 101.54 crore (3494 case records) in 102 PSs, ₹ 64.29 crore in 153 GPs, ₹ 24.51 crore (344 case records) in 15 ULBs and ₹ 1.72 crore (16 case records) in BeDA were not produced to audit. For non-production of those records, genuineness of expenditure in those cases could not be ascertained.
- xi) Indifferent attitude of local authorities towards audit and Audit Reports have not helped in ensuring proper financial management and good governance. Non-compliance to the Audit Reports and lack of attention to audit recommendations resulted in poor financial management by local authorities. This has resulted in recurrence of many lapses noticed in the audited entities year after year in spite of repeated objection by audit every year.

In view of recurrence of the above irregularities, audit is of the opinion that monitoring and supervision exercised by the Administrative Departments over activities of the local bodies under their control was not adequate. In order to streamline maintenance of accounts and ensure proper and transparent financial management in the local bodies, the controlling departments need to exercise better monitoring and supervision.

#### **5.4 Recommendations:**

The following recommendations will go a long way in ensuring transparency and accountability in management of public fund and timely & purposeful deliverance of services by the local bodies so that the benefits of govt. schemes and programmes will percolate to every individual at the lower strata of society in timely manner.

- i. Proper maintenance of accounts and timely preparation of Annual Accounts by the PRIs, ULBs and other institutions should be ensured by the executive heads for proper financial management.
- ii. Trained and qualified personnel should be deployed for maintenance of accounts in PRIs and ULBs. Personnel in charge of maintenance of accounts in PRIs should be trained in proper maintenance of accounts in e-Gram Swaraj.
- iii. E-Accounting System may be followed by all categories of institutions for maintenance of accounts to ensure transparency and error-free accounting.
- iv. Accounts of the auditee institutions, specially, GPs should be reviewed at regular intervals to identify the lapses and overcome the bottlenecks.



- v. Maintenance of data base for all local bodies should be ensured to facilitate review of performance and fruitful planning.
- vi. Timely utilization of grants and submission of Utilisation Certificates by the implementing agencies can be ensured through frequent review by the Administrative Departments which will facilitate achieving the scheme objectives.
- vii. Position of outstanding advances in the PRIs, ULBs and other institutions should be reviewed on quarterly basis not only at institution level but also at department level to ensure that unadjusted advances do not accumulate year after year. The Administrative Departments concerned should take effective steps in this direction.
- viii. Maintenance of Asset Registers and/or a computerised database for assets created out of grant money should be ensured. Non-maintenance of Asset Register or asset database gives scope for fraudulent expenditure on the same asset created earlier.
- ix. In order to augment own source of revenue of ULBs and reduce their dependence on Govt. grants, rates of taxes and fees (holding tax, license fees etc) should be revised periodically as per provisions of the Odisha Municipal Act. Besides this, optimum collection of taxes and fees should be ensured by the local authorities of ULBs.
- x. Gram Panchayats should be encouraged and assisted for optimum utilization of the income generating properties under their control such as tanks, orchards, market complexes etc.. Full realization of the auction / lease dues from the lessees will also improve the financial condition of the GPs.
- xi. Statutory deductions of taxes and other government dues from bills, wherever applicable, should be ensured without fail and the same should be remitted to Government Account in timely manner.
- xii. Consequent upon introduction of computerized accounting through e-Gram Swaraj in PRIs and accrual based accounting in ULBs, the accounting staff of local bodies at all levels, especially in GPs and small municipal bodies, should be adequately trained to ensure proper maintenance of accounts.

The above recommendations, if materialised by the local bodies and the controlling departments, will certainly ensure improved transparency and efficiency in management of public money by the local bodies which will strengthen the public service delivery mechanism in the State.

**Bhubaneswar**  
**The 12th day of November, 2024**

**(RASHMI KABI)**  
**Examiner of Local Accounts -cum-**  
**Director (I/c), Local Fund Audit, Odisha**



# APPENDICES



<b>APPENDIX - 1 (Vide Para No. 2.2.5.1 of this Report)</b>						
<b>Abstract of receipts and payments during FY 2022-23 of Zilla Parisads audited during the year 2023-24</b>						
<b>Sl. No.</b>	<b>Name of the ZP</b>	<b>O.B.</b>	<b>Receipts</b>			<b>Grand Total</b>
			<b>Grants</b>	<b>Others</b>	<b>Total</b>	
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>6</b>	<b>7</b>	<b>8</b>
1	Angul	1689165168.36	704084814.00	42784150.00	746868964.00	2436034132.36
2	Balasore	1623863989.47	1023241516.00	793174162.00	1816415678.00	3440279667.47
3	Bargarh	3980061080.83	1619786743.75	202995508.00	1822782251.75	5802843332.58
4	Bhadrak	1240953478.95	654649788.00	30617627.73	685267415.73	1926220894.68
5	Bolangir	1388874398.74	1481246030.00	109125674.50	1590371704.50	2979246103.24
6	Boudh	401960496.24	428801695.00	11068238.00	439869933.00	841830429.24
7	Cuttack	1310019323.42	1128579692.00	37973916.55	1166553608.55	2476572931.97
8	Deogarh	83393578.75	121688546.25	2046115.00	123734661.25	207128240.00
9	Dhenkanal	673289009.57	594220247.00	34483617.32	628703864.32	1301992873.89
10	Gajapati	755013165.37	771859328.00	53234294.64	825093622.64	1580106788.01
11	Ganjam	1715780333.29	2393569680.00	500600115.14	2894169795.14	4609950128.43
12	Jagatsinghpur	237525701.20	542753495.00	24757772.00	567511267.00	805036968.20
13	Jajpur	202581748.12	903721156.00	1298051.00	905019207.00	1107600955.12
14	Jharsuguda	78001396.13	652500961.21	39907025.20	692407986.41	770409382.54
15	Kalahandi	1173292898.80	1871977061.76	26404061.45	1898381123.21	3071674022.01
16	Kandhamal	965657755.27	1193761857.00	78383590.70	1272145447.70	2237803202.97

Sl. No.	Name of the ZP	O.B.	Receipts			Grand Total
			Grants	Others	Total	
1	2	3	4	6	7	8
17	Kendrapara	165544209.97	391819380.00	4056257.00	395875637.00	561419846.97
18	Keonjhar	1115713738.17	1153986399.00	148241737.67	1302228136.67	2417941874.84
19	Khurda	2300425242.36	3016397015.40	49458763.00	3065855778.40	5366281020.76
20	Koraput	315102663.06	677275133.00	7520111.00	684795244.00	999897907.06
21	Malkangiri	134700173.68	544235776.00	20561457.00	564797233.00	699497406.68
22	Mayurbhanj	1235337317.61	2075948764.00	34220788.00	2110169552.00	3345506869.61
23	Nabarangpur	910127465.94	1023600707.00	22479336.16	1046080043.16	1956207509.10
24	Nayagarh	193750294.00	489013932.00	33770760.00	522784692.00	716534986.00
25	Nuapada	501435192.99	304618292.00	4637254.00	309255546.00	810690738.99
26	Puri	1057196920.90	1675290879.63	30841640.45	1706132520.08	2763329440.98
27	Rayagada	1673613012.92	1167528531.00	785324902.52	1952853433.52	3626466446.44
28	Sambalpur	772314645.95	949300609.01	8876015.65	958176624.66	1730491270.61
29	Sonepur	445151099.74	522453487.00	22498076.33	544951563.33	990102663.07
30	Sundargarh	602614776.15	1004085650.00	408524909.00	1412610559.00	2015225335.15
<b>Total</b>		<b>25629431118.12</b>	<b>29354670836.01</b>	<b>2733907615.01</b>	<b>32088578451.02</b>	<b>57718009569.14</b>

Source: Cash Books and other records of Zilla Parishads

<b>APPENDIX - 1 (Vide Para No. 2.2.5.1 of this Report)</b>						
<b>Abstract of receipts and payments during FY 2022-23 of Zilla Parisads audited during the year 2023-24</b>						
<b>Sl. No.</b>	<b>Name of the ZP</b>	<b>Payments</b>			<b>C. B.</b>	<b>Percentage of utilisation</b>
		<b>Grants</b>	<b>Others</b>	<b>Total</b>		
<b>1</b>	<b>2</b>	<b>9</b>	<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b>
1	Angul	444817244.00	12885852.60	457703096.60	1978331035.76	18.79
2	Balasore	1063653083.54	757983685.89	1821636769.43	1618642898.04	52.95
3	Bargarh	1553453487.61	17200526.20	1570654013.81	4232189318.77	27.07
4	Bhadrak	1110113646.73	18061577.86	1128175224.59	798045670.09	58.57
5	Bolangir	1131651477.76	70138866.45	1201790344.21	1777455759.03	40.34
6	Boudh	410437215.00	5595662.80	416032877.80	425797551.44	49.42
7	Cuttack	967189576.00	3699.40	967193275.40	1509379656.57	39.05
8	Deogarh	105222365.00	177902.00	105400267.00	101727973.00	50.89
9	Dhenkanal	478904851.00	28072511.33	506977362.33	795015511.56	38.94
10	Gajapati	945698155.00	65507015.90	1011205170.90	568901617.11	64.00
11	Ganjam	1519033204.00	225430310.38	1744463514.38	2865486614.05	37.84
12	Jagatsinghpur	437220577.00	11408546.40	448629123.40	356407844.80	55.73
13	Jajpur	458357097.00	2825001.00	461182098.00	646418857.12	41.64
14	Jharsuguda	479549930.58	44983935.20	524533865.78	245875516.76	68.09
15	Kalahandi	1359817796.27	9087758.00	1368905554.27	1702768467.74	44.57
16	Kandhamal	1037979791.29	28880193.16	1066859984.45	1170943218.52	47.67

Sl. No.	Name of the ZP	Payments			C. B.	Percentage of utilisation
		Grants	Others	Total		
1	2	9	11	12	13	14
17	Kendrapara	418926578.00	5039367.00	423965945.00	137453901.97	75.52
18	Keonjhar	1247990002.00	65592936.76	1313582938.76	1104358936.08	54.33
19	Khurda	2274518721.00	26901023.00	2301419744.00	3064861276.76	42.89
20	Koraput	392706521.00	2778447.00	395484968.00	604412939.06	39.55
21	Malkangiri	307737421.00	11078305.00	318815726.00	380681680.68	45.58
22	Mayurbhanj	1590175445.18	2086.35	1590177531.53	1755329338.08	47.53
23	Nabarangpur	583859572.00	29576366.60	613435938.60	1342771570.50	31.36
24	Nayagarh	370950056.00	17443787.00	388393843.00	328141143.00	54.20
25	Nuapada	363276886.50	80260.85	363357147.35	447333591.64	44.82
26	Puri	1436532764.33	5475898.59	1442008662.92	1321320778.06	52.18
27	Rayagada	509482222.00	622622722.66	1132104944.66	2494361501.78	31.22
28	Sambalpur	501569007.00	49914440.62	551483447.62	1179007822.99	31.87
29	Sonepur	356200125.00	8265536.50	364465661.50	625637001.57	36.81
30	Sundargarh	624383549.00	53696575.50	678080124.50	1337145210.65	33.65
<b>Total</b>		<b>22972938040.25</b>	<b>1425841259.51</b>	<b>24398779299.76</b>	<b>33319230269.38</b>	<b>42.27</b>

Source: Cash Books and other records of Zilla Parishads



**APPENDIX- 2 (Vide Para No. 2.2.5.2 of this Report)**

**position of Grants in respect of Zilla Parisads audited during the year 2023-24 (Financial Year 2022-23)**

<b>Sl. No.</b>	<b>Name of the Zilla Parishad</b>	<b>O.B.</b>	<b>Grants received during the year</b>	<b>Total</b>	<b>Grants utilised during the year</b>	<b>C. B.</b>	<b>Percentage of utilisation</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>
1	Angul	1614443770.00	704084814.00	2318528584.00	444817244.00	1873711340.00	19.19
2	Balasore	801160168.00	1023241516.00	1824401684.00	1063653083.54	760748600.46	58.30
3	Bargarh	3966730460.14	1619786743.75	5586517203.89	1553453487.61	4033063716.28	27.81
4	Bhadrak	1225211352.71	654649788.00	1879861140.71	1110113646.73	769747493.98	59.05
5	Bolangir	1147265559.97	1481246030.00	2628511589.97	1131651477.76	1496860112.21	43.05
6	Boudh	373191655.00	428801695.00	801993350.00	410437215.00	391556135.00	51.18
7	Cuttack	1066172740.71	1128579692.00	2194752432.71	967189576.00	1227562856.71	44.07
8	Deogarh	33713678.75	121688546.25	155402225.00	105222365.00	50179860.00	67.71
9	Dhenkanal	640970464.92	594220247.00	1235190711.92	478904851.00	756285860.92	38.77
10	Gajapati	632820664.00	771859328.00	1404679992.00	945698155.00	458981837.00	67.32
11	Ganjam	977997948.91	2393569680.00	3371567628.91	1519033204.00	1852534424.91	45.05
12	Jagatsinghpur	177608672.00	542753495.00	720362167.00	437220577.00	283141590.00	60.69
13	Jajpur	193381759.27	903721156.00	1097102915.27	458357097.00	638745818.27	41.78
14	Jharsuguda	55209162.98	652500961.21	707710124.19	479549930.58	228160193.61	67.76
15	Kalahandi	1130786028.26	1871977061.76	3002763090.02	1359817796.27	1642945293.75	45.29

Sl. No.	Name of the Zilla Parishad	O.B.	Grants received during the year	Total	Grants utilised during the year	C. B.	Percentage of utilisation
1	2	3	4	5	6	7	8
16	Kandhamal	259701955.29	1193761857.00	1453463812.29	1037979791.29	415484021.00	71.41
17	Kendrapara	79344532.00	395875637.00	475220169.00	418926578.00	56293591.00	88.15
18	Keonjhar	924225958.28	1153986399.00	2078212357.28	1247990002.00	830222355.28	60.05
19	Khurda	2295239088.21	3016397015.40	5311636103.61	2274518721.00	3037117382.61	42.82
20	Koraput	303409294.00	677275133.00	980684427.00	392706521.00	587977906.00	40.04
21	Malkangiri	128484996.00	544235776.00	672720772.00	307737421.00	364983351.00	45.75
22	Mayurbhanj	1194249086.45	2075948764.00	3270197850.45	1590175445.18	1680022405.27	48.63
23	Nabarangpur	853776666.00	1023600707.00	1877377373.00	583859572.00	1293517801.00	31.10
24	Nayagarh	189507929.00	489013932.00	678521861.00	370950056.00	307571805.00	54.67
25	Nuapada	479681574.70	304618292.00	784299866.70	363276886.50	421022980.20	46.32
26	Puri	1039067045.40	1675290879.63	2714357925.03	1436532764.33	1277825160.70	52.92
27	Rayagada	822142861.00	1167528531.00	1989671392.00	509482222.00	1480189170.00	25.61
28	Sambalpur	616741489.82	949300609.01	1566042098.83	501569007.00	1064473091.83	32.03
29	Sonepur	421434779.35	522453487.00	522453487.00	356200125.00	166253362.00	68.18
30	Sundargarh	889475002.00	1004085650.00	1893560652.00	624383549.00	1269177103.00	32.97
<b>Total</b>		<b>21696107625.77</b>	<b>29358727093.01</b>	<b>51054834718.78</b>	<b>22972938040.25</b>	<b>28081896678.53</b>	<b>45.00</b>

Source: Cash Books and other records of Zilla Parishads

**APPENDIX- 3 (Vide Para No. 2.2.5.3 of this Report)**

**Position of Advances for FY 2022-23 in respect of Zilla Parisads audited during 2023-24**

Sl. No.	Name of the Zilla Parishad	Advance outstanding as on 01.04.2022	Advance paid during 22-23	Total	Advance adjusted during 22-23	Advance outstanding as on 31.03.2023	Percentage of adjustment
1	2	3	4	5	6	7	8
1	Angul	1094238311.00	103780156.00	1198018467.00	40000.00	1197978467.00	0.00
2	Balasore	51002963.00	100000.00	51102963.00	0.00	51102963.00	0.00
3	Bargarh	424937921.00	0.00	424937921.00	0.00	424937921.00	0.00
4	Bhadrak	304500.00	0.00	304500.00	0.00	304500.00	0.00
5	Bolangir	10179194.00	0.00	10179194.00	0.00	10179194.00	0.00
6	Boudh	3021304120.00	0.00	3021304120.00	0.00	3021304120.00	0.00
7	Cuttack	10000.00	40000.00	50000.00	40000.00	10000.00	80.00
8	Deogarh	531700.00	0.00	531700.00	0.00	531700.00	0.00
9	Dhenkanal	837926139.00	0.00	837926139.00	0.00	837926139.00	0.00
10	Gajapati	4603783473.00	0.00	4603783473.00	0.00	4603783473.00	0.00
11	Ganjam	50588397.00	100022.00	50688419.00	100022.00	50588397.00	0.20
12	Jagatsinghpur	95675.00	0.00	95675.00	0.00	95675.00	0.00
13	Jajpur	174130.00	0.00	174130.00	0.00	174130.00	0.00
14	Jharsuguda	0.00	0.00	0.00	0.00	0.00	
15	Kalahandi	2939250999.00	134000.00	2939384999.00	208000.00	2939176999.00	0.01
16	Kandhamal	1165443900.11	194007613.00	1359451513.11	321836424.00	1037615089.11	23.67
17	Kendrapara	0.00	0.00	0.00	0.00	0.00	
18	Keonjhar	8676420.00	0.00	8676420.00	0.00	8676420.00	0.00
19	Khurda	1568675.00	169100.00	1737775.00	426156.00	1311619.00	24.52
20	Koraput	875010460.00	0.00	875010460.00	0.00	875010460.00	0.00
21	Malkangiri	0.00	0.00	0.00	0.00	0.00	
22	Mayurbhanj	1138919351.00	0.00	1138919351.00	866500.00	1138052851.00	0.08
23	Nabarangpur	224010.00	468200.00	692210.00	227000.00	465210.00	32.79
24	Nayagarh	0.00	100000.00	100000.00	100000.00	0.00	100.00
25	Nuapada	7651336.00	0.00	7651336.00	0.00	7651336.00	0.00
26	Puri	119800.00	0.00	119800.00	0.00	119800.00	0.00
27	Rayagada	0.00	0.00	0.00	0.00	0.00	
28	Sambalpur	823208088.00	59337500.00	882545588.00	51500.00	882494088.00	0.01
29	Sonepur	206747958.00	0.00	206747958.00	110500.00	206637458.00	0.05
30	Sundargarh	146963675.00	0.00	146963675.00	0.00	146963675.00	0.00
<b>Total</b>		<b>16263619921.11</b>	<b>254356435.00</b>	<b>16517976356.11</b>	<b>323966102.00</b>	<b>16194010254.11</b>	<b>1.96</b>

*Source: Cash Books and other records of Zilla Parishads*

<b>Appendix- 4 (Vide Para No. 2.2.6.1 of this Report)</b>							
<b>Statement showing the utilisation position of 15th CFC Grant in respect of Zilla Parishads during FY 2022-23</b>							
<b>Sl. No.</b>	<b>Name of the Zilla Parishad</b>	<b>Opening Balance</b>	<b>Grants received during 2021-22</b>	<b>Total</b>	<b>Grants utilised during 2021-22</b>	<b>Closing Balance</b>	<b>Percentage of utilisation</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>
1	Angul	59235179.00	44025456.00	103260635.00	60031554.00	43229081.00	58.14
2	Balasore	45671909.00	66038184.00	111710093.00	85164905.00	26545188.00	76.24
3	Bargarh	22219498.00	66038184.00	88257682.00	71292565.00	16965117.00	80.78
4	Bhadrak	24522988.00	38522274.00	63045262.00	31071000.00	31974262.00	49.28
5	Bolangir	22724189.00	77044548.00	99768737.00	99768737.00	0.00	100.00
6	Boudh	11149127.00	16509546.00	27658673.00	16981194.00	10677479.00	61.40
7	Cuttack	219128205.00	77044548.00	296172753.00	261535843.00	34636910.00	88.31
8	Deogarh	6179033.00	16509546.00	22688579.00	15444225.00	7244354.00	68.07
9	Dhenkanal	79467747.00	44025456.00	123493203.00	102988190.00	20505013.00	83.40
10	Gajapati	19705779.00	38522274.00	58228053.00	46671311.00	11556742.00	80.15
11	Ganjam	5331673.00	121070004.00	126401677.00	80625561.00	45776116.00	63.79
12	Jagatsinghpur	32028814.00	44025456.00	76054270.00	57125583.00	18928687.00	75.11
13	Jajpur	173792006.00	55031820.00	228823826.00	70977694.00	157846132.00	31.02
14	Jharsuguda	10816686.00	19461135.00	30277821.00	29081582.00	1196239.00	96.05
15	Kalahandi	152858486.00	71541366.00	224399852.00	170932088.00	53467764.00	76.17
16	Kendrapara	28922702.00	49528638.00	78451340.00	62556085.00	15895255.00	79.74
17	Keonjhar	36428841.00	71541366.00	107970207.00	106554299.00	1415908.00	98.69
18	Khurda	98809422.00	55031820.00	153841242.00	118280029.00	35561213.00	76.88
19	Koraput	36614340.00	74773721.00	111388061.00	91138432.00	20249629.00	81.82
20	Malkangiri	86404499.00	38522274.00	124926773.00	110010173.00	14916600.00	88.06
21	Mayurbhanj	103236046.00	143082732.00	246318778.00	196106923.00	50211855.00	79.62
22	Nawarangpur	24879093.00	55031820.00	79910913.00	61618096.00	18292817.00	77.11
23	Nayagarh	87974124.00	78175456.00	166149580.00	141729494.00	24420086.00	85.30
24	Nuapada	15024635.00	28015910.00	43040545.00	42304814.00	735731.00	98.29
25	Kandhamal	97568026.00	66038184.00	163606210.00	163606201.00	9.00	100.00
26	Puri	15532533.00	60535002.00	76067535.00	47001005.00	29066530.00	61.79
27	Rayagada	79058594.00	60535002.00	139593596.00	100640463.00	38953133.00	72.10
28	Sambalpur	23196321.00	49528638.00	72724959.00	49236025.00	23488934.00	67.70
29	Sonepur	9567514.00	33019092.00	42586606.00	42586606.00	0.00	100.00
30	Sundargarh	27121523.00	93554946.00	120676469.00	92630955.00	28045514.00	76.76
<b>Total</b>		<b>1655169532.00</b>	<b>1752324398.00</b>	<b>3407493930.00</b>	<b>2625691632.00</b>	<b>781802298.00</b>	<b>77.06</b>

Source: Cash Book and Passbooks of Zilla Parishads

			<b>Appendix - 5 (Vide Para No. 2.3.5.1 of this Report)</b>				
			<b>Statement showing the abstract of receipts and payments in respect of Panchayat Samities audited during the plan year 2023-24 (Financial year 2022-23)</b>				
<b>Sl No</b>	<b>Name of the District</b>	<b>No. of PSs audited</b>	<b>Opening Balance</b>	<b>Receipts</b>			<b>Grand Total</b>
				<b>Grant</b>	<b>Others</b>	<b>Total</b>	
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>
1	Angul	6	1796496283.77	1250478547.08	651326182.16	1901804729.24	3698301013.01
2	Balasore	12	4743694883.39	2873237415.50	1305301504.19	4178538919.69	8922233803.08
3	Bargarh	11	2989253427.46	2087268273.84	1029032831.29	3116301105.13	6105554532.59
4	Bhadrak	7	2809403136.83	1771889219.37	1070955273.40	2842844492.77	5652247629.60
5	Bolangir	14	3884055135.40	2311592565.31	1248104301.02	3559696866.33	7443752001.73
6	Boudh	3	827977278.22	842410561.39	286222029.21	1128632590.60	1956609868.82
7	Cuttack	14	4146972385.73	2320242263.76	1753085412.29	4073327676.05	8220300061.78
8	Deogarh	3	953804067.06	320079927.00	227149007.40	547228934.40	1501033001.46
9	Dhenkanal	8	1785853255.65	1282090270.80	849345581.44	2131435852.24	3917289107.89
10	Gajapati	7	2550345282.31	1094278854.50	596229232.33	1690508086.83	4240853369.14
11	Ganjam	22	6422817100.29	2616918363.28	2007979515.52	4624897878.80	11047714979.09
12	Jagatsinghpur	8	2240775109.98	1386592391.55	1150210464.46	2536802856.01	4777577965.99
13	Jajpur	10	4853254420.27	2846768134.00	1318323579.75	4165091713.75	9018346134.02
14	Jharsuguda	5	1093830751.49	788257686.84	492629322.55	1280887009.39	2374717760.88
15	Kalahandi	13	3020519496.08	1936941411.00	1202884905.67	3139826316.67	6160345812.75
16	Kandhamal	11	2277174752.46	1367687347.42	809241074.15	2176928421.57	4454103174.03

SI No	Name of the District	No. of PSs audited	Opening Balance	Receipts			Grand Total
				Grant	Others	Total	
1	2	3	4	5	6	7	8
17	Kendrapara	9	3181395929.74	1784918681.10	1084219694.04	2869138375.14	6050534304.88
18	Keonjhar	13	3615401160.81	2618198530.51	1415296750.73	4033495281.24	7648896442.05
19	Khurda	10	3660235574.17	1629049907.14	1075718946.60	2704768853.74	6365004427.91
20	Koraput	14	3275438728.44	2203611751.00	1135657133.06	3339268884.06	6614707612.50
21	Malkangiri	7	1428004086.46	1248435669.20	500524360.46	1748960029.66	3176964116.12
22	Mayurbhanj	25	4407738441.19	3384269935.30	1946555977.05	5330825912.35	9738564353.54
23	Nabarangpur	9	1264621237.33	1094706930.52	726838716.56	1821545647.08	3086166884.41
24	Nayagarh	5	1447454526.99	1026875729.80	432922414.14	1459798143.94	2907252670.93
25	Nuapada	5	1621506570.74	1507650210.00	511827864.46	2019478074.46	3640984645.20
26	Puri	11	5038719456.81	2190469375.50	1187703119.11	3378172494.61	8416891951.42
27	Rayagada	9	2019036272.36	939655307.00	638574450.94	1578229757.94	3597266030.30
28	Sambalpur	9	2340040224.46	1154940627.08	736746296.00	1891686923.08	4231727147.54
29	Sonepur	6	1805795538.44	757811717.50	464156772.05	1221968489.55	3027764027.99
30	Sundargarh	16	4609212631.70	2021358098.00	1059980257.61	3081338355.61	7690550987.31
<b>Total</b>		<b>302</b>	<b>86110827146.03</b>	<b>50658685702.29</b>	<b>28914742969.64</b>	<b>79573428671.93</b>	<b>165684255817.96</b>

Source: Cash Book, Records & Registers of audited Panchayat Samities

			<b>Appendix - 5 (Vide Para No. 2.3.5.1 of this Report)</b>				
			<b>Statement showing the abstract of receipts and payments in respect of Panchayat Samities audited during the plan year 2023-24 (Financial year 2022-23)</b>				
<b>SI No</b>	<b>Name of the District</b>	<b>No. of PSs audited</b>	<b>Payments</b>			<b>Closing Balance</b>	<b>% of utilisation of available funds</b>
			<b>Grant</b>	<b>Others</b>	<b>Total</b>		
<b>1</b>	<b>2</b>	<b>3</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>
1	Angul	6	1328360342.00	622869364.96	1951229706.96	1747071306.05	52.76
2	Balasore	12	2666530429.90	1238274404.10	3904804834.00	5017428969.08	43.76
3	Bargarh	11	1785903874.01	949174007.55	2735077881.56	3370476651.03	44.80
4	Bhadrak	7	1807020739.88	951720196.46	2758740936.34	2893506693.26	48.81
5	Bolangir	14	2159580370.40	1145794092.40	3305374462.80	4138377538.93	44.40
6	Boudh	3	607947282.52	295678819.31	903626101.83	1052983766.99	46.18
7	Cuttack	14	2080583742.76	1507552174.14	3588135916.90	4632164144.88	43.65
8	Deogarh	3	339495157.00	228940069.67	568435226.67	932597774.79	37.87
9	Dhenkanal	8	1213489252.60	856106609.11	2069595861.71	1847693246.18	52.83
10	Gajapati	7	982208962.78	503173055.84	1485382018.62	2755471350.52	35.03
11	Ganjam	22	2729839163.00	1962380296.90	4692219459.90	6355495519.19	42.47
12	Jagatsinghpur	8	967215039.70	752605143.68	1719820183.38	3057757782.61	36.00
13	Jajpur	10	2664458082.88	1167954658.56	3832412741.44	5185933392.58	42.50
14	Jharsuguda	5	808065015.00	421880685.57	1229945700.57	1144772060.31	51.79
15	Kalahandi	13	1949105993.61	1130418614.42	3079524608.03	3080821204.72	49.99
16	Kandhamal	11	1279988215.67	768514890.53	2048503106.20	2405600067.83	45.99

SI No	Name of the District	No. of PSs audited	Payments			Closing Balance	% of utilisation of available funds
			Grant	Others	Total		
1	2	3	9	10	11	12	13
17	Kendrapara	9	1667663440.60	1118802270.96	2786465711.56	3264068593.32	46.05
18	Keonjhar	13	2963637471.54	1340026226.10	4303663697.64	3345232744.41	56.27
19	Khurda	10	1253951888.07	932480363.65	2186432251.72	4178572176.19	34.35
20	Koraput	14	2047983963.45	935519876.16	2983503839.61	3631203772.89	45.10
21	Malkangiri	7	1151637015.95	476655182.73	1628292198.68	1548671917.44	51.25
22	Mayurbhanj	25	3413557098.31	1825835208.92	5239392307.23	4499172046.31	53.80
23	Nabarangpur	9	909622727.19	701693997.56	1611316724.75	1474850159.66	52.21
24	Nayagarh	5	960633335.28	404423603.87	1365056939.15	1542195731.78	46.95
25	Nuapada	5	1496941454.00	464587030.72	1961528484.72	1679456160.48	53.87
26	Puri	11	2405014125.73	1146380523.59	3551394649.32	4865497302.10	42.19
27	Rayagada	9	897600111.08	611087026.91	1508687137.99	2088578892.31	41.94
28	Sambalpur	9	1032846271.49	598569666.06	1631415937.55	2600311209.99	38.55
29	Sonepur	6	784806166.00	488499449.43	1273305615.43	1754458412.56	42.05
30	Sundargarh	16	2450124907.50	1056935630.14	3507060537.64	4183490449.67	45.60
<b>Total</b>		<b>302</b>	<b>48805811639.90</b>	<b>26604533140.00</b>	<b>75410344779.90</b>	<b>90273911038.06</b>	<b>45.51</b>

Source: Cash Book, Records & Registers of audited Panchayat Samities



**Appendix - 6 (Vide Para No.2.3.5.2 of this Report)**

**Showing the abstract position of Grants in respect of Panchayat Samities  
audited during the plan year 2023-24 (Financial year 2022-23)**

SI No	Name of the District	No. of PSs audited	Opening Balance	Grants received during the year	Total	Grants utilised during the year	Closing Balance	% of utilisation
1	2	3	4	5	6	7	8	9
1	Angul	6	1326122549.92	1250478547.08	2576601097.00	1328360342.00	1248240755.00	51.55
2	Balasore	12	3032791996.42	2873237415.50	5906029411.92	2666530429.90	3239498982.02	45.15
3	Bargarh	11	1911542204.82	2087268273.84	3998810478.66	1785903874.01	2212906604.65	44.66
4	Bhadrak	7	1923556592.07	1771889219.37	3695445811.44	1807020739.88	1888425071.56	48.90
5	Bolangir	14	2508315054.05	2311592565.31	4819907619.36	2159580370.40	2660327248.96	44.81
6	Boudh	3	476373814.61	842410561.39	1318784376.00	607947282.52	710837093.48	46.10
7	Cuttack	14	2721440638.43	2320242263.76	5041682902.19	2080583742.76	2961099159.43	41.27
8	Deogarh	3	569759033.24	320079927.00	889838960.24	339495157.00	550343803.24	38.15
9	Dhenkanal	8	1103472594.61	1282090270.80	2385562865.41	1213489252.60	1172073612.81	50.87
10	Gajapati	7	1564122288.76	1094278854.50	2658401143.26	982208962.78	1676192180.48	36.95
11	Ganjam	22	3794784087.64	2616918363.28	6411702450.92	2729839163.00	3681863287.92	42.58
12	Jagatsinghpur	8	1430366485.73	1386592391.55	2816958877.28	967215039.70	1849743837.58	34.34
13	Jajpur	10	3503869312.11	2846768134.00	6350637446.11	2664458082.88	3686179363.23	41.96
14	Jharsuguda	5	882092029.68	788257686.84	1670349716.52	808065015.00	862284701.52	48.38
15	Kalahandi	13	2242901758.82	1936941411.00	4179843169.82	1949105993.61	2230737176.21	46.63
16	Kandhamal	11	1499979563.14	1367687347.42	2867666910.56	1279988215.67	1587678694.89	44.64

Showing the abstract position of Grants in respect of Panchayat Samities audited during the plan year 2023-24 (Financial year 2022-23)								
Sl No	Name of the District	No. of PSs audited	Opening Balance	Grants received during the year	Total	Grants utilised during the year	Closing Balance	% of utilisation
1	2	3	4	5	6	7	8	9
17	Kendrapara	9	2117218498.38	1784918681.10	3902137179.48	1667663440.60	2234473738.88	42.74
18	Keonjhar	13	2357995374.50	2618198530.51	4976193905.01	2963637471.54	2012556433.47	59.56
19	Khurda	10	2255498768.64	1629049907.14	3884548675.78	1253951888.07	2630596787.71	32.28
20	Koraput	14	2122884522.54	2203611751.00	4326496273.54	2047983963.45	2278512310.09	47.34
21	Malkangiri	7	1044967985.60	1248435669.20	2293403654.80	1151637015.95	1141766638.85	50.22
22	Mayurbhanj	25	2933149501.77	3384269935.30	6317419437.07	3413557098.31	2903862338.76	54.03
23	Nabarangpur	9	812082889.30	1094706930.52	1906789819.82	909622727.19	997167092.63	47.70
24	Nayagarh	5	1065141311.80	1026875729.80	2092017041.60	960633335.28	1131383706.32	45.92
25	Nuapada	5	1114704326.34	1507650210.00	2622354536.34	1496941454.00	1125413082.34	57.08
26	Puri	11	3636011401.02	2190469375.50	5826480776.52	2405014125.73	3421466650.79	41.28
27	Rayagada	9	1362539071.55	939655307.00	2302194378.55	897600111.08	1404594267.47	38.99
28	Sambalpur	9	1441320346.51	1154940627.08	2596260973.59	1032846271.49	1563414702.10	39.78
29	Sonepur	6	1064386996.62	757811717.50	1822198714.12	784806166.00	1037392548.12	43.07
30	Sundargarh	16	2644728036.93	2021358098.00	4666086134.93	2450124907.50	2215961227.43	52.51
<b>Total</b>		<b>302</b>	<b>56464119035.55</b>	<b>50658685702.29</b>	<b>107122804737.84</b>	<b>48805811639.90</b>	<b>58316993097.94</b>	<b>45.56</b>

Source: Cash Book, Records & Registers of audited Panchayat Samities

**Appendix -7 (Vide Para No. 2.3.5.3 of this Report)**

**Showing the abstract position of U.C in respect of Panchayat Samities  
audited during the plan year 2023-24 (Financial year 2022-23)**

SI No	Name of the District	No. of PSs audited	UC pending for submission at the beginning of the year	UC due for submission during the year	Total	UC submitted during the year	UC pending for submission at the end of the year	Percentage of UC submitted
1	2	3	4	5	6	7	8	9
1	Angul	6	1779195482.94	1325886302.00	3105081784.94	1080143155.00	2024938629.94	34.79
2	Balasore	12	10211189003.29	2666530429.90	12877719433.19	1948600892.03	10929118541.16	15.13
3	Bargarh	11	12063085286.38	1719964293.80	13783049580.18	1088569679.00	12694479901.18	7.90
4	Bhadrak	7	8721215993.13	1597192249.88	10318408243.01	1333293035.00	8985115208.01	12.92
5	Bolangir	14	9087752160.06	2159580370.40	11247332530.46	1490295229.00	9757037301.46	13.25
6	Boudh	3	4445829466.34	507925805.52	4953755271.86	236712075.00	4717043196.86	4.78
7	Cuttack	14	13772663947.06	2050040594.03	15822704541.09	800222939.00	15022481602.09	5.06
8	Deogarh	3	1690087990.70	336330314.00	2026418304.70	282120158.00	1744298146.70	13.92
9	Dhenkanal	8	5125046380.89	1213489252.60	6338535633.43	697606974.00	5640928659.49	11.01
10	Gajapati	7	6673376036.81	978137957.78	7651513994.59	329482519.00	7322031475.59	4.31
11	Ganjam	22	19895594513.68	2199429639.75	22095024153.43	1745116804.00	20349907349.43	7.90
12	Jagatsinghpur	8	3686045383.70	967215039.70	4653260423.40	632504513.00	4020755910.40	13.59
13	Jajpur	10	8183457874.32	2637758853.88	10821216728.20	2478789867.00	8342426861.20	22.91
14	Jharsuguda	5	1445317159.64	745971171.68	2191288331.32	459897136.00	1731391195.32	20.99
15	Kalahandi	13	8003058887.78	1911024995.61	9914083883.39	1152651246.81	8761432636.58	11.63

SI No	Name of the District	No. of PSs audited	UC pending for submission at the beginning of the year	UC due for submission during the year	Total	UC submitted during the year	UC pending for submission at the end of the year	Percentage of UC submitted
1	2	3	4	5	6	7	8	9
16	Kandhamal	11	4461389139.38	1083090729.87	5544479869.25	598983203.00	4945496666.25	10.80
17	Kendrapara	9	6796434136.75	1608682494.60	8405116631.35	1459360509.00	6945756122.35	17.36
18	Keonjhar	13	8384790248.72	2963637471.54	11348427720.26	2037636346.00	9310791374.26	17.96
19	Khurda	10	5455076523.10	1102880958.07	6557957481.17	830684394.00	5727273087.17	12.67
20	Koraput	14	8192348988.00	2047983963.45	10240332951.45	904415597.00	9335917354.45	8.83
21	Malkangiri	7	9263997925.96	1148431367.95	10412429293.91	676832027.00	9735597266.91	6.50
22	Mayurbhanj	25	26703093339.88	3396823914.51	30099917254.39	2726375027.00	27373542227.39	9.06
23	Nabarangpur	9	4273189130.68	909622727.19	5182811857.87	291183387.00	4891628470.87	5.62
24	Nayagarh	5	2343179209.11	647199663.68	2990378872.79	357416486.00	2632962386.79	11.95
25	Nuapada	5	3071938086.59	1496941454.00	4568879540.59	742410545.00	3826468995.59	16.25
26	Puri	11	9528278582.73	2167176479.69	11695455062.42	1251510959.00	10443944103.42	10.70
27	Rayagada	9	3611106775.64	804638706.00	4415745481.64	532097944.00	3883647537.64	12.05
28	Sambalpur	9	5434416371.41	949370459.05	6383786830.46	512556364.00	5871230466.46	8.03
29	Sonepur	6	4727765143.60	784806166.00	5512571309.60	431549603.00	5081021706.60	7.83
30	Sundargarh	16	7215279317.45	2421638861.22	9636918178.67	1632478070.46	8004440108.21	16.94
<b>Total</b>		<b>302</b>	<b>224245198485.72</b>	<b>46549402687.35</b>	<b>270794601173.01</b>	<b>30741496683.30</b>	<b>240053104489.77</b>	<b>11.35</b>

Source: U.C. Files and other relevant Records of the audited Panchayat Samities

<b>Appendix -8 (Vide Para No. 2.3.5.3 of this Report)</b>						
<b>Statement showing the yearwise break up of U.C pending for submission as on 31.03.2023 in respect of Panchayat Samities audited during the plan year 2023-24 (Financial year 2022-23)</b>						
SI No	Name of the District	No. of PSs audited	Year wise breakup of UC pending for submission as on 31.03.2023			
			2022-23	2021-22	Prior to 2021-22	Total
1	2	3	4	5	6	7
1	Angul	6	1227364183.00	196556781.00	601017665.94	2024938629.94
2	Balasore	12	2214061952.87	1309978076.31	7405078511.98	10929118541.16
3	Bargarh	11	1564735687.80	1553679231.08	9576064982.30	12694479901.18
4	Bhadrak	7	1556413567.88	997896459.71	6430805180.42	8985115208.01
5	Bolangir	14	1803068797.40	1464928950.91	6489039553.15	9757037301.46
6	Boudh	3	505901746.52	316443152.00	3894698298.34	4717043196.86
7	Cuttack	14	1865493025.03	1278406354.20	11878582222.86	15022481602.09
8	Deogarh	3	331650379.00	86221264.00	1326426503.70	1744298146.70
9	Dhenkanal	8	825761451.60	1110798314.59	3704368893.30	5640928659.49
10	Gajapati	7	941167060.78	784256169.18	5596608245.63	7322031475.59
11	Ganjam	22	2075792289.75	1943168248.58	16330946811.10	20349907349.43
12	Jagatsinghpur	8	909472338.70	882787034.72	2228496536.98	4020755910.40
13	Jajpur	10	1001095866.88	1143599535.25	6197731459.07	8342426861.20
14	Jharsuguda	5	586743780.68	221031448.00	923615966.64	1731391195.32
15	Kalahandi	13	1856210917.61	1168639537.15	5736582181.82	8761432636.58
16	Kandhamal	11	677725818.67	849456934.46	3418313913.12	4945496666.25
17	Kendrapara	9	1342912210.60	802833824.00	4800010087.75	6945756122.35
18	Keonjhar	13	2655365713.54	1141746192.90	5513679467.82	9310791374.26
19	Khurda	10	925930059.07	909535815.38	3891807212.72	5727273087.17
20	Koraput	14	1944230953.45	1212750235.19	6178936165.81	9335917354.45
21	Malkangiri	7	1000954813.95	627221060.00	8107421392.96	9735597266.91
22	Mayurbhanj	25	2622617200.51	1921974769.48	22828950257.40	27373542227.39
23	Nabarangpur	9	861562078.19	617243561.55	3412822831.13	4891628470.87
24	Nayagarh	5	649391539.68	418323039.00	1565247808.11	2632962386.79
25	Nuapada	5	1609316887.00	447883828.00	1769268280.59	3826468995.59
26	Puri	11	1908819856.02	1821470744.57	6713653502.83	10443944103.42
27	Rayagada	9	796708851.00	476822874.85	2610115811.79	3883647537.64
28	Sambalpur	9	906148466.05	730854750.47	4234227249.94	5871230466.46
29	Sonepur	6	763687422.00	455055101.39	3862279183.21	5081021706.60
30	Sundargarh	16	1508702347.46	1239118427.67	5256619333.08	8004440108.21
<b>Total</b>		<b>302</b>	<b>39439007262.69</b>	<b>28130681715.59</b>	<b>172483415511.49</b>	<b>240053104489.77</b>

Source: UC File of the audited Panchayat Samities

Appendix - 9 (Vide Para No 2.3.5.4 of this Report)								
Statement showing the abstract position of Advances in respect of Panchayat Samities audited during the year 2023-24 (FY 2022-23)								
Sl. No.	Name of the District	No. of PSs audited	Advance outstanding at the beginning of the year	Advance paid during the year	Total	Advance adjusted during the year	Advance outstanding at the end of the year	Adjustment percentage
1	2	3	4	5	6	7	8	9
1	Angul	6	394245743.50	277930000.00	672175743.50	402024000.00	270151743.50	59.81
2	Balasore	12	508269848.86	203620300.00	711890148.86	201213880.00	510676268.86	28.26
3	Bargarh	11	81945349.44	9552650.00	91497999.44	10426702.00	81071297.44	11.40
4	Bhadrak	7	140979668.75	1409100.00	142388768.75	42305000.00	100083768.75	29.71
5	Bolangir	14	788005009.16	1226100.00	789231109.16	35575100.00	753656009.16	4.51
6	Boudh	3	97202856.65	3384000.00	100586856.65	5630000.00	94956856.65	5.60
7	Cuttack	14	391544104.14	60299967.00	451844071.14	117950780.00	333893291.14	26.10
8	Deogarh	3	56157310.72	50000.00	56207310.72	0.00	56207310.72	0.00
9	Dhenkanal	8	172457739.42	4193200.00	176650939.42	3381434.00	173269505.42	1.91
10	Gajapati	7	118869716.99	246512.00	119116228.99	6112230.00	113003998.99	5.13
11	Ganjam	22	173210124.12	1364650.00	174574774.12	5652036.00	168922738.12	3.24
12	Jagatsinghpur	8	183984069.73	6512924.00	190496993.73	11920620.00	178576373.73	6.26
13	Jajpur	10	687311402.33	9931667.00	697243069.33	62146019.00	635097050.33	8.91
14	Jharsuguda	5	57211270.66	439200.00	57650470.66	1808162.00	55842308.66	3.14

Sl. No.	Name of the District	No. of PSs audited	Advance outstanding at the beginning of the year	Advance paid during the year	Total	Advance adjusted during the year	Advance outstanding at the end of the year	Adjustment percentage
15	Kalahandi	13	980891143.37	28908590.00	1009799733.37	216828303.00	792971430.37	21.47
16	Kandhamal	11	193627148.71	3295060.00	196922208.71	52691242.00	144230966.71	26.76
17	Kendrapara	9	453283708.54	20138694.00	473422402.54	123041658.00	350380744.54	25.99
18	Keonjhar	13	155950797.77	937460.00	156888257.77	3380312.00	153507945.77	2.15
19	Khurda	10	105985644.77	14721460.00	120707104.77	19671719.00	101035385.77	16.30
20	Koraput	14	311425502.02	24316983.00	335742485.02	55607793.00	280134692.02	16.56
21	Malkangiri	7	477450646.87	835768.00	478286414.87	52980243.00	425306171.87	11.08
22	Mayurbhanj	25	349724237.80	11626363.00	361350600.80	30342262.00	331008338.80	8.40
23	Nayagarh	5	107896502.15	15264000.00	123160502.15	55612279.00	67548223.15	45.15
24	Nawarangpur	9	376864655.85	51429354.00	428294009.85	123014266.00	305279743.85	28.72
25	Nuapada	5	179054991.30	2732033.00	181787024.30	10892150.00	170894874.30	5.99
26	Puri	11	468383620.17	13238450.00	481622070.17	217059027.00	264563043.17	45.07
27	Rayagada	9	246772051.48	135475480.00	382247531.48	96281279.00	285966252.48	25.19
28	Sambalpur	9	114563118.94	2703000.00	117266118.94	5187132.00	112078986.94	4.42
29	Sonepur	6	192845752.71	22186600.00	215032352.71	28833400.00	186198952.71	13.41
30	Sundargarh	16	810645310.35	132552206.00	943197516.35	142363719.00	800833797.35	15.09
<b>Total</b>		<b>302</b>	<b>9376759047.27</b>	<b>1060521771.00</b>	<b>10437280818.27</b>	<b>2139932747.00</b>	<b>8297348071.27</b>	<b>20.50</b>

Source : Cash Book, Records & Registers of the audited Panchayat Samities

			<b>Appendix - 9 (Vide Para No 2.3.5.4 of this Report)</b>			
			<b>Statement showing the abstract position of Advances in respect of Panchayat Samities audited during the year 2023-24 (FY 2022-23)</b>			
<b>Sl. No.</b>	<b>Name of the District</b>	<b>No. of PSs audited</b>	<b>Year wise breakup of outstanding advances</b>			
			<b>2022-23</b>	<b>2021-22</b>	<b>Prior to 2021-22</b>	<b>Total</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>
1	Angul	6	34470600.00	24441700.00	211239443.50	270151743.50
2	Balasore	12	43912000.00	108342347.00	358421921.86	510676268.86
3	Bargarh	11	615000.00	934800.00	79521497.44	81071297.44
4	Bhadrak	7	560600.00	3656202.00	95866966.75	100083768.75
5	Bolangir	14	1117100.00	3629300.00	748909609.16	753656009.16
6	Boudh	3	884000.00	1550000.00	92522856.65	94956856.65
7	Cuttack	14	7802032.00	16683913.00	309407346.14	333893291.14
8	Deogarh	3	7928391.00	2335900.00	45943019.72	56207310.72
9	Dhenkanal	8	2163300.00	10500.00	171095705.42	173269505.42
10	Gajapati	7	178512.00	1372400.00	111453086.99	113003998.99
11	Ganjam	22	177000.00	1640500.00	167105238.12	168922738.12
12	Jagatsinghpur	8	4939774.00	55978062.00	117658537.73	178576373.73
13	Jajpur	10	3148555.00	55696226.00	576252269.33	635097050.33
14	Jharsuguda	5	429200.00	47000.00	55366108.66	55842308.66



Sl. No.	Name of the District	No. of PSs audited	Year wise breakup of outstanding advances			
			2022-23	2021-22	Prior to 2021-22	Total
15	Kalahandi	13	15231895.00	84532550.00	693206985.37	792971430.37
16	Kandhamal	11	1376780.00	3714169.00	139140017.71	144230966.71
17	Kendrapara	9	8039670.00	102555917.00	239785157.54	350380744.54
18	Keonjhar	13	120600.00	5175761.00	148211584.77	153507945.77
19	Khurda	10	219520.00	5685176.00	95130689.77	101035385.77
20	Koraput	14	9091100.00	29663240.00	241380352.02	280134692.02
21	Malkangiri	7	475660.00	4135854.00	420694657.87	425306171.87
22	Mayurbhanj	25	10127463.00	21293848.00	299587027.80	331008338.80
23	Nayagarh	5	3888000.00	11145587.00	52514636.15	67548223.15
24	Nawarangpur	9	35440315.00	71094125.00	198745303.85	305279743.85
25	Nuapada	5	535883.00	1470800.00	168888191.30	170894874.30
26	Puri	11	12153185.00	18296706.00	234113152.17	264563043.17
27	Rayagada	9	84823670.00	14334756.00	186807826.48	285966252.48
28	Sambalpur	9	1575264.00	4969456.00	105534266.94	112078986.94
29	Sonepur	6	16227600.00	6429100.00	163542252.71	186198952.71
30	Sundargarh	16	43604426.17	50144048.00	707085323.18	800833797.35
<b>Total</b>		<b>302</b>	<b>351257095.17</b>	<b>710959943.00</b>	<b>7235131033.10</b>	<b>8297348071.27</b>

Source : Cash Book, Records & Registers of the audited Panchayat Samities

**Appendix - 10 {Vide Para Nos. 2.3.5.4, 2.3.5.5(a) & (b), 2.3.5.6, 2.3.5.7 & 2.3.5.8 of this report}**

**Statement showing different major issues (persistent irregularities)  
noticed in Panchayat Samities audited during 2023-24 (FY 2022-23)**

Sl. No.	Name of the Revenue District	Total no. of PSs in the District	No. of PSs audited during 2023-24	PSs where retention of cash beyond ₹.10,000.00 was noticed during physical verification		PSs where reconciliation between bank position as per cash book and as per bank pass book was not made			No. of PSs where important documents/Registers were not prepared			
				No. of PSs	Amount of cash retained	No. of PSs	No of Accounts	Unreconciled difference	Budget	Advance Ledger	Outstanding Advance Ledger	Asset Register
1	2	3	4	5	6	7		8	9	10	11	12
1	Angul	8	6	0	0.00	6	314	153045906.56	6	6	6	6
2	Balasore	12	12	1	11868.00	12	921	1028098770.06	12	12	12	12
3	Bargarh	12	11	1	15300.00	11	817	525058419.78	11	11	11	11
4	Bhadrak	7	7	1	15000.00	7	407	209288732.59	7	5	5	7
5	Bolangir	14	14	1	29802.00	14	1032	1065936871.10	14	13	13	14
6	Boudh	3	3	0	0.00	3	216	286399082.71	3	3	3	3
7	Cuttack	14	14	3	87190.50	14	1172	659737240.51	14	13	13	14
8	Deogarh	3	3	1	56168.00	3	179	229828269.15	3	3	3	3
9	Dhenkanal	8	8	2	183162.00	8	623	484838736.01	8	8	8	8
10	Gajapati	7	7	0	0.00	7	469	214399566.01	7	7	7	7
11	Ganjam	22	22	1	132800.14	22	1257	634721678.33	22	22	22	22
12	Jagatsinghpur	8	8	1	14189.00	8	585	989987921.45	8	8	8	8
13	Jajpur	10	10	4	279690.25	10	605	438032520.39	10	10	10	10
14	Jharsuguda	5	5	0	0.00	5	309	127137958.97	5	5	5	5
15	Kalahandi	13	13	1	20046.21	13	591	403240893.48	13	13	13	13
16	Kandhamal	12	11	0	0.00	11	579	283997464.07	11	11	11	11

Sl. No.	Name of the Revenue District	Total no. of PSs in the District	No. of PSs audited during 2023-24	PSs where retention of cash beyond ₹.10,000.00 was noticed during physical verification		PSs where reconciliation between bank position as per cash book and as per bank pass book was not made			No. of PSs where important documents/Registers were not prepared			
				No. of PSs	Amount of cash retained	No. of PSs	No of Accounts	Unreconciled difference	Budget	Advance Ledger	Outstanding Advance Ledger	Asset Register
1	2	3	4	5	6	7		8	9	10	11	12
17	Kendrapara	9	9	2	345688.00	9	467	331813578.92	9	9	9	9
18	Keonjhar	13	13	0	0.00	13	633	296238294.25	13	13	13	13
19	Khurda	10	10	0	0.00	10	726	1048075696.77	10	9	10	10
20	Koraput	14	14	2	24501.38	14	687	511605961.46	14	14	14	14
21	Malkangiri	7	7	1	14170.86	7	360	196718889.65	7	7	7	7
22	Mayurbhanj	26	25	1	1114407.24	25	1338	1298141242.86	25	25	25	25
23	Nayagarh	8	5	0	0.00	5	202	190690151.01	5	5	5	5
24	Nawarangpur	10	9	0	0.00	9	455	96024856.49	9	9	9	9
25	Nuapada	5	5	3	468976.30	5	251	276698887.69	5	5	5	5
26	Puri	11	11	3	157113.85	11	640	827082015.54	11	11	11	11
27	Rayagada	11	9	0	0.00	9	225	92405683.07	9	9	9	9
28	Sambalpur	9	9	2	31501.00	9	645	542796695.23	9	9	9	9
29	Subarnapur	6	6	2	120431.25	6	462	270825686.62	6	6	6	6
30	Sundargarh	17	16	1	23036.00	16	1054	1455530810.16	16	16	16	16
<b>Total</b>		<b>314</b>	<b>302</b>	<b>34</b>	<b>3145041.98</b>	<b>302</b>	<b>18221</b>	<b>15168398480.89</b>	<b>302</b>	<b>297</b>	<b>298</b>	<b>302</b>

Source: Cash Books, Records & Registers of Local Authority

<b>Appendix - 11 (Vide Para No. 2.3.5.9 of this Report)</b>								
<b>Statement showing the position of un-remitted Govt. dues as on 31.03.2023 in respect of Panchayat Samities audited during the plan year 2023-24 (FY 2022-23)</b>								
<b>Sl. No.</b>	<b>Name of the District</b>	<b>No. of Panchayat Samities audited</b>	<b>Amount of unremitted Govt dues as on 31.03.2023</b>					
			<b>GST</b>	<b>Labour Cess</b>	<b>Royalty</b>	<b>PT</b>	<b>IT</b>	<b>Total</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
1	Angul	6	4668402.00	8218379.00	6666733.00	475.00	3825874.00	23379863.00
2	Balasore	12	9486400.1	17188070.95	24783179.61	11046.00	854564.00	52323260.66
3	Bargarh	11	2222050.00	18359754.00	13847384.57	12441.00	1071819.00	35513448.57
4	Bhadrak	7	4849550.41	22258341.00	19563393.00	0.00	2551885.00	49223169.41
5	Bolangir	14	19970915.91	59785732.00	105696048.11	1325.00	4251828.00	189705849.02
6	Boudh	3	5085356.00	8851570.00	16263789.90	16632212.00	1043585.19	47876513.09
7	Cuttack	14	7193288.00	29104891.50	44702638.94	185317.00	1629138.90	82815274.34
8	Deogarh	3	1807167.00	6671552.00	15787319.00	4675.00	244355.00	24515068.00
9	Dhenkanal	8	4801069.25	9686917.57	18490607.65	4400.00	503279.70	33486274.17
10	Gajapati	7	2896296.02	6242171.46	18401916.04	1500.00	2314861.00	29856744.52
11	Ganjam	22	23713826.05	36482367.60	50155416.63	13795.00	2913022.49	113278427.77
12	Jagatsinghpur	8	7722426.00	10259687.00	17504421.54	0.00	82005.00	35568539.54
13	Jajpur	10	8642185.80	13500411.00	20210319.94	13738.00	2530560.56	44897215.30
14	Jharsuguda	5	3048899.00	1205281.00	3089557.00	0.00	733192.00	8076929.00
15	Kalahandi	13	11892790.00	22842957.00	47037610.04	10150.00	2791003.80	84574510.84
16	Kandhamal	11	7382458.46	12015103.00	16874966.03	3196.00	1494403.20	37770126.69

Sl. No.	Name of the District	No. of Panchayat Samities audited	Amount of unremitted Govt dues as on 31.03.2023					
			GST	Labour Cess	Royalty	PT	IT	Total
1	2	3	4	5	6	7	8	9
17	Kendrapara	9	10661059.00	22138261.50	44322692.10	7295.00	1736638.00	78865945.60
18	Keonjhar	13	6134010.00	27058457.00	35159719.71	0.00	3496287.00	71848473.71
19	Khurda	10	5630271.54	9048002.00	20020099.00	2125.00	1694575.00	36395072.54
20	Koraput	14	8189444.82	9042678.94	30178189.45	111128.00	3295744.17	50817185.38
21	Malkangiri	7	5768250.00	6232315.00	23085443.00	9100.00	2122813.00	37217921.00
22	Mayurbhanj	25	16491509.00	53019644.15	52293970.86	126886.00	2995935.60	124927945.61
23	Nayagarh	5	5019803.39	6344981.00	7476950.50	16200.00	296041.00	19153975.89
24	Nawarangpur	9	5538104.50	12438237.80	14653844.00	5350.00	1845540.00	34481076.30
25	Nuapada	5	5888393.00	15544758.00	27872435.30	1000.00	2419531.42	51726117.72
26	Puri	11	16322856.50	19212681.50	29673719.50	0.00	3901996.00	69111253.50
27	Rayagada	9	3123128.60	3278702.00	14436145.00	41205.00	476786.00	21355966.60
28	Sambalpur	9	7461489.50	16696304.25	20522125.05	4325.00	1251908.75	45936152.55
29	Subarnapur	6	8607548.60	20864027.94	21344086.40	46780.00	1988381.00	52850823.94
30	Sundargarh	16	21999437.02	30826232.02	27271825.53	4050.00	5265298.00	85366842.57
<b>Total</b>		<b>302</b>	<b>252218385.47</b>	<b>534418469.18</b>	<b>807386546.40</b>	<b>17269714.00</b>	<b>61622851.78</b>	<b>1672915966.83</b>

Source: Cash Books, Records & Registers of Local Authority

**Appendix - 12 (Vide Para No. 2.3.5.10 of this Report)**

**Statement showing the list of multiple accounts operated in respect of single scheme in Panchayat Samities audited during the year 2023-24 ( FY 2022-23)**

Sl. No.	District	Name of the PS	Name of the schemes with number of accounts being operated in the PS
1	2	3	4
1	Angul	Angul	CRF-2, DMF-2, TFC-2, MPLAD-2, PPD-3, RGPSA-2, OAP-2, MBPY-4
2	Angul	Athamallik	DMF-2, Election-2, GGY-2, PS Misc.-6, NREGA-2, OAP-12
3	Angul	Chhendipada	BHWSC-2, BPGY-2, CRF-4, CESS-2, CGF-2, DMF-2, Election-3, IAY-2, KL-2, MBPY-3, MDM-3, NREGS-3, OWN-2, Rep of Off Bldg-3, SFC-2, SPPF-2
4	Angul	Kaniha	AWC-2, CRF-2, GGY-2, Honorarium-2, IAY-5, IGNDP-2, KL Grant-3, NREGS-5, MLALAD-3, Mo Kudia-2, MPLAD-2, NFBS-3, NOAP-2, OLM-2, PS Misc.-13, PMS-5, ScSt Dev-4, SFC-4, SPPF-4, SSOC-4, THFC-4, Tr Salary-4
5	Angul	Kishorenagar	GGY-2, PS Misc.-2, Election-2, OAP-2, DMF-2
6	Angul	Pallahara	13th FCA-2, AGAV-2, GGY-2, MADA/ScSt Dev-3, OAP-2, SFC-2
7	Balasore	Bahanaga	OAP/MBPY-4, MPLAD-4, 5T-3, OWN/Misc P.S.-2, MLA LAD-2, Trs Sal-2, IGNOAP-2, IGNWP-2, IGNDP-2
8	Balasore	Balasore Sadar	AWC-3, CRF-2, FDR-5, Election-2, SDPF-2, NRLM-2, OWN-45, NOAP-9, Trs Sal-2, MDM-2, MP LAD-3
9	Balasore	Baliapal	CRF-2, FDR-4, IAY-4, MP LAD-3, MLA LAD-2, Mo Kudia-2, NRLM-3, OWN-5, SSA-2, SPPF-2, 13th FC-4, Banishree-2, MDM-2, NFBS-2, NOAP-5, SSAOC-2, NRHM-2
10	Balasore	Basta	5th SFC-2, AGAV-2, FDR-4, IAY-2, MPLAD-2, MLA-4, NRHM-3, OWN-11, SPPF-3, MBPY-10, NRLM-3
11	Balasore	Bhogarai	CRF-6, MP LAD-4, NOAP-5, Rural Rd-2, TFC-2, 5T-4
12	Balasore	Jaleswar	AWC-4, CRF-7, CMRF-3, Election-2, IEC-2, IAY-2, MPLAD-4, MLA-5, MADA-2, BPGY-2, NRUM-3, OWN-20, IEC-2, MBPY-5, MDM-2, PMS-2, SSAOC-4, Trs. Sal-2
13	Balasore	Khaira	FDR-4, GGY-2, IAY-10, MP LAD-5, MGNREGS-2, MDM-3, MLA-2, BPGY-3, NFBS-2, OWN-14, SSA-3, PMS-2, SPPF-2, 13th /14th-4, IGNDP-3, IGNWP-2, MBPY-2
14	Balasore	Nilgiri	AWC-2, BPGY-3, CCR-2, FDR-3, IEC-3, MGNREGS-2, MLA LAD-5, MP LAD-7, NRLM-3, PMAY -8, PPD-19, Trs. Sal.-2, MBPY-5
15	Balasore	Oupada	IAY-4, AWC-3, GGY-2, CCR-2, MBPY-3, MP-3, Elec-2, SGSY-4, FDR-2, NRLM-3, OWN-6, SDPF-2, SPPF-2, TFC-2, UNNATI-2, T.S.-2
16	Balasore	Remuna	AWC-6, Election-2, FDR-6, IEC-4, IAY-4, MPLAD-2, MLA-2, Mo Kudia-4, NRLM-3, OWN-16, ST&SC-3, SFC-3, Banishree-2, NFBS-2, NOAP-6, mgnregs-3
17	Balasore	Simulia	NOAP-11, MDM-3, OLM /NRLM-2, MPLAD-2, SDPF-2, PS Misc./Own-13, TFC-2, Mo Kudia-3, IAY-4, ST&SC-4, 5T-2, 15th FCA-3
18	Balasore	Soro	MPLAD-3, ICDS/AWC-2, IAY/PMAY-2, CRF-2, Staff Sal-3, FDR-3, Election-2, 13th FCA-2, MDM-3, Trs Sal-2, NOAP-4
19	Bargarh	Ambabhona	GGY-4, MPLAD -6, IAY-5, OWN-13, MGNREGS-2, BPGY-2, NOAP-14, SSA-5, CRF-4, KL-4, MLA-3, NRLM-4, PMS-3, ST&SC-2, SSAOC-2, WODC-2

Sl. No.	District	Name of the PS	Name of the schemes with number of accounts being operated in the PS
1	2	3	4
20	Bargarh	Attabira	AWC-2, Election-2, FDR-3,GGY-6, IAY-8, MPLAD-5, MLA-4, BPGY-3, NFBS-2, NOAP-10, NRLM-2, OWN-18, SSA-5, SSAOC-2, SSDG-2, SFC-3, TSC-2, TFC-2, THFC-2, WODC-2
21	Bargarh	Baragarh	AWC-2, GGY-2, IAY-4, MGNRE GS-2 , BPGY-2, MP-3, NOAP-6, NRLM-2, WODC-2,IECTRNCB-8
22	Bargarh	Barapali	AWC-2,BPGY-2, GGY-2, IAY-4,MBPY-6,MGNREGS-3, SGSY -3, TFC Manual-3, MLA-3, MP-4, NFBS-2, NOAP-9, OWN-20, SFC-4,SSOC-12, WODC-2,SPF-2
23	Bargarh	Bhatli	AGAV-2,AWC-3, Banishree-2,CRF-2, CCR-2,CESS-2, Election-4,GGY-2,Hon-2,IAY-4, ICDS-4, MPLAD-4, MGNREG S-2,MLA-3, BPGY-2, IGNO AP-11, NRLM-3,Own-16,Rural Rd-3, SSA-2,SPPF -2,SSDG-2, SFC-2,SBM-2,THFC-3,WODC-4
24	Bargarh	Bheden	Own-42, BRGF-2, IAY-12, NREGS-5, NFBS-5, NOAP-11,NRLM-3,PMS-3, SSA-3,SBM-4,THFC-4, AWC-2,AGAV-3,CCR-2, Election-5,GGY-3,KL-2, MBPY-7,MLA-4, Mo Kudia-3, SPPF-3, SSOC-5, ST&SC-4, CDPTF-2, MP -8 ,CGF-2,Honorarium-2,MDM-5,SFC-2,Teacher Salary-2,WODC-4
25	Bargarh	Bijepur	SFC-2,WODC-2, ST&SC-2, OWN-9, NRLM-3, MP-5, BPGY-3, MLA-3, NREGS-2, IAY-6, GGY-2, CRF-2, AWC-3, SSSOC-3, NOAP-10, MDM-4, SBM-2
26	Bargarh	Gaisilet	SPF-2, MPLAD-2, SFC-2, AWC-2, WODC-4, IGNOAP-5, MBPY-3, NRLM-2, OWN-10,MGNREGS-4
27	Bargarh	Jharbandh	AWC-2, CCR-3, Election-3, GGY-3, IAY-5, MBPY-10,MNREGS-3, BPGY-4, MLA-3, MP-2, NFBS-3,Rural Rd-2,SFC-2, SSA-3,SBM-2,TFC-5, WODC-2, OWN-17
28	Bargarh	Padampur	AWC-3, Election-2, GGY-2, IAY-3, MGNREGS-4, MLA-2, MP-4, NOAP-10, NRUM-3, 4th SFC-3, OWN-5, ST& SC-3, Trs.Sal-4, TSC-2
29	Bargarh	Sohela	AWC-2, Banishree-2, Cess-2, Election--3,GGY-4,IAY-5, MP-3, NREGS-3, MLA-6,BPGY-2,NFBS-2, NOAP-9, OWN-8, PMS-2, Rep.of BOB-3, Rural Road-2, SSAOC-2, ST&SC-2, SFC-2, SJGWY-2,Teacher Salary-2,THFC-5, WODC-2
30	Bhadrak	Basudevapur	AWC-3, CRF-2, CCR-2, FDR-5, MBPY-2, NREGS-2, OWN-5
31	Bhadrak	Bhadrak	4th SFC-2, Election-2,FDR-5,IEC-3,OWN-11,
32	Bhadrak	Bhandaripokhari	AWC-3, FDR-5, GGY-2, IAY-2, MBPY-2, NOAP-2, IGNDPS-2, IGNWP-2,
33	Bhadrak	Bonth	FDR-4, TFC-2, PS Own-6, nregs-2, PMAY-2, IGNWP-2, MLA-2, IGNDP-2, IGNOAP-2, MBPY-4
34	Bhadrak	Chandabali	FDR-2,NOAP-3, Election-2,SDPF-2, IAY-PMAY-2, Own-2, NDPS-2, NWPS-2
35	Bhadrak	Dhamnagar	FDR-3,SFC-2,PMAY-2, MGNREGS-3,MLA-3,MP-2, CRF-3,Misc PS-3,ST&SC Dev-2,IEC-3,BPGY-2,IHHL/SBM-2, 5T-2,MBPY-2,NOAP-4,NDPS-2,NWPS-3
36	Bhadrak	Tihidi	CMRF-3,FDR-3, NOAP-2,MGNREGS-3,MP-2,PS OWN-4, MBPY-4,TFC/AWC-3
37	Bolangir	Agalpur	AWC-2,BKBK-2, CC R-2,CRF-3, MLALAD-3, Mo Kudia-3, MP-2, NOA PS-12,OWN-6,RTI-2, TSC/SBM-2, SFC-3, SSA-2, Staff Salary-4,SSDG-4,Trs Salary-2, TFC-2 and WODC-3
38	Bolangir	Bangomunda	AGAV-2, BKBK-3, Election-2,nregs-3,sdpf-2, SBM-2, IGNWP-2,MBPY-3, IGNDPS-2,NOAP-4, CGF-2,RGPSA-2, THFC-3,SPPF-2, SSOAC/OWN-12
39	Bolangir	Belpada	MGNREGS-3,NDPS-2, NFBS-2,NOAP-3,NWPS-2, MPLAD-2, Own -2, MBPY-2

Sl. No.	District	Name of the PS	Name of the schemes with number of accounts being operated in the PS
1	2	3	4
40	Bolangir	Bolangir Sadar	IAY-6,Election-2, Misc-7, THFC-3,GGY-2, NOAP-8, SSA-4, MP-2, MDM-4
41	Bolangir	Deogaon	BRGF-2,BKBK-3,IAY-3, Mokudia-2,NRLM-2, OWN-5,AGAV-2,SSA-2,PMGAY-2,PMS-2, NOAP-11,MPLAD-5,NFBS-2
42	Bolangir	Gudvella	AGAV-2,FBG-2,IAP-2,Mo Kudia-2,SBM-2, WODC-2, GGY-2,IAY-3,KL-2,MP-3.NREGS-3,MDM-2,MADA-2,NFBS-2,NOAP-3,SSA-2,SSAOC-2,SFC-2,SGSY-2,THFC-2
43	Bolangir	Khaprakhoh	AGAV-2,BRGF-2, BKBK-2, 14thFC-2, GGY-2, IAY-3, IAP-3, MJ BY-2, MGNREGS-3, MPLAD-2, MBPY-10, NRLM-2, OWN-9, SDPF-2, SPPF-2, SFC-2, Trs.Sal-2,SSOC-2, THFC -2
44	Bolangir	Loisingha	Election-2, NOAP-5, MPLAD-3,SSA-2,
45	Bolangir	Muribahal	IAP-2,IAY-3,Election-2, NOAP-4,OWN-4
46	Bolangir	Patnagarh	AGAV-2,IAY-3,MLA-2, MP-3, NREGS-2, BPGY-2, NRHM-2, NFBS-2,SBM-2, SFC-3,THFC-3, MBPY-2, ST&SC-3, WODC-2, PS Misc-3, NOAP-5, Mo School-2,xvfc-2
47	Bolangir	Puintala	Own Source-14, NOAP-9,IAY-3,ICDS-2,MPLAD-3,MGNREGS-3,NRLM-2,SSA-2,SBM-2,
48	Bolangir	Saintala	OWN-5,NRLM-2, IGNWP-2,IGNOAP -4,MBPY-2,SSAO C-3,CCR-2,IEC Trng-2,IAY-3,MDM-2,AWC-3, IGNDPS-2
49	Bolangir	Titlagarh	Own Source-15, 4th SFC-3, NOAP-7, RLTA/ ST&SC-3,AGAV-3, AWC-3,Election -2,ST&SC-2,MP LAD-2,NDPS-2
50	Bolangir	Tureikela	AGAV-7,AWC-3,BKBK-9,CRF-2,Election-2,GGY-8,Hon-2,MGNREGS-2,MLA-7,MP-6,BPGY-2,OWN-23,RLTAP7,SPPF-6,SFC-8,SSDG-7,SBM-2,WODC-7,MBPY-4,NOAP-15,SSAOC-2,Trs.Sal-2, IAY-5,
51	Boudh	Boudh	MDM-2, IAY-2, BPGY-4, NOAP-8, ST&SC Dev-2, PPD-3, MLA-2, TSC-2, IEC-2, MGNREGS-2, Trs. Sal - 2
52	Boudh	Harabhanga	AWC-3,BRGF-2,CRF-3, ELECTION-2,IAY-4,KL GRANT -2,MP-3, MLALAD-2, MO KUDIA-3, NREGS-3, PPD-14, SSDG-5, WODC-2, MDM-2. NOAP/ MBPY-2
53	Boudh	Kantamal	MBPY-4, IGNDP-2, IGNWP-2, NREGS-6, MO KUDIA-3, NRLM-2, OWN-13, SSA-2, WODC-2
54	Cuttack	Athagarh	BPL-2,Banishree-3, CRF-2,DRM-2, Election-2,fdr-4,GGY-2, HON-2, IEC-5,IAY-43,mjby-2,MLA-2,MP-2, NREGS-12, MO Kudia-11, NOAP-11, NRLM-3, OWN-18, SSA-3,SPPF-2, SBM -3,ST&SC Dev-3
55	Cuttack	Badamba	NOAPS-3,FBG/MJBY -3,IAY-3,CCR-2,IEC,TRAINING & CAPACITY BUILDING-4,ST/SC Dev-2,FDR-2,CRF-3
56	Cuttack	Banki	Election-3,MLALAD-3, AGAV-2,CRF-2,DRM-3,FDR-2,GGY-3,IEC-2, IAY-14,MBPY-2,NREGS-7,Mo Kudia-3, NDPS-2, NOAP-5,NFBS-2,NRLM-3,NWPS-2,SFC-3,OWN-7
57	Cuttack	Barang	15thCFC-2, PPD-3, SSAOC-2, DRM-4,CESS-9, ST&SC DEV-4, SBM-2, MGNREGS-3, Trs.Sal-2,AWC-2
58	Cuttack	Cuttack Sadar	AWC-2,FDR-2, MLA-2,MP -5,NRLM-2,OWN -20,SBM-2,UNNATI-4,NRHM-2, NOAP-5
59	Cuttack	Dampada	IAY-5,IECT&CB-2, NREGS -2, MoKudia-2,NRLM/S GSY-2,SPF-2,5T School-2
60	Cuttack	Kantapada	CRF-4, Election-2, OAP-6, AGAV-2, IAY-3, NOAP-3,CESS-3
61	Cuttack	Mahanga	CRF-4, MGNREGS-2, Misc.-12, 4th SFC-2, OAP-9, MDM-3, MPLAD-2, AGAV-2,13th FC-2, SSAOC-2,PMS-2,Trs.Sal-7
62	Cuttack	Narasinghpur	DRM-2, MPLAD-2, CRF-2,NOAP-13, MLA-2,ST&SC-3, IAY-7, BPGY-2, FDR-3, 13thFCA-2, MDM-3, SSA-3



Sl. No.	District	Name of the PS	Name of the schemes with number of accounts being operated in the PS
1	2	3	4
63	Cuttack	Niali	MPLAD-2, MGNREGS-2, GGY-2, TFC-3, CESS-23, Misc-2, NOAP-2, OLM/NRLM-2, NRLM-2, OSDMA-2
64	Cuttack	Nischintikoili	15th CFC-3, AWC-4, FANI-2, MG NREGS-2, MLA LAD-5, ICDS-2, CRF-3, BPGY-2
65	Cuttack	Salipur	IAY-15, MBPY-3, MPLAD-2, MDM-3, MGNREGS-4, MLA-2, BPGY-2, NFBS-3, OWN-23, NOAP-7, PLIFP-2, Rural Rds-2, SSA-3, Trs. Sal-5, Untied-2
66	Cuttack	Tangi Choudwar	MJBY-2, FDR-3, CMRF-2, CESS-13, AWC-3, 15TH FC-2, NRLM-3, SC/ST-2, 4TH SFC-2, 13TH FC-3, PMS- 7, NOAP-9, TRS. SALARY-3, MDM-2, RCP- 2
67	Cuttack	Tigiria	4th SFC-4, CCR-3, DRM-4, FDR-2, NRLM Skill-3, HON-2, IEC, T&CB-3, IAY-7, MGNREGS-3, NOAP-11, OWN-13, ST&SC-2
68	Deogarh	Barkote	Election-2, IAY-6, MPLAD-2, NREGS-2, BPGY-2, NRLM-2, PS Misc.-3, SPPF-2, SFC-2, SSDG-2, WODC-2, MDM-2, NOAP-4, NDPS-2, NWPS-2,
69	Deogarh	Reamal	MPLAD-2, IAY-4, NREGS-3, PS Misc.-7, MBPY-2, NOAP-2, IGNWP-2, IGNDP-2
70	Deogarh	Tileibani	CC Road-2, MPLAD-3, PMGAY-2, SPPF-2, IAY-4, IGNWP-2, IGNDP-2, IGNOAP2
71	Dhenkanal	Bhuban	AWC-3, Election-2, FDR-3, IEC-5, IAY-2, MPLAD-4, MGNREGS-3, MLA-2, NRHM-2, RGPSA-2, SPF-2, SDP-, ST. Bldg -2, cgf-2, SAGY-2, NOAP -3, NDPS-2, NWPS-2, Trs. Sal-2
72	Dhenkanal	Dhenkanal Sadar	CRF-2, IAY-6, MPALAD-4, OBB -3, OWN-4, SPF -2, Trs. Sal-3, MBPY-2, NDPS-2, NWPS-2, NOAP-3
73	Dhenkanal	Gondia	AWC-2, Election-2, MPLAD-2, NRLM-2, IGNOAP-4, OWN-6
74	Dhenkanal	Hindol	BPGY-3, BRGF-2, CRF-3, DRDA Admn-2, Election-3, FBG-2, IAY-8, ICDS-3, KL-2, MBPY-2, MGNREGS-5, MLA-2, MP-3, NDPS-2, NOAP-2, NRLM-4, NWPS-2, OWN -2, PMS-2, PPD-2, PYKKA-2, SFC-4, SGRY-3, ST&SC-2, SSAOC-3, THFC-2
75	Dhenkanal	Kamakshyanagar	MLA-2, MPLAD-5, FDR-2, AWC-3, BRGF-2, Election-2, NRLM-4, BPGY-2, OBB-2, PS Misc-9, Hon-2
76	Dhenkanal	Kankadahad	CGF-2, Election-2, IEC-2, MPLAD-4, MLA-2, NRLM-2, SBM-3, SDPF-3, TFC-2, ST&SC-2, OWN-6, MADA-2, MBPY-2, IGNWP-2, NDP-2, BPGY-2, NOAP-6, PMS-2
77	Dhenkanal	Odapada	AWC-4, BPGY-2, IAY-3, IEC-5, NREGS-3, MO SCHOOL-2, MPLAD-2, OBB-2, SDPF-2, SFC-2, SSDG-2, MBPY-2, NDPS-2, NOAP-4, STAFF Sal-3, Trs. Sal-3
78	Dhenkanal	Parjang	BRGF-2, MPLAD-2, MGNREGS Cont-2, NRLM-2, SFC-2, Mo Kudia-2, IAY-6, NOAP-8
79	Gajapati	Gumma	BKOGY-3, BKOGY-4, 13TH FCA-2, MISC-3, IGNW-2, MBPY-4, MDM-3, NOAP-4, IGNDP-2
80	Gajapati	Kashinagar	AWC-4, BPGY-2, CCROAD-3, MADA-2, MLA LAD-2, NREGA-2, NRLM-2, PMAGY-2, TFC-2, MBPY -2, NDPS-2, NOAP-7, NWPS-2
81	Gajapati	Mohana	4TH SFC-2, 5T SCHOOL-2, 13TH FCA-4, BKOGY-2, BRGF-3, CC ROAD-2, GGY-2, IAP-3, IAY (N)-6, IAY (SPL)-5, IAY (Admn.)-1, IAY (FRA)-3, IHHL (TTTTI)-2, MGNREGA-2, MISC.-11, MP LAD-2, MLA LAD-3, SDP-2, SBM TSC-2, MGNREGS-4, MDM-4, NDPS-2, NOAP-4, NWPS-2
82	Gajapati	Nuagada	4TH SFC-2, BPGY (Mokudia)-3, IAY-6, MGNREGA-3, MISC-6, Titil (R/R)-3, IGNDP-2, IGNOAP-2, IGNWP-2, MBPY-3
83	Gajapati	Parlakhemundi	TFC-2, IAY-5, PPD-5
84	Gajapati	R.Udayagiri	High School Transformati -2, NRLM-2, IGNOAP-14

Sl. No.	District	Name of the PS	Name of the schemes with number of accounts being operated in the PS
1	2	3	4
85	Gajapati	Rayagada	ITDA-2, AWC-3, 3 Election-2, FDR-2, 5T High School Transformation-2, AGAV-2, BKSS, GSSK, Samarthya Mela & IEC-4, IAP-3, IAY-2, MGNREGS-2, Misc. Cash Book-3, MPLAD -2, NRHM-2, OLM-2, TITILI-2, Teacher Salary-2
86	Ganjam	Aska	MLALAD/CGF-2, IAY-3, 13th FCA-2, MPLAD-2, AGAV-2, SFC-2, IAP-2, Misc-11, OAP/NOAP-12
87	Ganjam	Beguniapada	BRGF-18541086.28, IAP-8458630.07, 13th FC-4176165.16, BKASS-1802278.50, P.L Account-87392556.00, 5th SFC - 1649430.00, OLM-166854.16
88	Ganjam	Bellaguntha	AWC, ICD-3, BRGF-3, CC ROAD-2, FDR-4, IAY-8, MPLAD-3, MGNREG-5, MLALAD-3, BPGY-2, 14th, 13th-8, Own Resource-8, PMAY-10, PMS-2, MDM-5, NOAP/OA-12, MBPY-3, IGNWP-3, IGNDP-3
89	Ganjam	Bhanjanagar	MP LAD-2, SDPF-2, NRLM-2, NREGS-6, CC ROAD-3, IAY-2, BPGY-4, SBM-2, BRGF-2, IAP-2, TFC-2, OWN Source-4, MBPY-2, PMS-2, IGNWP-2, SSA-2, NOAP -4, IGNDP-3, IGNWP-2, NOAP-2
90	Ganjam	Buguda	SC & ST-2, IAY-3, NRLM-3, IAP/AAHAR-2, BRGF-2, CRF, TITLI-3, NRHM-2, 14th CFC-3, RGPSA-3, NREGS-4, Misc.-6, MDM-3, OAP-11
91	Ganjam	Chhatrapur	BPG/Mokudia-2, MISC/OWN-3, NRLM-2, ODRP-2, IGNDP-2, IGNWP-2, IGNOAP-3, SSA-2
92	Ganjam	Chikiti	15th CFC-2, C.C.Road-2, MGNREGA-2, SBM/IHHL-2, BKSS-2, NRLM skill-2, S.D-2, W.C-2, NOAP-7
93	Ganjam	Dharakote	GGY-2, AWC-3, COVID-19-3, IAY-3, MBPY-2, SS & OC-2, NWPS-2, NDPS-2, IGNOAP-3
94	Ganjam	Digapahandi	ELECTION-3, FDR-2, GGY-2, IAP-2, MGNREGS-2, MLA LAD-2, NRHM-2, OWN SOURCE-2, PMAY-2, SDPF-2, UNITED FUND-12, IGNDP-2, IGNOAP-2, IGNWP-2,
95	Ganjam	Ganjam	Election-2, Hon and TA DA-2, NMAY-2
96	Ganjam	Hinjilicut	Misc.-4, IHHL/SBM-2, CDPTF-2, PMAY-2, MGNREGA-2, NOAP-4, IGNWP-2, IGNDP-2, MBPY-2
97	Ganjam	Jagannathprasad	AWC-2, MPLAD-2, FDR-2, NRLM-2, Election-2, NREGS-2, BPGY-2, MBPY-2, OAP, ODP-4, Trs.Salary-2
98	Ganjam	Kabisuryanagar	CMRF-3, MLALAD-3, MGNREGS-2, NRLM-3, MIP, Misc-3, MDM-2, NOAP-9
99	Ganjam	Khallikote	Election-3, Covid-2, SFC-2, IGNOAP-2
100	Ganjam	Kukudakhandi	AWC-3, CC Road-2, CRF-3, DRM/ODRP-2, ELECTION-2, MGNREGA-3, SSDG-2, MBPY-3, NDPS-3, NOAP-5, NWPS-3,
101	Ganjam	Patrapur	C.R.F-2, MGNREGA-2, IAY-2, BPGY-2, Misc.-2, OAP/ODP-6, Teacher Salary-2
102	Ganjam	Polsara	BPGY-2, FDR Titili-2, MGNREGA-3, DDUGKY NRLM-2, MISC-6, IGNWP-2, IGNOAP-4, MBPY-2, MDM-2, Staff Salary-2
103	Ganjam	Purushottampur	AWC-3, CRF-3, ELECTION-2, SDP-3, SPPF-2, IHHL-2, IAY-5, MGNREGS-2, BPGY-2, MISC-5, MBPY-NOAP-17, Teacher Salary-2
104	Ganjam	Rangeilunda	AGAV-2, AWC-5, MPLAD-3, MLALAD-2, CC ROAD-2, ELECTION-2, MGNREG A-2, OWN -6, NRLM-2, IAY-2, FDR-3, SC S-3, BKSS/GSSK-3, BPGY-2, IA-2, DRM/ODRP-3, SPPF-2, NOAP-9
105	Ganjam	Sanakhemundi	AWC-3, FDR-3, IAY-6, Election-2, CC Road-2, Own Resources-7, NREGS-4, NOAPS-11,
106	Ganjam	Sheragada	SC ST Dev-2, MP LAD-2, RGPSA-2, EPF-2, Hon TA DA-2, Own Source-2, DRM-3, IGNDPS-2, IGNWP-2, IGNOAP-3
107	Ganjam	Sorada	Election-2, MGNREGA-4, FDR-2, IAY-4, Staff Salary-2, OAP-4, NOAP-8

Sl. No.	District	Name of the PS	Name of the schemes with number of accounts being operated in the PS
1	2	3	4
108	Jagatsinghpur	Balikuda	BPGY-3, CC ROAD-2, DRM-3, MGNREGA-3, IAY-2, MLA LAD-4, MP LAD-10, TFC-2, NOAP-11,
109	Jagatsinghpur	Biridi	CRF-3, MP LAD -8, MOKUDIA/ BPGY-2, MDM-2,OAP -2,NOAP-4 , NFBS-2
110	Jagatsinghpur	Erasama	PPD-3, BPGY-4, IEC Capacity Building-4, IAY-3, CRF-4, OWN SOURCES-5, MLALAD-3, MPLAD-6, CMRF-2, AWC-2, MDM-3,
111	Jagatsinghpur	Jagatsinghpur	AWC-5, OWN-11, MP LAD-8, NOAP-7, FDR-2, CC ROAD-2, MLALAD-2, MGNREGAS-2, MOKUDIA BPGY-2, MDM-3, TFC-2, TR SALARY-2, IAY-4, SPPF-2
112	Jagatsinghpur	Kujanga	AWC-2, GGY-2, IAY-4, MGNREGA-3, MP LAD-4, SSA-2, FDR-2, OAP-3, NRLM OLM-2,
113	Jagatsinghpur	Naugaon	MLALAD-3, TFC-4, SGSY-2, GGY-2, MPLAD-5, MGNREGS-4, IAY-7, FDR-2, AWC-3, ELECTION-2, SFC-2, MDM-2, NOAPS-11
114	Jagatsinghpur	Raghunathpur	TFC-2, IMP LAD-4, NOAP-5, SSA-2,
115	Jagatsinghpur	Tirtol	FDR-3, MLA LAD-2, IMP LAD-3, OWN SOURCE-9, MGNREGA-3, IAY SPECIAL-3, IEC-2, OAP,NOAP-12, MP LAD-4,
116	Jajpur	Barachana	NREGS-5, ST/SC Development-4, 13th FC-2, FDR-2, Election-2, IAY-5, MPLAD-2, CC Road-2, OAP-6, BPGY-2, BKSS-3, MBPY-3, MDM-2, SSA-2, AGAV-3, IGNWP-3, IGNDP-3,
117	Jajpur	Bari	IAY-3, BPGY-2, AWC-3, NREGA-3, Rural Road-2, PS Misc-2, TSC-2, NRHM-2, MBPY-8
118	Jajpur	Binjharpur	CRF-2, Election-2, ICDS-2, PPD-2, MPLAD-3, IAY -4, MGNREGS-2, C.C. Road-2, LAC Building-2, BKSS -2, NRLM-2, SGSY-2, OAP-14, SPF-2
119	Jajpur	Danagadi	DMF-2, MGNREGS-3, C.C. Road-2
120	Jajpur	Dasarathpur	BPGY-2, MBPY-2, FDR-4, Election-2, NRLM-2, MPLAD-3, IAP-2, GGY-2, NWPS-2
121	Jajpur	Dharmasala	CRF-2, AWC-2, PS Misc.-8, NREGS-2, MLALAD-2, IGNOAP-2, IGNDP-2
122	Jajpur	Jajpur	CRF-2, FDR-2, IAY-2, MGNREGA-2, MLALAD-2, MPLAD-6, NRLM-2, OWN-4, SBM-2, SFC-2, SPPF-2, STATICAL BUILDING-2, IGNDPS-2, IGNOAPS-2, IGNWPS-3, SSAOC-2
123	Jajpur	Korei	AWC-2, BPGY-3, PS Misc.-7, FDR-6, NREGS-2, MPLAD-3, NRLM-3, MDM-2, NDP-3, NFBS-2, NOAP-5, NWP-3, 14th FC-2
124	Jajpur	Rasulpur	AWC-2, CC Road-2, Election-2, FDR-5, IAY-10, MPLAD-2, NRLM-4, PS Misc.-5, ST/SC Development-2, 14th FC-2, ST School-2, NDPS-2, NFBS-2, NOAP-7, NWPS-2, Tr Salary-2, PMS-2
125	Jajpur	Sukinda	DMF-3, Election-2, FDR-2, GGY-2, NREGS-2, MIP-2, BPGY-2, PS Misc.-4, SFC-2, IAP-2, MADA-2, OAP-11, NFBS-2
126	Jharsuguda	Jharsuguda	NRLM-3, MP-LAD-2, CC ROAD-2, BPGY-4, SDPF-3, SC/ST DEV.-3, PPD-3, PM-GAY-3, MG-NREGA-2, DMF-2, OWN RESOURCE-2, IGNOAP-11, BRGF Manual- 2, GGY-2, SSA-2
127	Jharsuguda	Kirmira	AWC-2, BRGF-2, CESS-2, ST/SC DEV-2, SFC-3, MGNREGA-2, MLALAD-2, MADA-3, MO KUDIA-2, NOAP-3, PDF-2
128	Jharsuguda	Kolabira	MPLAD-4, PDF-3, AWC Building-3, MGNREGA-2, IAY-3, NRLM-2, Misc.P.S.-8, Staff Salary-2, NOAP-10, ELECTION-2, NRUM-2, PYKKA-2
129	Jharsuguda	Laikera	MPLAD-3, MLALAD-2, PPD-4, DMF-3, AWC-3, Staff salary-5, MBPY-2

Sl. No.	District	Name of the PS	Name of the schemes with number of accounts being operated in the PS
1	2	3	4
130	Jharsuguda	Lakhanpur	BRGF- 2, 13th FC- 2, SFC -2, MADA -3, WODC- 3, MPLAD- 2, MLALAD- 3, SPF- 2, DMF- 3, NBA /TSC- 2, Misc- 7, MGNREGA - 2, Election- 2, SSA-2, OAP- 6, MDM -3
131	Kalahandi	Bhawanipatna	AWC-2, IAP-2, IAY-2, MGNREGS-3, MLALAD-2, MPLADS-7, OWN-7, TFC-5, IGNDP-2, IGNOAP-2, IGNWP-2
132	Kalahandi	Dharmagada	MDM-2, MISC-2, NOAP-4, MPLAD-6, MBPY-2, ICDS-2
133	Kalahandi	Golamunda	MPLAD-3, NOAP-7, OWN-9
134	Kalahandi	Jayapatna	BKKB-2, BPGY-2, IAY-3, MPLAD-3, OAP-2
135	Kalahandi	Junagarh	AWC Building-3, MPLAD-2, MGNREGA-2, MBPY-2, IGNOAP-2,
136	Kalahandi	Kalampur	BKKB-2, AWC-2, WODC-2, SDPF-2, MBPY-2, NOAP-2, IGNDP(State Share)-2,
137	Kalahandi	Karlamunda	MGNREGA-2, MPLAD-2, SBM-2, IGNOAP-3, MPLAD-3
138	Kalahandi	Kesinga	BPGY-2, GGY-2, BKKB-2, AGAV-2, NRLM-2, MPLAD-3, MGNREGA-3, MDM-2, MADA-2, IAY-3, NOAP-14, OWN-10, MPLAD-3
139	Kalahandi	Kokasara	MPLAD-5, IAY-2, AWC-2,
140	Kalahandi	Lanjigada	MDM-3, PS MISC-5,
141	Kalahandi	M.Rampur	IAY-2, MGNREGA-2, MPLAD-5, NRLM-3, OWN-7, SDPF-2, TSC/SBM-2, MDMS-2, NOAP-8, MGNREGS-2
142	Kalahandi	Narla	MPLADS-5, AWC-2, SBM-2, MDM-3,
143	Kalahandi	Thuamul Rampur	DMF-2, IAY-5, MO KUDIA/BPGY-2, MDM-2, SSAOC-2, NWPS-2, OWN-2, NOAP-3
144	Kandhamal	Baliguda	KKY-2, CMRF-3, Election-2, GGY-2, IAY-4, IAP-2, MLALAD-2, Mo Kudia-3, TFC-3, 15th CFC-2, PS Misc.-5, MBPY-2, NDPS-2, NOAP-6, Tr Salary-3
145	Kandhamal	Chakapad	MPLAD-2, PS Misc.-3, IAY-2, NREGS-2, NRLM-2, IAP-2, Tr Salary-2, MDM-2, 15th CFC-2
146	Kandhamal	Daringibadi	TFC-2, CRF-2, PS Misc.-5, MDM-2, NOAP-10, Tr Salary-2
147	Kandhamal	G Udayagiri	5T-5, BKGY-2, IAY-3, IGNOAP-2, IGNWP-2, MDM-2, NREGS-2,
148	Kandhamal	K.Nuagaon	BRGF-3, NREGS-2, NOAP-4, NDPS-2, IGNDWP-2, SSA-3, 5T School-10
149	Kandhamal	Khajuripada	SFC-2, 5T School-2, AGAV-2, AWC-2, BKGY-2, BPGY-2, GGY-2, NREGS-2, MLALAD-3, MPLAD-2, PS Misc.-4, SBM-2, MBPY-2, NDPS-3, NOAP-4, NWPS-3
150	Kandhamal	Phiringia	AWC-2, BPGY-2, Election-2, GGY-2, IAY-3, MBPY-5, NREGS-2, Mo School-2, MPLAD-3, NRLM-2, PS Misc.-10, Rural Road-2, Tr Salary-4
151	Kandhamal	Phulbani	AGAB-2, PS Misc-7, THFC-2, MGNREGA-2, Rural Road-2, NOAP-2, SSA-3
152	Kandhamal	Raikia	AWC-2, IAY-5, NREGS-2, BPGY-2, CRF-2, SFC-3, Mo School-2, SSAOC-2, NOAP-3, NWPS-2
153	Kandhamal	Tikabali	MPLAD-2, PS Misc.-2, BPGY-2, NOAP-4, Tr Salary-2, NDPS-2
154	Kandhamal	Tumudibandha	15th CFC-2, 3rd SFC-2, AWC-3, BPGY-3, BRGF-2, IAY-5, NREGS-2, MPLAD-2, NDPS-2, NFBS-2, NOAP-3, PS Misc.-3, Tr Salary-2

Sl. No.	District	Name of the PS	Name of the schemes with number of accounts being operated in the PS
1	2	3	4
155	Kendrapara	Aul	IAY-4, P.S. Misc.-10, BPGY & PMAY-2, Election-3, OAP-4, MDM-2,GGY-5,
156	Kendrapara	Derabis	MGNREGS-2, AGAB-2, IGNWP-2, IGNDP-2,
157	Kendrapara	Garadpur P.S	GGY-2, FDR-2, OLM-2, MDM-2, MP LAD-2, PMAY-G-2, MLA LAD-3, 14th CFC-2, AWC-3, Calamity,DRM-2, Misc-11, MBPY-2, NFBS-2, IAY-Spl-2
158	Kendrapara	Kendrapara	IAY-12, Election-2, MBPY-2, NOAP-5, MDM-3, FDR-4, AWC-4, AGAB-2, Misc.-7, MPLAD-2, 5T School-2, NOAP-2
159	Kendrapara	Mahakalpada	OAP-5, PS Misc.-5, IAY-2, PMAGY-2, MLALAD-2
160	Kendrapara	Marshaghai	OWN-2, CRF-2
161	Kendrapara	Pattamundai	NREGS-4, OAP-5, PS Misc.-18, IAY-4, MLALAD-2, MPLAD-2,
162	Kendrapara	Rajanagar	NHM-2, IGNDP-2, IGNWP-2, IGNOAP-3, CRF-3, PS Misc.-8
163	Kendrapara	Rajkanika	MPLAD-2, AWC-2, PS Misc.-2, IGNOAP-2, MBPY-2, IHNDP-2, IGNWP-2,
164	Keonjhar	Anandapur	5th SFC-2, AWC-2, DMF-2, MPLAD-2, NREGS-3, MLALAD-2, BPGY-2, NOAP-9, PS Misc.-2, PMS-2, SDP-2,
165	Keonjhar	Banspal	NREGS-3, IAY-4, Election-2, BPGY-4, AWC-3, NRLM-4, NRHM-3, MPLAD-4, PS Misc.-13, NOAP-9, MDM-3
166	Keonjhar	Champua	NREGS-3, MLALAD-3, MPLAD-4, NRLM-3, PS Misc-5, DMF-2, NOAP-6
167	Keonjhar	Ghasipura	MPLAD-2, NREGS-2, MADA-2, NOAP-6, NRHM-2, PS Misc.-5
168	Keonjhar	Ghatagaon	IAY-3, NREGS-2, MPLAD-2, BPGY-2, PS Misc.-3, NWPS-2, NOAP-2, SSAOC-2
169	Keonjhar	Harichandanpur	NOAP-2, DRM-2, IEC-2, NREGS-2, MPLAD-3, BPGY-2, NRLM-2, UNF-4
170	Keonjhar	Hatadihi	FDR-3, SBM-2, NREGS-2, MPLAD-4, PS Misc.-7, BPGY-2, IAY-2, NOAP-16
171	Keonjhar	Jhumpura	NRLM-2, MPLAD-2, UNF-2, AWC-2, TFC-3, IAY-5, NREGS-5, PS Misc.-3, BPGY-6, IEC-2, DMF-3, NDPS-3, NWPS-3, MBPY-5, NOAP-4,
172	Keonjhar	Joda	AWC-2, BPGY-2, DRM-2, GGY-2, NREGS-3, MPLAD-2, NRHM-3, SFC-2, PS Misc.-14, NOAP-4
173	Keonjhar	Keonjhar Sadar	AWC-2, DMF-4, MPLAD-2, NRLM-2, PS Misc.-10, NOAP-10
174	Keonjhar	Patana	MPLAD-3, BPGY-3, PS Misc.-5, PPD-2, PMGAY-2, 12th FC-2NDPS-2, NOAP-3
175	Keonjhar	Saharpada	4th SFC-2, BRGF-4, CRF-3, IAY-6, IAP-2, MPLAD-4, NREGS-5, BPGY-3, NRLM-2, PS Misc.-7, RSVY-2, SGSY-2, 13th FC-3, EFC/TFC-2, MBPY-2, MDM-2, IGNDP-2, OAP-6, IGNWP-2
176	Keonjhar	Telkoi	NRLM-2, IAY-3, Election-2, Mo Kudia-3, PS Misc.-6, SGSY-2, TFC-2, NREGS-2, MDM-2, NWPS-2, NDPS-3, NOAP-3, MBPY-2, MPLAD-3
177	Khurda	Balianta	OWN -10, CRF-4, Election-2, NdPS-2, NOAP-5, MPLAD-5.
178	Khurda	Balipatna	NOAP-5, NDPS-3, AWC-2,Election-2,MP LAD-2,IAY-2,OWN-8, MLA -2, IGNWP-3,

Sl. No.	District	Name of the PS	Name of the schemes with number of accounts being operated in the PS
1	2	3	4
179	Khurda	Banpur	13th FC-4, CC Road-2, CMRF-2, GGY-3, IAY-7, AWC-2, MDM-2, NREGS-4, PS Misc.-14, BPGY-2, IGNOAP-5, SFC-3, Staff Salary-2, Tr Salary-2, NRLM-2, SBM-2, MBPY-2, IGNWP-2
180	Khurda	Begunia	CRF-4, PS Misc.-4, MPLAD-3, SBM-3
181	Khurda	Bhubaneswar	NOAP-9, AWC-4, ST&SC Dev-2, SFC-2, CRF-3, Misc-8, MLA-4,MP LAD-24
182	Khurda	Bolagarh	GGY-2, MPLAD-4, NREGS-3, PS Misc.-5, MBPY-2
183	Khurda	Chilika	13th FC-2, 5th SFC-4, AGAV-2, AWC-5, CRF-3, IAY-3, BPGY-3, NOAP-10, PS Misc.-11
184	Khurda	Jatani	AGAV-2,CCR-3,CRF-3,MDM-3,NREGS-2, MIP-2,MPLAD-7, AWC-2,NFBS-2,BPGY-2,Misc-14,GGY-2,IAY-7,NOAP-8,SBM-2
185	Khurda	Khurda	AGAV-2, MPLAD-9, MLALAD-2, AWC-3, FDR-2, Election-2
186	Khurda	Tangi	13th FC-3, CC Road-2, GGY-2, IAY-10, NREGS-2, MPLAD-6, OAP-5, PS Misc.-8, SFC-2, MLALAD-2
187	Koraput	Baipariguda	PS Misc.-10, NOAP-4, MPLAD-2, IAY-2, PMS-2
188	Koraput	Bandhugaon	IAY-2, NREGS-2, MPLAD-2, NOAP-4
189	Koraput	Boriguma	MPLAD-2, MLALAD-2, NREGS-2, SDPF-2, UNF-2, NOAP-7
190	Koraput	Dashmantpur	BKKB-4, MPLAD-2, PS Misc.-2, PPD-2, AWC-2
191	Koraput	Jeypore	NRLM-2, 14th FC-2, 15th FC-2, PS Misc-3, NOAP-4,
192	Koraput	Koraput	NRLM-3, BPGY-2, 14th FC-3, MBPY-2, MPLAD-2
193	Koraput	Kotpad	MPLAD-2, NOAP-3, PS Misc.-4
194	Koraput	Kundura	SFC-3, Election-2, NREGS-3, OAP-10, PMAY-3, PS Misc.-9, SSOC-2,
195	Koraput	Lamtapat	BKKB-2, FDR-2, MDM-2, NREGS-2, Mission Shakti-2, MPLAD-2, PS Misc.-8, Tr Salary-2
196	Koraput	Laxmipur	MPLAD-2, PPD-2, SFC-2, MLALAD-2, NREGS-2, BPGY-2, AGAV-2, GGY-2, CC Road-2, IAY-3, PMAY-2, PS Misc.-8, SCA-2, 15th CFC-2, Staff Salary-4, NOAP-7
197	Koraput	Nandapur	NRHM-2, 5T-2, PS Misc.-5, BKKB-2, MPLAD-2, MLALAD-2, AGAV-2, SFC-4, SDPF-2, AWC-2, CGF-2, Election-2, NOAP-3, BPGY-2, RLTA-3, NREGA-2
198	Koraput	Narayanpatna	IAY-5, NREGS-2, MPLAD-2, UNF-6
199	Koraput	Pottangi	BKKB-2, CRF-2, DMF-2, MPLAD-2, BPGY-3, NRHM-2, PS Misc.-4, IGNOAP-3
200	Koraput	Semiliguda	AGAV-2, Election-2, MPLAD-2, PS Misc.-16
201	Malkangiri	Chittrakonda	AWC-2, BKKB-2, MPLAD-2, BPGY-2, 5T School-2, ST/SC Dev-2, SCA-2, PS Misc-3, MDM-2, NDPS-2, NOAP-4, IGNWP-2, MBPY-3
202	Malkangiri	Kalimela	NRLM-2, IAY-2, NREGS-2, PS Misc-3, GSSK-2, NFBS-2, Banishree-2, SSA-2, NOAP-2, SSAOC-4
203	Malkangiri	Khairput	OAP-2, MBPY-3, Staff Salary-2,
204	Malkangiri	Korukonda	Election-2, FDR-2 , ICDS-2 ,MPLAD-2 ,PMGSY-2 ,SC/ST Dev-2 ,PS Misc-2 ,NOAP-6 ,MDM-2 , MBPY-2

Sl. No.	District	Name of the PS	Name of the schemes with number of accounts being operated in the PS
1	2	3	4
205	Malkangiri	Malkangiri	PS Misc.-16, NOAP-6, Banishree-2, MBPY-5, MPLAD-3
206	Malkangiri	Mathili	MPLAD-3, MS Gruha-2, 5T School-2, Banishree-5, OAP-4, NDPS-2, NWPS-2
207	Malkangiri	Podia	NRHM-3, PS Misc-7, NREGS-2, IAP-2, NOAP-5, PPD-2
208	Mayurbhanj	Bahalda	DMF-3, MPLAD-3, NREGS-2, BPGY-2, NRLM-2, NRHM-2, 5th SFC-2, SBM-2, NOAP-3, MBPY-2, NWPS-2,
209	Mayurbhanj	Bangiriposi	DRM-3, MPLAD-2, MLALAD-3, OLM-2, PS Misc.-4, SBM-2, OMBADC-3, MBPY-2, NOAP-2, IAY-2, NREGS-3, BPGY-2
210	Mayurbhanj	Baripada Sadar	15th FC-3, OAP-3, OMBADC-2, AGAV-2, PS Misc.-2
211	Mayurbhanj	Barsahi	AWC-2, MPLAD-5, BPGY-3, SBM-2, OMBADC-4, NREGS-3, FDR-3, IAY-3, THFC-3, MLALAD-2, PS Misc.-3, NOAP-5,
212	Mayurbhanj	Betnoti	IAY-3, MPLAD-4, MLALAD-2, BPGY-2, PS Misc-18, Staff Salary-2, Tr Salary-2, NOAP-8,
213	Mayurbhanj	Bijatata	MPLAD-4, 5th SFC-2, SFC-2, BPGY-2, NREGS-3, PS Misc-6, SBM-2, NDPS-2, MBPY-2, NWPS-2, NOAP-4, Staff Salary-2
214	Mayurbhanj	Bisoi	NRLM-2, OMBADC-2, NREGS-3, SBM-3, MPLAD-2, PS Misc.-6, NOAP-6
215	Mayurbhanj	G B Nagar	DRM-2, MPLAD-3, PMAGY-2, AWC-3, BRGF-2, NOAP-2
216	Mayurbhanj	Jamda	AWC-2, CC Road-2, IAY-2, MPLAD-3, NREGS-2, BPGY-2, NRLM-2, PS Misc.-5, OMBADC-2, NDPS-2, NWPS-2, NOAP-4,
217	Mayurbhanj	Jashipur	DMFT-2, NREGS-3, SBM-3, GP PS Road-3, GGY-2, PS Misc.-5, 4th SFC-2, IAY-5, MPLAD-4, BRGF-2, NOAP-12
218	Mayurbhanj	Karanjia	MPLAD-4, NREGS-4, NOAP-3, OMBADC-3, IAP-2, IAY-4, TFC-2, SSAOC-6
219	Mayurbhanj	Khunta	Election-2, MLALAD-2, MPLAD-2, NREGA-2, MOKUDIA-2, PS Misc-4, AWC-2, Honorarium-2, NOAP-3, Staff Salary-3, Tr Salary-2
220	Mayurbhanj	Kuliana	MLALAD-2, MPLAD-4, Election-2, PS Misc-6, CC Road-2, BRGF-3, NREGS-5, TSC-2, AWC-5, 4th SFC-2, GGY-2, SGSY-2, SGRY-2, IAY-4, BPGY-3, NOAP-9, NFBS-2, 5th SFC-2, OLM-4
221	Mayurbhanj	Kusmi	AGAV-2, BPGY-3, MPLAD-5, NREGS-3, IEC-2
222	Mayurbhanj	Morada	BRGF-2, CRF-2, MPLAD-2, MLALAD-2, PS Misc.-5, TFC-3, OMBADC-2
223	Mayurbhanj	Rairangpur	AGAV-2, AWC-2, BRGF-2, IAY-6, MPLAD-3, NREGS-2, OBB-2, SSA-3, PS Misc.-3, MBPY-2, MDM-2, NFBS-2, NOAP-2, NWPS-2, OMBADC-3
224	Mayurbhanj	Raruan	RTI-2, IGNDP-3, MBPY-2, IGNWP-3, IGNOAP-5, SBM-2, OMBADC-2, MPLAD-2, 13th FC-2, NREGS-2, PS Misc.-2
225	Mayurbhanj	Rasogovindpur	OMBADC-3, 15th CFC-2, 5th SFC-2, 14th FC-4, SFC-4, PS Misc.-8, GGY-2, NRLM-2, PMGAY-2, IAY-3, NREGS-3, NRHM-2, SBM-2, NOAP-5
226	Mayurbhanj	Saraskana	15th CFC-4, MPLAD-4, IGNOAP-4, IGNDP-2, IGNWP-2, IAP-2, PS Misc-3
227	Mayurbhanj	Shamakhunta	AWC-2, BPGY-2, CRF-2, Election-2, MPLAD-2, NREGA-2, PS Misc-3, NRLM-3, PMAY-4, 4th SFC-3, 5T-2, NFBS-2, NOAP-10
228	Mayurbhanj	Sukruli	IAP-2, MPLAD-3, NRLM-2, NREGS-3, 4th SFC-3, Tr Salary-2, NOAP-8

Sl. No.	District	Name of the PS	Name of the schemes with number of accounts being operated in the PS
1	2	3	4
229	Mayurbhanj	Suliapada	BPGY-3, MLALAD-2, MPLAD-3, NRLM-3, PMAY-4, Election-2, GGY-2, CC Road-2, PS Misc.-13, OAP-8, IAP-2, Tr Salary-2, NREGS-3, MDM-4
230	Mayurbhanj	Thakurmunda	TFC-2, MPLAD-3, SSA-2, NOAP-2, MREGS-3, PS Misc-3
231	Mayurbhanj	Tiring	14th FC-4, NREGS-9, SBM-3, PS Misc.-9, SFC-2, PMAY-4, NOAP-2, Tr Salary-2, PMS-3, OLM-2
232	Mayurbhanj	Udala	BRGF-3, CRF-3, Election-2, FDR-2, IAY-5, MPLAD-6, NREGS-3, OBB-3, PS Misc-3, TSC-3, SGSY-3, TFC-2, NOAP-4, Tr Salary-
233	Nawarangpur	Chandahandi	NRLM-2, Election-2, NFBS-2, NREGS-5, PS Misc-2, 15th CFC-2, MBPY-3,
234	Nawarangpur	Dabugaon	Tr Salary-2, IAY-2, NOAP-4, PS Misc-6
235	Nawarangpur	Jharigaon	PPD-3, NREGS-2, PS Misc.-2
236	Nawarangpur	Kosagumuda	NFBS-2, NREGS-3, PS Misc.-3
237	Nawarangpur	Nandahandi	MBPY-2, MLALAD-2, NREGS-2, Mo School-3, PS Misc-2
238	Nawarangpur	Nawarangpur	NREGS-4, MBPY-2, IAY-2, MDM-2, SBM-2, SGSY-2, NOAP-3
239	Nawarangpur	Papadahandi	IAP-2, NREGS-2, NOAP-2, NREGS-4, IAY-3, PS Misc.-2
240	Nawarangpur	Raighar	MLALAD-2, NOAP-2, SFC-2, IAY-2, NRHM-2, NREGS-2
241	Nawarangpur	Umerkot	NREGS-2, NRLM-2,
242	Nayagarh	Bhapur	NOAP-5
243	Nayagarh	Daspalla	AWC-2, Election-2, IAY-4, IGNOAP-6, NREGS-3, PS Misc.-10
244	Nayagarh	Khandapada	CRF-3, IAY-7, NOAP-9, AGAV-2, PS Misc.-7, SFC-2, NREGS-4
245	Nayagarh	Nayagarh	GGY-2, PS Misc.-15
246	Nayagarh	Ranapur	Election-2, FDR-2, IAY-3, MBPY-3, NREGS-2, Mo Kudia-3, MPLAD-2, NDPS-2, NOAP-5
247	Nuapada	Boden	MADA-2, MBPY-2, Mo Kudia-2, NOAP-3, SFC-3, SSAOC-2
248	Nuapada	Khariar	IAY-2, NFBS-2, NOAP-3, NRLM-2, PS Misc.-4
249	Nuapada	Komna	Election-2, GGY-2, IAY-3, MDM-4, NREGS-3, PS Misc-6, NOAP-11, RLTP-2, WODC-2
250	Nuapada	Nuapada	CC Road-2, IGNDP-2, IGNOAP-10, IGNWP-2, IAY-4, MDM-5, MLALAD-2, MO KUDIA-2, NFBS-2, NRLM-3, PS Misc-12, SSD-3, Tr Salary-2
251	Nuapada	Sinapali	CRF-2, MDM-2, NOAP-4, PS Misc.-2, NDPS-2, IAY-2,
252	Puri	Astaranga	AGAB-3, AWC-4, CCR-2, Election-2, GGY-2, NREGA-2, MPLAD-2, NOAP-8, SSA-2, 5th SFC-2, PS Misc-18
253	Puri	Brahmagiri	FDR-2, NOAP-5, Election-3, NREGS-2, PS Misc-10, SBM-2, IAY-2
254	Puri	Delanga	15th CFC-2, AWC-2, TFC-2
255	Puri	Gop	MDM-5, CRF-4, NREGS-4, NOAP-3, MPLAD-2, PS Misc-8, Election-3, SFC-3,



Sl. No.	District	Name of the PS	Name of the schemes with number of accounts being operated in the PS
1	2	3	4
256	Puri	Kakatpur	4th SFC-2, AWC-4, BPGY-4, CDPTF-2, CRF-4, IAY-2, MDM-2, NREGS-3, MLALAD-2, MPLAD-3, NOAP-13, NRLM-2, PS Misc-6, SSA-7, TFC-2
257	Puri	Kanas	Tr Salary-4, PS Misc-4, NOAP-3, SFC-3, NREGS-2, AWC-2
258	Puri	Krushna Prasad	DRM-3, IAY-7, PS Misc-9, MPLAD-4, THFC-3, AWC-2, NREGS-2, NOAP-6, MDM-2
259	Puri	Nimapara	AWC-2, CRF-3, Election-3, Honorarium-2, MBPY-2, 13thFC-3, PS Misc-12
260	Puri	Pipili	CRF-2, MLALAD-3, OAP-2, PS Misc-10, MDM-3, IAY-4, NREGS-2
261	Puri	Puri Sadar	FDR-2, NOAP-2, IAY-7, NRLM-2, AWC-3, 5th SFC-2, NREGA-2, 4th SFC-2, PS Misc-13
262	Puri	Satyabadi	4th SFC-2, 5th SFC-2, CCR-2, CRF-4, Election-2, GGY-2, Honorarium-2, NREGS-4, MLALAD-3, MPLAD-3, PS Misc-14, NOAP-6, Teacher Salary-3, IAY-6
263	Rayagada	Bisam Cuttack	MPLAD-2, BKBK-2, NREGS-2, PS Misc.-11
264	Rayagada	Gunupur	PS Misc.-3, IGNWP-2, MBPY-2, IGNOAP-2, IGNDP-2
265	Rayagada	Kasipur	NREGS-3, MLALAD-2, MPLAD-2, IAY-2, OAP-2, PS Misc.-2
266	Rayagada	Kolnora	MDM-2, NREGS-3, OAP-7, PS Misc.-8
267	Rayagada	Ksingpur	BKBK-2, NREGS-2, OAP-2
268	Rayagada	Muniguda	AGAB-2, NREGS-2, SBM-2, TFC-2, OAP-6, PS Misc.-4
269	Rayagada	Padmapur	NREGS-3, Election-2, BKBK-2, MLALAD-2, 5T School-2, MBPY-2, IGNWP-2, IGNDP-2, IGNOAP-4
270	Rayagada	Ramnaguda	5T School-2, MSG-2, SDRF-2, TFC-2, NREGS-3, PS Misc.-2, OAP-8
271	Rayagada	Rayagada	IAY-2, BKBK-2, PS Misc.-2, TSC-2, OAP-4
272	Sambalpur	Bamara	AWC-3, IAY-5, MPLAD-9, MLALAD-3, BPGY-2, NRHM-5, PS Misc.-6, SBM-2, PMGSY-2, SPPF-2, SFC-3, IGNDP-2, IGNOAP-3, IGNWPS-2, TRS-3,
273	Sambalpur	Dhankauda	ICDS-2, MPLAD-8, NREGS-2, MLALAD-5, Mo Kudia-2, NRLM-3, PS Misc-20, SSDG-7, WODC-2, NOAP-7, IGNDP-2,
274	Sambalpur	Jamankira	IAP-2, KL-2, MPLAD-2, NREGS-2, MLALAD-3, NOAP-7, NRLM-2, PS Misc-7, SDPF-2,
275	Sambalpur	Jujumura	AWC-3, CGF-2, IAY-5, MPLAD-6, NREGS-2, MLALAD-3, MADA-3, BPGY-2, NRLM-2, PS Misc.-12, SSDG-2, SFC-2, 14th FC-3, MDM-3, NOAP-8, SS & OC-2, Tr Salary-6
276	Sambalpur	Kuchinda	BRGF-2, IAY-9, MBPY-11, MPLAD-4, NREGS-2, Mo Kudia-3, NFBS-2, NOAP-6, PS Misc-23, SPPF-2, SFC-2, Tr Salary-3, WODC-2
277	Sambalpur	Maneswar	BRGF-2, PS Misc-8, IGNDP-2, IGNOAP-2, IGNWP-2, MDM-2, MLALAD-3, MPLAD-4, NFBS-2, NRLM-2
278	Sambalpur	Naktideul	BPGY-2, IAY-4, MADA-4, NREGS-5, MPLAD-4, NOAP-7, NRLM-2, PS Misc.-6, PPD-3, SSDG-2, WODC-2
279	Sambalpur	Rairakhol	AWC-2, BRGF-2, IAY-2, MBPY-2, MDM-2, MLALAD-2, MPLAD-7, NRHM-2, PS Misc.-3, Road & Bridges-2, SC ST Dev-2, SS & OC-2, WODC-3
280	Sambalpur	Rengali	MLALAD-3, MPLAD-4, IAY-2, OAP-3,

Sl. No.	District	Name of the PS	Name of the schemes with number of accounts being operated in the PS
1	2	3	4
281	Sonepur	Binika	BRGF-2, Misc-2, K.L.-2, AWC-2, MPLAD-4, NREGS-3, NOAP-8
282	Sonepur	Birmaharajpur	AGAV-2, AWC-4, BRGF-2, BKBK-2, PPD-2, Election-3, GGY-2, CCR-2, IAY-4, NREGS-2, Mo Kudia-2, NFBS-2, NOAP-6, SDPF-2, SSAOC-2, WODC-3, IAP-2, OWN-4
283	Sonepur	Dungripalli	4th SFC-2, Election-2, IAY-2, MBPY-2, MPLAD-2, NREGS-3, Mo Kudia-2, IGNDP-2, NOAP-3, NWP-3, OWN-10, SS&OC-2, SBM-2
284	Sonepur	Sonepur	4th SFC-2, AWC-3, BKBK-3, Election-2, IAY-3, MP-5, BPGY-2, OWN-16, PMGAY-3, 13th FC-2, NOAP-8, NRHM-2
285	Sonepur	Tarabha	AWC-3, IAY-4, MBPY-2, MP-6, MDM-2, Mo Kudia-2, NDP-2, NOAP-3, Staff Sal-2, SSDG-2, SFC-2, Trs. Sal-2, TFC-3, OWN-15, MGNREGS-2
286	Sonepur	Ullunda	4th SFC-2, AWC-2, MGNREGS-4, PMGAY-2, NOAP-4, PPD-2, IGNDPS-2, SSAOC-2, Rural Rd-4, CRS-2
287	Sundargarh	Balisankar	IAY-2, Tr Salary-3, NOAP-4, MPLAD-5, Election-2, BPGY-2, PS Misc.-7
288	Sundargarh	Baneigarh	AGAV-2, BRGF-2, CC Road-3, DMF-2, IAY-3, MPLAD-6, NREGA-2, PS Misc-7, WODC-2, 13th FC-2, NOAP-4, NFBS-3, SSA-3
289	Sundargarh	Bisra	AWC-3, BPGY-3, BRGF-2, CC Road-2, Election-2, IAP-3, IAY-4, IGNDP-2, IGNOAP-4, MPLAD-9, NRLM-3, OMBADC-4, PS Misc-8, SGSY-2, TFC-2, WODC-3, MBPY-2
290	Sundargarh	Gurundia	AGAV-2, DMF-2, IAP-5, IAY-5, NREGS-4, BPGY-2, NDPS-2, NOAP-3, PS Misc.-7, SPPF-2,
291	Sundargarh	Hemagiri	4th SFC-2, BPGY-3, DMF-2, IGNDP-2, IGNOAP-5, NREGS-4, MPLAD-4, PS Misc-3, PMGAY-2, PPD-5, SBM-2
292	Sundargarh	Koida	AGAV-2, BPGY-2, DMF-2, IAY-3, MBPY-4, MLALAD-2, MPLAD-2, PS Misc.-3, 4th SFC-2, NOAP-5,
293	Sundargarh	Kuramunda	15th CFC-2, AGAV-2, CC Road-3, DMF-2, GGY-2, IAY-7, NREGS-4, MLALAD-2, Mo Kudia-2, MPLAD-3, OMBADC-2, PS Misc-12, TFC-2, TSC-3, IGNDP-2, IGNOAP-3, IGNDP-2, MBPY-5, Tr Salary-2
294	Sundargarh	Kutra	AWC-3, BPGY-3, MLALAD-2, MPLAD-5, WODC-2, IAY-3, NOAP-3, Staff Salary-2
295	Sundargarh	Lahunipada	AWC-2, BRGF-2, IEC-2, NREGA-2, MPLAD-2, NOAP-8, PPD-3
296	Sundargarh	Lathikata	AWC-3, BPGY-2, CRF-2, IAY-4, MBPY-3, NREGS-2, MLALAD-7, MPLAD-11, NDPS-2, NOAP-3, NRLM-2, NWPS-2, OMBADC-2, PS Misc-12, WODC-2
297	Sundargarh	Lephripada	AWC-2, IEC-2, IAY-3, MPLAD-6, NREGS-5, PPD-3, MBPY-2, NOAP-2,
298	Sundargarh	Nuagaon	MPLAD-6, PS Misc.-6, NREGS-3, IAY-3, IAP-2, NOAP-3, MBPY-2, NWP-2, NDPS-2, SSA-2, NRLM-2, BRGF-2, WODC-2, SDPF-2, DMF-2, AWC-2, 13th FC-3, RGPSA-2
299	Sundargarh	Rajgangpur	SFC-2, AWC-6, BRGF-4, CC Road-3, CGF-2, DMF-9, GGY-4, IAP-3, IAY-6, NREGS-2, MLALAD-5, BPGY-4, MPLAD-8, NRLM-2, PS Misc.-6, PPD-4, WODC-4, MBPY-3, MDM-2, NOAP-8, NWPS-2,
300	Sundargarh	Subdega	BRGF-2, IAP-2, KL-2, MPLAD-4, NREGS-3, NRLM-3, 13th FC-3, PPD-6, WODC-2, NOAP-3, IAY-4,
301	Sundargarh	Sundargarh Sadar	AWC-3, IAY-3, MDM-2, MLALAD-2, MPLAD-5, NOAP-5, NRLM-2, PS Misc.-7,
302	Sundargarh	Tanngarapalli	IAY-3, KL-2, NREGS-2, MPLAD-6, PS Misc.-2, MBPY-3, NOAP-2, NWP-2, NDP-2,

Source : Cash Books and Records of the audited Panchayat Samities.

**Appendix - 13 (Vide Para No. 2.3.5.11 , 2.3.5.12 , 2.3.5.13 & 2.3.5.29 of this Report)**

**Statement showing the details of Result of Audit (amount suggested for recovery)  
in respect of Panchayat Samities audited during the year 2023-24**

Sl. No.	Name of the Revenue District	Amount suggested for recovery											
		Misappropriation of cash		Loss of stock & stores		Excess and Inadmissible payment		Loss of Govt. revenues		Others		Total	
		No. of Paras	Amount	No. of Paras	Amount	No. of Paras	Amount	No. of Paras	Amount	No. of Paras	Amount	No. of Paras	Amount
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	Angul	0	0.00	2	18747.00	129	5478220.00	2	8200.00	5	24390000.00	138	29895167.00
2	Balasore	7	568300.00	0	0.00	157	1460483.00	12	196921.00	17	108614660.00	193	110840364.00
3	Bargarh	0	0.00	0	0.00	8	651507.00	8	247996.00	2	946800.00	18	1846303.00
4	Bhadrak	1	353100.00	0	0.00	44	2534881.00	3	136331.00	2	3896802.00	50	6921114.00
5	Bolangir	0	0.00	0	0.00	7	58383.00	0	0.00	3	1449300.00	10	1507683.00
6	Boudh	1	170.00	0	0.00	8	13876.00	0	0.00	1	1550000.00	10	1564046.00
7	Cuttack	2	18393.00	1	2049.00	507	9539161.00	7	43998.00	13	16683913.00	530	26287514.00
8	Deogarh	0	0.00	0	0.00	97	863934.00	0	0.00	0	0.00	97	863934.00
9	Dhenkanal	0	0.00	0	0.00	59	1756049.00	3	70931.00	1	10500.00	63	1837480.00
10	Gajapati	1	33200.00	0	0.00	39	188794.00	6	112705.00	1	1312400.00	47	1647099.00
11	Ganjam	2	41845.00	0	0.00	16	439351.00	16	224723.00	3	1664583.00	37	2370502.00
12	Jagatsinghpur	0	0.00	0	0.00	65	605062.00	1	22632.00	5	56002062.00	71	56629756.00
13	Jajpur	4	100138.00	0	0.00	64	1604856.00	0	0.00	5	55276226.00	73	56981220.00
14	Jharsuguda	0	0.00	0	0.00	15	62406.00	0	0.00	1	45000.00	16	107406.00

Sl. No.	Name of the Revenue District	Amount suggested for recovery											
		Misappropriation of cash		Loss of stock & stores		Excess and Inadmissible payment		Loss of Govt. revenues		Others		Total	
		No. of Paras	Amount	No. of Paras	Amount	No. of Paras	Amount	No. of Paras	Amount	No. of Paras	Amount	No. of Paras	Amount
1	2	3	4	5	6	7	8	9	10	11	12	13	14
15	Kalahandi	2	494800.00	0	0.00	6	480938.00	8	399620.00	13	85269963.00	29	86645321.00
16	Kandhamal	0	0.00	0	0.00	37	379497.00	2	7500.00	4	1116769.00	43	1503766.00
17	Kendrapara	2	1488000.00	0	0.00	176	15072095.06	15	583528.94	6	89222317.00	199	106365941.00
18	Keonjhar	0	0.00	0	0.00	97	6126640.00	0	0.00	9	3547276.00	106	9673916.00
19	Khurda	0	0.00	3	4100.00	119	6158552.00	1	44314.00	6	99050295.64	129	105257261.64
20	Koraput	1	35452.00	0	0.00	26	350760.00	1	40934.00	7	29663240.00	35	30090386.00
21	Malkangiri	0	0.00	0	0.00	49	2349640.00	2	58094.00	4	868980.00	55	3276714.00
22	Mayurbhanj	6	465500.00	0	0.00	99	2758828.00	1	18534.00	12	21286520.00	118	24529382.00
23	Nayagarh	0	0.00	1	8437.00	138	806734.00	0	0.00	4	10909643.00	143	11724814.00
24	Nawarangpur	0	0.00	0	0.00	57	2049739.00	1	6000.00	9	78148678.00	67	80204417.00
25	Nuapada	0	0.00	0	0.00	51	15417403.00	3	425623.00	7	2391300.00	61	18234326.00
26	Puri	1	90.00	0	0.00	174	2691903.00	3	3530.00	9	11393486.00	187	14089009.00
27	Rayagada	0	0.00	0	0.00	70	1425537.00	0	0.00	8	14447256.00	78	15872793.00
28	Sambalpur	0	0.00	0	0.00	49	569156.00	10	191254.00	3	2853400.00	62	3613810.00
29	Subarnapur	0	0.00	0	0.00	10	283074.00	2	539325.00	6	11841600.00	18	12663999.00
30	Sundargarh	1	9000.00	0	0.00	50	645527.00	3	56580.00	9	79708573.00	63	80419680.00
<b>Total</b>		<b>31</b>	<b>3607988.00</b>	<b>7</b>	<b>33333.00</b>	<b>2423</b>	<b>82822986.06</b>	<b>110</b>	<b>3439273.94</b>	<b>175</b>	<b>813561542.64</b>	<b>2746</b>	<b>903465123.64</b>

**Appendix - 14 (Vide Para No. 2.3.5.11 , 2.3.5.12 , 2.3.5.13 & 2.3.5.29 of this Report)**

**Statement showing the position of Spot Recovery during audit  
of Panchayat Samities in the year 2023-2024**

Sl. No.	Name of the Revenue District	Misappropriation of cash		Loss of stock & stores		EXCESS & inadmissible payment		Others		Total	
		No. of Cases	Amount	No. of Cases	Amount	No. of Cases	Amount	No. of Cases	Amount	No. of Cases	Amount
1	2	3	4	5	6	7	8	9	10	11	12
1	Angul										
2	Balasore	6	1086100.00	0	0.00	66	280776.00	3	63381.00	75	1430257.00
3	Bargarh	1	70.00	0	0.00	206	1497582.00	10	308598.00	217	1806250.00
4	Bhadrak	8	3452155.00	0	0.00	107	327377.00	1	2982.00	116	3782514.00
5	Bolangir	2	251945.00	0	0.00	108	417050.00	0	0.00	110	668995.00
6	Boudh	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
7	Cuttack	2	154600.00	0	0.00	23	147642.00	1	13320.00	26	315562.00
8	Deogarh	0	0.00	0	0.00	1	1000.00	0	0.00	1	1000.00
9	Dhenkanal	1	2938.00	0	0.00	45	275380.00	0	0.00	46	278318.00
10	Gajapati	2	34840.00	0	0.00	262	2238616.00	4	50722.00	268	2324178.00
11	Ganjam	4	2681.00	2	1323.00	712	4555283.00	15	135768.00	733	4695055.00
12	Jagatsinghpur	0	0.00	0	0.00	32	246666.00	0	0.00	32	246666.00
13	Jajpur	4	284224.00	0	0.00	116	833020.00	11	129994.00	131	1247238.00
14	Jharsuguda	0	0.00	0	0.00	33	87681.00	0	0.00	33	87681.00

Sl. No.	Name of the Revenue District	Misappropriation of cash		Loss of stock & stores		Excess & inadmissible payment		Others		Total	
		No. of Cases	Amount	No. of Cases	Amount	No. of Cases	Amount	No. of Cases	Amount	No. of Cases	Amount
1	2	3	4	5	6	7	8	9	10	11	12
15	Kalahandi	5	106885.00	0	0.00	101	236516.00	6	13783.00	112	357184.00
16	Kandhamal	0	0.00	0	0.00	69	463257.00	1	19200.00	70	482457.00
17	Kendrapara	6	1225556.00	1	2000.00	41	851397.00	0	0.00	48	2078953.00
18	Keonjhar	2	8000.00	3	4772.00	250	1628194.00	0	0.00	255	1640966.00
19	Khurda	0	0.00	2	4874.00	164	624658.00	2	14670.00	168	644202.00
20	Koraput	1	4600.00	0	0.00	151	1912397.00	0	0.00	152	1916997.00
21	Malkangiri	2	15292.00	0	0.00	88	958543.00	7	138346.00	97	1112181.00
22	Mayurbhanj	3	496030.00	0	0.00	176	751025.00	0	0.00	179	1247055.00
23	Nayagarh	1	97300.00	0	0.00	17	50137.00	0	0.00	18	147437.00
24	Nawarangpur	2	6313.00	0	0.00	47	148287.00	1	9280.00	50	163880.00
25	Nuapada	0	0.00	0	0.00	26	121982.00	2	6200.00	28	128182.00
26	Puri	1	8500.00	0	0.00	59	107618.00	0	0.00	60	116118.00
27	Rayagada	3	7870.00	0	0.00	69	230016.00	0	0.00	72	237886.00
28	Sambalpur	0	0.00	0	0.00	28	150446.00	0	0.00	28	150446.00
29	Subarnapur	0	0.00	0	0.00	56	210818.00	2	9840.00	58	220658.00
30	Sundargarh	10	98238.00	0	0.00	258	1868833.00	8	103475.00	276	2070546.00
<b>Total</b>		<b>66</b>	<b>7344137.00</b>	<b>8</b>	<b>12969.00</b>	<b>3311</b>	<b>21222197.00</b>	<b>74</b>	<b>1019559.00</b>	<b>3459</b>	<b>29598862.00</b>

			<b>Appendix- 15 (Vide Para Nos. 2.3.5.14 (a), (b), (c) of this Report)</b>							
			<b>Details of excess payment and retention of undisbursed cash in OAP /ODP / NOAP account in Panchayat Samities audited during 2023-24 (FY 2022-23)</b>							
Sl. No.	Name of the revenue district	Name of the PS	Excess payment				Excess exhibition of payment			
			Actual Amount due for payment	Amount paid	Amount of excess payment	Amount recovered at the instance of audit	Actual amount disbursed as per Acquittance Roll	Amount shown as disbursed in Acquittance Register / cash book	Excess payment shown	Amount recovered at the instance of audit
1	2	3	4	5	6	7	8	9	10	11
1	Angul	Angul	1174800.00	1191700.00	16900.00	16900.00				
2	Balasore	Bahanaga					3035600.00	3088800.00	53200.00	
3	Balasore	Balasore Sadar	3205200.00	3232400.00	27200.00	27200.00				
4	Balasore	Baliapal					11314500.00	11384300.00	69800.00	
5	Balasore	Basta					6601400.00	6632900.00	31500.00	30500.00
6	Balasore	Bhogarai					2385300.00	2521500.00	136200.00	136200.00
7	Balasore	Khaira								
8	Balasore	Remuna					500.00	89600.00	89100.00	89100.00
9	Balasore	Simulia					2264400.00	2332400.00	68000.00	68000.00
10	Balasore	Soro					2222200.00	2253300.00	31100.00	25100.00
11	Bhadrak	Basudevapur								
12	Bhadrak	Bhadrak					2078200.00	2100500.00	22300.00	22300.00
13	Bhadrak	Bhandaripokhari					909100.00	914700.00	5600.00	5600.00
14	Bhadrak	Chandabali								
15	Cuttack	Barang					425200.00	539300.00	114100.00	114100.00
16	Cuttack	Kantapada					748500.00	806300.00	57800.00	40500.00
17	Gajapati	Parlakhemundi								
18	Jajpur	Barachana								

Sl. No.	Name of the revenue district	Name of the PS	Excess payment				Excess exhibition of payment			
			Actual Amount due for payment	Amount paid	Amount of excess payment	Amount recovered at the instance of audit	Actual amount disbursed as per Acquittance Roll	Amount shown as disbursed in Acquittance Register / cash book	Excess payment shown	Amount recovered at the instance of audit
1	2	3	4	5	6	7	8	9	10	11
19	Jajpur	Binjharpur					1532000.00	1533000.00	1000.00	
20	Kalahandi	Bhawanipatna					35400.00	43400.00	8000.00	
21	Kalahandi	Kesinga								
22	Kendrapara	Rajanagar					4695600.00	4786400.00	90800.00	32600.00
23	Mayurbhanj	Bijatata					5834400.00	5897200.00	62800.00	
24	Mayurbhanj	G B Nagar					0.00	108000.00	108000.00	108000.00
25	Mayurbhanj	Suliapada								
26	Nawarangpur	Dabugaon	500.00	1300.00	800.00	800.00				
27	Nawarangpur	Nandahandi					1313400.00	1325100.00	11700.00	3000.00
28	Nawarangpur	Raighar					675300.00	709500.00	34200.00	
29	Nayagarh	Daspalla					2357800.00	2373200.00	15400.00	15400.00
30	Nayagarh	Khandapada								
31	Puri	Astaranga								
32	Puri	Gop					312500.00	319200.00	6700.00	6700.00
33	Rayagada	Kolnora					228200.00	235200.00	7000.00	7000.00
34	Rayagada	Muniguda					1150100.00	1156500.00	6400.00	
35	Sundargarh	Rajgangpur								
36	Sundargarh	Subdega								
37	Sundargarh	Sundargarh Sadar	3100.00	5100.00	2000.00	2000.00				
<b>Total</b>			<b>4383600.00</b>	<b>4430500.00</b>	<b>46900.00</b>	<b>46900.00</b>	<b>50119600.00</b>	<b>51150300.00</b>	<b>1030700.00</b>	<b>704100.00</b>

Source: OAP Acquittance Rolls, Cash Book & related records



			<b>Appendix- 15 (Vide Para Nos. 2.3.5.14 (a), (b), (c) of this Report)</b>					
			<b>Details of excess payment and retention of undisbursed cash in OAP /ODP / NOAP account in Panchayat Samities audited during 23-24 (FY 22-23)</b>					
			<b>Amount of undisbursed cash retained after disbursement of OAP/ODP/NOAP/MBPY</b>					
<b>Sl. No.</b>	<b>Name of the revenue district</b>	<b>Name of the PS</b>	<b>Amount taken for disbursement</b>	<b>Amount disbursed</b>	<b>Amount due for return</b>	<b>Amount returned</b>	<b>Undisbursed Amount not returned</b>	<b>Amount recovered at the instance of audit</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>12</b>	<b>13</b>	<b>14</b>	<b>15</b>	<b>16</b>	<b>17</b>
1	Angul	Angul						
2	Balasore	Bahanaga	644000.00	566700.00	77300.00	53500.00	23800.00	12300.00
3	Balasore	Balasore Sadar						
4	Balasore	Baliapal						
5	Balasore	Basta						
6	Balasore	Bhogarai						
7	Balasore	Khaira	2051500.00	1809900.00	241600.00	221400.00	20200.00	
8	Balasore	Remuna	12004200.00	10265900.00	1738300.00	606800.00	1131500.00	724900.00
9	Balasore	Simulia						
10	Balasore	Soro						
11	Bhadrak	Basudevpur	6885000.00	6188600.00	696400.00	82700.00	613700.00	260600.00
12	Bhadrak	Bhadrak	181200.00	102500.00	78700.00	0.00	78700.00	78700.00
13	Bhadrak	Bhandaripokhari						
14	Bhadrak	Chandabali	2163400.00	2076700.00	86700.00	41400.00	45300.00	45300.00
15	Cuttack	Barang						
16	Cuttack	Kantapada						
17	Gajapati	Parlakhemundi	34718300.00	31837800.00	2880500.00	1464200.00	1416300.00	1383100
18	Jajpur	Barachana	17321300.00	16887900.00	433400.00	238600.00	194800.00	120200

Sl. No.	Name of the revenue district	Name of the PS	Amount of undisbursed cash retained after disbursement of OAP/ODP/NOAP/MBPY					
			Amount taken for disbursement	Amount disbursed	Amount due for return	Amount returned	Undisbursed Amount not returned	Amount recovered at the instance of audit
1	2	3	12	13	14	15	16	17
19	Jajpur	Binjharpur						
20	Kalahandi	Bhawanipatna						
21	Kalahandi	Kesinga	7650500.00	7162700.00	487800.00	0.00	487800.00	
22	Kendrapara	Rajanagar	48775400.00	45701800.00	3073600.00	462800.00	2610800.00	1181000.00
23	Mayurbhanj	Bijatata	2612500.00	2151700.00	460800.00	353900.00	106900.00	
24	Mayurbhanj	G B Nagar	3880300.00	3516600.00	363700.00	0.00	363700.00	148600.00
25	Mayurbhanj	Suliapada	8400100.00	8112000.00	288100.00	0.00	288100.00	236900.00
26	Nawarangpur	Dabugaon						
27	Nawarangpur	Nandahandi						
28	Nawarangpur	Raighar	558500.00	347600.00	210900.00	159600.00	51300.00	51300.00
29	Nayagarh	Daspalla						
30	Nayagarh	Khandapada	648900.00	551600.00	97300.00	0.00	97300.00	97300
31	Puri	Astaranga	350000.00	324600.00	25400.00	15900.00	9500.00	
32	Puri	Gop	195000.00	133400.00	61600.00	57100.00	4500.00	4500.00
33	Rayagada	Kolnora						
34	Rayagada	Muniguda						
35	Sundargarh	Rajgangpur	2826600.00	2721500.00	105100.00	0.00	105100.00	105100.00
36	Sundargarh	Subdega	1411700.00	1328700.00	83000.00	0.00	83000.00	83000.00
37	Sundargarh	Sundargarh Sadar	227000.00	216500.00	10500.00	10000.00	500.00	500.00
<b>Total</b>			<b>153505400.00</b>	<b>142004700.00</b>	<b>11500700.00</b>	<b>3767900.00</b>	<b>7732800.00</b>	<b>4533300.00</b>

Source: OAP Aquittance Rolls, Cash Book & related records

<b>Appendix- 16 (Vide Para No. 2.3.5.15 of this Report)</b>						
<b>Statement showing the details of misappropriation of cash due to short/ non deposit, withdrawal amount not accounted for etc. in Panchayat Samities audited during the year 2023-24 (FY 2022-23)</b>						
<b>Sl. No.</b>	<b>Name of the Revenue District</b>	<b>Name of the PS</b>	<b>Amount Collected/ Withdrawn</b>	<b>Amount credited</b>	<b>Amount of Misappropriation</b>	<b>Amount Recovered at the instance of Audit</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
1	Bargarh	Gaisilet	1114.00	0.00	1114.00	1114.00
2	Bhadrak	Basudevpur	34528.00	29000.00	5528.00	5528.00
3	Bhadrak	Bhadrak	20000.00	0.00	20000.00	20000.00
4	Bhadrak	Chandabali	3050489.00	36362.00	3014127.00	3014127.00
5	Bolangir	Patnagarh	249328.00	0.00	249328.00	249328.00
6	Bolangir	Puintala	2617.00	0.00	2617.00	2617.00
7	Cuttack	Cuttack Sadar	1093.00	0.00	1093.00	
8	Dhenkanal	Parjang	2938.00	0.00	2938.00	2938.00
9	Gajapati	Parlakhemundi	16200.00	14560.00	1640.00	1640.00
10	Ganjam	Aska	1324.00	0.00	1324.00	1324.00
11	Ganjam	Beguniapada	18000.00	0.00	18000.00	
12	Ganjam	Jagannathprasad	1100.00	0.00	1100.00	1100.00
13	Ganjam	Kukudakhandi	150.00	0.00	150.00	150.00
14	Jajpur	Barachana	24538.00	0.00	24538.00	
15	Jajpur	Jajpur	600.00	0.00	600.00	
16	Jajpur	Korei	163069.00	0.00	163069.00	163069.00
17	Jajpur	Sukinda	355.00	0.00	355.00	355.00
18	Kalahandi	Karlamunda	10744.00	0.00	10744.00	10744.00
19	Kalahandi	Lanjigada	99722.00	0.00	99722.00	99722.00
20	Kendrapara	Kendrapara	200.00	0.00	200.00	
21	Kendrapara	Marshaghai	3876.00	0.00	3876.00	3876.00
22	Kendrapara	Rajkanika	8080.00	0.00	8080.00	8080.00
23	Keonjhar	Ghasipura	52000.00	48000.00	4000.00	4000.00
24	Keonjhar	Harichandanpur	4000.00	0.00	4000.00	4000.00
25	Koraput	Laxmipur	35452.00	0.00	35452.00	
26	Koraput	Nandapur	7320.00	0.00	7320.00	7320.00
27	Koraput	Narayanpatna	384600.00	380000.00	4600.00	4600.00
28	Malkangiri	Chitrakonda	8500.00	0.00	8500.00	8500.00
29	Malkangiri	Malkangiri	6792.00	0.00	6792.00	6792.00
30	Mayurbhanja	Barsahi	1006.00	0.00	1006.00	
31	Mayurbhanja	Kusumi	25500.00	0.00	25500.00	
32	Mayurbhanja	Thakurmunda	4000.00	0.00	4000.00	
33	Nawarangpur	Dabugaon	5840.00	0.00	5840.00	5840.00
34	Nawarangpur	Raighar	473.00	0.00	473.00	473.00
35	Puri	Kakatpur	8500.00	0.00	8500.00	8500.00
36	Puri	Krushna Prasad	5500.00	0.00	5500.00	
37	Rayagada	Kolnora	870.00	0.00	870.00	870.00
38	Sambalpur	Dhankauda	600.00	0.00	600.00	600.00
39	Sambalpur	Rairakhhol	317140.00	0.00	317140.00	317140.00
40	Sundergarh	Tanngarapalli	2038.00	0.00	2038.00	2038.00
<b>Total</b>			<b>4580196.00</b>	<b>507922.00</b>	<b>4072274.00</b>	<b>3956385.00</b>

Source: Records and Registers of audited Panchayat Samities

**Appendix- 17 (Vide Para No. 2.3.5.16 of this Report)**

**Statement showing the details of non/less realisation of Govt. Dues like GST, Royalty, Labour Cess, IT, PT and House/Shop Rent etc. in Panchayat Samities audited during the year 2023-24 (FY 2022-23)**

Sl. No.	Name of the Revenue District	Amount detected								Amount recovered at the instance of audit
		GST	Royalty	Labour Cess	IT	P.T.	House Rent	Shop Rent	Total	
1	2	3	4	5	6	7	8	9	10	11
1	Angul	0.00	0.00	0.00	0.00	0.00	8200.00	0.00	8200.00	0.00
2	Balasore	381237.00	1231.00	1000.00	0.00	0.00	0.00	0.00	383468.00	24790.00
3	Bargarh	77544.00	5212.00	0.00	25071.00	0.00	223000.00	30000.00	360827.00	69350.00
4	Bhadrak	128286.00	0.00	0.00	11027.00	0.00	0.00	0.00	139313.00	2982.00
5	Bolangir	122011.00	15308.00	0.00	32284.00	0.00	0.00	0.00	169603.00	5556.00
6	Boudh	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	Cuttack	403632.00	8498.00	0.00	0.00	4150.00	44670.00	0.00	460950.00	13320.00
8	Deogarh	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9	Dhenkanal	0.00	1227.00	104.00	0.00	0.00	69600.00	0.00	70931.00	0.00
10	Gajapati	6089.00	78907.00	0.00	30230.00	0.00	0.00	0.00	115226.00	103882.00
11	Ganjam	239069.00	90825.00	47719.00	106368.00	23000.00	74892.00	0.00	581873.00	170006.00
12	Jagatsinghpur	22632.00	0.00	0.00	0.00	0.00	0.00	0.00	22632.00	0.00
13	Jajpur	6732.00	0.00	0.00	226325.00	0.00	281200.00	0.00	514257.00	18332.00
14	Jharsuguda	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15	Kalahandi	65139.00	4957.00	1996.00	70216.00	1500.00	1124790.00	263000.00	1531598.00	13783.00

Sl. No.	Name of the Revenue District	Amount detected								Amount recovered at the instance of audit
		GST	Royalty	Labour Cess	IT	P.T.	House Rent	Shop Rent	Total	
16	Kandhamal	38683.00	0.00	0.00	0.00	8487.00	57040.00	0.00	104210.00	28815.00
17	Kendrapara	645072.30	0.00	0.00	219243.64	1400.00	36810.00	0.00	902525.94	60495.00
18	Keonjhar	366748.00	5835.00	0.00	0.00	1500.00	16480.00	0.00	390563.00	16348.00
19	Khurda	7446.00	1657.00	2041.00	46314.00	20850.00	19110.00	0.00	97418.00	38510.00
20	Koraput	33353.00	146113.00	11229.00	0.00	2500.00	20600.00	0.00	213795.00	75055.00
21	Malkangiri	16022.00	50870.00	0.00	3471.00	0.00	1407473.00	0.00	1477836.00	171768.00
22	Mayurbhanj	0.00	3072.00	0.00	18534.00	0.00	48801.00	0.00	70407.00	2400.00
23	Nabarangpur	44479.00	0.00	0.00	22240.00	0.00	570690.00	0.00	637409.00	11600.00
24	Nayagarh	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25	Nuapada	262419.00	4920.00	0.00	163204.00	2100.00	1038915.00	770929.00	2242487.00	6200.00
26	Puri	1012490.33	47496.00	800.00	64553.00	1500.00	94800.00	83400.00	1305039.33	0.00
27	Rayagada	144002.00	0.00	0.00	66190.00	0.00	1474699.00	0.00	1684891.00	0.00
28	Sambalpur	149973.00	21332.00	30142.00	0.00	1500.00	127250.00	0.00	330197.00	0.00
29	Sonepur	0.00	0.00	0.00	125.00	0.00	549040.00	0.00	549165.00	9840.00
30	Sundargarh	34001.00	3380.00	0.00	0.00	13825.00	887038.00	0.00	938244.00	175531.00
<b>Total</b>		<b>4207059.63</b>	<b>490840.00</b>	<b>95031.00</b>	<b>1105395.64</b>	<b>82312.00</b>	<b>8175098.00</b>	<b>1147329.00</b>	<b>15303065.27</b>	<b>1018563.00</b>

Source: Cash Books, Records and Registers of Local Authority

**Appendix - 18 (Vide Para No. - 2.3.5.17 of this Report)**

**Statement showing the details of bank accounts kept outside domain of PS Fund in Panchayat Samities audited during the year 2023-24 ( FY 2022-23)**

Sl. No.	Name of the Revenue district	Name of the PS	No. of Bank accounts kept outside PS Fund	Amount in the bank accounts
1	2	3	4	5
1	Angul	Chhendipada	1	201528.49
2	Balasore	Bahanaga	1	5899940.00
3	Balasore	Balasore Sadar	10	31242960.00
4	Balasore	Khaira	5	323118.33
5	Balasore	Nilgiri	1	103926.00
6	Balasore	Remuna	5	19942040.00
7	Balasore	Simulia	9	5263169.40
8	Balasore	Soro	2	1294764.00
9	Bargarh	Attabira	2	8600.00
10	Bargarh	Baragarh	1	44882.00
11	Bargarh	Jharbandh	8	2052612.98
12	Bargarh	Padampur	2	1920588.80
13	Bhadrak	Basudevpur	2	130565.00
14	Bhadrak	Chandabali	2	19751.00
15	Bolangir	Agalpur	23	14963621.20
16	Bolangir	Bangomunda	7	286417.20
17	Bolangir	Belpada	3	837350.30
18	Bolangir	Deogaon	3	11473.40
19	Bolangir	Khaprakhhol	6	2734533.00
20	Bolangir	Muribahal	6	391919.00
21	Bolangir	Patnagarh	6	16533729.50
22	Bolangir	Puintala	1	143201.00
23	Bolangir	Saintala	2	7277535.00
24	Bolangir	Tureikela	2	138193.30
25	Boudh	Boudh	6	4269109.92
26	Boudh	Kantamal	12	6619624.83
27	Deogarh	Barkote	6	16526860.80
28	Deogarh	Reamal	2	22414756.00
29	Dhenkanal	Bhuban	3	332784.22
30	Dhenkanal	Dhenkanal Sadar	2	451093.82
31	Dhenkanal	Kamakshyanagar	4	4573190.46
32	Dhenkanal	Kankadahad	1	3231873.00
33	Dhenkanal	Odapada	1	1052.75
34	Dhenkanal	Parjang	5	1739956.48
35	Gajapati	Parlakhemundi	4	1383792.00
36	Gajapati	R.Udayagiri	1	26546593.37
37	Gajapati	Rayagada	1	48645.00
38	Ganjam	Beguniapada	1	518631.00
39	Ganjam	Bellaguntha	2	548317.60
40	Ganjam	Polsara	4	1728667.44
41	Ganjam	Sorada	4	4573922.80

Sl. No.	Name of the Revenue district	Name of the PS	No. of Bank accounts kept outside PS Fund	Amount in the bank accounts
1	2	3	4	5
42	Jagatsinghpur	Naugaon	2	580363.00
43	Jajpur	Barachana	2	3219574.00
44	Jajpur	Bari	28	28739368.19
45	Jajpur	Dasarathpur	9	909976.60
46	Jajpur	Jajpur	1	509980.00
47	Jajpur	Korei	10	42108649.52
48	Jajpur	Sukinda	2	160381.00
49	Kalahandi	Bhawanipatna	1	3741021.00
50	Kalahandi	Golamunda	6	4786807.83
51	Kalahandi	Kesinga	5	38242.54
52	Kalahandi	Lanjigada	1	56.00
53	Kalahandi	Narla	8	5660675.00
54	Kalahandi	Thuamul Rampur	4	102562.96
55	Kandhamal	Daringibadi	1	20107350.30
56	Kandhamal	G Udayagiri	6	659885.48
57	Kendrapara	Aul	1	165527.00
58	Kendrapara	Derabis	1	1007369.00
59	Kendrapara	Garadpur P.S	1	132296.20
60	Kendrapara	Kendrapara	1	20045470.00
61	Kendrapara	Marshaghai	2	30603.45
62	Khurda	Balipatna	5	6155.00
63	Khurda	Begunia	3	4443329.00
64	Khurda	Bhubaneswar	2	3049.00
65	Khurda	Chilika	13	5214149.34
66	Khurda	Jatani	1	200214.00
67	Khurda	Khurda	4	6425194.00
68	Khurda	Tangi	17	23720557.00
69	Malkangiri	Malkangiri	7	1270532.40
70	Nayagarh	Daspalla	3	1022959.00
71	Nayagarh	Ranapur	6	16444523.00
72	Puri	Krushna Prasad	6	2910462.60
73	Puri	Puri Sadar	2	6097.55
74	Puri	Satyabadi	6	114680.00
75	Rayagada	Rayagada	1	14651024.00
76	Sambalpur	Maneswar	1	71892.00
77	Sambalpur	Naktideul	7	66.00
78	Sambalpur	Rairakhol	4	612728.00
79	Sambalpur	Rengali	2	3543143.00
80	Sonepur	Birmaharajapur	4	1721920.95
81	Sonepur	Dungripalli	1	626219.00
82	Sonepur	Sonepur	1	525090.00
83	Sonepur	Tarabha	2	656088.00
<b>Total</b>			<b>359</b>	<b>424171522.30</b>

<b>Appendix- 19 (Vide Para No. 2.3.5.18 of this Report)</b>					
<b>Statement showing the details of non accountal of accrued interest in Panchayat Samities audited during the year 2023-24 (FY 2022-23)</b>					
<b>Sl. No.</b>	<b>Name of the Revenue district</b>	<b>Name of the PS</b>	<b>Total Interest Accrued (₹)</b>	<b>Amount of Interest accounted for (₹)</b>	<b>Amount of interest not accounted for in Cash Book (₹)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
1	Angul	Angul	4508090.31	2709543.31	1798547.00
2	Angul	Athamallik	2730980.00	2446035.00	284945.00
3	Angul	Chhendipada	4561294.00	4162169.00	399125.00
4	Angul	Kaniha	5579868.60	4923592.60	656276.00
5	Angul	Kishorenagar	2799636.00	1818575.00	981061.00
6	Angul	Pallahara	5635217.00	5425553.00	209664.00
7	Balasore	Bahanaga	7661597.00	7093970.00	567627.00
8	Balasore	Balasore Sadar	293889148.36	290596767.00	3292381.36
9	Balasore	Baliapal	3078612.00	1737136.00	1341476.00
10	Balasore	Basta	4073885.00	3668787.00	405098.00
11	Balasore	Khaira	7268012.00	7005587.00	262425.00
12	Balasore	Remuna	8421431.83	7812218.83	609213.00
13	Balasore	Simulia	2345169.50	1965828.50	379341.00
14	Balasore	Soro	5182732.65	4804339.65	378393.00
15	Bargarh	Ambabhona	3168131.00	816228.00	2351903.00
16	Bargarh	Attabira	10192983.00	8008753.00	2184230.00
17	Bargarh	Baragarh	20866296.00	16688257.00	4178039.00
18	Bargarh	Barapally	5884608.00	2573066.00	3311542.00
19	Bargarh	Bhatli	6048213.00	1783558.00	4264655.00
20	Bargarh	Bheden	9095932.25	8856229.99	239702.26
21	Bargarh	Gaisilet	4672918.00	4364019.00	308899.00
22	Bargarh	Jharbandh	3437023.56	610136.00	2826887.56
23	Bargarh	Padampur	4767850.04	4334596.04	433254.00
24	Bargarh	Sohela	6958117.00	5751752	1206365.00
25	Bhadrak	Basudevpur	11765440.91	11147324.91	618116.00
26	Bhadrak	Bhadrak	9851746.50	9132331.50	719415.00
27	Bhadrak	Dhamnagar	7276747.00	6271541.00	1005206.00
28	Bolangir	Agalpur	2579159.00	76419.00	2502740.00
29	Bolangir	Bangomunda	4098117.25	2797989.25	1300128.00
30	Bolangir	Belpada	3163071.00	701184.00	2461887.00
31	Bolangir	Bolangir Sadar	5701864.52	5033099.95	668764.57
32	Bolangir	Deogaon	4481601.00	4214764.00	266837.00
33	Bolangir	Gudvella	1397080.00	1305669.00	91411.00
34	Bolangir	Khaprakhol	4116872.00	0.00	4116872.00
35	Bolangir	Muribahal	1855057.00	206388.00	1648669.00
36	Bolangir	Patnagarh	6051374.50	908899.40	5142475.10
37	Bolangir	Puintala	12879385.36	12022897.36	856488.00
38	Bolangir	Saintala	3844674.09	3830139.09	14535.00
39	Bolangir	Titlagarh	2772563.00	2021927.10	750635.90
40	Bolangir	Tureikela	2244591.00	1809835.00	434756.00
41	Boudh	Boudh	5063332.00	2055030.00	3008302.00



Sl. No.	Name of the Revenue district	Name of the PS	Total Interest Accrued (₹)	Amount of Interest accounted for (₹)	Amount of interest not accounted for in Cash Book (₹)
1	2	3	4	5	6
42	Boudh	Harabhanga	4623511.21	3319445.75	1304065.46
43	Boudh	Kantamal	3755453.00	50856.00	3704597.00
44	Cuttack	Athagarh	3195869.00	2848010.00	347859.00
45	Cuttack	Badamba	3677930.00	2119060.00	1558870.00
46	Cuttack	Banki	3450393.00	19324.00	3431069.00
47	Cuttack	Barang	2395955.00	2007227.00	388728.00
48	Cuttack	Cuttack Sadar	29100361.46	10043678.00	19056683.46
49	Cuttack	Dampada	551439.00	402080.00	149359.00
50	Cuttack	Kantapada	4148049.00	3460631.00	687418.00
51	Cuttack	Mahanga	4914458.00	4719770.00	194688.00
52	Cuttack	Narasinghpur	4054697.00	0.00	4054697.00
53	Cuttack	Nischintikoili	4296617.00	3472600.00	824017.00
54	Cuttack	Salipur	8234281.22	7429696.22	804585.00
55	Cuttack	Tangi Choudwar	8200574.40	3386031.40	4814543.00
56	Cuttack	Tigiria	2272120.00	2120360.00	151760.00
57	Deogarh	Barkote	4710225.40	3769215.40	941010.00
58	Deogarh	Reamal	5627900.00	5413227.00	214673.00
59	Deogarh	Tileibani	2769541.00	748654.00	2020887.00
60	Dhenkanal	Bhuban	4293095.00	3012888.00	1280207.00
61	Dhenkanal	Dhenkanal Sadar	5815402.00	4221820.00	1593582.00
62	Dhenkanal	Gondia	5458447.00	5035049.00	423398.00
63	Dhenkanal	Kamakshyanagar	1899018.00	1393490.00	505528.00
64	Dhenkanal	Kankadahad	3861109.68	858709.68	3002400.00
65	Dhenkanal	Odapada	4007924.00	3412859.00	595065.00
66	Dhenkanal	Parjang	2926066.00	2065259.00	860807.00
67	Gajapati	Gumma	8321580.00	8315202.00	6378.00
68	Gajapati	Kashinagar	2746963.90	2314970.90	431993.00
69	Gajapati	Mohana	23992368.00	11934480.00	12057888.00
70	Gajapati	Nuagada	6208509.00	5922856.00	285653.00
71	Gajapati	Parlakhemundi	11846047.00	3895031.00	7951016.00
72	Gajapati	R.Udayagiri	7652077.00	2222789.00	5429288.00
73	Gajapati	Rayagada	9698242.94	8782008.94	916234.00
74	Ganjam	Aska	8965379.33	6183796.00	2781583.33
75	Ganjam	Beguniapada	5097746.52	4646113.52	451633.00
76	Ganjam	Bellaguntha	5229563.00	5157873.00	71690.00
77	Ganjam	Bhanjanagar	7089425.24	6049701.54	1039723.70
78	Ganjam	Buguda	5600371.00	4565634.00	1034737.00
79	Ganjam	Chhatrapur	7518142.00	7518132.00	10.00
80	Ganjam	Chikiti	6068670.69	6021994.37	46676.32
81	Ganjam	Dharakote	4333414.15	2419076.45	1914337.70
82	Ganjam	Digapahandi	5551333.00	5082961.00	468372.00
83	Ganjam	Ganjam	3934231.00	3610252.00	323979.00
84	Ganjam	Hinjilicut	3981014.14	3814397.14	166617.00
85	Ganjam	Jagannathprasad	6890829.00	6031037.00	859792.00

Sl. No.	Name of the Revenue district	Name of the PS	Total Interest Accrued (₹)	Amount of Interest accounted for (₹)	Amount of interest not accounted for in Cash Book (₹)
1	2	3	4	5	6
86	Ganjam	Kabisuryanagar	5461321.79	5456133.79	5188.00
87	Ganjam	Khallikote	9070700.48	8857189.48	213511.00
88	Ganjam	Kukudakhandi	14532112.50	13572278.00	959834.50
89	Ganjam	Patrapur	6458027.60	5849889.60	608138.00
90	Ganjam	Polsara	5311612.86	4967536.00	344076.86
91	Ganjam	Purushottampur	5961960.00	5960783.00	1177.00
92	Ganjam	Rangeilunda	10932278.00	10083405.37	848872.63
93	Ganjam	Sanakhemundi	311307.00	135461.00	175846.00
94	Ganjam	Sheragada	5555021.00	4444938.00	1110083.00
95	Ganjam	Sorada	7886317.08	7732941.08	153376.00
96	Jagatsinghpur	Balikuda	10544423.00	5797394.00	4747029.00
97	Jagatsinghpur	Biridi	1245908.91	488347.91	757561.00
98	Jagatsinghpur	Erasama	9649593.00	8707735.00	941858.00
99	Jagatsinghpur	Jagatsinghpur	1997445.00	929807.00	1067638.00
100	Jagatsinghpur	Naugaon	3187695.30	846257.30	2341438.00
101	Jagatsinghpur	Raghunathpur	3317241.82	2242632.00	1074609.82
102	Jagatsinghpur	Tirtol	2739874.42	2493048.42	246826.00
103	Jajpur	Barachana	12749799.40	12213947.40	535852.00
104	Jajpur	Bari	1163782.00	0.00	1163782.00
105	Jajpur	Binjharpur	7811622.00	7256651.96	554970.04
106	Jajpur	Danagadi	19793998.00	15851214.00	3942784.00
107	Jajpur	Dasarathpur	11220080.65	11038711.00	181369.65
108	Jajpur	Dharmasala	26892792.00	26889925.00	2867.00
109	Jajpur	Jajpur	121134246.23	119914946.23	1219300.00
110	Jajpur	Korei	5868438.19	1724641.68	4143796.51
111	Jajpur	Rasulpur	11798274.08	11756934.08	41340.00
112	Jajpur	Sukinda	14247533.76	13481575.76	765958.00
113	Jharsuguda	Jharsuguda	7918235.05	7733112.05	185123.00
114	Jharsuguda	Kirmira	2359256.00	2025402.00	333854.00
115	Jharsuguda	Kolabira	3375437.00	3316652.00	58785.00
116	Jharsuguda	Laikera	8380350.50	8293297.50	87053.00
117	Jharsuguda	Lakhanpur	6903604.00	6891405.00	12199.00
118	Kalahandi	Bhawanipatna	5619563.66	4440071.50	1179492.16
119	Kalahandi	Golamunda	3475034.00	3407489.00	67545.00
120	Kalahandi	Jayapatna	2848001.00	2405661.00	442340.00
121	Kalahandi	Junagarh	3062280.86	3057799.86	4481.00
122	Kalahandi	Kalampur	1537840.00	1498738.00	39102.00
123	Kalahandi	Karlamunda	2102049.00	2019185.00	82864.00
124	Kalahandi	Kesinga	5023095.00	4753442.00	269653.00
125	Kalahandi	Kokasara	2740207.07	378703.00	2361504.07
126	Kalahandi	Lanjigada	2367138.00	902435.91	1464702.09
127	Kalahandi	M.Rampur	2517904.00	140381.00	2377523.00
128	Kalahandi	Narla	4669405.00	3894799.00	774606.00
129	Kalahandi	Thuamul Rampur	3662630.00	2360730.00	1301900.00

Sl. No.	Name of the Revenue district	Name of the PS	Total Interest Accrued (₹)	Amount of Interest accounted for (₹)	Amount of interest not accounted for in Cash Book (₹)
1	2	3	4	5	6
130	Kendrapara	Aul	8598948.64	5097460.56	3501488.08
131	Kendrapara	Derabis	2533661.00	2131226.00	402435.00
132	Kendrapara	Garadpur	5160297.00	4774673.00	385624.00
133	Kendrapara	Kendrapara	875938.00	167514.00	708424.00
134	Kendrapara	Mahakalpada	9749796.25	9486905.25	262891.00
135	Kendrapara	Marshaghai	4232543.57	3108483.00	1124060.57
136	Kendrapara	Pattamundai	5249441.05	5084129.05	165312.00
137	Kendrapara	Rajanagar	9138870.00	8883601.00	255269.00
138	Kendrapara	Rajkanika	4169810.53	4140952.53	28858.00
139	Keonjhar	Anandapur	3012120.00	2493658.00	518462.00
140	Keonjhar	Banspal	6115701.62	5298664.62	817037.00
141	Keonjhar	Champua	4476932.00	4124767.00	352165.00
142	Keonjhar	Ghasipura	2770769.26	1934561.72	836207.54
143	Keonjhar	Ghatagaon	3331461.65	2658696.59	672765.06
144	Keonjhar	Harichandanpur	5631695.38	4336192.00	1295503.38
145	Keonjhar	Hatadihi	18548744.24	17049836.17	1498908.07
146	Keonjhar	Jhumpura	4599609.95	4011971.95	587638.00
147	Keonjhar	Joda	6943320.00	6797108.00	146212.00
148	Keonjhar	Keonjhar Sadar	5049963.00	4738244.00	311719.00
149	Keonjhar	Patana	3382585.47	3381704.47	881.00
150	Keonjhar	Saharpada	3541362.01	3096974.29	444387.72
151	Keonjhar	Telkoi	5828378.00	4440329.00	1388049.00
152	Khurda	Balianta	5144172.00	4787322.00	356850.00
153	Khurda	Balipatna	5418191.00	5079244.00	338947.00
154	Khurda	Banpur	6883766.44	4624986.44	2258780.00
155	Khurda	Begunia	8928713.75	491720.00	8436993.75
156	Khurda	Bhubaneswar	6161508.00	6122944.00	38564.00
157	Khurda	Bolagarh	3344184.00	3344084.00	100.00
158	Khurda	Chilika	6498727.75	1597132.56	4901595.19
159	Khurda	Jatani	4192277.96	3241.00	4189036.96
160	Khurda	Khurda	6303304.00	5690269.00	613035.00
161	Khurda	Tangi	9776659.81	2485789.00	7290870.81
162	Koraput	Baipariguda	469204.00	336870.00	132334.00
163	Koraput	Bandhugaon	2601759.28	2126550.28	475209.00
164	Koraput	Boriguma	6593082.00	4638180.00	1954902.00
165	Koraput	Jeypore	6976086.00	6616395.00	359691.00
166	Koraput	Koraput	2861517.39	1798576.39	1062941.00
167	Koraput	Kotpad	2676976.00	2242936.00	434040.00
168	Koraput	Kundura	3432831.40	2921851.40	510980.00
169	Koraput	Lamtaput	4288589.00	4049608.00	238981.00
170	Koraput	Laxmipur	5523655.50	5411096.50	112559.00
171	Koraput	Nandapur	6836674.00	3262099.00	3574575.00
172	Koraput	Narayanpatna	3853528.00	2334496.00	1519032.00
173	Koraput	Pottangi	5818883.00	1841348.00	3977535.00

Sl. No.	Name of the Revenue district	Name of the PS	Total Interest Accrued (₹)	Amount of Interest accounted for (₹)	Amount of interest not accounted for in Cash Book (₹)
1	2	3	4	5	6
174	Koraput	Semiliguda	3187582.00	3121785.00	65797.00
175	Malkangiri	Chittrakonda	12133345.94	8769490.94	3363855.00
176	Malkangiri	Kalimela	8424446.00	7001065.00	1423381.00
177	Malkangiri	Khairput	1926771.00	900918.00	1025853.00
178	Malkangiri	Korukonda	5198794.30	4708410.30	490384.00
179	Malkangiri	Malkangiri	2426247.20	1359082.20	1067165.00
180	Malkangiri	Mathili	5957517.49	4699994.99	1257522.50
181	Malkangiri	Podia	3408379.00	2466672.00	941707.00
182	Mayurbhanj	Bisoi	1213627.00	841825.00	371802.00
183	Mayurbhanj	G B Nagar	3648746.00	2918923.00	729823.00
184	Mayurbhanj	Jamda	2803570.41	2744975.41	58595.00
185	Mayurbhanj	Karanjia	1858635.06	1680376.06	178259.00
186	Mayurbhanj	Khunta	3449648.12	2226946.12	1222702.00
187	Mayurbhanj	Kuliana	1732173.00	818310.00	913863.00
188	Mayurbhanj	Kusmi	1986800.47	1898681.47	88119.00
189	Mayurbhanj	Morada	8510829.65	2525352.62	5985477.03
190	Mayurbhanj	Rairangpur	1493779.03	1266370.03	227409.00
191	Mayurbhanj	Raruan	2196469.22	1999311.22	197158.00
192	Mayurbhanj	Rasogovindpur	1751902.00	154268.00	1597634.00
193	Mayurbhanj	Saraskana	3285993.00	3244808.00	41185.00
194	Mayurbhanj	Shamakhunta	1593694.00	1275688.00	318006.00
195	Mayurbhanj	Sukruli	2664126.71	2331735.71	332391.00
196	Mayurbhanj	Suliapada	705668.00	638411.00	67257.00
197	Mayurbhanj	Thakurmunda	22945109.03	20172127.03	2772982.00
198	Mayurbhanj	Tiring	4196129.00	3832083.28	364045.72
199	Mayurbhanj	Udala	4337529.28	27.00	4337502.28
200	Nawarangpur	Jharigaon	2838373.00	1684451.00	1153922.00
201	Nawarangpur	Kosagumuda	3113761.00	781140.00	2332621.00
202	Nawarangpur	Nandahandi	1270003.00	823253.00	446750.00
203	Nawarangpur	Nawarangpur	1949372.67	435117.00	1514255.67
204	Nawarangpur	Papadahandi	2632742.14	1155711.14	1477031.00
205	Nawarangpur	Raighar	5865786.50	4004675.50	1861111.00
206	Nawarangpur	Umerkot	3533235.00	3331250.00	201985.00
207	Nayagarh	Bhapur	2265747.00	2005709.00	260038.00
208	Nayagarh	Daspalla	7933569.84	5431251.00	2502318.84
209	Nayagarh	Khandapada	3611952.00	3271963.00	339989.00
210	Nayagarh	Nayagarh	3634187.00	3634137.00	50.00
211	Nayagarh	Ranapur	9890831.39	1070619.00	8820212.39
212	Nuapada	Boden	3858458.40	2389504.40	1468954.00
213	Nuapada	Khariar	7240616.00	4309235.00	2931381.00
214	Nuapada	Komna	5607811.00	5178999.00	428812.00
215	Nuapada	Nuapada	3090081.50	2049355.50	1040726.00
216	Nuapada	Sinapali	3451714.00	3348821.00	102893.00
217	Phulbani	Baliguda	3559082.08	92732.00	3466350.08

Sl. No.	Name of the Revenue district	Name of the PS	Total Interest Accrued (₹)	Amount of Interest accounted for (₹)	Amount of interest not accounted for in Cash Book (₹)
1	2	3	4	5	6
218	Phulbani	Chakapad	2179313.00	1346918.00	832395.00
219	Phulbani	Daringibadi	7889171.98	2548071.98	5341100.00
220	Phulbani	G Udayagiri	1961151.00	146098.00	1815053.00
221	Phulbani	K.Nuagaon	2322691.00	2129907.00	192784.00
222	Phulbani	Khajuripada	4595880.00	3031650.00	1564230.00
223	Phulbani	Phiringia	6270866.00	6135239.00	135627.00
224	Phulbani	Phulbani	2701235.32	1991558.32	709677.00
225	Phulbani	Raikia	4812644.00	4760106.00	52538.00
226	Phulbani	Tikabali	4442374.36	2397882.36	2044492.00
227	Phulbani	Tumadibandha	4654752.00	3202369.96	1452382.04
228	Puri	Astaranga	3788889.99	1628421.57	2160468.42
229	Puri	Brahmagiri	9035665.00	8347862.00	687803.00
230	Puri	Delanga	6010995.43	3105605.43	2905390.00
231	Puri	Gop	7977795.28	5383890.28	2593905.00
232	Puri	Kakatpur	3378999.63	3168307.38	210692.25
233	Puri	Kanas	70371554.02	66225744.02	4145810.00
234	Puri	Krushna Prasad	6559033.71	1381890.81	5177142.90
235	Puri	Nimapara	11241468.35	10909077.80	332390.55
236	Puri	Pipili	5957517.49	3780174.00	2177343.49
237	Puri	Puri Sadar	13394819.00	9964454.00	3430365.00
238	Puri	Satyabadi	3961246.00	3674010.00	287236.00
239	Rayagada	Bisam Cuttack	2325299.00	1763233.00	562066.00
240	Rayagada	Gunupur	4086938.00	3491956.00	594982.00
241	Rayagada	Kasipur	3987445.00	2463500.00	1523945.00
242	Rayagada	Kolnora	3651903.40	3174752.40	477151.00
243	Rayagada	Ksingpur	3489487.00	2937297.00	552190.00
244	Rayagada	Muniguda	4037776.05	3834500.00	203276.05
245	Rayagada	Padmapur	2512009.00	2511991.00	18.00
246	Rayagada	Ramnaguda	3325042.00	2291010.00	1034032.00
247	Rayagada	Rayagada	5718275.25	2432153.25	3286122.00
248	Sambalpur	Bamara	3270344.00	2811765.00	458579.00
249	Sambalpur	Dhankauda	11186701.32	9218342.76	1968358.56
250	Sambalpur	Jamankira	2556510.00	1850056.00	706454.00
251	Sambalpur	Jujumura	2861258.90	2622173.90	239085.00
252	Sambalpur	Kuchinda	2032467.26	1502464.26	530003.00
253	Sambalpur	Maneswar	4682055.00	3165819.00	1516236.00
254	Sambalpur	Naktideul	3691358.00	3633495.00	57863.00
255	Sambalpur	Rairakhol	10917689.00	10032050.00	885639.00
256	Sambalpur	Rengali	4492521.04	2044188.80	2448332.24
257	Sonepur	Birmaharajapur	6701018.00	5433494.00	1267524.00
258	Sonepur	Dungripalli	4394936.00	1644503.00	2750433.00
259	Sonepur	Sonepur	2362658.00	1894755.00	467903.00
260	Sonepur	Tarabha	3242996.00	3128090.00	114906.00
261	Sonepur	Ullunda	4102352.00	3820597.00	281755.00

Sl. No.	Name of the Revenue district	Name of the PS	Total Interest Accrued (₹)	Amount of Interest accounted for (₹)	Amount of interest not accounted for in Cash Book (₹)
1	2	3	4	5	6
262	Sundargarh	Balisankar	2728550.00	2373758.00	354792.00
263	Sundargarh	Baneigarh	5568283.20	2504482.20	3063801.00
264	Sundargarh	Bisra	6558727.00	6401645.00	157082.00
265	Sundargarh	Gurundia	1989628.00	1648269.00	341359.00
266	Sundargarh	Hemagiri	6023076.35	4818238.35	1204838.00
267	Sundargarh	Koida	1470353.00	605546.00	864807.00
268	Sundargarh	Kuramunda	4185295.54	224002.01	3961293.53
269	Sundargarh	Kutra	4731440.00	4691192.00	40248.00
270	Sundargarh	Lahunipada	3380443.00	3333335.00	47108.00
271	Sundargarh	Lathikata	10341374.50	9707031.50	634343.00
272	Sundargarh	Lephripada	1201104.00	581526.00	619578.00
273	Sundargarh	Nuagaon	3550146.00	3334586.00	215560.00
274	Sundargarh	Rajgangpur	4026385.53	3127891.53	898494.00
275	Sundargarh	Subdega	2886127.00	2636927.00	249200.00
276	Sundargarh	Sundargarh Sadar	2757925.00	2441891.00	316034.00
277	Sundargarh	Tangrapalli	4931096.00	4911600.00	19496.00
<b>Total</b>			<b>1971720331.95</b>	<b>1587715554.23</b>	<b>378253025.72</b>

Source: Bank Pass Books and Cash Books of Panchayat Samities

<b>Appendix- 20 (Vide Para No. 2.3.5.19 of this Report)</b>					
<b>Statement showing detail list of Cash Books not maintained in e-Gram Swaraj in Panchayat Samities audited during the year 2023-24</b>					
<b>Sl. No.</b>	<b>Name of the Revenue District</b>	<b>Name of the panchayat Samiti</b>	<b>No. of cash books</b>	<b>Name of the Cash Books not maintained in e-Gram Swaraj</b>	<b>Balance in the Cash Book as on 31.03.2023</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
1	Angul	Angul	11	Mission Shakti Gruha,National Health Mission,PMAGY,Protection of Govt. land,PS MISC,TFC,Biju Kanya Ratna Yojana,BKSS,OAP,MO SCHOOL,5TH SFC	117831777.68
2	Angul	Athamallik	7	MO SCHOOL/5T,PS MISC, PMAGY, NRLM, MSG, DMF, CGF	63121658.13
3	Angul	Chhendipada	6	RGPSADMFEOLFFC/TFCMo SchoolNOAP	58430468.18
4	Angul	Kaniha	3	Mo SchoolNRLMOAP	48763788.02
5	Angul	Pallahara	20	MATSYAJIBI,13TH FC,FILINE,SOSIAL AUDIT, P.S. MISC., BIJU KANYARATNA, BKSS,ART-275, Biju Yuva Vahini,PBDA RANT, RGPSA, OMBADC, MISSION SHAKTI, PMAGY, Staff Salary,Teachers Salary, O.A.P,M.D.M, NOAP, ADM CONT	67080473.72
6	Balasore	Balasore Sadar	3	13th FCA,BOC,BKSS	1283686.62
7	Balasore	Bhogarai	15	MO SCHOOL UNDER 5T, NRLM, BYSY, SAMUDRA UTSAV,SOCIAL AUDIT,G.P. Bldg., Mini Stadium,Incentive Grant to Aided PM,Incentive Grant to Aided PM,AGAV Dedn.,AGAV Cont.,F.A. to Nirman Shramik,TFC,P.S. Misc,PMAGY ,COVID-19	107797163.67
8	Balasore	Khaira	12	SGSY,WATSON,WATSON(SR),CRF,OLM,TLC,DRM,EDUCATION,NFBS,BSY,NOAP/MBPY	27024761.00
9	Balasore	Remuna	1	14th CFC	1003867.65
10	Balasore	Simulia	3	TFC,5T SCHOOL,PMS STSC	17527321.70
11	Balasore	Soro	6	RGPSA,SJGSY / OLM,12TH FCA,13TH FCA,DMF,PMS	3290139.78
12	Bargarh	Barapalli	4	TFC,BRGF,SGSY,PMS	8679215.50
13	Bargarh	Bhatli	1	TFC	1623721.00
14	Bargarh	Bheden	10	BRGF,RGPSA,TFC,Mission Shakti Gruha, PMS,SSA,PDS,TLC,Banishree,PA	16860140.50
15	Bargarh	Jharbandh	4	IAY (FRA) ,LAC Bldg.,OLM,MADA	9587117.00
16	Bargarh	Padampur	2	TFC,VRP	8538681.80
17	Bargarh	Sohela	4	BRGF,SGSY,THFC, PMS	18770991.18
18	Bhadrak	Basudevpur	6	PMS,FFC,MMKP,Swajaladhara,ZSS,RTI,NRLM (SKILL)	26926795.43
19	Bhadrak	Bhadrak	4	OLM,TRs Salary,SS & GS,ZP Trs	1614077.79
20	Bhadrak	Bhandaripokhari	2	RGPSA,TFC	14233507.97
21	Bhadrak	Bonth	4	TFC/FFC ,RGPSA,RTI,PMS	12589710.64
22	Bhadrak	Chandabali	4	PS misc,RTI,COVID-19,THFC	53353072.20
23	Bhadrak	Tihidi	4	RTI,RGPSA,NRLM/DDUGKY,15th CFC Health	9305007.35
24	Bolangir	Agalpur	2	IAP,13th FCA	1641638.00
25	Bolangir	Bangomunda	5	IAP,13th FCA,IAP,NRLM,OLM,13TH THFC,SBM	3239702.50
26	Bolangir	Belpada	10	Election,P.S. General,RCP,SDRF	36047006.69
27	Bolangir	Deogaon	6	BRGF,IAP,THFC,Samagra Sikshya,Niti Ayoga,Open GYM	30337782.34
28	Bolangir	Gudvella	11	CGF,IAP,Incentive Grant, OLM, THFC, PWS, SDRF, Samagra Sikshya,Niti Ayoga, NHM,XFV Health	30010564.96
29	Bolangir	Khaprakhol	3	IAP,BRGF,13TH THFC	11975248.50



Sl. No.	Name of the Revenue District	Name of the panchayat Samiti	No. of cash books	Name of the Cash Books not maintained in e-Gram Swaraj	Balance in the Cash Book as on 31.03.2023
1	2	3	4	5	6
30	Bolangir	Loisingha	3	BRGF,DDU GKY,XVFC COVID	661023.00
31	Bolangir	Muribahal	3	IAP/ACA,AWC/14th CFC	9026897.95
32	Bolangir	Patnagarh	7	MATTER,AIDED HIGH SCHOOL,Mo School,THFC,	92959876.20
33	Bolangir	Puintala	1	THFC	4341440.00
34	Bolangir	Saintala	1	THFC	6315725.30
35	Bolangir	Tureikela	4	IAP/ACA,SACA,TSP,FFC,DDUGKY/NRLM	3114560.40
36	Boudh	Boudh	7	School Abhiyan	92363900.57
37	Boudh	Harabhanga	2	OLM MANUAL,OLM SKILL MANUAL	138552.50
38	Boudh	Kantamal	2	NRLM,NRLM(SKILL)	277292.00
39	Cuttack	Badamba	1	13th FCA	3335288.00
40	Cuttack	Banki	2	13th FCA,RTI,MBAS	1221655.00
41	Cuttack	Cuttack Sadar	1	Mission Shakti	542413.00
42	Cuttack	Kantapada	1	13th FCA	502730.55
43	Cuttack	Narasinghpur	3	Legal Aid Cell,Social Audit,13th CFC	625112.90
44	Cuttack	Nischintikoili	1	OLM	17111.00
45	Cuttack	Salipur	2	OLM13th FCA	17111.00
46	Cuttack	Tigiria	1	RTI	4163.00
47	Dhenkanal	Bhuban	6	BKRY,NRLM,Mo School,Mission Shakti,Samagra Sikshya,TFC	29661073.73
48	Dhenkanal	Dhenkanal Sadar	9	BRGF,BPGY(Mo Kudia),Artisan Village, DW CRA/SHG,SGRY,SGSY,TFC (12TH FC), COVID-19,PMS	11337031.31
49	Dhenkanal	Hindol	6	BRGF,RGPSA,DRDA Admn., Entertainment Tax, SGRY,THFCTFC (12TH FC),PMS	25762348.00
50	Dhenkanal	Kankadahad	5	PMS,BRGF,MADA,PMGSY,TFC	10786629.60
51	Dhenkanal	Odapada	9	MP LAD 17TH LOKASABHA, MO SCHOOL, RAMSA - STRENGTHENING OF SECONDARY SCHOOL, THFC,TSC,BRGF,PMS,PYKKA,EOL	41728720.97
52	Dhenkanal	Parjang	1	PS misc	8069590.69
53	Gajapati	Gumma	26	BPGY,BRGF,IHHL,CSR ASSISTANCEMSDP, MISSION SHAKTI GRUHA, Threshing Floor,13TH FCA, 14TH FCA, RGPSA, CLUSTER HOUSE,IAP,5TH SFC, MO SCHOOL ABHIJAN, PMAGY, NDRF, SENIOR CITIZEN,TITIL GRROYALITY,CE SS & SD,MISC,MISC/EGB,W C,RTO,SOCIAL AUDIT, PM ABHIM & NHM GRANT, PMS,NFBS	106491399.14
54	Gajapati	Kashinagar	26	BKSS ,MO KUDIA/BPGY ,BRGF ,CLUSTER HOUSE COVID-19 ,GSSK ,IAP ,IHHL ,ITDA MSDP ,MADA ,MIP ,MISC.,MSG ,NRLM ,PMAGY ,RGPSA ,SFC ,SGRY TFC ,VRP ,FDR ,RSVY ,PMSZP TEACHER,SSA,GANA SIKHYAK	123036070.78
55	Gajapati	Mohana	19	5T School13th FCABKOGYBRGFCovid-19CSR Asst.IAPIHHL TITILKALYAN MANDAPMISC.MISSION SHAKTI GRUHAMUKHYA MANTRI KALAKAR JOJANAPHC BUILDINGSAMAGRA SIKHYA ABHIJANSENIOR CITIZENWELFARE PWDMisc 215th CFC (Health sector)SD,EGB,WC ETC.	298196795.24



Sl. No.	Name of the Revenue District	Name of the panchayat Samiti	No. of cash books	Name of the Cash Books not maintained in e-Gram Swaraj	Balance in the Cash Book as on 31.03.2023
1	2	3	4	5	6
56	Gajapati	Nuagada	33	3RD SFC,5T,14TH FCA,BKSS,BRGF,COVID-19,GKSS,IAP,IAY (MSDP),ITDA,MISC.MO R&B,MSDP,NDRF,NRLM,OLM,PRIMARY SCHOOL BUILDING,REC & CSR, RGPSA, RSVY, SAMAGRA SIKSHA CONSTN, SBM,SCA TO TSP, SGSY, SORTSRC,TITIL (R/R), UNWOMEN, WATERSHED, EGBWORK CONTI NGENCY, PMS,SSA	86025104.25
57	Gajapati	Parlakhemundi	12	5T High School Tran sformation, BRGF, Covid-19CSR Assistance,IAP,Mission Shakti Gruha,SJSGY,TFCSSA Cash Book., PMS Cash Book,MDM Cash Book	52417512.81
58	Gajapati	R.Udayagiri	20	High School Transformation,14th FCA, 15th CFC Health,BPGY,BRGF,Bijy Yuba Bahini,Covid-19,CSR Assistance, EGB, IAP,Misc.,Mission Shakti Gruha ,MSDP (ITDA), NDRF, NRLM, OLM, Samagra Sikshya AbhijanTitili GR,Tube Well Spare Parts,Work Contingency	37657550.00
59	Gajapati	Rayagada	22	14th FC,BRGF,Covid-19,CSR Assistance, Cultural,EGB,5T High School Transformation, IAP,ITDA,Mission Shakti Gruha,Misc,NRHM,RGPSA, Rural RoadSC/ST Development, TITILI, UNWOMAN, Work Contingency, OLMSSA Cash Book.,PMS Cash Book,Senior Citizen Cash Book	78872630.22
60	Ganjam	Aska	18	Mission Shakti,13th FCA,CFC & SFC Contingency,COVID-19, BRGF, PMAGY, 14th FCA/FFC,Nirman Sramika, Titli GR,BYV,OLM,NHM(15th CFC health sector, DDUGKY,IAP,COVID Assistance, Misc,Work contigency,MDM Kitchen	73694226.75
61	Ganjam	Beguniapada	6	BRGF,IAP,13th FC,BKASS,5th SFC,OLM	34794444.17
62	Ganjam	Bellaguntha	6	BRGF,IAP,14th FC, COVID, CDPTF, BKASS, SamagraSikshya,PMAGY,15FC Health Sector Staff Salary & Office Contingency	45609088.24
63	Ganjam	Bhanjanagar	13	BRGF,IAPHONA,TA & DA,Kendriya Vidyalaya,TFC,PYKKA,GR Titli,COVID-19 Cash BookSamagra Sikshya,NHM, PMAGY,PMS,SS OC	23711857.13
64	Ganjam	Buguda	10	15th CFC Health Sector,4th SFC,PMGY,IAP/AHAAR,BRGF,CRF,TITLI,14th CFC,COVID-19,RGPSA,Misc.	41128167.93
65	Ganjam	Chhatrapur	11	BKSS,BRGF,CFC/14th FC, IAPMSG, NHM, ODRP,PMAGY,RGPSA,THFCS & ME	53685868.90
66	Ganjam	Chikiti	26	Security Deposit,Aahara Kendra,BYV ,BKASS, BRGF,COVID-19, EGB, FANI / FDR, GR/Titli, IAP, IMW , LAC/LI , Mini stadium, Miscellaneous, Misson Shakti Gruha, NHM,OLM , OSDMA, PMGAY RGPSA,Sc/ST girl Hostel, Sc/ST legal Aid , SGSY,TFC ,W.C,NRLM	52920771.49
67	Ganjam	Dharakote	10	TFC,BRGF,CGF,BPGY,COVID 19,BKASS,IAP,Mission Shakti,Samagra Sikshya,15th CFC (Health sector)	23164494.20

Sl. No.	Name of the Revenue District	Name of the panchayat Samiti	No. of cash books	Name of the Cash Books not maintained in e-Gram Swaraj	Balance in the Cash Book as on 31.03.2023
1	2	3	4	5	6
68	Ganjam	Ganjam	21	AAHAARA,BRGF,IAP,ICDS(AWC Building),Mission Shakti,National Health Mission,BPG/Mo Kudia,OSDM (odisha state disaster mgt)13 TH FINANCE COMMISSION,INCENTIVE GRANT,PROTECTION OF GOVT LAND, EGB, NMAYWORK CONTINGENCY, MISC, ODRP, GRATIOUS RELIEF(TITLI),PMAGY, Schhol Trf under 5T,Smart Park POTAGAD, PMS	54311203.03
69	Ganjam	Hinjilicut	16	Biju Yuba Bahini, BRGF,Employment Mission, Sports(PYKA) ,Fanni , IAP, Dinning Hall, BKASS, RGPSA, TFC , Titili(CRF), NHM/PIP,MSG,PSP Award Money,Natya Mandap ,EGB	26119961.24
70	Ganjam	Kabisuryanagar	11	15th CFC Health Grant, Watershed, BKASS,COVID-19, PMGAY, RGPSA, BRGF,TFC,IAP,Legal AidPMS	31676868.20
71	Ganjam	Khallikote	1	13th FCA	890240.00
72	Ganjam	Kukudakhandi	2	IAP,RTI	1172253.95
73	Ganjam	Patrapur	16	Covid-19, BKSS, RGPSA, BRGF, MADA, MSG,TFC,RTI,IAP,DDUGKY,Misc.,SGSY,NRLM,S.D,W.C, EGB	42617276.54
74	Ganjam	Polsara	16	BRGF,BYV,FDR(Fani),FDR(Titili) ,IAP,IAY (Special),NFFWP,RGPSA,DDYGKY & NRLM,NHM-PIP,TFC 14TH,Watson (Sanitaion),Watson (Water),BDO-OWN A/C (OTHER,COVID-19,Mission Shakti ,P.S MISC,15th CFC HEALTH GRANT,PMAGY,Teachers Salary,PMS	60129059.06
75	Ganjam	Purushottampur	16	Contingency,Covid-19,PMAGY,Jauagada	55923812.21
76	Ganjam	Rangeilunda	3	IAP,RGPSA,RTI	4995301.95
77	Ganjam	Sanakhemundi	7	SGSY,13th FCA, BRGF, IAP, BKASS, AGAB,OHWRDO	17882746.32
78	Ganjam	Sheragada	9	FCA,EPF,DDUGKY,PMAGY	18187969.28
79	Ganjam	Sorada	18	14th FC ,DDGKY,OLM,TFC,NHRM,AHARA Kendra, IAP,BRGF,Nirman Shramika, IAP, CUV/UPANTA,COVID-19, CRF, AGAB, Remuneration to DEO,PMGAY,15th CFC Health Secto,Mo School	65758639.92
80	Jagatsinghpur	Balikuda	1	TFC	23358849.00
81	Jagatsinghpur	Biridi	2	MISSION SHAKTI,TFC	10172025.10
82	Jagatsinghpur	Erasama	2	TFC,OLM	10942053.91
83	Jajpur	Barachana	1	Kalyan Mandap	289600.00
84	Jajpur	Bari	2	NRLM,DRM	206878.00
85	Jajpur	Binjharpur	5	RGPSA,14th FC,IAP,SJSYST High School	64132065.92
86	Jajpur	Jajpur	10	5T(OMBADC),DMF,DPC SSA,MISSION SHAKTI,OMC,P/L(A/c no. 844800109),PHC,RGPSA,PMAGYSAGY	210189206.50
87	Jajpur	Rasulpur	10	of Road & Bridge,Model Village,PS Misc.5 T	86316929.53
88	Jajpur	Sukinda	10	IAP,MADA,RGPSA,SGSY,14th FC,Model Village,DDU GKY,OLM,Mission Shakti, OMBADC	171008210.31
89	Jharsuguda	Jharsuguda	10	BRGF 13th FCA14th FCAMADA RGPSAPS Misc. ,SSARGPSA MADAOMBDC	39254826.13
90	Jharsuguda	Kirmira	3	Misc,Works Contingency,NRLM	12831043.80
91	Jharsuguda	Kolabira	13	CFC,PYKKA (Kheho India), Misc.,Work Contingency,	19662123.42
92	Jharsuguda	Laikera	4	MADA ,13th FCA,MISSION SHAKTI ,MKSY	4034709.87

Sl. No.	Name of the Revenue District	Name of the panchayat Samiti	No. of cash books	Name of the Cash Books not maintained in e-Gram Swaraj	Balance in the Cash Book as on 31.03.2023
1	2	3	4	5	6
93	Jharsuguda	Lakhanpur	13	BRGF,MADANRLM,PS Misc.,14th CFC, Const.of stadium, PMAGY, OLM, SSA, Education Incentive	56243720.69
94	Kalahandi	Bhawanipatna	2	TFC,MADA	24508981.00
95	Kalahandi	Dharmagada	3	XVFC HEALTH SECTOR,OLM,14TH FC	103189965.41
96	Kalahandi	Golamunda	2	12TH FC/13TH FC,NRLM NORMAL	5346607.00
97	Kalahandi	Jayapatna	2	MADA,SGSY/OLM	7483430.25
98	Kalahandi	Junagarh	4	MADA,TFC,BRGF,PMS	1244271.89
99	Kalahandi	Kalampur	2	Aspiration of District Programme,Day care sub cente	9323060.00
100	Kalahandi	Karlamunda	1	BRGF	1939941.00
101	Kalahandi	Kesinga	1	MADA	3220225.00
102	Kalahandi	Lanjigada	4	TFC,CFC,PMGAY,NRLM	13076663.00
103	Kalahandi	Narla	4	BRGF,RTI,SAMAGRA SHIKSHYA, THFC, SJGSY (OLM), MADHUBABU AAIN SAHAYATA, NRLM -SKILL	9117215.28
104	Kandhamal	Baliguda	12	BRGF,GGY,TFC,15th CFC,SCA,VRP Social Audit,PS Misc.,TITILI,OLM,NRLM ADP, Mo School	69259328.43
105	Kandhamal	Chakapad	8	IAP, MCL, PMAGY, Mission Shakti, SDC, BYV, BRGF, TFC	22732268.99
106	Kandhamal	Daringibadi	10	BRGF,IAP,MISSION SHAKTI, NRHM, ORMAS,SGRY,TFC,TITLI, Samagra Sikshya, PMS	85380407.56
107	Kandhamal	K.Nuagaon	12	BRGF,SJGSY,IAP,TFC,5T/MO-SCHOOL,TITILI,SDC,ACA,BPGY Contingency,IGNWPSPMS,SSA	38223995.66
108	Kandhamal	Khajuripada	11	BRGF,CSR,EGB,GGY (Balance Liability Fund),Health & Sanitation,Mo School, OLM/NRLM,TFC,WCPMS,SAMAGRA SIKSHYA	52943331.90
109	Kandhamal	Phulbani	12	BRGF,IAP,RGPSA,SEAM /Misc,DDU-GKY, HWC (Sub Centre Building), PMAGY, Mission Shakti,5 T School , PMS, SAMAGRA SIKHYA, SARBA SIKHYA ABHIYAN	29180315.57
110	Kandhamal	Raikia	16	BRGF,IAP,RGPSA,RSVY,SBM,SGSY,TFC,NRLM/DDUGKY ,MO SCHOOL (1st Phase), MO SCHOOL (2nd Phase), SDC,Asp. Dist. Progm,GST,TITILIPMS,SSA	29039669.44
111	Kandhamal	Tikabali	8	BRGF,TFC,DDUGKY,VRP Social Audit,SFC,ADPNRHM,MO-SCHOOL	78197816.60
112	Kandhamal	Tumudubandha	4	BRGF,3rd SFCRSVY,TFC	18611878.00
113	Kendrapara	Aul	44	Fani,GGY ,FDR,CC Road,MLALAD,CFC, SDP, SPF, IAY,BPGY ,SFC,MGNREGS , P.S. Misc., Honorarium/TA/DA, NRLM , MPLAD, Election ,NFSA, AWC,RGPSA, CGF,MJBY , PMAY Incentive,Social Audit , Threshing Floor, Biju Yuva Bahini, AGAB, PMAGY ,CP Cash , BSKY, COVID-19,Mission Shakti ,5t School ,NHM, 5th SFC,IGNDP,IGNOAP, IGNWP,MBPY,Staff Salary ,NFBS,MDM,PMS ,Teachers' Salary	227841398.03
114	Kendrapara	Derabis	11	Market Complex,Bhagabat Tungi, RGPSA, TFC/14th FC, SGSY/SGRY, Mission Shakti,RTI,5T School,PMAGY, PMS,P.A.	69425696.58
115	Kendrapara	Garadpur P.S	5	14th CFC,HUDCO,Bhagabat Tungi,RGPSA,5T High School(PPD)	107729046.79
116	Kendrapara	Marshaghai	6	TFC,Mission Sakti,PMS, AWC,RGPSA,BKSS	12132068.59

Sl. No.	Name of the Revenue District	Name of the panchayat Samiti	No. of cash books	Name of the Cash Books not maintained in e-Gram Swaraj	Balance in the Cash Book as on 31.03.2023
1	2	3	4	5	6
117	Kendrapara	Rajkanika	32	AWC,C.D.P.T.F,CRF,ELECTION,Hon to NOM, FDR,B.K.S.S.,M.P. LAD,MG NREGS, M.J.B.Y, M.L.A. LAD, B.P.G.Y, N.R.L.M, P.M.A.Y. Contigency, P.M.A.G.Y,S.D.P.F/SPPF,4th/5th SFC,A.G.A.V,P.S. Misc.,13th FCA,PA Cash Book, 15th CFC,Mission shakti,5T School, Social Audit,Staff Saalry ,MDM, RTI, MBPY ,IGNOAP, IGWNP, IGNDP	174298631.17
118	Keonjhar	Banspal	5	14th FC,BRGF,RSVY,IAP,OMBADC	29744735.92
119	Keonjhar	Ghasipura	9	MADA,MSG,OMBADC,PMAGY,RTI,SCHOOL & MASS EDUCATION,TFC,TUBE WELL REPAIR, MDM	70936297.71
120	Keonjhar	Ghatagaon	9	IAP,Mission Shakti, OMBADC, RGPSA, RSVY,RTI,SGSY,13th FC,PMS	43358871.55
121	Keonjhar	Harichandanpur	3	IAP,OMBADC,13th FC	60529791.58
122	Keonjhar	Hatadihi	3	IAP,MADA,OMBADC	59459453.20
123	Keonjhar	Jhumpura	6	OMBADC (AWC),OMBADC (PERI AWC),OMBADC SCHOOL,DMF RURAL PARK,DMF SCHOOL TIOLET,DMF SCHOOL	40990156.00
124	Keonjhar	Keonjhar Sadar	2	14th FC,PMS	94789.00
125	Keonjhar	Patana	9	FDR/Yass,Mission Shakti,COVID-19,OMBADC,RGPSA,SGSY,12THFC,Bhimkund Development Committee Fund,PMS	25129907.33
126	Keonjhar	Saharpada	9	BRGF,IAP,RGPSA,RSVY,SGSY,13TH FC, EFC/TFC, DMF	12536588.42
127	Khurda	Balianta	3	TFC,OLM,DDUGKY	10387164.00
128	Khurda	Banpur	1	13th FC	3257837.75
129	Khurda	Begunia	2	ICDS,TFC	8752884.00
130	Khurda	Bhubaneswar	2	OLM,DDUGKY	567767.00
131	Khurda	Bolgarh	13	GKY,RGPSA,Kalakar (Bhagabat Tungii)Incentive Grant	42583975.84
132	Khurda	Jatani	4	TFC,Untied Fund,SC/ST Dev,OB	8460713.65
133	Khurda	Khurda	1	14th FC	35798.00
134	Khurda	Tangi	2	OLMDDU-GKY	211044.89
135	Koraput	Dashmantpur	1	OLM	741.16
136	Koraput	Jeypore	3	14th FC, RGPSA, BRGF	11268097.50
139	Koraput	Koraput	2	NRLM, OLM	222837.00
141	Koraput	Kotpad	1	IAP	561578.00
142	Koraput	Laxmipur	8	IAP, SCA, CDPTF, 13th FC, PS Misc, OLM, PMAGY, 15th FC(Health Sector	38754412.67
150	Koraput	Semiliguda	1	OLM, Mission Shakti	2012584.00
152	Malkangii	Chitrakonda	3	SETU-CC Road,SCA,BRGF	21092911.69
153	Malkangii	Kalimela	5	BRGF,14th FC,IAP,SCA,RTI	20316965.40
154	Malkangii	Khairput	3	BRGF,14th FC,5T	21434071.75
155	Malkangii	Malkangiri	8	BRGF,SCA/IAP,RGPSA,14th FC/13TH FC, UPPANTA,Mission Shakti Building, PMAGSY, SSA	48839417.65
156	Malkangii	Mathili	8	BRGF,IAP,ITDA,13th FC, Malyabanta, Covid-19, PMAGY,SCA	13736239.08
157	Malkangii	Podia	3	BRGF,13th FC,Covid-19	18271243.20
158	Mayurbhanj	Baniriposi	1	Mission Shakti	2185589.00
159	Mayurbhanj	Baripada Sadar	12	Mission Shakti,OMBADC Peripherial, OMBADC S & ME, OMBADC Health, Room Rent,Social Audit,SGSY,Tender Account, 5 T,5TH SFC,15TH FC Untied , PMS	34425739.00

Sl. No.	Name of the Revenue District	Name of the panchayat Samiti	No. of cash books	Name of the Cash Books not maintained in e-Gram Swaraj	Balance in the Cash Book as on 31.03.2023
1	2	3	4	5	6
160	Mayurbhanj	Bijatala	7	OMBADC (HST/5T),OMBADC (AWC), OMBADC (S & ME), XVFC, SFC, CFC, SAMAGRA SIKSHYA	47188253.00
161	Mayurbhanj	Bisoi	7	MPLAD,AGAV,14th FC,NRLM,Mission Shakti,BRGF,MPLAD ( LOK SABHA)	6410993.20
162	Mayurbhanj	G B Nagar	1	15th CFC	7358648.00
163	Mayurbhanj	Jamda	10	IAP, RGPSA, 14TH FC, 5TH SFC (Tied), Samagra Siksha, Mission Shakti Gruha, NFBS, MDM, SSA, PMS	9769607.55
164	Mayurbhanj	Jashipur	12	OLM, IAP, OMBADCY (AWC), DDUGKY, SGSY, BRGF, 12th FC, 13th FC, 5T, 14th FC, 15th CFC HEALTH, Tender Process	56376690.00
165	Mayurbhanj	Karanjia	2	14TH FC, 15th CFC (DSWM)	1954275.60
166	Mayurbhanj	Kuliana	1	PMAGY	4152599.00
167	Mayurbhanj	Kusmi	10	OMBADC- New Model AWC, SDRF / NDRF, OMBADC - 5T, Samagra Sikshya, OMBADC - Peripheral Development of AWC, Mission Shakti, 5th SFC ZP Share, 15th CFC ZP Share, 15TH CFC Health Grant, OMBADC - S & ME	29922887.77
168	Mayurbhanj	Raruan	5	Social Audit, 14th FC, 15th CFC Sanitation, 5th SFC Sanitation, Emergency	6091801.31
169	Mayurbhanj	Rasogovindpur	4	RTI, BRGF, 14TH FC, C C Road	4335519.88
170	Mayurbhanj	Saraskana	4	14th FCElectionMPLAD5th SFC (Sanitation)	7549500.30
171	Mayurbhanj	Thakurmunda	1	BYSY	288.00
172	Mayurbhanj	Udala	1	15TH CFC (Tied)	1499415.00
173	Nawarangpur	Chandahandi	1	NREGA	188203.00
174	Nawarangpur	Jharigaon	5	RGPSA, MSG, SSA, SBM, Mo School	13588306.50
175	Nawarangpur	Kosagumuda	1	Covid-19	3695550.00
176	Nawarangpur	Nandahandi	7	Own Resource, TFC, DDUGKY, SDRF, MSG, Mo School, 15th CFC Health Sector	49439048.50
177	Nawarangpur	Papadahandi	7	14th FC, IAP, RGPSA, BRGF, OLM, 5T School, PMS	20696465.13
178	Nawarangpur	Raighar	5	5T School, MSG, PGL, BPGY, Social Covid Package	41321074.00
179	Nawarangpur	Umerkot	6	BKSS, CFC Sanitation, NSPGY, MSG, NREGS Social Audit, Covid-19	5957314.00
180	Nayagarh	Bhapur	3	IAP, THFC, TFC	1712122.77
181	Nayagarh	Khandapada	5	IAP, DDUGKY, RGPSA, THFC, PMS	13144777.20
182	Nayagarh	Ranapur	3	IAP, 13th FC, TFC	6817651.61
183	Nuapada	Boden	5	IAP, 13th FC, Aspiration District Programme (Niti Ayog), PMS, SSA	8014325.00
184	Nuapada	Khariar	10	Mo School, IAP, TFC, CDPTF, ADP, BPGY, Mission Shakti, BKSS, Election, Own Source	97375333.60
185	Nuapada	Komna	5	BRGF, IAP, MADA, 14th FC, 13th FC	21055684.26
186	Nuapada	Nuapada	5	BRGF, IAP, MADA, RGPSA, TFC	26765604.06
187	Puri	Astaranga	2	OLM, DDUGKY	597765.00
188	Puri	Brahmagiri	2	OLM, DDUGKY	813741.50
189	Puri	Gop	4	DDUGKY, RTI, BKSS, NRLM	1889131.31
190	Puri	Kanas	1	BKSS	1124925.80
191	Puri	Nimapara	3	BKSS, OLM, DDUGKY	1180020.00
192	Puri	Puri Sadar	3	RTI, OLM, DDUGKY	1162377.00
193	Puri	Satyabadi	3	14th FC, OLM/DDUGKY, PMS	17608265.14
194	Rayagada	Bisam Cuttack	8	BRGF, DDUGKY, DMF, IAP, OLM, RGPSA, SGSY, TFC	10911970.92

Sl. No.	Name of the Revenue District	Name of the panchayat Samiti	No. of cash books	Name of the Cash Books not maintained in e-Gram Swaraj	Balance in the Cash Book as on 31.03.2023
1	2	3	4	5	6
195	Rayagada	Gunupur	16	14th FCA,B.R.G.F,Biju Yuva Vahini, D.M.F,E.C.B,IAP,M.S.D.P,Mission shakti gruha,OLM,Remuneration of BSA and VRP,RGPSA,S.O.S.O (IHHL),Security deposits,Staff salary,Watershed,Work contingency	22141978.52
196	Rayagada	Kasipur	21	AGAV,BKBK,BYV,CFC,DDUGKY,DMF,DRM,Election,GG Y,IAP,IAY,MJBY,MLALAD,Mo Kudia,Mo School (5T),MPLAD,NRLM,PS Misc.,SBM,SFC	131025845.79
197	Rayagada	Muniguda	5	13th FC,Biju Yuba vahini,DDUGKY,IAP,SGSY	12403712.34
198	Sambalpur	Bamara	2	RGPSA,THFC	14432765.87
199	Sambalpur	Jamankira	10	AIDED HIGH SCHOOL,BHAGABATA TUNGI,MINI STADIUM, NRLM, OLM, ORTPS,MCL(RPDAC),SECC,MOBILE VAN, GANA SIKSHYAKA	2198102.46
200	Sambalpur	Jujumura	1	RTI	46586.00
201	Sambalpur	Kuchinda	2	OLM,DDUGKY	823879.84
202	Sonepur	Binika	13	IAP,RGPSA,MASS,RAMSA,OLM,MCL,14th CFC,BKSY,Mission Shakti Gruha, BRGF, OMC,PMS	22068892.31
203	Sonepur	Birmaharajapur	7	ADARSHA GRAMYA YAJAN,CSR(5T SCHOOL), IAP,MASS,Mission Shakti,NRLM Skill,RAMSA	30303198.94
204	Sonepur	Dungripalli	6	14th CFC,BRGF,IAP,NRLM,NRLM(SKILL) ,OLM	7812142.00
205	Sonepur	Sonepur	7	IAP,NRHM,TFC,RAMSA,AAHAR,BRGF,SSAOC	23721851.21
206	Sonepur	Tarabha	6	BRGF,IAP,13th FCA,NRLM(SKILL) ,OLM,RGPSA	12664888.00
207	Sonepur	Ullunda	9	IAP,MASS,MSG,NRLM Skill,TFC,RAMSA,PMABY,CSR	50923266.46
208	Sundergarh	Balisankar	8	BKSS,BYV,DRINKING WATER,IAP,OMBAD-C,SBM,SFC,13Th.FC	14477391.21
209	Sundergarh	Baneigarh	10	Baneigarh,Baneigarh,Baneigarh,Baneigarh,Baneigarh, Baneigarh,Baneigarh,Baneigarh,Baneigarh,Baneigarh	30376189.37
210	Sundergarh	Hemagiri	12	BRGF,BYV,CC Road, CGF, DDUGKY, IAP, KALIA, Mission Shakti, MIKSY, PGY, PYKKA, 13th FC	6671386.46
211	Sundergarh	Koida	3	BHWHC,PERIPHERY,KALYAN MANDAP	404397.00
212	Sundergarh	Kuramunda	8	15th FC Health Care, OMBADC, BRGF, CCROAD, DDUGKY,IAP,MADA Tourism, OLM	19239490.54
213	Sundergarh	Kutra	7	BRGF,IAP,NFSA,P.S MiscRGPSA,TFC,OMBADC	39719388.26
214	Sundergarh	Lahunipada	2	DMF,PPD /PMGAY	22374515.50
215	Sundergarh	Lathikata	5	BRGF,IAP,MADA,OMBADC,TFC	37080221.55
216	Sundergarh	Lephripada	3	IAP,PS MISC,OMBADC	3679875.39
217	Sundergarh	Rajgangpur	9	BRGF,Cluster Housing,IAP,KL Grant,KALA SANSKRUTI/ SGSY,LAC Building,Mission Shakti,PS MISC.,SECC	8761280.67
218	Sundergarh	Sundergarh Sadar	9	BKSS,BRGF,CC ROAD, IAP, RGPSA, THFC, MDM,PMS,NOAP	6654373.85
219	Sundergarh	Tanngarapalli	2	13th FC,14th FC	852145.89
<b>Total</b>			<b>1431</b>		<b>6263147205.72</b>

**Appendix-21 ( Vide Para No. 2.3.5.20 of this Report)**

**List of non-production of Developmental Works Case Records ( nos. with money value involved) to audit in Panchayat Samities audited during 2023-24 for FY 2022-23**

SI No	Name of the Revenue District	Name of the PS	No of case records not produced to audit	Amount involved
1	2	3	4	5
1	Angul	Angul	27	9107705.00
2	Angul	Kaniha	9	2251869.00
3	Angul	Kishorenagar	26	9174417.00
4	Balasore	Bahanaga	50	14718317.00
5	Balasore	Baliapal	22	4302642.00
6	Balasore	Basta	20	5750185.00
7	Balasore	Bhogarai	46	8122975.00
8	Balasore	Khaira	22	4561388.00
9	Balasore	Oupada	83	20102612.00
10	Balasore	Remuna	2	197030.00
11	Balasore	Simulia	47	10390672.00
12	Balasore	Soro	76	9250395.00
13	Bhadrak	Basudevpur	16	3173951.00
14	Bhadrak	Bhandaripokhari21-22	5	846217.00
15	Bhadrak	Bhandaripokhari22-23	18	2327225.00
16	Bhadrak	Dhamnagar	24	4780501.00
17	Bhadrak	Tihidi	38	20725266.00
18	Cuttack	Badamba	25	8317058.00
19	Cuttack	Cuttack Sadar	51	11695573.00
20	Cuttack	Dampada	70	14693467.00
21	Cuttack	Kantapada	5	1420926.00
22	Cuttack	Mahanga	30	7201604.00
23	Deogarh	Barkote	17	6126754.00
24	Gajapati	Parlakhemundi	30	4588047.00
25	Gajapati	R.Udayagiri	4	693339.00
26	Gajapati	Rayagada	41	9280082.00
27	Ganjam	Aska	24	5399288.00
28	Ganjam	Beguniapada	16	3544974.00
29	Ganjam	Bellaguntha	20	3137423.00
30	Ganjam	Bhanjanagar	8	1364985.00
31	Ganjam	Buguda	17	2346053.00
32	Ganjam	Dharakote	3	712487.00
33	Ganjam	Hinjilicut	21	5732100.00
34	Ganjam	Jagannathprasad	6	866842.00
35	Ganjam	Kabisuryanagar	44	7901787.00
36	Ganjam	Khallikote	122	26557646.00
37	Ganjam	Patrapur	5	1658916.00
38	Ganjam	Purushottampur	81	17836288.00
39	Ganjam	Rangeilunda	5	887506.00
40	Ganjam	Sanakhemundi	20	5957503.00
41	Ganjam	Sheragada	11	2213926.00
42	Ganjam	Sorada	7	1207700.00
43	Jagatsinghpur	Balikuda	11	3887699.00

SI No	Name of the Revenue District	Name of the PS	No of case records not produced to audit	Amount involved
1	2	3	4	5
44	Jagatsinghpur	Tirtol	22	4345825.00
45	Jajpur	Barachana	125	29227873.00
46	Jajpur	Danagadi	13	9460227.00
47	Jajpur	Rasulpur	60	15829608.00
48	Kalahandi	Bhawanipatna	4	804668.00
49	Kandhamal	G Udayagiri	1	1257328.00
50	Kendrapara	Aul	17	4344689.00
51	Kendrapara	Mahakalpada	12	4409464.00
52	Kendrapara	Marshaghai	2	1300000.00
53	Kendrapara	Pattamundai	17	4304331.00
54	Kendrapara	Rajanagar	25	8099829.00
55	Kendrapara	Rajkanika	13	5002392.00
56	Keonjhar	Champua	19	5409285.00
57	Keonjhar	Ghatagaon	10	5424339.00
58	Keonjhar	Ghsipura	9	3039071.00
59	Keonjhar	Harichandanpur	17	15705849.00
60	Keonjhar	Hatadihi	21	8161598.00
61	Keonjhar	Jhumpura	2	2057274.00
62	Keonjhar	Patana	25	12865646.00
63	Khurda	Begunia	34	9074850.00
64	Khurda	Bhubaneswar	722	220533973.00
65	Khurda	Bolagarh	41	9152755.00
66	Khurda	Khurda	67	17219004.00
67	Khurda	Tangi	24	4242295.00
68	Koraput	Baipariguda	136	42906651.00
69	Koraput	Dashmantpur	105	47989392.00
70	Koraput	Koraput	68	23513121.00
71	Koraput	Lamtaput	49	16492085.00
72	Koraput	Laxmipur	45	16126813.00
73	Koraput	Semiliguda	104	30716206.00
74	Mayurbhanj	Betnoti	10	3623876.00
75	Mayurbhanj	Jamda	13	6006042.00
76	Mayurbhanj	Jashipur	4	399792.00
77	Mayurbhanj	Raruan	9	2510040.00
78	Mayurbhanj	Rasagovindpur	15	7665337.00
79	Mayurbhanj	Saraskana	32	5819140.00
80	Mayurbhanj	Sukruli	5	1613002.00
81	Nawarangpur	Jharigaon	6	1294581.00
82	Nawarangpur	Nandahandi	9	1975688.00
83	Nayagarh	Bhapur	13	3620018.00
84	Nayagarh	Khandapada	24	6138138.00
85	Nayagarh	Ranapur	23	5506719.00
86	Nuapada	Nuapada	15	14876000.00
87	Puri	Astaranga	4	1259480.00
88	Puri	Gop	4	2778525.00
89	Puri	Krushna Prasad	39	9837720.00
90	Puri	Pipili	19	2641630.00
91	Rayagada	Kasipur	21	3485108.00



SI No	Name of the Revenue District	Name of the PS	No of case records not produced to audit	Amount involved
1	2	3	4	5
92	Rayagada	Ksingpur	35	6643225.00
93	Rayagada	Rayagada	46	12943630.00
94	Sambalpur	Bamara	1	2538108.00
95	Sambalpur	Jujumura	33	10831626.00
96	Sundargarh	Baneigarh	3	775527.00
97	Sundargarh	Bisra	4	1531560.00
98	Sundargarh	Koida	23	6323954.00
99	Sundargarh	Lathikata	12	3175158.00
100	Sundargarh	Rajgangpur	13	8589011.00
101	Sundargarh	Sundergarh Sadar	1	186226.00
102	Sundargarh	Tanngarapalli	24	16795414.00
<b>Total</b>			<b>3494</b>	<b>1015414056.00</b>

**Appendix - 22 (Vide Para No. 2.3.5.21 of this Report)**

**Statement showing the details of Excess payment due to erroneous calculation  
in the work bills and Measurement Books in Panchayat Samities audited during 2023-24**

Sl. No.	Name of the District	Name of the PS	Name of the Project	Item of work	Amount/ volume of work exhibited in Bill/ MB (Cum / ₹)	Actual Amount/ volume of work to be exhibited in Bill/ MB (Cum / ₹)	Excess Shown (Cum / ₹)	Rate/ Volume of work done	Excess Amount Paid (₹)	Amount Recovered at the instance of Audit (₹)
1	2	3	4	5	6	7	8	9	10	11
1	Angul	Athamallik	Construction of CC Road at Titrikata Village	Sand filling	14.189 Cum	13.606 Cum	0.583 Cum	403.48/Cum	236.00	
2	Angul	Athamallik	Construction of CC Road at Mahidharpur	CC(1:3:6)	23.02 Cum	19.46 Cum	3.56 Cum	4485.96/Cum	15970.00	
3	Angul	Athamallik	Construction of CC Road at Mahidharpur	CC(1:2:4)	23.02 Cum	19.46 Cum	3.56 Cum	5802.04/Cum	20656.00	
4	Angul	Athamallik	Construction of CC Road at Mahidharpur	Sand filling	23.02 Cum	19.46 Cum	3.56 Cum	402.09/Cum	1432.00	
5	Angul	Athamallik	Construction of CC Road at Titrikata Village	CC(1:3:6)	14.189 Cum	13.606 Cum	0.583 Cum	4479.19/Cum	2611.00	
6	Angul	Athamallik	Construction of CC Road at Titrikata Village	CC(1:2:4)	14.189 Cum	13.606 Cum	0.583 Cum	5838.31/Cum	3404.00	
7	Angul	Kishorenagar	Construction of CC Road from Susuba Village to NH-55	CC(1:3:6)	3.41 Cum	3.07 Cum	0.34 Cum	4718.94/Cum	1604.00	
8	Angul	Kishorenagar	Improvement of Jharasahi CC Road at Turuda Angapada	CC(1:3:6)	3.98 Cum	3.57 Cum	0.41 Cum	4667.91/Cum	1914.00	
9	Angul	Kishorenagar	Construction of CC Road from Khandabar to Amburimala Sahi	CC(1:3:6)	2.17 Cum	1.30 Cum	0.87 Cum	4685.92/Cum	4077.00	
10	Balasore	Bahanaga	Construction of C.C Road from Sethisahi to Gadaban, Taharpur	C.C(1:3:6)	16.508 Cum	13.93 Cum	2.578 Cum	4402.8/Cum	11350.00	
11	Balasore	Balasore Sadar	Constn. Of C.C. road from Jumuna Khan house to Nunias Khan house village-Raisuan	Sand filling in F & P	34.26 Cum	29.46 Cum	4.8 Cum	360.73/Cum	1732.00	1732.00
12	Balasore	Balasore Sadar	Constn. Of C.C. road from Jumuna Khan house to Nunias Khan house village-Raisuan	P.C.C(1:3:6) with 40mm size HG metal	31.94 Cum	31.8 Cum	0.14 Cum	4470.18/Cum	626.00	626.00
13	Balasore	Balasore Sadar	Constn. Of C.C. road from Jumuna Khan house to Nunias Khan house village-Raisuan	P:C:C(1:2:4) with 12mm size CB chips	23.99 Cum	23.79 Cum	0.20 Cum	5941.3/Cum	1180.00	1180.00

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1	2	3	4	5	6	7	8	9	10	11
14	Balasore	Balasore Sadar	Constn. Of CCR from Chaulapua Satyanarayan Sethy house to Kati Majhi house village- Chaulapura	P.C.C(1:3:6) with 40mm size HG metal	31.3 Cum	30.69 Cum	0.61 Cum	4469.38/Cum	2726.00	2726.00
15	Balasore	Balasore Sadar	Constn. Of CCR from Chaulapua Satyanarayan Sethy house to Kati Majhi house village- Chaulapura	P:C:C(1:2:4) with 12mm size CB chips	19.22 Cum	19.15 Cum	0.07 Cum	5900.5/Cum	413.00	413.00
16	Balasore	Khaira	Imp. of Rd. fm bhaskar behera H to biswa rout house at mundahata under kainthagadia G.P.	C.C. (1:3:6) using 40 mm. size HGHB Metal	31.56 Cum	28.78 Cum	2.78 Cum	4336.18/ Cum	12055.00	
17	Balasore	Soro	All weather connectivity road from Brundaban Jena house to Bartana School	conveying from stacks and spreading rubbish on the road surface	203.18 Cum	191.92 Cum	11.26 Cum	530.11/ Cum	5969.00	
18	Bargarh	Attabira	Const.Of Kalyan Mandap At Harijanpada Kultatukra	Bricks work in S/S	8.76 Cum	6.76 Cum	2 Cum	4073.23/ Cum	8146.00	
19	Bargarh	Attabira	Compl.Of Kalyan Mandap At Saharapada Kultatukra	C.C(1:4:8)	1.87 Cum	1.56 Cum	0.31 Cum	4228.79/Cum	1311.00	
20	Bargarh	Attabira	Const. Of Anganwadi Seva Kendra,Kumelsinga	Iteam no-6	5.75 Sqm	5.3 Sqm	0.45 Sqm	1248.17/Sqm	562.00	562.00
21	Bargarh	Attabira	Const. Of Cc Road From Manapada To Kudapada	Iteam no-6 RCC M20,RAFT	1.89 Sq m	1.39 Sqm	0.5 Sqm	5829/Sqm	2914.00	2914.00
22	Bargarh	Padampur	Imp. Of Panchyat High School Jamala	Slab	1.92 Cum	0.96 Cum	0.96 Cum	8568.76/ cum	8226.00	8226.00
23	Bargarh	Padampur	Imp. Of Panchyat High School Jamala	Lintel Beam	1.75 Cum	0.39 Cum	1.36 Cum	8136.9	11071.00	11071.00
24	Bargarh	Padampur	Imp. of Rajborasambar High School Padampur	Fixing tiles in floors on 25mm thick of bed of CM (1:4)	708.15 Sqm	701.79 Sqm	6.36 Sqm	884.13/Sqm	5623.00	5623.00
25	Bargarh	Padampur	Imp. Of Satyaseva High School Kansingha	Slab	1.89 Cum	0.95 Cum	0.94 Cum	8567.09	8054.00	8054.00
26	Bargarh	Padampur	Const/ Imp. Of Diptipur High School	M-20 Column and Beam	11.75 Cum	9.98 Cum	1.77 Cum	10727.45	18987.00	18987.00
27	Bargarh	Padampur	Const of CC Road from Limtikra to Barihapali road in Sargibahal Gp	E / Work excavation in hard Soil	61.6 Cum	6.16Cum	55.44 Cum	146.05/Cum	8097.00	8097.00

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1	2	3	4	5	6	7	8	9	10	11
28	Bargarh	Padampur	Const of Kalyan Mandap at village Bandupali under Kansar GP	PCC (1:3:6) Work	1.73 Cum	0.86 Cum	0.87Cum	4403.01/Cum	3831.00	3831.00
29	Bhadrak	Bhandaripokhari	R/R of Rd from Dhaneswar Ghosh house to Hemalata Ghose house	C:C (1:2:4) using 12mm hbg chips	11.66 Cum	11.16 Cum	0.5 Cum	5301.71/Cum	2651.00	2651.00
30	Bhadrak	Bhandaripokhari	R/R of road from Banamali Sahu ghar to Adivashisahi, Wand no. 11	C.C(1:3:6)	0.805 Cum	0.46 Cum	0.345 Cum	4142.3/Cum	1429.00	1429.00
31	Bhadrak	Bhandaripokhari	R/R from Nirakar Rout house to Raja Rout house	C.C(1:3:6) using 40mm size HBHG metal	12.81 Cum	12.55 Cum	0.26 Cum	4086/Cum	1062.00	1062.00
32	Bhadrak	Bhandaripokhari	R/R of road from Banapur village road to Nentipur ASWC	C.C(1:3:6) using 40mm size HBHG metal	12.2 Cum	11.96 Cum	0.24 Cum	4085.9/Cum	981.00	981.00
33	Bhadrak	Bhandaripokhari	R/R of road from Malada RD road to Sana Malada	C:C (1:2:4) using 12mm hbg chips	9.26 Cum	9.08 Cum	0.18 Cum	5293.73 / Cum	953.00	953.00
34	Bhadrak	Bhandaripokhari	R/R of Rd from RD rd to Mobarakpur to Gengutia Munda Sahi	C.C(1:3:6)	17.39 Cum	16.89 Cum	0.5 Cum	4176.2/Cum	2088.00	2088.00
35	Bhadrak	Bhandaripokhari	R/R of rd from Raghunathpur Canal Bandha to Narayan Jena H	C.C(1:3:6) using 40mm HBHG metal	9.01 Cum	8.77 Cum	0.24 Cum	5293.73/Cum	1270.00	1270.00
36	Bhadrak	Bhandaripokhari	Construction of CC at Akhuasahi Harijan Sahi	C:C (1:2:4) using 12mm hbg chips	5.11 Cum	4.6 Cum	0.51 Cum	5224.29/ Cum	2664.00	2664.00
37	Bhadrak	Bhandaripokhari	Construction of CC at Barah Nuapada village	CC M20 (1:2:4) grade beam	1.7 Cum	1.14 Cum	0.56 Cum	5264.98/ Cum	2948.00	2948.00
38	Bhadrak	Bhandaripokhari	Construction of CC at Dandakula village	C.C(1:3:6) using 40mm size HBHG metal	5.88 Cum	4.81 Cum	1.07 Cum	4072.3/ Cum	4357.00	4357.00
39	Bhadrak	Bhandaripokhari	R/R of AWC at Kumbharia	C.C(1:3:6) usiing 40mm HBHG metal	3.9 Cum	2.9 Cum	1 Cum	4055.8/ Cum	4056.00	4056.00
40	Bhadrak	Bhandaripokhari	R/R or road from Satasola Nodal Pry. School to Koligadhia	1:2:4) using 12mm hbg chips	11.5 Cum	10.7 Cum	0.80 Cum	5277.6/ Cum	4222.00	4222.00
41	Bhadrak	Bhandaripokhari	Completion of Gopabandhu Jubak Sangha Comm. Centre, Maninathpur GP	RCC M20 grade with 20mm HBCB chips	6.7 Cum	5.92 Cum	0.78 Cum	8567.05/ Cum	6682.00	6682.00
42	Bhadrak	Bhandaripokhari	R/R of AWC at Kumbharia Nua sahi	C.C(1:3:6) using 40mm HBHG metal	4.59 Cum	4.31 Cum	0.28 Cum	4077.8/ Cum	1142.00	1142.00

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1	2	3	4	5	6	7	8	9	10	11
43	Bhadrak	Bhandaripokhari	Construction of CC road from Braja Padhi house to Halya Padhi house	Rigid smooth centering and shuttering	40 Sqm	32 Sqm	8 Sqm	88/ Sqm	704.00	704.00
44	Bhadrak	Bhandaripokhari	Maintenance of CCR fm Chachina incomplete Cc road to RD road	C:C (1:2:4) using 12mm hbg chips	7.9 Cum	7.7 Cum	0.2 Cum	5544/ Cum	1109.00	1109.00
45	Bhadrak	Bhandaripokhari	Completion of Sapta Ghar to Rebo village , Dakhinabad	fixing of ties in roads skirting risers of on 12mm thick C.P. (1:2)	32.92 Sqm	28.04 Sqm	4.88 Sqm	660.7/ Sqm	3247.00	3247.00
46	Bhadrak	Bhandaripokhari	R/R of road from R.D. road to Rama Das ghar via Areikana	C:C (1:2:4) using 12mm hbg chips	22.69 Sqm	22.07 Sqm	0.62 Sqm	4273.11/ Sqm	2650.00	2650.00
47	Bhadrak	Bhandaripokhari	Facilitating renovation to door and windows and PH work	Flyash brick work in SS with CC (1:6)	10.8 Cum	10.03 Cum	0.77 Cum	4008.37/ Cum	3086.00	3086.00
48	Bhadrak	Bhandaripokhari	R/R of road from Bada Braman Sahi Sapta ghar to RD roa	C.C(1:3:6) using 40mm size HBHG metal	19.69 Cum	18.97 Cum	0.72 Cum	4119.4/ Cum	2966.00	2966.00
49	Bhadrak	Bhandaripokhari	R/R of road from Akhia Rout ghar to Babuli Jena ghar	C:C (1:2:4) using 12mm hbg chips	13.08 Cum	12.48 Cum	0.6 Cum	5436.96/ Cum	3262.00	3262.00
50	Bhadrak	Bhandaripokhari	R/R of road at (Sanabansta) Tarei sahi road	C:C (1:2:4) using 12mm hbg chips	11.61 Cum	11.18 Cum	0.43 Cum	5301.71/ Cum	2280.00	2280.00
51	Bhadrak	Bhandaripokhari	R/R of Panakha Primary school	Flyash brick work in SS with CC (1:6)	4.3 Cum	3.7 Cum	0.6 Cum	4037.02/ Cum	2422.00	2422.00
52	Bhadrak	Bhandaripokhari	R/R of road from Biridi Mangala Thakurani to RD Road	C:C (1:2:4) using 12mm hbg chips	12.35 Cum	11.66 Cum	0.69 Cum	5301.71/ Cum	3658.00	3658.00
53	Bhadrak	Bhandaripokhari	R/R of road from Parbati Jena ghar to Pitambar Jena ghar	C:C (1:2:4) using 12mm hbg chips	16.96 Cum	16.26 Cum	0.70 Cum	5504.96/ Cum	3853.00	3853.00
54	Bhadrak	Bhandaripokhari	R/R of road from RD road to Nayak Sahi	C:C (1:2:4) using 12mm hbg chips	11.62 Cum	11.07 Cum	0.55 Cum	5301.71/ Cum	2916.00	2916.00
55	Bhadrak	Bhandaripokhari	Constn of CCR from Mangala Chhack to Balia Jena house	C:C (1:2:4) using 12mm hbg chips	6.96 Cum	6.8 Cum	0.16 Cum	5864.2/ Cum	938.00	938.00
56	Bhadrak	Chandabali	R/R of road from Ajit Bal Farm House Chhatrapada Road	Sand filling in foundation & plinth	4.05 Cum	2.16 Cum	1.89 Cum	851.2/ Cum	1609.00	1609.00
57	Bhadrak	Chandabali	R/R of road from Ajit Bal Farm House Chhatrapada Road	C.C(1:3:6) using 40mm size HBHG metal	4.05 Cum	2.16 Cum	1.89 Cum	4684.2/ Cum	8853.00	8853.00

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1	2	3	4	5	6	7	8	9	10	11
58	Bhadrak	Chandabali	R/R of road from Trilochan Rout house to Manibhadra Sahu house	C:C (1:2:4) using 12mm hbg chips	21.77 Cum	20.28 Cum	1.49 Cum	5812.5/ Cum	8661.00	8661.00
59	Bolangir	Agalpur	Construction of Bathing Step and changing room at Uparkata Roth	C:C (1:2:4) using 12mm hbg chips	5.25 Cum	4.75 Cum	0.5 Cum	5381.74/ Cum	2691.00	2691.00
60	Bolangir	Agalpur	Construction of CC Road from Ghuchepali to Babupali	C.C(1:3:6) using 40mm size HBHG metal	101.04 Cum	100.46 Cum	0.58 Cum	4285.54/ Cum	2486.00	2486.00
61	Bolangir	Bangomunda	Connectivity road from Lukapada to papalmunda	Moorum blinding on road surface including cost of all	102.73 Cum	98.05 Cum	4.68 Cum	428.47/ Cum	2005.00	2005.00
62	Bolangir	Khaprakhhol	Constn of gate and boundary wall at GPHS Fulkimunda	Cost of HYSD Bars with cutting, bending etc.	9104.56/ Qtl	8111.62/ Qtl	992.94/ Qtl	1.93 Qtl	1916.00	1916.00
63	Bolangir	Khaprakhhol	Construction of school toilet at Jawaharlal Nehru High School Dhandamunda	CB bricks masonry in CM(1:6)	22.56 Cum	22.05 Cum	0.51 Cum	3468.03/ Cum	1769.00	1769.00
64	Bolangir	Khaprakhhol	Construction of school toilet at Jawaharlal Nehru High School Dhandamunda	RCC work (1:1.5:3)	12.59 Cum	11.97 Cum	0.62 Cum	6204/ Cum	3784.00	3784.00
65	Bolangir	Saintala	Improvement of Siskela Play Ground with dressing room Siskela	WBCB brick masonry in CM(1:6)	3.42 Cum	0.342 Cum	3.078 Cum	3286.51/ Cum	10116.00	10116.00
66	Bolangir	Saintala	Constn of Community Centre near jagannath Mandir(2014-15)	Fitting and Fixing of floor tiles on floor	63.34 Sqm	61.18 Sqm	2.16 Sqm	1065.18/ Sqm	3285.00	3285.00
67	Bolangir	Saintala	Construction of Community Centre near Bhagabat Tungi at Samra pada Kandhkelgaon	16 mm thick CP in cm(1:6)	124.02 Sqm	110.55 Sqm	13.47 Sqm	174.37/ Sqm	2349.00	2349.00
68	Bolangir	Saintala	Construction of Community Centre near Bhagabat Tungi at Samra pada Kandhkelgaon	Priming one coat with wall primer	142.36 Sqm	128.89 Sqm	13.47 Sqm	55.32/Sqm	745.00	745.00
69	Bolangir	Saintala	Construction of Community Centre near Bhagabat Tungi at Samra pada Kandhkelgaon	Wall painting two coats	142.36 Sqm	128.89 Sqm	13.47 Sqm	75.85/ Sqm	1022.00	1022.00
70	Cuttack	Nischintikoili	Constn. Of New C/R at Baliapada High School at Baliapada GP	pre-measurement of the MS rod	386.0909 Kg	354.4912 Kg	31.5997 Kg	10112.82/ Kg	3196.00	
71	Dhenkanal	Kamakshyanagar	Repair and Maint. Of C.C. road of Village Jiridamali, K.Nagar.	C:C (1:2:4) using 12mm hbg chips	19.04 Cum	17.85 Cum	1.19 Cum	6141.16/ Cum	7308.00	

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72	Ganjam	Chikiti	R/R of of Jambeswar Mandir	M.S. Rod	19.738 cum	18.148 cum	1.59 quintal	7100	11289.00	11289.00
73	Ganjam	Chikiti	Restoration of Iswar Mandir at Kosabadi	M.S. Rod	741.412 k.g.	688.29 k.g	53.122 k.g	8100	4544.00	4544.00
74	Ganjam	Chikiti	Constn.of A.W.C. at ward No.11	(R.R.H.G.stone masonery	2.36 cum	1.19 cum	1.17 cum	3105.28/ Cum	3633.00	3633.00
75	Ganjam	Chikiti	Restoration at Chikiti Garth	K.B.Brick masonery (1:6)	11.29 cum	9.46 cum	1.83 cum	3703.27/ Cum	6777.00	6777.00
76	Ganjam	Chikiti	Improvement of Jhatiapadar Road	C.C.(1:2:4)	16.35 cum	11.67 cum	4.67 cum	5323.77/ Cum	24862.00	24862.00
77	Ganjam	Chikiti	Repair & Restoration of Thakurani Mandir at Ramapur	C.C.(1:2:4)	22.27 cum	21.26 cum	1.01cum	5105.12/ Cum	5156.00	5156.00
78	Ganjam	Hinjilicut	Renovation of Thakurani Mandir at S.Ambagaon	C.C.(1:4:8)	5.44 cum	5.22cum	0.22 cum	3449.69/ Cum	757.00	757.00
79	Ganjam	Khallikote	Constn.of Mini stadium at Khalikote	Earth work excavation & borrowing by mechanical means	654.118 cum	379.168 Cum	274.95 cum	152.59/ Cum	41955.00	41955.00
80	Ganjam	Khallikote	Constn.of Mini stadium at Khalikote	Sand filling in plinth & foundation	439.971cum	423.82 cum	16.150 cum	605.22/ Cum	9774.00	9774.00
81	Ganjam	Khallikote	Renovation of compound wall at Kandeswar temple	C.C 1:3:6) with 4C.M. size H.B.G.	5.29 cum	4.19 cum	1.10 cum	3673.62/ Cum	4041.00	4041.00
82	Ganjam	Khallikote	Imp.of Road from Kalimandira to Jhankedeswar temple	C C (1:2:4)	10.66cum	10.23cum	0.43cum	5532.4/cum	2379.00	2379.00
83	Ganjam	Khallikote	Constn.of Labrotory Room at UG High Schoo	fitting & fixing of vetrified tile	412.27 sqm	406.30 sqm	5.97 sqm	857.45/sqm	5120.00	5120.00
84	Ganjam	Khallikote	Constn.of paver Road at Kalakhuntha	paver Block laying	382.37 sqm	376.67 sqm	5.7 sqm	794.81/sqm	4530.00	4530.00
85	Ganjam	Khallikote	Construction of Civil & Electrical infrastructure for installation of Biomedical Waste Equipment at P.H.C (N) Bathara	Brick work masonry	24.99 Cum	24.31 cum	0.68 cum	3721.08/cum	2530.00	2530.00
86	Ganjam	Khallikote	Renovation of Kalikeswar Temple	K.B.Brick masonery (1:6)	100.39 cum	98.05 Cum	2.34 cum	3971.72/ cum	9294.00	9294.00
87	Jajpur	Korei	Restoration of Mangalpur Prymary School ,Gourpur	supplying ,fitting &fixing of vetrified tiles in floors	352 sqft	320 sqft	32 sqft	₹.88.13/sqft	2820.00	2820.00

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88	Jajpur	Korei	Construction of Balunkeswar Community Centre, Gourpur	RCC Work in M-20	61.05 cft	48.51 cft	12.54 cft	₹.136.28/cft	1709 .00	1709 .00
89	Khurda	Balipatna	Construction of Mission Shakti house at Guapur	C.C(1:3:6) using 40mm size HBHG metal	3.53 Cum	3.08 Cum	0.45 Cum	4470.28/ Cum	2012.00	2012.00
90	Khurda	Balipatna	Road from Rajas Pradhan Sahi to Krushnapur Road	C:C (1:2:4) using 12mm hbg chips	36.2 Cum	35 Cum	1.2 Cum	5639.62/ Cum	6768.00	6768.00
91	Khurda	Balipatna	Transmission of KusaBhadra H/S	C:C (1:2:4) using 12mm hbg chips	12.4 Cum	8.44 Cum	3.96 Cum	5678.44/ Cum	22486.00	22486.00
92	Khurda	Balipatna	Const. Of CC Road from Athantara Rama Ch. Behera house to Kapilanath Temple	C:C (1:2:4) using 12mm hbg chips	9.34 Cum	9.03 Cum	0.31 Cum	5678.44/ Cum	1760.00	1760.00
93	Khurda	Tangi	Construction of CC road from Maa Ugratara Temple to PWD Road	CC(1:3:6) with 40mm size metal	38.33 cum	36.75 Cum	1.58 Cum	4123.04/ Cum	6514.40	
94	Koraput	Pottangi	Construction of Protection wall at Kortalawa	PCC (1:2:4) using 4cm size HBG metal	47.99 cum	45.75 cum	2.24 cum	4729.30/ cum	10593.00	10593.00
95	Koraput	Pottangi	Improvement of road from Sakinai to Zillagantha	Excavation of earth work by loading and carriage by mechanical	1604.46 cum	1363.23 cum	241.23 cum	45.76/cum	11039.00	11039.00
96	Malkangiri	Korukonda	Improvement of road with CD work from Balakati to Bendaguda	Spreading of moorum in subbase	366.30 Cum	356.40 Cum	9.90 Cum	693.79 /Cum	6869.00	6869.00
97	Malkangiri	Korukonda	Construction of culvert at Kedruguda Village road	Filling in sand/moorum in approach road	20.25 cum	17.50 cum	2.75 cum	364.93/cum	1004.00	1004.00
98	Mayurbhanj	Jashipur	Construction of C.C Road at Jhagadasahi of Begunia Village	C.C(1:3:6) with 40mm size HG Metal	20.73 Cum	20.49 Cum	0.24 Cum	4393.24/ Cum	1054.00	1054.00
99	Mayurbhanj	Jashipur	Construction of Segregation Shed at Jashipur	Sand Filling in foundation & Plinth	18.69 Cum	10.58 Cum	8.11 Cum	665.14/ Cum	5392.00	5392.00
100	Mayurbhanj	Jashipur	Transformation of High School under 5T initiative at Godsamilipal H/S	Earth work excavation in hard soil	30.01 Cum	23.63 Cum	6.38 Cum	163.69/ Cum	1044.00	1044.00
101	Mayurbhanj	Tiring	Construction of CC Road Sansadam Primary School	Sand Filling in road base	36.94 Cum	33.13 Cum	3.81 Cum	318.79/Cum	1214.00	
102	Mayurbhanj	Tiring	Construction of CC Road Sansadam Primary School	C.C(1:3:6) with 40mm size HG Metal	44.12 Cum	42.24 Cum	1.88 Cum	3927.18/Cum	7383.00	
103	Mayurbhanj	Tiring	Construction of CC Road Sansadam Primary School	C.C.(1:2:4) with 12 mm chips	34.70 Cum	28.33 Cum	6.37 Cum	5461.97/Cum	34792.00	



Sl. No.	Name of the District	Name of the PS	Name of the Project	Item of work	Amount/ volume of work exhibited in Bill/ MB ( Cum / ₹ )	Actual Amount/ volume of work to be exhibited in Bill/ MB (Cum / ₹)	Excess Shown (Cum / ₹)	Rate/ Volume of work done	Excess Amount Paid (₹)	Amount Recovered at the instance of Audit (₹)
1	2	3	4	5	6	7	8	9	10	11
104	Puri	Nimapara	Transformation of S.S.P Nodal high school, Dakhinradas under 5T HST ( Civil work)	CC (1:3:6)	9.35 Cum	4.92 Cum	4.43 Cum	4576.55 /Cum	20274.00	
105	Rayagada	Rayagada	Construction of Community centre at Dengajodi village of Baising G.P.	C.C (1:3:6) in column portion	4.19 Cum	4.12 Cum	0.07 Cum	3922.85/Cum	275.00	275.00
106	Rayagada	Rayagada	Construction of Community centre at Dengajodi village of Baising G.P.	16 mm thick CP(1:6)	48.78 Sqm	47.70 Sqm	1.08 Sqm	178.70/Sqm	193.00	193.00
107	Rayagada	Rayagada	Construction of Community centre at Dengajodi village of Baising G.P.	12 mm thick CP(1:6)	53.91 Sqm	47.70 Sqm	6.21 Sqm	125.59/Sqm	780.00	780.00
108	Rayagada	Rayagada	Construction of Mission Shakti building at Nakiti	WBCB Brick work in c.m. (1:4)	16.778 Cum	15.610 Cum	1.168 Cum	3597.78/Cum	4202.00	
109	Rayagada	Rayagada	Construction of Mission Shakti building at Nakiti	Centering and Shuttering	30.24 Sqm	13.23 Sqm	17.01 Sqm	89.17/Sqm	1517.00	
110	Rayagada	Rayagada	Construction of additional Class Room at Bi-Lingual School, Jkpur	WBCB Brick work in C.M.(1:6)	9.19 Cum	8.68 Cum	0.51 Cum	3607.16/Cum	1840.00	
111	Rayagada	Rayagada	Construction of Community Centre at Achhaba	fly-ash Brick Masonry in c.m.(1:6)	8.51 Cum	8.29 Cum	0.22 Cum	3678.82/Cum	809.00	
112	Rayagada	Rayagada	Construction of Mission Shakti Building at Pipalguda G.P.	fly-ash Brick Masonry in c.m.(1:6)	14.32 Cum	12.88 Cum	1.44 Cum	3815.57/Cum	5494.00	
113	Rayagada	Rayagada	Construction of Community centre at Khambesu, G.P.-Gumma	PCC(1:3:6) using 4 cm size HGB metal	15.31 Cum	12.07 Cum	3.24 Cum	3755.45/Cum	12168.00	
114	Sundergarh	Bisra	Construction of CC Road from Chandra Monari Naik house to Rajkumar Acharya house ,	CC (1:3:6)	17.33 Cum	15.44 Cum	1.89 Cum	4320.00 / Cum	8165.00	
115	Sundergarh	Bisra	Construction of CC Road from Chandra Monari Naik house to Rajkumar Acharya house ,	CC (1:2:4)	17.33 Cum	15.44 Cum	1.89 Cum	5671.90 / Cum	10720.00	
116	Sundergarh	Gurundia	Construction of Boundary wall at Bhaludungri U.P.School	fly ash bricks work in cement mortar (1:6) Superstructure	15.47 Cum	14.35 Cum	1.12/ Cum	4021.59/ Cum	4504.00	4504.00
117	Sundergarh	Gurundia	Construction of Boundary wall at Pipilakan Project U.P.School	C.C.(1:3:6) with 40mm size metal	10.26 Cum	9.18 Cum	1.08/Cum	4787.00/Cum	5170.00	5170.00
118	Sundergarh	Gurundia	Construction of C.C.Road at baugaon Matalghar Pny.School to Dharma Oram House at Gurundia	C.C.(1:2:4)with 12mm size metal including cost of materials	18.61 Cum	18.29 Cum	0.32/Cum	6044.21/Cum	1934.00	1934.00
119	Sundergarh	Kuramunda	Community centre at Tangarani, Jharbeda	RCC M20 concrete for column in F & P	1.38 Cum	1.06 Cum	0.32 Cum	4704.70 /Cum	1506.00	1506.00

Sl. No.	Name of the District	Name of the PS	Name of the Project	Item of work	Amount/ volume of work exhibited in Bill/ MB ( Cum / ₹ )	Actual Amount/ volume of work to be exhibited in Bill/ MB (Cum / ₹)	Excess Shown (Cum / ₹)	Rate/ Volume of work done	Excess Amount Paid (₹)	Amount Recovered at the instance of Audit (₹)
1	2	3	4	5	6	7	8	9	10	11
120	Sundergarh	Lathikata	New market shed at weekly market, Karuabahal	concrete with 20mm down graded chips	44.72 Cum	39.66 Cum	5.06 Cum	4846.80 /Cum	24525.00	24525.00
121	Sundergarh	Nuagaon	Construction of KabarsthanPhuljhar Muslim Basti village, Teterkela G.P.	cement mortar (1:6) Super structure.	20.00 Cum	19.03 Cum	0.97 Cum	4079.30/ Cum	3957.00	3957.00
122	Sundergarh	Subdega	Improvement of road from Majid House to Iswar House at Rasipatra	C.C (1:3:6) using 40 mm size H.G Metal	36.95 Cum	32.99 Cum	3.96 Cum	4557.80/ Cum	18049.00	18049.00
<b>Total</b>									<b>681635.40</b>	<b>465304.00</b>

Source : Works Case Records, MBs, Cash Books of the audited Panchayat Samities.

Appendix- 23 (Vide Para No. 2.3.5.22 of the Report)								
Statement showing the details of Excess Payment in Work bill by making provision for Labour Cess twice in Panchayat Samities audited during the year 2023-24 (Financial year 2022-23)								
Sl No	District	Panchayat Samiti	Name of the Project	Bill amount (₹)	Amount of Labour Cess in the Estimate and bill (₹)	Amount deducted towards Labour Cess (₹)	Excess Payment (₹)	Amount recovered at the instance of audit (₹)
1	2	3	4	5	6	7	8	9
1	Gajapati	Parlakhemundi	Construction of cc road from Restshed to Totagumuda village	200000.00	4000.00	2000.00	2000.00	
2	Gajapati	Parlakhemundi	Construction of cc road from Shiva temple to Adava.	100000.00	2000.00	1000.00	1000.00	1000.00
3	Gajapati	Parlakhemundi	Restoration of boundary wall of Dharmashingeswar Temple at Adava.	100000.00	2000.00	1000.00	1000.00	1000.00
4	Gajapati	R.Udayagiri	Completion of incomplete building at M.T.College, R.Udayagiri	500000.00	4048.00	2024.00	2024.00	
5	Gajapati	R.Udayagiri	Completion of incomplete community hall at Allara .	201919.00	4060.00	2030.00	2030.00	
6	Gajapati	R.Udayagiri	Construction of boundary wall at Tumango .	300000.00	5940.00	2970.00	2970.00	
7	Gajapati	R.Udayagiri	Construction of culvert RD Road to Kaithadhepa .	1000000.00	19688.00	9844.00	9844.00	
8	Gajapati	R.Udayagiri	Renovation & Restoration of mandap at Jagannath temple at Ramagiri, Ramagiri GP	500000.00	9814.00	4907.00	4907.00	
9	Gajapati	Rayagada	Construction of check-dam & canal at Pradhan Nalla, Laxmipur .	300000.00	2632.00	1316.00	1316.00	1316.00
10	Gajapati	Rayagada	Improvement of road from Engarsing to Baradasahi .	335000.00	6700.00	3350.00	3350.00	3350.00
11	Gajapati	Rayagada	mprovement of road from SinghBhuyan Sahi to Gudisahi (Grade-I)	335000.00	6700.00	3350.00	3350.00	3350.00

SI No	District	Panchayat Samiti	Name of the Project	Bill amount (₹)	Amount of Labour Cess in the Estimate and bill (₹)	Amount deducted towards Labour Cess (₹)	Excess Payment (₹)	Amount recovered at the instance of audit (₹)
1	2	3	4	5	6	7	8	9
12	Jajpur	Jajpur	Repair & restoration of Road from R & B Road to Tripathy Sahi	200000.00	4000.00	2000.00	2000.00	2000.00
13	Jajpur	Korei	Peripheral Development of Mahavir High School, Dala	1000000.00	20000.00	10000.00	10000.00	10000.00
14	Jajpur	Korei	Repair & renovation of Science Lab of SUB, at Makundapur scool	500000.00	6200.00	3100.00	3100.00	3100.00
15	Jajpur	Korei	Repair & restoration of Smart Class room - 2 of S.U.B, at Makundpur	500000.00	10000.00	5000.00	5000.00	5000.00
16	Jajpur	Korei	Repair & restoration of smart class room at Badabiruhan	1000000.00	18600.00	9300.00	9300.00	9300.00
17	Jajpur	Korei	Repair of Sachiba Uchha Bidya Pitha, Makundpur	1000000.00	20000.00	10000.00	10000.00	10000.00
18	Keonjhar	Banspal	Construction of Drainage system at Kadakala High School	332156.00	6644.00	3322.00	3322.00	3322.00
19	Keonjhar	Banspal	Construction of Main Gate of Talakainsari UG High School	350000.00	7000.00	3500.00	3500.00	3500.00
20	Keonjhar	Telkoi	Construction of B/W Mahapat high school Ranibeda	827000.00	16540.00	8270.00	8270.00	8270.00
21	Keonjhar	Telkoi	Construction of Drinking Water shed and cycle stand at Mahapat high school Ranibeda	543000.00	10860.00	5430.00	5430.00	5430.00
22	Koraput	Koraput	Improvement of Paver Road & P/W to OAV, Machhara of Umuri GP.	400000.00	7590.00	3795.00	3795.00	
23	Koraput	Kotpad	Construction of Mission Shakti Building at Murtahandi	500000.00	9652.00	4826.00	4826.00	4826.00
24	Mayurbhanj	Bisoi	Construction of two nos of additional Class room at Budamara Nodal UPS	1620000.00	28804.00	14402.00	14402.00	
25	Mayurbhanj	Bisoi	Construction of two nos of additional Class room at Monoda UPS	1620000.00	28546.00	14273.00	14273.00	

Sl No	District	Panchayat Samiti	Name of the Project	Bill amount (₹)	Amount of Labour Cess in the Estimate and bill (₹)	Amount deducted towards Labour Cess (₹)	Excess Payment (₹)	Amount recovered at the instance of audit (₹)
1	2	3	4	5	6	7	8	9
26	Nuapada	Boden	Construction of C.C Road Anlabhat Basti to Kaptipada	300000.00	5906.00	2953.00	2953.00	
27	Puri	Satyabadi	Renovation and restoration of Madhuban high school	572440.00	11354.00	5677.00	5677.00	
28	Puri	Satyabadi	Renovation and restoration of trutiyadev nodal bidyapitha	243273.00	4826.00	2413.00	2413.00	
29	Puri	Satyabadi	Transformation of styabadi girls high school	875000.00	17500.00	8750.00	8750.00	
30	Rayagada	Ramnaguda	Construction of boundary wall at PUPS Subhadrapur	100000.00	2000.00	1000.00	1000.00	1000.00
31	Rayagada	Ramnaguda	Construction of Mandap at Amity	300000.00	5680.00	2840.00	2840.00	2840.00
32	Sambalpur	Dhankauda	Renovation of ITA Bandha Dehuripali at Ward No.27, Sambalpur	500000.00	10000.00	5000.00	5000.00	
33	Sundergarh	Kutra	AWC Building at Gangajal, Gauntipada	1300000.00	26000.00	13000.00	13000.00	
<b>Total</b>				<b>18454788.00</b>	<b>345284.00</b>	<b>172642.00</b>	<b>172642.00</b>	<b>78604.00</b>

Source: Works Case Records and Registers of audited Panchayat Samities

<b>Appendix -24 (Vide Para No. 2.3.5.29 of this Report)</b>							
<b>Statement showing the details of Result of Audit ( Held under Objection) in respect of Panchayat Samities audited during the year 2023-24</b>							
<b>Sl. No.</b>	<b>Name of the Revenue District</b>	<b>Amount held under objection (excluding suggested for recovery)</b>					
		<b>Due to non production of records</b>		<b>Due to other reasons</b>		<b>Total</b>	
		<b>No. of Paras</b>	<b>Amount</b>	<b>No. of Paras</b>	<b>Amount</b>	<b>No. of Paras</b>	<b>Amount</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>
1	Angul	10	35997747.00	49	556165787.53	59	592163534.53
2	Balasore	12	79319287.00	27	232898489.09	39	312217776.09
3	Bargarh	21	488001595.11	32	1028949693.67	53	1516951288.78
4	Bhadrak	9	316343550.00	28	1126323111.28	37	1442666661.28
5	Bolangir	3	344235.00	38	1256048594.04	41	1256392829.04
6	Boudh	2	100021477.00	11	353061606.83	13	453083083.83
7	Cuttack	96	285629469.59	128	367125094.39	224	652754563.98
8	Deogarh	1	6126754.00	27	371548061.85	28	377674815.85
9	Dhenkanal	10	7258572.00	57	483738781.09	67	490997353.09
10	Gajapati	8	11318308.00	18	18158212.00	26	29476520.00
11	Ganjam	60	2152654709.26	58	305158444.30	118	2457813153.56
12	Jagatsinghpur	22	56930468.00	45	1061547734.51	67	1118478202.51
13	Jajpur	11	106768267.00	41	207717535.95	52	314485802.95
14	Jharsuguda	4	577585.00	35	358767971.06	39	359345556.06
15	Kalahandi	6	21303948.00	25	283640508.50	31	304944456.50
16	Kandhamal	23	143449832.00	38	189921575.39	61	333371407.39
17	Kendrapara	17	43488971.00	42	156505374.51	59	199994345.51
18	Keonjhar	8	33883005.00	124	748232028.05	132	782115033.05
19	Khurda	14	275314455.00	62	1055200235.43	76	1330514690.43
20	Koraput	18	147375983.00	40	484938247.34	58	632314230.34
21	Malkangiri	9	3723122.00	8	13204982.00	17	16928104.00
22	Mayurbhanj	32	177387499.00	107	1211844332.96	139	1389231831.96
23	Nayagarh	8	82458976.00	8	181310751.18	16	263769727.18
24	Nawarangpur	6	29009912.00	19	52193856.00	25	81203768.00
25	Nuapada	15	3876884.00	19	276329560.10	34	280206444.10
26	Puri	11	32172501.00	26	41678795.00	37	73851296.00
27	Rayagada	29	39850954.00	96	267912319.07	125	307763273.07
28	Sambalpur	6	37345523.00	61	706850439.72	67	744195962.72
29	Subarnapur	11	360783537.00	17	378661951.62	28	739445488.62
30	Sundargarh	7	38201002.00	80	1341104416.90	87	1379305418.90
<b>Total</b>		<b>489</b>	<b>5116918127.96</b>	<b>1366</b>	<b>15116738491.36</b>	<b>1855</b>	<b>20233656619.32</b>

<b>Appendix-25 ( Vide Para no. 2.3.6.1 of this Report)</b>								
<b>Statement showing the details of utilisation position of XV FC Grant in respect of Panchayat Samities audited online during the year 2023-24 ( FY 2022-23)</b>								
<b>Sl. No.</b>	<b>District</b>	<b>No. of PSs audited</b>	<b>Opening Balance</b>	<b>Receipt</b>	<b>Total</b>	<b>Utilisation</b>	<b>Un-utilised Balance</b>	<b>Utilisati on percent age</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
1	Angul	8	185564160.36	124515371.00	310079531.36	151588067.00	158491464.36	48.89
2	Balasore	12	213376282.00	214710036.00	428086318.00	246621905.00	181464413.00	57.61
3	Bargarh	12	147535089.00	174070051.00	321605140.00	159386923.00	162218217.00	49.56
4	Bhadrak	7	141878677.00	122792676.00	264671353.00	171617803.00	93053550.00	64.84
5	Bolangir	14	152902850.00	213420075.00	366322925.00	193428248.00	172894677.00	52.80
6	Boudh	3	37985044.60	44315209.00	82300253.60	40777429.00	41522824.60	49.55
7	Cuttack	14	530887579.02	219182741.00	750070320.02	278965187.50	471105132.52	37.19
8	Deogarh	3	46153039.00	41146235.00	87299274.00	54639035.00	32660239.00	62.59
9	Dhenkanal	8	110805046.50	126209736.00	237014782.50	131885215.50	105129567.00	55.64
10	Gajapati	7	122793967.00	99746149.00	222540116.00	122379062.00	100161054.00	54.99
11	Ganjam	22	398943695.00	401099532.00	800043227.00	414335478.00	385707749.00	51.79
12	Jagatsinghpur	8	149266796.00	116334207.00	265601003.00	120859521.50	144741481.50	45.50
13	Jajpur	10	243247572.00	180212830.00	423460402.00	222979803.00	200480599.00	52.66
14	Jharsuguda	5	73547872.30	59937962.00	133485834.30	52491509.00	80994325.30	39.32
15	Kalahandi	13	152605609.00	213089533.00	365695142.00	231845790.00	133849352.00	63.40
16	Kandhamal	12	122671081.00	113891154.00	236562235.00	115761110.00	120801125.00	48.93
17	Kendrapara	9	122313262.00	168187143.00	290500405.00	183423852.00	107076553.00	63.14
18	Keonjhar	13	202938328.00	194066740.00	397005068.00	250715442.00	146289626.00	63.15
19	Khurda	10	122810223.00	115192667.00	238002890.00	154766470.00	83236420.00	65.03
20	Koraput	14	157390869.00	149829254.00	307220123.00	182328798.00	124891325.00	59.35
21	Malkangiri	7	71730659.00	71570179.00	143300838.00	80015812.00	63285026.00	55.84
22	Mayurbhanj	26	237528557.50	290195354.00	527723911.50	264965988.00	262757923.50	50.21
23	Nawarangpur	10	109362150.00	139339124.00	248701274.00	133493277.00	115207997.00	53.68
24	Nayagarh	8	101420577.00	108738958.00	210159535.00	143130961.00	67028574.00	68.11
25	Nuapada	5	56037150.00	84092702.00	140129852.00	70627164.00	69502688.00	50.40
26	Puri	11	179072320.00	146857634.00	325929954.00	173201512.00	152728442.00	53.14
27	Rayagada	11	178105702.00	121028671.00	299134373.00	176267542.00	122866831.00	58.93
28	Sambalpur	9	64597937.00	74031476.00	138629413.00	83413015.00	55216398.00	60.17
29	Subarnapur	6	75373584.00	34141860.00	109515444.00	43755339.00	65760105.00	39.95
30	Sundargarh	17	155242217.60	158758076.00	314000293.60	159057812.00	154942481.60	50.66
<b>Total</b>		<b>314</b>	<b>4664087895.88</b>	<b>4320703335.00</b>	<b>8984791230.88</b>	<b>4808725070.50</b>	<b>4176066160.38</b>	<b>53.52</b>

Source: Cash Books and other relevent records made available in Audit Online portal

Appendix - 26 (Vide Para No.-2.4.5.1 of this Report)										
Statement showing the abstract of receipts & payments of Gram Panchayats audited during 2023-24 (Financial Year 2022-23)										
Sl. No.	Name of the Revenue District	No. of GPs audited	Opening Balance	Receipts						Grand Total
				Grants	Own sources			Others	Total	
					Tax	Non-Tax	Total Own Source			
1	2	3	4	5	6	7	8	9	10	11
1	Angul	1	2582455.25	2242880.00	0.00	119250.00	119250.00	131512.00	2493642.00	5076097.25
2	Dhenkanal	6	35980714.55	23182788.00	0.00	757505.00	757505.00	1952846.00	25893139.00	61873853.55
3	Jharsuguda	2	8511891.93	15503655.00	0.00	1078920.70	1078920.70	565536.00	17148111.70	25660003.63
4	Kalahandi	1	6371265.38	21219944.00	0.00	118290.00	118290.00	671264.00	22009498.00	28380763.38
5	Koraput	42	196818669.46	290072923.00	1346602.00	2216841.00	3563443.00	42540868.96	336177234.96	532995904.42
6	Mayurbhanj	5	30904634.07	33320504.00	334000.00	1104591.00	1438591.00	5651327.66	40410422.66	71315056.73
<b>Total</b>		<b>57</b>	<b>281169630.64</b>	<b>385542694.00</b>	<b>1680602.00</b>	<b>5395397.70</b>	<b>7075999.70</b>	<b>51513354.62</b>	<b>444132048.32</b>	<b>725301678.96</b>
<b>(Financial Year 2021-22)</b>										
<b>22 districts</b>		<b>154</b>	<b>980750436.12</b>	<b>1552350575.70</b>	<b>392912.00</b>	<b>12122061.00</b>	<b>12514973.00</b>	<b>217013696.43</b>	<b>1781879245.13</b>	<b>2762629681.25</b>
<b>(Financial Year 2020-21)</b>										
<b>27 districts</b>		<b>615</b>	<b>4669777485.15</b>	<b>5943550927.92</b>	<b>2259505.00</b>	<b>55076038.10</b>	<b>57335543.10</b>	<b>858797070.10</b>	<b>6859683541.12</b>	<b>11529461026.27</b>
<b>(Financial Year 2019-20)</b>										
<b>29 districts</b>		<b>603</b>	<b>3518554251.17</b>	<b>6189157733.60</b>	<b>2251251.00</b>	<b>61506560.45</b>	<b>63757805.45</b>	<b>822637870.63</b>	<b>7075553395.68</b>	<b>10594107642.85</b>
<b>(Financial Year 2018-19)</b>										
<b>29 districts</b>		<b>414</b>	<b>2026926180.06</b>	<b>3032286678.00</b>	<b>4021700.00</b>	<b>43353122.15</b>	<b>47374822.15</b>	<b>512952697.93</b>	<b>3592614198.08</b>	<b>5619540378.14</b>

Source: Cash Books, Records & Registers of audited Grama Panchayats



<b>Appendix - 26 (Vide Para No.-2.4.5.1 of this Report)</b>											
<b>Statement showing the abstract of receipts &amp; payments of Gram Panchayats audited during 2023-24</b>											
<b>(Financial Year 2022-23)</b>											
Sl. No.	Name of the Revenue District	No. of GPs audited	Payments								Closing Balance
			Grants			Own sources			Others	Total	
			Capital Expenditure	Revenue Expenditure	Total Grants	Capital Expenditure	Revenue Expenditure	Total Own Source			
1	2	3	12	13	14	15	16	17	18	19	20
1	Angul	1	1577770.00	0.00	1577770.00	0.00	112650.00	112650.00	4320.96	1694740.96	3381356.29
2	Dhenkanal	6	23736687.00	4487107.00	28223794.00	348872.00	684401.00	1033273.00	1240859.00	30497926.00	31375927.55
3	Jharsuguda	2	15911322.75	192892.00	16104214.75	81750.00	908417.20	990167.20	415348.60	17509730.55	8150273.08
4	Kalahandi	1	20342514.40	2575540.00	22918054.40	0.00	26800.00	26800.00	654254.50	23599108.90	4781654.48
5	Koraput	42	291980026.00	67870.00	292047896.00	0.00	3313650.00	3313650.00	42748595.08	338110141.08	194885763.34
6	Mayurbhanj	5	14718813.00	17897955.00	32616768.00	306093.00	1264248.00	1570341.00	4168597.46	38355706.46	32959350.27
<b>Total</b>		<b>57</b>	<b>368267133.15</b>	<b>25221364.00</b>	<b>393488497.15</b>	<b>736715.00</b>	<b>6310166.20</b>	<b>7046881.20</b>	<b>49231975.60</b>	<b>449767353.95</b>	<b>275534325.01</b>
<b>(Financial Year 2021-22)</b>											
<b>22 districts</b>	<b>154</b>		<b>1123719766.72</b>	<b>681563206.73</b>	<b>1805282973.45</b>	<b>4925060.80</b>	<b>12666170.57</b>	<b>17591231.37</b>	<b>169476783.00</b>	<b>1992350987.82</b>	<b>770278693.43</b>
<b>(Financial Year 2020-21)</b>											
<b>27 districts</b>	<b>615</b>		<b>4453036092.93</b>	<b>2111545544.50</b>	<b>6564581637.43</b>	<b>10841047.87</b>	<b>43802461.92</b>	<b>54643509.79</b>	<b>748038810.16</b>	<b>7367263957.38</b>	<b>4162197068.89</b>
<b>(Financial Year 2019-20)</b>											
<b>29 districts</b>	<b>603</b>		<b>3039691321.70</b>	<b>2380968542.07</b>	<b>5420659851.77</b>	<b>32129595.20</b>	<b>43516637.37</b>	<b>75646217.57</b>	<b>538333413.25</b>	<b>6034639450.59</b>	<b>4559468221.26</b>
<b>(Financial Year 2018-19)</b>											
<b>29 districts</b>	<b>414</b>		<b>1793114033.12</b>	<b>1023794625.37</b>	<b>2816908658.49</b>	<b>6316178.00</b>	<b>30397609.98</b>	<b>36713787.98</b>	<b>340287910.64</b>	<b>3193910357.11</b>	<b>2425630021.03</b>

Source: Cash Books, Records & Registers of audited Grama Panchayats

Appendix- 27 ( Vide Para No. 2.4.5.2 of this Report)								
Statement showing the district wise Grants position in respect of Grama Panchayat Accountss audited during the year 2023-24 ( FY 2022-23)								
Sl. No.	Name of the Revenue District	No. of GPs audited	Opening Balance	Grants received during the Year	Total	Grants utilised during the Year	Un-utilised Balance at the end of the Year	Percentage of utilisation
1	2	3	4	5	6	7	8	9
1	Angul	1	1522653.10	2242880.00	3765533.10	1577770.00	2187763.10	41.90
2	Dhenkanal	6	32682406.07	23182788.00	55865194.07	28223794.00	27641400.07	50.52
3	Jharsuguda	2	6723829.20	15503655.00	22227484.20	16104214.75	6123269.45	72.45
4	Kalahandi	1	6274462.20	21219944.00	27494406.20	22918054.40	4576351.80	83.36
5	Koraput	42	151227041.00	290072923.00	441299964.00	292047896.00	149252068.00	66.18
6	Mayurbhanj	5	14449597.00	33320504.00	47770101.00	32616768.00	15153333.00	68.28
<b>Total</b>		<b>57</b>	<b>212879988.57</b>	<b>385542694.00</b>	<b>598422682.57</b>	<b>393488497.15</b>	<b>204934185.42</b>	<b>65.75</b>
<b>(FY 2021-22)</b>								
<b>22 districts</b>		<b>154</b>	<b>749311877.44</b>	<b>1552350575.70</b>	<b>2301662453.14</b>	<b>1805282973.45</b>	<b>496379479.69</b>	<b>78.43</b>
<b>(FY 2020-21)</b>								
<b>27 districts</b>		<b>615</b>	<b>3857539025.18</b>	<b>5943550927.92</b>	<b>9801089953.10</b>	<b>6564581637.43</b>	<b>3236508315.67</b>	<b>66.98</b>
<b>(FY 2019-20)</b>								
<b>29 districts</b>		<b>603</b>	<b>2916387588.37</b>	<b>6189157733.60</b>	<b>9105545321.97</b>	<b>5420659851.77</b>	<b>3684885470.20</b>	<b>59.53</b>
<b>(FY 2018-19)</b>								
<b>29 districts</b>		<b>414</b>	<b>1634255427.06</b>	<b>3032286678.00</b>	<b>4666542105.06</b>	<b>2816908658.49</b>	<b>1849633446.57</b>	<b>60.36</b>

Source: Cash Books, Records & Registers of audited Grama Panchayats

<b>Appendix - 28 ( Vide Para No. 2.4.5.3 of this Report)</b>								
<b>Statement showing the district wise position of submission of Utilisation Certificates (UC) by Grama Panchayats audited during the year 2023-24 ( FY 2022-23)</b>								
Sl. No.	Name of the Revenue District	No. of GPs audited	UC pending for submission at the beginning of 2022-23	UC due for submission( grants utilised) during 2022-23	Total	UC submitted during 2022-23	UC pending for submission at the end of 2022-23	Percentage of UC submitted
1	2	3	4	5	6	7	8	9
1	Angul	1	1394063.99	1577770.00	2971833.99	0.00	2971833.99	0.00
2	Dhenkanal	6	51770231.00	28223794.00	79994025.00	0.00	79994025.00	0.00
3	Jharsuguda	2	11315747.00	16104214.75	27419961.75	0.00	27419961.75	0.00
4	Kalahandi	1	0.00	22918054.40	22918054.40	0.00	22918054.40	0.00
5	Koraput	42	166247830.00	292047896.00	458295726.00	0.00	458295726.00	0.00
6	Mayurbhanj	5	32272854.00	32616768.00	64889622.00	15537253.00	49352369.00	23.94
<b>Total</b>		<b>57</b>	<b>263000725.99</b>	<b>393488497.15</b>	<b>656489223.14</b>	<b>15537253.00</b>	<b>640951970.14</b>	<b>2.37</b>
<b>FY 2021-22</b>								
<b>22 Districts</b>		<b>154</b>	<b>1959495735.49</b>	<b>1805282973.45</b>	<b>3764778708.94</b>	<b>75780747.41</b>	<b>3688997961.53</b>	<b>2.01</b>
<b>FY 2020-21</b>								
<b>27 Districts</b>		<b>615</b>	<b>6341956800.28</b>	<b>6564581637.43</b>	<b>12906538437.71</b>	<b>214564603.00</b>	<b>12691973834.71</b>	<b>1.66</b>
<b>FY 2019-20</b>								
<b>29 Districts</b>		<b>603</b>	<b>4721782078.83</b>	<b>5420659851.77</b>	<b>10142441930.60</b>	<b>104660301.39</b>	<b>10037781629.21</b>	<b>1.03</b>
<b>FY 2018-19</b>								
<b>29 Districts</b>		<b>414</b>	<b>1478170264.06</b>	<b>2816908658.49</b>	<b>4295078922.55</b>	<b>45698475.00</b>	<b>4249380447.55</b>	<b>1.06</b>

Source : Cash Books, Records & Registers of the audited Grama Panchayats

			<b>Appendix - 28 ( Vide Para No. 2.4.5.3 of this Report)</b>		
			<b>Statement showing the district wise position of submission of Utilisation Certificates (UC) by Grama Panchayats audited during the year 2023-24 ( FY 2022-23)</b>		
<b>Sl. No.</b>	<b>Name of the Revenue District</b>	<b>No. of GPs audited</b>	<b>Year wise break up of pending UC</b>		
			<b>Current Year</b>	<b>Years prior to the Current Year</b>	<b>Total</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>10</b>	<b>11</b>	<b>15</b>
1	Angul	1	1577770.00	1394063.99	2971833.99
2	Dhenkanal	6	28223794.00	51770231.00	79994025.00
3	Jharsuguda	2	16104214.75	11315747.00	27419961.75
4	Kalahandi	1	22918054.40	0.00	22918054.40
5	Koraput	42	121147955.00	337147771.00	458295726.00
6	Mayurbhanj	5	5385246.00	43967123.00	49352369.00
<b>Total</b>		<b>57</b>	<b>195357034.15</b>	<b>445594935.99</b>	<b>640951970.14</b>
			<b>FY 2021-22</b>		
<b>22 Districts</b>		<b>154</b>	<b>890744717.42</b>	<b>2798253244.11</b>	<b>3688997961.53</b>
			<b>FY 2020-21</b>		
<b>27 Districts</b>		<b>615</b>	<b>3186907935.73</b>	<b>9505065898.98</b>	<b>12691973834.71</b>
			<b>FY 2019-20</b>		
<b>29 Districts</b>		<b>603</b>	<b>2651208710.82</b>	<b>7386572918.39</b>	<b>10037781629.21</b>
			<b>FY 2018-19</b>		
<b>29 Districts</b>		<b>414</b>	<b>1588148049.12</b>	<b>2661232398.43</b>	<b>4249380447.55</b>

Source : Cash Books, Records & Registers of the audited Grama Panchayats

Appendix - 29 (Vide Para No. 2.4.5.4 )								
Statement showing abstract of Advance Position in respect of Grama Panchayats audited during the year 2023-24 ( FY 2022-23)								
Sl. No.	Name of the Revenue District	No. of GPs audite	Advance outstanding at the beginning of the Year	Advance paid during the Year	Total	Advance adjusted during the Year	Advance outstanding at the end of the Year	Percentage of advance adjustment
1	2	3	4	5	6	7	8	9
1	Angul	1	59017.40	0.00	59017.40	0.00	59017.40	0.00
2	Dhenkanal	6	66331.35	0.00	66331.35	0.00	66331.35	0.00
3	Jharsuguda	2	24791.74	0.00	24791.74	0.00	24791.74	0.00
4	Kalahandi	1	0.00	913000.00	913000.00	0.00	913000.00	0.00
5	Koraput	42	2252585.37	211500.00	2464085.37	79498.00	2384587.37	3.23
6	Mayurbhanj	5	21174.00	0.00	21174.00	0.00	21174.00	0.00
<b>Total</b>		<b>57</b>	<b>2423899.86</b>	<b>1124500.00</b>	<b>3548399.86</b>	<b>79498.00</b>	<b>3468901.86</b>	<b>2.24</b>
<b>(FY 2021-22)</b>								
<b>22 Districts</b>		<b>154</b>	<b>18347261.20</b>	<b>4146210.00</b>	<b>22493471.20</b>	<b>1973116.00</b>	<b>20520355.20</b>	<b>8.77</b>
<b>(FY 2020-21)</b>								
<b>27 Districts</b>		<b>615</b>	<b>212726614.18</b>	<b>36903084.62</b>	<b>249629698.80</b>	<b>44220428.00</b>	<b>205409270.80</b>	<b>17.71</b>
<b>(FY 2019-20)</b>								
<b>29 Districts</b>		<b>603</b>	<b>47522167.58</b>	<b>46828010.45</b>	<b>94350178.03</b>	<b>16886143.59</b>	<b>77464034.44</b>	<b>17.90</b>
<b>(FY 2018-19)</b>								
<b>29 Districts</b>		<b>414</b>	<b>41568200.35</b>	<b>14851767.90</b>	<b>56419968.25</b>	<b>6724952.00</b>	<b>49695016.25</b>	<b>11.92</b>

Source: Cash Books, Records, Registers of the audited GPs

			<b>Appendix - 29 (Vide Para No. 2.4.5.4 )</b>		
			<b>Statement showing the abstract of Advance Position in respect of Grama Panchayats audited during the year 2023-24 ( FY 2022-23)</b>		
<b>Sl. No.</b>	<b>Name of the Revenue District</b>	<b>No. of GPs audite</b>	<b>Year wise break up of Outstanding Advance</b>		
			<b>Current Year</b>	<b>Years Prior to the Current Year</b>	<b>Total</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>10</b>	<b>15</b>	<b>16</b>
1	Angul	1	0.00	59017.40	59017.40
2	Dhenkanal	6	0.00	66331.35	66331.35
3	Jharsuguda	2	0.00	24791.74	24791.74
4	Kalahandi	1	913000.00	0.00	913000.00
5	Koraput	42	211500.00	2173087.37	2384587.37
6	Mayurbhanj	5	0.00	21174.00	21174.00
<b>Total</b>		<b>57</b>	<b>1124500.00</b>	<b>2344401.86</b>	<b>3468901.86</b>
			<b>(FY 2021-22)</b>		
<b>22 Districts</b>		<b>154</b>	<b>4146210.00</b>	<b>16374145.20</b>	<b>20520355.20</b>
			<b>(FY 2020-21)</b>		
<b>27 Districts</b>		<b>615</b>	<b>15838017.62</b>	<b>189571253.18</b>	<b>205409270.80</b>
			<b>(FY 2019-20)</b>		
<b>29 Districts</b>		<b>603</b>	<b>38067325.84</b>	<b>39396708.60</b>	<b>77464034.44</b>
			<b>(FY 2018-19)</b>		
<b>29 Districts</b>		<b>414</b>	<b>11304887.90</b>	<b>38390128.35</b>	<b>49695016.25</b>

Source: Cash Books, Records, Registers of the audited GPs

**Appendix - 30 (Vide Para No. 2.4.5.5, 2.4.5.6 & 2.4.5.7 of this Report)**

Statement showing different major issues (persistent irregularities) noticed in  
Gram Panchayats audited during 2023-24

**(FY 2022-23)**

Sl. No.	Name of the Revenue District	No. of GPs Audited	No. of Grama Panchayats where difference between bank position as per cash book and as per bank pass book was not reconciled		No. of GPs where Budget was not prepared	No. of GPs where Property Register was not maintained
			No. of GPs where difference has not been reconciled	Amount of difference not reconciled		
1	2	3	4	5	6	7
1	Angul	1	0	0.00	1	1
2	Dhenkanal	6	1	3814.00	6	5
3	Jharsuguda	2	0	0.00	2	2
4	Kalahandi	1	0	0.00	1	0
5	Koraput	42	0	0.00	8	30
6	Mayurbhanj	5	0	0.00	5	5
<b>Total</b>		<b>57</b>	<b>1</b>	<b>3814.00</b>	<b>23</b>	<b>43</b>
<b>(FY 2021-22)</b>						
<b>22 Districts</b>		<b>154</b>	<b>29</b>	<b>3949994.66</b>	<b>140</b>	<b>127</b>
<b>(FY 2020-21)</b>						
<b>27 Districts</b>		<b>615</b>	<b>112</b>	<b>24176304.58</b>	<b>499</b>	<b>479</b>
<b>(FY 2019-20)</b>						
<b>29 Districts</b>		<b>603</b>	<b>117</b>	<b>13825556.71</b>	<b>526</b>	<b>519</b>
<b>(FY 2018-19)</b>						
<b>29 Districts</b>		<b>414</b>	<b>67</b>	<b>10096869.5</b>	<b>367</b>	<b>338</b>

Source : Cash Books, Records & Registers of the audited Grama Panchayats

<b>Appendix- 31 (Vide para No. 2.4.5.8 of this Report)</b>								
<b>Statement showing the details of Govt. dues outstanding for deposit by the Gram Panchayats audited during the year 2023-24</b>								
<b>(FY 2022-23)</b>								
<b>Sl. No.</b>	<b>Name of the Revenue District</b>	<b>No of GPs audited.</b>	<b>Amount of Govt. dues outstanding for deposit at the end of the year (31st March) (₹)</b>					
			<b>Royalty</b>	<b>GST</b>	<b>Labour Cess</b>	<b>Sales Tax / Service Tax</b>	<b>Income Tax</b>	<b>Total</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
1	Angul	1	146253.00	3472.00	130181.00	0.00	0.00	279906.00
2	Dhenkanal	6	11443.00	8415.00	28695.00	10000.00	0.00	58553.00
3	Jharsuguda	2	11846.00	0.00	17830.00	0.00	0.00	29676.00
4	Kalahandi	1	0.00	0.00	0.00	0.00	0.00	0.00
5	Koraput	42	1189849.00	268862.00	692788.00	0.00	0.00	2151499.00
6	Mayurbhanj	5	1027506.00	173700.00	585819.00	0.00	0.00	1787025.00
<b>Total</b>		<b>57</b>	<b>2386897.00</b>	<b>454449.00</b>	<b>1455313.00</b>	<b>10000.00</b>	<b>0.00</b>	<b>4306659.00</b>
<b>(FY 2021-22)</b>								
<b>22 Districts</b>		<b>154</b>	<b>22282226.40</b>	<b>3357432.22</b>	<b>15397153.47</b>	<b>270758.00</b>	<b>40655.00</b>	<b>41348225.09</b>
<b>(FY 2020-21)</b>								
<b>27 Districts</b>		<b>615</b>	<b>64180264.80</b>	<b>13019327.08</b>	<b>44485609.74</b>	<b>2240925.00</b>	<b>364957.71</b>	<b>124291084.33</b>
<b>(FY 2019-20)</b>								
<b>29 Districts</b>		<b>603</b>	<b>58555472.34</b>	<b>13857397.31</b>	<b>36363561.55</b>	<b>2680839.30</b>	<b>297142.42</b>	<b>111754412.92</b>
<b>(FY 2018-19)</b>								
<b>29 Districts</b>		<b>414</b>	<b>26805864.50</b>	<b>9010288.80</b>	<b>16858464.72</b>	<b>930663.00</b>	<b>60890.00</b>	<b>53666171.02</b>

Source : Cash Books and Records of the audited Grama Panchayats



<b>Appendix-32 (Vide Para No. 2.4.5.9 &amp; 2.4.5.24 of this Report)</b>												
<b>Statement showing the district wise abstract of Result of Audit ( amount suggested for recovery) in respect of Grama Panchayats audited during 2023-24</b>												
Sl. No.	Name of the Revenue District	No. of Accounts audited	Amount Suggested for Recovery									
			Misappropriation of Cash		Loss of stock & stores		Excess & inadmissible payment		Loss of Govt Dues		Total	
			No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
1	2	3	4	5	6	7	8	9	10	11	12	13
1	Angul	92	10	103889.00	0	0.00	110	9874681.00	0	0.00	120	9978570.00
2	Balasore	84	19	377435.00	0	0.00	8	237107.00	0	0.00	27	614542.00
3	Bargarh	34	0	0.00	0	0.00	18	178573.00	0	0.00	18	178573.00
4	Bhadrak	30	7	40794.00	0	0.00	14	267459.00	0	0.00	21	308253.00
5	Bolangir	88	0	0.00	0	0.00	9	161674.00	0	0.00	9	161674.00
6	Boudh	24	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
7	Cuttack	92	34	1466821.00	0	0.00	175	2699495.00	0	0.00	209	4166316.00
8	Deogarh	8	0	0.00	1	112454.00	0	0.00	0	0.00	1	112454.00
9	Dhenkanal	70	20	1688804.00	0	0.00	15	5859939.00	2	12561.00	37	7561304.00
10	Gajapati	39	2	11180.00	0	0.00	42	613312.00	0	0.00	44	624492.00
11	Ganjam	86	9	39571.00	0	0.00	44	709156.00	0	0.00	53	748727.00
12	Jagatsinghpur	24	2	6495.00	0	0.00	2	26253.00	2	369620.00	6	402368.00
13	Jajpur	57	15	125383.00	2	463910.00	32	1449031.00	1	31500.00	50	2069824.00
14	Jharsuguda	32	1	18800.00	1	875.00	2	6711.00	0	0.00	4	26386.00

Sl. No.	Name of the Revenue District	No. of Accounts audited	Amount Suggested for Recovery									
			Misappropriation of Cash		Loss of stock & stores		Excess & inadmissible payment		Loss of Govt Dues		Total	
			No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
1	2	3	4	5	6	7	8	9	10	11	12	13
15	Kalahandi	47	2	7300.00	2	20350.00	4	730830.00	11	297839.00	19	1056319.00
16	Kandhamal	27	5	184090.00	0	0.00	20	539900.00	0	0.00	25	723990.00
17	Kendrapara	74	8	748600.00	0	0.00	115	17154162.00	1	10000.00	124	17912762.00
18	Keonjhar	92	11	236393.00	0	0.00	91	4230340.00	1	130000.00	103	4596733.00
19	Khurda	135	35	634992.00	5	118152.00	38	1152354.00	30	1211562.00	108	3117060.00
20	Koraput	234	3	207376.00	0	0.00	20	401704.00	2	8713.00	25	617793.00
21	Malkangiri	56	2	94559.00	0	0.00	14	15019603.00	0	0.00	16	15114162.00
22	Mayurbhanj	112	12	835462.00	1	70049.00	18	1055999.00	35	4807106.00	66	6768616.00
23	Nawarangpur	64	2	332661.00	0	0.00	38	4887259.00	0	0.00	40	5219920.00
24	Nayagarh	34	6	26257.00	1	62.00	10	286150.00	0	0.00	17	312469.00
25	Nuapada	16	1	149558.00	4	38839.00	1	107828.00	0	0.00	6	296225.00
26	Puri	100	18	1515927.00	0	0.00	21	787521.00	6	119978.00	45	2423426.00
27	Rayagada	6	0	0.00	3	32614.00	5	30000.00	0	0.00	8	62614.00
28	Sambalpur	24	11	169711.00	0	0.00	0	0.00	0	0.00	11	169711.00
29	Subarnapur	25	0	0.00	0	0.00	10	56030.00	0	0.00	10	56030.00
30	Sundargarh	37	8	60371.00	0	0.00	35	2225843.80	0	0.00	43	2286214.80
<b>Total</b>		<b>1843</b>	<b>243</b>	<b>9082429.00</b>	<b>20</b>	<b>857305.00</b>	<b>911</b>	<b>70748914.80</b>	<b>91</b>	<b>6998879.00</b>	<b>1265</b>	<b>87687527.80</b>

**Appendix - 33 (Vide Para No.- 2.4.5.24 of this Report)**

**Showing the details of Result of Audit ( amount held under objection) in respect of Gram Panchayats audited during the year 2023-24**

Sl. No.	Name of the Revenue District	No. of Accounts audited	Amount held under objection (excluding suggested for recovery)					
			Due to non production of records		Due to other reasons		Total	
			No. of Paras	Amount	No. of Para	Amount	No. of Paras	Amount
1	2	3	4	5	6	7	8	9
1	Angul	92	21	2763980.58	120	16249308.7	141	19013289.28
2	Balasore	84	25	9419570.00	39	5220922.96	64	14640492.96
3	Bargarh	34	16	5514310.00	46	5940070.00	62	11454380.00
4	Bhadrak	30	63	37730202.55	30	5624590.00	93	43354792.55
5	Bolangir	88	21	24257861.00	113	12448514.12	134	36706375.12
6	Boudh	24	0	0.00	13	2579087.00	13	2579087.00
7	Cuttack	92	113	57585982.00	103	17250151.86	216	74836133.86
8	Deogarh	8	7	14609397.00	7	5887329.00	14	20496726.00
9	Dhenkanal	70	11	9166220.00	191	94639832.61	202	103806052.61
10	Gajapati	39	55	67349402.75	41	2962122.00	96	70311524.75
11	Ganjam	86	137	313589687.00	43	8515148.70	180	322104835.70
12	Jagatsinghpur	24	0	0.00	24	5418076.03	24	5418076.03
13	Jajpur	57	24	13136186.00	26	22120538.92	50	35256724.92
14	Jharsuguda	32	0	0.00	81	41475102.91	81	41475102.91
15	Kalahandi	47	0	0.00	33	52723627.30	33	52723627.30
16	Kandhamal	27	24	100109174.00	27	5367989.29	51	105477163.29
17	Kendrapara	74	47	83290732.00	124	70927997.26	171	154218729.26
18	Keonjhar	92	108	753901491.60	120	49281832.75	228	803183324.35
19	Khurda	135	105	115285593.78	73	19147430.23	178	134433024.01
20	Koraput	234	0	0.00	166	130727597.90	166	130727597.90
21	Malkangiri	56	3	8686001.00	55	47257518.64	58	55943519.64
22	Mayurbhanj	112	168	430135847.00	13	11450928.61	181	441586775.61
23	Nawarangpur	64	1	1265972.00	57	5301759.00	58	6567731.00
24	Nayagarh	34	59	76097925.80	27	2783714.30	86	78881640.10
25	Nuapada	16	1	9658567.00	16	20494465.62	17	30153032.62
26	Puri	100	63	68296714.66	37	10243347.00	100	78540061.66
27	Rayagada	6	1	92920.00	2	94072.00	3	186992.00
28	Sambalpur	24	7	17603157.00	20	3333293.12	27	20936450.12
29	Subarnapur	25	4	4129904.70	24	2841437.00	28	6971341.70
30	Sundargarh	37	11	3812772.00	80	70591718.44	91	74404490.44
<b>Total</b>		<b>1843</b>	<b>1095</b>	<b>2227489571.42</b>	<b>1751</b>	<b>748899523.27</b>	<b>2846</b>	<b>2976389094.69</b>

Source: Cash Books & Records of the audited institutions

**Appendix - 34 ( Vide Para No. 2.4.5.9 & 2.4.5.24 of this Report)**

**Statement showing the details of Spot Recovery at the instance of Audit & Review  
in respect of Grama Panchayats audited during the year 2023-24**

Sl. No.	Name of the Revenue District	No. of GPs audited	In case of mis-appropriation of cash		In case of loss of stock & stores		In case of inadmissible & excess payment		Loss due to less/non-collection of Govt. dues and others		Others		Total	
			No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	Angul	92	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
2	Balasore	84	9	65982.00	0	0.00	1	418.00	0	0.00	1	30800.00	11	97200.00
3	Bargarh	34	2	5440.00	0	0.00	6	14314.00	0	0.00	0	0.00	8	19754.00
4	Bhadrak	30	7	7030.00	0	0.00	1	1611.00	0	0.00	0	0.00	8	8641.00
5	Bolangir	88	1	79900.00	0	0.00	0	0.00	0	0.00	1	108301.00	2	188201.00
6	Boudh	24	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
7	Cuttack	92	13	29100.00	0	0.00	6	9880	0	0.00	1	2000.00	20	40980.00
8	Deogarh	8	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
9	Dhenkanal	70	3	11200.00	0	0.00	3	28098.00	0	0.00	2	2326.00	8	41624.00
10	Gajapati	39	36	47570.00	0	0.00	78	123210.00	0	0.00	0	0.00	114	170780.00
11	Ganjam	86	36	65665.00	2	1824.00	50	152024.00	32	126200.00	0	0.00	120	345713.00
12	Jagatsinghpur	24	0	0.00	0	0.00	9	14038.00	0	0.00	0	0.00	9	14038.00
13	Jajpur	57	5	31400.00	0	0.00	11	38458.00	0	0.00	2	4275.00	18	74133.00
14	Jharsuguda	32	0	0.00	0	0.00	1	6000.00	0	0.00	1	1061.00	2	7061.00
15	Kalahandi	47	3	2930.00	1	700.00	1	160.00	4	13881.00	11	51678.00	20	69349.00

Sl. No.	Name of the Revenue District	No. of GPs audited	In case of mis-appropriation of cash		In case of loss of stock & stores		In case of inadmissible & excess payment		Loss due to less/non-collection of Govt. dues and others		Others		Total	
			No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount	No. of cases	Amount
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
16	Kandhamal	27	7	146664.00	0	0.00	13	18194.00	3	1510.00	0	0.00	23	166368.00
17	Kendrapara	74	3	3183.00	0	0.00	13	134744.00	0	0.00	1	20200.00	17	158127.00
18	Keonjhar	92	9	35843.00	0	0.00	58	606717.00	0	0.00	0	0.00	67	642560.00
19	Khurda	135	30	1253326.00	1	3600.00	20	74945.00	1	70.00	20	69022.00	72	1400963.00
20	Koraput	234	2	9462.00	0	0.00	5	24153.00	0	0.00	5	47480.00	12	81095.00
21	Malkangiri	56	8	32509.00	0	0.00	11	36836.00	2400	0.00	0.00	0.00	2419	69345.00
22	Mayurbhanj	112	5	142300.00	0	0.00	0	0.00	2	16231.00	1	1800.00	8	160331.00
23	Nawarangpur	64	9	153163.00	0	0.00	7	116418.00	4	31679.00	5	73336.00	25	374596.00
24	Nayagarh	34	1	855525.00	0	0.00	0	0.00	0	0.00	4	12881.00	5	868406.00
25	Nuapada	16	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
26	Puri	100	29	912659.00	0	0.00	0	0.00	0	0.00	3	9511.00	32	922170.00
27	Rayagada	6	1	10908.00	1	5128.00	1	4400.00	0	0.00	0.00	0.00	3	20436.00
28	Sambalpur	24	0	0.00	0	0.00	0	0.00	0	0.00	0.00	0.00	0	0.00
29	Subarnapur	25	0	0.00	0	0.00	3	14800.00	1	89600.00	0.00	0.00	4	104400.00
30	Sundargarh	37	10	104800.00	1	250.00	1	2000.00	0	0.00	0.00	0.00	12	107050.00
<b>Total</b>		<b>1843</b>	<b>229</b>	<b>4006559.00</b>	<b>6</b>	<b>11502.00</b>	<b>299</b>	<b>1421418.00</b>	<b>2447</b>	<b>279171.00</b>	<b>58.00</b>	<b>434671.00</b>	<b>3039</b>	<b>6153321.00</b>

Source : Cash Books and Misc. Receipt Books of the audited Grama Panchayats

**Appendix-35 (Vide Para No- 2.4.5.10 of this Report)**

**Statement showing the details of Misappropriation of Cash by showing excess payment than actual disbursement of OAP/ODP in Gram Panchayats audited during the year 2023-24**

Sl. No.	Name of the Revenue District	Name of the P.S.	Name of the Grama Panchayat	Accounting Year	Excess payment exhibited in disbursement of OAP / ODP etc.			
					Actual amount disbursed	Amount shown as disbursed	Excess payment shown	Amount Recovered at the instance of Audit
1	2	3	4	5	6	7	8(7-6)	9
1	Balasore	Baliapal	Dagara	2018-19	67500.00	72600.00	5100.00	
2	Bhadrak	Tihidi	Maharampur	2018-19	61800.00	62400.00	600.00	
3	Bhadrak	Tihidi	Mangalpur	2018-19	403400.00	425300.00	21900.00	
4	Cuttack	Athagarh	Chhagan	2020-21	4900.00	6000.00	1100.00	1100.00
5	Cuttack	Athagarh	Dhurusia	2019-20	93500.00	98400.00	4900.00	4900.00
6	Cuttack	Athagarh	Dhurusia	2020-21	21000.00	24000.00	3000.00	3400.00
7	Cuttack	Athagarh	Ghantikhal	2020-21	2000.00	10000.00	8000.00	8000.00
8	Cuttack	Athagarh	Gurudijhatia	2019-20	188500.00	189000.00	500.00	500.00
9	Cuttack	Athagarh	Katakiasahi	2020-21	698000.00	706000.00	8000.00	
10	Cuttack	Banki	Anuary	2020-21	4900.00	5600.00	700.00	
11	Cuttack	Banki	Bramhapura	2020-21	263000.00	263900.00	900.00	900.00
12	Cuttack	Banki	Jagannathpur	2020-21	168900.00	170100.00	1200.00	1200.00
13	Cuttack	Banki	Ostia	2021-22	605200.00	607200.00	2000.00	2000.00
14	Cuttack	Banki	Puincha	2020-21	117500.00	118500.00	1000.00	
15	Cuttack	Banki	Puincha	2021-22	117500.00	118500.00	1000.00	1000.00
16	Cuttack	Banki	Samantarapur	2020-21	2500.00	4200.00	1700.00	
17	Cuttack	Banki	Samantarapur	2021-22	69500.00	74400.00	4900.00	
18	Cuttack	Baranga	Belagachi	2020-21	261000.00	263500.00	2500.00	
19	Cuttack	Baranga	Harianata	2020-21	436147.00	444247.00	8100.00	
20	Cuttack	Baranga	Khalarada	2020-21	912500.00	926500.00	14000.00	
21	Cuttack	Baranga	Kunheipada	2020-21	420500.00	422500.00	2000.00	

Sl. No.	Name of the Revenue District	Name of the P.S.	Name of the Grama Panchayat	Accounting Year	Excess payment exhibited in disbursement of OAP / ODP etc.			
					Actual amount disbursed	Amount shown as disbursed	Excess payment shown	Amount Recovered at the instance of Audit
1	2	3	4	5	6	7	8(7-6)	9
22	Cuttack	Baranga	Kuranga Pradahan	2020-21	33000.00	35000.00	2000.00	
23	Cuttack	Baranga	Mundali	2020-21	6000.00	9000.00	3000.00	
24	Cuttack	Baranga	Ramdaspur	2020-21	1737000.00	1739100.00	2100.00	2100.00
25	Cuttack	Mahanga	Barahipur	2019-20	879900.00	889800.00	9900.00	
26	Cuttack	Mahanga	Barahipur	2020-21	79000.00	81800.00	2800.00	
27	Cuttack	Mahanga	Nurtanga	2019-20	784000.00	787500.00	3500.00	
28	Cuttack	Mahanga	Paikarapur	2019-20	1876200.00	1883800.00	7600.00	
29	Cuttack	Mahanga	Paikarapur	2020-21	927500.00	937000.00	9500.00	
30	Cuttack	Mahanga	Pallisahi	2019-20	151200.00	160700.00	9500.00	
31	Cuttack	Mahanga	Pallisahi	2020-21	606800.00	616000.00	9200.00	
32	Cuttack	Narsinghpur	Badabhuin	2019-20	137000.00	138000.00	1000.00	
33	Cuttack	Narsinghpur	Balisahi	2019-20	171200.00	180800.00	9600.00	
34	Cuttack	Salipur	Mutariffa	2020-21	178500.00	180000.00	1500.00	
35	Cuttack	Salipur	Naiguan	2019-20	497600.00	528000.00	30400.00	
36	Cuttack	Tangi Chodwar	Govindapur	2019-20	1018600.00	1020300.00	1700.00	1700.00
37	Cuttack	Tangi Chodwar	Sankarpur	2021-22	139500.00	141000.00	1500.00	1500.00
38	Dhenkanal	Bhuban	Arakhpala	2019-20	315100.00	512000.00	196900.00	
39	Dhenkanal	Dhenkanal Sadar	Chaulia	2020-21	1153300.00	1399900.00	246600.00	
40	Dhenkanal	Dhenkanal Sadar	Madhusahupatana	2020-21	38500.00	44500.00	6000.00	
41	Dhenkanal	Hindol	Kutunia	2020-21	97800.00	99200.00	1400.00	
42	Dhenkanal	Hindol	Kutunia	2018-19	47000.00	53800.00	6800.00	
43	Dhenkanal	Kankadahada	Kerajoli	2018-19	141400.00	227800.00	86400.00	
44	Dhenkanal	Kankadahada	Kerajoli	2020-21	304800.00	348000.00	43200.00	
45	Dhenkanal	Odapada	Bangursinga	2020-21	14000.00	16500.00	2500.00	2500.00
46	Dhenkanal	Odapada	Bido	2019-20	2693200.00	3113300.00	420100.00	

Sl. No.	Name of the Revenue District	Name of the P.S.	Name of the Grama Panchayat	Accounting Year	Excess payment exhibited in disbursement of OAP / ODP etc.			
					Actual amount disbursed	Amount shown as disbursed	Excess payment shown	Amount Recovered at the instance of Audit
1	2	3	4	5	6	7	8(7-6)	9
47	Dhenkanal	Odapada	Nadhara	2019-20	361400.00	444100.00	82700.00	
48	Gajapati	Gumma	Brusava	2018-19	182000.00	182500.00	500.00	500.00
49	Gajapati	Gumma	Tarangada	2018-19	480600.00	481800.00	1200.00	1200.00
50	Gajapati	Gumma	Baijhal	2019-20	189300.00	189800.00	500.00	500.00
51	Gajapati	Gumma	Tarangada	2019-20	342000.00	342900.00	900.00	900.00
52	Gajapati	Kasinagar	Budura	2019-20	334800.00	335500.00	700.00	700.00
53	Gajapati	Kasinagar P.S.	Kidigam	2018-19	121700.00	122200.00	500.00	500.00
54	Gajapati	Mohana	Aliganda	2019-20	210500.00	211700.00	1200.00	1200.00
55	Gajapati	Mohana	Antaraba	2019-20	260900.00	261900.00	1000.00	1000.00
56	Gajapati	Mohana	Badasindhaba	2018-19	237800.00	238500.00	700.00	700.00
57	Gajapati	Mohana	Badasindhaba	2019-20	234000.00	234800.00	800.00	800.00
58	Gajapati	Nuagada	Anuguru	2018-19	111100.00	111600.00	500.00	500.00
59	Gajapati	Nuagada	Kirama	2018-19	276900.00	278400.00	1500.00	1500.00
60	Gajapati	Nuagada	Luhangar	2018-19	311400.00	313100.00	1700.00	1700.00
61	Gajapati	Paralakhemundi	Labanyagada	2018-19	142800.00	144600.00	1800.00	1800.00
62	Gajapati	Paralakhemundi	Machamara	2019-20	404400.00	406000.00	1600.00	1600.00
63	Ganjam	Beguniapada	Beguniapada	2020-21	267800.00	276800.00	9000.00	
64	Ganjam	Beguniapada	Beguniapada	2019-20	132600.00	139300.00	6700.00	
65	Ganjam	Beguniapada	Chingudikhola	2021-22	166100.00	169100.00	3000.00	3000.00
66	Ganjam	Beguniapada	Chingudikhola	2019-20	176200.00	184900.00	8700.00	8700.00
67	Ganjam	Beguniapada	Sankuda	2020-21	211300.00	214800.00	3500.00	3500.00
68	Ganjam	Digipahandi	Chasanimakhandi	2019-20	262400.00	262900.00	500.00	500.00
69	Ganjam	Digipahandi	Chasanimakhandi	2020-21	1067500.00	1068000.00	500.00	500.00
70	Ganjam	Digipahandi	Kotinada	2018-19	273600.00	274200.00	600.00	600.00
71	Ganjam	Digipahandi	Kotinada	2019-20	445700.00	446300.00	600.00	600.00



Sl. No.	Name of the Revenue District	Name of the P.S.	Name of the Grama Panchayat	Accounting Year	Excess payment exhibited in disbursement of OAP / ODP etc.			
					Actual amount disbursed	Amount shown as disbursed	Excess payment shown	Amount Recovered at the instance of Audit
1	2	3	4	5	6	7	8(7-6)	9
72	Ganjam	Digipahandi	Kusapada	2018-19	169300.00	170300.00	1000.00	1000.00
73	Ganjam	Digipahandi	Kusapada	2019-20	234000.00	234500.00	500.00	500.00
74	Ganjam	Digipahandi	Sidheshwar	2019-20	693000.00	693900.00	900.00	900.00
75	Ganjam	Digipahandi	Sidheshwar	2018-19	940200.00	941400.00	1200.00	1200.00
76	Ganjam	Jagannathprasad	Chadhiapalli	2021-22	72869.19	72894.19	25.00	25.00
77	Ganjam	Kukudakhandi	Anatayi	2021-22	2000.00	4500.00	2500.00	2500.00
78	Ganjam	Kukudakhandi	Jagadalpur	2021-22	284800.00	291800.00	7000.00	7000.00
79	Ganjam	Kukudakhandi	Kankia	2020-21	86400.00	87400.00	1000.00	1000.00
80	Ganjam	Kukudakhandi	Kankia	2021-22	418200.00	423200.00	5000.00	5000.00
81	Ganjam	Kukudakhandi	Lochapada	2020-21	516800.00	519500.00	2700.00	2700.00
82	Ganjam	Polsara	Ghodapalan	2019-20	405000.00	407000.00	2000.00	2000.00
83	Ganjam	Polsara	Ghodapalan	2020-21	1121000.00	1125000.00	4000.00	4000.00
84	Ganjam	Polsara	Ghodapalan	2021-22	1045000.00	1048500.00	3500.00	3500.00
85	Ganjam	Polsara	Kanachai	2020-21	954000.00	955000.00	1000.00	1000.00
86	Ganjam	Polsara	Kanachai	2021-22	423500.00	424500.00	1000.00	1000.00
87	Ganjam	Purushottampur	Arakhapur	2020-21	299000.00	300000.00	1000.00	1000.00
88	Ganjam	Purushottampur	Jamini	2020-21	909300.00	911300.00	2000.00	2000.00
89	Ganjam	Rangeilunda	Ganju	2019-20	451200.00	455400.00	4200.00	
90	Ganjam	Rangeilunda	Golanthara	2018-19	101400.00	102600.00	1200.00	1200.00
91	Ganjam	Rangeilunda	Golanthara	2019-20	870700.00	877200.00	6500.00	
92	Ganjam	Sorada	Genja	2021-22	426500.00	427700.00	1200.00	1200.00
93	Ganjam	Sorada	Genja	2018-19	221800.00	222600.00	800.00	800.00
94	Ganjam	Sorada	Genja	2019-20	200200.00	201200.00	1000.00	1000.00
95	Ganjam	Sorada	Genja	2020-21	693500.00	694500.00	1000.00	1000.00
96	Jajpur	Binjharpur	Arei	2020-21	528300	536000.00	7700.00	7700.00

Sl. No.	Name of the Revenue District	Name of the P.S.	Name of the Grama Panchayat	Accounting Year	Excess payment exhibited in disbursement of OAP / ODP etc.			
					Actual amount disbursed	Amount shown as disbursed	Excess payment shown	Amount Recovered at the instance of Audit
1	2	3	4	5	6	7	8(7-6)	9
97	Jajpur	Danagadi	Mangalpur	2018-19	6000.00	7500.00	1500.00	
98	Jajpur	Danagadi	Rachhipur	2019-20	119500	120000.00	500.00	
99	Jajpur	Korei	Mulapal	2019-20	250900	270600.00	19700.00	16000.00
100	Kendrapara	Derabish	Chandol	2019-20	41500.00	42500.00	1000.00	1000.00
101	Kendrapara	Marshaghai	Aitipur	2020-21	133500	138500.00	5000.00	5000.00
102	Kendrapara	Marshaghai	Akhuadakhini	2021-22	324500.00	326500.00	2000.00	2000.00
103	Kendrapara	Rajakanika	Jaguliapada	2019-20	1050200.00	1062800.00	12600.00	12600.00
104	Kendrapara	Rajakanika	Padhanpada	2019-20	199900.00	212200.00	12300.00	
105	Kendrapara	Rajkanika	Bharigada	2020-21	2628900	2723400.00	94500.00	94500.00
106	Keonjhar	Anandapur	Kathakota	2020-21	342300.00	344300.00	2000.00	
107	Keonjhar	Anandapur	Kodapad	2018-19	273400.00	280700.00	7300.00	7300.00
108	Keonjhar	Anandapur	Kolimati	2018-19	63900.00	65100.00	1200.00	1200.00
109	Keonjhar	Bansapal	Talachampe	2018-19	150200.00	188800.00	38600.00	
110	Keonjhar	Bansapal	Talakadakala	2018-19	6000.00	40000.00	34000.00	34000.00
111	Keonjhar	Bansapal	Talakadakala	2020-21	82000.00	84000.00	2000.00	2000.00
112	Keonjhar	Champua	Jamudalak	2019-20	3669800.00	3670300.00	500.00	
113	Keonjhar	Champua	Jamudalak	2020-21	4368900.00	4369900.00	1000.00	
114	Keonjhar	Champua	Kasipal	2020-21	32300.00	54400.00	22100.00	22100.00
115	Keonjhar	Champua	Kodagadia	2019-20	139500.00	140600.00	1100.00	1100.00
116	Keonjhar	Champua	Kodagadia	2020-21	69400.00	70400.00	1000.00	1000.00
117	Keonjhar	Champua	Kutariposi	2020-21	0.00	1500.00	1500.00	1500.00
118	Keonjhar	Champua	Kutariposi	2019-20	47000.00	47500.00	500.00	500.00
119	Keonjhar	Champua	Padua	2020-21	2387900.00	2393900.00	6000.00	
120	Keonjhar	Champua	Parsala	2019-20	1006100.00	1154100.00	148000.00	
121	Keonjhar	Champua	Rajia	2020-21	5470300.00	5471800.00	1500.00	1500.00

Sl. No.	Name of the Revenue District	Name of the P.S.	Name of the Grama Panchayat	Accounting Year	Excess payment exhibited in disbursement of OAP / ODP etc.			
					Actual amount disbursed	Amount shown as disbursed	Excess payment shown	Amount Recovered at the instance of Audit
1	2	3	4	5	6	7	8(7-6)	9
122	Keonjhar	Champua	Uchhabali	2020-21	36400.00	39700.00	3300.00	3300.00
123	Keonjhar	Champua	Uchhabali	2019-20	59300.00	59800.00	500.00	500.00
124	Keonjhar	Ghatgaon	Mukundapurpatna	2019-20	4353200.00	4358200.00	5000.00	5000.00
125	Keonjhar	Ghatgaon	Mukundapurpatna	2020-21	5290300.00	5291800.00	1500.00	1500.00
126	Keonjhar	Ghatgaon	Toranipokhari	2019-20	4810100.00	4816100.00	6000.00	6000.00
127	Keonjhar	Ghatgaon	Toranipokhari	2020-21	3074000.00	3077500.00	3500.00	3500.00
128	Keonjhar	Jhumpura	Naradapur	2020-21	96300.00	97800.00	1500.00	1500.00
129	Keonjhar	Jhumpura	Nishintipur	2020-21	87000.00	89000.00	2000.00	2000.00
130	Keonjhar	Jhumpura	Ukhunda	2020-21	10000.00	10500.00	500.00	500.00
131	Keonjhar	Keonjhar	Bauripada	2020-21	4784000.00	4789200.00	5200.00	5200.00
132	Keonjhar	Keonjhar	Bodapalasa	2020-21	3832400.00	3834400.00	2000.00	2000.00
133	Keonjhar	Keonjhar	Raikala	2018-19	1274800.00	1294300.00	19500.00	
134	Keonjhar	Keonjhar	Raikala	2021-22	3605200.00	3609300.00	4100.00	4100.00
135	Keonjhar	Keonjhar	Raisuan	2021-22	3014500.00	3016500.00	2000.00	
136	Keonjhar	Keonjhar	Sankiri	2018-19	2459800.00	2518400.00	58600.00	18950.00
137	Keonjhar	Keonjhar	Sankiri	2020-21	2985400.00	3008800.00	23400.00	7200.00
138	Keonjhar	Keonjhar	Sankiri	2021-22	3653800.00	3663000.00	9200.00	2700.00
139	Keonjhar	Patna	Turumunga	2020-21	291400.00	296100.00	4700.00	4700.00
140	Keonjhar	Telkoi	Podanga	2021-22	11000.00	11500.00	500.00	500.00
141	Keonjhar	Telkoi	Raisuan	2020-21	457000.00	461500.00	4500.00	4500.00
142	Keonjhar	Telkoi	Raisuan	2021-22	334500.00	346500.00	12000.00	12000.00
143	Keonjhar	Telkoi	Saleikena	2020-21	184200.00	213900.00	29700.00	29700.00
144	Keonjhar	Telkoi	Saleikena	2021-22	175200.00	189000.00	13800.00	13800.00
145	Keonjhar	Telkoi	Sirigida	2020-21	1253200.00	1258700.00	5500.00	5500.00
146	Keonjhar	Telkoi	Sivanarayanpur	2020-21	660500.00	682000.00	21500.00	21500.00

Sl. No.	Name of the Revenue District	Name of the P.S.	Name of the Grama Panchayat	Accounting Year	Excess payment exhibited in disbursement of OAP / ODP etc.			
					Actual amount disbursed	Amount shown as disbursed	Excess payment shown	Amount Recovered at the instance of Audit
1	2	3	4	5	6	7	8(7-6)	9
147	Keonjhar	Telkoi	Sivanarayanpur	2021-22	238500.00	239400.00	900.00	900.00
148	Keonjhar	Telkoi	Talapada	2021-22	33500.00	35500.00	2000.00	2000.00
149	Khordha	Balianta	Bainchua	2019-20	366500.00	370000.00	3500.00	3500.00
150	Khordha	Balianta	Bhingarpur	2019-20	130000.00	230000.00	100000.00	100000.00
151	Khordha	Balianta	Kakarudrapur	2018-19	24300.00	28300.00	4000.00	4000.00
152	Khordha	Balianta	Kakarudrapur	2019-20	33500.00	34500.00	1000.00	1000.00
153	Khordha	Balipatna	Majjihara	2019-20	9500.00	13900.00	4400.00	
154	Khordha	Balipatna	Nariso	2019-20	856100.00	860600.00	4500.00	
155	Khordha	Bolagarh	Asaraladala	2019-20	933200.00	934700.00	1500.00	
156	Khordha	Bolagarh	Asaraladala	2018-19	2024600.00	2033700.00	9100.00	
157	Khordha	Jatni	Chhatabara	2021-22	48000.00	50700.00	2700.00	1200.00
158	Khordha	Jatni	Haripur	2021-22	87400.00	91200.00	3800.00	3800.00
159	Khordha	Jatni	Pradhansahi	2021-22	642400.00	645100.00	2700.00	2700.00
160	Khordha	Khordha	Godipada	2019-20	29700.00	45000.00	15300.00	
161	Khordha	Khordha	Godipada	2020-21	253300	256900.00	3600.00	
162	Khordha	Tangi	Sundarpur	2019-20	3500.00	4900.00	1400.00	1400.00
163	Mayurbhanj	Bijatala	Badajharan	2020-21	1090500	1286300	195800.00	
164	Mayurbhanj	Bijatala	Bijatala	2019-20	472200.00	485300.00	13100.00	13100.00
165	Mayurbhanj	Bijatala	Bijatala	2020-21	21000	24500	3500.00	
166	Mayurbhanj	Rasagobindapur	Sarumula	2020-21	1183300	1237300	54000.00	54000.00
167	Puri	Puri Sadar Ps	Balipada	2018-19	255600.00	257200.00	1600.00	
168	Puri	Puri Sadar Ps	Ganganarayanpur	2018-19	829300.00	832000.00	2700.00	
<b>Total</b>					<b>117443916.19</b>	<b>119931041.19</b>	<b>2487125.00</b>	<b>659575.00</b>

Source: Cash Book, Records, Registers of the audited Grama Panchayats

**Appendix-36 (Vide Para No- 2.4.5.11 of this Report)**

**Statement showing the details of Misappropriation of Cash by Non-handing over of Cash by Ex- PEOs / Sarapanches/Secretaries etc. to their successors in Gram Panchayats audited during the year 2023-24**

Sl. No.	Name of the Revenue District	Name of the P.S.	Name of the G.P.	Accounting Year	Amount of Cash not handed over by Ex. PEOs / Sarapanches/ Secretaries of GPs to their successors
1	2	3	4	5	6
1	Angul	Palahada	Injidi	2020-21	6831.80
2	Balangir	Agalpur	Babufasad	2018-19	79900.00
3	Balasore	Balasore Sadar	Anko	2020-21	68033.00
4	Balasore	Remuna	Sergarh	2019-20	15320.00
5	Balasore	Remuna	Talapada	2019-20	7600.00
6	Cuttack	Badamba	Santarabali	2021-22	13100.00
7	Cuttack	Niali	Kasarada	2019-20	128700.00
8	Kalahandi	Kesinga	Laitara	2019-20	4800.00
9	Kandhamal	Chakapad	Bastingia	2019-20	700.00
10	Kandhamal	Daringbadi	Daringbadi	2018-19	102200.00
11	Kandhamal	Phulbani	Tudipaju	2018-19	81190.00
12	Kendrapada	Derabishi	Chandol	2019-20	144950.00
13	Keonjhar	Champua	Jamudalak	2019-20	1599.00
14	Keonjhar	Champua	Jamudalak	2020-21	1599.00
15	Khordha	Balianta	Bainchua	2018-19	42060.00
16	Khordha	Begunia	Gadamanitri	2019-20	72447.00
17	Khordha	Bolagarh	Asaraladala	2018-19	68028.00
18	Khordha	Jatani	Benapanjari	2020-21	4053.00
19	Khordha	Jatani	Chhatabara	2020-21	4900.00
20	Khordha	Jatani	Chhatabara	2021-22	296780.00
21	Koraput	Borigumma	Gumuda	2022-23	8713.00
22	Nabarangpur	Nandahandi	Sindhiguada	2022-23	318.00
23	Nabarangpur	Umerkote	Chikalpadar	2022-23	21752.00
24	Puri	Krushna Prasad	Gopinathpur	2018-19	97700.00
25	Puri	Pipili	Dandamukunda	2019-20	134400.00
26	Puri	Puri Sadar	Kerandipur	2018-19	288.00
27	Sonepur	Birmaharajpur	Durjantaila	2019-20	89600.00
28	Sundargarh	Bisra	Bhalulata	2018-19	800.00
<b>Total</b>					<b>1498361.80</b>

*Source: Cash Books of audited Grama Panchayats*

**Appedix- 37 (Vide Para No-2.4.5.12 of this Report)**

**Statement showing the details of Misappropriation of Cash by way of short credit / non-credit of collected cash / cash withdrawn from Bank in Gram Panchayats audited during the year 2023-24**

Sl. No.	Name of the Revenue District	Name of the P.S.	Name of the G.P.	Accounting Year	Amount of Collection / Withdrawal	Amount Credited	Amount not credited	Amount recovered at the instance of audit
1	2	3	4	5	6	7	8	9
1	Angul	Pallahara	Chasagurujanga	2018-19	2000.00	0.00	2000.00	
2	Angul	Kaniha	Arkili	2018-19	10000.00	0.00	10000.00	
3	Angul	Pallahara	Injidi	2019-20	3550.00	0.00	3550.00	
4	Angul	Kishorenagar	Bileinali	2019-20	8620.00	0.00	8620.00	
5	Angul	Kishorenagar	Handapa	2019-20	1600.00	0.00	1600.00	
6	Balasore	Bahanaga	Anji	2018-19	88500.00	0.00	88500.00	
7	Balasore	Bahanaga	Anji	2019-20	60000.00	0.00	60000.00	
8	Balasore	Baliapal	Baliapal	2019-20	5200.00	0.00	5200.00	5200.00
9	Balasore	Baliapal	Dagara	2019-20	7750.00	0.00	7750.00	
10	Balasore	Remuna	Sergarh	2019-20	18820.00	11010.00	7810.00	
11	Balasore	Balasore Sadar	Anko	2020-21	50.00	0.00	50.00	
12	Balasore	Soro	Anantapur	2020-21	3300.00	2800.00	500.00	
13	Balasore	Baliapal	Baliapal	2020-21	88507.00	67050.00	21457.00	21457.00
14	Balasore	Balasore Sadar	Anko	2021-22	100.00	50.00	50.00	50.00
15	Bargarh	Bhatli	Bhatli	2020-21	2000.00	0.00	2000.00	2000.00
16	Bhadrak	Bonth	Gopinathpur	2018-19	5760.00	0.00	5760.00	5760.00
17	Bhadrak	Basudevpur	Arandua	2019-20	16000.00	15100.00	900.00	
18	Cuttack	Athagarh	Jenapada	2020-21	164200.00	0.00	164200.00	
19	Dhenkanal	Parjang	Akhual Pal	2018-19	86782.00	86760.00	22.00	
20	Dhenkanal	Odapada	Nadhara	2019-20	34400.00	0.00	34400.00	

Sl. No.	Name of the Revenue District	Name of the P.S.	Name of the G.P.	Accounting Year	Amount of Collection / Withdrawal	Amount Credited	Amount not credited	Amount recovered at the instance of audit
1	2	3	4	5	6	7	8	9
21	Dhenkanal	Parjang	Akhuapala	2020-21	25470.00	0.00	25470.00	
22	Dhenkanal	Dhenkanal Sadar	Chandrasekharprasad	2021-22	38650.00	0.00	38650.00	
23	Ganjam	Kabisuryanagar	Baliasara	2018-19	59522.22	58156.22	1366.00	
24	Ganjam	Aska	Debabhumi	2019-20	300.00	0.00	300.00	300.00
25	Ganjam	Kukudakhandi	Lochapada	2020-21	2000.00	0.00	2000.00	2000.00
26	Ganjam	Aska	Debabhumi	2020-21	119300.00	115000.00	4300.00	4300.00
27	Ganjam	Kukudakhandi	Kankia	2021-22	3000.00	0.00	3000.00	3000.00
28	Jharsuguda	Laikera	Nikitimal	2018-19	20000.00	1200.00	18800.00	18800.00
29	Jharsuguda	Jharsuguda	Durlaga	2022-23	6000.00	0	6000.00	6000.00
30	Jharsuguda	Jharsuguda	Katikela	2022-23	1586.00	0	1586.00	
31	Kalahandi	Golamunda	Brundabahal	2018-19	2400.00	0.00	2400.00	2400.00
32	Kalahandi	Kalampur	Bandhakana	2018-19	2500.00	0.00	2500.00	
33	Kalahandi	Karlamunda	Borpadar	2020-21	330.00	0.00	330.00	330.00
34	Kalahandi	M. Rampur	Barabandha	2021-22	200.00	0.00	200.00	200.00
35	Kandhamal	Phulbani	Dadaki	2019-20	372.00	0.00	372.00	
36	Kandhamal	Chakapad	Sankarakhol	2019-20	400.00	0.00	400.00	
37	Keonjhar	Keonjhar	Raikala	2020-21	3550.00	3000.00	550	
38	Khordha	Balianta	Bainchua	2018-19	30000.00	26580.00	3420.00	
39	Khordha	Balianta	Bentapur	2019-20	1510.00	0.00	1510.00	1510.00
40	Khordha	Balianta	Pratapsasan	2019-20	1100.00	0.00	1100.00	1100.00
41	Khordha	Balianta	Purohitpur	2020-21	1400.00	0.00	1400.00	1400.00
42	Khordha	Balianta	Satyabhamapur	2019-20	174300.00	149300.00	25000.00	
43	Khordha	Balipatna	Bhapur	2020-21	605.00	0.00	605.00	

Sl. No.	Name of the Revenue District	Name of the P.S.	Name of the G.P.	Accounting Year	Amount of Collection / Withdrawal	Amount Credited	Amount not credited	Amount recovered at the instance of audit
1	2	3	4	5	6	7	8	9
44	Khordha	Balipatna	Dheulidharpur	2019-20	14100.00	0.00	14100.00	
45	Khordha	Balipatna	Dheulidharpur	2020-21	157300.00	0.00	157300.00	
46	Khordha	Bhubaneswar	Nanput	2019-20	500.00	0.00	500.00	
47	Khordha	Jatni	Angarapada	2020-21	6350.00	0.00	6350.00	
48	Khordha	Jatni	Madanpur	2019-20	2066.00	0.00	2066.00	
49	Khordha	Jatni	Madanpur	2020-21	2066.00	0.00	2066.00	
50	Khordha	Banapur	Bhabanipur	2018-19	8000.00	0.00	8000.00	
51	Khordha	Chilika	Kalakaleswara	2018-19	2290.00	0.00	2290.00	
52	Khordha	Chilika	Kumaudalapatana	2018-19	67105.00	0.00	67105.00	67105.00
53	Khordha	Tangi	Nirakarpur	2018-19	4052.00	0.00	4052.00	4052.00
54	Khordha	Begunia	Gadamanitri	2019-20	211057.6	168529.60	42528.00	
55	Khordha	Chilika	Atharabatia	2019-20	11931.00	11793.00	138.00	
56	Khordha	Chilika	Kalakaleswara	2019-20	196601.00	190820.00	5781.00	
57	Khordha	Khordha	Godipada	2019-20	930.00	0.00	930.00	
58	Khordha	Tangi	Nirakarpur	2019-20	5322.00	0.00	5322.00	5322.00
59	Koraput	Borigumma	Jujhari	2019-20	180787.00	0.00	180787.00	
60	Koraput	Jeypore	Kebidi	2022-23	2000.00	0.00	2000.00	2000.00
61	Mayurbhanj	Bijatata	Bijatata	2020-21	15000.00	10000.00	5000.00	
62	Mayurbhanj	Morada	Chikitamatia	2020-21	2713.00	0.00	2713.00	
63	Mayurbhanj	Sarasakana	Sarasakana	2021-22	500.00	0.00	500.00	
64	Nayagarh	Odagaon	Komanda	2018-19	1055.00	0.00	1055.00	
65	Nayagarh	Odagaon	Rohibanka	2018-19	8400.00	0.00	8400.00	
66	Nayagarh	Nuagaon	Jakeda	2019-20	1202.00	0.00	1202.00	



Sl. No.	Name of the Revenue District	Name of the P.S.	Name of the G.P.	Accounting Year	Amount of Collection / Withdrawal	Amount Credited	Amount not credited	Amount recovered at the instance of audit
1	2	3	4	5	6	7	8	9
67	Nayagarh	Odagaon	Komanda	2019-20	2100.00	0.00	2100.00	
68	Nayagarh	Dasapalla	Ghugudipada	2020-21	15461.88	14460.60	1001.28	
69	Nayagarh	Nuagaon	Beruhanbari	2020-21	9000.00	0.00	9000.00	
70	Nabarangpur	Papadahandi	Makia	2022-23	500.00	0.00	500.00	
71	Puri	Brahmagiri	Bentapur	2018-19	10000.00	0.00	10000.00	
72	Puri	Brahmagiri	Gorual	2018-19	4600.00	0.00	4600.00	
73	Puri	Brahmagiri	Bentapur	2019-20	1900.00	0.00	1900.00	
74	Puri	Satyabadi	Bidyadharpur	2020-21	8400.00	0.00	8400.00	
75	Sonepur	Ullunda	Ullunda	2018-19	4550.00	0.00	4550.00	4550.00
76	Sundargarh	Bisra	Bhalulata	2018-19	5000.00	0.00	5000.00	
77	Sundargarh	Kutra	Gyanpali	2018-19	4000.00	0.00	4000.00	
78	Sundargarh	Bisra	Jhirpani	2018-19	20500.00	500.00	20000.00	
79	Sundargarh	Bisra	Bhalulata	2019-20	3400.00	0.00	3400.00	
80	Sundargarh	Sundargarh Sadra	Bhedabahal	2019-20	1080.00	0.00	1080.00	
81	Sundargarh	Sundargarh Sadra	Bhedabahal	2020-21	3380.00	510.00	2870.00	
<b>Total</b>					<b>2096833.70</b>	<b>932619.42</b>	<b>1164214.28</b>	<b>158836.00</b>

Source: Cash Books, records & registers of audited Grama Panchayats

**Appendix - 38 (Vide Para No.2.4.5.13 of this Report)**

**Statement showing the district wise abstract of loss of revenue due to non-realisation of license fee / auction dues / lease value of sairat/market rent in Grama Panchayats audited during the year 2023-24**

**( FY 2022-23)**

Sl. No.	Name of the Revenue District	No. of GPs audited	LICENSE FEE			AUCTION			RENT		
			Demand	Collection	Balance	Demand	Collection	Balance	Demand	Collection	Balance
1	2	3	4	5	6	7	8	9	10	11	12
1	Angul	1	0	0	0	119250.00	119250.00	0.00	0.00	0.00	0.00
2	Dhenkanal	6	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
3	Jharsuguda	2	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
4	Kalahandi	1	0.00	0.00	0.00	31320.00	31320.00	0.00	0.00	0.00	0.00
5	Koraput	42	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
6	Mayurbhanj	5	0	0	0	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>		<b>57</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>150570.00</b>	<b>150570.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>(FY 2021-22)</b>											
<b>22 Districts</b>		<b>154</b>	<b>1595524</b>	<b>934779</b>	<b>660745</b>	<b>4897046.00</b>	<b>4623399.00</b>	<b>273647.00</b>	<b>3739942.00</b>	<b>2404005.00</b>	<b>1335937.00</b>
<b>(FY 2020-21)</b>											
<b>27 Districts</b>		<b>615</b>	<b>10271087</b>	<b>6029370</b>	<b>4241717</b>	<b>23913857.00</b>	<b>20482639.00</b>	<b>3431218.00</b>	<b>15884950.00</b>	<b>8281361.00</b>	<b>7603589.00</b>
<b>(FY 2019-20)</b>											
<b>29 Districts</b>		<b>603</b>	<b>6820245</b>	<b>5017140</b>	<b>1803105</b>	<b>36397805.00</b>	<b>32148797.00</b>	<b>4249008.00</b>	<b>20892462.00</b>	<b>12181077.00</b>	<b>8711385.00</b>
<b>(FY 2018-19)</b>											
<b>29 Districts</b>		<b>414</b>	<b>6773191</b>	<b>5392437</b>	<b>1380754</b>	<b>28609780.50</b>	<b>18186609.50</b>	<b>10423171.00</b>	<b>9092388.15</b>	<b>4984817.15</b>	<b>4107571.00</b>

Source : Cash Books, Records & Registers of the audited Grama Panchayats

<b>Appendix- 39 (Vide Para No. 2.4.5.14 of this Report)</b>						
<b>Statement showing the details of non-production of works case records to audit by Grama Panchayats audited during the year 2023-24</b>						
<b>Sl. No.</b>	<b>Name of the Revenue District</b>	<b>Name of the P.S.</b>	<b>Name of the G.P.</b>	<b>Year of Account</b>	<b>No. of works case records not produced to audit</b>	<b>Amount involved</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>
1	Angul	Chhendipada	Jarapada	2018-19	8	205000.00
2	Angul	Chhendipada	Jarapada	2019-20	17	420000.00
3	Balasore	Bahanaga	Anji	2018-19	3	114021.00
4	Balasore	Bahanaga	Anji	2019-20	9	459815.00
5	Balasore	Bahanaga	Kuruda	2018-19	11	830083.00
6	Balasore	Bahanaga	Kuruda	2019-20	2	40000.00
7	Balasore	Baliapal	Baliapal	2020-21	1	486685.00
8	Balasore	Bhograi	Bhograi	2019-20	3	207100.00
9	Balasore	Bhograi	Bhograi	2020-21	1	247000.00
10	Balasore	Remuna	Sergarh	2019-20	1	96396.00
11	Balasore	Remuna	Talapada	2019-20	4	669042.00
12	Balasore	Remuna	Talapada	2020-21	1	72239.00
13	Balasore	Simulia	Abjhuna	2018-19	55	3010783.00
14	Bargarh	Ambabhona	Banjipali	2020-21	1	153066.00
15	Bolangir	Agalpur	Babufasad	2018-19	28	1766924.00
16	Bolangir	Bangomunda	Bhalumunda	2018-19	5	737678.00
17	Bolangir	Bangomunda	Bhalumunda	2019-20	1	372000.00
18	Bolangir	Muribahal	Belpadar	2018-19	37	3001511.00
19	Bolangir	Muribahal	Goimund	2019-20	32	3023426.00
20	Bolangir	Titilagarh	Bhalegaon	2020-21	43	10777718.00
21	Bolangir	Titilaharh	Bhalegaon	2021-22	46	7933118.00
22	Cuttack	Badamba	Gadapokhari	2020-21	6	1736451.00
23	Cuttack	Banki	Samantarapur	2021-22	8	1458467.00
24	Cuttack	Baranga	Mundali	2020-21	1	200000.00

Sl. No.	Name of the Revenue District	Name of the P.S.	Name of the G.P.	Year of Account	No. of works case records not produced to audit	Amount involved
1	2	3	4	5	6	7
25	Cuttack	Baranga	Sribantapur	2020-21	2	438078.00
26	Cuttack	Mahanga	Barahipur	2020-21	2	184889.00
27	Cuttack	Mahanga	Barahipur	2019-20	3	298976.00
28	Cuttack	Mahanga	Gokan	2020-21	3	202076.00
29	Cuttack	Mahanga	Gokan	2019-20	3	202076.00
30	Cuttack	Mahanga	Paikarapur	2019-20	12	1902679.00
31	Cuttack	Mahanga	Pallisahi	2020-21	3	516809.00
32	Cuttack	Mahanga	Pallisahi	2018-19	9	1307626.00
33	Cuttack	Narsinghpur	Debabhuin	2018-19	10	207032.36
34	Cuttack	Niali	Kasarada	2020-21	4	214143.00
35	Deogarh	Tileibani	Badchhapal	2021-22	19	4492855.00
36	Deogarh	Tileibani	Badchhapal	2020-21	21	5782656.00
37	Dhenkanal	Bhuban	Arakhpala	2020-21	2	78000.00
38	Dhenkanal	Bhuban	Arakhpala	2018-19	7	1454087.00
39	Dhenkanal	Bhuban	Baruan	2018-19	1	102774.00
40	Dhenkanal	Dhenkanal Sadar	Chandrasekharprasa	2021-22	2	880278.00
41	Dhenkanal	Dhenkanal Sadar	Suakhaikateni	2021-22	1	697450.00
42	Dhenkanal	Kankadahada	Chandapur	2018-19	6	1103631.00
43	Dhenkanal	Kankadahada	Kerajoli	2020-21	2	350000.00
44	Dhenkanal	Odapada	Bido	2022-23	14	3039000.00
45	Dhenkanal	Parjang	Akhual Pal	2018-19	10	1461000.00
46	Ganjam	Aska	Debabhumi	2019-20	70	5819542.00
47	Ganjam	Aska	Debabhumi	2020-21	FTO	429456.00
48	Ganjam	Aska	Mangalapur	2019-20	FTO	131142.00
49	Ganjam	Aska	Mangalapur	2020-21	FTO	9829549.00
50	Ganjam	Beguniapada	Beguniapada	2019-20	FTO	2656000.00
51	Ganjam	Beguniapada	Beguniapada	2020-21	FTO	520077.00
52	Ganjam	Beguniapada	Chingudikhola	2019-20	FTO	666000.00

Sl. No.	Name of the Revenue District	Name of the P.S.	Name of the G.P.	Year of Account	No. of works case records not produced to audit	Amount involved
1	2	3	4	5	6	7
53	Ganjam	Beguniapada	Chingudikhola	2021-22	FTO	1425396.00
54	Ganjam	Beguniapada	Sankuda	2019-20	FTO	1968971.00
55	Ganjam	Beguniapada	Sankuda	2020-21	FTO	2658714.00
56	Ganjam	Chhatrapur	Baulagaon	2020-21	FTO	4270787.00
57	Ganjam	Chhatrapur	Bhikaripalli	2020-21	FTO	5347006.00
58	Ganjam	Chhatrapur	Podapadar	2019-20	FTO	2502723.00
59	Ganjam	Chhatrapur	Podapadar	2020-21	FTO	5993109.00
60	Ganjam	Chhatrapur	Sundarpur	2019-20	FTO	2478202.00
61	Ganjam	Chhatrapur	Sundarpur	2020-21	FTO	2839650.00
62	Ganjam	Dharakote	Baharpur	2019-20	FTO	4021000.00
63	Ganjam	Dharakote	Baharpur	2021-22	FTO	5613000.00
64	Ganjam	Dharakote	Jahada	2018-19	FTO	1228000.00
65	Ganjam	Dharakote	Jahada	2021-22	FTO	2157000.00
66	Ganjam	Digipahandi	Chasanimakhandi	2019-20	FTO	1064000.00
67	Ganjam	Digipahandi	Chasanimakhandi	2020-21	FTO	3856000.00
68	Ganjam	Digipahandi	Kotinada	2018-19	FTO	401000.00
69	Ganjam	Digipahandi	Kotinada	2019-20	FTO	1371000.00
70	Ganjam	Digipahandi	Kusapada	2019-20	FTO	657184.00
71	Ganjam	Digipahandi	Kusapada	2018-19	FTO	361609.00
72	Ganjam	Digipahandi	Sidheshwar	2018-19	FTO	1270000.00
73	Ganjam	Digipahandi	Sidheshwar	2019-20	FTO	1053000.00
74	Ganjam	Ganjam	Humma	2019-20	FTO	2374000.00
75	Ganjam	Ganjam	Humma	2021-22	FTO	9160000.00
76	Ganjam	Ganjam	Sabulia	2019-20	FTO	6982000.00
77	Ganjam	Ganjam	Sabulia	2021-22	FTO	5550000.00
78	Ganjam	Jagannathprasad	Bijoyadhanurjayapur	2020-21	FTO	8476000.00
79	Ganjam	Jagannathprasad	Bijoyadhanurjayapur	2021-22	FTO	5847000.00
80	Ganjam	Jagannathprasad	Kadua	2020-21	FTO	5345000.00

Sl. No.	Name of the Revenue District	Name of the P.S.	Name of the G.P.	Year of Account	No. of works case records not produced to audit	Amount involved
1	2	3	4	5	6	7
81	Ganjam	Jagannathprasad	Kadua	2021-22	FTO	5641000.00
82	Ganjam	Kabisuryanagar	Baliasara	2019-20	FTO	3393846.00
83	Ganjam	Kabisuryanagar	Nandiagada	2019-20	FTO	3107640.00
84	Ganjam	Kukudakhandi	Anatayi	2020-21	FTO	4104309.00
85	Ganjam	Kukudakhandi	Anatayi	2021-22	FTO	4131015.00
86	Ganjam	Kukudakhandi	Jagadapur	2020-21	FTO	2781441.00
87	Ganjam	Kukudakhandi	Kankia	2020-21	FTO	3606453.00
88	Ganjam	Kukudakhandi	Kankia	2021-22	FTO	3393254.00
89	Ganjam	Kukudakhandi	Lochapada	2020-21	FTO	4847147.00
90	Ganjam	Kukudakhandi	Lochapada	2021-22	FTO	8186211.00
91	Ganjam	Polsara	Ghodapalan	2020-21	FTO	5608000.00
92	Ganjam	Polsara	Ghodapalan	2019-20	FTO	1203000.00
93	Ganjam	Polsara	Ghodapalan	2021-22	FTO	4877000.00
94	Ganjam	Polsara	Jagiridengapadar	2020-21	FTO	8787000.00
95	Ganjam	Polsara	Jagiridengapadar	2021-22	FTO	12231000.00
96	Ganjam	Purushottampur	Arakhapur	2019-20	FTO	2627500.00
97	Ganjam	Purushottampur	Arakhapur	2020-21	FTO	293000.00
98	Ganjam	Purushottampur	Bhimpur	2019-20	FTO	1103000.00
99	Ganjam	Purushottampur	Bhimpur	2020-21	FTO	2485000.00
100	Ganjam	Purushottampur	Jamini	2019-20	FTO	765000.00
101	Ganjam	Purushottampur	Jamini	2020-21	FTO	5135000.00
102	Ganjam	Purushottampur	Raipur	2019-20	FTO	2274000.00
103	Ganjam	Purushottampur	Raipur	2020-21	FTO	5135000.00
104	Ganjam	Rangeilunda	Ganju	2019-20	FTO	1366000.00
105	Ganjam	Sheragada	Kulagada	2019-20	FTO	2534000.00
106	Ganjam	Sheragada	Kulagada	2020-21	FTO	1764000.00
107	Ganjam	Sheragada	Kurula	2020-21	FTO	2201000.00
108	Ganjam	Sheragada	Kurula	2019-20	FTO	842000.00

Sl. No.	Name of the Revenue District	Name of the P.S.	Name of the G.P.	Year of Account	No. of works case records not produced to audit	Amount involved
1	2	3	4	5	6	7
109	Ganjam	Sheragada	Pitala	2019-20	FTO	1890000.00
110	Ganjam	Sheragada	Pitala	2020-21	FTO	2756000.00
111	Ganjam	Sorada	Genja	2018-19	FTO	1843527.00
112	Ganjam	Sorada	Genja	2019-20	FTO	2875308.00
113	Ganjam	Sorada	Genja	2020-21	FTO	1975294.00
114	Ganjam	Sorada	Genja	2021-22	FTO	4663646.00
115	Jajpur	Danagadi	Deulakan	2020-21	1	598808.00
116	Jajpur	Jajpur	Bangarakota	2019-20	1	864453.00
117	Kalahandi	Narla	Balsingh	2019-20	4	373844.00
118	Kandhamal	Chakapad	Bastingia	2019-20	6	519980.00
119	Kandhamal	Chakapad	Bastingia	2020-21	44	3277637.00
120	Kandhamal	Chakapad	Chakapad	2019-20	273	2915624.00
121	Kandhamal	Chakapad	Sankarakhol	2020-21	110	8428891.00
122	Kandhamal	Daringbadi	Badabanga	2018-19	35	1953939.00
123	Kandhamal	Daringbadi	Badabanga	2020-21	50	6813481.00
124	Kandhamal	Daringbadi	Dasingbadi	2018-19	76	3680805.00
125	Kandhamal	Daringbadi	Dasingbadi	2020-21	42	8647767.00
126	Kandhamal	Phulbani	Dadaki	2019-20	28	3753000.00
127	Kandhamal	Phulbani	Tudipaju	2018-19	40	724762.00
128	Kandhamal	Phulbani	Tudipaju	2019-20	37	2828646.00
129	Kandhamal	Raikia	Dadingia	2019-20	29	4583944.00
130	Kandhamal	Raikia	Dadingia	2020-21	13	9835000.00
131	Kendrapara	Kendrapara	Antei	2020-21	1	15337.00
132	Kendrapara	Kendrapara	Deulatara	2019-20	1	15337.00
133	Kendrapara	Pattamundai	Badadihi	2019-20	4	187500.00
134	Kendrapara	Rajkanika	Kusiapal	2020-21	35	3084000.00
135	Kendrapara	Rajnagar	Balipal	2019-20	8	433745.00
136	Kendrapara	Rajnagar	Dasipur	2019-20	3	531742.00

Sl. No.	Name of the Revenue District	Name of the P.S.	Name of the G.P.	Year of Account	No. of works case records not produced to audit	Amount involved
1	2	3	4	5	6	7
137	Keonjhar	Anandapur	Kathakata	2018-19	3	930000.00
138	Keonjhar	Anandapur	Kodapad	2018-19	20	3161213.00
139	Keonjhar	Anandapur	Kodapad	2020-21	1	200000.00
140	Keonjhar	Champua	Kasipal	2019-20	42	1756000.00
141	Keonjhar	Champua	Kasipal	2020-21	46	11465000.00
142	Keonjhar	Champua	Kodagadia	2020-21	66	10000000.00
143	Keonjhar	Champua	Kodagadia	2019-20	16	3351000.00
144	Keonjhar	Champua	Kutariposi	2019-20	9	1332000.00
145	Keonjhar	Champua	Kutariposi	2020-21	36	9154000.00
146	Keonjhar	Champua	Parsala	2019-20	10	1407000.00
147	Keonjhar	Champua	Parsala	2020-21	26	6745000.00
148	Keonjhar	Champua	Uchhabali	2019-20	20	1999000.00
149	Keonjhar	Champua	Uchhabali	2020-21	20	8391000.00
150	Keonjhar	Ghasipura	Gadabandhogoda	2019-20	1	100000.00
151	Keonjhar	Jhumpura	Nahabeda	2020-21	82	10067000.00
152	Keonjhar	Jhumpura	Naradapur	2020-21	36	10622000.00
153	Keonjhar	Jhumpura	Nayagargh	2020-21	25	8396500.00
154	Keonjhar	Jhumpura	Nishintipur	2020-21	40	11617000.00
155	Keonjhar	Jhumpura	Tukudiha	2020-21	51	20902000.00
156	Keonjhar	Jhumpura	Ukhunda	2020-21	32	13011000.00
157	Keonjhar	Keonjhar	Sankiri	2018-19	3	565974.00
158	Keonjhar	Keonjhar	Sankiri	2020-21	6	1490000.00
159	Khordha	Banapur	Bhabanipur	2018-19	24	2365235.00
160	Khordha	Banapur	Torasingh	2020-21	FTO	4272899.00
161	Khordha	Begunia	Gadamanitri	2019-20	3	545493.00
162	Khordha	Begunia	Gadamanitri	2018-19	2	947461.00
163	Khordha	Begunia	Haja	2019-20	FTO	2043464.00
164	Khordha	Begunia	Haja	2020-21	FTO	2698674.00



Sl. No.	Name of the Revenue District	Name of the P.S.	Name of the G.P.	Year of Account	No. of works case records not produced to audit	Amount involved
1	2	3	4	5	6	7
165	Khordha	Begunia	Kunjuri	2018-19	7	608077.00
166	Khordha	Begunia	Kunjuri	2020-21	1	200000.00
167	Khordha	Bolagarh	Arikama	2018-19	FTO	962596.00
168	Khordha	Bolagarh	Arikama	2019-20	FTO	1034048.00
169	Khordha	Bolagarh	Asaraladala	2018-19	2 & FTO	1330566.00
170	Khordha	Bolagarh	Asaraladala	2019-20	FTO	254022.00
171	Khordha	Bolagarh	Gopalpur	2018-19	4	240128.00
172	Khordha	Bolagarh	Gopalpur	2019-20	2	558174.00
173	Khordha	Chilika	Biribadi	2019-20	2	270000.00
174	Khordha	Chilika	Biribadi	2020-21	14	1685585.00
175	Khordha	Chilika	Haripur	2019-20	113	1734927.00
176	Khordha	Chilika	Kalakeswara	2018-19	19	1945583.00
177	Khordha	Chilika	Kalakeswara	2019-20	15	1675430.00
178	Khordha	Chilika	Kumaudalapatana	2019-20	45	475452.00
179	Khordha	Chilika	Kumaudalapatana	2018-19	35	407134.00
180	Khordha	Chilika	Sananairi	2019-20	FTO	640463.00
181	Khordha	Chilika	Sananairi	2018-19	FTO	566091.00
182	Khordha	Khordha	Garhhaladia	2019-20	FTO	1660000.00
183	Khordha	Khordha	Garhhaladia	2020-21	FTO	4406000.00
184	Khordha	Khordha	Godipada	2020-21	FTO	1719000.00
185	Khordha	Khordha	Godipada	2019-20	3, FTO	981142.00
186	Khordha	Tangi	Nirakarpur	2018-19	FTO	298968.00
187	Khordha	Tangi	Nirakarpur	2019-20	FTO	389642.00
188	Khordha	Tangi	Sundarpur	2018-19	FTO	780458.00
189	Khordha	Tangi	Sundarpur	2019-20	FTO	261750.00
190	Khurda	Balipatna	Pampalo	2019-20	4	260000.00
191	Khurda	Balipatna	Somanasasan	2019-20	2	1322200.00
192	Khurda	Bhubaneswar	Dadha	2018-19	13	632504.00

Sl. No.	Name of the Revenue District	Name of the P.S.	Name of the G.P.	Year of Account	No. of works case records not produced to audit	Amount involved
1	2	3	4	5	6	7
193	Khurda	Bhubaneswar	Dadha	2019-20	5	203180.00
194	Nabarangpur	Umerkote	Kurushi	2021-22	25	2924757.00
195	Nayagarh	Dasapalla	Ghugudipada	2019-20	FTO	809666.00
196	Nayagarh	Dasapalla	Ghugudipada	2020-21	FTO	2137859.00
197	Nayagarh	Nayagarh	Bhatasahi	2019-20	43	888431.00
198	Nayagarh	Nayagarh	Bhatasahi	2020-21	35	1097887.00
199	Nayagarh	Nayagarh	Biruda	2019-20	87	4237870.00
200	Nayagarh	Nayagarh	Biruda	2020-21	58	14377597.00
201	Nayagarh	Nuagaon	Bahadajhola	2020-21	44	6651170.00
202	Nayagarh	Nuagaon	Bahadajhola	2019-20	24	2154846.00
203	Nayagarh	Nuagaon	Beruhanbari	2019-20	36	4011182.00
204	Nayagarh	Nuagaon	Beruhanbari	2020-21	39	3972793.00
205	Nayagarh	Nuagaon	Jakeda	2019-20	18	1172936.00
206	Nayagarh	Nuagaon	Jakeda	2021-22	26	3029000.00
207	Nayagarh	Nuagaon	Mahipur	2018-19	44	7504845.00
208	Nayagarh	Nuagaon	Mahipur	2020-21	1	2250584.00
209	Nayagarh	Nuagaon	Maichheli	2018-19	20	2020865.00
210	Nayagarh	Nuagaon	Maichheli	2020-21	1	150370.00
211	Nayagarh	Odagaon	Giridipalli	2018-19	FTO	4001000.00
212	Nayagarh	Odagaon	Hariharpur	2018-19	FTO	1043000.00
213	Nayagarh	Odagaon	Hariharpur	2019-20	FTO	476000.00
214	Nayagarh	Odagaon	Komanda	2018-19	FTO	560000.00
215	Nayagarh	Odagaon	Komanda	2019-20	FTO	750000.00
216	Nayagarh	Odagaon	Nandighora	2018-19	FTO	1002000.00
217	Nayagarh	Odagaon	Nandighora	2019-20	FTO	2284000.00
218	Nayagarh	Odagaon	P. Manpur	2018-19	FTO	317000.00
219	Nayagarh	Odagaon	Panchumu	2018-19	FTO	560000.00
220	Nayagarh	Odagaon	Panchumu	2019-20	FTO	410000.00

Sl. No.	Name of the Revenue District	Name of the P.S.	Name of the G.P.	Year of Account	No. of works case records not produced to audit	Amount involved
1	2	3	4	5	6	7
221	Nayagarh	Odagaon	Rabera	2020-21	FTO	3785000.00
222	Nayagarh	Odagaon	Rabera	2018-19	FTO	1123000.00
223	Nayagarh	Odagaon	Rohibanka	2018-19	FTO	415000.00
224	Nayagarh	Odagaon	Rohibanka	2019-20	FTO	126000.00
225	Nayagarh	Ranapur	Champapedi	2018-19	FTO	631402.00
226	Nayagarh	Ranapur	Champapedi	2019-20	FTO	435444.00
227	Puri	Astaranga	Bentapur	2019-20	2	303836.00
228	Puri	Astaranga	Ganganarayanpur	2019-20	4	212350.00
229	Puri	Astaranga	Nagar	2018-19	55	1710735.00
230	Puri	Astaranga	Naiguan	2018-19	8	969518.00
231	Puri	Astaranga	Patalada	2019-20	1	7000.00
232	Puri	Astaranga	Patalada	2018-19	2	269829.00
233	Puri	Astaranga	Saripur	2020-21	43	3500000.00
234	Sambalpur	Jamankira	Bhojpur	2020-21	18	5086301.00
235	Sambalpur	Kuchinda	Ardabahal	2021-22	1	263705.00
236	Sambalpur	Maneswar	Dhama	2019-20	22	1582860.00
237	Sambalpur	Maneswar	Dhama	2020-21	22	4721526.00
238	Sambalpur	Maneswar	Huma	2019-20	1	1861654.00
239	Sundargarh	Bisra	Badbambua	2019-20	1	55455.00
240	Sundargarh	Bisra	Badbambua	2018-19	4	590000.00
241	Sundargarh	Bisra	Bisra	2019-20	5	460335.00
242	Sundargarh	Bisra	Bisra	2018-19	7	758565.00
243	Sundargarh	Bisra	Jhirpani	2018-19	3	337662.00
244	Sundargarh	Bisra	Jhirpani	2019-20	11	1396596.00
245	Sundargarh	Bisra	Santoshpur	2019-20	5	1042258.00
246	Sundargarh	Sundargarh Sadar	Bargarh	2019-20	2	96000.00
<b>Total</b>					<b>2990</b>	<b>642869495.36</b>

Source: Cash Books, Records & Registers of audited Grama Panchayats

**Appendix- 40 (Vide Para No. 2.4.5.15 of this Report)**

**Statement showing the details of Misappropriation of Cash by retention of undisbursed cash after disbursement of OAP in Gram Panchayats audited during 2023-24**

Sl. No.	Name of the Revenue District	Name of the P.S.	Name of the G.P.	Amount taken for disbursement	Amount disbursed	Amount of un-authorized retention	Amount recovered at the instance of Audit
1	2	3	4	5	6	7 (5-6)	8
1	Bhadrak	Bonth	Gopinathpur(2019-	36600.00	36200.00	400.00	
2	Cuttack	Athagarh	Dhurusia(2020-21)	1384200.00	1383800.00	400.00	400.00
3	Jagatsinghpur	Balikuda	Ichhapur (2018-19)	356300.00	352600.00	3700.00	
4	Keonjhar	Bansapal	Talachampe(2018-	1905000.00	1573500.00	331500.00	
5	Keonjhar	Keonjhar	Raisuan(2018-19)	2334900.00	2291500.00	43400.00	
6	Keonjhar	Keonjhar	Sankiri (2018-19)	2527400.00	2518400.00	9000.00	
7	Keonjhar	Champua	Jamudalak (2019-20)	3694000.00	3670300.00	23700.00	
8	Keonjhar	Champua	Kodagadia (2019-20)	140600.00	139500.00	1100.00	1100.00
9	Keonjhar	Champua	Kutariposi(2019-20)	47500.00	47000.00	500.00	500.00
10	Keonjhar	Champua	Parsala(2019-20)	1154100.00	1006100.00	148000.00	
11	Keonjhar	Champua	Uchhabali(2019-20)	59800.00	59300.00	500.00	500.00
12	Keonjhar	Ghatgaon	Uperdiha(2019-20)	3177700.00	3167100.00	10600.00	
13	Keonjhar	Ghatgaon	Pipilia(2019-20)	2350500.00	2299200.00	51300.00	
14	Keonjhar	Ghatgaon	Mukundapurpatna(2	5814000.00	4358200.00	1455800.00	
15	Keonjhar	Bansapal	Talakadakala(2020-	3625000.00	3582100.00	42900.00	
16	Keonjhar	Bansapal	Talakainsari(2020-	991500.00	975500.00	16000.00	
17	Keonjhar	Champua	Bhanda (2020-21)	2145000.00	2144700.00	300.00	
18	Keonjhar	Champua	Jamudalak(2020-21)	4461200.00	4369900.00	91300.00	

19	Keonjhar	Champua	Jalli	2271800.00	2259000.00	12800.00	
20	Keonjhar	Champua	Padua(2020-21)	2417800.00	2393900.00	23900.00	
21	Keonjhar	Champua	Kasipal 2020-21	54400.00	32300.00	22100.00	22100.00
22	Keonjhar	Champua	Kodagadia 2020-21	70400.00	69400.00	1000.00	1000.00
23	Keonjhar	Champua	Parsala 2020-21	798200.00	732900.00	65300.00	1500.00
24	Keonjhar	Champua	Uchhabali 2020-21	39700.00	36400.00	3300.00	
25	Keonjhar	Ghatgaon	Toranipokhari(2020-	3190800.00	3077500.00	113300.00	3300.00
26	Keonjhar	Jhumpura	Ukhunda 2020-21	10500.00	10000.00	500.00	500.00
27	Keonjhar	Jhumpura	Nishintipur 2020-21	89000.00	87000.00	2000.00	2000.00
28	Keonjhar	Jhumpura	Naradapur 2020-21	97800.00	96300.00	1500.00	1500.00
29	Keonjhar	Keonjhar	Raisuan(2020-21)	2799500.00	2746600.00	52900.00	
30	Keonjhar	Keonjhar	Sankiri(2020-21)	3015900.00	3008800.00	7100.00	
31	Keonjhar	Keonjhar	Bodapalasa (2020-	3921300.00	3834400.00	86900.00	
32	Keonjhar	Telkoi	Saleikena(2020-21)	3360200.00	3320900.00	39300.00	
33	Keonjhar	Telkoi	Talapada (2020-21)	2904300.00	2857300.00	47000.00	
34	Keonjhar	Telkoi	Podanga(2020-21)	2108500.00	1661100.00	447400.00	
35	Keonjhar	Telkoi	Purujoda (2020-21)	2280300.00	2087400.00	192900.00	
36	Keonjhar	Champua	Bhanda (2021-22)	2597200.00	2591500.00	5700.00	
37	Keonjhar	Keonjhar Sadar	Raikala (2021-22)	3813700.00	3609300.00	204400.00	
38	Keonjhar	Keonjhar Sadar	Raisuan(2021-22)	3088100.00	3016500.00	71600.00	
39	Keonjhar	Keonjhar Sadar	Sankiri (2021-22)	3729800.00	3663000.00	66800.00	
40	Keonjhar	Telkoi	Sirigida (2021-22)	2331900.00	2241900.00	90000.00	
41	Keonjhar	Telkoi	Sivanarayanpur(2021	2911900.00	2892000.00	19900.00	
42	Keonjhar	Telkoi	Podanga(2021-22)	2102200.00	1950500.00	151700.00	
43	Keonjhar	Telkoi	Purujoda(2021-22)	2446800.00	2409300.00	37500.00	
44	Keonjhar	Telkoi	Raisuan(2021-22)	2841400.00	2764600.00	76800.00	
45	Nuapada	Nuapada	Saipala 2018-19	82398.00	0.00	82398.00	
46	Rayagada	Rayagada	Kotapeta 2018-19	299692.00	288784.00	10908.00	10908.00
<b>Total</b>				<b>91880790.00</b>	<b>87713484.00</b>	<b>4167306.00</b>	<b>45308.00</b>

**Appendix- 41 (Vide Para No- 2.4.5.16 of this Report)**

**Statement showing the details of Misappropriation of Cash due to non accountal of cash transferred from one cash book to another in Gram Panchayats audited during the year 2023-24**

Sl. No.	Name of the Revenue District	Name of the P.S.	Name of the G.P.	Name of the Cash Book from which cash diverted	Name of the destination Cash Book	Amount of cash diverted	Amount credited/ac counted for in the destination cash book	Amount of non-credit /less credit	Amount recovered at the instance of audit
1	2	3	4	5	6	7	8	9	10
1	Angul	Pallahara	Badasada (2019-2020)	CFC	GP Fund	9267.00	0.00	9267.00	
2	Bhadrak	Bhadrak	Kaupur(2020-21)	CFC	Harishchandra	8000.00	0.00	8000.00	
3	Bhadrak	Tihidi	Mangalpur(2018-19)	GP Fund	OAP	3300.00	0.00	3300.00	
4	Khordha	Balipatna	Alisisasan(2020-21)	14th FC	Harischandra	6000.00	0.00	6000.00	6000.00
5	Khordha	Banapur	Ayatpur(2018-19)	CFC	PDS	116312.00	0.00	116312.00	
6	Khordha	Banapur	Ayatpur(2019-20)	15th CFC	HSY	110000.00	0.00	110000.00	
7	Khordha	Banapur	Bhabanipur(2018-19)	CFC/ SFC	PDS/ PEETHA	385000.00	0.00	385000.00	
8	Khordha	Banapur	Deogaon(2019-20)	4th SFC	HSY/ PDS	162997.00	0.00	162997.00	
9	Khordha	Begunia	Kunjuri (2018-19)	CFC	SFC	422667.00	0.00	422667.00	
10	Khordha	Bhubaneswar	Dadha(2019-20)	PDS	GP Fund	9147.00	0.00	9147.00	
11	Khordha	Bolagarh	Arikama(2018-19)	SFC	HSY	20000.00	0.00	20000.00	
12	Khordha	Bolagarh	Arikama(2019-20)	PDS	GP FUND	20000	0	20000	
13	Khordha	Bolagarh	Asaraladala (2018-19)	SFC	HSY	12000.00	0.00	12000.00	
14	Khordha	Bolagarh	Asaraladala(2019-20)	SFC	PDS	32000	0	32000	
15	Khordha	Bolagarh	Gopalpur(2018-19)	Gp fund/ SFC	HSY/ GP Fund	115200.00	0.00	115200.00	
16	Khordha	Bolagarh	Gopalpur(2019-20)	SFC	GP Fund	41700	0	41700	
17	Khordha	Chilika	Atharabatia(2019-20)	SFC	HSY	12000.00	0.00	12000.00	
18	Khordha	Chilika	Atharabatia(2020-21)	GP Fund	HSY	20000.00	0.00	20000.00	
19	Khordha	Chilika	Badakul (2019-20)	GP Fund	Harischandra	40000.00	0.00	40000.00	
20	Khordha	Chilika	Biribadi (2019-20)	CFC	GP Fund	4088.00	0.00	4088.00	
21	Khordha	Chilika	Biribadi(2020-21)	CFC/SFC/ PDS	GP FUND/ HSY	153779.00	0.00	153779.00	
22	Khordha	Chilika	Haripur (2019-20)	SFC/CFC	GP Fund	10892.00	0.00	10892.00	
23	Khordha	Chilika	Haripur(2018-19)	4th SFC	GP fund	37380.00	0.00	37380.00	

Sl. No.	Name of the Revenue District	Name of the P.S.	Name of the G.P.	Name of the Cash Book from which cash diverted	Name of the destination Cash Book	Amount of cash diverted	Amount credited/ac counted for in the destination cash book	Amount of non-credit /less credit	Amount recovered at the instance of audit
1	2	3	4	5	6	7	8	9	10
24	Khordha	Chilika	Kalakaleswara(2018	SFC	HSY	12000.00	0.00	12000.00	
25	Khordha	Chilika	Kalakaleswara(2019	HSY	SFC	12000.00	0.00	12000.00	
26	Khordha	Chilika	Kumaudalapatana (	SFC/ CFC	HSY/ GP Fund	20860.00	0.00	20860.00	
27	Khordha	Jatni	Madanpur(2019-20	CFC	HSY	64000.00	0.00	64000.00	64000.00
28	Khordha	Khordha	Garhhaladia(2019-2	PDS	HSY	14000.00	0.00	14000.00	
29	Khordha	Tangi	Nirakarpur(2018-19	SFC	HSY/ GP Fund/ CFC	38143.00	0.00	38143.00	
30	Khordha	Tangi	Sundarpur (2018-19	CFC/SFC/GP Fund	CFC/SFC/HSY	111830.00	0.00	111830.00	
31	Mayurbhanj	Bijatala	Badajharan (2019-2	CFC	MBPY/NSAP	301600.00	0.00	301600.00	
32	Mayurbhanj	Bijatala	Bankati (2020-21)	PDS	HCSY	26000.00	0.00	26000.00	
33	Nabarangpur	Dabugam	Kollari(2020-21)	PDS	GP Fund	19677.00	0.00	19677.00	
34	Nabarangpur	Nabarangpur	Agnipur(2019-20)	GP Fund	HSY	10000.00	0.00	10000.00	
35	Nabarangpur	Umerkote	Kurushi(2020-21)	CFC	GP Fund	310000	30000	280000	
36	Nayagarh	Dasapalla	Ghugudipada (2019	IAY	GP Fund	5309.00	0.00	5309.00	
37	Nayagarh	Dasapalla	Ghugudipada (2020	SFC/CFC	GP Fund	48280.00	0.00	48280.00	
38	Nayagarh	Nuagaon	Bahadajhola (2019-	PDS/ GP Fund	GP Fund/ HSY	45000.00	0.00	45000.00	
39	Nayagarh	Nuagaon	Beruhanbari (2019-	PDS	GP Fund	100000.00	0.00	100000.00	
40	Nayagarh	Nuagaon	Mahipur(2018-19)	SFC	HSY	57000.00	0.00	57000.00	
41	Nayagarh	Odagaon	Giridipalli(2018-19)	SFC	CFC	200000.00	0.00	200000.00	
42	Nayagarh	Odagaon	Hariharpur(2018-19	SFC	CFC/ HSY	142373.00	0.00	142373.00	
43	Nayagarh	Odagaon	Nandighora (2018-1	SFC/CFC/GP Fund	SFC/ HSY	11500.00	0.00	11500.00	
44	Nayagarh	Ranapur	Champapedi(2019-2	PDS	GP Fund	48800.00	0.00	48800.00	
45	Sundargarh	Bisra	Jhirpani GP (2018-1	SFC	GP FUND	14880.00	0.00	14880.00	
<b>Total</b>						<b>3364981.00</b>	<b>30000.00</b>	<b>3334981.00</b>	<b>70000.00</b>

Source : Cash Books of the audited Grama Panchayats

### Appendix-42 (Vide Para No. 2.4.5.23 )

**District wise details of expenditure incurred under MGNREGS Scheme by the Grama Panchayats audited during 2023-24 who did not produce accounts records to audit**

Sl. No.	Name of the District	No. of G.Ps audited	No. of Years of Account audited					Total	Amount of Expenditure incurred (in ₹)
			2018-19	2019-20	2020-21	2021-22	2022-23		
1	2	3	4	5	6	7	8	9	10
1	Angul	5	4	3	2	0	0	9	7552205.00
2	Balasore	1	0	0	1	0	0	1	1268075.00
3	Baragarh	7	1	2	6	5	0	14	32808687.00
4	Bhadrak	9	6	6	6	0	0	18	27134925.00
5	Bolangir	29	22	19	9	4	0	54	242261757.00
6	Boudh	13	13	13	0	0	0	26	64545235.00
7	Cuttack	8	0	4	7	1	0	12	10681098.00
8	Deogarh	3	1	0	2	2	0	5	19860511.00
9	Dhenkanal	6	1	5	5	0	0	11	32536794.00
10	Gajapati	7	2	7	0	0	0	9	32046577.00
11	Ganjam	38	6	28	26	17	0	77	275757942.00
12	Jagatsinghpur	3	2	0	1	2	0	5	4897790.00
13	Jajpur	16	2	14	12	2	0	30	81019000.00
14	Jharsuguda	10	3	5	6	1	2	17	56966807.00
15	Kalahandi	14	9	1	3	0	1	14	34832402.00



Sl. No.	Name of the District	No. of G.Ps audited	No. of Years of Account audited					Total	Amount of Expenditure incurred (in ₹)
			2018-19	2019-20	2020-21	2021-22	2022-23		
1	2	3	4	5	6	7	8	9	10
16	Kendrapara	27	4	26	23	0	0	53	130655852.00
17	Keonjhar	49	9	10	46	20	0	85	680869777.00
18	Khurda	22	14	15	7	0	0	36	33690849.40
19	Koraput	19	1	4	0	0	14	19	133069183.00
20	Malkangiri	9	1	5	5	2	0	13	57962874.00
21	Mayurbhanj	27	10	8	15	9	3	45	376100206.00
22	Nawarangpur	1	0	1	0	0	0	1	45000.00
23	Nayagarh	15	8	11	7	1	0	27	35521624.00
24	Nuapada	2	0	2	0	0	0	2	5149509.00
25	Phulbani	10	6	8	6	0	0	20	92807328.00
26	Puri	28	23	22	7	3	0	55	81041841.40
27	Rayagada	1	0	1	0	0	0	1	2976000.00
28	Sambalpur	9	0	6	8	1	0	15	65619187.00
29	Sonepur	6	1	6	1	1	0	9	9589785.00
30	Sundargarh	8	3	7	3	0	0	13	73969614.00
<b>Total</b>		<b>402</b>	<b>152</b>	<b>239</b>	<b>214</b>	<b>71</b>	<b>20</b>	<b>696</b>	<b>2703238434.80</b>

<b>Appendix- 43 ( Vide Para No. 2.4.6.1 of this Report)</b>							
<b>Statement showing the details of Utilisation position of CFC Grant ( XV FC) in Grama Panchayats audited online during the year 2023-24 ( FY 2022-23)</b>							
<b>Sl. No.</b>	<b>Name of the District</b>	<b>Opening Balance</b>	<b>Grants received during 2022-23</b>	<b>Total</b>	<b>Grants utilised during 2022-23</b>	<b>Un-utilised Balance at the end of 2022-23</b>	<b>Percentage of utilisation</b>
<b>1</b>	<b>2</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
1	Angul	387392711.85	393151981.00	780544692.85	332428926.22	448115766.63	42.59
2	Balasore	541970436.18	696672050.00	1238642486.18	577637738.94	661004747.24	46.63
3	Bargarh	438549671.00	428802154.00	867351825.00	462863168.50	404488656.50	53.37
4	Bhadrak	422805504.50	413486413.00	836291917.50	295335955.40	540955962.10	35.31
5	Bolangir	393278069.00	531318675.00	924596744.00	492624343.75	431972400.25	53.28
6	Boudh	106376950.85	126709179.00	233086129.85	154453225.00	78632904.85	66.26
7	Cuttack	681300489.03	658593366.00	1339893855.03	520015863.44	819877991.59	38.81
8	Deogarh	439150993.58	350324036.00	789475029.58	308781107.85	480693921.73	39.11
9	Dhenkanal	473073744.20	370503246.00	843576990.20	368916144.11	474660846.09	43.73
10	Gajapati	388800986.24	235317590.00	624118576.24	332877721.07	291240855.17	53.34
11	Ganjam	1235369498.97	788844139.00	2024213637.97	807467415.88	1216746222.09	39.89
12	Jagatsinghpur	404640474.26	451286903.00	855927377.26	259199589.60	596727787.66	30.28
13	Jajpur	863055516.71	563722683.47	1426778200.18	581406551.93	845371648.25	40.75
14	Jharsuguda	130252530.49	130224555.00	260477085.49	76572813.45	183904272.04	29.40
15	Kalahandi	526751492.99	527846290.50	1054597783.49	435177431.23	619420352.26	41.26

Sl. No.	Name of the District	Opening Balance	Grants received during 2022-23	Total	Grants utilised during 2022-23	Un-utilised Balance at the end of 2022-23	Percentage of utilisation
1	2	4	5	6	7	8	9
16	Kandhamal	358865842.50	273123441.00	631989283.50	225532016.00	406457267.50	35.69
17	Kendrapara	375387239.16	484818177.00	860205416.16	467206327.29	392999088.87	54.31
18	Keonjhar	643025250.20	548739597.00	1191764847.20	493767588.21	697997258.99	41.43
19	Khurda	438649003.96	365272496.00	803921499.96	273062246.49	530859253.47	33.97
20	Koraput	515034262.77	409001474.00	924035736.77	415280676.81	508755059.96	44.94
21	Malkangiri	293412938.00	197074969.00	490487907.00	200564906.00	289923001.00	40.89
22	Mayurbhanj	737008251.37	828300045.72	1565308297.09	816223922.32	749084374.77	52.14
23	Nawarangpur	499511106.00	361159722.00	860670828.00	393470540.00	467200288.00	45.72
24	Nayagarh	395692062.37	316687206.00	712379268.37	251156827.30	461222441.07	35.26
25	Nuapada	253881192.65	237200018.00	491081210.65	192325386.00	298755824.65	39.16
26	Puri	679924560.14	482705094.00	1162629654.14	516048265.01	646581389.13	44.39
27	Rayagada	401448734.68	307744109.00	709192843.68	275121858.78	434070984.90	38.79
28	Sambalpur	268403233.14	238882608.00	507285841.14	199922117.15	307363723.99	39.41
29	Subarnapur	194185169.67	185850605.00	380035774.67	227185225.00	152850549.67	59.78
30	Sundargarh	861790283.66	509065397.00	1370855680.66	593959602.37	776896078.29	43.33
<b>Total</b>		<b>14348988200.12</b>	<b>12412428219.69</b>	<b>26761416419.81</b>	<b>11546585501.10</b>	<b>15214830918.71</b>	<b>43.15</b>

Source: Audit Online Reports

### Appendix-44 (Vide Para No. 2.4.6.2 of this Report)

Statement showing the abstract position of un-remitted Govt. dues as on 31.03.2023 in respect of XV CFC Grant Scheme in Gram Panchayats audited online during the plan year 2023-24

Sl. No.	Name of the District	Amount of un-remitted Govt. Dues as on 31.03.2023				
		GST	Labour Cess	Royalty	IT	Total
1	2	3	4	5	6	7
1	Angul		5218200.28	6948529.42		12166729.70
2	Balasore	92114.00	9997210.64	21118011.21	0.00	31207335.85
3	Baragarh	3071264.00	14385247.55	17042769.00	0.00	34499280.55
4	Bhadrak	0.00	3151812.46	3568448.00	42658.72	6762919.18
5	Bolangir	370934.00	5255735.00	7977754.00	9700.00	13614123.00
6	Boudh	225821.00	2433138.00	5689119.00	0.00	8348078.00
7	Cuttack	0.00	6711733.61	7308002.75	0.00	14019736.36
8	Deogarh	0.00	2141977.63	2760422.73	0.00	4902400.36
9	Dhenkanal	449128.00	7663288.70	9981021.25	0.00	18093437.95
10	Gajapati		4059163.86	6672672.93	0.00	10731836.79
11	Ganjam	71563.28	13194013.88	13086511.00	0.00	26352088.16
12	Jagatsinghpur	619143.00	2810418.49	4854119.30	7293.00	8290973.79
13	Jajpur	470171.10	13855185.76	19782382.13	1364654.00	35472392.99
14	Jharsuguda	0.00	1399872.27	1509952.36	0.00	2909824.63
15	Kalahandi	0.00	1862248.00	3061582.00	0.00	4923830.00
16	Kandhamal	10470.00	2067353.00	3026079.00	0.00	5103902.00
17	Kendrapara	7479352.04	12392479.07	13730186.23	166650.00	33768667.34
18	Keonjhar	44120.00	4400766.70	5292936.81	0.00	9737823.51
19	Khurda	0.00	2169676.57	4752579.96	0.00	6922256.53
20	Koraput	2806.00	1562776.00	2921976.00	0.00	4487558.00
21	Malkangiri	0.00	1489479.50	2379406.00	0.00	3868885.50
22	Mayurbhanj	705933.00	16015573.81	23504031.56	3559.00	40229097.37
23	Nawarangpur	239834.46	1974903.06	3650556.33	0.00	5865293.85
24	Nayagarh	139672.00	2758929.90	5152697.91	0.00	8051299.81
25	Nuapada	0.00	1726755.00	3650795.00	0.00	5377550.00
26	Puri	7405927.40	16183089.39	23663292.56	300519.00	47552828.35
27	Rayagada	23495.00	5206425.58	8697523.01	0.00	13927443.59
28	Sambalpur	0.00	515978.00	459728.00	0.00	975706.00
29	Sonepur	297705.00	2910257.00	6319349.39	0.00	9527311.39
30	Sundargarh	2211705.94	12407637.24	15723162.86	0.00	30342506.04
<b>Total</b>		<b>23931159.22</b>	<b>177921325.95</b>	<b>254285597.70</b>	<b>1895033.72</b>	<b>458033116.59</b>

Appendix - 45 (Vide Para No. 3.2.1 of this Report)										
Statement showing the abstract of receipts and payments in respect of Urban Local Bodies audited during the year 2023-24 for Financial year 2022-23										
Sl. No.	Name of the Revenue District	No. of ULBs	Opening Balance	Receipts						Grand Total
				Grants	Own Sources			Others	Total	
					Tax Revenue	Non-Tax Revenue	Total Own Source			
1	2	3	4	5	6	7	8	9	10	11
1	Angul	3	795823402.72	491562669.00	35369462.80	24797965.00	60167427.80	102000370.02	653730466.82	1449553869.54
2	Balasore	5	2318184500.98	977324690.00	25901143.15	27741945.00	53643088.15	167080703.29	1198048481.44	3516232982.42
3	Bargarh	3	975075844.57	738905240.36	8815084.00	30900154.00	39715238.00	131411572.98	910032051.34	1885107895.91
4	Bhadrak	4	2208189986.14	861889211.76	22084873.47	33463302.00	55548175.47	218392635.58	1135830022.81	3344020008.95
5	Bolangir	2	447106224.42	178624904.00	2011569.00	2134808.00	4146377.00	57865376.41	240636657.41	687742881.83
6	Boudh	0								
7	Cuttack	3	699471106.75	434358337.00	9867198.00	5832103.00	15699301.00	62330401.62	512388039.62	1211859146.37
8	Deogarh	0								
9	Dhenkanal	3	405863727.83	398534921.61	2736600.00	9855621.00	12592221.00	34324917.33	445452059.94	851315787.77
10	Gajapati	2	681465899.54	234805786.00	8500402.16	13451304.64	21951706.8	61777783.49	318535276.29	1000001175.83
11	Ganjam	17	2513141524.69	1867691461.00	40994860.93	71638267	112633127.9	302312543.70	2282637132.63	4795778657.32
12	Jagatsinghpur	1	625068369.94	288178436.00	14861706.00	7366831.00	22228537.00	27209516.62	337616489.62	962684859.56
13	Jajpur	2	816624326.98	438802413.00	12083166.00	26316478.00	38399644.00	71589077.66	548791134.66	1365415461.64
14	Jharsuguda	0								
15	Kalahandi	4	1196958283.28	547443947.00	14715314.00	18904255.00	33619569.00	149058584.48	730122100.48	1927080383.76

Sl. No.	Name of the Revenue District	No. of ULBs	Opening Balance	Receipts						Grand Total
				Grants	Own Sources			Others	Total	
					Tax Revenue	Non-Tax Revenue	Total Own Source			
1	2	3	4	5	6	7	8	9	10	11
16	Kandhamal	2	476049377.29	203079707.00	4434679.00	8798381.00	13233060.00	28775568.76	245088335.76	721137713.05
17	Kendrapara	2	653503540.76	335427062.00	5945088.50	3825400.00	9770488.50	112243513.5	457441064.00	1110944604.76
18	Keonjhar	5	2071226686.43	982434871.00	89507263.00	26935463.00	116442726.00	209445907.05	1308323504.05	3379550190.48
19	Khurda	3	949674517.60	528719974.00	23212439.00	24816833.00	48029272.00	85473661.83	662222907.83	1611897425.43
20	Koraput	2	1007392002.74	635062948.00	15061692	49641316.59	64703008.59	213942722.92	913708679.51	1921100682.25
21	Malkangiri	2	426435495.67	317819080.00	7048199.00	13990906.00	21039105.00	40555156.69	379413341.69	805848837.36
22	Mayurbhanj	2	1194442315.25	846099945.00	20939280.00	26716886.00	47656166.00	94727018.00	988483129.00	2182925444.25
23	Nawarangpur	0								
24	Nayagarh	4	742427946.82	393972834.00	7033263.6	26929417	33962680.60	54537192.10	482472706.70	1224900653.52
25	Nuapada	3	538730063.11	280248278.00	6395923.00	11697916.00	18093839.00	29928428	328270545.00	867000608.11
26	Puri	1	177842035.85	141128735.00	1601626.00	3445717.00	5047343.00	12944938.00	159121016.00	336963051.85
27	Rayagada	1	253386117.54	139129046.20	4030923.00	12283899.00	16314822.00	20233807.89	175677676.09	429063793.63
28	Sambalpur	1	136644007.24	110992800.00	405782.00	1583537.00	1989319.00	7320610.00	120302729.00	256946736.24
29	Sonepur	0								
30	Sundargarh	1	327363468.19	237530584.00	5312200.00	17208234.00	22520434.00	33136491.00	293187509.00	620550977.19
	<b>Total</b>	<b>78</b>	<b>22638090772.33</b>	<b>12609767880.93</b>	<b>388869737.61</b>	<b>500276939.23</b>	<b>889146676.84</b>	<b>2328618498.92</b>	<b>15827533056.69</b>	<b>38465623829.02</b>

Source : Records & Registers of the audited ULBs

Appendix - 45 (Vide Para No. 3.2.1 of this Report)											
Statement showing the abstract of receipts and payments in respect of Urban Local Bodies audited during the year 2023-24 for Financial year 2022-23											
Sl. No.	Name of the Revenue District	No. of ULBs	Payments								Closing Balance
			Grants			Own Sources			Others	Total	
			Capital	Revenue	Total	Capital	Revenue	Total			
1	2	3	12	13	14	15	16	17	18	19	20
1	Angul	3	123575152.00	507507574.00	631082726.00	0.00	101265428.00	101265428.00	54953552.64	787301706.64	662252162.90
2	Balasore	5	137785683.00	1027201128.00	1164986811.00	1312889.00	41336504.83	42649393.83	89094349.22	1296730554.05	2219502428.37
3	Bargarh	3	284320729.00	472290278.00	756611007.00	21810613.00	14672830.00	36483443.00	133287369.78	926381819.78	958726076.13
4	Bhadrak	4	131540622.00	846632422.89	978173044.89	289775.00	35030381.72	35320156.72	378459081.52	1391952283.13	1952067725.82
5	Bolangir	2	4731211.00	297913436.50	302644647.50	0.00	4146343.00	4146343.00	57459117.81	364250108.31	323492773.52
6	Boudh	0									
7	Cuttack	3	46984829.00	321997489.00	368982318.00	0.00	16987493.60	16987493.60	93823528.25	479793339.85	732065806.52
8	Deogarh	0									
9	Dhenkanal	3	15708804.00	356666933.00	372375737.00	970406.00	4425230.00	5395636.00	88896459.8	466667832.80	384647954.97
10	Gajapati	2	169302213.00	114236646.00	283538859.00	0.00	7885863.00	7885863.00	125740887.78	417165609.78	582835566.05
11	Ganjam	17	109966712.00	1854931850.15	1964898562.15	0.00	69991968.63	69991968.63	308821166.3	2343711697.06	2452066960.26
12	Jagatsinghpur	1	421051.00	312641723.00	313062774.00	0.00	22981756.00	22981756.00	26456298.00	362500828.00	600184031.56
13	Jajpur	2	5044874.00	468187762.00	473232636.00	0.00	76731384.00	76731384.00	74052137.69	624016157.69	741399303.95
14	Jharsuguda	0									
15	Kalahandi	4	58608932.00	610930169.00	669539101.00	0.00	25768087.00	25768087.00	130334151.66	825641339.66	1101439044.10

Sl. No.	Name of the Revenue District	No. of ULBs	Payments								Closing Balance
			Grants			Own Sources			Others	Total	
			Capital	Revenue	Total	Capital	Revenue	Total			
1	2	3	12	13	14	15	16	17	18	19	20
16	Kandhamal	2	16255040.00	355592934.00	371847974.00	693284.00	14874840	15568124	11295299.06	398711397.06	322426315.99
17	Kendrapara	2	7573714.00	461260297.00	468834011.00	0.00	29290560.00	29290560.00	55694628.16	553819199.16	557125405.60
18	Keonjhar	5	123163517.00	1066472296.00	1189635813.00	0.00	283451944.13	283451944.13	204565931.37	1677653688.50	1701896501.98
19	Khurda	3	85740093.00	522255190.00	607995283.00	0.00	28338846.00	28338846.00	93425189.89	729759318.89	882138106.54
20	Koraput	2	6321712.00	791837353.00	798159065.00	0.00	57806243.00	57806243.00	62055538.69	918020846.69	1003079835.56
21	Malkangiri	2	11958272.00	311040340.00	322998612.00	0.00	23657802.00	23657802.00	57450547.92	404106961.92	401741875.44
22	Mayurbhanj	2	48755490.00	783288640.00	832044130.00	0.00	116690236.00	116690236.00	124081927.32	1072816293.32	1110109150.93
23	Nawarangpur	0									
24	Nayagarh	4	59120271.00	415428615.15	474548886.15	0.00	28678783.00	28678783.00	36278014.57	539505683.72	685394969.80
25	Nuapada	3	148839776.00	170528652.00	319368428.00	0.00	7518628.00	7518628.00	90454166.65	417341222.65	449659385.46
26	Puri	1	1026086.00	117741667.00	118767753.00	0.00	16102646.00	16102646.00	6300993.12	141171392.12	195791659.73
27	Rayagada	1	94902869.00	67523917.00	162426786.00	0	33784971.00	33784971	23309132.75	219520889.75	209542903.88
28	Sambalpur	1	7105212.00	93110099.00	100215311.00	0.00	3091556.00	3091556.00	23078329.38	126385196.38	130561539.86
29	Sonepur	0									
30	Sundargarh	1	0.00	198555413.00	198555413.00	0.00	15137091.00	15137091.00	74545446.55	288237950.55	332313026.64
	<b>Total</b>	<b>78</b>	<b>1698752864.00</b>	<b>12545772824.69</b>	<b>14244525688.69</b>	<b>25076967.00</b>	<b>1079647415.91</b>	<b>1104724382.91</b>	<b>2423913245.86</b>	<b>17773163317.46</b>	<b>20692460511.56</b>

Source : Records & Registers of the audited ULBs



**Appendix - 46 (Vide Para No. 3.2.2 of this Report)****Statement showing the abstract position of Grants in respect of  
Urban Local Bodies audited during the year 2023-24 for Financial Year 2022-23**

<b>Sl. No.</b>	<b>Name of the Revenue District</b>	<b>No. of ULBs Audited</b>	<b>Opening Balance</b>	<b>Grants received during the year</b>	<b>Total</b>	<b>Grants utilised during the year</b>	<b>Closing Balance</b>	<b>Percentage of utilisation</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
1	Angul	3	695441790.00	491562669.00	1187004459.00	631082726.00	555921733.00	53.17
2	Balasore	5	1932482133.55	977324690.00	2909806823.55	1164986811.00	1744820012.55	32.27
3	Bargarh	3	1055377752.56	738905240.36	1794282992.92	756611007.00	1037671985.92	42.17
4	Bhadrak	4	2012106998.75	861889211.76	2873996210.51	978173044.89	1895823165.62	34.04
5	Bolangir	2	534920103.28	178624904.00	713545007.28	302644647.50	410900359.78	42.41
6	Boudh	0						
7	Cuttack	3	690248024.79	434358337.00	1124606361.79	368982318.00	755624043.79	32.81
8	Deogarh	0						
9	Dhenkanal	3	446485036.68	398534921.61	845019958.29	415521727.00	429498231.29	49.17
10	Gajapati	2	628871294.04	234805786.00	863677080.04	283538859.00	580138221.04	
11	Ganjam	17	2317942210.62	1867691461.00	4185633671.62	1964898562.15	2220735109.47	46.94
12	Jagatsinghpur	1	695263869.00	288178436.00	983442305.00	313062774.00	670379531.00	31.83
13	Jajpur	2	566514060.84	438802413.00	1005316473.84	473232636.00	532083837.84	47.07
14	Jharsuguda	0						
15	Kalahandi	4	1001597701.00	547443947.00	1549041648.00	669539101.00	879502547.00	43.22

Sl. No.	Name of the Revenue District	No. of ULBs Audited	Opening Balance	Grants received during the year	Total	Grants utilised during the year	Closing Balance	Percentage of utilisation
1	2	3	4	5	6	7	8	9
16	Kandhamal	2	436605990.03	203079707.00	639685697.03	371847974.00	267837723.03	58.13
17	Kendrapara	2	769619713.72	335427062.00	1105046775.72	468834011.00	636212764.72	42.43
18	Keonjhar	5	1829193799.77	982434871.00	2811628670.77	1189635813.00	1621992857.77	42.31
19	Khurda	3	903127092.14	528719974.00	1431847066.14	607995283.00	823851783.14	42.46
20	Koraput	2	901500284.00	635062948.00	1536563232.00	798159065.00	738404167.00	51.94
21	Malkangiri	2	332051807.00	317819080.00	649870887.00	322998612.00	326872275.00	49.70
22	Mayurbhanj	2	872540577.57	846099945.00	1718640522.57	832044130.00	886596392.57	48.41
23	Nawarangpur	0						
24	Nayagarh	4	578717693.00	393972834.00	972690527.00	474548886.15	498141640.85	48.79
25	Nuapada	3	432198446.30	280248278.00	712446724.30	319368428.00	393078296.30	44.83
26	Puri	1	177964858.18	141128735.00	319093593.18	118767753.00	200325840.18	37.22
27	Rayagada	1	214714180.00	139129046.20	353843226.20	162426786.00	191416440.20	45.90
28	Sambalpur	1	130438507.00	110992800.00	241431307.00	100215311.00	141215996.00	41.51
29	Sonepur	0						
30	Sundargarh	1	287788581.00	237530584.00	525319165.00	198555413.00	326763752.00	37.80
<b>Total</b>		<b>78</b>	<b>20443712504.82</b>	<b>12609767880.93</b>	<b>33053480385.75</b>	<b>14287671678.69</b>	<b>18765808707.06</b>	<b>43.23</b>

Source: Records & Registers of audited ULBs

**Appendix - 47 (Vide Para No. 3.2.3 of this Report)**

**Statement showing the abstract position of U.C. in respect of  
Urban Local Bodies audited during the year 2023-24 for Financial Year 2022-23**

Sl. No.	Name of the Revenue District	No. of ULBs audited	UC pending for submission at the beginning of the year	UC due for submission during the year	Total	UC submitted during the year	UC pending for submission at the end of the year	%age of UC submitted	Year wise break up of UC pending for submission as on 31.03.2023	
									2022-23	Up to 2021-22
1	2	3	4	5	6	7	8	9	10	11
1	Angul	3	918892419.68	621996923.00	1540889342.68	490807943.00	1050081399.68	31.85	499423613.00	550657786.68
2	Balasore	5	2174238143.58	1164986811.00	3339224954.58	833349645.00	2505875309.58	24.96	997583835.00	1508291474.58
3	Bargarh	3	1816341592.07	756611007.00	2572952599.07	241950990.00	2331001609.07	9.40	716404333.00	1614597276.07
4	Bhadrak	4	1119445269.75	928893104.89	2048338374.64	783739583.00	1264598791.64	38.26	641503452.89	623095338.75
5	Bolangir	2	481024388.11	302644647.50	783669035.61	89416455.00	694252580.61	11.41	203027058.00	491225522.61
6	Boudh	0								
7	Cuttack	3	967776884.70	284038417.00	1251815301.70	125526789.00	1126288512.70	10.03	276173917.00	850114595.70
8	Deogarh	0								
9	Dhenkanal	3	1209628517.75	372375737.00	1582004254.75	131849529.00	1450154725.75	8.33	272056596.00	1178098129.75
10	Gajapati	2	876660521.73	278942759.00	1155603280.73	122091626.00	1033511654.73	10.57	267268974.00	766242680.73
11	Ganjam	17	4918360011.33	1888971869.00	6807331880.33	1446490369.00	5360841511.33	21.25	1653810665.00	3707030846.33
12	Jagatsinghpur	1	595850328.00	313062774.00	908913102.00	124887083.00	784026019.00	13.74	202473982.00	581552037.00
13	Jajpur	2	1358152986.00	473232636.00	1831385622.00	251098227.00	1580287395.00	13.71	317214553.00	1263072842.00
14	Jharsuguda	0								
15	Kalahandi	4	1053533119.71	669539101.00	1723072220.71	493306584.00	1229765636.71	28.63	413570028.00	816195608.71
16	Kandhamal	2	951976265.25	355199074.00	1307175339.25	709600.00	1306465739.25	0.05	88096699.00	1218369040.25

Sl. No.	Name of the Revenue District	No. of ULBs audited	UC pending for submission at the beginning of the year	UC due for submission during the year	Total	UC submitted during the year	UC pending for submission at the end of the year	%age of UC submitted	Year wise break up of UC pending for submission as on 31.03.2023	
									2022-23	Up to 2021-22
1	2	3	4	5	6	7	8	9	10	11
17	Kendrapara	2	652371963.07	468834011.00	1121205974.07	350111564.00	771094410.07	31.23	425863986.00	345230424.07
18	Keonjhar	5	2615202359.01	1189635813.00	3804838172.01	685822087.00	3119016085.01	18.03	1033258211.00	2085757874.01
19	Khurda	3	1847270973.85	577138293.00	2424409266.85	108326635.00	2316082631.85	4.47	524408693.00	1791673938.85
20	Koraput	2	1477374420.00	798159065.00	2275533485.00	209889857.00	2065643628.00	9.22	789882434.00	1275761194.00
21	Malkangiri	2	881894707.00	322998612.00	1204893319.00	148666212.00	1056227107.00	12.34	320571012.00	735656095.00
22	Mayurbhanj	2	3380332522.41	832044130.00	4212376652.41	258062253.00	3954314399.41	6.13	831315157.00	3122999242.41
23	Nawarangpur	0								
24	Nayagarh	4	898665570.00	429448069.00	1328113639.00	6436258.00	1321677381.00	0.48	429448069.00	892229312.00
25	Nuapada	3	687340446.54	319368428.00	1006708874.54	199151573.00	807557301.54	19.78	208513941.00	599043360.54
26	Puri	1	220964208.00	118767753.00	339731961.00	31010636.00	308721325.00	9.13	104602527.00	204118798.00
27	Rayagada	1	244522131.00	162426786.00	406948917.00	0.00	406948917.00	0.00	162426786.00	244522131.00
28	Sambalpur	1	125417323.00	93880011.00	219297334.00	84866545.00	134430789.00	38.70	93880011.00	40550778.00
29	Sonepur	0								
30	Sundargarh	1	49689053.00	198555413.00	248244466.00	157644955.00	90599511.00	63.50	83885928.00	6713583.00
<b>Total</b>		<b>78</b>	<b>31522926124.54</b>	<b>13921751244.39</b>	<b>45444677368.93</b>	<b>7375212998.00</b>	<b>38069464370.93</b>	<b>16.23</b>	<b>11556664460.89</b>	<b>26512799910.04</b>

Source : Records & Registers of the audited ULBs

**Appendix - 48 (Vide Para No. 3.2.4 of this Report)**

**Statement showing the abstract position of Advance in respect of  
Urban Local Bodies audited during the year 2023-24 for Financial Year 2022-23**

Sl. No.	Name of the Revenue District	No. of ULBs	Advance outstanding at the beginning of the year	Advance paid during the year	Total	Advance adjusted during the year	Advance outstanding at the end of the year	Percent age of advance adjusted	Out standing advance relating to 2022-23	Outstanding advance relating to years prior to 2022-23
1	2	3	4	5	6	7	8	9	10	11
1	Angul	3	34371263.07	715458.00	35086721.07	1163458.00	33923263.07	3.32	140000.00	33783263.07
2	Balasore	5	13157674.56	2130775.00	15288449.56	3082775.00	12205674.56	20.16	1344000.00	10861674.56
3	Bargarh	3	3664305.00	8360705.00	12025010.00	6069605.00	5955405.00	50.47	3877400	2078005.00
4	Bhadrak	4	13408644.72	3977783.00	17386427.72	4894378.00	12492049.72	28.15	60000	12432049.72
5	Bolangir	2	5439517.44	80000.00	5519517.44	130000.00	5389517.44	2.36	80000	5309517.44
6	Boudh	0								
7	Cuttack	3	23208921.55	8649000.00	31857921.55	8559700.00	23298221.55	26.87	445300	22852921.55
8	Deogarh	0								
9	Dhenkanal	3	9470525.23	3492920.00	12963445.23	4809909.00	8153536.23	37.10	1122745.00	7030791.23
10	Gajapati	2	15493979.90	859700.00	16353679.90	761000.00	15592679.90	4.65	98700	15493979.90
11	Ganjam	17	31261447.96	13211782.00	44473229.96	9741013.00	34732216.96	21.90	6018500	28713716.96
12	Jagatsinghpur	1	9595642.10	0.00	9595642.10	0.00	9595642.10	0.00	0	9595642.10
13	Jajpur	2	12273651.98	2253015.00	14526666.98	3631791.00	10894875.98	25.00	786515	10108360.98
14	Jharsuguda	0								
15	Kalahandi	4	28402979.73	32025098.00	60428077.73	13156532.00	47271545.73	21.77	22541316	24730229.73
16	Kandhamal	2	5989017.75	2387500.00	8376517.75	2617500.00	5759017.75	31.25	713500	5045517.75

Sl. No.	Name of the Revenue District	No. of ULBs	Advance outstanding at the beginning of the year	Advance paid during the year	Total	Advance adjusted during the year	Advance outstanding at the end of the year	Percent age of advance adjusted	Out standing advance relating to 2022-23	Outstanding advance relating to years prior to 2022-23
1	2	3	4	5	6	7	8	9	10	11
17	Kendrapara	2	22123842.54	3812000.00	25935842.54	6058015.00	19877827.54	23.36	1753000	18124827.54
18	Keonjhar	5	34210807.19	6785693.00	40996500.19	20752053.00	20244447.19	12.15	2507440	17737007.19
19	Khurda	3	42132902.35	13411490.00	55544392.35	5196460.00	50347932.35	9.36	10033150	40314782.35
20	Koraput	2	22712330.30	407000.00	23119330.30	460000.00	22659330.30	1.99	357000.00	22302330.30
21	Malkangiri	2	1686749.00	1593000.00	3279749.00	791828.00	2487921.00	24.14	956172	1531749.00
22	Mayurbhanj	2	15887600.15	4034812.00	19922412.15	4675312.00	15247100.15	23.47	502500.00	14744600.15
23	Nawarangpur									
24	Nayagarh	4	5085871.00	3153250.00	8239121.00	1939125.00	6299996.00	23.54	2560500	3739496.00
25	Nuapada	3	14049728.96	350000.00	14399728.96	416258.00	13983470.96	2.89	300000	13683470.96
26	Puri	1	5031830.00	1061380.00	6093210.00	1326680.00	4766530.00	21.77	156000	4610530.00
27	Rayagada	1	6678038.51	22576500.00	29254538.51	7111900.00	22142638.51	24.31	18334600.00	3808038.51
28	Sambalpur	1	4947418.00	159000.00	5106418.00	203000.00	4903418.00	3.98	36000	4867418.00
29	Sonepur	0								
30	Sundargarh	1	13010505.00	1457500.00	14468005.00	1328384.00	13139621.00	9.18	676116	12463505.00
<b>Total</b>		<b>78</b>	<b>393295193.99</b>	<b>136945361.00</b>	<b>530240554.99</b>	<b>108876676.00</b>	<b>421363878.99</b>	<b>20.53</b>	<b>75400454</b>	<b>345963425</b>

Source: Records & Registers of the audited ULBs.

**Appendix - 49 (Vide Para Nos. 3.2.5, 3.2.6, 3.2.7 & 3.2.8 of this Report)**

**Statement showing the Persistent Irregularities noticed in the accounts of  
Urban Local Bodies audited during the year 2023-24**

Sl. No.	Name of the Revenue District	Total no. of ULBs in the District	No. of ULBs audited	No. of ULBs where reconciliation between bank position as per cash book and as per bank pass book was not made		No. of ULBs where Budget was not prepared	No. of ULBs where Asset Register was not prepared	No. of ULBs where Advance ledger was not prepared	No. of ULBs where outstanding Advance ledger was not prepared
				No.	Amount of un-reconciled difference				
1	2	3	4	5	6	7	8	9	10
1	Angul	3	3	1	793984.00	1	3	0	0
2	Balasore	5	5	0	0.00	1	5	2	3
3	Bargarh	5	3	2	13293065.74	0	3	3	3
4	Bhadrak	4	4	0	0.00	2	4	2	3
5	Bolangir	5	4	2	2567326.19	3	4	4	4
6	Boudh	1	1	1	1545307.00	0	1	0	0
7	Cuttack	4	3	0	0.00	1	3	0	1
8	Deogarh	1							
9	Dhenkanal	4	3	2	17932397.28	2	3	0	2
10	Gajapati	2	2	0	0.00	0	2	2	2
11	Ganjam	18	17	5	4533822.00	2	17	15	17
12	Jagatsinghpur	2	2	1	25785556.00	0	2	1	1
13	Jajpur	2	2	0	0.00	0	2	1	1
14	Jharsuguda	3	2	0	0.00	2	2	0	1
15	Kalahandi	4	4	0	0.00	3	4	2	3

Sl. No.	Name of the Revenue District	Total no. of ULBs in the District	No. of ULBs audited	No. of ULBs where reconciliation between bank position as per cash book and as per bank pass book was not made		No. of ULBs where Budget was not prepared	No. of ULBs where Asset Register was not prepared	No. of ULBs where Advance ledger was not prepared	No. of ULBs where outstanding Advance ledger was not prepared
				No.	Amount of un-reconciled difference				
1	2	3	4	5	6	7	8	9	10
16	Kandhamal	3	2	0	0.00	1	2	0	1
17	Kendrapara	2	2	0	0.00	0	2	0	2
18	Keonjhar	5	5	0	0.00	1	5	2	4
19	Khurda	5	4	2	14113648.65	0	4	1	3
20	Koraput	4	2	0	0.00	1	1	0	2
21	Malkangiri	2	2	0	0.00	1	2	1	1
22	Mayurbhanj	4	3	1	2332513.00	0	3	1	2
23	Nawarangpur	2	2	2	98803946.42	1	2	1	0
24	Nayagarh	5	4	1	1367245.00	3	4	3	3
25	Nuapada	3	3	0	0.00	3	3	1	1
26	Puri	4	1	0	0.00	0	1	1	1
27	Rayagada	3	2	2	1540053.98	2	2	1	1
28	Sambalpur	3	1	0	0.00	1	1	0	0
29	Sonepur	3	3	1	108587.00	0	3	0	1
30	Sundargarh	4	3	1	1256606.93	1	3	2	3
<b>Total</b>		<b>115</b>	<b>94</b>	<b>24</b>	<b>185974059.19</b>	<b>32</b>	<b>93</b>	<b>46</b>	<b>66</b>



		<b>Appendix-50 ( Vide Para No. 3.2.9 of the Annual Report)</b>							
		<b>Statement showing the details of Demand, Collection &amp; Balance of Holding Tax in the ULBs audited during 2023-24 for the FY 2022-23</b>							
<b>Sl No.</b>	<b>ULB</b>	<b>Demand</b>			<b>Collection</b>				
		<b>Arrear</b>	<b>Current</b>	<b>Total</b>	<b>Arrear</b>	<b>Current</b>	<b>Rebate Allowed</b>	<b>Advance Collection</b>	<b>Total</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>
1	Ananadapur Municipality	3847861.00	1905499.00	5753360.00	680206.00	1765313.00	0.00		2445519.00
2	Angul Muncipality	18077889.00	15449825.00	33527714.00	4797433.80	13709326.00	0.00		18506759.80
3	Aska NAC	1474363.23	4100000.00	5574363.23	954260.20	3094013.80	437994.00		4048274.00
4	Athagarh NAC	3493153.00	1205266.00	4698419.00	696506.00	779259.00	0.00		1475765.00
5	Athamallik NAC	711463.20	922817.00	1634280.20	191211.00	474502.00	30289.00		665713.00
6	Attapura NAC								
7	Balasore Municipality	31834776.47	17416542.00	49251318.47	6049979.13	10855376.02	0.00		16905355.15
8	Balimela NAC	114357.00	4000000.00	4114357.00	75350.00	3955660.00	0.00		4031010.00
9	Balugaon NAC	7752009.45	2838226.50	10590235.95	940395.00	1926331.00	0.00		2866726.00
10	Banki NAC	1403150.00	1560159.00	2963309.00	708715.00	1338133.00	28415.00		2046848.00
11	Barbil Municipality	3632962.00	28684593.00	32317555.00	2550240.00	26308286.00	225409.00		28858526.00
12	Bargarh Municipality	7025133.65	8931807.00	15956940.65	1776777.00	4474620.00	186219.00		6251397.00
13	Baripada Municipality	20385593.11	14978030.00	35363623.11	3888872.00	11616690.00	0.00		15505562.00
14	Basudevpur Municipality	1310403.00	1588350.00	2898753.00	487340.00	1128459.00	0.00		1615799.00
15	Bellagantha NAC	1284382.87	914800.00	2199182.87	300572.00	556139.00	61023.00		856711.00
16	Bhadrak Municipality	24195240.00	15649245.00	39844485.00	6296949.00	9586557.00	0.00		15883506.00
17	Bhanjanagar NAC	3528374.49	1211258.00	4739632.49	620959.00	656746.00	31044.00		1277705.00
18	Bhawanipatna Municipality	8552270.00	7218364.00	15770634.00	1087815.00	7037871.00	0.00		8125686.00
19	Bhuban NAC	5291661.52	851223.30	6142884.82	968933.00	354703.00	0.00		1323636.00
20	Buguda NAC	596470.16	3500000.00	4096470.16	457819.00	2968782.00	4519.00		3426601.00

SI No.	ULB	Demand			Collection				
		Arrear	Current	Total	Arrear	Current	Rebate Allowed	Advance Collection	Total
1	2	3	4	5	6	7	8	9	10
21	Champua NAC	17058937.00	7524726.00	24583663.00	3500000.00	249636.00	0.00		3749636.00
22	Chandabali NAC	0.00	7573383.00	7573383.00	0.00	1819903.00	0.00		1819903.00
23	Chhatrapur NAC	6985105.12	3676147.76	10661252.88	4687895.00	3105938.00	72935.00		7793833.00
24	Chikiti NAC	1625253.16	2005669.00	3630922.16	999686.00	1231678.00	0.00		2231364.00
25	Choudwar Municipality	47954646.00	13622924.00	61577570.00	1451918.00	4892667.00	0.00		6344585.00
26	Daspalla NAC	0.00	1600000.00	1600000.00	0.00	521000.00	0.00		521000.00
27	Dhamnagar NAC	0.00	3091083.00	3091083.00	0.00	1003367.00	0.00		1003367.00
28	Dharamgarh NAC	18093722.00	9270074.00	27363796.00	750747.00	829872.00	1393.00		1580619.00
29	Digapahandi NAC	7100751.27	3170296.78	10271048.05	813144.25	2439432.76	0.00		3252577.01
30	G. Udayagiri NAC	4100575.00	1830487.00	5931062.00	1631935.00	773376.00	18776.00		2405311.00
31	Ganjam NAC	1559002.00	826705.00	2385707.00	350622.20	700913.60	0.00		1051535.80
32	Gopalpur NAC	6711125.36	1833490.50	8544615.86	1611607.00	1171804.00	0.00		2783411.00
33	Gunupur Municipality	778597.00	3188090.00	3966687.00	778597.00	3180326.00			3958923.00
34	Hindol NAC	1385453.00	576284.00	1961737.00	441820.00	165436.00	0.00		607256.00
35	Hinjilicut Municipality	2829771.79	4355445.00	7185216.79	1580170.80	3493420.20	82323.00		5073591.00
36	Jajpur Municipality	893884.00	2688404.00	3582288.00	412000.00	2198000.00	0.00		2610000.00
37	Jaleswar Municipality	1140686.00	4122891.00	5263577.00	1021921.00	3401626.00	0.00		4423547.00
38	Jatni Municipality	15240684.00	10465974.00	25706658.00	4172223.00	6715051.00	124308.00		10887274.00
39	Jeypore Municipality	10394000.00	15746058.00	26140058.00	1687617.00	5853744.00	435914.00		7541361.00
40	Joda Municipality	6717221.00	21850361.00	28567582.00	2146028.00	15919848.00	0.00		18065876.00
41	Junagarh NAC	1453352.27	917296.00	2370648.27	462737.00	503545.00	9999.00		966282.00
42	Kabisuryanagar NAC	1891183.39	2700000.00	4591183.39	616503.95	689641.14	0.00		1306145.09
43	Kamakhyanagar NAC	1612517.00	847653.00	2460170.00	80162.00	492633.00	0.00		572795.00
44	Kasinagar NAC	2043186.46	418511.00	2461697.46	420191.50	288800.75	0.00		708992.25

SI No.	ULB	Demand			Collection				
		Arrear	Current	Total	Arrear	Current	Rebate Allowed	Advance Collection	Total
1	2	3	4	5	6	7	8	9	10
45	Kendrapara Municipality	3414991.00	5406348.00	8821339.00	1707848.50	3548819.50	0.00		5256668.00
46	Keonjhar Municipality	51787739.84	79324915.00	131112654.84	10575556.00	25893612.00	2118181.00		36469168.00
47	Kesinga NAC	13730173.00	4992112.00	18722285.00	1749202.00	2295393.00	59649.00		4044595.00
48	Khallikote NAC	1849146.16	6000000.00	7849146.16	420465.00	597710.00	0.00		1018175.00
49	Khandapada NAC	1117035.00	1133155.00	2250190.00	329207.00	456629.00	0.00		785836.00
50	Khariar NAC	1052210.75	1888432.00	2940642.75	536370.00	577417.00	25082.00		1113787.00
51	Khariar Road NAC	5140820.00	2852162.00	7992982.00	1444453.00	1742819.00	130670.00		3187272.00
52	Khurda Municipality	75089862.10	13858380.00	88948242.10	3472811.00	5985628.00	197343.00		9458439.00
53	Kodala NAC	2683914.70	3534272.00	6218186.70	454657.00	926813.00	0.00		1381470.00
54	Koraput Municipality	13615466.36	9010111.00	22625577.36	1285983.00	6234348.00	0.00		7520331.00
55	Malkangiri Municipality	892208.00	5970000.00	6862208.00	471780.00	2545409.00	0.00		3017189.00
56	Nayagarh NAC	6890098.15	6152025.40	13042123.55	1781724.60	3933301.00	383001.00		5715025.60
57	Nilagiri NAC	233418.55	1035176.00	1268594.55	165056.00	649375.00	0.00		814431.00
58	Nuapada NAC	10005989.00	6328966.00	16334955.00	895492.00	1199372.00	0.00		2094864.00
59	Odagaon NAC	178888.00	130673.00	309561.00	4698.00	6704.00	0.00		11402.00
60	Padampur NAC	1446303.00	2386607.00	3832910.00	991711.00	1571976.00	86697.00		2563687.00
61	Paradeep Municipality	17546620.96	13830413.00	31377033.96	2484198.00	12377508.00	0.00		14861706.00
62	Paralakhemundi Mply	21576146.75	6865193.00	28441339.75	3301863.76	3883922.44	605623.71		7185786.20
63	Pattamundai Municipality	3380052.00	2281640.00	5661692.00	616452.00	1933587.00	0.00		2550039.00
64	Phulbani Municipality	4848993.00	2706835.00	7555828.00	1591048.00	447923.00	0.00		2038971.00
65	Pipili NAC	3689032.69	2483982.24	6173014.93	292606.00	1309020.00	0.00		1601626.00
66	Polasara NAC	694936.10	1513306.00	2208242.10	384329.00	1143215.00	87886.00		1527544.00
67	Purusottampur NAC	1205186.00	3696396.00	4901582.00	686587.00	1232195.00	37333.00		1918782.00
68	Rairakhol NAC	2124576.00	287250.00	2411826.00	258256.00	147526.00	0.00		405782.00

Sl No.	ULB	Demand			Collection				
		Arrear	Current	Total	Arrear	Current	Rebate Allowed	Advance Collection	Total
1	2	3	4	5	6	7	8	9	10
69	Rairangpur Municipality	6108031.81	9085457.00	15193488.81	1955834.00	2975884.00	91575.00		4931718.00
70	Rambha NAC	1300623.31	1900000.00	3200623.31	320560.84	400701.16	0.00		721262.00
71	Remuna NAC								
72	Soro Municipality	787503.80	4095959.00	4883462.80	257612.00	3500198.00	0.00		3757810.00
73	Sundargarh Municipality	13011369.00	10323765.10	23335134.10	782786.00	4641509.00	121294.00		5424295.00
74	Surada NAC	391719.08	1303142.02	1694861.10	313940.31	1011939.73	18771.00		1325880.04
75	Talcher Municipality	4634210.68	24399839.00	29034049.68	7512857.00	8684133.00	1089865.00		16196990.00
76	Titilagarh Municipality	7443092.86	2113045.00	9556137.86	668223.00	1343346.00	225912.00		2011569.00
77	Tusra NAC								
78	Vyasanagar Municipality	13128871.00	9994063.00	23122934.00	3428436.00	6044730.00	898418.00		9473166.00
<b>Total</b>		<b>593080394.62</b>	<b>503711577.60</b>	<b>1096791972.22</b>	<b>114290460.84</b>	<b>273471088.10</b>	<b>7927860.71</b>	<b>0.00</b>	<b>387761548.94</b>

Sl. No.	Name of the ULB and accounting year audited	Audit of Arrear Accounts during 2023-24							
		Statement showing the details of DCB position of Holding Tax in the ULBs audited during 2023-24 for the FY 2021-22/ 2020-21/2019-20 (current accounting year not audited)							
1	Binika NAC(2021-22)	2969667.35	692877.00	3662544.35	71192.00	180064.00	36012.80		251256.00
2	Biramitrapur Mplty(2021-22)	442206.00	741737.00	1183943.00	68189.00	473013.00			541202.00
3	Bolangir Municipality (2021-22)	6461463.06	2903109.00	9364572.06	555563.88	2259484.12			2815048.00
4	Boudh NAC(2021-22)	4061749.00	2115611.00	6177360.00	1168857.00	322641.00			1491498.00
5	Brajarajnaragar Municipality (21-22)	18653875.00	5109610.00	23763485.00	15199167.00	3196731.00			18395898.00
6	Jagatsinghpur Mplty (2021-22)	12437706.79	5753428.00	18191134.79	1218072.06	3166638.94			4384711.00
7	Jharsuguda Municipality (21-22)	19648340.97	59500000.00	79148340.97	2555704.00	28093043.00			30648747.00
8	Nawarangpur Mplty (2020-21)	8487684.87	1973125.00	10460809.87	6867682.00	659939.00			7527621.00
9	Patnagarh NAC (2021-22)	969861.19	1717078.86	2686940.05	82301.00	1545795.04			1628096.04

Sl No.	ULB	Demand			Collection				
		Arrear	Current	Total	Arrear	Current	Rebate Allowed	Advance Collection	Total
1	2	3	4	5	6	7	8	9	10
10	Rajgangpur Mplty (19-20, 20-21)	11096457.56	7682874.74	18779332.30	1731532.67	1626431.28	138778.82		3357963.95
11	Sonepur Municipality(2019-20)	1273208.00	905288.00	2178496.00	1042551.00	746249.00	36642.00		1788800.00
12	Tarabha NAC (2021-22)	145848.90	218046.50	363895.40	50264.10	132013.90			182278.00
13	Udala NAC (2021-22)	4621140.78	3158511.00	7779651.78	419500.32	1637730.00	132760.70		2057230.32
14	Umarkote Mplty(2020-21, 21-22)	2006657.36	1416922.00	3423579.36	972916.00	271692.00			1244608.00

Source: Cash Book, DCR & DCB Register of the ULBs

		<b>Appendix-50 ( Vide Para No. 3.2.9 of the Annual Report)</b>					
		<b>Statement showing the details of Demand, Collection &amp; Balance of Holding Tax in the ULBs audited during 2023-24 for the FY 2022-23</b>					
<b>SI No.</b>	<b>ULB</b>	<b>Balance</b>			<b>Percentage of Collection</b>		
		<b>Arrear</b>	<b>Current</b>	<b>Total</b>	<b>Arrear</b>	<b>Current</b>	<b>Total</b>
<b>1</b>	<b>2</b>	<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b>	<b>15</b>	<b>16</b>
1	Ananadapur Municipality	3167655.00	140186.00	3307841.00	17.68	92.64	42.51
2	Angul Municipality	13280455.20	1740499.00	15020954.20	26.54	88.73	55.20
3	Aska NAC	520103.03	567992.20	1088095.23	64.72	75.46	72.62
4	Athagarh NAC	2796647.00	426007.00	3222654.00	19.94	64.65	31.41
5	Athamallik NAC	520252.20	418026.00	938278.20	26.88	51.42	40.73
6	Attabira NAC						
7	Balasore Municipality	25784797.34	6561165.98	32345963.32	19.00	62.33	34.32
8	Balimela NAC	39007.00	44340.00	83347.00	65.89	98.89	97.97
9	Balugaon NAC	6811614.45	911895.50	7723509.95	12.13	67.87	27.07
10	Banki NAC	694435.00	193611.00	888046.00	50.51	85.77	69.07
11	Barbil Municipality	1082722.00	2150898.00	3233620.00	70.20	91.72	89.30
12	Bargarh Municipality	5248356.65	4270968.00	9519324.65	25.29	50.10	39.18
13	Baripada Municipality	16496721.11	3361340.00	19858061.11	19.08	77.56	43.85
14	Basudevpur Municipality	823063.00	459891.00	1282954.00	37.19	71.05	55.74
15	Bellaguntha NAC	983810.87	297638.00	1281448.87	23.40	60.79	38.96
16	Bhadrak Municipality	17898291.00	6062688.00	23960979.00	26.03	61.26	39.86
17	Bhanjanagar NAC	2907415.49	523468.00	3430883.49	17.60	54.22	26.96
18	Bhawanipatna Municipality	7464455.00	180493.00	7644948.00	12.72	97.50	0.00
19	Bhuban NAC	4322728.52	496520.30	4819248.82	18.31	41.67	21.55
20	Buguda NAC	138651.16	526699.00	665350.16	76.75	84.82	83.65

SI No.	ULB	Balance			Percentage of Collection		
		Arrear	Current	Total	Arrear	Current	Total
1	2	11	12	13	14	15	16
21	Champua NAC	13558937.00	7275090.00	20834027.00	20.52	3.32	15.25
22	Chandabali NAC	0.00	5753480.00	5753480.00		24.03	24.03
23	Chhatrapur NAC	2297210.12	497274.76	2794484.88	67.11	84.49	73.10
24	Chikiti NAC	625567.16	773991.00	1399558.16	61.51	61.41	61.45
25	Choudwar Municipality	46502728.00	8730257.00	55232985.00	3.03	35.91	10.30
26	Daspalla NAC	0.00	1079000.00	1079000.00	0.00	32.56	32.56
27	Dhamnagar NAC	0.00	2087716.00	2087716.00		32.46	32.46
28	Dharamgarh NAC	17342975.00	8438809.00	25781784.00	4.15	8.95	0.00
29	Digapahandi NAC	6287607.02	730864.02	7018471.04	11.45	76.95	31.67
30	G. Udayagiri NAC	2468640.00	1038335.00	3506975.00	39.80	42.25	0.00
31	Ganjam NAC	1208379.80	125791.40	1334171.20	22.49	84.78	44.08
32	Gopalpur NAC	5099518.36	661686.50	5761204.86	24.01	63.91	32.58
33	Gunupur Municipality	0.00	7764.00	7764.00	100.00	99.76	99.80
34	Hindol NAC	943633.00	410848.00	1354481.00	31.89	28.71	30.96
35	Hinjilicut Municipality	1249600.99	779701.80	2029302.79	55.84	80.21	70.61
36	Jajpur Municipality	481884.00	490404.00	972288.00	46.09	81.76	72.86
37	Jaleswar Municipality	118765.00	721265.00	840030.00	89.59	82.51	84.04
38	Jatni Municipality	11068461.00	3626615.00	14695076.00	27.38	64.16	42.35
39	Jeypore Municipality	8706383.00	9456400.00	18162783.00	16.24	37.18	28.85
40	Joda Municipality	4571193.00	5930513.00	10501706.00	31.95	72.86	63.24
41	Junagarh NAC	990615.27	403752.00	1394367.27	31.84	54.89	40.76
42	Kabisuryanagar NAC	1274679.44	2010358.86	3285038.30	32.60	25.54	28.45
43	Kamakhyanagar NAC	1532355.00	355020.00	1887375.00	4.97	58.12	23.28
44	Kasinagar NAC	1622994.96	129710.25	1752705.21	20.57	69.01	28.80

SI No.	ULB	Balance			Percentage of Collection		
		Arrear	Current	Total	Arrear	Current	Total
1	2	11	12	13	14	15	16
45	Kendrapara Municipality	1707142.50	1857528.50	3564671.00	50.01	65.64	0.00
46	Keonjhar Municipality	41212183.84	51313122.00	92525305.84	20.42	32.64	27.82
47	Kesinga NAC	11980971.00	2637070.00	14618041.00	12.74	45.98	8.44
48	Khallikote NAC	1428681.16	5402290.00	6830971.16	22.74	9.96	12.97
49	Khandapada NAC	787828.00	676526.00	1464354.00	29.47	40.30	34.92
50	Khariar NAC	515840.75	1285933.00	1801773.75	50.98	30.58	37.88
51	Khariar Road NAC	3696367.00	978673.00	4675040.00	28.10	61.11	39.88
52	Khurda Municipality	71617051.10	7675409.00	79292460.10	4.62	43.19	10.63
53	Kodala NAC	2229257.70	2607459.00	4836716.70	16.94	26.22	22.22
54	Koraput Municipality	12329483.36	2775763.00	15105246.36	9.45	69.19	33.24
55	Malkangiri Municipality	420428.00	3424591.00	3845019.00	52.88	42.64	43.97
56	Nayagarh NAC	5108373.55	1835723.40	6944096.95	25.86	63.94	43.82
57	Nilagiri NAC	68362.55	385801.00	454163.55	70.71	62.73	64.20
58	Nuapada NAC	9110497.00	5129594.00	14240091.00	8.95	18.95	12.82
59	Odagaon NAC	174190.00	123969.00	298159.00	2.63	5.13	3.68
60	Padampur NAC	454592.00	727934.00	1182526.00	68.57	65.87	66.89
61	Paradeep Municipality	15062422.96	1452905.00	16515327.96	14.16	89.49	47.36
62	Paralakhemundi Mpty	18274282.99	2375646.85	20649929.84	15.30	56.57	25.27
63	Pattamundai Municipality	2763600.00	348053.00	3111653.00	18.24	84.75	0.00
64	Phulbani Municipality	3257945.00	2258912.00	5516857.00	32.81	16.55	31.83
65	Pipili NAC	3396426.69	1174962.24	4571388.93	7.93	52.70	25.95
66	Polasara NAC	310607.10	282205.00	592812.10	55.30	75.54	69.17
67	Purusottampur NAC	518599.00	2426868.00	2945467.00	56.97	33.34	39.15
68	Rairakhol NAC	1866320.00	139724.00	2006044.00	12.16	51.36	16.82



SI No.	ULB	Balance			Percentage of Collection		
		Arrear	Current	Total	Arrear	Current	Total
1	2	11	12	13	14	15	16
69	Rairangpur Municipality	4152197.81	6017998.00	10170195.81	32.02	32.75	32.46
70	Rambha NAC	980062.47	1499298.84	2479361.31	24.65	21.09	22.54
71	Remuna NAC						
72	Soro Municipality	529891.80	595761.00	1125652.80	32.71	85.45	76.95
73	Sundargarh Municipality	12228583.00	5560962.10	17789545.10	6.02	44.96	23.25
74	Surada NAC	77778.77	272431.29	350210.06	80.14	77.65	78.23
75	Talcher Municipality	-2878646.32	14625841.00	11747194.68	162.12	35.59	55.79
76	Titilagarh Municipality	6774869.86	543787.00	7318656.86	8.98	63.57	21.05
77	Tusra NAC						
78	Vyasanagar Municipality	9700435.00	3050915.00	12751350.00	26.11	60.48	40.97
<b>Total</b>		<b>478789933.78</b>	<b>222312628.79</b>	<b>701102562.57</b>	<b>19.27</b>	<b>55.87</b>	<b>35.35</b>

Sl. No.	Name of the ULB and accounting year audited	Audit of Arrear Accounts during 2023-24					
		Statement showing the details of DCB position of Holding Tax in the ULBs audited during 2023-24 for the FY 2021-22/ 2020-21/2019-20 (current accounting year not audited)					
1	Binika NAC(2021-22)	2898475.35	476800.20	3375275.55	2.40	25.99	6.86
2	Biramitrapur Mplty(2021-22)	374017.00	268724.00	642741.00	15.42	63.77	45.71
3	Bolangir Municipality (2021-22)	5905899.18	643624.88	6549524.06	8.60	77.83	30.06
4	Boudh NAC(2021-22)	2892892.00	1792970.00	4685862.00	28.78	15.25	24.14
5	Brajaraj Nagar Municipality (21-22)	3454708.00	1912879.00	5367587.00	81.48	62.56	77.41
6	Jagatsinghpur Mplty (2021-22)	11219634.73	2586789.06	13806423.79	9.79	55.04	24.10
7	Jharsuguda Municipality (21-22)	17092636.97	31406957.00	48499593.97	13.01	47.22	38.72
8	Nawarangpur Mplty (2020-21)	1620002.87	1313186.00	2933188.87	80.91	33.45	71.96
9	Patnagarh NAC (2021-22)	887560.19	171283.82	1058844.01	8.49	90.02	60.59

SI No.	ULB	Balance			Percentage of Collection		
		Arrear	Current	Total	Arrear	Current	Total
1	2	11	12	13	14	15	16
10	Rajgangpur Mply (19-20, 20-21)	9364924.89	5917664.64	15282589.53	15.60	21.17	17.88
11	Sonepur Municipality(2019-20)	230657.00	122397.00	353054.00	81.88	82.43	82.11
12	Tarabha NAC (2021-22)	95584.80	86032.60	181617.40	34.46	60.54	50.09
13	Udala NAC (2021-22)	4201640.46	1388020.30	5589660.76	9.08	51.85	26.44
14	Umarkote Mply(2020-21, 21-22)	1033741.36	1145230.00	2178971.36	48.48	19.17	36.35

Source: Cash Book, DCR & DCB Register of the ULBs

			<b>Appendix - 51 (Vide Para No. 3.2.10 of this Report)</b>						
			<b>Statement showing the DCB position of Taxes &amp; Rents other than Holding Taxes as on 31.03.2023 in respect of Urban Local Bodies audited during the year 2023-24 (FY 2022-23)</b>						
<b>Sl. No.</b>	<b>Name of the Revenue</b>	<b>No. of ULBs</b>	<b>Demand</b>			<b>Collection</b>			
			<b>Arrear</b>	<b>Current</b>	<b>Total</b>	<b>Arrear</b>	<b>Current</b>	<b>Advance Collection</b>	<b>Total</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>
1	Angul	3	7126814.00	13122925.00	20249739.00	4644329.00	8835051.00		13479380.00
2	Balasore	5	9187560.50	24336294.00	33523854.50	3241628.00	20789401.00		24001129.00
3	Bargarh	3	14086569.00	18210266.00	32296835.00	4566931.00	12604699.00		17171630.00
4	Bhadrak	4	6997682.00	13802297.00	20799979.00	1132921.00	12770994.00		13903915.00
5	Bolangir	2	3879838.75	5080824.00	8960662.75	917414.00	3317177.00		4234591.00
6	Boudh	0							
7	Cuttack	3	6566395.00	5570185.00	12136580.00	1352104.00	3067376.00		4419480.00
8	Deogarh	0							
9	Dhenkanal	3	1901574.00	3418865.00	5320439.00	751253.00	608819.00		1360072.00
10	Gajapati	2	10311126.30	8810467.00	19121593.30	858881.00	6564284.00		7423165.00
11	Ganjam	17	32000916.26	28848161.00	60849077.26	5314285.00	20459650.00		25773935.00
12	Jagatsinghpur	1	2749008.00	3939694.00	6688702.00	429650.00	3336452.00		3766102.00
13	Jajpur	2	5465000.68	11938712.00	17403712.68	2029886.00	9836854.00		11866740.00
14	Jharsuguda	0							
15	Kalahandi	4	15991314.74	14498510.00	30489824.74	4588358.00	10663139.00		15251497.00

Sl. No.	Name of the Revenue	No. of ULBs	Demand			Collection			
			Arrear	Current	Total	Arrear	Current	Advance Collection	Total
1	2	3	4	5	6	7	8	9	10
16	Kandhamal	2	2811521.50	5500252.00	8311773.50	422561.00	4773352.00		5195913.00
17	Kendrapara	2	4664332.38	5678783.00	10343115.38	1378224.00	5571483.00		6949707.00
18	Keonjhar	5	10319911.55	30121701.00	40441612.55	4429647.00	25333498.00		29763145.00
19	Khurda	3	12231186.28	17932711.00	30163897.28	4505839.00	11676271.00		16182110.00
20	Koraput	2	6681140.00	33444446.59	40125586.59	2015091.00	31376376.59		33391467.59
21	Malkangiri	2	1354124.00	5064304.00	6418428.00	136450.00	5019964.00		5156414.00
22	Mayurbhanj	2	13830295.71	6695152.00	20525447.71	894801.00	5061669.00		5956470.00
23	Nawarangpur	0							
24	Nayagarh	4	4339420.00	21579082.00	25918502.00	1308042.00	20690213.00	404458.00	22402713.00
25	Nuapada	3	2575579.00	1350504.00	3926083.00	930766.00	727611.00		1658377.00
26	Puri	1	1305150.00	1580500.00	2885650.00	202550.00	781700.00		984250.00
27	Rayagada	1	0.00	9573169.00	9573169.00	0.00	9573169.00		9573169.00
28	Sambalpur	1	154054.00	700260.00	854314.00	66754.00	587302.00		654056.00
29	Sonepur	0							
30	Sundargarh	1	10189802.00	4036761.00	14226563.00	4581555.00	4036761.00	671874.00	9290190.00
<b>Grand Total</b>		<b>78</b>	<b>186720315.65</b>	<b>294834825.59</b>	<b>481555141.24</b>	<b>50699920.00</b>	<b>238063265.59</b>	<b>1076332.00</b>	<b>289809617.59</b>

Source : Cash Books, Records & Registers of the audited ULBs

		<b>Appendix - 51 (Vide Para No. 3.2.10 of this Report)</b>					
		<b>Statement showing the DCB position of Taxes &amp; Rents other than Holding Taxes as on 31.03.2023 in respect of Urban Local Bodies audited during the year 2023-24 (FY 2022-23)</b>					
<b>Sl. No.</b>	<b>Name of the Revenue</b>	<b>Balance</b>			<b>Percentage of collection</b>		
		<b>Arrear</b>	<b>Current</b>	<b>Total</b>	<b>Arrear</b>	<b>Current</b>	<b>Total</b>
<b>1</b>	<b>2</b>	<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b>	<b>15</b>	<b>16</b>
1	Angul	2482485.00	4287874.00	6770359.00	65.17	67.33	66.57
2	Balasore	5945932.50	3546893.00	9492825.50	35.28	85.43	71.59
3	Bargarh	9519638.00	5605567.00	15125205.00	32.42	69.22	53.17
4	Bhadrak	5864761.00	1031303.00	6896064.00	16.19	92.53	66.85
5	Bolangir	2962424.75	1763647.00	4726071.75	23.65	65.29	47.26
6	Boudh						
7	Cuttack	5214291.00	2502809.00	7717100.00	20.59	55.07	36.41
8	Deogarh						
9	Dhenkanal	1150321.00	2810046.00	3960367.00	39.51	17.81	25.56
10	Gajapati	9452245.30	2246183.00	11698428.30	8.33	74.51	38.82
11	Ganjam	26686631.26	8388511.00	35075142.26	16.61	70.92	42.36
12	Jagatsinghpur	2319358.00	603242.00	2922600.00	15.63	84.69	56.31
13	Jajpur	3435114.68	2101858.00	5536972.68	37.14	82.39	68.19
14	Jharsuguda						
15	Kalahandi	11402956.74	3835371.00	15238327.74	28.69	73.55	50.02

Sl. No.	Name of the Revenue	Balance			Percentage of collection		
		Arrear	Current	Total	Arrear	Current	Total
1	2	11	12	13	14	15	16
16	Kandhamal	2388960.50	726900.00	3115860.50	15.03	86.78	62.51
17	Kendrapara	3286108.38	107300.00	3393408.38	29.55	98.11	67.19
18	Keonjhar	5890264.55	4788203.00	10678467.55	42.92	84.10	73.60
19	Khurda	7725347.28	6256440.00	13981787.28	36.84	65.11	53.65
20	Koraput	4666049.00	2068070.00	6734119.00	30.16	93.82	83.22
21	Malkangiri	1217674.00	44340.00	1262014.00	10.08	99.12	80.34
22	Mayurbhanj	12935494.71	1633483.00	14568977.71	6.47	75.60	29.02
23	Nawarangpur						
24	Nayagarh	3031378.00	484411.00	3515789.00	30.14	95.88	86.44
25	Nuapada	1644813.00	622893.00	2267706.00	36.14	53.88	42.24
26	Puri	1102600.00	798800.00	1901400.00	15.52	49.46	34.11
27	Rayagada	0.00	0.00	0.00	100.00	100.00	100.00
28	Sambalpur	87300.00	112958.00	200258.00	43.33	83.87	76.56
29	Sonepur						
30	Sundargarh	5608247.00	0.00	5608247.00	44.96	100.00	60.58
<b>Grand Total</b>		<b>136020395.65</b>	<b>56367102.00</b>	<b>192387497.65</b>	<b>27.15</b>	<b>80.74</b>	<b>60.18</b>

Source : Cash Books, Records & Registers of the audited ULBs

<b>Appendix - 52 (Vide Para No. 3.2.11 of this Report)</b>							
<b>Statement showing the position of un-remitted Govt. dues as on 31.03.2022 in respect of Urban Local Bodies audited during the year 2023-24 (FY 2022-23)</b>							
<b>Sl. No.</b>	<b>Name of the Revenue District</b>	<b>GST</b>	<b>Labour Cess</b>	<b>Royalty</b>	<b>Professional Tax</b>	<b>Income Tax</b>	<b>Total</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>
1	Angul	1789555.00	3479417.00	13262429.00	0.00	1434059.00	19965460.00
2	Balasore	7487041.30	2278950.00	3290948.00	260290.00	3607119.50	16924348.80
3	Bargarh	2295091.10	4114851.00	3712620.00	521700.00	614356.00	11258618.10
4	Bhadrak	5992967.00	4491319.80	4706024.00	1619.00	2881198.00	18073127.80
5	Bolangir	766064.00	973278.00	659527.00	0.00	651443.00	3050312.00
6	Boudh						
7	Cuttack	4021311.03	899930.00	1004829.00	2212.00	1233797.70	7162079.73
8	Deogarh						
9	Dhenkanal	2522737.00	1985140.00	1299733.00	32725.00	535780.00	6376115.00
10	Gajapati	184683.00	299643.00	1887597.00	12650.00	82755.00	2467328.00
11	Ganjam	6361187.88	11003044.00	17369351.00	574501.00	4066246.00	39374329.88
12	Jagatsinghpur	2713525.00	26851.00	45767.00	114625.00	232607.00	3133375.00
13	Jajpur	338392.00	1237649.00	4778866.00	0.00	482705.00	6837612.00
14	Jharsuguda						
15	Kalahandi	6060407.00	3561505.00	1491002.00	750.00	97470.00	11211134.00
16	Kandhamal	458140.00	120546.00	634607.00	10529.00	19166.00	1242988.00
17	Kendrapara	106569.00	238467.00	17560.00	209865.00	371169.00	943630.00
18	Keonjhar	5947794.21	10075604.00	4923845.00	58575.00	229944.00	21235762.21
19	Khurda	22182935.00	145233557.00	17040687.00	1844566.00	9652100.00	195953845.00
20	Koraput	1979170.42	12407248.00	9284604.00	0.00	2775356.00	26446378.42
21	Malkangiri	2035075.00	2898790.00	3172848.00	0.00	1310409.00	9417122.00
22	Mayurbhanj	1796661.00	0.00	14617531.00	2482400.00	15315683.00	34212275.00
23	Nawarangpur						
24	Nayagarh	1496916.31	617456.00	181251.00	6225.00	327671.00	2629519.31
25	Nuapada	261562.38	4342271.00	748543.00	26675.00	111245.00	5490296.38
26	Puri	217702.18	28290.00	2335055.00	1225.00	167359.00	2749631.18
27	Rayagada	1681186.00	11686.00	1298708.00	0.00	0.00	2991580.00
28	Sambalpur	1205377.00	1170474.00	1391519.00	10000.00	41647.00	3819017.00
29	Sonepur						
30	Sundargarh	441879.00	3196303.00	0.00	0.00	0.00	3638182.00
<b>Total</b>		<b>80343928.81</b>	<b>214692269.80</b>	<b>109155451.00</b>	<b>6171132.00</b>	<b>46241285.20</b>	<b>456604066.81</b>

Source: Records & Registers of the audited ULBs

		<b>Appendix - 53 (Vide Para Nos. 3.2.12 , 3.2.13 &amp; 3.2.31 of this Report)</b>					
		<b>Statement showing the details of Result of Audit in respect of Urban Local Bodies audited during the year 2023-24</b>					
<b>Sl. No.</b>	<b>Name of the Revenue District</b>	<b>Amount held under objection (excluding suggested for recovery)</b>					
		<b>Due to non production of records</b>		<b>Due to other reasons</b>		<b>Total</b>	
		<b>No. of Paras</b>	<b>Amount</b>	<b>No. of Paras</b>	<b>Amount</b>	<b>No. of Paras</b>	<b>Amount</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>
1	Angul	3	1089733.00	19	76173724.00	22	77263457.00
2	Balasore	2	8299904.00	10	14248717.00	12	22548621.00
3	Bargarh	0	0.00	12	21152642.74	12	21152642.74
4	Bhadrak	1	1000000.00	5	8172775.00	6	9172775.00
5	Bolangir	2	7311200.00	12	122340815.10	14	129652015.10
6	Boudh	0	0.00	3	28361139.00	3	28361139.00
7	Cuttack	3	1577602.00	10	1873834.00	13	3451436.00
8	Deogarh						
9	Dhenkanal	0	0.00	16	4492686.28	16	4492686.28
10	Gajapati	5	3760183.00	2	3015004.00	7	6775187.00
11	Ganjam	17	60560476.00	76	50501215.00	93	111061691.00
12	Jagatsinghpur	16	34561120.00	38	118750145.00	54	153311265.00
13	Jajpur	1	3540000.00	4	2168813.00	5	5708813.00
14	Jharsuguda	1	255580.00	6	56993574.00	7	57249154.00



Sl. No.	Name of the Revenue District	Amount held under objection (excluding suggested for recovery)					
		Due to non production of records		Due to other reasons		Total	
		No. of Paras	Amount	No. of Paras	Amount	No. of Paras	Amount
1	2	3	4	5	6	7	8
15	Kalahandi	4	4094759.00	6	31123162.00	10	35217921.00
16	Kandhamal	2	1501296.00	1	2468640.00	3	3969936.00
17	Kendrapara	0	0.00	0	0.00	0	0.00
18	Keonjhar	4	23959462.00	3	3386635.00	7	27346097.00
19	Khurda	18	45559075.00	26	229850875.44	44	275409950.44
20	Koraput	0	0.00	2	24000.00	2	24000.00
21	Malkangiri	0	0.00	2	657197.00	2	657197.00
22	Mayurbhanj	0	0.00	2	3103169.00	2	3103169.00
23	Nawarangpur	4	53987998.00	0	0.00	4	53987998.00
24	Nayagarh	7	26904088.00	20	91443053.15	27	118347141.15
25	Nuapada	2	4905934.00	0	0.00	2	4905934.00
26	Puri	0	0.00	5	3206310.00	5	3206310.00
27	Rayagada	7	30202372.00	13	2950228.98	20	33152600.98
28	Sambalpur	0	0.00	3	45658391.00	3	45658391.00
29	Sonepur	0	0.00	9	19994360.00	9	19994360.00
30	Sundargarh	3	2098105.00	5	4486608.93	8	6584713.93
<b>Total</b>		<b>102</b>	<b>315168887.00</b>	<b>310</b>	<b>946597714.62</b>	<b>412</b>	<b>1261766601.62</b>

		<b>Appendix - 53 (Vide Para Nos. 3.2.12 , 3.2.13 &amp; 3.2.31 of this Report)</b>											
		<b>Statement showing the details of Result of Audit in respect of Urban Local Bodies audited during the year 2023-24</b>											
<b>Sl. No.</b>	<b>Name of the Revenue District</b>	<b>Amount suggested for recovery</b>											
		<b>Misappropriation of cash</b>		<b>Loss of stock &amp; stores</b>		<b>Excess &amp; Inadmissible payment</b>		<b>Loss of Revenue</b>		<b>Others</b>		<b>Total</b>	
		<b>No. of Paras</b>	<b>Amount</b>	<b>No. of Paras</b>	<b>Amount</b>	<b>No. of Paras</b>	<b>Amount</b>	<b>No. of Paras</b>	<b>Amount</b>	<b>No. of Paras</b>	<b>Amount</b>	<b>No. of Paras</b>	<b>Amount</b>
<b>1</b>	<b>2</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b>	<b>15</b>	<b>16</b>	<b>17</b>	<b>18</b>	<b>19</b>	<b>20</b>
1	Angul	1	195302.00	0	0.00	26	35761732.00	2	542984.00	3	72000.00	32	36572018.00
2	Balasore	21	919615.00	2	5858.00	61	1604964.00	4	281898.00	2	190955.00	90	3003290.00
3	Bargarh	1	186137.00	0	0.00	1	291563.00	0	0.00	2	249000.00	4	726700.00
4	Bhadrak	1	390.00	0	0.00	16	403669.00	0	0.00	2	303688.00	19	707747.00
5	Bolangir	0	0.00	0	0.00	14	199477.00	0	0.00	1	149000.00	15	348477.00
6	Boudh	0	0.00	0	0.00	13	117085.00	0	0.00	1	40000.00	14	157085.00
7	Cuttack	3	130747.00	2	6768.00	48	1564610.00	6	6926901.00	4	1061850.00	63	9690876.00
8	Deogarh												
9	Dhenkanal	0	0.00	0	0.00	8	259954.00	3	607980.00	2	708500.00	13	1576434.00
10	Gajapati	8	14390.00	0	0.00	6	384387.00	0	0.00	3	2452864.00	17	2851641.00
11	Ganjam	6	15383.00	1	2280.00	14	1432329.00	1	12325.00	7	7075778.00	29	8538095.00
12	Jagatsinghpur	2	23709.00	0	0.00	21	1568687.00	1	27228.00	1	4000.00	25	1623624.00
13	Jajpur	0	0.00	0	0.00	3	449704.00	1	1223102.00	1	10000.00	5	1682806.00
14	Jharsuguda	1	900.00	0	0.00	9	839698.00	0	0.00	0	0.00	10	840598.00

Sl. No.	Name of the Revenue District	Amount suggested for recovery											
		Misappropriation of cash		Loss of stock & stores		Excess & Inadmissible payment		Loss of Revenue		Others		Total	
		No. of Paras	Amount	No. of Paras	Amount	No. of Paras	Amount	No. of Paras	Amount	No. of Paras	Amount	No. of Paras	Amount
1	2	9	10	11	12	13	14	15	16	17	18	19	20
15	Kalahandi	0	0.00	0	0.00	5	1451812.00	5	918332.00	3	7218376.00	13	9588520.00
16	Kandhamal	2	54144.00	0	0.00	4	15276.00	1	45470.00	1	2520.00	8	117410.00
17	Kendrapara	1	1700.00	0	0.00	1	137000.00	0	0.00	2	240000.00	4	378700.00
18	Keonjhar	2	152973.00	2	248470.00	31	803476.00	1	45800.00	4	708650.00	40	1959369.00
19	Khurda	3	10837.00	6	196733.00	43	2433129.21	6	2320990.00	5	120067851.00	63	125029540.21
20	Koraput	1	82000.00	0	0.00	2	26479.00	1	41444.00	2	625000.00	6	774923.00
21	Malkangiri	0	0.00	0	0.00	5	180636.00	3	713281.00	1	100000.00	9	993917.00
22	Mayurbhanj	0	0.00	0	0.00	15	381225.00	3	3869842.00	1	251500.00	19	4502567.00
23	Nawarangpur	0	0.00	0	0.00	8	24030.00	0	0.00	4	77105225.00	12	77129255.00
24	Nayagarh	1	37445.00	2	2586.00	21	20382149.00	8	1127671.00	4	259768.00	36	21809619.00
25	Nuapada	0	0.00	0	0.00	13	330461.00	1	53703.00	2	314480.00	16	698644.00
26	Puri	0	0.00	0	0.00	10	412371.00	9	48090.00	0	0.00	19	460461.00
27	Rayagada	7	140451.00	1	489.00	20	863174.00	1	1962741.00	2	2520400.00	31	5487255.00
28	Sambalpur	0	0.00	0	0.00	6	267656.00	0	0.00	0	0.00	6	267656.00
29	Sonepur	8	6088.00	0	0.00	5	40930.00	3	1461114.00	3	180000.00	19	1688132.00
30	Sundargarh	2	1930.00	2	4761.00	18	276762.00	2	1137032.00	2	702903.00	26	2123388.00
<b>Total</b>		<b>71</b>	<b>1974141.00</b>	<b>18</b>	<b>467945.00</b>	<b>447</b>	<b>72904425.21</b>	<b>62</b>	<b>23367928.00</b>	<b>65</b>	<b>222614308.00</b>	<b>663</b>	<b>321328747.21</b>

**Appendix - 54 (Vide Para No. 3.2.12 , 3.2.13 & 3.2.31 of this Report)**

**Statement showing the abstract position of Spot recovery  
in respect of Urban Local Bodies audited during the year 2023-24**

Sl. No.	Name of the Revenue District	Misappropriation of cash		Loss of stock & stores		Excess & inadmissible payment		Others		Total	
		No. of Cases	Amount	No. of Cases	Amount	No. of Cases	Amount	No. of Cases	Amount	No. of Cases	Amount
1	2	3	4	5	6	7	8	9	10	11	12
1	Angul	3	8600.00	0	0.00	5	519345.00	1	15300.00	9	543245.00
2	Balasore	9	114084.00	0	0.00	6	82983.00	1	764.00	16	197831.00
3	Bargarh	13	1025167.00	0	0.00	28	183384.00	1	57646.00	42	1266197.00
4	Bhadrak	22	70411.00	2	2670.00	7	86835.00	0	0.00	31	159916.00
5	Bolangir	5	83947.00	0	0.00	13	40280.00	0	0.00	18	124227.00
6	Boudh	4	23755.00	0	0.00	0	0.00	0	0.00	4	23755.00
7	Cuttack	7	24068.00	0	0.00	1	300.00	2	8120.00	10	32488.00
8	Deogarh										
9	Dhenkanal	5	23959.00	0	0.00	4	144943.00	0	0.00	9	168902.00
10	Gajapati	26	45714.00	0	0.00	60	512599.00	0	0.00	86	558313.00
11	Ganjam	68	243371.00	3	1090.00	158	1584036.00	10	620073.00	239	2448570.00
12	Jagatsinghpur	13	116282.00	1	540.00	46	532958.00	0	0.00	60	649780.00
13	Jajpur	7	124334.00	1	5470.00	43	198965.00	1	48500.00	52	377269.00
14	Jharsuguda	0	0.00	0	0.00	7	42456.00	0	0.00	7	42456.00
15	Kalahandi	11	1024193.00	0	0.00	18	359757.00	0	0.00	29	1383950.00

Sl. No.	Name of the Revenue District	Misappropriation of cash		Loss of stock & stores		Excess & inadmissible payment		Others		Total	
		No. of Cases	Amount	No. of Cases	Amount	No. of Cases	Amount	No. of Cases	Amount	No. of Cases	Amount
1	2	3	4	5	6	7	8	9	10	11	12
16	Kandhamal	1	1080.00	0	0.00	5	57741.00	0	0.00	6	58821.00
17	Kendrapara	4	18695.00	0	0.00	19	459335.00	0	0.00	23	478030.00
18	Keonjhar	7	115895.00	0	0.00	46	696795.00	0	0.00	53	812690.00
19	Khurda	35	321751.00	3	8271.00	10	123695.00	8	2395.00	56	456112.00
20	Koraput	12	384561.00	0	0.00	25	403070.00	1	75000.00	38	862631.00
21	Malkangiri	11	430850.00	0	0.00	22	396753.00	0	0.00	33	827603.00
22	Mayurbhanj	5	117986.00	0	0.00	7	236098.00	0	0.00	12	354084.00
23	Nawarangpur	5	6950.00	0	0.00	0	0.00	0	0.00	5	6950.00
24	Nayagarh	7	25472.00	0	0.00	1	300.00	0	0.00	8	25772.00
25	Nuapada	11	73706.00	0	0.00	6	42708.00	0	0.00	17	116414.00
26	Puri	2	9911.00	1	2324.00	4	24312.00	0	0.00	7	36547.00
27	Rayagada	6	107500.00	0	0.00	0	0.00	0	0.00	6	107500.00
28	Sambalpur	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
29	Sonepur	6	119134.00	0	0.00	14	140057.00	0	0.00	20	259191.00
30	Sundargarh	3	7890.00	3	1607.00	23	96615.00	0	0.00	29	106112.00
<b>Total</b>		<b>308</b>	<b>4669266.00</b>	<b>14</b>	<b>21972.00</b>	<b>578</b>	<b>6966320.00</b>	<b>25</b>	<b>827798.00</b>	<b>925</b>	<b>12485356.00</b>

<b>Appendix- 55 (Vide Para No. 3.2.14 of this Report)</b>								
<b>Statement showing the details of loss of Government Revenue due to non-deduction of IT, GST, Royalty, Cess etc. from bills in ULBs audited during 2023-24</b>								
<b>Sl. No.</b>	<b>Name of the Revenue District</b>	<b>Amount of Govt Dues not realised from Bills</b>						<b>Amount Recovered at the instance of Audit</b>
		<b>GST</b>	<b>Labour Cess</b>	<b>Royalty</b>	<b>PT</b>	<b>IT</b>	<b>Total</b>	
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
1	Angul	2384962.00	0.00	0.00	0.00	0.00	2384962.00	0.00
2	Balasore	330385.00	0.00	0.00	0.00	0.00	330385.00	0.00
3	Bargarh	0.00	0.00	24474.00	0.00	4172.00	28646.00	28646.00
4	Bhadrak	1296.00	0.00	0.00	0.00	0.00	1296.00	0.00
5	Bolangir	0.00	0.00	17899.00	0.00	0.00	17899.00	0.00
6	Boudh	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7	Cuttack	194196.00	0.00	0.00	3500.00	5044.00	202740.00	3200.00
8	Deogarh							
9	Dhenkanal	0.00	0.00	0.00	500.00	0.00	500.00	0.00
10	Gajapati	0.00	0.00	0.00	8575.00	0.00	8575.00	6950.00
11	Ganjam	441440.00	9195.00	84934.00	180400.00	95934.00	811903.00	209505.00
12	Jagatsinghpur	0.00	0.00	0.00	0.00	0.00	0.00	0.00
13	Jajpur	0.00	0.00	0.00	48500.00	0.00	48500.00	48500.00
14	Jharsuguda	0.00	0.00	0.00	45500.00	715528.00	761028.00	0.00
15	Kalahandi	0.00	0.00	35262.00	0.00	0.00	35262.00	35262.00
16	Kandhamal	4324.00	0.00	0.00	0.00	0.00	4324.00	0.00
17	Kendrapara	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18	Keonjhar	0.00	0.00	0.00	0.00	73244.00	73244.00	0.00
19	Khurda	0.00	0.00	0.00	0.00	0.00	0.00	0.00
20	Koraput	0.00	0.00	19881.00	0.00	0.00	19881.00	19881.00
21	Malkangiri	12737.00	0.00	0.00	0.00	6369.00	19106.00	19106.00
22	Mayurbhanj	0.00	0.00	0.00	2000.00	24000.00	26000.00	2000.00
23	Nawarangpur	0.00	0.00	2797.00	0.00	0.00	2797.00	0.00
24	Nayagarh	43426.00	300.00	0.00	0.00	300.00	44026.00	0.00
25	Nuapada	0.00	40559.00	0.00	0.00	0.00	40559.00	0.00
26	Puri	0.00	0.00	43562.00	47500.00	5695.00	96757.00	1167.00
27	Rayagada	97998.19	0.00	553.21	0.00	0.00	98551.40	0.00
28	Sambalpur	0.00	0.00	0.00	0.00	0.00	0.00	0.00
29	Sonepur	0.00	0.00	0.00	6175.00	0.00	6175.00	6175.00
30	Sundargarh	3541.00	0.00	10996.00	0.00	0.00	14537.00	1174.00
<b>Total</b>		<b>3514305.19</b>	<b>50054.00</b>	<b>240358.21</b>	<b>342650.00</b>	<b>930286.00</b>	<b>5077653.40</b>	<b>381566.00</b>

Source : Cash Books, Records & Registers of the audited ULBs.

**Appendix- 56 ( Vide Para No. 3.2.15 of this Report)**

**Statement showing the details of non-collection of shop rent / market rent / cabin rent etc. in Urban Local Bodies audited during 2023-24 (FY 2022-23)**

Sl. No	Name of the Revenue District	Name of the ULB	shop rent / market rent / cabin rent		
			Demand	Collection	Amount outstanding for Collection as on 31.03.2023
1	2	3	4	5	6
1	Angul	Angul Municipality	16112301.00	11501225.00	4611076.00
2	Angul	Athmallik NAC	1257434.00	577087.00	680347.00
3	Angul	Talcher Municipality	16225960.00	6049352.00	10176608.00
4	Balasore	Balasore Municipality	13363055.00	5173626.00	8189429.00
5	Balasore	Jaleswar Municipality	971538.00	373163.00	598375.00
6	Balasore	Nilagiri NAC	803890.00	557158.00	246732.00
7	Balasore	Remuna NAC	29900.00	0.00	29900.00
8	Balasore	Soro Municipality	809316.00	659736.00	149580.00
9	Bargarh	Attabira NAC	540550.00	420360.00	120190.00
10	Bargarh	Bargarh Municipality	15226696.00	7145993.00	8080703.00
11	Bargarh	Padampur NAC	1836582.00	1000349.00	836233.00
12	Bhadrak	Basudevpur Municipality	3412666.00	1827374.00	1585292.00
13	Bhadrak	Bhadrak Municipality	13005357.00	9325815.00	3679542.00
14	Bhadrak	Chandabali NAC	147144.00	110544.00	36600.00
15	Bhadrak	Dhamnagar NAC	610000.00	149600.00	460400.00
16	Bolangir	Titilagarh Municipality	7424791.00	3718239.00	3706552.00
17	Bolangir	Tusra NAC	510000.00	302200.00	207800.00
18	Cuttack	Athagargh NAC	675940.00	289480.00	386460.00
19	Cuttack	Banki NAC	1335191.00	690870.00	644321.00
20	Dhenkanal	Bhuban NAC	2228316.00	940931.00	1287385.00
21	Dhenkanal	Hindol NAC	548150.00	83200.00	464950.00
22	Gajapati	Kasinagar NAC	508637.60	66200.00	442437.60
23	Gajapati	Paralakhemundi Municipality	9194021.00	2590699.00	6603322.00
24	Ganjam	Bhanjanagar NAC	8451351.00	1911860.00	6539491.00
25	Ganjam	Buguda NAC	1024239.00	385650.00	638589.00
26	Ganjam	Chhatrapur NAC	1945068.00	1613668.00	331400.00
27	Ganjam	Chikiti NAC	2466966.00	946670.00	1520296.00
28	Ganjam	Digapahandi NAC	102000.00	0.00	102000.00
29	Ganjam	Ganjam NAC	585015.00	319600.00	265415.00

Sl. No	Name of the Revenue District	Name of the ULB	shop rent / market rent / cabin rent		
			Demand	Collection	Amount outstanding for Collection as on 31.03.2023
1	2	3	4	5	6
30	Ganjam	Gopalpur NAC	420036.00	368926.00	51110.00
31	Ganjam	Hinjilicut Municipality	2594528.00	870150.00	1724378.00
32	Ganjam	Kabisuryanagar NAC	569618.20	30970.00	538648.20
33	Ganjam	Kodala NAC	383750.00	194100.00	189650.00
34	Ganjam	Polasara NAC	1633027.00	716910.00	916117.00
35	Ganjam	Surada NAC	281727.00	145400.00	136327.00
36	Jagatsinghpur	Paradeep Municipality	4314219.00	2128608.00	2185611.00
37	Jajpur	Jajpur Municipality	8714852.00	4704428.00	4010424.00
38	Jajpur	Vyasanagar Municipality	1335684.00	384000.00	951684.00
39	Kalahandi	Bhawanipatna Municipality	6408589	4042489	2366100
40	Kalahandi	Dharamgarh NAC	1647700.00	365515.00	1282185.00
41	Kalahandi	Junagarh NAC	4384470.00	574950.00	3809520.00
42	Kendrapada	Kendrapara Municipality	5425896.34	3013444.00	2412452.34
43	Keonjhar	Ananadapur Municipality	710130.00	223900.00	486230.00
44	Keonjhar	Barbil Municipality	1142865.00	913199.00	229666.00
45	Keonjhar	Champua NAC	1653900.00	527481.00	1126419.00
46	Keonjhar	Joda Municipality	2437681.55	1672110.00	765571.55
47	Khurda	Balugaon NAC	1507136.00	513200.00	993936.00
48	Khurda	Jatni Municipality	1264788.00	1195660.00	69128.00
49	Khurda	Khurda Municipality	8706326.75	3606958.00	5099368.75
50	Kndhamal	G. Udayagiri NAC	1324125.00	918825.00	405300.00
51	Koraput	Jeypore Municipality	9703567.00	7792165.00	1911402.00
52	Koraput	Koraput Municipality	9060336.00	4409374.00	4650962.00
53	Malkangiri	Balimela NAC	498017.00	224650.00	273367.00
54	Nayagarh	Daspalla NAC	227500.00	31000.00	196500.00
55	Nayagarh	Khandapada NAC	202600.00	105000.00	97600.00
56	Nayagarh	Nayagarh Municipality	2315127.00	2175176.00	139951.00
57	Nayagarh	Odagaon NAC	263700.00	222060.00	41640.00
58	Nuapada	Khariar Road NAC	1143884.00	501808.00	642076.00
59	Nuapada	Nuapada NAC	1501300.00	531630.00	969670.00
60	Puri	Pipili NAC	1132050.00	707550.00	424500.00
61	Sambalpur	Rairakhol NAC	727454.00	567913.00	159541.00
62	Sundargarh	Sundargarh Municipality	14226563.00	6134159.00	8092404.00



Sl. No	Name of the Revenue District	Name of the ULB	shop rent / market rent / cabin rent		
			Demand	Collection	Amount outstanding for Collection as on 31.03.2023
1	2	3	4	5	6
<b>Total</b>			<b>219215221.44</b>	<b>109244357.00</b>	<b>109970864.44</b>
<b>Outstanding shop rent as on 31.03.22 in respect of ULBs audited for arrear accounts</b>					
1	Bolangir	Bolangir Mplty (2021-22)	7914926.00	3027335.00	4887591.00
2	Boudh	Boudh NAC(2020-21, 21-22)	5874509.00	5225399.00	649110.00
3	Jagatsinghpur	Jagatsinghpur Mplty (20-21,21-22)	1111668.00	101234.00	1010434.00
4	Jharsuguda	Brajarajnaragar Mplty (2021-22)	930913.00	702385.00	228528.00
5	Mayurbhanj	Udala NAC (2021-22)	1618260.00	1062720.00	555540.00
6	Nawarangpur	Nawarangpur Mplty (2020-21)	4688014.00	2276940.00	2411074.00
7	Nawarangpur	Umarkote Mplty(20-21, 21-22)	4767449.00	2399630.00	2367819.00
8	Sonepur	Sonepur Mplty(2019-20)	4323671.00	2514850.00	1808821.00
9	Sonepur	Tarabha NAC (2021-22)	1239950.00	571350.00	668600.00
10	Sundargarh	Biramitrapur Mplty(2021-22)	660461.00	453860.00	206601.00
11	Sundargarh	Rajgangpur Mplty (19-20, 20-21)	2802066.00	1041530.00	1760536.00
<b>Total</b>			<b>35931887.00</b>	<b>19377233.00</b>	<b>16554654.00</b>

Source: Cash Books, Records & Registers of ULBs

<b>Appendix- 57 ( Vide Para No. 3.2.16 of this Report)</b>					
<b>Statement showing the details of non-collection of House rent / Quarter rent in Urban Local Bodies audited during 2023-24</b>					
<b>Sl. No</b>	<b>Name of the Revenue District</b>	<b>Name of the ULB</b>	<b>House rent / Quarter rent /</b>		
			<b>Demand</b>	<b>Collection</b>	<b>Amount outstanding for Collection as on 31.03.2023</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
1	Balasore	Balasore Municipality	106960.00	1140.00	105820.00
2	Cuttack	Choudwar Municipality	5133280.00	989100.00	4144180.00
3	Gajapati	Paralakhemundi Municipality	2112874.00	0.00	2112874.00
4	Ganjam	Khallikote NAC	58188.00	12926.00	45262.00
5	Kalahandi	Kesinga NAC	3769786.00	1921110.00	1848676.00
6	Keonjhar	Joda Municipality	45800.00	0.00	45800.00
7	Khurda	Balugaon NAC	1935746.00	1863048.00	72698.00
8	Koraput	Jeypore Municipality	105700.00	105700.00	0.00
9	Mayurbhanj	Baripada Municipality	6107127.61	1320560.00	4786567.61
10	Mayurbhanj	Rairangpur NAC	355.00	0.00	355.00
<b>Total</b>			<b>19375816.61</b>	<b>6213584.00</b>	<b>13162232.61</b>
<b>Outstanding shop rent as on 31.03.21 in respect of ULBs audited for arrear accounts</b>					
1	Jharsuguda	Jharsuguda Municipality (2021-22)	741932.00	0.00	741932.00
2	Nawarangpur	Nawarangpur Municipality (2020-	4688014.00	2276940.00	2411074.00
3	Nawarangpur	Umarkote Municipality(2020-21, 2	4767449.00	2399630.00	2367819.00
4	Sundargarh	Rajgangpur Municipality (2019-20)	397307.00	107275.00	290032.00
<b>Total</b>			<b>10594702.00</b>	<b>4783845.00</b>	<b>5810857.00</b>

Source: Cash Books, Records & Registers of ULBs

**Appendix-58 ( Vide Para No. 3.2.17 of this Report)**

**Statement showing details of loss incurred by ULBs due to not taking proper action against defaulters for collection of arrear holding tax within time, barred by law as per Section 346 of O.M. Act, 1950 in ULBs audited during 2023-24 .**

Sl. No.	Revenue District	Name of the ULB	Amount involved
1	2	3	4
1	Angul	Angul Mplty_22-23	527260.00
2	Angul	Athamallik NAC_22-23	15724.00
3	Angul	Talcher Mplty_22-23	234588.78
4	Balasore	Balasore Municipality (2022-23)	2792175.00
5	Balasore	Jaleswar Municipality (2022-23)	142460.00
6	Balasore	Nilagiri NAC (2022-23)	3924.00
7	Bolangir	Bolangir Mplty_21-22	23662.58
8	Bolangir	Titlagarh Mplty_22-23	396733.00
9	Cuttack	Athagarh NAC_22-23	82085.00
10	Cuttack	Banki NAC_22-23	263818.00
11	Cuttack	Choudwar Mplty_22-23	6212182.20
12	Dhenkanal	Bhuban NAC_22-23	453335.30
13	Dhenkanal	Kamakhyanagar NAC_22-23	154145.00
14	Ganjam	Hinjilicut Mplty_22-23	23123.63
15	Jagatsinghpur	Jagatsinghpur Mplty_20-21 & 21-22	4357428.70
16	Jajpur	Vyasanagar Mplty_22-23	1223102.00
17	Jharsuguda	Jharsuguda Mplty_21-22	631018.65
18	Kalahandi	Bhawanipatna Mplty_22-23	4947430.84
19	Kalahandi	Junagarh NAC_22-23	21849.00
20	Kalahandi	Kesinga NAC_22-23	7619718.00
21	Kandhamal	G Udayagiri NAC_22-23	45470.00
22	Kandhamal	Phulbani Mplty_22-23	465919.00
23	Khurda	Balugan NAC_22-23	174298.00
24	Khurda	Khurda Mplty_22-23	5509617.83
25	Koraput	Koraput Mplty_22-23	1982821.00
26	Mayurbhanj	Baripada Municipality (2022-23)	2844534.00
27	Mayurbhanj	Rairangpur NAC (2022-23)	454361.00
28	Mayurbhanj	Udala NAC (2021-22)	570947.33
29	Nayagarh	Nayagarh Mplty_22-23	464078.00
30	Nuapada	Khariar NAC_22-23	14480.06
31	Nuapada	Khariar Road NAC_22-23	53703.00
32	Sonepur	Binka NAC_20-21 & 21-22	348995.00
33	Sonepur	Tarabha NAC_21-22	265119.00
<b>Total</b>			<b>43320106.9</b>

*Source: Records, Registers and related files of audited ULBs*

**Appendix- 59 (Vide Para No- 3.2.18 of this Report)**

**Statement showing the details of misappropriation of cash due to  
Non-credit/short-credit of collection money in ULBs audited during 2023-24**

Sl. No.	Name of the District	Name of the ULB	Amount collected	Amount deposited / accounted for	Amount of misappropriation	Amount Recovered at the instance of audit
1	2	3	4	5	6	7
1	Angul	Angul Municipality (2022-23)	40299.00	33567.00	6732.00	6732.00
2	Angul	Athmallik NAC (2022-23)	195302.00	0.00	195302.00	
3	Angul	Talcher Municipality (2022-23)	1928.00	60.00	1868.00	1868.00
4	Balasore	Balasore Municipality (2022-23)	36104.00	5516.00	30588.00	5984.00
5	Balasore	Nilagiri NAC (2022-23)	195590.00	67262.00	128328.00	28300.00
6	Balasore	Soro Municipality (2022-23)	98593.00	86310.00	12283.00	
7	Bargarh	Attabira NAC (2022-23)	3320.00	3170.00	150.00	150.00
8	Bargarh	Bargarh Municipality (2022-23)	7089891.00	5906872.00	1183019.00	996882.00
9	Bargarh	Padampur NAC (2022-23)	156425.00	151890.00	4535.00	4535.00
10	Bhadrak	Basudevpur Municipality (2022-23)	52153.00	25095.00	27058.00	13856.00
11	Bhadrak	Bhadrak Municipality(2022-23)	87852.00	60107.00	27745.00	27745.00
12	Bhadrak	Chandabali NAC (2022-23)	900.00	510.00	390.00	
13	Bhadrak	Dhamnagar NAC (2022-23)	600.00	300.00	300.00	300.00
14	Bolangir	Bolangir Municipality (2021-22)	120689.00	66300.00	54389.00	54389.00
15	Bolangir	Patnagarh NAC (2021-22)	39605.00	35890.00	3715.00	3715.00
16	Bolangir	Titilagarh Municipality (2022-23)	15950.00	2807.00	13143.00	13143.00
17	Bolangir	Tusra NAC (2021-22 & 22-23)	8200.00	0.00	8200.00	8200.00
18	Boudh	Boudh NAC(2020-21, 21-22)	29010.00	5255.00	23755.00	23755.00
19	Cuttack	Athagargh NAC (2022-23)	39986.00	9460.00	30526.00	19385.00
20	Cuttack	Banki NAC (2022-23)	75001.00	73038.00	1963.00	1963.00
21	Cuttack	Choudwar Municipality (2022-23)	39320.00	37100.00	2220.00	2220.00
22	Dhenkanal	Kamakshyanagar NAC (2022-23)	36647.00	12688.00	23959.00	23959.00
23	Gajapati	Kasinagar NAC (2022-23)	79354.00	0.00	79354.00	79354.00
24	Gajapati	Paralakhemundi Municipality (2022-23)	61604.00	0.00	61604.00	45714.00
25	Ganjam	Aska NAC (2022-23)	86092.00	64084.00	22008.00	22008.00
26	Ganjam	Bellaguntha NAC (2022-23)	326266.00	310403.00	15863.00	15863.00

Sl. No.	Name of the District	Name of the ULB	Amount collected	Amount deposited / accounted for	Amount of misappropriation	Amount Recovered at the instance of audit
1	2	3	4	5	6	7
27	Ganjam	Bhanjanagar NAC (2022-23)	125529.00	103240.00	22289.00	18119.00
28	Ganjam	Buguda NAC (2022-23)	40218.00	36220.00	3998.00	3998.00
29	Ganjam	Chhatrapur NAC (2022-23)	202974.00	198935.00	4039.00	4039.00
30	Ganjam	Chikiti NAC (2022-23)	6400.00	3000.00	3400.00	3400.00
31	Ganjam	Digapahandi NAC (2022-23)	47824.00	44559.00	3265.00	3265.00
32	Ganjam	Ganjam NAC (2022-23)	6788.00	1528.00	5260.00	2667.00
33	Ganjam	Gopalpur NAC (2022-23)	19981.00	17948.00	2033.00	2033.00
34	Ganjam	Hinjilicut Municipality (2022-23)	259688.00	204826.00	54862.00	54862.00
35	Ganjam	Kabisuryanagar NAC (2022-23)	62546.00	24610.00	37936.00	37936.00
36	Ganjam	Khallikote NAC (2022-23)	4438.00	2215.00	2223.00	1873.00
37	Ganjam	Kodala NAC (2022-23)	17460.00	12450.00	5010.00	5010.00
38	Ganjam	Polasara NAC (2022-23)	35516.00	32782.00	2734.00	2734.00
39	Ganjam	Purusottampur NAC (2022-23)	22220.00	19100.00	3120.00	3120.00
40	Ganjam	Rambha NAC (2022-23)	932.00	300.00	632.00	632.00
41	Ganjam	Surada NAC (2022-23)	80750.00	70918.00	9832.00	3712.00
42	Jagatsinghpur	Jagatsinghpur Municipality (2020-21,21-22)	35131.00	24674.00	10457.00	10457.00
43	Jagatsinghpur	Paradeep Municipality (2022-23)	4165491.00	4068557.00	96934.00	73225.00
44	Jajpur	Jajpur Municipality(2022-23)	48742.00	27692.00	21050.00	21050.00
45	Jajpur	Vyasanagar Municipality(2022-23)	23074.00	21490.00	1584.00	1584.00
46	Jharsuguda	Jharsuguda Municipality (2021-22)	15821.00	14921.00	900.00	
47	Kalahandi	Bhawanipatna Municipality (2022-23)	285047.00	0.00	285047.00	285047.00
48	Kalahandi	Dharamgarh NAC (2022-23)	675338.00	30680.00	644658.00	644658.00
49	Kalahandi	Junagarh NAC (2022-23)	94686.00	363.00	94323.00	94323.00
50	Kandhamal	Phulbani Municipality (2022-23)	54144.00	0.00	54144.00	
51	Kendrapada	Kendrapara Municipality (2022-23)	23057.00	8662.00	14395.00	14395.00
52	Keonjhar	Ananapur Municipality (2022-23)	833262.00	680289.00	152973.00	
53	Keonjhar	Barbil Municipality (2022-23)	42617.00	32025.00	10592.00	10592.00
54	Keonjhar	Champua NAC (2022-23)	12733.00	6819.00	5914.00	5914.00
55	Keonjhar	Keonjhar Municipality (2022-23)	764517.00	665128.00	99389.00	99389.00

Sl. No.	Name of the District	Name of the ULB	Amount collected	Amount deposited / accounted for	Amount of misappropriation	Amount Recovered at the instance of audit
1	2	3	4	5	6	7
56	Khurda	Balugaon NAC (2022-23)	15210.00	13975.00	1235.00	1235.00
57	Khurda	Bhubaneswar Municipal Corporation (2022-23)	1673021.00	1449853.00	223168.00	219808.00
58	Khurda	Jatni Municipality (2022-23)	95358.00	12880.00	82478.00	82478.00
59	Khurda	Khurda Municipality (2022-23)	125108.00	102001.00	23107.00	15630.00
60	Koraput	Jeypore Municipality (2022-23)	1512875.00	1173812.00	339063.00	339063.00
61	Koraput	Koraput Municipality (2022-23)	112489.00	28291.00	84198.00	2198.00
62	Malkangiri	Balimela NAC (2022-23)	695560.00	369645.00	325915.00	325915.00
63	Malkangiri	Malkangiri Municipality (2022-23)	151393.00	54458.00	96935.00	96935.00
64	Mayurbhanj	Rairangpur NAC (2022-23)	1400.00	0.00	1400.00	1400.00
65	Mayurbhanj	Udala NAC (2021-22)	224425.00	107839.00	116586.00	116586.00
66	Nawarangpur	Nawarangpur Municipality (2020-21)	6570.00	0.00	6570.00	6570.00
67	Nawarangpur	Umarkote Municipality(2020-21, 21-22)	380.00	0.00	380.00	380.00
68	Nayagarh	Daspalla NAC (2022-23)	37445.00	0.00	37445.00	
69	Nayagarh	Khandapada NAC (2022-23)	40273.00	33942.00	6331.00	6331.00
70	Nayagarh	Nayagarh Municipality (2022-23)	877001.00	857860.00	19141.00	19141.00
71	Nuapada	Khariar NAC(2022-23)	4770.00	0.00	4770.00	4770.00
72	Nuapada	Khariar Road NAC(2022-23)	59136.00	0.00	59136.00	59136.00
73	Nuapada	Nuapada NAC(2021-22,22-23)	9800.00	0.00	9800.00	9800.00
74	Puri	Pipili NAC (2022-23)	66531.00	56620.00	9911.00	9911.00
75	Rayagada	Gunpur Mplty (2022-23)	175756.00	63415.00	112341.00	72000.00
76	Rayagada	Gudari NAC (2020-21&2021-22)	63197.00	59987.00	3210.00	3100.00
77	Sonepur	Binika NAC(2020-21, 21-22)	58307.00	55624.00	2683.00	2683.00
78	Sonepur	Sonepur Municipality(2019-20)	57167.00	51079.00	6088.00	
79	Sonepur	Tarabha NAC (2021-22)	116451.00	0.00	116451.00	116451.00
80	Sundargarh	Biramitrapur Municipality(2021-22)	78670.00	76900.00	1770.00	1770.00
81	Sundargarh	Sundargarh Municipality(2022-23)	10430.00	2380.00	8050.00	6120.00
<b>Total</b>			<b>23192328.00</b>	<b>17882176.00</b>	<b>5310152.00</b>	<b>4327465.00</b>

Source: Records & Registers of ULBs concerned

				<b>Appendix-60 ( Vide Para 3.2.20 of this Report)</b>				
				<b>Statement showing the details of non-realisation of compensation for delay in completion of works in ULBs audited during 2023-24 in violation of agreement thus extending undue benefit to contractors</b>				
<b>Sl.No.</b>	<b>Name of the Dist.</b>	<b>Name of the ULB</b>	<b>Name of the work Case Record (C.R. No.)</b>	<b>Work value (₹)</b>	<b>Due date for completion</b>	<b>Actual date of completion</b>	<b>Duration of delay</b>	<b>Rate of compensation</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
1	Angul	Angul Mplty. 22-23	Const of Drain from D. Behera House to Jagruti community centre in Ward no-16	356777.00	24.01.22	05.07.22	6 months	1.5 % per month of delay
2	Angul	Angul Mplty. 22-23	Const of Drain from Sarat Sahu house to Spicy Villa via Sitaram Hotel in Ward -21	1882307.00	26.02.22	03.02.23	12 months	1.5 % per month of delay limited to 10 %
3	Angul	Angul Mplty. 22-23	Const of Multi Utility Centre at Angul Municipality(Amalapada 2nd Lane)	1877700.00	04.10.21	19.04.22	6 months	1.5 % per month of delay limited to 10 %
4	Angul	Angul Mplty. 22-23	Const of Vehicle shed and Laying Paver Block at Angul Mplty Office Premises	1368128.00	21.08.22	17.03.23	7 months	1.5 % per month of delay limited to 10 %
5	Angul	Angul Mplty. 22-23	Fixing of MS grill, barricading & other civil work inside Angul Municipality	563288.00	28.11.21	17.09.22	9 months	1.5 % per month of delay limited to 10 %
6	Balasore	Balasore Mplty_2022-23	Const of CC Road from ITI square to Culvert (RTO office back side gate) in Ward No-10	1626358.00	14.12.21	21.10.22	10 months	5 % of the work value for delay of 1 to 2 months
7	Balasore	Balasore Mplty_2022-23	Const of Drain from Sabitri Sahu house to Santosh Kumar Mohanty house, Vikash Nagar Slum in Ward No-10	300558.00	23.02.22	17.12.22	9 months	5 % of the work value for delay of 1 to 2 months
8	Balasore	Balasore Mplty_2022-23	Const of Paver block Road & Drain from Jogendra Ray house to Sibani Mohanty house in Ward No-20	514943.00	10.10.22	27.12.22	2 months	5 % of the work value for delay of 1 to 2 months
9	Balasore	Balasore Mplty_2022-23	Const of Paver Block Road & Drain from Lokanath das house to Sanatan Das house in Ward No-20.	787380.00	03.08.22	21.10.22	2 months	5 % of the work value for delay of 1 to 2 months
10	Balasore	Balasore Mplty_2022-23	Const of Paver block Road & Drain from Rath Babu house to Trilochan Parida house, Firingipatana in W. No-23	351599.00	21.02.22	20.06.22	4 months	5 % of the work value for delay of 1 to 2 months
11	Balasore	Balasore Mplty_2022-23	Const of Paver Block Road and Drain at Parida Sahi colony in Ward No-05	441751.00	10.10.22	27.01.23	3 months	5% of the workvalue for delay of 1to2 mths

Sl. No.	Name of the Dist.	Name of the ULB	Name of the work Case Record (C.R. No.)	Work value (₹)	Due date for completion	Actual date of completion	Duration of delay	Rate of compensation
1	2	3	4	5	6	7	8	9
12	Balasore	Balasore Mplty_2022-23	Const of Paver Block Road and Drain from B. Dandapath house to M. Mohapatra house, Uchapada slum in Ward No-03	521043.00	18.12.21	16.09.22	9 months	5 % of the work value for delay of 1 to 2 months
13	Balasore	Balasore Mplty_2022-23	Const of Paver Block Road and drain from Kabadikhana to Malik Neruddin house, Munipada slum in Ward No-02	673646.00	05.12.21	16.09.22	9 months	5 % of the work value for delay of 1 to 2 months
14	Balasore	Balasore Mplty_2022-23	Const of Paver Block Road and Drain from N. Barik house to H. Barik house & J Barik to S Majhi House, in Ward No-05	786342.00	15.05.22	17.12.22	7 months	5 % of the work value for delay of 1 to 2 months
15	Balasore	Balasore Mplty_2022-23	Const of Paver Block Road and Drain from Sachindra Padhi house to Baidhar Padhi house in Ward No-03	685153.00	15.05.22	07.09.22	3 months	5 % of the work value for delay of 1 to 2 months
16	Balasore	Balasore Mplty_2022-23	Const of Paver Block Road at Settlement office bye lane near Panjha Wood Shop in Ward No-20	161077.00	27.05.22	05.07.22	39 days	5 % of the work value for delay of 1 to 2 months
17	Balasore	Balasore Mplty_2022-23	Const of Paver Block Road from Bijay Das House to Bhava Shankar Mana House, Mahulapadia in Ward No-05	381773.00	15.05.22	27.01.23	8 months	5 % of the work value for delay of 1 to 2 months
18	Balasore	Balasore Mplty_2022-23	Const of Paver Block Road from Sk Chasak Ali house to Sk Abdul house via Narendra Tarai in Ward No-02	685900.00	05.12.21	19.07.22	7 months	5 % of the work value for delay of 1 to 2 months
19	Balasore	Balasore Mplty_2022-23	Const of Paver Block Road from Yakun master house to Burhan house, Khwajabag pond in Ward No-04	188082.00	21.02.22	07.09.22	6 months	5 % of the work value for delay of 1 to 2 months
20	Balasore	Balasore Mplty_2022-23	Construction of C.C. Road from Rabindra Barik House to Anjan Kar House (Puruna School Lane) in Ward No-12	164820.00	07.02.22	22.08.22	6 months	5 % of the work value for delay of 1 to 2 months
21	Balasore	Balasore Mplty_2022-23	Construction of Drain from Santosh Kumar Mohanty to Dey Babu House, Vikash Nagar Slum in Ward No-10	290558.00	22.02.22	17.12.22	10 months	5 % of the work value for delay of 1 to 2 months
22	Balasore	Balasore Mplty_2022-23	Construction of MSG Centre at Rameswar Nagar of Ward No-10	527603.00	16.02.22	27.01.23	11 months	5 % of the work value for delay of 1 to 2 months



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1	2	3	4	5	6	7	8	9
23	Balasore	Balasore Mplty_2022-23	R/R of Road from Advocate P K Chand house to Modern Public School(Durga Medicine Store)in ward No-17	1301101.00	15.05.22	21.10.22	5 months	5 % of the work value for delay of 1 to 2 months
24	Balasore	Balasore Mplty_2022-23	R/R of road from Gopalgaon main road Bipin Bihari Das house to Kalinga Mohapatra house in W. No-28	1575819.00	26.06.22	21.10.22	4 months	5 % of the work value for delay of 1 to 2 months
25	Balasore	Balasore Mplty_2022-23	R/R of road from Kalinga Mohapatra house to Barik Babu control shop, Gopalgaon in W. No-28	1623142.00	07.02.22	21.10.22	8 months	5 % of the work value for delay of 1 to 2 months
26	Balasore	Balasore Mplty_2022-23	Repair of New Market Complex and fixing of shed near Fandi Chhak in Ward no-17	1209909.00	07.02.22	19.01.23	11 months	5 % of the work value for delay of 1 to 2 months
27	Balasore	Jaleswar Mplty_22-23	const. of CC drain and culvert from J bhanja house to laxmidhar pond	43840.00	15.12 .18	6.03.20	14 months	5% on bill value
28	Balasore	Jaleswar Mplty_22-23	Const .of c omm unity cente r near sitala mand ir she ikh bag in ward no.03	437498.00	28.08.21	30.07.22	11 months	5% on bill value
29	Balasore	Jaleswar Mplty_22-23	const .of c.c road road from main road ( kaspi a) to siv a mand ir in ward no 13	759584.00	06.02.22	16.08.22	6 months	5% on bill value
30	Balasore	Jaleswar Mplty_22-23	const .of cc guard wall from masji d chh aka to majid ghat	133929.00	1.03.20	1.06.2022	27 months	5% on bill value
31	Balasore	Jaleswar Mplty_22-23	Const. of c.c road from rasa tulla house to forka house near sivam badi- ward 1	99106.00	18.02.21	1.06.22	15 months	5% on bill value
32	Balasore	Jaleswar Mplty_22-23	Repai r of c.c from OT road to ser ajjudi n hous e in ward no.01	185714.00	04.02.21	21.05.22	15 months	5% on bill value
33	Bhadrak	Bhadrak Mplty_2022-23	Construction of CC Road and culvert from chandabali road towards Babu khan house (Lala Bagicha Road) in W. No.24	744872.00	03.12.21	17.09.22	288 days	1.5 % per month of delay limited to 10 %
34	Bhadrak	Bhadrak Mplty_2022-23	Construction of CC Road from Sankhsuni temple culvert towards Chhadak Mohalla Masjid in W. No.21 and 22	1209970.00	11.02.22	19.08.22	189 days	1.5 % per month of delay limited to 10 %
35	Bhadrak	Bhadrak Mplty_2022-23	Construction of RCC drain from Nrusingha Behera house towards Satya Narayan Rout house in W. No.09.	1999969.00	12.09.22	05.12.22	84 days	1.5 % per month of delay limited to 10 %
36	Bhadrak	Chandabali NAC_2022-23	Constrn of paver Road From Irrigation Road to Paikerapur Village in ward no 08	2000000.00	23.2.22	22.09.22	210 days	1.5 % per month of delay limited to 10 %

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1	2	3	4	5	6	7	8	9
37	Bhadrak	Chandabali NAC_2022-23	Constn of RCC Drain with slab in ward no-14	397800.00	14.9.22	10.01.23	117 days	1.5 % per month of delay limited to 10 %
38	Bhadrak	Chandabali NAC_2022-23	Constn of RCC Drain with slab f in ward no-10	425050.00	29.4.22	8.7.22	70 days	1.5 % per month of delay limited to 10 %
39	Bhadrak	Chandabali NAC_2022-23	Improvement of Approach Road From Kunjakalika UP School to septage palnt in ward no-12	1700200.00	26.8.22	22.09.22	26 days	1.5 % per month of delay limited to 10 %
40	Bhadrak	Dhamnagar NAC_2022-23	Constn of paver surface road in ward no-11	1412000.00	22.2.23	13.3.23	59 days	1.5 % per month of delay limited to 10 %
41	Bolangir	Patnagarh NAC_2021-22	Restoration of Bhagat Tungi in ward No-11	99852.00	28.02.21	30.04.2021	2 months	1.5 % per month of delay limited to 10 %
42	Bolangir	Patnagarh NAC_2021-22	Restoration of Shiv Temple at War No-1	150000.00	28.02.21	30.04.2021	2 months	1.5 % per month of delay limited to 10 %
43	Bolangir	Tusra NAC_21-22 & 22-23	Constn of CC road from Samalei Mandir road to Jaga Kedia house in ward no - 06	178000.00	16.01.21	16.01.22	1 Year	1.5 % per month of delay limited to 10 %
44	Bolangir	Tusra NAC_21-22 & 22-23	Construction of Community center near Jagarnnath Temple at Tusura	446428.00	21.03.22	20.07.22	4 months	1.5 % per month of delay limited to 10 %
45	Bolangir	Tusra NAC_21-22 & 22-23	Construction of MRF-II Building near MCC in Ward No - 01	910835.00	21.08.21	21.12.21	4 months	1.5 % per month of delay limited to 10 %
46	Bolangir	Tusra NAC_21-22 & 22-23	Constn of road from Abhisek Sahu house to Manas Sahu house in Ward No - 05	178000.00	08.01.21	22.01.2022	1 Year	1.5 % per month of delay limited to 10 %
47	Bolangir	Tusra NAC_21-22 & 22-23	Construction of urinal at Police station.	183526.00	19.01.23	20.02.23	1 month	1.5 % per month of delay limited to 10 %
48	Bolangir	Tusra NAC_21-22 & 22-23	Restoration of CC road from Kapsila R.D road to Rugudipada in Ward No -09	379559.00	28.08.21	21.10.21	1 month 23 days	1.5 % per month of delay limited to 10 %
49	Bolangir	Tusra NAC_21-22 & 22-23	Restoration of road from Dhanghara Basti to Shiva Mandir in Ward No 11	455527.00	28.08.21	10.11.21	2 months 13 days	1.5 % per month of delay limited to 10 %
50	Bolangir	Tusra NAC_21-22 & 22-23	Restoration of road from Mahipur to Buromal in Ward No - 08	837396.96	30.07.21	27.10.21	2 months 27 days	1.5 % per month of delay limited to 10 %
51	Bolangir	Tusra NAC_21-22 & 22-23	Upgradation of skill development center Tusura Part-I	169492.00	27.08.22	18.01.23	4 months 22 days	1.5 % per month of delay limited to 10 %
52	Cuttack	Choudwar Mplty (2022-23)	Completion of Kalyan Mandap at Gandhi Chhak in ward No.8	769349.00	16.05.20	11.04.22	1 Year 10 months 25 days	0.5 % of E. Cost per day of delay, limited to 10 %
53	Ganjam	Chhatrapur NAC (2022-23)	Const of Shade at Wealth Centre-1	183526.00	13.02.22	02.07.22	4 months 20 days	1.5 % per month of delay limited to 10 %

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54	Ganjam	Hinjilicut Mplty (2022-23)	Completion of Sunari Dhimira Kalyan Mandap W no 11	1138117.00	25.08.22	09.09.22	15 days	1.5 % per month of delay limited to 10 %
55	Ganjam	Hinjilicut Mplty (2022-23)	Construction of cover slab W 1-21	778445.00	30.08.22	4.11.22	2 months 4 days	1.5 % per month of delay limited to 10 %
56	Ganjam	Kodala NAC (2022-23)	Repair and restoration of community toilet near Bhaigasahi Bandha	199259.00	05.01.22	26.2.22	1 month 21 days	1.5 % per month of delay limited to 10 %
57	Ganjam	Kodala NAC (2022-23)	Repair of road from PWD road towards Sakti Nagar by providing paver road from 100m to 210m in Ward no.11	668538.00	13.2.22	12.3.22	1 month	1.5 % per month of delay limited to 10 %
58	Jagatsinghpur	Paradeep Mplty (2022-23)	Construction of approach road and culvert at Baliplot in Ward No.02	1883807.00	02.11.21	31.12.22	424 days	1.5 % per month of delay limited to 10 %
59	Jagatsinghpur	Paradeep Mplty (2022-23)	Constn of CC road & RCC drain from Rana house to S Nayak house at in Ward 05	1738123.00	08.02.22	05.12.22	300 days	1.5 % per month of delay limited to 10 %
60	Jagatsinghpur	Paradeep Mplty (2022-23)	Construction of CC road from Laxmidhar Barik house to Maheswar Biswal house at Tarinigada in Ward No.05	1124019.00	23.04.21	22.11.22	578 days	1.5 % per month of delay limited to 10 %
61	Jagatsinghpur	Paradeep Mplty (2022-23)	Construction of CC road from New Jagannath Colony Chhak to IFFCO Chhak in ward No.03	2073801.00	07.02.22	07.12.22	303 days	1.5 % per month of delay limited to 10 %
62	Jagatsinghpur	Paradeep Mplty (2022-23)	Construction of CC road in Ward No.18	1640396.00	19.11.21	17.05.22	179 days	1.5 % per month of delay limited to 10 %
63	Jagatsinghpur	Paradeep Mplty (2022-23)	Constn of CC road at Talapada in Ward No.02	2078307.00	08.02.22	15.02.23	372 days	1.5 % per month of delay limited to 10 %
64	Jagatsinghpur	Paradeep Mplty (2022-23)	Construction of RCC drain at Building Market area of Madhuban in Ward No.12	456643.00	16.11.21	24.11.22	373 days	1.5 % per month of delay limited to 10 %
65	Jagatsinghpur	Paradeep Mplty (2022-23)	Constn of RCC drain with slab at Tarinigada in Ward No.05	1746625.00	24.04.21	22.11.22	577 days	1.5 % per month of delay limited to 10 %
66	Jagatsinghpur	Paradeep Mplty (2022-23)	NAC Girls High School, Paradeep, ambience-toilet & balance work	1451937.00	22.02.22	19.04.22	56 days	1.5 % per month of delay limited to 10 %
67	Jagatsinghpur	Paradeep Mplty (2022-23)	Improvement of Paver Block road in Ward No.03	1990545.00	08.02.22	23.05.23	104 days	1.5 % per month of delay limited to 10 %
68	Jagatsinghpur	Paradeep Mplty (2022-23)	Laying of paver block platform at Madhuban Masjit road in Ward No.14	423228.00	20.08.22	21.12.22	123 days	1.5 % per month of delay limited to 10 %
69	Jharsuguda	Jharsuguda Mplty.2021-22	const of CC road from NH 49 to sha ntinagar wno. 14 to BK P Ranbida	313885.00	25.05.21	25.06.21	31 days	1.5 % per month of delay

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1	2	3	4	5	6	7	8	9
70	Jharsuguda	Jharsuguda Mplty.2021-22	const. of additional class room science lab and ICT lab and toilet block at Panch apada High School, in word no-08	2636230.00	30.11.21	8.12.21	8 days	1.5 % per month of delay
71	Jharsuguda	Jharsuguda Mplty.2021-22	Biju nagar main road to manoj house w no. 09 to R Oram	265714.00	15.06.21	10.08.21	56 days	1.5 % per month of delay
72	Jharsuguda	Jharsuguda Mplty.2021-22	Const. of Balance portion of retaining wall and road wno. 02	603605.00	04.08.21	08.09.21	35 days	1.5 % per month of delay
73	Jharsuguda	Jharsuguda Mplty.2021-22	Const. of Bhoga ghar at kali badi wno. 14 to JK Modi	477171.00	30.05.21	16.06.21	17 days	1.5 % per month of delay
74	Jharsuguda	Jharsuguda Mplty.2021-22	Const. of CC road from NH-49 to Town Hall Banpada House in W.No-05	637656.00	31.07.21	25.08.21	25 days	1.5 % per month of delay
75	Jharsuguda	Jharsuguda Mplty.2021-22	Const. of CC road and Drain from Babushp to Satya house w no. 05 to D.Seth	194488.00	30.05.21	15.07.21	36 days	1.5 % per month of delay
76	Keonjhar	Anandapur Mplty (2022-23)	R/R Road from Fakirpur High School to Durga Mandap via Biju	850100.00	09.02.22	09.05.22	3 months	1.5 % per month of delay limited to 10 %
77	Keonjhar	Anandapur Mplty (2022-23)	R/R Road from Malli Rahula House to Rama Mandira via Anupa Sahoo Ward No.10	425050.00	09.02.22	13.05.22	3 months	1.5 % per month of delay limited to 10 %
78	Keonjhar	Anandapur Mplty (2022-23)	R/R Road from Ravi Sahani House to Baulamula Ward No.11	340040.00	09.02.22	11.05.22	3 months	1.5 % per month of delay limited to 10 %
79	Keonjhar	Barbil Mplty (2022-23)	Constn. Of Road and Drain at Barkat Nagar in Ward No.47	148449.00	15.02.22	28.08.22	6 months 14 days	1.5 % per month of delay limited to 10 %
80	Keonjhar	Barbil Mplty (2022-23)	Constn. Of road & drain from Basti Tala dam road to Mr.Kadirs house, Ward No.7	482636.00	04.11.22	14.12.22	1 month 10 days	1.5 % per month of delay limited to 10 %
81	Keonjhar	Barbil Mplty (2022-23)	Repair of Drain Gada Hutting, Ward No.10	352982.00	14.11.22	10.12.22	26 days	1.5 % per month of delay limited to 10 %
82	Keonjhar	Champua NAC (2022-23)	Constn of C.C.Road and Guardwall towards Baitarani river in ward No 05	610395.00	01.01.22	20.06.22	5 months	1 % of gross value
83	Keonjhar	Champua NAC (2022-23)	Constn. of Paver Block Road from Banish Barik House to M.I. Canal in ward No.09	746870.00	05.03.22	24.08.22	5 months	1 % of gross value
84	Keonjhar	Joda Mplty (2022-23)	Const. of AWC building at Balwant Singh hutting in ward no-08	742409.00	02.09.18	19.05.22	4 years	1.5 % per month of delay limited to 10 %
85	Keonjhar	Joda Mplty (2022-23)	Const. of boundary wall for MCC in ward no-06	496614.00	02.07.19	27.05.22	2 years 10 months	1.5 % per month of delay limited to 10 %
86	Keonjhar	Joda Mplty (2022-23)	Const. of culvert near Nigamananda Temple in ward no-02	800000.00	11.06.21	22.02.22	8 months	1.5 % per month of delay limited to 10 %

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1	2	3	4	5	6	7	8	9
87	Keonjhar	Joda Mplty (2022-23)	Imp of road with paver block from Tarini Mandir towards MCC in Ward No-06	1856842.00	28.09.21	10.03.22	5 months 13 days	1.5 % per month of delay limited to 10 %
88	Keonjhar	Joda Mplty (2022-23)	Providing cover slab at Azad basti in ward no-05	663289.00	11.06.21	04.04.22	10 months	1.5 % per month of delay limited to 10 %
89	Keonjhar	Joda Mplty (2022-23)	Repair and renovation of market cmolx near Molty office side in ward no-02	657397.00	28.09.21	28.03.22	6 months	1.5 % per month of delay limited to 10 %
90	Keonjhar	Joda Mplty (2022-23)	Special repair of drain with cover slab from Kamarjoda Basti area in ward no-11	653400.00	19.02.22	02.05.22	2 months 13 days	1.5 % per month of delay limited to 10 %
91	Keonjhar	Joda Mplty (2022-23)	Special Repair of road with paver block & drain with cover slab in ward no-02	459368.00	19.02.22	03.06.22	3 months 15 days	1.5 % per month of delay limited to 10 %
92	Keonjhar	Joda Mplty (2022-23)	Special repair of road with paver block & drain with cover slab from contractor colony to Bachhu hutting nala ward -06	655321.00	15.12.22	24.01.23	40 days	1.5 % per month of delay limited to 10 %
93	Keonjhar	Joda Mplty (2022-23)	Special repair of road with paver block at Gopabandhu Market road in ward -07	712787.00	19.02.22	14.03.22	25 days	1.5 % per month of delay limited to 10 %
94	Keonjhar	Joda Mplty (2022-23)	Special repair of road with paver block in ward no-13	853859.00	19.02.22	28.07.22	5 months 10 days	1.5 % per month of delay limited to 10 %
95	Keonjhar	Joda Mplty (2022-23)	Special repair of road with paver block in ward -05	1122983.00	19.02.22	28.06.22	4 months 9 days	1.5 % per month of delay limited to 10 %
96	Keonjhar	Joda Mplty (2022-23)	Special repair of road with paver block Swargadwara in ward no-01	1090834.00	19.01.22	16.12.22	11 months	1.5 % per month of delay limited to 10 %
97	Keonjhar	Joda Mplty (2022-23)	Special repair of Saragitalia road in ward no-04	773276.00	07.11.22	23.12.23	47 days	1.5 % per month of delay limited to 10 %
98	Keonjhar	Joda Mplty (2022-23)	Upgradation of parichay Gruha and site development at Hudisahi in ward no-03	574758.00	07.11.22	03.02.23	3 months	1.5 % per month of delay limited to 10 %
99	Keonjhar	Joda Mplty (2022-23)	Upgradation of parichay Gruha and site development at Sastri Nagar in ward -01	479586.00	07.11.22	03.02.23	2 months 27 months	1.5 % per month of delay limited to 10 %
100	Keonjhar	Joda Mplty (2022-23)	Upgradation of Parichaya Gruha and cite development at Mahakud Sahi ward -02	426758.00	07.11.22	19.12.22	42 days	1.5 % per month of delay limited to 10 %
101	Keonjhar	Joda Mplty (2022-23)	Upgradation of Parichaya Gruha and site at Banspani Munda Sahi in ward no-12	551034.00	07.11.22	28.12.22	52 days	1.5 % per month of delay limited to 10 %
102	Keonjhar	Keonjhar Mplty (22-23)	Completion of Badahal Children Park	7221821.00	01.03.22	01.10.22	7 months	0.5 % of Total value

Sl.N o.	Name of the Dist.	Name of the ULB	Name of the work Case Record (C.R. No.)	Work value (₹)	Due date for completion	Actual date of completion	Duration of delay	Rate of compensation
1	2	3	4	5	6	7	8	9
103	Keonjhar	Keonjhar Mplty (22-23)	Const of Paver block road from Amiya Behera h/s to Laxmidhar Prusty h/s, ward no-14.	527602.00	03.10.21	20.09.22	10 months	0.5% per month limited to 10 % of work value
104	Keonjhar	Keonjhar Mplty (22-23)	Constn of Drain at Suleikhamar , ward no-14	1420788.00	01.06.22	21.10.22	4 months	0.5% per month
105	Keonjhar	Keonjhar Mplty (22-23)	Constn of Drain from Community Centre towards Dhurpada Pond, ward no-20	562932.00	22.10.21	06.07.22	7 months	0.5% per month limited to 10 % of work value
106	Keonjhar	Keonjhar Mplty (22-23)	Constn of drain from Panda babu h/s to Paswan Babu h/s, ward no-12.	1337892.00	12.03.22	12.07.22	4 months	0.5% per month limited to 10 % of work value
107	Keonjhar	Keonjhar Mplty (22-23)	Constn of Drain from Tutu babu h/s to Mahanta babu h/s, ward no-6	655358.00	03.10.21	14.09.22	11 months	0.5% per month limited to 10 % of work value
108	Keonjhar	Keonjhar Mplty (22-23)	Constn of Model Crenatorium at Gambharia under Keonjhar Municipality	4773208.00	16.02.22	15.09.22	7 months	0.5 % of Total value
109	Keonjhar	Keonjhar Mplty (22-23)	Constn of Road from Suleikhamar main road to Daitari h/s, ward no-01	1651954.00	27.05.22	25.06.22	1 month	0.5% per month limited to 10 % of work value
110	Keonjhar	Keonjhar Mplty (22-23)	Development of Paribesh Udyan park near Labnya Chhak	5326582.00	06.04.22	05.06.22	2 months	0.5 % of Total value
111	Keonjhar	Keonjhar Mplty (22-23)	El to 2nos. Staff Qtr(Block A & B) near Municipality Mandap,Keonjhar for the year 18-1	150450.00	11.01.19	10.11.22	3 years 10 months	0.5% per month limited to 10 % of work value
112	Keonjhar	Keonjhar Mplty (22-23)	Facelifting of Community toilet at Badadera 1, ward no-10	237282.00	25.10.21	19.07.22	9 months	0.5% per month limited to 10 % of work value
113	Keonjhar	Keonjhar Mplty (22-23)	Improvement of road from Rangadhar h/s to Dhangarpada chhak, ward no-05	892200.00	08.09.21	04.03.22	5 months	0.5% per month limited to 10 % of work value
114	Keonjhar	Keonjhar Mplty (22-23)	Improvement of road from Rangadhar h/s to Dhangarpada chhak, ward no-05	815125.00	10.05.22	02.11.22	5 months	0.5% per month limited to 10 % of work value
115	Keonjhar	Keonjhar Mplty (22-23)	Improvement of road with drain from Kali mandir Chhak to Ramesh Das h/s via Babu Senda h/s , ward no-15	1486459.00	17.12.22	02.03.22	2 months	0.5% per month limited to 10 % of work value

Sl. No.	Name of the Dist.	Name of the ULB	Name of the work Case Record (C.R. No.)	Work value (₹)	Due date for completion	Actual date of completion	Duration of delay	Rate of compensation
1	2	3	4	5	6	7	8	9
116	Keonjhar	Keonjhar Mplty (22-23)	Improvement of Baripada Bus Stand	4264452.00	21.04.22	12.09.22	4 months	0.5 % of Total value
117	Malkangiri	Malkangiri Mplty (2022-23)	Completion of Boundary wall SeTP at Pradhaniguda ,Ward No-01	1275149.00	30.01.22	23.9.22	7 months 23 days	1.5% per month limited to 10 % of work value
118	Malkangiri	Malkangiri Mplty (2022-23)	Construction of Boundary Wall at Sanskruti Bhavan , Ward No-18	1445170.00	30.01.22	23.9.22	7 months 23 days	1.5% per month limited to 10 % of work value
119	Mayurbhanj	Baripada Mplty (2022-23)	Const. of CC Road and drain from Ajit Behera house towards Nanda behera house at Raghunathpur in Ward no.-22	566072.00	03.03.22	25.05.22	2 months	1.5% per month limited to 10 % of work value
120	Mayurbhanj	Baripada Mplty (2022-23)	Const. of drain near kathia chhak in w.no. 06	178533.00	09.01.22	09.09.22	8 months	1.5% per month limited to 10 % of work value
121	Mayurbhanj	Baripada Mplty (2022-23)	Const. of Mamata Room at Bidyadharpur AWC in W. No.22	472377.00	22.07.22	21.10.22	3 months	1.5% per month limited to 10 % of work value
122	Mayurbhanj	Baripada Mplty (2022-23)	Const. of pavar road and imp. Of drain from Bhagabat Moharana house towards Sarangi babu house in W. no.18	1472874.00	26.10.22	27.12.22	2 months	1.5% per month limited to 10 % of work value
123	Mayurbhanj	Baripada Mplty (2022-23)	Const. of Pavar Road from PWD Road towards Muralidhar Barik house in W. No.-22	330173.00	18.09.22	22.12.22	3 months	1.5% per month limited to 10 % of work value
124	Mayurbhanj	Baripada Mplty (2022-23)	Const. of road and drain from Jagadish Pani house towards Surendranath Patra house in Ward no-18	1225813.00	26.10.22	26.12.22	2 months	1.5% per month limited to 10 % of work value
125	Mayurbhanj	Baripada Mplty (2022-23)	Construction of CC Drain from Samarendra Patra house to Chakraborty Babu House w.n.13	340000.00	18.01.22	01.08.22	6 months	1.5% per month limited to 10 % of work value
126	Mayurbhanj	Baripada Mplty (2022-23)	Construction of of Mamta Room of Anganwadi centre at Hatpada sahi in W.no.-13	508263.00	26.06.22	26.12.22	6 months	1.5% per month limited to 10 % of work value
127	Mayurbhanj	Baripada Mplty (2022-23)	Improvement of CC drain by the side of Dinakrushna Babu house towards Kabarkhana Road in Ward no.10	383928.00	29.07.21	27.01.22	6 months	1.5% per month limited to 10 % of work value



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1	2	3	4	5	6	7	8	9
128	Mayurbhanj	Baripada Mplty (2022-23)	Improvement of CC road ,drain and culvert from Ankura barik house to Sanjaya kumar das house in Ward no.17	707143.00	14.11.22	07.01.23	1 month 24 days	1.5% per month limited to 10 % of work value
129	Mayurbhanj	Baripada Mplty (2022-23)	Peripheral Development of Angawanbadi Centre at Palbani in W. no. 25	436439.00	08.04.22	08.06.22	2 months	1.5% per month limited to 10 % of work value
130	Mayurbhanj	Baripada Mplty (2022-23)	Provision of Drain slab from Siddharth hotel towards to Chhachindra Biswal house in W.no.6	574197.00	10.08.22	26.12.22	4 months	1.5% per month limited to 10 % of work value
131	Mayurbhanj	Baripada Mplty (2022-23)	Rep. of Road and Drain from Ajaya Rout shop to Pabitra Pradhan house w.no.12	400000.00	15.05.22	01.12.22	6 months	1.5% per month limited to 10 % of work value
132	Mayurbhanj	Rairangpur Mplty (2022-23)	03/2019-20	1,137,982	24.02.20	11.04.20	47 days	1.5% per month limited to 10 % of work value
133	Mayurbhanj	Rairangpur Mplty (2022-23)	116/2021-22	548,052	01.09.22	02.11.22	62 days	1.5% per month limited to 10 % of work value
134	Mayurbhanj	Rairangpur Mplty (2022-23)	139/2021-22	270342.00	07.09.22	09.01.23	124 days	1.5% per month limited to 10 % of work value
135	Mayurbhanj	Rairangpur Mplty (2022-23)	178/2021-22	205,451	03.10.22	22.12.22	80 days	1.5% per month limited to 10 % of work value
136	Mayurbhanj	Rairangpur Mplty (2022-23)	180/2021-22	792040.00	28.07.22	22.12.22	148 days	1.5% per month limited to 10 % of work value
137	Mayurbhanj	Rairangpur Mplty (2022-23)	181/2022-23	517,571	08.01.23	15.03.23	66 days	1.5% per month limited to 10 % of work value
138	Mayurbhanj	Rairangpur Mplty (2022-23)	194/2021-22	612,997	01.11.22	26.12.22	55 days	1.5% per month limited to 10 % of work value
139	Puri	Pipili NAC (2022-23)	Construction of Cc Road from girza to suresh rath house	403185	2.2.22	18.6.22	135 days	1/3 % per day limited to 10% of work value



Sl.N o.	Name of the Dist.	Name of the ULB	Name of the work Case Record (C.R. No.)	Work value (₹)	Due date for completion	Actual date of completion	Duration of delay	Rate of compensation
1	2	3	4	5	6	7	8	9
140	Puri	Pipili NAC (2022-23)	Constn of CC road from sultan nagar puna house to cow firm ward no. 14	328125	15.09.22	14.11.22	57 days	1/3 % per day limited to 10% of work value
141	Puri	Pipili NAC (2022-23)	Protection wall from pipili sasana main road to canal road	336274	2.3.22	2.12.22	269 days	1/3 % per day limited to 10% of work value
142	Puri	Pipili NAC (2022-23)	Repair restoration of CC road from samsana to batua shop ward no 14	1051365	12.8.22	27.10.22	45 days	1/3 % per day limited to 10% of work value
143	Sambalpur	Rairakhol NAC (2022-23)	Const of Boundry wall of DRE at Redhakhol NAC	1500000	12.02.2022	14.11.2022	276 days	1.5% per month limited to 10 % of work value
144	Sambalpur	Rairakhol NAC (2022-23)	Const of Drain at Nuasahi from Mahapatra sir house towards Indramani house in wd no-08	297104	13.01.22	25.02.22	44 days	1.5% per month limited to 10 % of work value
145	Sambalpur	Rairakhol NAC (2022-23)	Const of Drain at Salesingh from Saroj Purohit house towards Dillu house in wd no-02	198015	13.01.22	18.07.22	187 days	1.5% per month limited to 10 % of work value
146	Sambalpur	Rairakhol NAC (2022-23)	Const of multi colour inter locking paver block Pathway at Bhimabhoi Stadium at wd no-12	194050	13.01.22	15.03.22	62 days	1.5% per month limited to 10 % of work value
147	Sambalpur	Rairakhol NAC (2022-23)	Const of paver block road from Palsa sundhi house towards Bira Purti house at Champataila slum wd no-11	573214	13.01.22	05.02.22	23 days	1.5% per month limited to 10 % of work value
148	Sambalpur	Rairakhol NAC (2022-23)	Const of RCC Drain from Sushanta house to wards Culvert (Canal Side) in wd no-12	800000	06.11.21	20.08.22	287 days	1.5% per month limited to 10 % of work value
149	Sundargarh	Biramitrapur Mplty (2021-22)	Constn. of C.C. Drain & extension of side berm in front of Kalyan Mandap in Word No.-4	716268.26	11.09.21	08.12.21	2 months	1.5% per month limited to 10 % of work value
150	Sundargarh	Biramitrapur Mplty (2021-22)	Constn.of six seated community toilet at fitter daffei kunduru shop front in Word No.-4	362823.00	29.06.20	01.10.20	3 months	1.5% per month limited to 10 % of work value
151	Sundargarh	Sundargarh Mplty (2022-23)	Renovation and Construction of quarter, AE , Sundargarh Municipality	338284.00	19.11.19	22.01.20	2 months	1.5% per month limited to 10 %
<b>Total</b>								

				<b>Appendix-60 ( Vide Para 3.2.20 of this Report)</b>			
				<b>Statement showing the details of non-realisation of compensation for delay in completion of works in ULBs audited during 2023-24 in violation of agreement thus extending undue benefit to contractors</b>			
<b>Sl.No.</b>	<b>Name of the Dist.</b>	<b>Name of the ULB</b>	<b>Name of the work Case Record (C.R. No.)</b>	<b>Amount of compensation due</b>	<b>Amount realised</b>	<b>Amount of less realisation</b>	<b>Amt. Recovered</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>
1	Angul	Angul Mplty. 22-23	Const of Drain from D. Behera House to Jagruti community centre in Ward no-16	32111.00	0.00	32111.00	32111.00
2	Angul	Angul Mplty. 22-23	Const of Drain from Sarat Sahu house to Spicy Villa via Sitaram Hotel in Ward -21	188231.00	0.00	188231.00	188231.00
3	Angul	Angul Mplty. 22-23	Const of Multi Utility Centre at Angul Municipality(Amalapada 2nd Lane)	168993.00	0.00	168993.00	112662.00
4	Angul	Angul Mplty. 22-23	Const of Vehicle shed and Laying Paver Block at Angul Mplty Office Premises	136813.00	6800.00	130013.00	
5	Angul	Angul Mplty. 22-23	Fixing of MS grill, barricading & other civil work inside Angul Municipality	56329.00	0.00	56329.00	56329.00
6	Balasore	Balasore Mplty_2022-23	Const of CC Road from ITI square to Culvert (RTO office back side gate) in Ward No-10	81318.00	0.00	81318.00	
7	Balasore	Balasore Mplty_2022-23	Const of Drain from Sabitri Sahu house to Santosh Kumar Mohanty house, Vikash Nagar Slum in Ward No-10	15028.00	0.00	15028.00	
8	Balasore	Balasore Mplty_2022-23	Const of Paver block Road & Drain from Jogendra Ray house to Sibani Mohanty house in Ward No-20	25747.00	0.00	25747.00	
9	Balasore	Balasore Mplty_2022-23	Const of Paver Block Road & Drain from Lokanath das house to Sanatan Das house in Ward No-20.	39369.00	0.00	39369.00	
10	Balasore	Balasore Mplty_2022-23	Const of Paver block Road & Drain from Rath Babu house to Trilochan Parida house, Firingipatana in W. No-23	17580.00	0.00	17580.00	
11	Balasore	Balasore Mplty_2022-23	Const of Paver Block Road and Drain at Parida Sahi colony in Ward No-05	22088.00	0.00	22088.00	

Sl.No.	Name of the Dist.	Name of the ULB	Name of the work Case Record (C.R. No.)	Amount of compensation due	Amount realised	Amount of less realisation	Amt. Recovered
1	2	3	4	10	11	12	13
12	Balasore	Balasore Mpty_2022-23	Const of Paver Block Road and Drain from B. Dandapath house to M. Mohapatra house, Uchapada slum in Ward No-03	26052.00	0.00	26052.00	
13	Balasore	Balasore Mpty_2022-23	Const of Paver Block Road and drain from Kabadikhana to Malik Neruddin house, Munipada slum in Ward No-02	33682.00	0.00	33682.00	
14	Balasore	Balasore Mpty_2022-23	Const of Paver Block Road and Drain from N. Barik house to H. Barik house & J Barik to S Majhi House, in Ward No-05	39317.00	0.00	39317.00	
15	Balasore	Balasore Mpty_2022-23	Const of Paver Block Road and Drain from Sachindra Padhi house to Baidhar Padhi house in Ward No-03	34258.00	0.00	34258.00	
16	Balasore	Balasore Mpty_2022-23	Const of Paver Block Road at Settlement office bye lane near Panjha Wood Shop in Ward No-20	8054.00	0.00	8054.00	
17	Balasore	Balasore Mpty_2022-23	Const of Paver Block Road from Bijay Das House to Bhava Shankar Mana House, Mahulapadia in Ward No-05	19089.00	0.00	19089.00	
18	Balasore	Balasore Mpty_2022-23	Const of Paver Block Road from Sk Chasak Ali house to Sk Abdul house via Narendra Tarai in Ward No-02	34295.00	0.00	34295.00	
19	Balasore	Balasore Mpty_2022-23	Const of Paver Block Road from Yakun master house to Burhan house, Khwajabag pond in Ward No-04	9404.00	0.00	9404.00	
20	Balasore	Balasore Mpty_2022-23	Construction of C.C. Road from Rabindra Barik House to Anjan Kar House (Puruna School Lane) in Ward No-12	8241.00	0.00	8241.00	
21	Balasore	Balasore Mpty_2022-23	Construction of Drain from Santosh Kumar Mohanty to Dey Babu House, Vikash Nagar Slum in Ward No-10	14528.00	0.00	14528.00	
22	Balasore	Balasore Mpty_2022-23	Construction of MSG Centre at Rameswar Nagar of Ward No-10	26380.00	0.00	26380.00	

Sl.No.	Name of the Dist.	Name of the ULB	Name of the work Case Record (C.R. No.)	Amount of compensation due	Amount realised	Amount of less realisation	Amt. Recovered
1	2	3	4	10	11	12	13
23	Balasore	Balasore Mplty_2022-23	R/R of Road from Advocate P K Chand house to Modern Public School(Durga Medicine Store)in ward No-17	65055.00	0.00	65055.00	
24	Balasore	Balasore Mplty_2022-23	R/R of road from Gopalgaon main road Bipin Bihari Das house to Kalinga Mohapatra house in W. No-28	78791.00	0.00	78791.00	
25	Balasore	Balasore Mplty_2022-23	R/R of road from Kalinga Mohapatra house to Barik Babu control shop, Gopalgaon in W. No-28	81158.00	0.00	81158.00	
26	Balasore	Balasore Mplty_2022-23	Repair of New Market Complex and fixing of shed near Fandi Chhak in Ward no-17	60495.00	0.00	60495.00	
27	Balasore	Jaleswar Mplty_22-23	const. of CC drain and culvert from J bhanja house to laxmidhar pond	2192.00	0.00	2192.00	2192.00
28	Balasore	Jaleswar Mplty_22-23	Const .of c omm unity cente r near sitala mand ir she ikh bag in ward no.03	21875.00	0.00	21875.00	21875.00
29	Balasore	Jaleswar Mplty_22-23	const .of c.c road road from main road ( kaspi a) to siv a mand ir in ward no 13	37979.00	0.00	37979.00	37979.00
30	Balasore	Jaleswar Mplty_22-23	const .of cc guard wall from masji d chh aka to majid ghat	6696.00	0.00	6696.00	6696.00
31	Balasore	Jaleswar Mplty_22-23	Const. of c.c road from rasa tulla house to forka house near sivam badi- ward 1	4955.00	0.00	4955.00	4955.00
32	Balasore	Jaleswar Mplty_22-23	Repai r of c.c from OT road to ser ajjudi n hous e in ward no.01	9286.00	0.00	9286.00	9286.00
33	Bhadrak	Bhadrak Mplty_2022-23	Construction of CC Road and culvert from chandabali road towards Babu khan house (Lala Bagicha Road) in W. No.24	74487.00	6651.00	67836.00	
34	Bhadrak	Bhadrak Mplty_2022-23	Construction of CC Road from Sankhsuni temple culvert towards Chhadak Mohalla Masjid in W. No.21 and 22	114345.00	10803.00	103542.00	
35	Bhadrak	Bhadrak Mplty_2022-23	Construction of RCC drain from Nrusingha Behera house towards Satya Narayan Rout house in W. No.09.	84000.00	17857.00	66143.00	
36	Bhadrak	Chandabali NAC_2022-23	Constrn of paver Road From Irrigation Road to Paikerapur Village in ward no 08	20000.00	0.00	20000.00	

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1	2	3	4	10	11	12	13
37	Bhadrak	Chandabali NAC_2022-23	Constn of RCC Drain with slab in ward no-14	23271.00	0.00	23271.00	
38	Bhadrak	Chandabali NAC_2022-23	Constn of RCC Drain with slab f in ward no-10	14877.00	0.00	14877.00	
39	Bhadrak	Chandabali NAC_2022-23	Improvement of Approach Road From Kunjakalika UP School to septage palnt in ward no-12	22102.00	0.00	22102.00	
40	Bhadrak	Dhamnagar NAC_2022-23	Constn of paver surface road in ward no-11	41654.00	0.00	41654.00	41654.00
41	Bolangir	Patnagarh NAC_2021-22	Restoration of Bhagat Tungi in ward No-11	2996.00	0.00	2996.00	2996.00
42	Bolangir	Patnagarh NAC_2021-22	Restoration of Shiv Temple at War No-1	4500.00	0.00	4500.00	4500.00
43	Bolangir	Tusra NAC_21-22 & 22-23	Constn of CC road from Samalei Mandir road to Jaga Kedia house in ward no - 06	17800.00	0.00	17800.00	2670.00
44	Bolangir	Tusra NAC_21-22 & 22-23	Construction of Community center near Jagarnnath Temple at Tusura	26786.00	2141.00	24645.00	4555.00
45	Bolangir	Tusra NAC_21-22 & 22-23	Construction of MRF-II Building near MCC in Ward No - 01	54650.00	9108.00	45542.00	4555.00
46	Bolangir	Tusra NAC_21-22 & 22-23	Constn of road from Abhisek Sahu house to Manas Sahu house in Ward No - 05	17800.00	1780.00	16020.00	890.00
47	Bolangir	Tusra NAC_21-22 & 22-23	Construction of urinal at Police station.	2753.00	0.00	2453.00	2453.00
48	Bolangir	Tusra NAC_21-22 & 22-23	Restoration of CC road from Kapsila R.D road to Rugudipada in Ward No -09	10058.00	3796.00	6262.00	1897.00
49	Bolangir	Tusra NAC_21-22 & 22-23	Restoration of road from Dhanghara Basti to Shiva Mandir in Ward No 11	16627.00	4555.00	12072.00	2277.00
50	Bolangir	Tusra NAC_21-22 & 22-23	Restoration of road from Mahipur to Buromal in Ward No - 08	36427.00	8374.00	28053.00	4187.00
51	Bolangir	Tusra NAC_21-22 & 22-23	Upgradation of skill development center Tusura Part-I	12034.00	0.00	12034.00	2542.00
52	Cuttack	Choudwar Mpty (2022-23)	Completion of Kalyan Mandap at Gandhi Chhak in ward No.8	76935.00	0.00	76935.00	
53	Ganjam	Chhatrapur NAC (2022-23)	Const of Shade at Wealth Centre-1	10087.00	0.00	10087.00	10087.00

Sl.No.	Name of the Dist.	Name of the ULB	Name of the work Case Record (C.R. No.)	Amount of compensation due	Amount realised	Amount of less realisation	Amt. Recovered
1	2	3	4	10	11	12	13
54	Ganjam	Hinjilicut Mplty (2022-23)	Completion of Sunari Dhimira Kalyan Mandap W no 11	8536.00	0.00	8536.00	8536.00
55	Ganjam	Hinjilicut Mplty (2022-23)	Construction of cover slab W 1-21	30749.00	0.00	30749.00	30749.00
56	Ganjam	Kodala NAC (2022-23)	Repair and restoration of community toilet near Bhaigasahi Bandha	4981.00	0.00	4981.00	4981.00
57	Ganjam	Kodala NAC (2022-23)	Repair of road from PWD road towards Sakti Nagar by providing paver road from 100m to 210m in Ward no.11	10028.00	0.00	10028.00	10028.00
58	Jagatsinghpur	Paradeep Mplty (2022-23)	Construction of approach road and culvert at Baliplot in Ward No.02	188380.00	0.00	188380.00	
59	Jagatsinghpur	Paradeep Mplty (2022-23)	Constn of CC road & RCC drain from Rana house to S Nayak house at in Ward 05	173812.00	0.00	173812.00	
60	Jagatsinghpur	Paradeep Mplty (2022-23)	Construction of CC road from Laxmidhar Barik house to Maheswar Biswal house at Tarinigada in Ward No.05	112402.00	0.00	112402.00	
61	Jagatsinghpur	Paradeep Mplty (2022-23)	Construction of CC road from New Jagannath Colony Chhak to IFFCO Chhak in ward No.03	207380.00	0.00	207380.00	
62	Jagatsinghpur	Paradeep Mplty (2022-23)	Construction of CC road in Ward No.18	146651.00	0.00	146651.00	
63	Jagatsinghpur	Paradeep Mplty (2022-23)	Constn of CC road at Talapada in Ward No.02	207830.00	0.00	207830.00	
64	Jagatsinghpur	Paradeep Mplty (2022-23)	Construction of RCC drain at Building Market area of Madhuban in Ward No.12	45664.00	0.00	45664.00	
65	Jagatsinghpur	Paradeep Mplty (2022-23)	Constn of RCC drain with slab at Tarinigada in Ward No.05	174662.00	0.00	174662.00	
66	Jagatsinghpur	Paradeep Mplty (2022-23)	NAC Girls High School, Paradeep, ambience-toilet & balance work	40509.00	0.00	40509.00	
67	Jagatsinghpur	Paradeep Mplty (2022-23)	Improvement of Paver Block road in Ward No.03	103309.00	0.00	103309.00	
68	Jagatsinghpur	Paradeep Mplty (2022-23)	Laying of paver block platform at Madhuban Masjid road in Ward No.14	26028.00	0.00	26028.00	
69	Jharsuguda	Jharsuguda Mplty.2021-22	const of CC road from NH 49 to sha ntinagar wno. 14 to BK P Ranbida	4865.00	0.00	4865.00	

Sl.No.	Name of the Dist.	Name of the ULB	Name of the work Case Record (C.R. No.)	Amount of compensation due	Amount realised	Amount of less realisation	Amt. Recovered
1	2	3	4	10	11	12	13
70	Jharsuguda	Jharsuguda Mplty.2021-22	const. of additional class room science lab and ICT lab and toilet block at Panchapada High School, in ward no-08	10545.00	0.00	10545.00	
71	Jharsuguda	Jharsuguda Mplty.2021-22	Biju nagar main road to manoj house w no. 09 to R Oram	7440.00	0.00	7440.00	
72	Jharsuguda	Jharsuguda Mplty.2021-22	Const. of Balance portion of retaining wall and road wno. 02	10563.00	0.00	10563.00	
73	Jharsuguda	Jharsuguda Mplty.2021-22	Const. of Bhoga ghar at kali badi wno. 14 to JK Modi	4056.00	0.00	4056.00	
74	Jharsuguda	Jharsuguda Mplty.2021-22	Const. of CC road from NH-49 to Town Hall Banpada House in W.No-05	7971.00	0.00	7971.00	
75	Jharsuguda	Jharsuguda Mplty.2021-22	Const. of CC road and Drain from Babushp to Satya house w no. 05 to D.Seth	3501.00	0.00	3501.00	
76	Keonjhar	Anandapur Mplty (2022-23)	R/R Road from Fakirpur High School to Durga Mandap via Biju	38254.00	0.00	38254.00	
77	Keonjhar	Anandapur Mplty (2022-23)	R/R Road from Malli Rahula House to Rama Mandira via Anupa Sahoo Ward No.10	19125.00	0.00	19125.00	
78	Keonjhar	Anandapur Mplty (2022-23)	R/R Road from Ravi Sahani House to Baulamula Ward No.11	15300.00	0.00	15300.00	
79	Keonjhar	Barbil Mplty (2022-23)	Constn. Of Road and Drain at Barkat Nagar in Ward No.47	14845.00	0.00	14845.00	14845.00
80	Keonjhar	Barbil Mplty (2022-23)	Constn. Of road & drain from Basti Tala dam road to Mr.Kadirs house, Ward No.7	9653.00	0.00	9653.00	4826.00
81	Keonjhar	Barbil Mplty (2022-23)	Repair of Drain Gada Hutting, Ward No.10	4589.00	0.00	4589.00	3530.00
82	Keonjhar	Champua NAC (2022-23)	Constn of C.C.Road and Guardwall towards Baitarani river in ward No 05	6104.00	0.00	7467.00	7467.00
83	Keonjhar	Champua NAC (2022-23)	Constn. of Paver Block Road from Banish Barik House to M.I. Canal in ward No.09	7467.00	0.00	7467.00	7467.00
84	Keonjhar	Joda Mplty (2022-23)	Const. of AWC building at Balwant Singh hutting in ward no-08	74241.00	0.00	74241.00	7824.00
85	Keonjhar	Joda Mplty (2022-23)	Const. of boundary wall for MCC in ward no-06	49661.00	0.00	49661.00	9932.00
86	Keonjhar	Joda Mplty (2022-23)	Const. of culvert near Nigamananda Temple in ward no-02	80000.00	0.00	80000.00	16000.00

Sl.No.	Name of the Dist.	Name of the ULB	Name of the work Case Record (C.R. No.)	Amount of compensation due	Amount realised	Amount of less realisation	Amt. Recovered
1	2	3	4	10	11	12	13
87	Keonjhar	Joda Mplty (2022-23)	Imp of road with paver block from Tarini Mandir towards MCC in Ward No-06	151333.00	0.00	151333.00	37137.00
88	Keonjhar	Joda Mplty (2022-23)	Providing cover slab at Azad basti in ward no-05	66329.00	0.00	66329.00	13266.00
89	Keonjhar	Joda Mplty (2022-23)	Repair and renovation of market cmolx near Molty office side in ward no-02	65740.00	0.00	65740.00	13148.00
90	Keonjhar	Joda Mplty (2022-23)	Special repair of drain with cover slab from Kamarjoda Basti area in ward no-11	14048.00	0.00	14048.00	13068.00
91	Keonjhar	Joda Mplty (2022-23)	Special Repair of road with paver block & drain with cover slab in ward no-02	24117.00	0.00	24117.00	9187.00
92	Keonjhar	Joda Mplty (2022-23)	Special repair of road with paver block & drain with cover slab from contractor colony to Bachhu hutting nala ward -06	13103.00	0.00	13106.00	13106.00
93	Keonjhar	Joda Mplty (2022-23)	Special repair of road with paver block at Gopabandhu Market road in ward -07	8910.00	0.00	8910.00	8910.00
94	Keonjhar	Joda Mplty (2022-23)	Special repair of road with paver block in ward no-13	68309.00	0.00	68309.00	17077.00
95	Keonjhar	Joda Mplty (2022-23)	Special repair of road with paver block in ward -05	72432.00	0.00	72432.00	22460.00
96	Keonjhar	Joda Mplty (2022-23)	Special repair of road with paver block Swargadwara in ward no-01	21817.00	0.00	21817.00	21817.00
97	Keonjhar	Joda Mplty (2022-23)	Special repair of Saragitalia road in ward no-04	18172.00	0.00	18172.00	15466.00
98	Keonjhar	Joda Mplty (2022-23)	Upgradation of parichay Gruha and site development at Hudisahi in ward no-03	25864.00	0.00	25864.00	11491.00
99	Keonjhar	Joda Mplty (2022-23)	Upgradation of parichay Gruha and site development at Sastri Nagar in ward -01	20862.00	0.00	20862.00	9592.00
100	Keonjhar	Joda Mplty (2022-23)	Upgradation of Parichaya Gruha and cite development at Mahakud Sahi ward -02	8962.00	0.00	8962.00	8535.00
101	Keonjhar	Joda Mplty (2022-23)	Upgradation of Parichaya Gruha and site at Banspani Munda Sahi in ward no-12	11021.00	0.00	11021.00	11021.00
102	Keonjhar	Keonjhar Mplty (22-23)	Completion of Badahal Children Park	36109	0.00	36109	



Sl.No.	Name of the Dist.	Name of the ULB	Name of the work Case Record (C.R. No.)	Amount of compensation due	Amount realised	Amount of less realisation	Amt. Recovered
1	2	3	4	10	11	12	13
103	Keonjhar	Keonjhar Mplty (22-23)	Const of Paver block road from Amiya Behera h/s to Laxmidhar Prusty h/s, ward no-14.	26380	0.00	26380	
104	Keonjhar	Keonjhar Mplty (22-23)	Constn of Drain at Suleikhamar , ward no-14	28415	0.00	28415	
105	Keonjhar	Keonjhar Mplty (22-23)	Constn of Drain from Community Centre towards Dhurpada Pond, ward no-20	19703.00	0.00	19703.00	
106	Keonjhar	Keonjhar Mplty (22-23)	Constn of drain from Panda babu h/s to Paswan Babu h/s, ward no-12.	26758	0.00	26758	
107	Keonjhar	Keonjhar Mplty (22-23)	Constn of Drain from Tutu babu h/s to Mahanta babu h/s, ward no-6	36045	0.00	36045	
108	Keonjhar	Keonjhar Mplty (22-23)	Constn of Model Crenatorium at Gambharia under Keonjhar Municipality	23866	0.00	23866	
109	Keonjhar	Keonjhar Mplty (22-23)	Constn of Road from Suleikhamar main road to Daitari h/s, ward no-01	8260	0.00	8260	
110	Keonjhar	Keonjhar Mplty (22-23)	Development of Paribesh Udyan park near Labnya Chhak	26633	0.00	26633	
111	Keonjhar	Keonjhar Mplty (22-23)	EI to 2nos. Staff Qtr(Block A & B) near Municipality Mandap,Keonjhar for the year 18-1	15045.00	0.00	15045.00	
112	Keonjhar	Keonjhar Mplty (22-23)	Facelifting of Community toilet at Badadera 1, ward no-10	10678	0.00	10678	
113	Keonjhar	Keonjhar Mplty (22-23)	Improvement of road from Rangadhar h/s to Dhangarpada chhak, ward no-05	22305	0.00	22305	
114	Keonjhar	Keonjhar Mplty (22-23)	Improvement of road from Rangadhar h/s to Dhangarpada chhak, ward no-05	20378	0.00	20378	
115	Keonjhar	Keonjhar Mplty (22-23)	Improvement of road with drain from Kali mandir Chhak to Ramesh Das h/s via Babu Senda h/s , ward no-15	14865	0.00	14865	

Sl.No.	Name of the Dist.	Name of the ULB	Name of the work Case Record (C.R. No.)	Amount of compensation due	Amount realised	Amount of less realisation	Amt. Recovered
1	2	3	4	10	11	12	13
116	Keonjhar	Keonjhar Mplty (22-23)	Improvement of Baripada Bus Stand	21323	0.00	21323	
117	Malkangiri	Malkangiri Mplty (2022-23)	Completion of Boundary wall SeTP at Pradhaniguda ,Ward No-01	127515.00	0.00	127515.00	
118	Malkangiri	Malkangiri Mplty (2022-23)	Construction of Boundary Wall at Sanskruti Bhavan , Ward No-18	144517.00	0.00	144517.00	
119	Mayurbhanj	Baripada Mplty (2022-23)	Const. of CC Road and drain from Ajit Behera house towards Nanda behera house at Raghunathpur in Ward no.-22	16982	0.00	14857	
120	Mayurbhanj	Baripada Mplty (2022-23)	Const. of drain near kathia chhak in w.no. 06	17853.00	0.00	17853.00	
121	Mayurbhanj	Baripada Mplty (2022-23)	Const. of Mamata Room at Bidyadharpur AWC in W. No.22	21256	0.00	21256	
122	Mayurbhanj	Baripada Mplty (2022-23)	Const. of pavar road and imp. Of drain from Bhagabat Moharana house towards Sarangi babu house in W. no.18	44186	0.00	44186	
123	Mayurbhanj	Baripada Mplty (2022-23)	Const. of Pavar Road from PWD Road towards Muralidhar Barik house in W. No.-22	14857	0.00	14857	
124	Mayurbhanj	Baripada Mplty (2022-23)	Const. of road and drain from Jagadish Pani house towards Surendranath Patra house in Ward no-18	36774	0.00	36774	
125	Mayurbhanj	Baripada Mplty (2022-23)	Construction of CC Drain from Samarendra Patra house to Chakraborty Babu House w.n.13	30600.00	0.00	30600.00	
126	Mayurbhanj	Baripada Mplty (2022-23)	Construction of of Mamta Room of Anganwadi centre at Hatpada sahi in W.no.-13	45743	0.00	45743	
127	Mayurbhanj	Baripada Mplty (2022-23)	Improvement of CC drain by the side of Dinakrushna Babu house towards Kabarkhana Road in Ward no.10	34554	0.00	34554	

Sl.No.	Name of the Dist.	Name of the ULB	Name of the work Case Record (C.R. No.)	Amount of compensation due	Amount realised	Amount of less realisation	Amt. Recovered
1	2	3	4	10	11	12	13
128	Mayurbhanj	Baripada Mplty (2022-23)	Improvement of CC road ,drain and culvert from Ankura barik house to Sanjaya kumar das house in Ward no.17	19093.00	0.00	19093.00	
129	Mayurbhanj	Baripada Mplty (2022-23)	Peripheral Development of Angawanbadi Centre at Palbani in W. no. 25	13093	0.00	14857	
130	Mayurbhanj	Baripada Mplty (2022-23)	Provision of Drain slab from Siddharth hotel towards to Chhachindra Biswal house in W.no.6	34451	0.00	34451	
131	Mayurbhanj	Baripada Mplty (2022-23)	Rep. of Road and Drain from Ajaya Rout shop to Pabitra Pradhan house w.no.12	36000	0.00	36000	
132	Mayurbhanj	Rairangpur Mplty (2022-23)	03/2019-20	26,743	0.00	26,743	
133	Mayurbhanj	Rairangpur Mplty (2022-23)	116/2021-22	16,990	0.00	16,990	
134	Mayurbhanj	Rairangpur Mplty (2022-23)	139/2021-22	16,761	0.00	16,761	
135	Mayurbhanj	Rairangpur Mplty (2022-23)	178/2021-22	8,218	0.00	8,218	
136	Mayurbhanj	Rairangpur Mplty (2022-23)	180/2021-22	58,611	0.00	58,611	
137	Mayurbhanj	Rairangpur Mplty (2022-23)	181/2022-23	17,080	0.00	17,080	
138	Mayurbhanj	Rairangpur Mplty (2022-23)	194/2021-22	16,858	0.00	16,858	
139	Puri	Pipili NAC (2022-23)	Construction of Cc Road from girza to suresh rath house	38485	0.00	38485	

Sl.No.	Name of the Dist.	Name of the ULB	Name of the work Case Record (C.R. No.)	Amount of compensation due	Amount realised	Amount of less realisation	Amt. Recovered
1	2	3	4	10	11	12	13
140	Puri	Pipili NAC (2022-23)	Constn of CC road from sultan nagar puna house to cow firm ward no. 14	32812	0.00	32812	
141	Puri	Pipili NAC (2022-23)	Protection wall from pipili sasana main road to canal road	33627	0.00	33627	
142	Puri	Pipili NAC (2022-23)	Repair restoration of CC road from samsana to batua shop ward no 14	105136	0.00	105136	
143	Sambalpur	Rairakhhol NAC (2022-23)	Const of Boundry wall of DRE at Redhakhhol NAC	150000	0.00	150000	
144	Sambalpur	Rairakhhol NAC (2022-23)	Const of Drain at Nuasahi from Mahapatra sir house towards Indramani house in wd no-08	6536	0.00	6536	
145	Sambalpur	Rairakhhol NAC (2022-23)	Const of Drain at Salesingh from Saroj Purohit house towards Dillu house in wd no-02	18514	0.00	18514	
146	Sambalpur	Rairakhhol NAC (2022-23)	Const of multi colour inter locking paver block Pathway at Bhimabhoi Stadium at wd no-12	6015	0.00	6015	
147	Sambalpur	Rairakhhol NAC (2022-23)	Const of paver block road from Palsa sundhi house towards Bira Purti house at Champatailla slum wd no-11	6591	0.00	6591	
148	Sambalpur	Rairakhhol NAC (2022-23)	Const of RCC Drain from Sushanta house to wards Culvert (Canal Side) in wd no-12	80000	0.00	80000	
149	Sundargarh	Biramitrapur Mplty (2021-22)	Constn. of C.C. Drain & extension of side berm in front of Kalyan Mandap in Word No.-4	21488.00	0.00	21488.00	21488.00
150	Sundargarh	Biramitrapur Mplty (2021-22)	Constn.of six seated community toilet at fitter daffei kunduru shop front in Word No.-4	16327.00	0.00	16327.00	10885.00
151	Sundargarh	Sundargarh Mplty (2022-23)	Renovation and Construction of quarter, AE , Sundargarh Municipality	10148.00	0.00	10148.00	10148.00
<b>Total</b>				<b>6190875.00</b>	<b>71865.00</b>	<b>6119715.00</b>	<b>951566.00</b>

			Appendix-61 (Vide Para No. 3.2.22 of this report)							
			Details of excess exhibition of payment and retention of undisbursed cash in OAP/ODP/NOAP etc. account in ULBs audited during the 2023-24							
Sl. No.	Name of the revenue district	Name of the ULB with audited year of account	Excess payment				Excess exhibition of payment			
			Actual Amount due for payment	Amount paid	Amount of excess payment	Amount recovered at the instance of audit	Actual amount disbursed as per Acquittance Roll	Amount shown as disbursed in Acquittance Roll/cash book	Excess payment shown	Amount recovered at the instance of audit
1	2	3	4	5	6(5-4)	7	8	9	10(9-8)	11
1	Bolangir	Patnagarh NAC (2021-22)								
2	Ganjam	Hinjilicut Municipality (2022-23)								
3	Ganjam	Buguda NAC (2022-23)								
4	Jagatsinghpur	Jagatsinghpur Municipality (2020-21,21-22)								
5	Jajpur	Jajpur Municipality(2022-23)					528600.00	555600.00	27000.00	27000.00
6	Jajpur	Vyasanagar Municipality(2022-23)					184000.00	210400.00	26400.00	26400.00
7	Kalahandi	Dharamgarh NAC (2022-23)	96200	192400	96200	96200				
8	Kalahandi	Kesinga NAC (2022-23)					427900.00	432200.00	4300.00	4300.00
9	Kendrapada	Kendrapara Municipality (2022-23)					76800.00	81100.00	4300.00	4300.00
10	Kendrapada	Pattamundai Municipality (2022-23)	29100	30800	1700					
11	Keonjhar	Keonjhar Municipality (2022-23)					613780.00	637056.00	23276.00	
12	Keonjhar	Champua NAC (2022-23)	931800	961000	29200	29200				

Sl. No.	Name of the revenue district	Name of the ULB with audited year of account	Excess payment				Excess exhibition of payment			
			Actual Amount due for payment	Amount paid	Amount of excess payment	Amount recovered at the instance of audit	Actual amount disbursed as per Acquittance Roll	Amount shown as disbursed in Acquittance Roll/cash book	Excess payment shown	Amount recovered at the instance of audit
1	2	3	4	5	6(5-4)	7	8	9	10(9-8)	11
13	Malkangiri	Malkangiri Municipality (2022-23)								
14	Balasore	Balasore Municipality (2022-23)					15200700.00	15958700.00	758000.00	33100.00
15	Balasore	Jaleswar Municipality (2022-23)					40300.00	43400.00	3100.00	
16	Balasore	Soro Municipality (2022-23)					1300700.00	1355400.00	54700.00	
17	Balasore	Nilagiri NAC (2022-23)					2069200.00	2115900.00	46700.00	46700.00
18	Bargarh	Bargarh Municipality (2022-23)	5700	11400	5700	5700	232900.00	242200.00	9300.00	9300.00
19	Bargarh	Attabira NAC (2022-23)					119300.00	122700.00	3400.00	3400.00
20	Bargarh	Padampur NAC (2022-23)	3000.00	6000.00	3000.00	3000.00	25400.00	27600.00	2200.00	2200.00
21	Gajapati	Paralakhemundi Municipality (2022-23)					12882700.00	13159700.00	277000.00	214800.00
22	Bhadrak	Bhadrak Municipality (2022-23)					31800.00	46000.00	14200.00	14200.00
23	Koraput	Jeypore Municipality (2022-23)					2019300.00	2051000.00	31700.00	31700.00
24	Koraput	Koraput Municipality (2022-23)					309400.00	321000.00	11600.00	11600.00
25	Khurda	Khurda Municipality (2022-23)					45400.00	48000.00	2600.00	2600.00
<b>Total</b>			<b>1065800.00</b>	<b>1201600.00</b>	<b>135800.00</b>	<b>134100.00</b>	<b>36108180.00</b>	<b>37407956.00</b>	<b>1299776.00</b>	<b>431600.00</b>

			<b>Appendix- 61 (Vide Para No. 3.2.22 of this report)</b>					
			<b>Details of excess exhibition of payment and retention of undisbursed cash in OAP/ODP/NOAP etc. account in ULBs audited during 2023-24</b>					
			<b>Amount of undisbursed cash retained after disbursement of OAP/ODP/NOAP/MBPY</b>					
<b>Sl. No.</b>	<b>Name of the revenue district</b>	<b>Name of the ULB with audited year of account</b>	<b>Amount taken for disbursement</b>	<b>Amount disbursed</b>	<b>Amount due for return</b>	<b>Amount returned</b>	<b>Undisbursed Amount not returned</b>	<b>Amount recovered at the instance of audit</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>12</b>	<b>13</b>	<b>14(12-13)</b>	<b>15</b>	<b>16(14-15)</b>	<b>17</b>
1	Bolangir	Patnagarh NAC (2021-22)	351400.00	277900.00	73500.00	69000.00	4500.00	4500.00
2	Ganjam	Hinjilicut Municipality (2022-23)	760200	727400	32800	27200	5600	5600
3	Ganjam	Buguda NAC (2022-23)	1194100	1141300	52800	300	52500	52500
4	Jagatsinghpur	Jagatsinghpur Municipality (2020-21,21-22)	1487800.00	1391800.00	96000.00	63400.00	32600.00	32600.00
5	Jajpur	Jajpur Municipality(2022-23)						
6	Jajpur	Vyasanagar Municipality(2022-23)	3592400	3467400	125000	76700	48300	48300
7	Kalahandi	Dharamgarh NAC (2022-23)						
8	Kalahandi	Kesinga NAC (2022-23)						
9	Kendrapada	Kendrapara Municipality (2022-23)						
10	Kendrapada	Pattamundai Municipality (2022-23)						
11	Keonjhar	Keonjhar Municipality (2022-23)						
12	Keonjhar	Champua NAC (2022-23)						

Sl. No.	Name of the revenue district	Name of the ULB with audited year of account	Amount of undisbursed cash retained after disbursement of OAP/ODP/NOAP/MBPY					
			Amount taken for disbursement	Amount disbursed	Amount due for return	Amount returned	Undisbursed Amount not returned	Amount recovered at the instance of audit
1	2	3	12	13	14(12-13)	15	16(14-15)	17
13	Malkangiri	Malkangiri Municipality (2022-23)	382400.00	374400.00	8000.00	0.00	8000.00	8000.00
14	Balasore	Balasore Municipality (2022-23)						
15	Balasore	Jaleswar Municipality (2022-23)						
16	Balasore	Soro Municipality (2022-23)						
17	Balasore	Nilagiri NAC (2022-23)						
18	Bargarh	Bargarh Municipality (2022-23)						
19	Bargarh	Attabira NAC (2022-23)						
20	Bargarh	Padampur NAC (2022-23)						
21	Gajapati	Paralakhemundi Municipality (2022-23)						
22	Bhadrak	Bhadrak Municipality(2022-23)						
23	Koraput	Jeypore Municipality (2022-23)						
24	Koraput	Koraput Municipality (2022-23)						
25	Khurda	Khurda Municipality (2022-23)						
<b>Total</b>			<b>7768300.00</b>	<b>7380200.00</b>	<b>388100.00</b>	<b>236600.00</b>	<b>151500.00</b>	<b>151500.00</b>



<b>Appendix - 62 (Vide Para No. 3.2.23 of this Report)</b>			
<b>Statement showing the amount spent by Urban Local Bodies towards payment of wages to DLRs/NMRs engaged without proper authority violating Govt. instructions.</b>			
<b>Sl. No</b>	<b>Name of the Revenue District</b>	<b>Name of the ULB</b>	<b>Amount Involved (₹)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
1	Balasore	Balasore Municipality	380910.00
2	Bargarh	Bargarh Municipality	291563.00
3	Bargarh	Pdampur NAC	791282.00
4	Khurda	BMC ( 2020-21)	20734658.00
5	Bolangir	Bolangir Mplty (2021-22)	5693614.00
6	Sonepur	Binka NAC(20-21 & 21-22)	3875258.00
7	Boudh	Boudh NAC(20-21 & 21-22)	3733636.00
8	Sonepur	Sonepur Mplty(2019-20)	1612093.00
9	Sonepur	Tarabha NAC (2021-22)	3399532.00
10	Gajapati	Paralakhemundi Molty (2022-23)	2852340.00
11	Ganjam	Aska NAC (2022-23)	2485833.00
12	Ganjam	Bellaguntha NAC (2022-23)	1050336.00
13	Ganjam	Bhanjanagar NAC (2022-23)	3474851.00
14	Ganjam	Buguda NAC (2022-23)	336000.00
15	Ganjam	Hinjilicut Mplty (2022-23)	430560.00
16	Ganjam	Khallikote NAC (2022-23)	487617.00
17	Ganjam	Purusottampur NAC (2022-23)	2164169.00
18	Jagatsinghpur	Paradeep Mplty (2022-23)	4604412.00
19	Kalahandi	Junagarh NAC (2022-23)	1172552.00
20	Nayagarh	Nayagarh Mplty (2022-23)	2106652.00
21	Mayurbhanj	Rairangpur Mplty (2022-23)	770656.00
22	Puri	Pipili NAC (2022-23)	1047000.00
23	Sambalpur	Rairakhol NAC (2022-23)	5015828.00
24	Sundargarh	Biramitrapur (2021-22)	259488.00
25	Sundargarh	Sundargarh Mplty (2022-23)	1186747.00
<b>Total</b>			<b>69957587.00</b>

Source: Records & Registers of ULBs concerned

**Appendix-63 (Vide Para No. 3.2.24 )**

**Details of cases of non-deduction of tax (GST) at Source in ULBs during 2022-23**

SI No.	Name of the District	Name of the ULB	Particulars of Purchase	Name of the Supplier	Total Value of the Invoice	Amount due for deduction towards TDS(GST)
1	2	3	4	5	6	7
1	Angul	Athamallick NAC	Purchase of sanitation materials	Ladly Enterprises, Phulnakhara	576876.00	11538
2	Khurda	Jatni Municipality	Supply of different materials like PVC pipe, office Furniture	P & A Supply	461322.00	9226
3	Khurda	Jatni Municipality	Supply of different materials like table, chair, tent, lunch/food packets etc	Ganesh Tent & Catering Services	334605.00	6692
4	Cuttack	Banki NAC	Supply of Microphone, Amplifier and Batteries	M/S Sanket Associate, Cuttack	637300.00	12746
5	Cuttack	Choudwar Municipality	Supply of man power services & Engagement of Light Carriage Vehicle	Swarna Devi Agencies Pvt Ltd	471608.00	9432
6	Cuttack	Choudwar Municipality	Light arrangement on eve of Rupa yatra	M/S Sagar electric	256173.00	5123
7	Ganjam	Aska NAC	Supply of Electric materials and other items for crematorium	Atul Kumar Choudhury	239567.00	4791
8	Ganjam	Bellaguntha NAC	Purchase of Furniture	Rashmi Enterprises, Berhampur	553025.00	11061
9	Ganjam	Purusottampur NAC	Purchase of 4 nos. of LED Display	Omm Supplier & Construction, Bhubaneswar	5744000.00	114880
10	Ganjam	Purusottampur NAC	Purchase of Sanitaion materials,Dustbins	Sagar Agency, Purushottampur	2447654.00	48953
11	Ganjam	Purusottampur NAC	Purchase of furniture	Rashmi Enterprises, Berhampur	469237.00	9385

Sl No.	Name of the District	Name of the ULB	Particulars of Purchase	Name of the Supplier	Total Value of the Invoice	Amount due for deduction towards TDS(GST)
1	2	3	4	5	6	7
12	Ganjam	Purusottampur NAC	Purchase of Art Wood fixing of Smart Park & Crematorium	Tara Enterprises, Purushottampur	805100.00	16102
13	Ganjam	Purusottampur NAC	Purchase of DSLR Camera	Spectra Vision, BBSR	266017.00	5320
14	Ganjam	Purusottampur NAC	Purchase of mobile toilet	M/s 2M Industry, Patia, Chandrasekharapur, BBSR	1779661.00	35593
15	Ganjam	Purusottampur NAC	Purchase of tractor	M/s Balaji Motors, Haladiapadar, Berhampur	767857.14	15357
16	Ganjam	Purusottampur NAC	Purchase of water tanker	o Ashish Engineering work, Haladiapadar, Berhampur	392857.00	7857
17	Ganjam	Purusottampur NAC	Purchase of Maruti Safari Eco	Sky Automibile, Jagannathpur Junction, Berhampur	364168.00	7283
18	Ganjam	Purusottampur NAC	Purchase of TATA ACE	Santosh Motors, Gandhinagar Berhampur	366627.00	7333
19	Nayagarh	Khandapada NAC	Purchase of Thermal Fogging Machine, Brush Cutter & Furniture	Galaxy Enterprises	465950.00	9319
20	Nayagarh	Khandapada NAC	Purchase of Mobile Toilet Van	Oditrade Techno Pvt.Ltd t	455000.00	9100
21	Nayagarh	Khandapada NAC	Purchase of Pesticides, Chemicals & Supply of Manpower services	GS Pest Control Services	282867.00	5657
22	Nayagarh	Khandapada NAC	Payment of Dustbin	Galaxy Enterprises	257000.00	5140
23	Nayagarh	Khandapada NAC	Audit Professional Fees	Tripathy & Co. CA	272580.00	5452
24	Malkangiri	Balimela NAC	Purchase Pole Decorative Arm and LED light with complete set	Das Supply & Construction	636861.41	12737
<b>Total</b>					<b>19303912.55</b>	<b>386078</b>

Source: CashBook and payment vouchers of the audited ULBs

**Appendix--64 ( Vide Para No. 3.2.27)**

**Detailsof irregularpayments made by Nawarangpur Municipality during 2020-21 without supporting vouchers**

SI no.	Date	Vr no	Amount	SI no.	Date	Vr no	Amount
1	2	3	4	1	2	3	4
1	2.4.2020	19	7493.00	111	7.9.2020	250	44238.00
2	3.4.2020	20	51534.00	112	9.9.2020	253	2626686.00
3	3.4.2020	23	5327000.00	113	9.9.2020	254	10000.00
4	3.4.2020	24	3520.00	114	16.9.2020	275	91520.00
5	9.4.2020	25	6000.00	115	16.9.2020	276	198480.00
6	9.4.2020	26	168000.00	116	18.9.2020	279	64350.00
7	9.4.2020	26A	1654500.00	117	18.9.2020	280	23400.00
8	11.4.2020	27	8250.00	118	18.9.2020	281	19500.00
9	13.4.2020	28	9920.00	119	18.9.2020	282	5850.00
10	17.4.2020	31	6142.00	120	18.9.2020	283	56550.00
11	21.4.2020	32	8232.00	121	29.9.2020	284	977042.00
12	21.4.2020	33	8232.00	122	21.10.2020	308	7135.00
13	22.4.2020	34	174600.00	123	21.10.2020	309	6637.00
14	22.4.2020	35	17935.00	124	21.10.2020	310	49000.00
15	25.4.2020	38	10000.00	125	21.10.2020	311	99200.00
16	27.4.2020	39	9890.00	126	22.10.2020	315	51880.00
17	28.4.2020	40	9540.00	127	22.10.2020	316	51534.00
18	28.4.2020	40(A)	276312.00	128	2.11.2020	335	257340.00
19	1.5.2020	59	139000.00	129	3.11.2020	335(A)	257340.00
20	2.5.2020	60	931771.00	130	5.11.2020	336	1000.00
21	3.5.2020	61	4080.00	131	7.11.2020	338(A)	25000.00
22	3.5.2020	63	1800.00	132	7.11.2020	338(B)	10000.00
23	7.5.2020	64	6000.00	133	7.11.2020	338( C )	7603.00
24	8.5.2020	65	144000.00	134	7.11.2020	338(D)	5426.00
25	9.5.2020	66	7500.00	135	10.11.2020	338(D)(1)	67500.00
26	10.5.2020	67	7500.00	136	10.11.2020	338(F)	49000.00
27	11.5.2020	68	32643.00	137	10.11.2020	338(G)	59669.00
28	11.5.2020	69	34356.00	138	12.11.2020	339	24802.00
29	18.5.2020	70	1584392.00	139	12.11.2020	340	510.00
30	18.5.2020	71	9000.00	140	12.11.2020	341	31550.00
31	18.5.2020	72	30000.00	141	12.11.2020	342	96348.00
32	20.5.2020	74	12000.00	142	12.11.2020	343	5000.00
33	21.5.2020	75	174000.00	143	12.11.2020	344	199600.00
34	21.5.2020	76	311400.00	144	13.11.2020	345	296337.00
35	23.5.2020	77	5345.00	145	13.11.2020	346	72000.00
36	25.5.2020	78	12000.00	146	13.11.2020	347	1725.00
37	26.5.2020	79	12000.00	147	13.11.2020	348	525795.00
38	27.5.2020	80	3000.00	148	13.11.2020	349	573308.00
39	4.6.2020	100	87000.00	149	16.11.2020	350	4000.00
40	4.6.2020	101	29000.00	150	16.11.2020	351	17178.00
41	5.6.2020	102	201750.00	151	16.11.2020	352	258750.00
42	6.6.2020	103	1000.00	152	17.11.2020	353	171007.00
43	10.6.2020	104	37250.00	153	17.11.2020	370	16318.00
44	12.6.2020	105	9600.00	154	7.12.2020	375	70000.00
45	12.6.2020	106	7500.00	155	15.12.2020	380	54000.00
46	12.6.2020	107	9750.00	156	16.12.2020	383	21660.00
47	12.6.2020	108	5950.00	157	16.12.2020	384	5443.00
48	12.6.2020	109	5559.00	158	17.12.2020	386	36332.00

Sl no.	Date	Vr no	Amount	Sl no.	Date	Vr no	Amount
1	2	3	4	1	2	3	4
49	16.6.2020	110	24000.00	159	17.12.2020	387	47080.00
50	16.6.2020	111	154000.00	160	23.12.2020	387(4)	62800.00
51	16.6.2020	112	38000.00	161	28.12.2020	391	34611.00
52	16.6.2020	113	178000.00	162	28.12.2020	391(A)	6970.00
53	17.6.2020	114	8024.00	163	30.12.2020	392	980188.00
54	17.6.2020	115	3018.00	164	30.12.2020	393	600386.00
55	17.6.2020	116	46000.00	165	30.12.2020		363870.00
56	17.6.2020	118	14000.00	166	1.1.2021	409	71226.00
57	22.6.2020	119	5000.00	167	4.1.2021	415	4000.00
58	22.6.2020	120	1681638.00	168	4.1.2021	416	43200.00
59	22.6.2020	121	38740.00	169	4.1.2021	419	19034.00
60	22.6.2020	122	250.00	170	4.1.2021	420	180562.00
61	22.6.2020	123	9000.00	171	7.1.2021	421	20000.00
62	26.6.2020	124	7500.00	172	7.1.2021	422	10408.00
63	26.6.2020	125	86895.00	173	7.1.2021	426	83763.00
64	26.6.2020	126	500.00	174	7.1.2021	427	1300.00
65	29.6.2020	127	40759.00	175	7.1.2021	428	19773.00
66	30.6.2020	129	86811.00	176	7.1.2021	430	34356.00
67	2.7.2020	149	203817.00	177	7.1.2021	435	100000.00
68	2.7.2020	150	9056.00	178	7.1.2021	436	15300.00
69	4.7.2020	156	1500.00	179	12.1.2021	435	10000.00
70	7.7.2020	157	38740.00	180	12.1.2021	436	4890.00
71	10.7.2020	159	34356.00	181	12.1.2021	437	5880.00
72	10.7.2020	160	5600.00	182	12.1.2021	438	30000.00
73	13.7.2020	161	74400.00	183	12.1.2021	439	14225.00
74	14.7.2020	162	22000.00	184	12.1.2021	441	38400.00
75	17.7.2020	164	242787.00	185	16.1.2021	456	7908.00
76	18.7.2020	165	90688.00	186	19.1.2021	457	44400.00
77	18.7.2020	166	187172.00	187	27.1.2021	459	41493.00
78	18.7.2020	167	90688.00	188	28.1.2021	460	50140.00
79	20.7.2020	168	3940029.00	189	29.1.2021	461	72000.00
80	21.7.2020	170	170000.00	190	1.2.2021	480	27900.00
81	21.7.2020	171	304204.00	191	1.2.2021	481	11000.00
82	22.7.2020	172	1500.00	192	8.2.2021	484	5340.00
83	21.7.2020	173	3450.00	193	8.2.2021	485	32100.00
84	21.7.2020	174	10343.00	194	8.2.2021	486	4500.00
85	29.7.2020	178	18480.00	195	11.2.2021	487	17233.00
86	30.7.2020	179	9690.00	196	18.2.2021	496	80000.00
87	7.8.2020	198	1500.00	197	18.2.2021	497	34690.00
88	7.8.2020	199	144000.00	198	19.2.2021	499	80000.00
89	13.8.2020	202	3720585.00	199	22.2.2021	501	17178.00
90	13.8.2020	203	302994.00	200	23.2.2021	502	94367.00
91	13.8.2020	218	49140.00	201	26.2.2021	502(1)	500.00
92	13.8.2020	218(A)	32020.00	202	26.2.2021	502(2)	14179.00
93	13.8.2020	218(B)	33240.00	203	26.2.2021	502(3)	5400.00
94	25.8.2020	218©	4290.00	204	26.2.2021	502(4)	1800.00
95	26.8.2020	219	8000.00	205	26.2.2021	502(5)	42184.00
96	26.8.2020	220	5782.00	206	26.2.2021	504	98824.00
97	26.8.2020	220(A)	193200.00	207	26.2.2021	505	98824.00
98	26.8.2020	220(B)	12000.00	208	2.3.2021		185000.00
99	27.8.2020	221	129711.00	209	3.3.2021	531	104100.00
100	28.8.2020	222	37473.00	210	3.3.2021	532	2937.00

Sl no.	Date	Vr no	Amount	Sl no.	Date	Vr no	Amount
1	2	3	4	1	2	3	4
101	28.8.2020	223	46922.00	211	4.3.2021	533	98824.00
102	28.8.2020	227	931923.00	212	4.3.2021	534	28400.00
103	28.8.2020	228	57000.00	213	4.3.2021	535	40000.00
104	31.8.2020	229	8904.00	214	4.3.2021	535(1)	59557.00
105	1.9.2020	248	2690.00	215	10.3.2021	540	132781.00
106	3.9.2020	249	15397.00	216	17.3.2021	551	709312.00
107	3.9.2020	250	10000.00	217	21.3.2021	552	143612.00
108	3.9.2020	251	1500.00	218	25.3.2021	555	178000.00
109	3.9.2020	252	4600.00	219	30.3.2021	556	11560.00
110	3.9.2020	253	81246.00	220	31.3.2021	557	27100.00
<b>Total</b>							<b>38,337,906.00</b>

Source: Cash Book of Nawarangpur Municipality

			APPENDIX - 65 (Vide Para No.- 4. 2.5.1 of this Report)					
			Statement showing the abstract of receipts & payments of Universities audited during the plan year 2023-24 (Financial year 2022-23)					
Sl. No.	Name of the Revenue District	Name of the University with year of account	O.B. at the beginning of the year	Receipts during the year				Grand Total
				Grants	Internal sources	Others	Total	
1	2	3	4	5	6	7	8	9
1	Khordha	University of Culture,BBSR-2022-2023	471384566.45	89007000.00	25654643.00	75304159.00	189965802.00	661350368.45
2	Cuttack	Ravenshaw University-2022-2023	405903521.92	460125000.00	245576656.20	149641509.69	855343165.89	1261246687.81
3	Mayurbhanj	Maharaja Sriram Chandra Bhanj Deo University, Baripada - 2022-23	1556202530.85	420828689.00	204908452.66	110330442.30	736067583.96	2292270114.81
4	Sambalpur	Gangadhar Meher University-2022-2023	356843221.50	270360434.00	77186209.63	231559492.00	579106135.63	935949357.13
<b>Total</b>			<b>2790333840.72</b>	<b>1240321123.00</b>	<b>553325961.49</b>	<b>566835602.99</b>	<b>2360482687.48</b>	<b>5150816528.20</b>

			Statement showing the abstract of receipts & payments of Universities audited during the plan year 2023-24 (Arrear Years)					
1	Balasore	F.M.University, Vyasabihar, 2021-22	1169968974.95	252422842.90	167196650.15	283658514.26	703278007.31	1873246982.26
2	Khordha	Ramadevi University, Bhubaneswar-2021-22	399961230.44	251452200.00	11822824.00	40532022.00	303807046.00	703768276.44
3	Cuttack	Madhusudan Law University, Cuttack-2021-2022	8174186.74	215568900.00	25358792.00	76831903.00	317759595.00	325933781.74
4	Puri	Shree Jagannath Sanskrit Viswabidyalaya, Puri-2019-2020	286159006.68	231852307.00	33351978.05	46525061.50	311729346.55	597888353.23

			<b>APPENDIX - 65 (Vide Para No.- 4.2.5.1 of this Report)</b>				
			<b>Statement showing the abstract of receipts &amp; payments of Universities audited during the plan year 2023-24 (Financial year 2022-23)</b>				
<b>Sl. No.</b>	<b>Name of the Revenue District</b>	<b>Name of the University with year of account</b>	<b>Payments during the year</b>				<b>C.B. at the end of the year</b>
			<b>Grants Expenditure</b>	<b>Internal sources</b>	<b>Others</b>	<b>Total</b>	
<b>1</b>	<b>2</b>	<b>3</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b>
1	Khordha	University of Culture,BBSR-2022-2023	86850522.53	15861607.03	46948644.67	149660774.23	511689594.22
2	Cuttack	Ravenshaw University-2022-2023	350608002.00	386160442.13	147602563.30	884371007.43	376875680.38
3	Mayurbhanj	Maharaja Sriram Chandra Bhanj Deo University, Baripada - 2022-23	277665592.00	110669615.36	117676710.31	506011917.67	1786258197.14
4	Sambalpur	Gangadhar Meher University-2022-2023	387671438.00	74127010.84	72158254.94	533956703.78	401992653.35
<b>Total</b>			<b>1102795554.53</b>	<b>586818675.36</b>	<b>384386173.22</b>	<b>2074000403.11</b>	<b>3076816125.09</b>

			<b>Statement showing the abstract of receipts &amp; payments of Universities audited during the plan year 2023-24 (Arrear Years)</b>				
1	Balasore	F.M.University, Vyasabihar, 2021-22	257512131.81	27513814.85	366961216.81	651987163.47	1221259818.79
2	Khordha	Ramadevi University, Bhubaneswar-2021-22	345257841.00	25468509.00	75997269.68	446723619.68	257044656.76
3	Cuttack	Madhusudan Law University, Cuttack-2021-2022	216196323.50	15387902.23	2362043.00	233946268.73	91987513.01
4	Puri	Shree Jagannath Sanskrit Viswabidyalaya, Puri-2019-2020	135945134.00	14263132.00	52248886.35	202457152.35	395431200.88

Source: Cash Books and other Records of the audited Universities



**APPENDIX - 66 (Vide Para No.- 4.2.5.2 of this Report)**

**Statement showing the Grants Position of Universities audited during the plan year 2023-24 (FY 2022-23)**

Sl. No	Name of the Revenue District	Name of the University with year of account	Opening Balance at the beginning of the year	Receipts during the year	Grand Total	Grants utilised during the year	Closing Balance at the end of the year	Percentage of Utilisation
1	2	3	4	5	6	7	8	9
1	Khordha	University of Culture, BBSR-2022-23	207400282.66	89007000.00	296407282.66	86850522.53	209556760.13	29.30
2	Cuttack	Ravenshaw University-2022-23	210700700.00	460125000.00	670825700.00	350608002.00	320217698.00	52.27
3	Mayurbhanj	Manaraja Sriram Chandra Bhanj Deo University, Baripada - 2022-23	457553527.00	420828689.00	878382216.00	277665592.00	600716624.00	31.61
4	Sambalpur	Gangadhar Meher University-2022-23	225561572.98	270360434.00	495922006.98	387671438.00	108250568.98	78.17
<b>Total</b>			<b>1101216082.64</b>	<b>1240321123.00</b>	<b>2341537205.64</b>	<b>1102795554.53</b>	<b>1238741651.11</b>	<b>47.10</b>

**Statement showing the Grants Position of Universities audited during 2023-24 (Arrear Years)**

1	Balasore	F.M.University, Vyasabihar, 2021-22	299402610.70	252422842.90	551825453.60	257512131.81	294313321.79	46.67
2	Khordha	Ramadevi University, Bhubaneswar-2021-22	268432039.00	251452200.00	519884239.00	345257841.00	174626398.00	66.41
3	Cuttack	Madhusudan Law University, Cuttack-2021-2022	0.00	215568900.00	215568900.00	215568900.00	0.00	100.00
4	Puri	Shree Jagannath Sanskrit Viswabidyalaya, Puri-2019-2020	43038236.00	231852307.00	274890543.00	135945134.00	138945409.00	49.45

**APPENDIX - 67 (Vide Para No.- 4.2.5.3 of this Report)**

**Statement showing the position of Utilisation Certificates in respect of Universities audited during the plan year 2023-24 (FY 2022-23)**

Sl. No.	Name of the Revenue District	Name of the University with year of account	UC pending for submission at the beginning of the year	UC due for submission during the year	Grand Total	UC submitted during the year	UC pending for submission as at the end of the year	Year wise break up of pending UC	
								UC relating to current year, i.e., year under audit	UC relating to previous years (more than 1 year)
1	2	3	4	5	6	7	8	9	10
1	Khordha	University of Culture, BBSR	153541170.34	86850522.53	240391692.87	93036813.00	147354879.87	86850522.53	60504357.34
2	Cuttack	Ravenshaw University	914176888.67	350608002.00	1264784890.67	286000000.00	978784890.67	64608002.00	914176888.67
3	Mayurbhanj	Maharaja Sriram Chandra Bhanj Deo University, Baripada	210416491.00	277665592.00	488082083.00	285715017.00	202367066.00	169917248.00	32449818.00
4	Sambalpur	Gangadhar Meher University	258063903.32	243182035.00	501245938.32	301343194.00	199902744.32	160410586.00	39492158.32
<b>Total</b>			<b>1536198453.33</b>	<b>958306151.53</b>	<b>2494504604.86</b>	<b>966095024.00</b>	<b>1528409580.86</b>	<b>481786358.53</b>	<b>1046623222.33</b>

**Statement showing the position of UCs in respect of Universities audited during the plan year 2023-24 (Arrear Years)**

1	Balasore	F.M. University, 2021-22	367937105.00	257512131.81	625449236.81	136634121.00	488815115.81	203124888.80	285690227.01
2	Khordha	Ramadevi University, 21-22	242607940.00	345257841.00	587865781.00	134887016.00	452978765.00	210370825.00	242607940.00
3	Cuttack	Madhusudan Law University, -21-22	0.00	215568900.00	215568900.00	4064000.00	211504900.00	211504900.00	0.00
4	Puri	Shree Jagannath Sanskrit Viswabidyalaya, Puri-2019-2020	73297851.00	135945134.00	209242985.00	203590094.00	5652891.00	5652891.00	0.00

**APPENDIX - 68 (Vide Para No. 4.2.5.4 of this Report)**

**Statement showing the Advance position in respect of Universities audited during 2023-24 (FY 2022-23)**

Sl. No.	Name of the Revenue District	Name of the University with year of account	Advance outstanding at the beginning of the year	Advance paid during the year	Total	Advance adjusted during the year	Advance outstanding at the end of the year	Year wise Break up	
								Outstanding Advance relating to current year	Outstanding Advances relating to earlier years (more than 1 year)
1	2	3	4	5	6	7	8	9	10
1	Khordha	University of Culture,BBSR-22-23	5192928.00	1469426.00	6662354.00	1005250.00	5657104.00	555426.00	5101678.00
2	Cuttack	Ravenshaw University-22-23	34314310.43	13166044.00	47480354.43	8030596.00	39449758.43	9781863.00	29667895.43
3	Mayurbhanj	Maharaja Sriram Chandra Bhanj Deo University, Baripada -22-23	319513779.00	55080540.00	374594319.00	251234373.00	123359946.00	39362061.00	83997885.00
4	Sambalpur	Gangadhar Meher University-22-23	31987904.00	12040270.00	44028174.00	26615490.00	17412684.00	11198350.00	6214334.00
<b>Total</b>			<b>391008921.43</b>	<b>81756280.00</b>	<b>472765201.43</b>	<b>286885709.00</b>	<b>185879492.43</b>	<b>60897700.00</b>	<b>124981792.43</b>

**Statement showing the Advance position in respect of Universities audited during the 2023-24 (Arrear Years)**

1	Balasore	F.M.University, Vyasabihar, 2021-22	42515026.00	14521729.00	57036755.00	16982902.00	40053853.00	11165277.00	28888576.00
2	Khordha	Ramadevi University, Bhubaneswar-2021-22	4826375.00	1799325.00	6625700.00	2600983.00	4024717.00	1433843.00	2590874.00
3	Cuttack	Madhusudan Law University, Cuttack-21-22	0.00	397098.00	397098.00	279833.00	117265.00	117265.00	0.00
4	Puri	Shree Jagannath Sanskrit Viswabidyalaya, Puri-2019-2020	47617970.86	5178900.00	52796870.86	1224693.00	51572177.86	4998705.00	46573472.86

		<b>APPENDIX - 69 (Vide Para No. 4.2.5.6 of this Report)</b>					
		<b>Showing the details of Result of Audit in respect of Universities audited during the plan year 2023-24</b>					
<b>Sl. No.</b>	<b>Name of the University with year of account</b>	<b>Amount held under objection (excluding suggested for recovery)</b>					
		<b>Due to non production records</b>		<b>Due to other reasons</b>		<b>Total</b>	
		<b>No. of Paras</b>	<b>Amount</b>	<b>No. of Paras</b>	<b>Amount</b>	<b>No. of Paras</b>	<b>Amount</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>
1	F.M.University, Vyasabihar, 2021-2022	0	0.00	0	0.00	0	0.00
2	Ramadevi University_2021-2022-BHUBANESWAR	0	0.00	4	11113093.26	4	11113093.26
3	University of Culture,BBSR- 2021-22 & 2022-2023	13	25303869.00	6	105162153.00	19	130466022.00
4	Madhusudan Law University-2021-22	7	12575893.00	3	1131368.00	10	13707261.00
5	Ravenshaw University-2022-2023	4	63872910.00	20	58970707.00	24	122843617.00
6	North Orissa University, Sri Ram Chandra Vihar	0	0.00	0	0.00	0	0.00
7	Shree Jagannath Sanskrit Viswabidyalaya, 2019-2020	0	0.00	0	0.00	0	0.00
8	Gangadhar Meher University-2021-22 & 2022-2023	0	0.00	3	30218411.52	3	30218411.52
<b>TOTAL</b>		<b>24</b>	<b>101752672.00</b>	<b>36</b>	<b>206595732.78</b>	<b>60</b>	<b>308348404.78</b>

		<b>APPENDIX - 69 (Vide Para No. 4.2.5.6 of this Report)</b>							
		<b>Showing the details of Result of Audit in respect of Universities audited during the plan year 2023-24</b>							
<b>Sl. No.</b>	<b>Name of the University with year of account</b>	<b>Amount Suggested for recovery</b>							
		<b>In case of misappropriation of cash &amp; loss of stock and store</b>		<b>In case of Excess Inadmissible payment</b>		<b>In case of loss of Govt. revenues</b>		<b>Total</b>	
		<b>No. of Paras</b>	<b>Amount</b>	<b>No. of Paras</b>	<b>Amount</b>	<b>No. of Paras</b>	<b>Amount</b>	<b>No. of Paras</b>	<b>Amount</b>
<b>1</b>	<b>2</b>	<b>9</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b>	<b>15</b>	<b>16</b>
1	F.M.University, Vyasabihar, 2021-2022	0	0.00	12	1073284.00	0	0.00	12	1073284.00
2	Ramadevi University_2021-2022-BHUBANESWAR	0	0.00	5	6365965.00	0	0.00	5	6365965.00
3	University of Culture,BBSR- 2021-22 & 2022-2023	0	0.00	9	5318766.00	0	0.00	9	5318766.00
4	Madhusudan Law University-2021-22	0	0.00	0	0.00	1	2250.00	1	2250.00
5	Ravenshaw University-2022-2023	0	0.00	26	3679963.00	0	0.00	26	3679963.00
6	North Orissa University, Sri Ram Chandra Vihar	0	0.00	1	8562204.00	0	0.00	1	8562204.00
7	Shree Jagannath Sanskrit Viswabidyalaya, 2019-2020	0	0.00	4	189307.00	1	6507159.00	5	6696466.00
8	Gangadhar Meher University-2021-22 & 2022-2023	0	0.00	1	1728200.00	1	1836.00	2	1730036.00
<b>TOTAL</b>		<b>0</b>	<b>0.00</b>	<b>58</b>	<b>26917689.00</b>	<b>3</b>	<b>6511245.00</b>	<b>61</b>	<b>33428934.00</b>

**APPENDIX - 70 (Vide Para No. 4.2.5.6 of this Report)**

**Showing the details of spot recovery at the instance of Audit & Review in respect of Universities audited during the plan year 2023-24**

Sl. No.	Name of the University	In case of misappropriation of cash		In case of loss of stock & stores		In case of excess & inadmissible payment		Others		Total	
		No. of Cases	Amount	No. of Cases	Amount	No. of Cases	Amount	No. of Cases	Amount	No. of Cases	Amount
1	2	3	4	5	6	7	8	9	10	11	12
1	F.M.University, Vyasabihar, 2021-2022	0	0.00	0	0.00	7	5940.00	0	0.00	7	5940.00
2	Ramadevi University_2021-2022-BHUBANESWAR	0	0.00	0	0.00	1	2208.00	0	0.00	1	2208.00
3	University of Culture,BBSR-2022-2023	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
4	Madhusudan Law University-2021-2022	0	0.00	0	0.00	0	0.00	1	1059588.00	1	1059588.00
5	Ravenshaw University-2022-2023	1	100.00	0	0.00	8	54890.00	0	0.00	9	54990.00
6	North Orissa University, Sri Ram Chandra Vihar	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
7	Shree Jagannath Sanskrit Viswabidyalaya, 2019-2020	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
8	Gangadhar Meher University-2022-2023	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
<b>TOTAL</b>		<b>1</b>	<b>100.00</b>	<b>0</b>	<b>0.00</b>	<b>16</b>	<b>63038.00</b>	<b>1</b>	<b>1059588.00</b>	<b>18</b>	<b>1122726.00</b>

			APPENDIX-71 (Vide Para No. 4.3.5.1 of this Report)				
			Showing the abstract of receipts and payments in respect of Aided Colleges audited during the year 2023-24 (Financial Year 2022-23)				
Sl. No.	Name of the Revenue District	Total no. of Colleges audited	Opening Balance	Receipts			Grand Total
				Grants	Others	Total	
1	2	3	4	5	6	7	8
1	Angul	27	203316780.54	418811601.00	169735039.60	588546640.60	791863421.14
2	Balasore	66	337231224.78	1121959165.00	330479266.09	1452438431.09	1789669655.87
3	Bargarh	39	239050452.5	653464199	230274997.64	883739196.6	1122789649.17
4	Bhadrak	34	210606760	596570135	171510521.6	768080656.6	978687416.5
5	Bolangir	38	222941412.85	584612541.00	181935321.52	766547862.52	989489275.37
6	Boudh	7	39892185.57	86182482.00	40330026.00	126512508.00	166404693.57
7	Cuttack	67	783757482.26	1660136056.00	750236514.33	2410372570.33	3194130052.59
8	Deogarh	8	56706537.79	133031220.1	30216133.54	163247353.7	219953891.47
9	Dhenkanal	36	195570840.38	623803460.22	179293193.65	803096653.87	998667494.25
10	Gajapati	9	73722325.35	83657293	51855048.40	135512341.4	209234666.75
11	Ganjam	60	882127224.2	1234764497.01	562050057.67	1796814555	2678941778.85
12	Jagatsinghpur	30	207735707.2	719102155.30	201330418.63	920432573.9	1128168281.17
13	Jajpur	56	404897307.53	1361712896.08	414362371.62	1776075267.70	2180972575.23
14	Jharsuguda	16	59245055.86	185524120.5	60305787.83	245829908.3	305074964.19

Sl. No.	Name of the Revenue District	Total no. of Colleges audited	Opening Balance	Receipts			Grand Total
				Grants	Others	Total	
1	2	3	4	5	6	7	8
15	Kalahandi	28	112729855.68	355569151.28	115280924.73	470850076.01	583579931.69
16	Kandhamal	14	200768428	171123244.2	115899404.13	287022648.3	487791076.23
17	Kendrapara	42	409244031.99	1012513346.54	320618272.96	1333131619.50	1742375651.49
18	Keonjhar	38	266549613.47	731149142.99	210742319.32	941891462.31	1208441075.78
19	Khurda	41	799040020.80	1025182674.00	459591607.42	1484774281.42	2283814302.22
20	Koraput	12	85904406.35	152171438.50	85563320.11	237734758.61	323639164.96
21	Malkangiri	10	76540514.38	273837234	64557997.10	338395231.1	414935745.48
22	Mayurbhanj	71	310986112.32	1398694094.60	369798922.87	1768493017.47	2079479129.79
23	Nabarangpur	10	134344914.70	120723265.00	104287495.24	225010760.24	359355674.94
24	Nayagarh	19	314707159.49	488524100.00	156821145.85	645345245.85	960052405.34
25	Nuapada	11	89156949.26	207959712	81787768.88	289747480.9	378904430.14
26	Puri	38	295851220.5	878177711	270645036.58	1148822748	1444673968.08
27	Rayagada	14	311834626	218625120	194119984.4	412745104.4	724579730.4
28	Sambalpur	27	213111584.18	402492217.00	182356323.14	584848540.14	797960124.32
29	Sonepur	19	111279573.21	350537770.00	104384424.46	454922194.46	566201767.67
30	Sundargarh	40	335325342.13	743272624.00	457203352.65	1200475976.65	1535801318.78
<b>Total</b>		<b>927</b>	<b>7984175649.26</b>	<b>17993884666.31</b>	<b>6667572997.92</b>	<b>24661457664.23</b>	<b>32645633313.49</b>

Source: Cash Books and other records of the Colleges



			APPENDIX- 71 (Vide Para No. 4.3.5.1 of this Report)			
			Showing the abstract of receipts and payments in respect of Aided College audited during the year 2023-24 (Financial Year 2022-23)			
Sl. No.	Name of the Revenue District	Total no. of Colleges audited	Payments			Closing Balance
			Grants	Others	Total	
1	2	3	9	10	11	12
1	Angul	27	410176371.36	163523652.57	573700023.93	218163397.21
2	Balasore	66	1119679489.06	301925352.40	1421604841.46	368064814.41
3	Bargarh	39	665958388.3	206118818.60	872077206.9	250712442.27
4	Bhadrak	34	570576076.3	169647010.6	740223086.9	238464329.7
5	Bolangir	38	553835995.88	160560376.26	714396372.14	275092903.23
6	Boudh	7	85427404.00	37343581.55	122770985.55	43633708.02
7	Cuttack	67	1621413712.56	658750031.42	2280163743.98	913966308.61
8	Deogarh	8	135067441	27041744.89	162109185.9	57844705.58
9	Dhenkanal	36	572492536.76	165605141.90	738097678.66	260569815.59
10	Gajapati	9	87512291	44423845.84	131936136.8	77298529.91
11	Ganjam	60	1211097780.00	415263472.40	1626361252	1052580526.45
12	Jagatsinghpur	30	676807992.96	175020956.65	851828949.6	276339331.56
13	Jajpur	56	1278295722.30	366141896.56	1644437618.86	536534956.37
14	Jharsuguda	16	176259692.5	52729237.28	228988929.78	76086034.41

Sl. No.	Name of the Revenue District	Total no. of Colleges audited	Payments			Closing Balance
			Grants	Others	Total	
1	2	3	9	10	11	12
15	Kalahandi	28	371907922.28	95648893.94	467556816.22	116023115.47
16	Kandhamal	14	220993405.9	91173973.30	312167379.2	175623697.03
17	Kendrapara	42	982454565.31	300170839.33	1282625404.64	459750246.85
18	Keonjhar	38	690429490.22	203724411.97	894153902.19	314287173.59
19	Khurda	41	958496700.00	396993181.01	1355489881.01	928324421.21
20	Koraput	12	148044716.50	78385260.37	226429976.9	97209188.09
21	Malkangiri	10	139918950	42270315.70	182189265.7	232746479.78
22	Mayurbhanj	71	1338485094.83	351789371.75	1690274466.58	389204663.21
23	Nabarangpur	10	127444118.05	99332099.00	226776217.05	132579457.89
24	Nayagarh	19	504007080.75	160103906.89	664110987.64	295941417.70
25	Nuapada	11	201180100.5	71550990.81	272731091.3	106173338.83
26	Puri	38	756836603.2	235121192.05	991957795.3	452716172.83
27	Rayagada	14	212357457.6	154230931.4	366588389	357991341.5
28	Sambalpur	27	371589616.00	164604323.29	536193939.29	261766185.03
29	Sonepur	19	346574618.00	88254022.09	434828640.09	131373127.58
30	Sundargarh	40	743317917.41	448396492.35	1191714409.76	344086909.02
<b>Total</b>		<b>927</b>	<b>17278639250.45</b>	<b>5925845324.20</b>	<b>23204484574.65</b>	<b>9441148738.84</b>

Source: Cash Books and other records of the Colleges

**Appendix- 72 (Vide Para No. 4.3.5.2 of this Report)**

**Showing the abstract position of Advance in respect of  
Aided Colleges audited during the year 2023-24 (Financial Year 2022-23)**

Sl. No.	Name of the District	No. of Colleges Audited	Advance outstanding at the beginning of the year	Advance paid during the year	Total	Advance adjusted during the year	Advance outstanding at the end of the year	Percentage of advance adjusted	Year wise Break up of Outstanding Advance	
									Relating to the year 2022-23	Relating to years prior to 2022-23
1	2	3	4	5	6	7	8	9	10	
1	Angul	27	2177006.40	4643484.52	6820490.92	4130108.52	2690382.40	60.14	1406802.00	1283580.40
2	Balasore	66	5877368.50	11948479.00	17825847.50	12812807.00	5013040.50	69.50	2065655.00	2947385.50
3	Bargarh	39	3446816.00	19387955.72	22834771.72	16438910.72	6395861.00	73.65	5479840.00	916021.00
4	Bhadrak	34	6078518.00	18817403.00	24895921.00	16128427.00	8767494.00	66.89	6825904.00	1941590.00
5	Bolangir	38	585505.00	7679128.00	8264633.00	3940276.00	4324357.00	47.68	3719114.00	605243.00
6	Boudh	7	3986508.60	847215.00	4833723.60	2117179.00	2716544.60	217.00	287391.00	2429153.60
7	Cuttack	67	62182210.60	64362589.00	126544799.60	66077965.90	60466833.70	52.46	22600641.60	37866192.10
8	Deogarh	8	1476713.00	3537765.00	5014478.00	3226228.00	1788250.00	64.34	591537.00	1196713.00
9	Dhenkanal	36	2399264.60	8713652.00	11112916.60	9436323.00	1676593.60	81.53	572182.00	1104411.60
10	Gajapati	9	13095890.00	1997093.00	15092983.00	8650181.00	6442802.00	306.00	1365933.00	5076869.00
11	Ganjam	60	61232532.57	47809177.00	109041709.57	59584714.00	49456995.57	57.00	19836219.90	29620775.67
12	Jagatsinghpur	30	28410299.80	20977733.00	49388032.80	16804668.00	32583364.80	44.93	6979311.00	25604053.80
13	Jajpur	56	36150711.00	35457288.00	71607999.00	36300085.00	35307914.00	50.69	8831063.00	26476851.00
14	Jharsuguda	16	1641623.40	2475700.00	4117323.40	2965269.00	1152054.40	67.86	356000.00	796054.40
15	Kalahandi	28	1527868.00	4134021.00	5661889.00	4383719.00	1278170.00	76.20	751008.00	527162.00

Sl. No.	Name of the District	No. of Colleges Audited	Advance outstanding at the beginning of the year	Advance paid during the year	Total	Advance adjusted during the year	Advance outstanding at the end of the year	Percentage of advance adjusted	Year wise Break up of Outstanding Advance	
									Relating to the year 2022-23	Relating to years prior to 2022-23
1	2	3	4	5	6	7	8	9	10	
16	Kandhamal	14	31830430.00	13801788.00	45632218.00	32019937.00	13612281.00	71.54	11384690.00	2227591.00
17	Kendrapara	42	61319346.90	52420843.00	113740189.90	63623738.00	50116451.90	55.57	29252015.00	20864436.90
18	Keonjhar	38	8853932.00	22528524.00	31382456.00	21795658.00	9586798.00	68.75	4659297.00	4927501.00
19	Khurda	41	73656308.00	73087810.00	146744118.00	58674959.00	88069159.00	60.46	44006312.00	44062847.00
20	Koraput	12	1108097.00	1522864.00	2630961.00	1840458.00	790503.00	71.30	308700.00	481803.00
21	Malkangiri	10	495087.05	258136.00	753223.05	274144.00	479079.05	76.55	83992.00	395087.05
22	Mayurbhanj	71	9031835.74	29002780.00	38034615.74	25601914.50	12432701.24	63.83	8791932.00	3640769.24
23	Nabarangpur	10	1181999.00	752000.00	1933999.00	816843.00	1117156.00	66.49	84700.00	1032456.00
24	Nayagarh	19	6273619.33	4829561.00	11103180.33	4995924.33	6107256.00	45.00	1262700.00	4844556.00
25	Nuapada	11	2597185.00	4975652.00	7572837.00	6037646.00	1535191.00	79.73	1335603.00	199588.00
26	Puri	38	33575899.50	13163144.00	46739043.50	15052496.00	31686547.50	32.21	4989119.00	26697428.50
27	Rayagada	14	1586157.00	2767315.00	4353472.00	1774149.00	2579323.00	29.18	1568843.00	1010480.00
28	Sambalpur	27	19326862.00	9523766.00	28850628.00	4760968.00	24089660.00	16.50	5932839.00	18156821.00
29	Sonepur	19	9171905.00	8318942.00	17490847.00	12589371.00	4901476.00	948.80	950086.00	3951390.00
30	Sundargarh	40	31961958.00	72220669.00	104182627.00	84950673.00	19231954.00	82.27	11572531.00	7659423.00
<b>Total</b>		<b>927</b>	<b>522239456.99</b>	<b>561962477.24</b>	<b>1084201934.23</b>	<b>597805739.97</b>	<b>486396194.26</b>	<b>55.14</b>	<b>207851960.50</b>	<b>278544233.76</b>

Source: Cash Books and other records of the Colleges

**Appendix - 73 (Vide Para No.- 4.3.5.3 of this Report)**

**Statement showing the abstract of fees and fines outstanding for remittance as on 31.03.2023 by aided Colleges audited during the year 2023-24 for FY 2022-23**

Sl. No.	Name of the District	No. of Colleges Audited	Amount outstanding for remittance towards fees and fines				
			Opening Balance	Fees & Fine Collected during 2022-23	Total	Deposited during 2021-22	Balance outstanding for deposit as on 31.03.2023
1	2	3	4	5	6	7	8
1	Angul	27	2266912.00	833211.00	3100123.00	2013973.00	1086150.00
2	Balasore	66	3000041.90	2165804.00	5165845.90	1779225.00	3386620.90
3	Bargarh	39	1047381.00	952764.00	2000145.00	643721.00	1356424.00
4	Bhadrak	34	2652283.30	1329536.00	3981819.30	1210907.00	2770912.30
5	Bolangir	38	977947.00	922733.00	1900680.00	592805.00	1307875.00
6	Boudh	7	350512.00	184033.00	534545.00	196165.00	338380.00
7	Cuttack	67	7580908.60	3238457.00	10819365.60	3193532.00	7625833.60
8	Deogarh	8	94414.00	145412.00	239826.00	149282.00	90544.00
9	Dhenkanal	36	2266240.00	1152549.00	3418789.00	854802.00	2563987.00
10	Gajapati	9	366445.73	119049.00	485494.73	73885.00	411609.73
11	Ganjam	60	2681064.00	7957292.00	10638356.00	7080324.17	3558031.83
12	Jagatsinghpur	30	2473470.00	1256724.00	3730194.00	1129993.00	2600201.00
13	Jajpur	56	9134411.74	2221407.00	11355818.74	2550386.00	8805432.74
14	Jharsuguda	16	300445.00	1056832.00	1357277.00	446638.00	910639.00
15	Kalahandi	28	204119.00	534242.00	738361.00	450930.00	287431.00
16	Kandhamal	14	681018.00	191568.00	872586.00	322316.00	550270.00
17	Kendrapara	42	7300248.52	1839661.00	9139909.52	1569113.00	7570796.52
18	Keonjhar	38	1498620.00	895303.00	2393923.00	657175.00	1736748.00
19	Khurda	41	3111439.00	2191982.00	5303421.00	1560058.00	3743363.00
20	Koraput	12	955799.00	270990.00	1226789.00	367140.00	859649.00
21	Malkangiri	10	155910.00	159056.00	314966.00	63636.00	251330.00
22	Mayurbhanj	71	2931137.20	1407512.00	4338649.20	1468200.00	2870449.20
23	Nabarangpur	10	150546.00	242417.00	392963.00	181545.00	211418.00
24	Nayagarh	19	2788789.25	3529846.00	6318635.25	601194.00	5717441.25
25	Nuapada	11	195605.00	409075.00	604680.00	372480.00	232200.00
26	Puri	38	3433251.00	1804520.00	5237771.00	1583122.00	3654649.00
27	Rayagada	14	462148.00	281288.00	743436.00	102807.00	640629.00
28	Sambalpur	27	332726.00	459894.00	792620.00	220463.00	572157.00
29	Sonepur	19	666854.00	459293.00	1126147.00	474440.00	651707.00
30	Sundargarh	40	2055470.00	2341453.00	4396923.00	721242.00	3675681.00
<b>Total</b>		<b>927</b>	<b>62116156.24</b>	<b>40553903.00</b>	<b>102670059.24</b>	<b>32631499.17</b>	<b>70038560.07</b>

*Source: Cash Books & other Records of the Colleges*

				Appendix - 74 (Vide Para No. 4.3.5.4 of this Report)					
				Statement showing the details of result of audit in respect of aided Colleges audited during the year 2023-24					
Sl. No.	Name of the District	No. of Colleges Audited	No. of Years of Account	Amount held under objection (excluding suggested for recovery)					
				Due to non production of records		Due to other reasons		Total	
				No. of Paras	Amount	No. of Paras	Amount	No. of Paras	Amount
1	2	3	4	5	6	7	8	9	10
1	Angul	27	35	2	340058.00	30	5944631.00	32	6284689.00
2	Balasore	66	88	8	7897236	112	82347420.14	120	90244656.14
3	Bargarh	39	66	2	697393.00	59	8844830.50	61	9542223.50
4	Bhadrak	34	47	16	7142738	76	55652456.72	92	62795194.72
5	Bolangir	38	51	3	6023689.00	49	11566159.85	52	17589848.85
6	Boudh	7	12	0	0.00	10	367192	10	367192
7	Cuttack	67	82	1	500000.00	52	41032753.11	53	41532753.11
8	Deogarh	8	10	0	0.00	7	325607.20	7	325607.20
9	Dhenkanal	36	53	1	7561251.00	21	27260386.26	22	34821637.26
10	Gajapati	9	9	5	335768.00	8	6781925.00	13	7117693.00
11	Ganjam	60	92	0	0.00	44	13029174.71	44	13029174.71
12	Jagatsinghpur	30	49	1	344150.00	35	38869216.29	36	39213366.29
13	Jajpur	57	71	2	1017007.00	60	49744248.79	62	50761255.79
14	Jharsuguda	16	20	1	53210.00	14	4668361.00	15	4721571.00

Sl. No.	Name of the District	No. of Colleges Audited	No. of Years of Account	Amount held under objection (excluding suggested for recovery)					
				Due to non production of records		Due to other reasons		Total	
				No. of Paras	Amount	No. of Paras	Amount	No. of Paras	Amount
1	2	3	4	5	6	7	8	9	10
15	Kalahandi	28	37	1	55200.00	27	1739872.17	28	1795072.17
16	Kandhamal	14	26	1	109901.00	8	640929.00	9	750830.00
17	Kendrapara	42	57	4	313300.00	60	70801782.73	64	71115082.73
18	Keonjhar	38	45	2	9071083.00	32	2797797.00	34	11868880.00
19	Khurda	41	68	1	2844.00	60	66933569.26	61	66936413.26
20	Koraput	12	22	3	3989121.00	19	6684910.00	22	10674031.00
21	Malkangiri	10	20	0	0.00	14	8400947.10	14	8400947.10
22	Mayurbhanj	71	109	1	2302877.00	77	28616843.07	78	30919720.07
23	Nabarangpur	10	18	2	3275787.00	13	1566104.00	15	4841891.00
24	Nayagarh	19	25	1	50000.00	22	14337963.00	23	14387963.00
25	Nuapada	11	14	0	0.00	7	458479.00	7	458479.00
26	Puri	38	53	0	0.00	42	8509607.43	42	8509607.43
27	Rayagada	14	16	2	130486.00	10	1426058.00	12	1556544.00
28	Sambalpur	27	48	3	3932870.00	39	39956653.00	42	43889523.00
29	Sonepur	19	35	0	0.00	23	11697530.00	23	11697530.00
30	Sundargarh	40	53	0	0.00	50	33992640.29	50	33992640.29
<b>Total</b>		<b>928</b>	<b>1331</b>	<b>63</b>	<b>55145969.00</b>	<b>1080</b>	<b>644996047.62</b>	<b>1143</b>	<b>700142016.62</b>

				Appendix - 74 (Vide Para No. 4.3.5.4 of this Report)							
				Statement showing the details of result of audit in respect of aided Colleges audited during the year 2023-24							
Sl. No.	Name of the District	No. of Colleges Audited	No. of Years of Account	Amount suggested for recovery							
				Misappropriation of cash		Loss of stock & stores		Due to other reasons		Total	
				No. of Paras	Amount	No. of Paras	Amount	No. of Paras	Amount	No. of Paras	Amount
1	2	3	4	11	12	13	14	15	16	17	18
1	Angul	27	35	0	0.00	0	0.00	4	6109434.00	4	6109434.00
2	Balasore	66	88	1	2000	1	148050	1	434715	3	584765
3	Bargarh	39	66	0	0.00	0	0.00	9	1484939.00	9	1484939.00
4	Bhadrak	34	47	0	0	0	0	25	6283283	25	6283283
5	Bolangir	38	51	0	0.00	0	0.00	3	100000.00	3	100000.00
6	Boudh	7	12	0	0	0	0	2	81644	2	81644
7	Cuttack	67	82	0	0.00	0	0.00	17	6945797.00	17	6945797.00
8	Deogarh	8	10	0	0.00	0	0.00	2	70184.00	2	70184.00
9	Dhenkanal	36	53	0	0.00	0	0.00	0	0.00	0	0.00
10	Gajapati	9	9	3	6026.00	0	0.00	9	55184.00	12	61210.00
11	Ganjam	60	92	1	1670.00	0	0.00	7	14824029.17	8	14825699.17
12	Jagatsinghpur	30	49	0	0.00	0	0.00	18	7189915	18	7189915
13	Jajpur	57	71	0	0.00	0	0.00	10	1984068.00	10	1984068.00
14	Jharsuguda	16	20	0	0.00	0	0.00	2	665476.00	2	665476.00



Sl. No.	Name of the District	No. of Colleges Audited	No. of Years of Account	Amount suggested for recovery							
				Misappropriation of cash		Loss of stock & stores		Due to other reasons		Total	
				No. of Paras	Amount	No. of Paras	Amount	No. of Paras	Amount	No. of Paras	Amount
1	2	3	4	11	12	13	14	15	16	17	18
15	Kalahandi	28	37	0	0.00	0	0.00	5	946722.00	5	946722.00
16	Kandhamal	14	26	0	0.00	0	0.00	3	1293897.00	3	1293897.00
17	Kendrapara	42	57	2	213642.00	2	23490.00	9	557401.00	13	794533.00
18	Keonjhar	38	45	1	388250.00	0	0.00	8	1003746.00	9	1391996.00
19	Khurda	41	68	0	0	0	0	7	688935	7	688935
20	Koraput	12	22	0	0.00	0	0.00	12	14843747.00	12	14843747.00
21	Malkangiri	10	20	0	0.00	0	0.00	2	3635653.00	2	3635653.00
22	Mayurbhanj	71	109	0	0.00	0	0.00	8	119596.00	8	119596.00
23	Nabarangpur	10	18	0	0.00	0	0.00	2	59602.00	2	59602.00
24	Nayagarh	19	25	0	0.00	0	0.00	5	2197239.00	5	2197239.00
25	Nuapada	11	14	0	0.00	0	0.00	3	233107.00	3	233107.00
26	Puri	38	53	0	0.00	0	0.00	5	448997.00	5	448997.00
27	Rayagada	14	16	0	0.00	0	0.00	13	4750183.00	13	4750183.00
28	Sambalpur	27	48	3	86745.00	0	0.00	13	3815802.00	16	3902547.00
29	Sonepur	19	35	0	0.00	0	0.00	6	744295.00	6	744295.00
30	Sundargarh	40	53	0	0.00	0	0.00	9	954458.00	9	954458.00
<b>Total</b>		<b>928</b>	<b>1331</b>	<b>11</b>	<b>698333.00</b>	<b>3</b>	<b>171540.00</b>	<b>219</b>	<b>82522048.17</b>	<b>233</b>	<b>83391921.17</b>

**Appendix - 75 (Vide Para No. 4.3.5.4 of this Report)**

**Details of spot recovery at the instance of audit in respect of aided Colleges audited during FY 2023-24**

Sl. No.	Revenue District	No. of Colleges audited	Year(s) of Account	In case of misappropriation of cash		In case of loss of stock & stores		In case of excess & inadmissible payment etc.		Others		Total	
				No. of Cases	Amount	No. of Cases	Amount	No. of Cases	Amount	No. of Cases	Amount	No. of Cases	Amount
1	2	3		4	5	6	7	8	9	10	11	12	13
1	Angul	27	35	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
2	Balasore	66	88	1	10000.00	0	0.00	0	0.00	0	0.00	1	10000.00
3	Bargarh	39	66	0	0.00	0	0.00	3	12695.00	0	0.00	3	12695.00
4	Bhadrak	34	47	1	473.00	0	0.00	2	3783.00	0	0.00	3	4256.00
5	Bolangir	38	51	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
6	Boudh	7	12	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
7	Cuttack	67	82	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
8	Deogarh	8	10	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
9	Dhenkanal	36	53	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
10	Gajapati	9	9	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
11	Ganjam	60	92	3	36342.00	0	0.00	0	0.00	0	0.00	3	36342.00
12	Jagatsinghpur	30	49	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
13	Jajpur	57	71	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
14	Jharsuguda	16	20	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
15	Kalahandi	28	37	3	17653.00	0	0.00	2	48096.00	1	1122.00	6	66871.00

Sl. No.	Revenue District	No. of Colleges audited	Year(s) of Account	In case of misappropriation of cash		In case of loss of stock & stores		In case of excess & inadmissible payment etc.		Others		Total	
				No. of Cases	Amount	No. of Cases	Amount	No. of Cases	Amount	No. of Cases	Amount	No. of Cases	Amount
1	2	3		4	5	6	7	8	9	10	11	12	13
16	Kandhamal	14	26	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
17	Kendrapara	42	57	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
18	Keonjhar	38	45	7	829.00	0	0.00	0	0.00	0	0.00	7	829.00
19	Khurda	41	68	3	48460.00	0	0.00	0	0.00	0	0.00	3	48460.00
20	Koraput	12	22	0	0.00	0	0.00	0	0.00	1	2048.00	1	2048.00
21	Malkangiri	10	20	0	0.00	0	0.00	5	6905.00	12	113405.00	17	120310.00
22	Mayurbhanj	71	109	7	82081.00	0	0.00	0	0.00	0	0.00	7	82081.00
23	Nabarangpur	10	18	2	28800.00	0	0.00	0	0.00	0	0.00	2	28800.00
24	Nayagarh	19	25	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
25	Nuapada	11	14	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
26	Puri	38	53	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
27	Rayagada	14	16	1	5717.00	0	0.00	0	0.00	0	0.00	1	5717.00
28	Sambalpur	27	48	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
29	Sonepur	19	35	1	2240.00	0	0.00	1	12000.00	0	0.00	2	14240.00
30	Sundargarh	40	53	1	3500.00	0	0.00	1	300.00	0	0.00	2	3800.00
<b>Total</b>		<b>928</b>	<b>1331</b>	<b>30</b>	<b>236095.00</b>	<b>0</b>	<b>0.00</b>	<b>14</b>	<b>83779.00</b>	<b>14</b>	<b>116575.00</b>	<b>58</b>	<b>436449.00</b>

		<b>APPENDIX -76 ( Vide Para No.- 4.4.6.1 of this Report )</b>					
		<b>Statement showing the abstract of receipts and payments in respect of Development Authority/Special Planning Authority/Regional Improvement Trusts audited during the plan year 2023-24 (FY 2022-23)</b>					
<b>Sl. No.</b>	<b>Name of the Institution</b>	<b>O.B.</b>	<b>Receipts</b>				<b>Grand Total</b>
			<b>Grants</b>	<b>Own Sources</b>	<b>Others</b>	<b>Total</b>	
<b>1</b>	<b>2</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
1	CDA for 2022-23	2306727189.99	0.00	679745520.00	670854931.96	1350600451.96	3657327641.95
2	BeDA for 2022-23	1006792606.80	91982147.00	272472236.78	0.00	364454383.78	1371246990.58
3	KRIT,Kendrapara for 2022-23	41651297.87	0.00	8187643.00	954671.00	9142314.00	50793611.87
<b>Total</b>		<b>3355171094.66</b>	<b>91982147.00</b>	<b>960405399.78</b>	<b>671809602.96</b>	<b>1724197149.74</b>	<b>5079368244.40</b>

		<b>Receipt &amp; Expenditure Statement in respect of DAs/SPAs/RITs audited during 2023-24 (for arrear years of account)</b>					
1	TAMDA for 2020-21	238555324.34	0.00	28795827.83	23451774.00	52247601.83	290802926.17
2	TAMDA for 2021-22	261320458.72	0.00	40459729.58	19068320.00	59528049.58	320848508.30
3	SPA,Dhamnagar for 2020-21	7813749.00	373627.00	534801.00	0.00	908428.00	8722177.00
4	DRIT, Dhenkanal for 2018-19	44911931.5	3300000	9109937	6508388	18918325	63830256.5
5	DRIT, Dhenkanal for 2019-20	49284496.5	0	16129810	6405436	22535246	71819742.5
6	PDA,Paradeep for 2020-21	29495814.01	0	21882630	611472	22494102	51989916.01
7	PDA,Paradeep for 2021-22	46197519.01	0	11503839	1623494	13127333	59324852.01
8	KRIT,Kendrapara for 2021-22	35441021.87	0	8787988	0	8787988	44229009.87
9	PKDA,Puri for 2020-21	183175925.9	37257590	29199469.6	25480724	91937783.6	275113709.5
10	PKDA,Puri for 2021-22	219853910.8	34928453	33457146.3	48499021	116884620.3	336738531.1

Source: Cash Books, Bank Books and other records of the audited Institutions

		APPENDIX - 76 ( Vide Para No.- 4.4.6.1 of this Report )					
		Statement showing the abstract of receipts and payments in respect of Development Authority/Special Planning Authority/Regional Improvement Trusts audited during the plan year 2023-24 (2022-23)					
Sl. No.	Name of the Institution	Payments				C. B	% of utilisation of available funds
		Grants	Own Sources	Others	Total		
1	2	10	11	12	13	14	15
1	CDA for 2022-23	0.00	277554277.00	441254098.80	718808375.80	2938519266.15	19.65
2	BeDA for 2022-23	109475795.00	163106200.66	0.00	272581995.66	1098664994.92	19.88
3	KRIT,Kendrapara for 2022-23	0.00	148450.00	3223891.00	3372341.00	47421270.87	6.64
<b>Total</b>		<b>109475795.00</b>	<b>440808927.66</b>	<b>444477989.80</b>	<b>994762712.46</b>	<b>4084605531.94</b>	<b>19.58</b>

		Receipt & Expenditure Statement in respect of DAs/SPAs/RITs audited during 2023-24 (for arrear years of account)					
1	TAMDA for 2020-21	0.00	21046946.55	8435520.90	29482467.45	261320458.72	10.14
2	TAMDA for 2021-22	0.00	7197873.40	56296324.00	63494197.40	257354310.90	19.79
3	SPA,Dhamnagar for 2020-21	0.00	3876.25	0.00	3876.25	8718300.75	0.04
4	DRIT, Dhenkanal for 2018-19	992314	8166075	5387371	14545760	49284496.5	22.79
5	DRIT, Dhenkanal for 2019-20	861457	4790121	1711885.7	7363463.7	64456278.8	10.25
6	PDA,Paradeep for 2020-21	0	204806	5587591	5792397	46197519.01	11.14
7	PDA,Paradeep for 2021-22	0	417199	4778613	5195812	54129040.01	8.76
8	KRIT,Kendrapara for 2021-22	0	120791	2456921	2577712	41651297.87	5.83
9	PKDA,Puri for 2020-21	5716773	5283755	44259270.7	55259798.7	219853910.8	20.09
10	PKDA,Puri for 2021-22	5044997	7018807.4	32723345	44787149.4	291951381.7	13.30

Source: Cash Books, Bank Books and other records of the audited Institutions

**APPENDIX - 77 ( Vide Para No. 4.4.6.2 of this Report )**

**Statement showing the abstract position of Grants in respect of  
Development Authority/Special Planning Authority/Regional Improvement Trusts audited during 2023-24  
(Financial year 2022-23)**

Sl. No.	Name of the Institution with Year of Account	O.B	Grants received during the year	Total	Grants utilised during the year	C. B	% of utilisation
1	2	3	4	5	6	7	8
1	CDA for 2022-23	14440428.00	0.00	14440428.00	0.00	14440428.00	0.00
2	BeDA for 2022-23	196451875.00	91982147.00	288434022.00	109475795.00	178958227.00	37.96
3	KRIT,Kendrapara for 2022-23	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>		<b>210892303.00</b>	<b>91982147.00</b>	<b>302874450.00</b>	<b>109475795.00</b>	<b>193398655.00</b>	<b>36.15</b>

**Statement showing the abstract position of Grants in respect of  
Development Authority/Special Planning Authority/Regional Improvement Trusts audited during 2023-24 (Arrear Years)**

1	TAMDA for 2020-21	36266575.00	0.00	36266575.00	0.00	36266575.00	0.00
2	TAMDA for 2021-22	36266575.00	0.00	36266575.00	0.00	36266575.00	0.00
3	SPA,Dhamnagar for 2020-21	6194842.00	373627.00	6568469.00	0.00	6568469.00	0.00
4	DRIT, Dhenkanal for 2018-19	10553619.00	3300000.00	13853619.00	992314.00	12861305.00	7.16
5	DRIT, Dhenkanal for 2019-20	12861305.00	0.00	12861305.00	861457.00	11999848.00	6.70
6	PDA,Paradeep for 2020-21	4205581.00	0.00	4205581.00	0.00	4205581.00	0.00
7	PDA,Paradeep for 2021-22	4205581.00	0.00	4205581.00	0.00	4205581.00	0.00
8	KRIT,Kendrapara for 2021-22	0.00	0.00	0.00	0.00	0.00	0.00
9	PKDA,Puri for 2020-21	58737248.00	37257590.00	95994838.00	5716773.00	90278065.00	5.96
10	PKDA,Puri for 2021-22	90278065.00	34928453.00	125206518.00	5044997.00	120161521.00	4.03

*Source: Cash Books, Bank Books and other records of the audited Institutions*

			<b>APPENDIX -78 ( Vide Para No. 4.4.6.11 of this Report )</b>					
			<b>Statement showing the details of Result of Audit in respect of Development Authority/Special Planning Authority/Regional Improvement Trusts audited during the plan year 2023-24</b>					
<b>Sl. No.</b>	<b>Name of the District</b>	<b>Name of the Dev. Authority/ SPA/ Improvement Trust with year of Account</b>	<b>Amount held under objection (excluding suggested for recovery)</b>					
			<b>Due to non production of records</b>		<b>Due to other reasons</b>		<b>Total</b>	
			<b>No. of Paras</b>	<b>Amount</b>	<b>No. of Paras</b>	<b>Amount</b>	<b>No. of Paras</b>	<b>Amount</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>
1	Angul	TAMDA for 2021-21 & 2021-22	0	0.00	3	49989475.00	3	49989475.00
2	Bhadrak	SPA,Dhamnagar for 2020-21	0	0.00	0	0.00	0	0.00
3	Cuttack	CDA for 2022-23	1	2666446.00	8	262191551.00	9	264857997.00
4	Dhenkanal	DRIT, Dhenkanal for 2018-19 & 2019-20	0	0.00	2	277135.00	2	277135.00
5	Ganjam	BeDA for 2022-23	0	0.00	2	17552065.00	2	17552065.00
6	Jagatsinghpur	PDA,Paradeep for 2020-21 & 2021-22	0	0.00	1	6655260.00	1	6655260.00
7	Jajpur	KRIT,Kendrapara for 2021-22 & 2022-23	0	0.00	0	0.00	0	0.00
8	Puri	PKDA,Puri for 2020-21 & 2021-22	0	0.00	4	9469632.00	4	9469632.00
<b>Total</b>			<b>1</b>	<b>2666446.00</b>	<b>20</b>	<b>346135118.00</b>	<b>21</b>	<b>348801564.00</b>

			<b>APPENDIX - 78 ( Vide Para No. 4.4.6.11 of this Report )</b>											
			<b>Statement showing the details of Result of Audit in respect of Development Authority/Special Planning Authority/Regional Improvement Trusts audited during the plan year 2023-24</b>											
<b>Sl. No.</b>	<b>Name of the District</b>	<b>Name of the Dev. Authority/ SPA/ Improvement Trust with year of Account</b>	<b>Amount suggested for recovery</b>										<b>Amount recovered at the instance of Audit &amp; Review</b>	
			<b>Misappropriation of cash</b>		<b>Loss of stock &amp; stores</b>		<b>Excess &amp; inadmissible payment</b>		<b>loss of Govt. revenue</b>		<b>Total</b>		<b>No. of Paras</b>	<b>Amount</b>
			<b>No. of Paras</b>	<b>Amount</b>	<b>No. of Paras</b>	<b>Amount</b>	<b>No. of Paras</b>	<b>Amount</b>	<b>No. of Paras</b>	<b>Amount</b>	<b>No. of Paras</b>	<b>Amount</b>		
<b>1</b>	<b>2</b>	<b>3</b>	<b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b>	<b>15</b>	<b>16</b>	<b>17</b>	<b>18</b>	<b>19</b>	<b>20</b>	<b>21</b>
1	Angul	TAMDA for 2021-21 & 2021-22	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1	1600.00
2	Bhadrak	SPA,Dhamnagar for 2020-21	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
3	Cuttack	CDA for 2022-23	0	0.00	2	8416.00	8	144374.00	0	0.00	10	152790.00	0	0.00
4	Dhenkanal	DRIT, Dhenkanal for 2018-19 & 2019-20	0	0.00	0	0.00	0	0.00	1	5000.00	1	5000.00	0	0.00
5	Ganjam	BeDA for 2022-23	5	10110.00	1	481.00	1	240.00	1	3175.00	8	14006.00	0	0.00
6	Jagatsinghpur	PDA,Paradeep for 2020-21 & 2021-22	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
7	Jajpur	KRIT,Kendrapara for 2021-22 & 2022-23	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	1	1500.00
8	Puri	PKDA,Puri for 2020-21 & 2021-22	0	0.00	0	0.00	1	736.00	1	14220.00	2	14956.00	0	0.00
<b>Total</b>			<b>5</b>	<b>10110.00</b>	<b>3</b>	<b>8897.00</b>	<b>10</b>	<b>145350.00</b>	<b>3</b>	<b>22395.00</b>	<b>21</b>	<b>186752.00</b>	<b>2</b>	<b>3100.00</b>



<b>Appendix- 79 ( vide Para No. 5.2 of this Report)</b>											
<b>Statement showing the District Office wise position of submission of Compliances by the Local Authorities to Audit Reports during the period of last five years , i.e., 2019-20 to 2023-24</b>											
Sl. No	Name of the District Audit Office	Zilla Parishad		Panchayat Samiti		Grama Panchayat		Urban Local Body		University	
		No. of Audit Reports issued	No. of compliances received against those Audit Reports	No. of Audit Reports issued	No. of compliances received against those Audit Reports	No. of Audit Reports issued	No. of compliances received against those Audit Reports	No. of Audit Reports issued	No. of compliances received against those Audit Reports	No. of Audit Reports issued	No. of compliances received against those Audit Reports
1	2	3	4	5	6	7	8	9	10	11	12
1	Angul	5	0	38	0	400	0	13	0	0	0
2	Balasore	5	0	53	2	948	5	21	2	4	1
3	Bargarh	5	0	59	8	396	1	19	1	0	0
4	Bhadrak	5	0	34	4	553	1	19	1	0	0
5	Bhubaneswar	0	0	20	1	218	1	8	0	13	0
6	Bolangir	5	0	60	0	619	0	20	0	0	0
7	Boudh	10	0	40	2	337	0	12	0	0	0
8	Cuttack	5	0	70	3	1434	0	18	0	6	1
9	Dhenkanal	5	0	40	2	695	0	19	0	0	0
10	Gajapati	5	0	35	1	376	2	9	0	0	0
11	Ganjam	5	0	110	3	1106	1	75	0	3	1
12	Jagatsinghpur	5	0	37	3	723	0	7	1	0	0
13	Jajpur	8	0	90	6	782	1	17	0	0	0
14	Jharsuguda	5	0	25	8	294	0	12	1	0	0

Sl. No	Name of the District Audit Office	Zilla Parishad		Panchayat Samiti		Grama Panchayat		Urban Local Body		University	
		No. of Audit Reports issued	No. of compliances received against those Audit Reports	No. of Audit Reports issued	No. of compliances received against those Audit Reports	No. of Audit Reports issued	No. of compliances received against those Audit Reports	No. of Audit Reports issued	No. of compliances received against those Audit Reports	No. of Audit Reports issued	No. of compliances received against those Audit Reports
1	2	3	4	5	6	7	8	9	10	11	12
15	Kalahandi	5	0	65	6	607	0	19	2	0	0
16	Keonjhar	5	0	65	3	826	4	24	1	0	0
17	Khurda	10	0	70	0	1038	0	38	0	0	0
18	Koraput	10	0	105	1	1528	0	28	0	0	0
19	Mayurbhanj	5	2	125	10	1178	0	16	2	4	1
20	Nabarangpur	5	0	44	10	260	0	6	0	0	0
21	Nuapada	5	0	23	3	138	0	13	2	0	0
22	Phulbani	5	0	59	1	333	0	11	1	0	0
23	Puri	5	0	47	5	702	2	14	3	3	2
24	Rayagada	5	0	46	1	150	0	10	0	0	0
25	Sambalpur	10	3	54	8	380	11	13	4	11	3
26	Sundargarh	5	0	76	3	751	0	14	0	1	0
<b>Total</b>		<b>148</b>	<b>5</b>	<b>1490</b>	<b>94</b>	<b>16772</b>	<b>29</b>	<b>475</b>	<b>21</b>	<b>45</b>	<b>9</b>

<b>Appendix- 79 ( vide Para No. 5.2 of this Report)</b>										
<b>Statement showing the District Office wise position of submission of Compliances by the Local Authorities to Audit Reports during the period of last five years , i.e., 2019-20 to 2023-24</b>										
<b>Sl. No</b>	<b>Name of the District Audit Office</b>	<b>Colleges</b>		<b>Development Authorities</b>		<b>Others</b>		<b>Total</b>		<b>No. of Compliances received between 2023-2024 relating to Audit Reports of years prior to 2019-20</b>
		<b>No. of Audit Reports issued</b>	<b>No. of compliances received against those Audit Reports</b>	<b>No. of Audit Reports issued</b>	<b>No. of compliances received against those Audit Reports</b>	<b>No. of Audit Reports issued</b>	<b>No. of compliances received against those Audit Reports</b>	<b>No. of Audit Reports issued</b>	<b>No. of compliances received against those Audit Reports</b>	
<b>1</b>	<b>2</b>	<b>13</b>	<b>14</b>	<b>15</b>	<b>16</b>	<b>17</b>	<b>18</b>	<b>19</b>	<b>20</b>	<b>21</b>
1	Angul	110	10	2	0	0	0	568	10	13
2	Balasore	245	45	2	0	0	0	1278	55	2
3	Bargarh	136	9	0	0	0	0	615	19	6
4	Bhadrak	134	36	7	0	0	0	752	42	5
5	Bhubaneswar	78	2	4	0	19	5	360	9	0
6	Bolangir	121	14	0	0	0	0	825	14	2
7	Boudh	89	7	0	0	0	0	488	9	4
8	Cuttack	242	51	5	0	5	1	1785	56	21
9	Dhenkanal	101	5	1	0	0	0	861	7	0
10	Gajapati	39	10	0	0	0	0	464	13	0
11	Ganjam	221	36	6	0	0	0	1526	41	31
12	Jagatsinghpur	104	25	3	1	0	0	879	30	10
13	Jajpur	386	7	3	0	0	0	1286	14	11
14	Jharsuguda	52	0	0	0	0	0	388	9	4

Sl. No	Name of the District Audit Office	Colleges		Development Authorities		Others		Total		No. of Compliances received between 2023-2024 relating to Audit Reports of years prior to 2019-20
		No. of Audit Reports issued	No. of compliances received against those Audit Reports	No. of Audit Reports issued	No. of compliances received against those Audit Reports	No. of Audit Reports issued	No. of compliances received against those Audit Reports	No. of Audit Reports issued	No. of compliances received against those Audit Reports	
1	2	13	14	15	16	17	18	19	20	21
15	Kalahandi	98	4	1	0	0	0	795	12	2
16	Keonjhar	135	8	0	0	0	0	1055	16	6
17	Khurda	143	3	0	0	0	0	1299	3	11
18	Koraput	59	1	2	0	1	0	1733	2	6
19	Mayurbhanj	252	27	0	0	0	0	1580	42	7
20	Nabarangpur	30	0	0	0	0	0	345	10	1
21	Nuapada	39	4	0	0	0	0	218	9	2
22	Phulbani	44	3	1	0	0	0	453	5	0
23	Puri	120	5	3	0	4	0	898	17	12
24	Rayagada	50	0	0	0	0	0	261	1	0
25	Sambalpur	112	52	2	2	0	1	582	84	27
26	Sundargarh	131	8	2	1	0	0	980	12	0
<b>Total</b>		<b>3271</b>	<b>372</b>	<b>44</b>	<b>4</b>	<b>29</b>	<b>7</b>	<b>22274</b>	<b>541</b>	<b>183</b>

# ABBREVIATIONS



## ***ABBREVIATIONS***

AAP	:	Annual Audit Programme
ABDO	:	Additional Block Development Officer
AGAB	:	Ama Gaon Ama Bikash
ALFA	:	Automation of Local Fund Audit
AO	:	Accounts Officer
AWC	:	Angan Wadi Centre
BDO	:	Block Development Officer
BeDA	:	Berhampur Development Authority
BLC	:	Block Livelihood Coordinator
BOCWW Cess	:	Building & Other Construction Workers Welfare Cess
BPGY	:	Biju Pucca Ghar Yojana
BPUT	:	Biju Pattnaik University of Technology
C&AG	:	Comptroller and Auditor General
C.A. Firms	:	Chartered Accountant Firms
C.C. Road	:	Cement Concrete Road
CDA	:	Cuttack Development Authority
CDO-cum-EO	:	Chief Development Officer - Cum - Executive Officer
CFC	:	Central Finance Commission
CHSE(O)	:	Council of Higher Secondary Education, Odisha
CLR	:	Casual Labour Roll
CSP	:	Centrally Sponsored Plan
CSR	:	Corporate Social Responsibility
D Litt	:	Doctor in Literature
DCB Register	:	Demand-Collection-Balance Register
DEABAS	:	Double Entry Accrual Based Accounting System
DLFA	:	Directorate of Local Fund Audit
DLR	:	Daily Labour Roll
DMA	:	Director of Municipal Administration
DPO	:	District Panchayat Officer
DRDA	:	District Rural Development Agency
DRIT	:	Dhenkanal Regional Improvement Trust
ECB	:	Empty Cement Bag
E.O.	:	Executive Officer
FC Grant	:	Finance Commission Grant
FDR	:	Fixed Deposit Receipt /Flood & Disaster Relief
FTO	:	Fund Transfer Order
FY	:	Financial Year
G. O.	:	Government Order
GA Deptt	:	General Administration Department
GGY	:	Gopabandhu Gramin Yojana
GoI	:	Government of India
Govt.	:	Government
GP	:	Grama Panchayat
GPEO	:	Grama Panchayat Extension Officer
GPF Rules	:	General Provident Fund Rules
GRS	:	Grama Rozgar Sevak

GST	:	Goods and Services Tax
H&UD Department	:	Housing and Urban Development Department
IAY	:	Indira Awas Yojana
ICAR	:	Indian Council of Agricultural Research
IGNDP	:	Indira Gandhi National Disability Pension
IGNOAP	:	Indira Gandhi National Old Age Pension
IGNWP	:	Indira Gandhi National Widow Pension
IHHL	:	Individual House Hold Latrine
IHSDP	:	Integrated Housing & Slum Development Programme
IOB	:	Indian Overseas Bank
IT	:	Income Tax
JE	:	Junior Engineer
JNNURM	:	Jawaharlal Nehru National Urban Renewal Mission
KBK	:	Kalahandi-Bolangir-Koraput
KRIT	:	Kendrapara Regional Improvement Trust
LFA	:	Local Fund Audit
M.E. Schools	:	Middle English Schools
MB	:	Measurement Book
MBPY	:	Madhu Babu Pension Yojana
MDM	:	Mid Day Meal
MGNREGS	:	Mahatma Gandhi National Rural Employment Guarantee Scheme
MLA	:	Member of Legislative Assembly
MLA LAD	:	Member of Legislative Assembly Local Area Development
MoPR	:	Ministry of Panchayati Raj
MP	:	Member of Parliament
MP LAD	:	Member of Parliament Local Area Development
MR	:	Money Receipt
NAC	:	Notified Area Council
NMR	:	Nominal Muster Roll
NOAP	:	National Old Age Pension
NRLM	:	National Rural Livelihood Mission
NSAP	:	National Social Assistance Programme
NSS	:	National Service Scheme
NULM	:	National Urban Livelihood Mission
O.M. Act	:	Odisha Municipal Act
OAP	:	Old Age Pension
OB	:	Opening Balance
OBB	:	Operation Black Board
OB & OCWW Board	:	Odisha Building and Other Construction Worker's Welfare Board
ODA Act	:	Odisha Development Authority Act
ODP	:	Odisha Disability Pension
OGFR	:	Odisha General Financial Rules
OGP Act	:	Odisha Grama Panchayat Act
OGP Rules	:	Odisha Grama Panchayat Rules
OGST Act	:	Odisha Goods and Services Act



OLFA Act	:	Odisha Local Fund Audit Act
OM Rules	:	Odisha Municipal Rules
OPSAP Rules	:	Odisha Panchayat Samiti Accounting Procedure Rules
OPWD Code	:	Odisha Public Works Department Code
OTC	:	Odisha Treasury code
OUAT	:	Odisha University of Agriculture & Technology
PDA		Paradeep Development Authority
PDS	:	Public Distribution System
PEO	:	Panchayat Executive Officer
PKDA		Puri Konarka Development Authority
PL Account		Personal Ledger Account
PMAY	:	Pradhan Mantri Awas Yojana
PMS	:	Pre-Matric Scholarship
PR & DW Department	:	Panchayati Raj & Drinking Water Department
PRIA Soft	:	Panchayati Raj Institution Accounting Software
PRIs	:	Panchayati Raj Institutions
PSs	:	Panchayat Samities
PSAP		Panchayat Samiti Accounting Procedure
PT	:	Professional Tax
RAY	:	Rajiv Awas Yojana
RWSS	:	Rural Water Supply and Sanitation
RUSA		Rashtriya Uchchattar Shiksha Abhiyan
SB accounts	:	Savings Bank accounts
SBM	:	Swachh Bharat Mission
SD		Security Deposit
SDM	:	Sub Divisional Magistrate
SDRF		State Disaster Response Fund
SFC	:	State Finance Commission
SGRY	:	Sampoorna Grameen Rozgar Yojana
SGSY	:	Swarnajayanti Gram Swarajgar Yojana
SHG	:	Self Help Group
SJSRY	:	SwarnaJayanti Sahari Rojgar Yojana
SPAs	:	Special Planning Authorities
SRA	:	Senior Revenue Assistant
SSA	:	Sarva Siksha Abhiyan
SSAOC	:	Staff Salary and Office Contingency
ST & SC Development	:	Scheduled Tribe & Schedules Caste Development
SWM	:	Solid Waste Management
SVA		
TAMDA		Talcher Angul Merhamundali Development Authority
TDS		Tax Deducted at Source
TFC	:	Twelfth Finance Commission
TMC	:	Temporary Medical Centre
UC	:	Utilisation Certificate
UGC	:	University Grants Commission
UIDSSMT	:	Urban Infrastructure Development Scheme for Small and Medium Towns

ULBs : Urban Local Bodies  
VC : Vice-Chancellor  
VLW : Village Level Worker  
VSSUT : Veer Surendra Sai University of Technology  
WC : Work Contingency  
WODC : Western Odisha Development Council  
WPC : Writ Petition all Orders Civil  
XVFC : Fifteenth Finance Commission  
ZP : Zilla Parishad

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