

**LOCAL FUND AUDIT, PURI, ODISHA**

CATEGORY : N A C

Audit Report No : 4751/AR/2012-2013-PURI

**PARA: 1 TITLE SHEET**

1	Name of the Institution :	Nimapara NAC
2	Year of Accounts under Audit :	2011-2012
3	Name of the Local Authority during the year of A/Cs :	i) Sri Satya Narayan Pratihari,E.O. (01.4.11 to 05.9.11) ii)SriKshirodraPadhan,Tahasildar, I/C E.O. (05.9.11 to 31.3.12)
	Name of the Local Authority at the time of Audit :	Sri Suresha Ch. Pradhan ,E.O.
4	Duration of Audit :	26-11-2012 To 14-01-2013
5	Name of the Auditors :	SUKANTA KUMAR MURUDI - Lead Auditor PARIKHITA KANHAR - Auditor DHARMENDRA SABAR - Auditor
6	Name of the Reviewing Officer :	PRAHALLAD CHANDRA SATPATHY
7	Date of final review :	29-01-2013 to 31-01-2013

**PARA: 2 PHYSICAL VERIFICATION**

S/no	Name	Value	Remarks
1	Date of Physical Verification	26.11.12	
2	Recorded At	Subsidiary cash book	
3	Liquid Cash	Nil	before transaction
4	Postage stamps	236.65	
5	Unused M.B.	nil	at page 11
6	Unused misc. receipt books	152	at page 47
7	Unused daily market collection receipt books	485	at page 11
8	Unused cycle license fee	Nil	
9	Unused parking fees receipt books	auto 123 trekker 180 Bus 168	at page 41 at page 43 at page 45
10	un used holding tax	47	at page 7

**Details of Closing Balance and Comments**

**PARA: 3 LIST OF VERIFIED RECORDS**

<b>SIno</b>	<b>List Records</b>	<b>VERIFY</b>
1	Budget Estimate	Yes
2	Abstract of the Budget Estimate	Yes
3	Educational Budget Estimate	Not Produced
4	Schedule for the Budget Estimate	Not Produced
5	Subsidiary Account of Special Taxes	Not Produced
6	Cashier	Yes
7	Subsidiary Cash Book	Yes
8	Treasury Chalan	Not Produced
9	Register of Bills	Yes
10	Order Book	Yes
11	Salary Bills	Yes
12	Absentee Statement	No
13	Periodical Increment Certificates	Not Produced
14	Permanent Advance Account	Not Produced
15	Voucher of Recoupment of Permanent Advance Account	No
16	Cash Book of the ULB	Yes
17	Abstract Register of Receipts	Yes
18	Abstract Register of Expenditure	Yes
19	Register of Adjustment	Yes
20	Advance Ledger	Yes
21	Register of Outstanding Advance	No
22	Deposit ledger	No
23	Register of Outstanding Deposits	No
24	Register of Quarterly & Annual account of Receipts	Yes
25	Register of Quarterly & Annual account of Expenditures	Yes
26	Annual Account of Receipts and Expenditure	Yes
27	Establishment Audit Register	No
28	Register of Investments	No
29	Loan Register	No
30	Appropriation Register of Loan Funds	No
31	Register of Tax on Carts and Carriages and Animals	No
32	License for Carriages , Carts and Animals	No
33	Application for License for Carriages, Carts and Animals	No
34	Stock account of License Number Plates	No
35	License register for Drivers, and Owners of Carriages plying for hire	No
36	Miscellaneous Receipt forms	Yes
37	Register of lands	No
38	Register of Rents and Fixed Demand	Yes
39	Jamabandi Register	No
40	Ledger of lessees	No
41	Arrear list	No
42	Daily Collection Register	Yes
43	Register of Interest bearing Securities	No
44	Register of Grants	Yes
45	Stock account of Tickets used for daily Collection of Market fees	Yes
46	Stamp Account	Yes
47	Stock Register of Stationeries	Yes
48	Assessment List	No
49	Demand and Collection Register	Yes
50	Profession Tax Demand and Collection Register	No
51	Education Tax Demand & Collection Register	No
52	Appeal Petition	No
53	Register of Petition form	No
54	Mutation Register	No
55	Arrear Demand Register	No
56	Receipt form	No
57	Register of Writes Off form	No
58	Tax Collectors	No
59	Stock account of Receipt forms	Yes
60	Tax Collectors	No
61	Progress Statement	No
62	Notice Demand	No

63	Distrain Warrant	No
64	Form of Inventory and Notice	No
65	Warrant Register	No
66	Register of Distrained property & sales	No
67	Register of Estimate and Allotment (Rule-332)	No
68	Nominal Muster Roll (Rule-340)	No
69	Contract Agreement form for Works (Rule-341)	Yes
70	Contract Certificate (Rule-343)	No
71	Miscellaneous Supply Bill (Rule-343)	Yes
72	Register of Works (Rule-345)	Yes
73	Stock & Store Register(Works) (Rule-346)	Yes
74	Measurement Book (Rule-365)	Yes
75	Provident Fund Ledger (Rule-442 & 463)	No
76	Postal/Bank Passbook No./Venue etc. to be mention	Yes
77	Paid Vouchers from	Yes

**Details of Closing Balance and Comments**

**PARA: 4 FINANCIAL POSITION**

Nimapara NAC - 2011-2012

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference(In Rs:)	Remarks
1	Consolidated	01-04-2011	39159966.06	39119407.00	78279373.06	47600125.60	31-03-2012	30679247.46	31-03-2012	30679247.46	0	
	<b>GRAND TOTAL</b>		<b>39159966.06</b>	<b>39119407.00</b>	<b>78279373.06</b>	<b>47600125.60</b>		<b>30679247.46</b>		<b>30679247.46</b>	<b>0</b>	

**Details of Closing Balance and Comments**

Details of C.B as on 31.3.12 as per cash book			
Particulars	Accountant cash book	SJSRY cashbook	Total
a) P/L A/c	22664297.62	0	22664297.62
b) Bank	6123365.94	1891583.9	8014949.84
c) Cash in hand	0	0	0
Subsidiary cash book	0	0	0
<b>Total</b>	<b>28787663.56</b>	<b>1891583.9</b>	<b>30679247.46</b>

Details of P.L A/c as on 31.3.12	
As per cash book	22664297.62
as per treasury pass book	23065753.62
Difference	401456

**Reconciliation of P/L a/c**

P.L cheque issued but not drawn as on 31.3.12

Vr /No/ date	Cheque No	amount	Purpose
40/27.3.12	915476	200000.00	CESU
34,35/22.3.12	915475	201456.00	CESU
<b>Total</b>		<b>401456.00</b>	

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

Nimapara NAC - 2011-2012

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs.) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs.) (B)	Difference(In Rs.)(A-B)	Remarks
1	general cash book	all 12 nos	31-03-2012	6121511.94	29-12-2013	6123365.94	-1854	
2	SJSRY cash book	all 3 nos	31-03-2012	1891684.90	31-03-2012	1891583.90	101	
	<b>GRAND TOTAL</b>			<b>8013196.84</b>		<b>8014949.84</b>	<b>-1753</b>	

**Reconciliation**

Details of bank position as on 31.3.12						
Accountant cash book						
Sl. No	Name of bank	accunt No	Amount as per pass book	amount as per cash book	Difference	
1	SBI, Nimapara		8424	2630151	Not Mentioned in Cash book	
2	SBI, Nimapara		7717	6426	do	
3	SBI, Nimapara		89388	451	do	
4	SBI, Nimapara		32685	136425.49	do	
5	UCO, Nimapara		8569	1968922.8	do	
6	UCO, Nimapara		31421	912490	do	
7	UCO, Nimapara		11398	20463	do	
8	PNB, Nimapara		19052	57195	do	
9	PNB, Nimapara		10954	34874.5	do	
10	NGB, Nimapara		2562	9912.15	do	
11	AXIS, Nimapara		77634	75400	do	
12	AXIS, Nimapara		79094	268801	do	
				6121511.94	6123365.94	1854
SJSRY cash book						
1	UCO, Nimapara		11351	364085	364085	0
2	NGB, Nimapara		3562	7094.9	6993.9	101
3	SBI, Nimapara		5903	1520505	1520505	0

			1891684.9	1891583.9	101
	Total bank position		8013196.84	8014949.84	1955

Reconciliation of SJSRY cash book ,

NGB 3562

interest accrued on 25.2.12 Amounting to Rs 123.00 and

deduct service charges Rs 22.00

Net amounting to Rs 121.00 not taken to cash book as on 31.3.12

Difference Of Rs 1854.00 in Accountant cash book could not be reconciled by present audit due to improper maintenance and not furnished in previous report. Hence the local authority is requested to reconcile the difference amount and produced to next audit . Till then Rs 1854.00 is kept under objection.

**PARA: 6 STOCK POSITION**

Nimapara NAC - 2011-2012

Sino	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
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**Details of Closing Balance & Comments**

No comments



**PARA: 7 INVESTMENT**

Nimapara NAC - 2011-2012

S/no	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2011	0.00	0.00	0	0.00	31-03-2012	0	31-03-2012	0.00	0	
	<b>GRAND TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>		<b>0</b>	<b>0</b>	

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

**PARA: 8 ADVANCE**

Nimapara NAC - 2011-2012

S/no	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2011	General cash book	718091.00	408100.00	1126191	963539.00	31-03-2012	162652	31-03-2012	162652.00	0	
2	01-04-2011	SJSRY	1988550.00	0.00	1988550	55000.00	31-03-2012	1933550	31-03-2012	1933550.00	0	
<b>GRAND TOTAL</b>			<b>2706641</b>	<b>408100</b>	<b>3114741</b>	<b>1018539</b>		<b>2096202</b>		<b>2096202</b>	<b>0</b>	

**Comments :**

Out standing advances as on 31.3.12				
in respect of Nimapara NAC GENERAL CASH book				
Date	Amount	To whom paid	Particulars	
3.6.2002	6100	B.K.Das,Advocate, Court.Expn.	Md.Ashlam, Ex-E.O.	
1995-96	21850	J.p.MISHRA, e.o. Court Expn.	Dibyasingh Mishra, E.O.	
19.9.2002	3000	Basudev Electricals Electrical goods	Md.Ashlam, Ex-E.O.	
22.6.2004	6502	Md.Asalam Salary Advance	Md.Ashlam,, Ex-E.O.	
<b>Total</b>	<b>37452</b>			
22/7.11.06	25000	Md.Asalam ,Ex.E.O.Sanitary materials	Md.Ashlam, Ex-E.O.	
18/12.2.07	21000	Md.Asalam, Salary Advance	Md.Ashlam, Ex-E.O.	
34/25.9.06	1500	Md.Asalam , Puja Advance	Md.Ashlam, Ex-E.O.	

<b>Total</b>	<b>47500</b>		
33/23.7.07	16000	N.K.Bastia, Carpenter, Trainabad Road, Reach-I	Md.Ashlam, Ex-E.O.
34/23.7.07	16000	N.K.Bastia, Carpenter, Trainabad Road, Reach-I	Md.Ashlam, Ex-E.O.
35/21/1/08	16000	N.K.Bastia, Carpenter, Trainabad Road, Reach-I	Kanhu Ch. Dhir, I/C- E.O.
7&8/6.11.07	29700	Staqqf, Festival Advance	Smt.Kalyani Pattnaik, E.O.
<b>Total</b>	<b>77700</b>		
<b>Grand Total</b>	<b>162652</b>		
<b>SJSRY Cash Book</b>			
Up to 04-05	480500	Details in A.R.No. 30/07-08	Md.Ashlam, Ex-E.O.
2005-2006	138450	for the year 05-06	Md.Ashlam, Ex-E.O.
<b>Total</b>	<b>618950</b>		
27.4.06	15000	Rabinarayan Mohanty, R.Study Tour for DWOCRA	Md.Ashlam, Ex.E.O.
27.4.06	60000	Rabinarayan Mohanty, Computer Training	Md.Ashlam, Ex.E.O.

27.4.06	11100	Rabinarayan Mohanaty,community pendal at Tala Andhia Bhoi Sahi	Md.Ashlam, Ex.E.O.
27.4.06	16000	do Materials for Balwadi teacher	Md.Ashlam, Ex.E.O.
27.4.06	20000	Rabinarayan Mohanaty,cc road at Tala Andhia Bhoi Sahi	Md.Ashlam, Ex.E.O.
27.4.06	15000	Rabinarayan Mohanaty,community at Tala Andhia Bhoi Sahi cc road	Md.Ashlam, Ex.E.O.
27.4.06	15000	Rabinarayan Mohanaty cc road at Pat pur Bhoi Sahi	Md.Ashlam, Ex.E.O.
27.4.06	20000	Rabinarayan Mohanaty, at Hata Sahi,Mallick Sahi Road	Md.Ashlam, Ex.E.O.
27.4.06	50000	Rabinarayan Mohanaty, at Nayak Sahi Road	Md.Ashlam, Ex.E.O.

27.4.06	20000	Rabinarayan Mohanaty, cc road at Hata Sahi	Md.Ashlam, Ex.E.O.
15.3.07	2000	Rabinarayan Mohanaty Study materials	Md.Ashlam, Ex.E.O.
15.3.07	50000	Rabinarayan Mohanaty, cc roadl Nayak Sahi	Md.Ashlam, Ex.E.O.
15.3.07	50000	Rabinarayan Mohanaty, Andhia Bhoi Sahi Road reach-I&II Sevakendra Sweeper Colony	Md.Ashlam, Ex.E.O.
15.3.07	60000	Rabinarayan Mohanaty, Andhia Bhoi Sahi Road reach-I&II Sevakendra Sweeper Colon	Md.Ashlam, Ex.E.O.
<b>Total</b>	<b>404100</b>		
2007-2008	270000	Rabinarayan Mohantay, T.S. payment of remuneration for training institution	

13.7.07	170000	do Computer Training T.C. revolving fund for society	
25.8.07	91000	do Purchase of mataerials for Baslwadi Centres.	
25.8.07	24000	-do-	
<b>Total</b>	<b>555000</b>		
For the year 2008 - 2009.			
4/2.6.08	22000	Rabi Narayan Mohanty,TC, Purchase of materials for 22 nos. for Balwadi centres	
5/2.6.08	4500	do , for 3 nos. Balwadi centres @ 1500/-	
18/20.1.09	11000	do, Awarness programme for council & B.T	Kanhu Charan Dhir, E.O.
21/24.2.09	50000	do ,Patapur, Bhoi Sahi, C.C.Road	Kanhu Charan Dhir, E.O.

21/24.2.09	50000	do, Patapur Chandan Pokhari	Kanhu Charan Dhir, E.O.
21/24.2.09	50000	do, Andhia bad Bhoi Sahi,CC Road	Kanhu Charan Dhir, E.O.
21/24.2.09	29000	do , Repair of sweeper colony	Kanhu Charan Dhir, E.O.
21/24.2.09	10000	do ,Tala Andehia CC Road	Kanhu Charan Dhir, E.O.
21/24.2.09	10000	do, Mallik Sahi CC Road	Kanhu Charan Dhir, E.O.
21/24.2.09	10000	do ,Jainabad CC Road	Kanhu Charan Dhir, E.O.
22/24.2.09	109000	do , Payment of remuneration etc.	Kanhu Charan Dhir, E.O.
<b>Total</b>	<b>355500</b>		
<b>Grand Total</b>	<b>1933550</b>		

Steps may be taken to adjust the out standing advances by special drive by submission of voucher or refund by cash.

**PARA: 9 GRANTS**

Nimapara NAC - 2011-2012

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2011	21808644.00	17849571.00	39658215	25736687.00	31-03-2012	13921528	Matching Rs 233534.00
	<b>GRAND TOTAL</b>	<b>21808644</b>	<b>17849571</b>	<b>39658215</b>	<b>25736687</b>		<b>13921528</b>	

**Comments :**

Showing the details of receipt and utilisation of Govt.Grants in respect of Nimapara NAC for 2011-12							
	Name of the accounts	O.B. as on 1.4.2011					
		Out of Grant	Matching share	receipt during 11-12	Total	Exp during 11-12	C.B as on 31.3.12
1	Road maintenance						
	Road maintenance (H.C)						
	Road Development	6468909	233534	1639000	8341443	7075306	1266137
2	NSDP	-201602		0	-201602	0	-201602
3	Installation of Street light	-3853		0	-3853	0	-3853
4	construction of office building	-47999		0	-47999	0	-47999
5	MLALAD	459388		0	459388	350000	109388
6	MPLAD	801731		0	801731	0	801731
7	Constn. Of Kalyan mandap	314630		0	314630	0	314630



8	UBS Scheme/solid waste managemant	461142		0	461142	447979	13163
9	SJSRY	2435652		362000	2797652	833315	1964337
10	NRV	57500		0	57500		57500
11	12th and 13th F.C.	2093572		2667000	4760572	2066080	2694492
12	Compensation grant in lieu of octroi	1895042		7907976	9803018	8227757	1575261
13	DRM	8250		0	8250	0	8250
14	Toilate & foot patgh deweller	366000		0	366000	0	366000
15	Training for mason for low cost toilets	41000		0	41000	0	41000
16	Computer Room and Assosaries	319200		0	319200	0	319200
17	Purchase of machine etc.	10976		0	10976	10976	0
18	Constn. Of Sulabha Souchalaya	247000		0	247000	0	247000
19	E.T.Grant	1000		70000	71000	70000	1000
20	Performance	-473719		0	-473719	0	-473719

	based incentive						
21	Protection & conservation of water	875791		249000	1124791	761055	363736
22	Protection of Govt. Land Boundary wall	1000000		400000	1400000	499467	900533
23	Motor vehicle tax	0		1919000	1919000	0	1919000
24	Implementation of Accounting system	50000		0	50000	50000	0
25	Saharanchala Bidyut karan	2977500		1473595	4451095	4500405	-49310
26	Maintenance of Rd.& Bridges & non-Res.Bld.	1162000		1162000	2324000	296148	2027852
27	Dev.of Park,Greneray & aforestation	256000		0	256000	0	256000
28	Special problem fund	0		0	0		0
29	FDR	0		0	0	548199	-548199
	Total	21575110	233534	17849571	39658215	25736687	13921528



**PARA: 10 UTILISATION CERTIFICATE**

Nimapara NAC - 2011-2012

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2011	37440623.00	17849571.00	55290194	22320996.00	31-03-2012	32969198	
	<b>GRAND TOTAL</b>	<b>37440623</b>		<b>55290194</b>	<b>22320996</b>		<b>32969198</b>	

**Comments :**

Submission of U. C during 11-12			
Letter no / Date	Amount	Scheme	Year
1158/6.8.11	1600000	Road maint.	2010-11
58/13.1.12	1500000	Road maint(H.C).	2009-10
446/16.4.11	120567	TFC	2009-10
446/16.4.11	808827	Solid waste manegement	2008-09
58/13.1.12	801000	13 th fca	2011-12
1543/22.10.11	1327778	Road Dev.	2009-10
1543/22.10.11	888889	Road Dev.	2009-10
737/9.6.11	244444	Road Dev.	2009-10
737/9.6.11	322222	Road Dev.	2009-10
1543/22.10.11	201111	Road Dev.	2010-11
1543/22.10.11	744444	Road Dev.	2010-11
58//13.1.12	268888	Road Dev.	2010-11
58//13.1.12	536666	Road Dev.	2010-11
58/13.1.12	401111	Road Dev.	2010-11
939/14.7.11	938000	PBI	2010-11
881/1.7.11	122000	PBI	2010-11
737./9.6.11	638000	PBI	2010-11
1711/4.11.11	7351725	OCTroi	2010-11
2202/31.12.11	160000	Protection of water bodies	2009-10

2202/3.1.12	620000	Protection of water bodies	2009-10
58/13.1.12	2000	ET	2010-11
2202/31.12.11	200000	Boundary wall	2009-10
2202/31.12.11	275000	Boundary wall	2009-10
58/13.1.12	50000	Accounting system	2009-10
58/13.1.12	801000	13 th fca	2010-11
Total	20923672		
629/20.5.11	93000	SJSRY	2009-10
1198/10.8.11	923921	SJSRY	2006-07
1576/29.10.11	117500	SJSRY	2009-10
204/16.2.12	152000	SJSRY	2011-12
943/14.7.11	49000	SJSRY	2009-10
2123/17.12.11	61903	SJSRY	2009-10
Total	1397324	SJSRY	2009-10
G.Total	22320996		

Steps may be taken to submit the U.C in proper quarter as soon as possible

**PARA: 11 MISAPPROPRIATION & DEFALCATION**
**11.1 - Less credit/ short credit**

1. On Checking of holding tax receipts books with ref. to DCR and cash book it was found that vide M.R.No.39/6=500+250+250=1000/- has been collected but shown in Dcr =500+200+200=900/- . So Rs 100.00 has been less credited shown which needs recovery from R.N.Mohanty.

However, Rs 100.00 was recovered vide M.R.No 425 dt 8.1.13 and taken into account.

2. On checking of License collection receipt books U/S/307 with ref. to DCR. & Cashiers Cash Book it was found that Rs.10.00 has been less in DCR which needs recovery from Anupama Sethi, details furnished below.

M.R.No./Dt.	Amount collected	Amount taken to DCR	Less Taken
308/151/5/12	20.00	15.00	5.00
647/27.6.12	20.00	15.00	5.00
Total	40.00	30.00	10.00

However, Rs 10.00 was recovered vide M.R.No 2329 dt 29.1.13 and taken into account.

3 On checking of Holding tax collection receipt book with ref. to DCR and Cashiers Cash book, it was found that Rs.50.00 has been collected vide M.R.No.2/35, which has not been taken to DCR or Cashiers Cash Book, Hence the amount of Rs.50.00 needs recovery from Sri R.N.Mohanty.

However, Rs 50.00 was recovered vide M.R.No 424 dt 5.1.13 and taken into account.

4. On checking of License collection receipt books U/S-307 with ref.to DCR and Cashiers Cash Book it was found that Actually collection has been made Rs.450.00, but totaling has been shown in DCR Rs.350.00, i.e. 100.00 has been shown less which needs recovery from Anupama Sethi,(DCR Vol-I, page-3)

However, Rs 100.00 was recovered vide M.R.No 2329 dt 29.1.13 and taken into account.

5 On checking of Trekker collection with ref. to DCR and cashiers Cash book it was found that less posting has been made in DCR which details given below.

Date of collection	M.R.No.	Collection shown in DCR	Actually collection	Less	
1.4.2012	973 to 991	19 x 5 =95.00	19 x 5 =95.00		
2.4.12	1242 to 1258	17 x 5 =80.00	17 x 5 =85.00		
	992 to 1000	8 x 5 =40.00	9 x 5 = 45.00		
	1259 to 1270	12 x 5 =60.00	12 x 5 = 60.00		
	1301 to 1305	5 x 5 =25.00	5 x 5 =25.00		
3.4.12		Taken to Cashier cash book=270.00	310.00	40.00	
4.4.12	1371 to 1395	25 x 5 =75.00	25 x 5 =125.00		
	1428 to 1454	27 x 5 =85.00	27 x 5 =135.00		
25.4.12		Taken to cashiers cash book =160.00	Total 260.00	100.00	
	1667 to 1673	7 x 5 =35.00	7 x 5 =35.00		
	1735 to 1746	11 x 5 =55.00	12 x 5 =60.00		
26.4.12		Taken to Cashiers cash book =90.00	95.00	5.00	
	TOTAL			145.00	
Rs 145.00	was recovered	vide M.R No 1706 Dt 1.1.13			

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

<b>12.1 -</b>
No comments

PARA: 13 **AUDIT OF RECEIPTS**

**13.1 - DEMAND-COLLECTION-BALANCE OF TAXES AND FEES**

DCB registers are not being maintained properly by the Local authority. However the statement has been prepared basing on the last audit report and available papers and file. The local authority advised to maintain the same properly and compliance reported.

Statement 'H' DCB Position of Taxes, Fees & Rents of Nimapara for 11-12.										
Name of the TAX & FEES	Holding Tax	Lighting Tax	Water tax	House rent	Parking fees	Licence U/S-290	Licence U/S-307	Municipioal properties	Other Misc.	
DEMAND	Arrear	1035666	534767.7	386271.32	151989	0	34145	120462	0	914
	current	383616	191808	191808	69990	142502	60000	32340	63829	
	Total	1419282	726575.7	578079.32	221979	142502	94145	152802	63829	914
Collection	Arrear	133060	67430	59964.8	68355	0	34145	10460	0	
	Current	77182.3	38601.5	38596.45	69990	142502	56293	17380	63829	
	Total	210243	106031.5	98561.25	138345	142502	90438	27840	63829	
Balance	Arrear	902606	467337.7	326306.52	83634	0	0	110002	0	914
	Current	306434	153206.5	153211.55	0	0	3707	14960	0	
	Total	1209039	620544.2	479518.07	83634	0	3707	124962	0	914

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Year wise break up of H.Tax, L.Tax, W.Tax.			
Year	Holding Tax	Lighting Tax	Water Tax
2007-08	255984.05	134762.22	0.00
2008-09	164148.4	88796.85	83953.00
2009-10	153001.6	78963.65	77477.52
2010-11	329471.5	164815.00	164876.00
2011-12	306433.7	153106.55	153211.55
	1209039.25	620544.27	479518.07

**Assessment of Taxes :**

An ascertained from the records made available to audit, it is seen that the valuation of the holdings of the N.A.C. was last done during the year 1993-94 by the valuation Organization of Govt. in H & UD. Deptt. and publication made on 27.1.94, collection of holding tax and light tax basing on the said valuation are made during the year 101-12.

**: Inclusion of New Holdings :**

It is ascertained from the D.C.C register that the holding position of NAC. Is 2380 numbers as on 31.3.12 . No new holding are included during the year 08-09,09-10,10-11 & 11-12, although the new construction might have been done during the last three years.

Effective steps need be taken to carry on the new assessment of holdings made by the valuation and Organization of Govt. during the year 11-12 in order to enhance the revenue position of NAC. And also the statutory obligation under O.M. Act. And compliance reported.

**: Mutation case :**

No mutation case was finalized by the NAC. During the year 2011-12

**13.2 - Shop rent collection**

Details of DCB position of Shop rent of Nimapara NAC for 2011-12.						
Sl.No.	Name of the persons	Demand		Total	Collection	Balance.
		Arrear	Curraent			
1	Sanatana Lenka	870	1860	0	2730	0
2	Purna ch.Lenka	23610	3090	26700	1120	25580



3	Babaji Sahoo	0	1860	1860	1860	0
4	Laxmidhara Sahoo	18145	1860	20005	5710	14295
5	Khetramohan Sahoo	11250	1860	13110	7895	5215
6	D.Khuntia	1680	1500	3180	3190	-10
7	Laxmidhara Baral	0	1500	1500	1500	0
8	Panchanana Senapati	4560	1500	6060	3220	2840
9	Alok Bastia	650	1500	2150	2150	0
10	Dipti Ranjan Mohanty	0	1500	1500	1500	0
11	Debaraj Mishra	1320	1500	2820	3435	-615
12	Durga Ch.Mishra	0	1500	1500	1430	70
13	Mahadev Mishra	0	1500	1500	1500	0
14	Dharmananda Mishra	8354	1500	9854	3645	6209
15	Himadri Sekhar Mohanaty	9820	1860	11680	4105	7575
16	Kanhu Ch Swain	8720	1860	10580	7365	3215
17	S.S.Nanda	8895	1860	10755	10755	0
18	Chhabila Pradhan	8340	1500	9840	4840	5000
19	Suarendra Ku.Patra	1860	1500	3360	4190	-830
20	Bhagabata Swain	0	1500	1500	1500	0
21	Sudam Sahoo	2400	1500	3900	1890	2010
22	Rabindra Ku.Mishra	440	1500	1940	1500	440
23	Satyabhama Sahoo	7980	1500	9480	6480	3000
24	Batakushna Sahoo	220	1500	1720	1500	220
25	Khetramani Mishra	770	1500	2270	1500	770
26	A.K.Mishra	770	1500	2270	1500	770
27	Ramesh Nayak	980	1860	2840	1860	980
28	Md.Abdul	220	1500	1720	1500	220
29	R.R.Mishra	110	1500	1610	1500	110
30	M.D.Kaddir	2130	1500	3630	1980	1650
31	D.S.Mishra	700	1860	2560	1860	700
32	Bidyadhara Mangaraj	3120	1860	4980	6015	-1035

33	Haramohan Samantray	140	1860	2000	1860	140
34	Trilochana Mohanty	110	1500	1610	1500	110
35	Sudhansu Sekhaar Miahanty	8435	3480	11915	10455	1460
36	Jitendra Nayak	9810	3480	13290	6730	6560
37	Gyanaranjan Sahoo	0	3480	3480	4305	-825
38	Abhimanyu Sahoo	0	1500	1500	1500	0
39	Rajkishore Sahoo	7770	1500	9270	9270	0
	Total	154179	69990	224169	138345	85824

**13.3 - Lease of tanks/ lease of Coconut trees**

During course of audit ,it is seen that out of 20 nos plot , only 10 nos coconut lease plot were auctioned.

Out of 28 nos tanks only 3 nos of tank were auctioned during the year 11-12.

**PARA: 14 AUDIT OF EXPENDITURE**

**14.1 - Inadmissible payment towards medical allowance to Executive Officer.**

As per clarification vide memo No.14965/H & UD dt.27.5.2008, Govt. has clarified that, As per Rules- 415 of the O.M .Rules/1953, the employees of the Municipal council shall not be more favorable than there of Govt. Servant of Similar standing and status in respect of Salary and Advance etc.

So, payment towards medical allowance to Sri S.N.Pratihari,Ex-E.O.,@Rs 200.00 per month for the period 3/2011 to 8/2011 and 1.9.2011 to 5.9.2011 comes to Rs.1233.00 is inadmissible and suggested for recovery.

**Responsible Person for this paragraph**

Sno	Name	Adress	Amount(In Rs.)
1	Sri Satya Narayan Pratihari	Present at E.O., Konark NAC	1233.00

**14.2 - Vr.No.47/24.12.11, JE- T.Behera, Rs.46665.00(osp 42)**

**Vr.No.47/24.12.11, JE- T.Behera, Rs.46665.00**

Cleaning and disposal of Garbage within 5 km lead, @102.00/cum.

- i. Barika Sahi, Naya Sahi and Pradhan Sahi, Ward No.2 Rs.9486.00
- ii. Nalabandha to Dakhina Harijan Sahi, W.No.2 = Rs.9435.00
- iii. Muduli Sahi, Mallick Sahi, Bada Mallick Sahi, W.No.2 =Rs.9180.00
- iv. Mahaveer Colony main road to Different lane of W.No.8 =Rs.9078.00

v. Petaghai to Alandha village and Sana Nuaharkir =Rs.9486.00 of W.No.10

Council resolution 6(A)/20.9.2010

Date of Commencement 20.10.10 to 29.10.10

7 nos. of Regular sweeper along with 6 nos. sweeper from Service provider were working in the N.A.C. and also one tractor with trolley could have been utilized for sanitation work. But without using of our man power and Tractor for the purpose of disposal garbage, the local authority has disposed up the garbage by using outside tractor which is inadmissible and why the amount of Rs 46665.00 spent for this purpose will not be treated as irregular may be clarified to audit.

In response to objection memo, the local authority stated that "The sanitation work was done as per decision of council but not produced to audit. Hence Rs 46665.00 is kept under objection till production the council resolution and other records.

**PARA: 15 AUDIT ON WORKS**

**15.1 - Construction of Boundary wall of proposed dumping ward in land fill site in Nimapara N.A.C. (osp14)**

Scheme ;SWM, E.Cost-Rs.993662.00

Ex-Brajendra Ku.Pradhan, , JE- Trilochana Behera, P.H.D.

1/R Vr 37/31.3.2011, Rs.620647.00, MB-111/page- 01 to 15.

2/F Vr 25/18.6.2011, ~~Rs.354491.00~~, MB-111/page-23 to 44

Rs.975138.00

a) On scrutiny of the above case record with connected MB and estimate, it is seen that the pedestal of a column was constructed in Pyramidal shape with CC (1:1.5:3) using 20 mm down graded chips and is called a frustum of a pyramid. So volume of frustum should have been calculated in formula  $\frac{(a^2+b^2+ab)}{3} \times h$ , where  $a^2$ =area of bottom,  $b^2$ =area of top,  $h$ = height of base/Frustum. So, excess quantity has been shown executed due to adoption of erroneous formula towards calculation of volume of pedestal of column i.e.  $\frac{(a^2+b^2)}{2} \times h$  instead of actual formula  $\frac{(a^2+b^2+ab)}{3} \times h$ . As such Rs 15307.00 as calculated below has been paid in excess and needs recovery.

As per record CC (1:1.5:3) using 12 mm chips for pedestal of a column.

MB Page-7, 1/R

60 nos. x  $\frac{(.90 \times .90 + .25 \times .25)}{2} \times 0.60m$  =15.70 cum

2

MB page-26, 2/F.

19 nos. x  $\frac{(.90 \times .90 + .25 \times .25)}{2} \times 0.60$  =4.97 cum

2

2 nos. x  $\frac{(1.20 \times 1.20 + .38 \times .38)}{2} \times 0.60$  =0.94 cum

total

21.61 cum

**As admissible quantity**

60 nos. x  $\frac{.90 \times .90 + .25 \times .25 + .90 \times .25}{3} \times 0.60m$  =13.17 cum

3

19 nos. x  $\frac{.90 \times .90 + .25 \times .25 + .90 \times .25}{3} \times 0.60 m$  = 4.17 cum

3

2 nos. x  $\frac{1.20 \times 1.20 + .38 \times .38 + 1.20 \times .38}{3} \times 0.60 m$  =.816 cum

3

18.156 cum

Excess execution shown 21.61 cum – 18.156 cum = 3.454 cum.

Excess cost paid for 3.454 cum @4431.80/cum =Rs 15307.00

**b). Excess payment made due to allowing excess quantity towards rigid smooth centering and shuttering**

From the photograph, and as well as the measurement MB page-9 , 1st/R., it was seen that the wall beam was constructed above a height of 0.15 mtr. from the ground level.

**As per measurement Rigid smooth centering and shuttering**

As per MB page-9 ,1/R.

Column base 60 nos x 4x  $(3.6+1.00)/2$  x.60m =82.80 sqm.

Column 1x60 nos. 1.00x2.80m=168 sqm.

Beam 1x175.50mx.75m =131.125 sqm.

299.62 sqm.

M.B.Page-28..2/R.

Column base 19 nos. x3+1 x.60m =26.22 sqm.

2

2 nos (4.1+1.52) x.9m = 5.05 sqm.

31.275 sqm.

Column 19 nos x1.00x2.8m =53.20 sqm.

2nos x1.52x3.05m =9.27 sqm.

Beam 45.50mx.75 =34.125 sqm.

96.595 Sqm

Cost paid in 1/R for column base @59.82/sqm. For 82.80 sqm. = 4953.00

Cost paid in 1/R for column beam and column @ 257.25/ sqm. For 299.62 cum =77077.00

Cost paid in 2/R. for column base for 31.275 sqm. @59.82/sqm. =1871.00

Cost paid in 2/R. for column beam and column 96.595 sqm. @.257.25/ sqm=24849.00

Total cost paid Rs 108750.00 towards rigid smooth centering and shuttering.

**Admissible for 1/R bill.**

Column base 60 nos. x4x 3.6+1 x.60 =82.80 sqm.

2

Column up to plinth level

60 nos x 1(1m - height above ground level 0.15 mtr.) =51 sqm.

Total 133.80 sqm.

Column Size (.25 x .25) above ground level.

60 nos x 1x(1.8+.15) =117 sqm.  
 Beam 1x175.50 mtr. X.75 =131.125 sqm.  
 Deduct column 60 nos of column of size .25x.25  
 60x .25x.25 =(-)3.75 sqm.  
 Total 244.375 sqm.

For 2/R.bill.

Column base 19 nos x 3+1 x.6 = 26.22 sqm.  
 2  
 2 nos x(4.1+1.52)x.9 =5.05 sqm  
 Column up to plinth level  
 19x1x(1m-height above ground level 0.15 mtr) =16.15 sqm.  
 Total 47.42 sqm.

Column above plinth level i.e. above ground level.

19x1(1.8+.15) =37.05 sqm.  
 2 nos x1.52x3.05 =9.27 sqm.  
 Beam 45.50m x.75mtr. =34.125 sqm.

(-) Deduct column 19 nos, 19x.25x.25 =(-)1.1875  
 79.2575 sqm

Cost admissible up to plinth level/ground level

1/R 133.80 sqm. + 2/R 47.42 sqm. =181.22 sqm.

Cost admissible for 181.22 sqm @59.82/sqm. =10841.00

Above ground level

1/R 244.375 sqm. + 2/R 79.2575 sqm. =323.632 sqm.

Cost admissible for 323.632 sqm @257.25/Sqm. =83,254.00

Total cost admissible Rs.94,095.00(10841+83254)

Cost paid Rs.108750.00

Excess paid Rs. 14655.00

In total a+b= 15307+14655=29962.00 needs recovery.

In response to objection memo, the local authority furnished no reply Hence objection stands and Rs 29962.00 is suggested for recovery.

**Responsible Person for this paragraph**

Sino	Name	Adress	Amount(In Rs:)
1	Sri Satya Narayan Pratihari	Present at E.O., Konark NAC	9987.00
2	Sri Trilochana Behera	PHD,Nimapara	9988.00
3	Sri Surya Narayan Panda	Estimator A.E,PHD, Puri	9987.00

**15.2 - Renovation and protection of Chandan Pokhari in ward No.1.(osp-11)**

**Renovation and protection of Chandan Pokhari in ward No.1.**

E. Cost: Rs 600000.00, Tender cost Rs 594857.00, ( Less 0.857%)

Scheme; Protection of water Bodies, Executant : Brajendra Pradhan.

M.B.-111/page-45 to 64, JE- Trilochana Behera,

Vr.No.53/30.8.11, Rs 594610.00, CR No.104/10-11

**a)** On scrutiny of the above case record, it was seen that one guard wall along with 6 nos. of steps were constructed with L.S. masonry in the said pond.

The E/W. work excavation, sand filling and CC (1:4:8) was executed as per following length and breadth.

1x110.45mx.93m

6 nos. x110.45mx.60m

The execution of L.S. masonry and CC (1:2:4) over L.S. masonry is given below.

**L.S Masonry**

1x110.45mx0.93mx0.40m=41.08 cum.

1x110.45mx0.56mx0.20m=12.37 cum

1x110.45mx0.87mx0.20m=19.21 cum

1x110.45mx0.54mx0.20m=11.93 cum

1x110.45mx0.52mx0.20m=15.46 cum

1x110.45mx0.52mx0.20m=11.49 cum

**CC (1:2:4) over L.S. masonry**

1x110.45x0.92x0.075=7.62 cum

4x110.45x0.48x(.075+1.05)/2=13.14 cum

1x110.45x0.58x0.05m=3.2

1x110.45x0.54x0.05=2.98

**C.P (1:6),20mm thick over steps**

1x110.45m x(0.92+(4x.48)+0.58m+.54+.45+.76+(7x.15))=687 sqm.

From the above measurement it is construed that the 4 steps are lapping to down step for a width of maximum 0.08m (0.56-0.48) and also the foundation was constructed for a step for a width of 0.60m.

So the 2 nos. of steps were shown constructed by showing excess width than the admissible width. The details are given below.

As per record at page-56, L.S. Masonry constructed.

1x110.45x.87x.20=19.21 cum.

1x110.45x.70x.20=15.46 cum.

34.67 cum .

As per Audit.

Foundation constructed by filling of sand and CC (1:4:8).for above two steps for a width of 0.60m. and lapping allowed/shown for steps for a width of 0.08m and also CC (1:2:4) was executed for a width of 0.58m and 0.54m. So the admissible measurement is given below.

1<sup>st</sup> step from top/ Guard wall.

$$1 \times 110.45 \times (.58 + .08) \times 0.20 = 14.5794.$$

2<sup>nd</sup> step,  $1 \times 110.45 \times (.54 + \text{Lapping } .08) \times 0.20 = \underline{13.6958}$

Total 28.2752

Excess shown = 6.3948 cum

Excess cost paid for 6.3948 cum @ 1943.52/cum = 12428.00.

**b) Cement Plaster (1:6) over steps.**

Due to erroneous measurement towards cement plaster over steps, Rs.10021.00 has been paid in excess and suggested for recovery .The details are given below.

As per record.

$$1 \times 110.45 \times (.92 \text{m} + (4 \times .48) + .58 + .54 + .45 + .76 + 7 \times .15) = 687 \text{ sqm.}$$

As admissible

$$1 \times 110.45 \times (.92 + 4 \times .48 + .58 + .54 + 7 \times .15) = 553.35 \text{ sqm.}$$

$$4.02 \times .76 = 3.0552$$

$$5 \times 4.02 \times .45 = \underline{9.045}$$

$$565.46 \text{ Sqm}$$

Excess execution shown  $687 - 565.46 = 121.54 \text{ sqm.}$

Excess cost paid for 121.54 sqm @ 82.45/sqm. = 10021.00.

In total a+b = 12428 + 10021 = 22449.00 needs recovery

In response to objection memo, the local authority furnished no reply . Hence objection stands and Rs 22449.00 is suggested for recovery.

**Responsible Person for this paragraph**

Sno	Name	Adress	Amount(In Rs.)
1	Sri Satya Narayan Pratihari	Present at E.O., Konark NAC	7483.00
2	Sri Surya Narayan Panda	Estimater A.E,PHD, Puri	7483.00
3	Sri Trilochana Behera	PHD,Nimapara	7483.00

**15.3 - Construction of community centre at Patapur Harizan Sahi,(Bhoi Sahi) Ward No.-2(osp 19)**

File No. 30/11-12.

E.cost Rs.49,912.00 out of SJSRY (UWEP) component

Vr.No.17/14.3.2012, Rs 49912.00

MB No.122/page- 26 to 31,

Executant- Bulu Sethy, JE, (Depttly.)

On checking of the case record, with connected MBs, Estimate, it was seen that the following items were executed and paid in this bill.

1.RCC plinth band

2.Brick works in S/S up to lintel level

3.RCC lintel and chajjah.

The previous record was not attached to the case record. Also no photograph ,land records and report regarding previous construction could be found in the case record. But on scrutiny of previous cash book, it was know that a sum of Rs.50000.00 has been paid as advance to Sri R.N.Mohanty,T.C. Ex- I/C. D.A. of SJSRY towards construction of Patapur Bhoi Sahi C.C .vide Vr.No.21/24.2.2009.

Further also the amount was not adjusted till yet, but U.C. was sent to A.D.M.,Puri (Written in cash book).

The previous case record with connected M.B.could not produced to audit and replied that &quot;will be produced to next audit&quot;.

Hence Rs 50000.00 is kept under objection till production of the previous record

**15.4 - Excess payment due to allowing higher rate towards cost of providing granular sub base using sand and moorum (osp 20)**

During course of audit, it was seen that higher rate was allowed in the estimate towards cost of providing granular sub base using sand and moorum compacting with PRR than the admissible rate. The Concerned J.E has prepared estimate by considering loose quantity in the estimate i.e., for 1 cum. Sub base cost paid for 0.896 cum moorum and 0.384 cum of sand as against admissible quantity of 0.70 cum of moorum and 0.30 cum of sand and accordingly tender rate was finalized . As per A.R.2006 page 194 item (5), the cost of materials is excluding voids and cost paid for compacted volume. As such excess amount @ Rs 85.07/cum has been paid towards formation of sub base with moorum and sand due to allowing excess rate in the estimate and paid as per tender rate. The details are given below.

As per record.

Analysis of rate as per record for sub base with moorum and sand.

a.Labour 2.5nos @ 90.00 = 225.00

PRR = 17.05

242.05/2.83cum = 85.53/cum.

b . Cost of material for 1 cum

Moorum 70% 0.896cum @ 40/cum = 35.84

Sand 30% 0.384 cum @ 38/cum = 14.59

Total 50.43

c.10% O.H + 2% T & P =14.75

d .Lead of moorum 32 km

0.896 cum x 274.80 = 246.22

Lead of sand 18 km.

0.384 cum. X 185.20 = 71.11

Royalty for 1 cum 19.60

Total a+b+c+d= Rs 487.64/cum

Cess 4.87

Cost paid Total Rs 492.51/ cum

**As admissible. for sub base with moorum and sand**

a. Labour and machinery Rs 85.53/cum



b. Cost of material for 1 cum

moorum 0.70 cum @ 40/cum=28.00

Sand 0.30 cum @ 38/cum =11.40

39.40/cum

c. 10% OH + 2% T & P =14.99

d. Lead for moorum 0.70cum x 274.80/cum =192.36

Sand 0.30 x 185.20/cum =55.56

247.92

e. Royalty 19.60

cost admissible Rs 407.44/cum

Excess cost paid Rs 492.51 – 407.44 =85.07/cum.

**i) Pipili Kanark road to Mahaveer colony, 13<sup>th</sup> F.C, SR-16/11-12, Ward No.8.**

E. Cost Rs.300000.00, Ex.-Pravat Mohapatra (0.10% less)

J.E.- Bulu Sethi, Vr.37/27.3.12, Rs.299618.00

M.B.-123/page-32 to 39,

Cost paid towards sub base with moorum and sand for 64.75 cum.

Excess paid for 64.75cum @85.07/cum. =5508.00

(-) .10% less = 06.00

Net excess paid 5502.00needs recovery.

**ii. Kiakanta to Patapur CC road, 13<sup>th</sup> F.C,**

SR-8/11-12, Ward No.1.

E. Cost.Rs.300000.00, Ex.-Jyoti Ranjan Mohanty, Less (10.40%)

J.E.- Swagatika Mohanty, MB No.-117/p-50 to 61

Vr.No.28/17.12.2011, Rs.268572.00

Cost paid towards sub base with moorum and sand for 64.76 cum

Excess paid for 64.76 cum @85.07/cum. =5509.00

Less 10.40% =(-) 573.00

Net excess paid =4936.00 which needs recovery.

**iii. Jainabad to Praharaj Sahi CC road, 13<sup>th</sup> F.C, CR-11/11-12, Ward No.-3.**

E. Cost Rs.300000.00, Ex.-Ranjita Mohanty, (Less 0.20%).

J.E.- Trilochan Behera, Vr.-11/2.2.2012, Rs.299193.00

M.B.No.113/page-143 to 156

Cost paid towards sub base with moorum and sand for 64.67 cum

Excess paid for 64.67 cum @85.07/cum. =5501.00

Less 0.20% (-) =(-)11.00

Net Rs 5490.00 needs recovery.

iv.Madhu Bhoi residence to Rama Bhoi Ghar CC road, 13<sup>th</sup> F.C.

CR- 9/11-12, Ward No.2, Ex.-Niranjan Nayak, (same)

E.Cost Rs.300000.00, JE-Trilochan Behera, MB.No.114/page-40 to 51

Vr.No.23/9.1.2012, Rs. 299893.00

Cost paid for sub base with moorum and sand for 91.54 cum

Excess paid for 91.54 cum @ 85.07/cum = 7787.00 which needs recovery.

**v.Old Pipili – Kanark road connect Amunia Patna, 13<sup>th</sup> F.C.A,**

E.Cost Rs.300000.00, Ex.-Smt. Jyotshna Mayee Baral, (Less 17.20%)

J.E- T.Behera, MB. No.109/p-80 to 92.

Vr.No.10/2.2.12, Rs. 248121.00

Cost paid towards sub base with moorum and sand for 64.43 cum

Excess paid for 64.43 cum @85.07/cum. =5481.00

Less 17.20% (-) 943

Net recovery 4538.00

**vi.Sai medicine store to Behera Sahi, CC road, Ward No.7,**

13<sup>th</sup> F.C.A, CR-15/11-12, E .Cost Rs.300000.00

Ex.-Jyoti Rajnaj Mohanty, (14.10% less)

JE-T.Behera, MB.No. 114/p-1 to 11

Vr.No.29/17.12.2011, Rs. 257627.00

Cost paid towards sub base with moorum and sand for 64.32 cum

Excess paid for 64.32 cum @85.07/cum. =5471.00

Sub base 64.32 cum @ 85.07/cum = 5471.00

Less 14.10% =(-)771.

Net recovery 4700.00

**vii.Bhubanapur village CC road , CR-24/11-12, Ward No.11**

Scheme- Hard case, Ex.-Smt. Jyoshna Mayee Baral, (2% less)

JE.-T. Behera, MB. No.113/p-130 to 143

Vr.No30/17.12.2011, Rs.298841.00

Cost paid towards sub base with moorum and sand for 63.44cum

Excess paid for 63.44 cum @85.07/cum. =5397.00

Less 0.2% =11.00

Net recovery 5386.00

In total Rs 32837.00 suggested for recovery.

In response to objection memo, the local authority fetched no reply Hence objection stands and Rs 32837.00 is suggested for recovery.

**Responsible Person for this paragraph**

Sino	Name	Adress	Amount(In Rs.)
1	Swagatika Mohanty	At-Present Kantabanji NAC,BAlangir	16419.00
2	Sri Surya Narayan Panda	Estimater A.E,PHD, Puri	16418.00

**15.5 - Kiakanta to Patapur CC road, Ward No.1 ,Scheme 13th F.C.(osp-24)**

E.Cost. 300000/-,CR.No.8/11-12,

Exec. Jyoti Ranjan Mohanty, J.E.- Swagatika Mohanty,

Vr.No.28/17.12.11, Rs.268572.00 (10.40% less)

MB.No.117/p-50 to 61

**a) Less deduction of Royalty**

Royalty due As per material Statement attached to case record.

Particulars	Qty. consumed	@.Rate/cum	Royalty due
Sand/moorum	118.17 cum	@.19.60/cum	2316.13
Chips/metal	70.58 cum	@.70.50/cum	4980.12
E/W by 5 km.lead	67.01 cum	@.19,.60/cum	1313.00
Total due			8609.00

Deduction amount in bill 7296.00

Less deduction Rs 1313.00

Hence less deduction of Royalty amounting to Rs 1313.00 needs recovery.

b) Excess quantity of earth filling shown than the admissible.

As per MB page-55, Earth filling in both side of CC road by 5 km. mechanical means

$2 \times 114.55 \text{ mtr.} \times .90 \text{ mtr.} \times \underline{.63+0.77\text{m}} = 144.33$

2

(-) deduction 12.5% = (-)18.04 cum

126.29 cum.

But admissible quantity as per audit.

$2 \times 114.55 \text{ mtr.} \times .90 \text{ mtr.} \times (\text{sand filling .15+metal concrete .10+ chips concrete .075})=67.01 \text{ cum.}$

Cost paid for 126.29 cum @102.59/cum = 12956.00

Cost admissible for 67.01 cum @.102.59/cum.=6875.00

Excess/inadmissible payment of Rs 6081.00 which needs recovery.

In total a+b= 1313+6081=7394.00 needs recovery.

In response to objection memo, the local authority &quot;Action will be taken for recovery&quot;. Hence objection stands and Rs 7394.00 needs recovery

**Responsible Person for this paragraph**

Sino	Name	Adress	Amount(In Rs.)
1	Swagatika Mohanty	At-Present Kantabanji NAC,BAlangir	2027.00
2	Sri Surya Narayan Panda	Estimater A.E,PHD, Puri	2027.00
3	Khirodra Padhan ,Tahasi lDar lc Ex E.O	Nimapara	2027.00

**15.6 - Drain slab cover Amalapada to Bazar R-II.,(osp 25)**

CR.No.49/11-12, E.C. 96366.00, Scheme- Hard case

1/F. Vr.No.11/3.3.12, Rs.88,800.00, MB.No.123/p-5 to 9, 20 to 24.

Exec.- Gopal Ch. Pradhan, JE- Bulu Sethy

a. At M.B page-8 RCC M20 using normal size stone aggregate of c rusher broken chips for drain slab covering including centering and shuttering.

$1 \times 53 \text{m} \times (.98 + 1.02) / 2 \times (.1227 + .123) / 2 = 6.625 \text{ cum}$

$1 \times 5.2 \text{m} \times (.78 + .082) / 2 \times (0.08 + 0.10) / 2 = .37 \text{ cum}$

$1 \times 10 \text{m} \times (1.32 + 1.28) / 2 \times 0.075 = .98 \text{ cum}$

$7.975 \text{ cum} @ .6329.76 / \text{cum} = 50480.00$

As admissible :

The drain was constructed previously for a width of average .1 mtr. and length of 53 mtr. It was impossible to direct casted of slab over drain without pre-casting.

Hence it is construed that drain slab was pre-casted near the drain and fixed later on.

Considering the length of pre-casting slab is 1 mtr. =,

Nos. of slab required for 53 mtr. = 53 nos.

$53 \times 1 \text{m} \times \text{avg } 1 \text{m} \times 0.125 \text{m (avg.)} = 6.625 \text{ cum}$

$5 \times 1 \text{m} \times (\text{avg.}) 0.8 \times .09 \text{m (avg.)} = .37 \text{ cum}$

$10 \times 1 \text{m} \times (\text{avg.}) 1.3 \times 0.075 = .98 \text{ cum}$

$7.975 \text{ cum}$

Cost admissible for RCC M20 without centering / shuttering @3981.96/cum (estimated rate)=Rs.31756.00

Centering/Shuttering required:

For (53 + 5 + 10) nos.

$2 \times (68 \text{m} + \text{extra gap } .60 \text{m for slab}) \times .125 \text{mtr.} + 69 \times 1 \text{mtr.} \times .125 \text{m} = 25775 \text{ sqm.}$

Cost paid for centering/ shuttering for pre cost slab @70.71/sqm. =1822.00

For fixing of slab over drain average 6 nos. mulia @90/ =540.00

Total cost admissible for slab 31756+1822+540=34118.00

Cost paid 50480.00

Excess paid 16362.00 ,needs recovery.

**b) at page- 6., Rod shown used**

main Rod 10 mm @.3 rod

530 nos. x .9 =477

52 nos. x .70 = 36.40

100 nos. x 1.20 = 120 mtr.

633.40 mtr. @ .617 kg./mtr. = 390.81 kg.

Distribution Rod :

8 mm Rod

10x52.90 = 529 mtr.

9x5.10 = 45.90 mtr.

15x9.90 = 148.50 mtr.

Lapping 70 nos. x .80 = 56 mtr.

20 nos. x 0.70 = 14 mtr.

793.40 mtr. @ .395 kg./mtr = 313.39 kg., Total 704 kg

Paid @ 5443.30/ Qtl. = 38321.00.

Rod Admissible :

For 53 nos. x 1m x avg. 1 mtr.x.125 slab

Main rod 10 mm, considering 5" = .125 gap in between two rod.

53 x (1 mtr. + 1) x .90 = 429.3 mtr. @ .617 kg. /mtr. =264.88 kg.

.125 mtr.

8 mm rod.

53 x (1 mtr. + 1) x .90 = 429.3 mtr. @ .395 kg./mtr. = 169.57 kg.

.125

For 5 nos x 1 x avg. .8 x .90m avg.

10mm 5 x (1 mtr. + 1) x .90 = 40.50 mtr. @ .61 kg./mtr =24.99 kg.

.125

8mm , 5 x (.9 mtr. +1) x .70 =28 mtr. @ .395 kg./mtr. = 11.06 kg.

.125

Rod for slab 10 nos. x 1 m x avg. 1.3 x .075

10 mm rod

10 nos. x (1 mtr. +1) x 1.20 mtr.= 108 mtr. @ .617 kg/mtr. =66.64 kg.

.125

8 mm rod distribution.

10 nos. x ( 1.20 +1) x .90 = 90 mtr. @ .395 kg./mtr. = 35.55 kg.

.125

Total 264.88 + 169.57 + 24.99 + 11.06 + 66.64 + 35.55 = 572.69 kg.

Wastage / lapping 5% 28.63 kg

Total 601.32 kg.

Shown used 704 kg.

Excess Quantity of rod = 102.68 kg.

Cost paid in excess @. 5443.30/Qtl. = 5589.00

In total 16362 + 5589 = 21951.00 needs recovery.

In response to objection memo, the local authority Replied that "payment has been made as per estimated cost /tender rate ". Hence objection stands and Rs 21951.00 needs recovery

**Responsible Person for this paragraph**

Sno	Name	Adress	Amount(In Rs.)
1	Khirodra Padhan ,Tahasi IDar Ic Ex E.O	Nimapara	7317.00
2	Sri Satya Narayan Pratihari	Present at E.O., Konark NAC	7317.00
3	Swagatika Mohanty	At-Present Kantabanji NAC,BAlangir	3659.00
4	Bulu Sethy	Nimapara NAC	3658.00

**15.7 - Non deduction of Royalty of Earth (osp29):**

i)Name of work : Constrn. Of Boundary wall near Kiakanta village3 ward,Ward No.1

C.R.No.06/11-12

Scheme- Protection of water body,E.Cost. 100000.00

Ex.- Brajendra Ku. Pradhan, JE-Swagatika Mohanty,

Vr.No.37/29.9.11, MB.No.116/p-30 to 36

During course of audit it was seen that the earth was filling in the side of boundary wall of pond and road with mechanical carriage of 5 km. lead, but the Royalty of earth @. 19.60/cum for 186.62 c amounting to Rs.3658.00 which has not been deducted in the bill. As such Rs 3658.00 has been paid in excess due to non deduction of Royalty of earth which needs recovery.

ii). Constrn. Of CC road from Shyama Muduli Residence to Laxmidhara Sahoo residence, w.No.7

E.C.- 100000.00, CR No.152/10-11

Ex.- Smt. Ranjita Mohanty, JE- Swagatika Mohanty,

Vr.No.39/26.9.11, MB.No.117/p- 40 to 48

During course of audit it was seen that the earth was filling in the side of the road with mechanical carriage of 5 km. lead, but the Royalty of earth @.19.60/cum for 12.10 cum amounting to Rs.237.00

Which has not been deducted in the bill. As such Rs 237.00 has been paid in excess due to non deduction of Royalty of earth which needs recovery.

iii).Constrn. of CC road from Patapur R.I.Office to Chandan pindi, (R-I)

E.C. Rs.100000.00, CR No.115/10-11

Ex.- Jyoti Ranjan Mohanty, JE- Swagatika Mohanty

Vr.No.21/17.12.11, MB.No.116/p-37 to 47

During course of audit it was seen that the earth was filling in th4 side of the road with mechanical carriage of 5 km. lead, but the Royalty of earth @.19.60/cum for 12.10 cum amounting to Rs.237.00

Which has not been deducted in the bill. As such Rs. 237.00 has been paid in excess due to non deduction of Royalty of earth which needs recovery.

**iv).** Constn. Of CC road from Patapur R.I. office to Chandan pindi (Rich-II)

E.Cost. 100000.00, CR.No.116/10-11

Ex.- Jyoti Ranjan Mohanty, JE- Swagatika Mohanty,

Vr.No.22/17.12.11, MB.No. 116/p-48 to 58

During course of audit it was seen that the earth was filling in th4 side of the road with mechanical carriage of 5 km. lead, but the Royalty of earth @.19.60/cum for 12.10 cum amounting to Rs.237.00

Which has not been deducted in the bill. As such Rs. 237.00 has been paid in excess due to non deduction of Royalty of earth which needs recovery

**v).** Constn. Of CC road from Mahendra Singh BhaTIA BOUNDARY WALL TO Rabindra Ku. Mohanty residence, Ward No.7.

E.C. 100000.00, CR.No.154/10-11

Ex.- Smt. Ranjita Mohanty, JE-Swagatika Mohanty,

Vr.No.40/26.9.11, MB.No.117/p-20 to 29

During course of audit it was seen that the earth was filling in th4 side of the road with mechanical carriage of 5 km. lead, but the Royalty of earth @.19.60/cum for 12.10 cum amounting to Rs.237.00

Which has not been deducted in the bill. As such Rs. 237.00 has been paid in excess due to non deduction of Royalty of earth which needs recovery.

**vi)** Constn of CC road from Laxmidhara Sahoo residence to Mahendra Singh Bhatia boundary wall, Ward No.7,

E.C. Rs.100000.00, CR.No.153/10-11

Ex.-Smt. Ranjita Mohanty, JE- Swagatika Mohanty,

Vr.No.41/26.9.2011, MB.No.117/p-30 to 39.

During course of audit it was seen that the earth was filling in th4 side of the road with mechanical carriage of 5 km. lead, but the Royalty of earth @.19.60/cum for 12.10 cum amounting to Rs.237.00

Which has not been deducted in the bill. As such Rs. 237.00 has been paid in excess due to non deduction of Royalty of earth which needs recovery

**vii).** Constn. Of CC Road from Patapur Main road to Deuli School, (Rech-III), Ward No.1

E.Cost. Rs. 100000.00, CR.No.119/10-11

Ex.- Brajendra Ku. Pradhan, JE- Swagatika Mohanty,

Vr.No.25/17.12.11, MB.No.116/p-81 to 91

During course of audit it was seen that the earth was filling in th4 side of the road with mechanical carriage of 5 km. lead, but the Royalty of earth @.19.60/cum for 12.10 cum amounting to Rs.237.00

Which has not been deducted in the bill. As such Rs. 237.00 has been paid in excess due to non deduction of Royalty of earth which needs recovery

**viii).** Constn. Of CC Road from Patapur main road to Deuli School, (Rech-II).Ward No.1.

E.Cost Rs.100000.00, CR.No.118/10-11

Ex.- Brajendra Ku .Pradhan, JE- Swagatika Mohanty

Vr.No.24/17.12.2011, MB.No.116/p- 70 to 81

During course of audit it was seen that the earth was filling in th4 side of the road with mechanical carriage of 5 km. lead, but the Royalty of earth @.19.60/cum for 12.10 cum amounting to Rs.237.00

Which has not been deducted in the bill. As such Rs. 237.00 has been paid in excess due to non deduction of Royalty of earth which needs recovery

**ix).** Constn. Of CC Road from Patapur main road to Deuli School, (Rech-I).,Ward No.1.

E.Cost.Rs.100000.00, CR.No.117/10-11

Exec.- Brajendra Ku. Pradhan, JE- Swagatika Mohanty,

Vr.No.23/17.12.2011, MB.No.116/p--59 to 69

During course of audit it was seen that the earth was filling in th4 side of the road with mechanical carriage of 5 km. lead, but the Royalty of earth @.19.60/cum for 12.10 cum amounting to Rs.237.00

Which has not been deducted in the bill. As such Rs. 237.00 has been paid in excess due to non deduction of Royalty of earth which needs recovery.

**x).**Constn.of CC road at Jainabad near Kedar Mohanty residence,

Scheme – Road Development

E.Cost – 50000.00, CR.No.138/10-11

Ex.-Smt Santilata Sahoo, JE- Swagatika Mohanty

Vr.No.31/26.8.11, MB.No.110/p-38 to 47

During course of audit it was seen that the earth was filling in th4 side of the road with mechanical carriage of 5 km. lead, but the Royalty of earth @.19.60/cum for 3.79 cum amounting to Rs.74.00

Which has not been deducted in the bill. As such Rs. 74.00 has been paid in excess due to non deduction of Royalty of earth which needs recovery.

**xi).**Constn. Of CC road Canal Embankment bridge to Kandelei Thakurani,

Scheme – Road Development

E.Cost – 50000.00, CR.No. 181/10-11

Ex.- Benudhara Nayak, JE- Swagatika Mohanty

Vr.No.32/26.8.2011, MB.No.110/p-49 to 56



During course of audit it was seen that the earth was filling in th4 side of the road with mechanical carriage of 5 km. lead, but the Royalty of earth @19.60/cum for 6.05 cum amounting to Rs.118.00

Which has not been deducted in the bill. As such Rs. 118.00 has been paid in excess due to non deduction of Royalty of earth which needs recovery.

In total recovery Rs 5983.00

In response to objection memo, the local authority fetched no reply Hence objection stands and Rs 5983.00 needs recovery

**15.8 - Renovation and protection of Rendha Gadia, ward No.4(osp34)**

E.C. 100000.00, Scheme- Water bodies,

Ex.- Smruti Ranjan Tripathy, JE- T.Behera, CR.No.41/11-12

Vr.No.39/26.8.11, Rs.93,067.00, MB.No.109/p-44 to 53

On checking of the above case record with ref. to M.B. and estimate, it was seen that no pre measurement of pond was taken in the MB and also report in this regard. Excess payment has been made due to allowing higher rate towards E/W in all kind of soil with extra lead and lift than the admissible rate. As such excess payment of Rs 17119.00 as calculated below, needs recovery.

As per measurement, 13 nos of steps of were constructed for a height of @0.195 mtr each. So height/depth of pond =13 x0.195 mtr. = 2.535 mtr.

The measurement E/W in pond as per M. B.

$$1 \times (30 + 8.6) \times (30 + 9.7) \text{m} \times (0.90 + 0.60) / 2 = 1140 \text{cum}$$

So E/W in all kinds of soil admissible with initial lead 50 mtr and one extra lift over initial lead 50m t and initial lift of 1.5 mtr.

**Analysis of rate admissible for E/W in all kinds of soils with initial lead and one extra lift.**

**Admissible**

1. Labour for E/W in all kinds of earth

$$\text{Labour } (32 + 43) / 2 \times 90 = 3375.00$$

$$\text{OH } 10\% + 2\% \text{ T \& P } = 405.00$$

$$3780.00 / 100 \text{ cum} = 37.80 / \text{cum}$$

One extra lift

$$\text{Labour } 4.1 \text{ nos } @ 90.00 = 369.00$$

$$\text{OH } 10\% + 2\% \text{ T \& P } = 44.28$$

$$413.28 / 100 \text{ cum}$$

$$4.133 / \text{cum}$$

$$\text{Cost admissible } 37.80 + 4.133 = 41.933 / \text{cum}$$

**Analysis as per record :**

Neither given nor attached to case record

Cost paid @56.95/cum.

$$\text{Cost paid for } 1140 \text{ cum } @ 56.94 / \text{cum} = 64923.00$$

$$\text{Cost admissible for } 1140 \text{ cum } @ 41.933 / \text{cum} = 47804.00$$

Excess paid 17119.00 needs recovery.

In response to objection memo, the local authority replied &quot;Rate has been paid as per estimated cost/tender rate&quot;;. Hence objection

stands and Rs17119.00 needs recovery

**Responsible Person for this paragraph**

Sno	Name	Adress	Amount(In Rs:)
1	Sri Satya Narayan Pratihari	Present at E.O., Konark NAC	5706.00
2	Sri Surya Narayan Panda	Estimater A.E,PHD, Puri	5706.00
3	Sri Amiya Ku Sethy,Ex Je	Chief Engr,Jica Project,Cuttack,At Bhubaneswar	5707.00

**15.9 - Constn. Of L.S. drain in front of Bikram Mohamad residence on ward No.3,(osp35)**

E.C. 100000.00, Scheme- Road Development, CR.No.130/10-11,

Ex.-Biswajit Kanungo

Vr.34/13.1.12 Rs. 99081.00, MB No.103/p96 to 110, J.E.- T.Behera

1.E/W 1x37.50 x 1.7m x 1 m =63.53

2.Sand filling 1x37.5 x 1.7 x .10 = 6.35

3.CC (1:4:8) 1x37.5 x1.7 x.15 = 9.53

4.L.S.masonry 2 x 37.5 x .3 x (.9+.95)/2 = 20.79 cum

5.20mm thick C.P.(1:6)

2 x 37.5 x (.15 + .35 + .90) = 105 sqm.

1 x 37.5 x (.8 + .68)/2 = 29.06m

6.CC (1:2:4) 1x37.5x(.71+.82)/2 x 0.05

7.Filling foundation with excavated materials 28.20 x (1.35 + 1.15)/2 x (1.3 + 1.10)/2 =42.30

8. E/W filling by 5 km lead 1x37.1 x (1.5 +1.7)/2 x (1.25 + 1.1)/2 =56.09 cum.

(-) voids 9.25 = 46.84

From the above measurement, the E/W excavated for 37.5 x 1.7 x 1 m, Sand filling for a height of .10 and (1:4:8) executed for a height of .15m.

Then earth filling required in the excavate foundation/ drain = 37.5 mtr. X (1.7m – width of CC (1:2:4) .765 – 2 x width of L.S. masonry wall .3) x height (1m – sand .10 – CC (1:4:8) .15) =37.5 mtr. X 0.335 mtr. X 0.75 mtr. =9.42 cum.

Cost admissible for 9.42 ,i.e. 2/3<sup>rd</sup> rate of 38.17/cum = 229.00 and by utilizing 9.42 cum out of excavated materials balance earth for 63.53 – 9.42 = 54.11 cum was unutilized and dumping the side of drain. So execution of Earth work by mechanical means 5 km. lead only to give the extra benefit to the executants.

Cost paid for earth filling by using excavated materials =42.30 cum @38.17 = 1614.50

E/W. by 5 km lead by mechanical means 46.84 cum @ 118/cum = 5527.00

Total paid 7142.00

Total admissible cost 229.00

Excess 7142-229= 6913.00 needs recovery.

In response to objection memo, the local authority fetched no reply Hence objection stands and Rs 6913.00 needs recovery

**Responsible Person for this paragraph**

Sno	Name	Adress	Amount(In Rs:)
1	Khirodra Padhan ,Tahasi IDar Ic Ex E.O	Nimapara	2304.00
2	Sri Trilochana Behera	PHD,Nimapara	2305.00

3	Sri Surya Narayan Panda	Estimator A.E,PHD, Puri	2304.00
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**15.10 - Road from Balanga Road to Bagha Sahi Dhanjana Muhana,(osp37)**

E.Cost 100000.00, Road Maintainance.

VR No.28/25.7.11, Rs.98801.00, MB.No.109/p-1 to 6

Ex.- Biswajit Kanungo, JE.- T.Behera,

On scrutiny of the above case record with ref. to estimate and connected MBs, it was seen that in item No.2, supply all materials, labour ,T &P for providing and laying 0.15m thick on road surface to proper camber watering and Rolling by HRR and etc. of .15m thick and after compaction the thickness was 0.10m i.e., for compacted quantity, but the local authority paid for .15m thick without considering the compacted thickness. As per A.R. 2006, page-194 item No.(5), the rate provided for sub base and metalling for compacted cum.

Hence the excess payment of Rs 17276.00 was made due to allowing 0.15m thickness as against compacted thickness of 0.10m. The details is furnished below

Item No.2 supplying all materials , labour, T & P for providing and laying 0.15 m. thick moorum sub base compacted to 0.10m. thick on road surface to proper camber , and rolling with HRR including all cost and etc.

As per measurement :

$$(9 \times 30 + 8.60) \times (2.95 + 3.05 + 3.15) / 3 \times (.17 + .16 + .11) / 3 = 124.06 \text{ cum}$$

$$\text{Cost paid @} 442.00/\text{cum} = 54834.00$$

Admissible quantity :

$$278.6 \times 3.05 \times 0.10 \text{ mtr} = 84.973 \text{ cum}$$

$$\text{Excess quantity } 124.06 - 84.973 = 39.087 \text{ cum}$$

$$\text{Excess paid for } 39.087 \text{ cum @ } 442.00/\text{cum} = 17276.00 \text{ which needs recovery.}$$

In response to objection memo, the local authority fetched no reply Hence objection stands and Rs 17276.00 needs recovery

**Responsible Person for this paragraph**

Sino	Name	Adress	Amount(In Rs.)
1	Sri Satya Narayan Pratihari	Present at E.O., Konark NAC	5758.00
2	Sri Trilochana Behera	PHD,Nimapara	5759.00
3	Sri Surya Narayan Panda	Estimator A.E,PHD, Puri	5759.00

**15.11 - FDR WORK**

**Head of account- F.D.R.work**

Name of the work- Sanitation work including cleaning of Drain, road both side burn and making earth, drain filling by sand and dust in various ward of NAC.

Head of Account.- F.D.R., E.Cost – 50000.00/Each

Name of Executant : Departmentally, JE- T.Behera,

The following estimate/ Execution were done in these said projects.

Item No.1. Cleaning shrub jumble uprooting stumps and small bushes and trees etc

$$44485 \text{ sqm. @ } 20.20 = 8986.00$$

Item No.2. E/W in ordinary soil with initial lead and lift, cleaning of drain

approx 706.55 cum 2937.60/100 cum = 20750.00

Item No.3. Carriage of excavated earth/garbage by private Tractor from drain side to low Govt. land within 5 km. lead /cum= 4936.00 46.43 @102.00

Item No.4. Filling sand side of the drain flank

12cum @170.94/cum = 2051.00

Item No.5. Filling of quarry dust on road flank

16.74 cum @771.74/cum = 12919.00

=49442 + Cess 494 =

49936=50000.00

List of Project

1. CR No.53/11-12, Ward No.2, (22.10.11 to 23.11.11)

Vr.No.29/11.1.12, 34462.00, MB.No.111/p-105 to 112

Vr.No.23/14.2.12, 14876.00, MB.No.111/p-163 to 170

Tota l 49338

2. CR.No.57/11-12, Ward No.4, (22.10.11 to 10.11.11)

Vr.No.29/11.1.11, 36458.00, mB.No.111/p- 113 to 121

Vr.No.23/14.2.12, 12684.00 MB.No.111/p-171 to 178

Total 49142

3. CR.No.57/11-12, Ward No.6, (23.10.11 to 23.11.11)

Vr.No.29/11.1.12, 36389.00, MB.No.111/p-139 to 146

Vr.No.23/14.2.12, 12800.00, MB.No.111/p-178 to 185

Total 49189

4. CR.No.58/11-12, Ward No.7, (23.10.11 to 26.11.11)

Vr.No.29/11.1.12, 35973.00, MB.No.111/p-122 to 130

Vr.No.23/14.2.12, 13055.00, MB.No.111/p-185 to 192

Total 49028

5. CR.No.62/11-12, Ward No.11, (23.10.11 to 26.11.11)

Vr.No.29/11.1.12, 35720.00, MB.No.111/p-147 to 154

Vr.No.23/14.2.12, 13576.00, MB.No.111/p-119 to 200 &

Total 49296

6. CR.No.52/11-12, Ward No.1, (23.10.11 to 12.11.11)

Vr.No.29/11.1.12, 34074.00, MB.No.111/p-96 to 104

Vr.No. 23/14.2.12, 15153.00, MB.No.111/p-155 to 162

Total	49227
G.Total Rs	295220.00
<ol style="list-style-type: none"> <li>1. Sanction order of the collector,Puri in respect of FDR work-2011.</li> <li>2. 3 nos. of photograph i.e., pre commencement during commencement and after execution could not available in record.</li> <li>3. No display board was constructed in the side of work.</li> <li>4. Justification of filling of sand and quarry dust in the plank of drain may be given to audit.</li> <li>5. Non engagement of office tractor for the purpose of carriage of garbage may be clarified to audit.</li> </ol>	
<p>In response to objection memo, the local authority REPLIED“ SANCTION ORDER PRODUCED BUT ACTUALLY NOT PRODUCED to audit/at the time of review. Hence objection stands.</p>	

<b>15.12 -</b>
<p><b>C.R.No.64/11-12, ward No.1, Head of Acct. F.D.R.(osp40)</b>          (10.11.11 to 19.11.11)          Executant.- Departmentally, JE- T.Behera          De watering at Kiakanta village road          E.Cost- 50000.00, Vr.No.27/23.2.12, MB.No.105/p-111 to 114          De watering by 5 HP pump set          492@100.00 = 49200.00</p> <p><b>B) C.R.No.63/11-12, Ward No.2, (11.11.11 to 19.11.11)</b>          De watering at Dakhina Bhoi Sahi and Mallick Sahi road in ward No.2          Vr.No.28/23.2.12 = 49300.00, MB.No.105/p-115 to 118          5 HP pump set 493 hr. @100/hr. = 49300.00</p> <p>The following records/ document may be produced to audit for verification.</p> <ol style="list-style-type: none"> <li>i)Sanction order of the collector ,Puri in respect of F.D.R. work 2011.</li> <li>ii)3 nos. of photographs which is mandatory, i.e. pre ,during , and after execution, could not found in the case record.</li> <li>iii)Analysis of rate for de watering by 5 HP motor.</li> <li>iv)Allotment of funds.</li> </ol> <p>In response to objection memo, the local authority replied sanction order letter no 2609/dt30.7.11 of E.E, irrigation division Nimapara Hence “The reply of the local authority is not to the point of objection. Hence objection stands and Rs 89500.00 is kept under objection.</p>

<b>PARA: 16 AUDIT ON UNITS / DEPARTMENT</b>
<b>16.1 -</b>
No comments

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

**17.1 -**

no comments

**PARA: 18 MISCELLANEOUS**

**18.1 - Refund of Advance without execution of project :**

The following amounts were paid as advance towards execution of work. But the same amounts were refunded to NAC without execution of work.

1. Rs 100000.00 Advance Paid to Sri Sarat Kumar Mallick, Head Gowar Contractor ,for park

Development, Nimapara Area Hospital MLALAD (Ajaya Ku.Bhoi, C.M) vide Vr No 92/16.9.2008.

2., Rs 250000.00 Paid as advance to Sri Sarat Ku. Mallick Spl.Problem, for Din Dayal Ideal Library (Smt.S.Nayak, C.P) vide Vr no 38/3.10.2008

Total Rs 350000.00

Refunded Rs 250000 and Rs 100000 Vide MR No. 34867/30.7.2011, and MR.No. 34874/22.10.2011 respectively.

The connected records could not produced to audit for verification

Why the interest will not be recovered from the contractor and person responsible for such loss could not clarified to audit.

In response to objection memo the local authority replied that official letter was issued for realization of interest but could not be recovered.

Hence the objection stands and interest Rs 178500.00(51000+127500) @18.00%/ annum for refund of advance without execution of work is suggested for recovery.

**Responsible Person for this paragraph**

Sino	Name	Adress	Amount(In Rs:)
1	Sri Shyam Sundar Mohapatra Ex Tahasildar I/C E.O	Tahasildar,Astaranga	89250.00
2	Ajay Ku Bhoi,Ex Chairman	Nimapara NAC	25500.00
3	Smt Sujata Nayak,Chair person	Nimapara NAC	63750.00

**18.2 - Non- deduction of P. Tax**

During course of audit ,it was seen that a sum of Rs 6750.00 has not been deducted towards P. Tax in monthly salary. The details are given below.

Sl.No	Name of the employees	period	Gross Salary	P.Tax due @125.00/p.m
1.	Rabinarayan Mohanty, T.C	4/11 to 12/11	13815.00	125 x 9 = 1125.00
2.	Jasobanta Sahoo, Jr.Asst.	4/11 to 3/12	13380.00	125 x 12 = 1500.00
3.	Narayan Sathy, O.Peon	11/11 to 3/12	13562.00	125 x 5 = 625.00
4.	Rajkishore Pradhan, F.C.	11/11 to 3/12	13985.00	125 x 5 = 625.00
5	Brundaban Ghadei, Sweeper	11/11 to 3/12	13652.00	125 x 5 = 625.00
6	Ramesh Ch.Ghadei, -do-	11/11 to 3/12	13652.00	125 x 5 = 625.00
7	Kanhu Ch. Gochhayat, -do-	11/11 to 3/12	13652.00	125 x 5 = 625.00
8	Smt.Chandan Dei, -do-	11/11 to 3/12	13652.00	125 x 5 = 625.00
9	Madhabananda Barik, Peon	1/12 to 3/12	13541.00	125 x 3 = 375.00
	<b>Total</b>			<b>Rs 6750.00</b>

The non deduction of P.Tax of Rs 6750.00,Resulted in loss of Govt. dues and suggested for recovery.

**PARA: 19 AUDIT OF LOAN/DEPOSITS/CPF INCLUDING POSITIONS**
**19.1 - Loans**

Sl.No.	Particulars	Principal & Int.	O.B. as on 1.4.2011	C.B As on 31.3.12
1	Construction of market complex	Principal	45000	45000
		Int.	39127	39127
		Total	84127	84127
2	Seed capital martin money	principal	21000	21000
		Int.	16735	16735
		Total	37735	37735
3	Margin Money for Bus	Principal	45000	45000
		Int.	91564	91564
		Total	136564	136564
4	Piculture loan	Principal	52000	52000
		Int.	86001	86001
		Total	138001	138001
5	Constn. Of Kalyan Mandap	Principal	200000	200000
		Int.	240062	240062
		Total	440062	440062
6	Constn. Of Kalyan Mandap	Principal	85000	85000
		Int.	177012	177012
		Total	262012	262012
7	N.S.D.P.	Paraincipal	180000	180000

		Int.	361452		361452
		Total	541452		541452
8	N.S.D.P.	Principal	1149750		1149750
		Int.	449301		449301
		Total	1599051		1599051
	TOTAL	Principal	1777750		1777750
		Int.	1461254		1461254
	Total	Principal & Int.	4878957		4878957

It is observed that the maintenance of loan ledger is improper as well as incomplete, computation of Principal and interest that is both normal and penal interest rates with year wise progressive demand as well as repayment have not been maintained in the said ledger. Therefore in present audit, the loan position has been worked out basing on the last audit figure.

The abstract position of loans for the year 2011 – 12 is furnished below :

It is observed that the repayment of loan towards Principal and interest has not been made during the year under audit. Hence penal interest will be charged. However the E.O. is advised to take necessary steps to repay the loan amount timely failing which the council may sustain huge loss in future.

**19.2 -**

:

**19.3 - CPF**

During the year under audit 2011-12 A sum of Rs 250377.00 has been deducted from salary bill of the staff and deposited the same in bank account of the employees concerned as on 31.3.12 .

**19.4 - Deposits SD/ROYALTY/VAT/I.TAX/L.CESS**

Deposits	S.D/EMD	Royalty	VAT	I.Tax	L.Cess	Total
O.B	924814	46558	33362	16675	9715	1031124
Receipt	581965	358611	459641	238716	125397	1764330



Total	1506779	405169	493003	255391	135112	2795454
Deposit/Refund	411907	388739	486532	208807	132929	1628914
C.B as on 31.3.12	1094872	16430	6471	46584	2183	1166540

Steps may be taken to deposit the deduction amount in proper quarter and fact reported to audit.

**PARA: 20 RESULT OF AUDIT**

**20.1 -**

The maintenance of accounts and registers can not be said satisfactory due to out standing advance position and pending U.C position and collection of taxes and rents are alarming and no analysis of rate was attached to case record. Je s are used more than 10 nos of M.Bs Simultaneously which should be avoided forth with.No display board and photograph was attached to case record which is mandatory.

**Result Of Audit**

Sl No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	5.1	0.00	1854.00	0.00	0.00	0.00	
2	11.1	0.00	0.00	0.00	0.00	0.00	
3	14.1	1233.00	1233.00	1233.00	0.00	0.00	
4	14.2	0.00	46665.00	0.00	0.00	0.00	
5	15.1	29962.00	29962.00	29962.00	0.00	0.00	
6	15.2	22449.00	22449.00	22449.00	0.00	0.00	
7	15.3	0.00	50000.00	0.00	0.00	0.00	
8	15.4	32837.00	32837.00	32837.00	0.00	0.00	
9	15.5	7394.00	7394.00	6081.00	0.00	0.00	
10	15.6	21951.00	21951.00	21951.00	0.00	0.00	
11	15.7	5983.00	5983.00	0.00	0.00	0.00	
12	15.8	17119.00	17119.00	17119.00	0.00	0.00	
13	15.9	6913.00	6913.00	6913.00	0.00	0.00	
14	15.10	17276.00	17276.00	17276.00	0.00	0.00	
15	15.11	0.00	295220.00	0.00	0.00	0.00	
16	15.12	0.00	89500.00	0.00	0.00	0.00	
17	18.1	178500.00	178500.00	178500.00	0.00	0.00	
18	18.2	6750.00	6750.00	0.00	0.00	0.00	
<b>Total</b>		<b>348367.00</b>	<b>831606.00</b>	<b>334321.00</b>	<b>0.00</b>	<b>0.00</b>	

**Audit Certificate**

Cetrified that the accounts of Nimapara NAC for the financial year 2011-2012 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

**Spot Recovery**

Sl No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	11.1	2329	2013-01-29	100	Anupama Sethy
2	11.1	2329/	2013-01-29	10	Anupama Sethy
3	11.1	424/5.1.13	2013-01-05	50	R.N.Mohanty
4	11.1	425/dt 8.1.13	2013-01-29	100	R.N.Mohanty
5	11.1	1706	2013-01-01	145	Rajkishor Sahu
<b>Total</b>				<b>405</b>	