

LOCAL FUND AUDIT, PURI, ODISHA

CATEGORY : N A C,General

Audit Report No : 44951/AR/2014-2015-PURI

PARA: 1 TITLE SHEET

1	Name of the Institution :	Nimapara NAC
2	Year of Accounts under Audit :	2013-2014
3	Name of the Local Authority during the year of A/Cs :	I)Sri Suresha Chandra Pradhan (01.4.13 to 23.7.13) II)Sri Ajay Kumar Mohanty (23.7.13 to 31.3.14)
	Name of the Local Authority at the time of Audit :	Sri Ajay Kumar Mohanty
4	Duration of Audit :	07-05-2014 To 07-06-2014 (Mandays Consumed :- 22.5)
5	Name of the Auditors :	SATYAPIRA PATTANAİK - Lead Auditor(07-05-2014 to 07-06-2014) SUKANTA KUMAR MURUDI - Auditor(07-05-2014 to 07-06-2014)
6	Name of the Reviewing Officer :	Sangram Keshori Samantaray(District Audit Officer)
7	Date of submission of report by Reviewing officer :	16-10-2014
8	Entry Conference Date :	12-05-2014
9	Exit Conference Date :	31-10-2014
10	Name of the District Audit Officer :	Sangram Keshori Samantaray
11	Date of approval of report by District Audit Officer :	16-12-2014

PARA: 2 PHYSICAL VERIFICATION

S/no	Name	Value	Remarks
1	Service postage stamp	161.65	nil
2	Liquid Cash	NIL	Brfore transaction
3	Date of Physical Verification	07-5-2014	7-5-14
4	Recorded At	Subsidiary cash book page 176	Subsidiary cash book page 176
5	unused M.B	0	at page 11
6	unused bus fee	150	at page 49
7	unused trekker fee receipt books	0	at page 55
8	unused cart stand fee	111	at page 54
9	unused daily market receipt books	186	at page 11
10	Unused HOLDING tax receipt books	21	at page 7
11	MISC. receipt books	39	At page 48

Comments

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

Sino	List Records/Register
1	Miscellaneous Receipt forms
2	Register of Grants
3	Daily Collection Register
4	Stamp Account
5	Stock Register of Stationeries
6	Order Book
7	Salary Bills
8	Absentee Statement
9	Cash Book of the ULB
10	Abstract Register of Receipts
11	Abstract Register of Expenditure
12	Register of Adjustment
13	Advance Ledger
14	Deposit ledger
15	Register of Quarterly & Annual account of Receipts
16	Register of Quarterly & Annual account of Expenditures
17	Annual Account of Receipts and Expenditure
18	Stock account of Receipt forms
19	Nominal Muster Roll (Rule-340)
20	Contract Agreement form for Works (Rule-341)
21	Register of Works (Rule-345)
22	Demand and Collection Register
23	Stock & Store Register(Works) (Rule-346)
24	Measurement Book (Rule-365)
25	Postal/Bank Passbook No./Venue etc. to be mention
26	Paid Vouchers from
27	Abstract of the Budget Estimate
28	Budget Estimate
29	Cashier
30	Subsidiary Cash Book
31	Treasury Chalan
32	Register of Bills

B : List of Records/Registers not Produced to Audit

Sino	List Records/Register
1	Register of Tax on Carts and Carriages and Animals
2	License for Carriages , Carts and Animals
3	Stock account of License Number Plates
4	Application for License for Carriages, Carts and Animals
5	License register for Drivers, and Owners of Carriages plying for hire
6	Jamabandi Register
7	Register of Rents and Fixed Demand
8	Register of lands
9	Arrear list
10	Ledger of lessees
11	Register of Interest bearing Securities
12	Stock account of Tickets used for daily Collection of Market fees
13	Assessment List
14	Profession Tax Demand and Collection Register
15	Periodical Increment Certificates
16	Permanent Advance Account
17	Voucher of Recoupment of Permanent Advance Account
18	Register of Outstanding Advance
19	Register of Outstanding Deposits
20	Establishment Audit Register
21	Register of Investments
22	Subsidiary Account of Special Taxes
23	Loan Register
24	Education Tax Demand & Collection Register
25	Appeal Petition
26	Register of Petition form

27	Mutation Register
28	Arrear Demand Register
29	Receipt form
30	Register of Writes Off form
31	Tax Collectors
32	Tax Collectors
33	Progress Statement
34	Distrain Warrant
35	Notice Demand
36	Form of Inventory and Notice
37	Warrant Register
38	Register of Distrained property & sales
39	Register of Estimate and Allotment (Rule-332)
40	Contract Certificate (Rule-343)
41	Miscellaneous Supply Bill (Rule-343)
42	Provident Fund Ledger (Rule-442 & 463)
43	Educational Budget Estimate
44	Schedule for the Budget Estimate
45	Appropriation Register of Loan Funds
C : List of Records/Registers not Maintained	
Sino	List Records/Register

Comments

PARA: 4 FINANCIAL POSITION

Nimapara NAC - 2013-2014

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	General	01-04-2013	4064647.75	70802931.00	111449408.35	66141505.13	31-03-2014	45307903.22	31-03-2014	45307903.22	0.00	
2	SJSRY	01-04-2013	1930831.90	168522.00	2099353.90	620859.00	31-03-2014	1478494.90	31-03-2014	1478494.90	0.00	
	GRAND TOTAL		42577309.25	70971453.00	113548762.25	66762364.13		46786398.12		46786398.12	0.00	

Comments

Details of Closing Balance as on 31.3.2014 as per cash book			
Particulars	Accountant cash book	SJSRY Cash book	Total
P.L. A/C	25970586.62	0	25970586.62
Bank	19337316.6	1478494.9	20815811.5
Cash in hand	0	0	0
Subsidiary cash book	0	0	0
Total	45307903.22	1478494.9	46786398.12

Details of P.L. A/c as on 31.3.2014	
C.B. as per cash book	25970586.62
C.B. as per treasury pass book	25970586.62
Difference	0

Head wise receipts in respect of Nimapara P.s. for the year 2013-14

S.L.No.	Head of account	Amount Receipt during 2013-14
1	Holding(Arrear)	145962.8
	Holding (Current)	92214.7
2	Light(Arrear)	72981

	Light(current)	46025.25
3	Water(Arrear)	70243
	Water(Current)	46025.25
4	Cabin licenceU/S 307(A)	30000
	Cabin licenceU/S 307©	29400
5	Projection and eraction fee	325255
6	Danderous and offencinve trade u/S 290(A)	8445
	Danderous and offencinve trade u/S 290©	82803
7	House Rent (A)	33170
	House Rent ©	57205
8	Auction of Tank	800
9	Auction sale of Orchards	8720
10	Kine house	350
11	Slaughter house	8950
12	Stand fee	22000
13	Share money of Hata	82788
14	Sale proceed of Electoral roll	180
15	PBI grants	1142000
16	Octrie compensasion	14393948
17	Motor Vehicle Tax grant	871000
18	FDR	5000000
19	Spl. CC road	2290000
20	Road Dev.	1839000
21	Solid waste management	420221
22	13Th FCA	3835000
23	NFBS	180000
24	Salary of Accountant and MIS computer	254400
25	N.L.F. pension	53000
26	N.R.B	600000

27	M.R.B	600000
28	Devolution fund(Kalyan Mandap)	1200000
29	OAP/ODP/MBPY	6204000
30	Election	218723
31	Biometric Grants	19400
32	Harischandra Yojana	60000
33	Konark NAC	24139939
34	MPLAD	1350000
35	Contractor Licence	3990
36	Less amount recovery	98
37	With held	4899
38	Sale of old news paper	462
39	Interest	424894
40	Cost of Tender paper	374410
41	E.M.D. received	20000
42	Cess pool	90300
43	Water tanker	28050
44	Cyclone Relief	700000
45	SECC remuneration	129995
46	Refund of Adv.	35
47	Other (Scavenjers)	6000
48	S.D.	894528
49	I.T.	357298
50	Royalty	538250
51	VAT	703196
52	Labour Cess	181869
53	With held	15508
54	Adv. Adj	495000
	Total	70802931
	SJSRY cash book	
	SJSRY	168522
	G.Total receipt	70971453
	Add O.B.	42577309.25

Total	113548762.25
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Showing the Expenditure in respect of Nimapara NAC for the year 2013-14

Sl.No	Head of A/C	Amount
A	General Administration	
	1 Office Est.Salary	846290
	2 D.A	657276
	3 HRA	27206
	4 Contingency	39396
	5 Conveyance Allowance	830
	6 Allowance of Chairperson ,V.C and councilors	13155
	7 lieu of salary	262010
	8 T.A	56480
	Total	1902643
B	General Administration and collection charges	
	1 Pay of Tax and Fee collection Staff	436547
	2 D.a	417551
	3 I.R	90
	4 House Rent	23647
	Total	877835
C	Survey Establishment	
	1 Pension of staff	259524
	2 Gratuities	123520
	Total	383044
D	Public Sefty	
	1 Street Energy bill	400000
	2 Purchase of electric parts	4487634
	3 Office energy bill	16525
	Total	4904159
E	Public Health	

	1 Pay of conservancy staff	387121
	2 D.A	362063
	3 HRA	18557
	4 Fuel of Tractor	72667
	5 Sanitary materials	253239
	6 Wages of sweeper for sanitation	968854
	Total	2062501
F	Public health and water supply and sanitation	Nil
G	Public Works	
	1 Dev. Works	18154976
	2 Esst.pay	168020
	3 D.A	77484
	4 HRA	4381
	5 NFBS	180000
	6 B.D. charges	1541.13
	7 OAP/ODP/NOAP	5021700
	8 Jalachhatra	8000
	9 Refund to Konark NAC	27292425
	10 E.T. (festival)	54250
	11 Salary of C.O	61067
	Total	51023844.13
H	Public Institution	
	1 Library and reading room	11219
	2 Advertisement	214906
	Total	226125
I	Miscellaneous	
	1 Law charges	10000
	2 Stationary and printings	18363
	3 Election	241312

4	Census	259750
5	Repair of computer	68864
6	Harischandra Yojana	28000
7	Inaguration of C.M. programme	32720
8	Philine Relief	1135500
9	Festival Adv. To staff	230000
	Total	2024509
J	Extra Ordinary Debt	
1	Advance	517000
2	S.D. refund	369544
3	EMD refund	60829
4	I.T. deposit	357298
5	Royalty	534093
6	VAT	716212
7	Labour Cess	181869
	Total	2736845
	G.Total of NAC a/c	66141505.13
	SJSRY cash book	
	SJSRY	620859
	G.Total Exp.	66762364.13
	Add C.B.	46786398.12
	Total	113548762.25

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

Nimapara NAC - 2013-2014

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	all	all	31-03-2014	21540116.50	31-03-2014	20815811.50	724305.00	
	GRAND TOTAL			21540116.50		20815811.50	724305.00	

Reconciliation

DETAILS OF BANK POSITION AS ON 31.03.13			31.3.14		
SL. NO	NAME OF THE BANK	ACCOUNT NO	AMT AS PER PASS BOOK	AMT AS PER CASH BOOK	DIFFERENCE
1	SBI, NIMAPARA	8424	2969833	29698330	
2	SBI, NIMAPARA	7717	5744	5744	0
3	SBI, NIMAPARA	89388	9914	9914	0
4	SBI, NIMAPARA	32685	300590.49	286430.49	14160
5	UCO, NIMAPARA	8569	6069725.8	5464081.8	605644
6	UCO, NIMAPARA	31421	2902822	2902822	0
	UCO, NIMAPARA	5146	93127	93127	0
7	UCO, NIMAPARA	11398	22152	22152	0
8	PNB, NIMAPARA	19052	61909	61909	0
9	PNB, NIMAPARA	10954	42116	42116	0
10	NGB, NIMAPARA	2562	10617.15	10617.15	0

11	AXIS, NIMAPARA	77634	2808110	2808110	0
12	AXIS, NIMAPARA	79094	464602.16	400401.16	64201
13	HDFC,nimapada	4632	4200000	4200000	0
14	PNB, NIMAPARA	48887	60059	60059	0
	Total		20021321.60	19337316.6	684005
	SJSRY CASH BOOK				0
1	UCO,NIMAPARA	11351	469569	469569	0
2	PGB,NIMAPARA	3562	7566.9	7566.9	0
3	SBI,NIMAPARA	5903	1041659	1001359	40300
	T O T A L :-		1518794.9	1478494.9	40300
	Total Bank		21540116.50	20815811.50	724305.00

The reconciliation of the above difference is furnished below.

Cheque no	Date	Amount	Date of encashed	Particulars
Axis 9094				
17295	31.3.14		14133	S.K. Kar
17293	31.3.14		55445	SAMAJ
15597	3.3.14		15745	RAM
17287	31.3.14		2956	Ashribad prakashan
17282	31.3.14		38543	J.R. Mohanty
	Total		64201	
UCO 8569				
283330	31.3.14		14935	Tahasildar
283328	29.3.14		184438	R.Mohanty
283332	31.3.14		40000	CESU
283331	31.3.14		6271	L.Cess

	Total	605644		
SBI 5903				
574238	1.12.13	35000	not drawn	Subsidy
854870	8.10.12	5300	not drawn	Jogamaya SHG
	Total	40300		
	G.Total	710145		
Add	Previous diff. 2012-13	14160		
	Total Diff.	724305		

PARA: 6 STOCK POSITION

Nimapara NAC - 2013-2014

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	nil		nil	nil	0.00	nil	As per previous audit report Stock position was Nil. No stock was purchased during the period under audit.

Comments

PARA: 7 INVESTMENT

Nimapara NAC - 2013-2014

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	01-04-2013	0.00	0.00	0.00	0.00	31-03-2014	0.00	31-03-2014	0.00	0.00	As per previous year audit report Closing Balance of Investment was NIL. During this year neither any investment nor any encashment was made. Hence Closing balance is treated as NIL
	GRAND TOTAL	0.00	0.00	0.00	0.00		0.00		0.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

PARA: 8 ADVANCE

Nimapara NAC - 2013-2014

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	01-04-2013	SJSRY	0.00	0.00	0.00	0.00	31-03-2014	0.00	31-03-2014	0.00	0.00	
2	01-04-2013	accountant	427652.00	517000.00	944652.00	495000.00	31-03-2014	449652.00	31-03-2014	449652.00	0.00	
	GRAND TOTAL		427652.00	517000.00	944652.00	495000.00		449652.00		449652.00	0.00	

Comments :

Details of advance position is furnished below.

DATE	AMOUNT	TO WHOM PAID	PARTICULARS	Remarks
1995-96	21850	J.P.Mishra,EO, Court Expns		
3.06.2002	6100	B.K Das, Advocate, Court Expn		
19.09.2002	3000	Basudev Electrical, Electrical goods		
22.06.2004	6502	Md.Asiam, salary Advance		
TOTAL	37452			
7.11.06	25000	Md.Asiam, Ex.EO, Sanitary materials		

12.02.07	21000	Md.Asiam, salary Advance		
25.09.06	1500	Md.Asiam, salary Advance		
TOTAL	47500			
23.07.07	16000	N.K.Bastia,Carpenter,Trainabad Road,Reach-1		
23.07.07	16000	N.K.Bastia,Carpenter,Trainabad Road,Reach-1		
21.01.08	16000	N.K.Bastia,Carpenter,Trainabad Road,Reach-1		
6.11.07	29700	Staff, Festival Advance		
TOTAL	77700			
GRAND TOTAL	162652			
ADVANCE OUT STANDING FOR THE YEAR 2012-13				
27/26.4.12	70000	Sri Darshan Kishore Sahoo, Contractor	CC Rd. from Chandra Acharya house to Golaka Dixit house.	
30/12.6.12	10000	Ganesh Bhoi	Constn. Of culvert at Debi mandap sahi.	Adj. vide vr no,43/3.5.14
7/5.1.13	45000	Maa Engineering work shop	Repair of Tractor	
TOTAL :-	125000			
Advance out standing for the year 2013-14				

01/1.2.14	10000	Rabinarayan Mohanty.T.S	Stationary	
13/12.6.13	100000	Niranjan Naik	Muduli sahi to malick sahi road	
46/21.12.13	25000	Niranjan Naik	Benu naik house to canal embakment road	
19/29.8.13	7000	Bijay Ku Grahacharya,Amin	Obs. Of LSG day	
54/25.2.14	20000	S.N. Mandal J.E	Salary Adv.	R
Total	162000			
G.Total	449652			

Para no 8.1

Advance for more than one year

A sum of Rs 125000.00 has been paid during the year 2012-13 but not adjusted as on 31.3.14. But a sum of Rs 10000.00 has been adjusted vide Vr no 43/3.5.14.. Hence Balance to be adjusted Rs 115000.00

as per L.No 2221/ 8.3.2002 , Advance un-adjusted for more than one year is treated as loss of fund and suggested for recovery.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs.)
1	Sri Suresh Ch Pradhan	Ex-Executive Officer,nimapara	present at-Ganjam NAC	115000.00

PARA: 9 GRANTS

Nimapara NAC - 2013-2014

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	01-04-2013	22868663.00	34181573.00	57050236.00	25867807.00	31-03-2014	31182429.00	Grants received 33977242+ Matching 204331=34181573
	GRAND TOTAL	22868663.00	34181573.00	57050236.00	25867807.00		31182429.00	

Comments :

SHOWING THE DETAILS OF RECEIPT AND EXPR. OF GOVT GRANTS IN RESPECT OF NIMAPARA NAC 2013-14							
SL NO	NAME OF THE ACCOUNT	OB AS ON 01.04. 2012	RECEIVED	MATCH ING SHARE	TOTAL	EXPEN DITURE	CLOSING BALANCE
1	Road maintenance	1170993			1170993		1170993
a	Road maintenance(HC)				0		0
b	Road Development		1839000	204331	2043331	3767770	-1724439
2	NSDP	-201602			-201602		-201602
3	Installation of street Light	-3853			-3853		-3853
4	construction of building	1147484			1147484		1147484

5	MLALAD	109388			109388		109388
6	MPLAD	801731	1350000		2151731	870132	1281599
7	construction of Kalyan Mandap	314630			314630		314630
8	USB Scheme/Solid waste Mgmt	-787954	420221		-367733		-367733
9	SJSRY	1921169	102273		2023442	620791	1402651
10	NRV	57500			57500		57500
11	12th & 13th FC	4047731	3835000		7882731	2015112	5867619
12	Compensation grant in lieu of Octroi	0	14393948		14393948	6207170	8186778
13	DRM	8250			8250		8250
14	Toilate & Footpath deweller	366000			366000		366000

15	Training for mason for low cost toilets	41000			41000		41000
16	Computer room 7 accessories	319200			319200		319200
17	Construction of CC Road(Spl)	2982000	2290000		5272000	2498326	2773674
18	Const. of Sulabha Souchalya	247000			247000		247000
19	ET Grant	1000			1000	54250	-53250
20	Performance based incentives	46533	1142000		1188533	420265	768268
21	Protection & conservation of water body	-59658			-59658		-59658

22	Prtection of govt land boundary wall	1102271			1102271		1102271
23	Motor vehicle Tax	4177113	871000		5048113	4038999	1009114
24	Devolution	4200000	1200000		5400000	1276987	4123013
25	Saharanchala Bidyut karan	-49310			-49310		-49310
26	Maintenance of Road & Bridges	2027852	600000		2627852	807048	1820804
27	Dev of Park, Greener y & aforestation	256000			256000		256000
28	Economic Census SECC fund	129995			129995		129995
29	FDR	-1503800	5000000		3496200	2558338	937862

	Biometric grants		19400		19400		19400
	Harischandra Yojana		60000		60000	28000	32000
	Accounts and MIS computer		254400		254400	162120	92280
	Non Res Bldg.		600000		600000	542499	57501
	Total	22868663	33977242	204331	57050236	25867807	31182429

From the above , it is clear that huge amount i.e, Rs 31182429.00 is remain unutilised.

Non utilisation of grants leads to non achievement of Govt. target.

Hence E.O. of the NAC is advised to take effective steps to obtain the permission to utilise the grants for which it has been received and compliance reported to next audit.

PARA: 10 UTILISATION CERTIFICATE

Nimapara NAC - 2013-2014

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	01-04-2013	49216288.00	34181573.00	83397861.00	15831229.00	31-03-2014	67566632.00	
	GRAND TOTAL	49216288.00	0.00	83397861.00	15831229.00		67566632.00	

Comments :

Showing the details of U.C. submitted during the year 2013-14

in respect of Nimapara NAC

Letter No/Date	Amount of U.C. Submitted	Scheme	Year	Remarks
765/10.5.13	363000	R.D.	2011-12	
	40333	R.D. matching	2011-12	
	305000	PBI	13-14	
769/14.5.13	967000	R.D	2012-13	
	107444	R.D. matching	2012-13	
	2429000	MVT	2011-12	
1975/31.12.13	477000	R.D	2012-13	
	53000	R.D. matching	2012-13	
1975/31.12.13	1493000	R.D	2012-13	
	165888	R.D. matching	2012-13	
	1888000	13Th FCA	2011-12	
	1023000	13Th FCA	2012-13	
	962000	Maint. Of Road & Bridges	2011-12	
	232000	Non Res. Bldg	2012-13	
	1679000	MotorVehicle Tax	2012-13	
	1634000	Spl. Cc road	2012-13	
	1200000	Devolution Fund	2012-13	

Total	15018665			
SJSRY				
827/24.5.13	141500	SJSRY	2012-13	
702/29.4.13	367791	SJSRY	2012-13	
1045/5.7.13	270000	SJSRY	2012-13	
1605/3.10.13	33273	SJSRY	2012-13	
Total	812564			
G.Total	15831229			
	Abstract of U.C. submitted			
	5682333	2011-12		
	9843896	2012-13		
	305000	2013-14		

15831229

Hence Executive Officer is advised to take effective steps to submit the U.C. in proper quarter

as soon as possible and compliance reported to audit.

Year wise break up of U.C. out standing as on 31.3.2014

Up to 2011-12 11134318.00

2012-13 22555741.00

2013-14 33876573.00

Total 67566632.00

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - Misappropriation of cash due to wrong calculation in OAP/ODP payment (OSP-11)						
On checking of OAP / ODP / MBPY payments with reference to acquaintance rolls & Cash Book it is ascertained that a sum of Rs.3700/- has been shown disbursed in excess than the actual payment. The details are given below.						
Month	MBPY	INGOAP	MBPYDP	IGNOAP 80 Yrs	IGNWP	IGNDP
Apr-13	122700	112500	24900	13500	11100	6300
May-13	111600	115500	26100	15000	12000	9900
Jun-13	122100	114300	26100	12000	11100	6900
Jun-13	267000		27000			
Jul-13	238400	150800	57800	16600	16300	11200
Aug-13	157800	107800	28600	12000	11500	7000
Sep-13	117100	81900	24000	7000	8700	5700
Oct-13	213700	129100	39000	17000	13200	9300
Nov-13	459000	296500	88100	27000	32800	22600
Dec-13	153200	98200	29600	11500	10400	6300
Jan-14	165800	111800	31900	11000	11400	7200
Feb-14	164900	104300	36900	13500	12300	5700
Mar-14	164100	99300	33800	11500	12000	6300
	2457400	1522000	473800	167600	162800	104400
	MBPY 80 Yrs	Actual amount distributed	Amount received by distributing person	Amount returned by distributing person	Amount booked as expenditure	Diff. Amount to be returned.
	9000	300000	300000		300000	0
	10000	300100	310000	9900	300100	
	7500	300000	619000		619000	
	5000	299000				
	13500	504600	500000	15000	485000	400
	8500	333200	360000	27600	332400	-800

	5500	249900	250000		250000	100
	14500	435800	437000		437000	1200
	16000	942000	950000	8000	942000	
	10500	319700	400000	79700	320300	600
	9500	348600	350000	700	349300	700
	11000	348600	350000		350000	1400
	9500	336500	340000	3400	336600	100
	130000	5018000	5166000	144300	5021700	3700

In response to audit objection memo the local authority has not returned the objection memo. Hence Rs 3700.00 is recovered vide M.R no 1754/16.7.14 from Smt Sipra Rani CO.

However

11.2 - Non-credit of Tax Collection

On checking of collection of fees with reference to receipt books & DCRs & Cashier's Cash Book it is seen that the following amount were collected but not deposited to NAC fund.

Sl. No.	MR No. & date	Amount collected	Amount deposited	Less deposited	Item of collection	Person responsible
1	249857 to 249864	45	40	5	Weekly Market	G.S.Swain,TC
2	10-04-2013	1157.75	1156	1.75	Holding Tax	R.N.Mohanty,TS
3	24-04-2013	3282	3281	1	Holding Tax	R.N.Mohanty,TS
4	18/21 to 18/26 28-12-13	4799	0	4799	Holding Tax	R.N.Mohanty,TS
5	18/27to 18/30 28-12-13	2344	0	2344	Holding Tax	R.N.Mohanty,TS
		11627.75	4477	7150.8		

In response to audit objection memo the local authority has not returned the objection memo. Hence Rs 2347.00 vide MR no 1752 /dated 16.7.14, Rs 05.00 vide Mr no 1753/16.7.14, Rs 4799 .00 vide Mr no 1821-1826/dt 9.6.14 total Rs 7151.00 was recovered from the tax collector hence para settled.

..137150.80 is suggested for recovery

PARA: 12 LOSS OF STOCK & STORE

PARA: 13 AUDIT OF RECEIPTS

13.1 - ASSESSMENT OF TAXES:-

ASSESSMENT OF TAXES:-

As ascertained from the records made available to audit, it is seen that the valuation of the Holding of the N.A.C. was last done during the year 2009-10 by the valuation organization of the Govt. in H & U.D. Deptt. And publication made on Dt.

The Collection of Holding Tax, Lighting Tax & Water Tax on the revised rate was implemented w.e.f. 1.4.2010.

INCLUSION OF NEW HOLDINGS :-

As the assessment of Taxes was made on 2009-10 and the same was implemented w.e.f. 1.04.2010, no new holding are included during the year 2010-11. The details of assessment of Taxes ward wise given below.

WARD No.	No. of TAX HOLDERS	ANNUAL VALUE OF TAX	AMOUNT OF HOLDING TAX	AMOUNT OF LIGHTING TAX	AMOUNT OF WATER TAX
1	239	96966.00	3879.00	1939.50	1939.50
2	222	131976.00	5279.00	2639.50	2639.50
3	270	336114.00	13445.00	6722.50	6722.50
4	239	695397.00	27815.00	13907.50	13907.50
5	234	606420.00	24257.00	12128.50	12128.50
6	266	1094322.00	43773.00	21886.50	21886.50
7	245	1384032.00	55361.00	27680.50	27680.50
8	501	2524988.00	100999.00	50499.50	50499.50
9	362	1660941.00	66438.00	33219.00	33219.00
10	303	193529.00	7741.00	3870.50	3870.50
11	383	865724.00	34629.00	17314.50	17314.50
TOTAL:-	3264	9590409.00	383616.00	191808.00	191808.00

During the year under audit new holding was not assessed/collected .

Executive Officer of the N.A.C. is suggested to take effective steps to include new holding during the subsequent years which is a statutory obligation under O.M. Act.

MUTATION CASE :-

No mutation case was finalized by the N.A.C. during the year under audit.

13.2 -

D.C.B. POSITION OF TAXES :-

The Demand, Collection and Balance position of taxes and fees etc. for the year 2013-14 was furnished below.

D.C.B. OF HOLDING TAXES :-

The Demand, Collection and Balance position of Holding Taxes for the year 2013-14 is furnished below.

SL. No.	PARTICULARS	ARREAR	CURRENT	TOTAL	% OF COLLECTION
1	DEMAND	1378472.10	383616.00	1762088.10	13.51%
2	COLLECTION	145962.80	97176.70	238177.50	

3	BALANCE	1232509.30	291401.30	1523910.60
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It is seen from the above table that the collection of holding tax is very miserable i.e. 13.51% as compared to the demand position. Suitable steps may be taken to stream line the collection by way of certificate case against the defaulters. The time bared due could not be worked out due to non maintenance of records (D.C.B.) by the local authority.

D.C.B. OF LIGHTING TAX :-

The Demand, Collection and Balance position of lighting Taxes for the year 2013-14 is furnished below.

SL. No.	PARTICULARS	ARREAR	CURRENT	TOTAL	% OF COLLECTION
1	DEMAND	705270.90	191808.00	897078.90	13.27%
2	COLLECTION	72981.00	46025.25	119006.25	
3	BALANCE	632289.90	145782.75	778072.65	

It is seen from the above table that the collection of lighting tax is very miserable i.e. 13.27% as compared to the demand position. Suitable steps may be taken to stream line the collection by way of certificate case against the defaulters. The time bared due could not be worked out due to non maintenance of records (D.C.B.) by the local authority.

D.C.B. OF WATER TAXES :-

The Demand, Collection and Balance position of Water Taxes for the year 2010-11 is furnished below.

SL. No.	PARTICULARS	ARREAR	CURRENT	TOTAL	% OF COLLECTION
1	DEMAND	569913.27	191808.00	761721.27	15.26%
2	COLLECTION	70243.00	46025.25	116268.25	
3	BALANCE	499670.27	145782.75	645453.02	

It is seen from the above table that the collection of water tax is very miserable i.e. 15.26% as compared to the demand position. Suitable steps may be taken to stream line the collection by way of certificate case against the defaulters. The time bared due could not be worked out due to non maintenance of records (D.C.B.) by the local authority.

13.3 - D.C.B. POSITION OF RENT:-

D.C.B. POSITION OF RENT:-

The demand, Collection and Balance of House rent // Shop rent of N.A.C. for the year 2010-11 is furnished below.

SL. No.	PARTICULARS	ARREAR	CURRENT	TOTAL	% OF COLLECTION
1	DEMAND	82379.00	69990.00	152369.00	59.31%
2	COLLECTION	33170.00	57205.00	90375.00	
3	BALANCE	49209.00	12785.00	61994.00	

It is seen from the above that the collection towards shop rent // House rent is very alarming. Steps may be taken to collect the shop rent// house rent monthly up to date.

Further it is to mention here that the monthly rent of the shop // house was revised by the council w.e.f. 1.4.2010. The details of revised rent are furnished below.

SL. NO.	OLD RATE OF RENT PER SHOP / MONTH	PRESENT RATE OF RENT PER SHOP / MONTH
1	140.00	155.00
2	280.00	310.00
3	110.00	125.00
4	260.00	290.00

Revision of rent and tariff was not done .The E.O.,is suggested to take necessary step for revision of rent and tariff

The total collection is 59.31% of the total Demand is below stage of satisfactory. Hence the E.O. of the N.A.C. is suggested to take effective steps to collect the arrear & current dues and compliance reported to next audit. Besides that the Council of NAC was suggested to revise the rent of the shop every year.

13.4 -

LICENSE FEES, RENTS FIXED DEMAND ETC. :-

The Demand, Collection and Balance position of Holding Tax, Lighting Tax, Water Tax , License Fees, Fixed Demands etc. Are furnished in the " APPENDIX-III" of this audit report. The Demand & Collection of parking fees, Fees U/s 290 & U/s 307 was furnished below.

SL. No.	NAME	PARTICULARS	ARREAR	CURRENT	TOTAL
1	PARKING FEES	DEMAND	0.00	22000.00	22000.00
		COLLECTION	0.00	22000.00	22000.00
		BALANCE	0.00	0.00	0.00
2	FEES U/S 290	DEMAND	30087.00	122060.00	152147.00
		COLLECTION	8445.00	82803.00	91248.00
		BALANCE	21462.00	39257.00	60899.00
3	FEES U/S 307	DEMAND	211264.00	152802.00	364066.00
		COLLECTION	30000.00	29400.00	59400.00
		BALANCE	181264.00	123402.00	304666.00

13.5 -

COMPARISON BETWEEN PREVIOUS YEAR COLLECTION & THIS YEAR COLLECTION:-The comparison between previous year's collection and this year's collection figures of the above items were furnished below.

SL. No.	NAME	2013-14	2012-13	DIFFERENCE		
1	PARKING FEES	22000.00	140096	-118096		
2	FEES U/S 290	91248.00	95680	-4432		
3	FEES U/S 307	59400.00	66500	-7100		

From the above it is clear that no step has been taken to collect fees under section 307, U/S 290 and parking fees.

It is seen from the collection of tax and fees are miserable enough and there is huge gap between Demand and Collection. Action may be taken to gear up the collection for improvement of the financial condition of the N.A.C...

13.6 -

D.C.B. POSITION OF OWN PROPERTY:-

The Demand, Collection and Balance of revenue derived from the own property for the year 2012-13 is furnished below.

NAME	DEMAND	COLLECTED	BALANCE
SLAUGHTER HOUSE	8950.00	8950.00	0
COLLECTION FROM WEEKLY MARKED	82788.00	82788.00	0
LEASE OF COCONUT TREES	8720.00	8720.00	0
			0
LEASE OF TANK	800.00	800.00	0
TOTAL :-			0

13.7 -

RECONCILIATION OF D.C.B. FIGURE :-

The difference of Collection in between Accountant Figure and D.C. B. figure of Taxes are furnished below.

HEAD OF COLLECTION	ACCOUNTANT CASH BOOK	AMOUNT COLLECTED AS PER DCB	DIFFERENCE	REASONS OF DIFFERENCE
HOLDING	238177.50	238177.50	Nil	
LIGHTING	119006.25	119006.25	Nil	
WATER	116268.25	116268.25	Nil	
PARKING				
FROM OWN PROPERTY				
LEASE OF COCONUT TREES				
LEASE OF DAILY MARKET				
LEASE OF TANK				

13.8 -

NON COLLECTION OF GROUND RENT FROM CESCO/CESU :-

As per last and previous audit reports, it was ascertained that in Letter No. 1060 Dt. 21.09.02 address to the Executive Engineer, Nimapara that the amount of Ground rent may be deposited to N.A.C. The total outstanding ground rent from 1.8.73 to 31.3.12 was Rs.1631889.00. Added to this year up to 31.3.2011 was comes to Rs.1650899.00 towards collection of ground rent from CESCO/CESU.

Arrear upto 31.3.2011 calculated in last A.R	1631889
Demand for 2012-13 @ 10/- per sqft. 1901 Sqft.	19010
TOTAL :-	1650899

Effective steps need be taken to settle the matter & fact may be reported to the H & U D Deptt. as well as competent authority of CESCO/CESU for collection of Arrear rent and compliance reported to audit.

PARA: 14 AUDIT OF EXPENDITURE

14.1 - ENGAGEMENT OF EMPLOYEES BEYOND THE SANCTION STRENGTH THROUGH SERVICE PROVIDER WITH OUT APPROVAL FROM COMPETENT AUTHORITY & BUDGETARY PROVISION:-

During checking of the Salary of the Staff w.r.to paid acquaintance & vouchers it reveals that as per the Council Resolution No. 6 / Dt. 24.09.2011, the following category employees were engaged through the M.Power Service Provider, Bhubaneswar beyond the sanction strength.

As per Council Resolution No. 5 Dt. 23.3.2013 ,agreement on 4.4.13						
NAME OF THE POST	SANCTION STRENGTH	POSITION IN PRESENT	TO BE OUTSOURCED	OUT SOUCRCED	EXCESS	PERIOD
ELECTRICIAN	0		0	1	1	3/13 TO 11/13
TRACTOR DRIVER	0		0	1	1	
CARRIAGE INSPECTOR , TAX & FEES COLLECTOR)	4	5	-1	3	2	
PEON	4	2	2	2	0	
SWEEPER	8	5	3	8	5	
HELPER (ELECT.	0	0	0	2	2	

As per Council Resolution No. /30.11.13, Agreement on 30.11.13

NAME OF THE POST	SANCTION STRENGTH	POSITION IN PRESENT	TO BE OUTSOURCED	OUT SOURCED	EXCESS	PERIOD
ELECTRICIAN	0		0	1	1	7/12 TO 3/13
TRACTOR DRIVER	0		0	1	1	
CARRIAGE INSPECTOR , TAX & FEES COLLECTOR)	4	5	-1	4	3	
PEON	4	3	1	2	1	
Peon cum watcher	0	0	0	1	1	
SWEEPER	8	5	3	9	6	
HELPER (ELECT.	0	0	0	2	2	

Vide Lr. No. 27/11/42284/F. Dt. 26/9.2.2011, Govt. In Finance Department issues the guide

line for out sourcing of services as follows.

a. AUTHORITY COMPETENT TO ALLOW OUTSOURCE SERVICE :-

1. Administrative Department
2. Heads of Deptt. may allow outsourcing certain services in interest

of economy and efficiently.

b. CONDITION PRECEDENT TO OUTSOURCING :-

Outsourcing of services may be resorted if adequate man power is not available in the organisation for providing the required service.

c. IDENTIFICATION OF SERVICE IS TO BE OUTSOURCED:-

The identification of the Service to be outsourced is to be finalised by the Administrative Deptt and Heads of Deptt.

d. COST ESTIMATE AND BUDGET PROVISION :-

The competent authority proposing to outsource a particular service should estimate the reasonable expenditure for the same by consulting other deptt. engaged in similar activities and ensure that available budget provision is adequate for the purpose and then proceed to outsource the service.

MUNICIPAL ACT REGARDING EXPENDITURE:-

Expenditure incurred from the municipal funds without having a Budget provision duly approved by Govt. Is statutorily irregular U/s 117-A of Orissa Municipal Act '1950.

IRREGULARITIES NOTICED BY THE AUDIT –

1. Engagement of employees beyond the sanction strength.

2. Outsource service was not allowed by the competent authority.
3. Identification of the Service is to be outsourced was neither finalised by the Administrative Department nor by the Heads of the Department.
4. Executive Officer of the NAC neither estimates the reasonable expenditure for the outsourcing service nor was adequate provision made in the Budget.
5. Expenditure without budgetary provision violated the Rule 117-A of Orissa Municipal Act 1950 which is statutory irregular in nature.

Hence it needs clarification why the below calculated payment shall not be suggested for recovery from the person(s) found responsible for this.

Besides that the documents in support of deposit of EPF ,ESI and service tax may be produced to audit for verification.

The details are given below

NAME OF THE POST	HOME TAKE PAY	EPF	ESI	Service charges	Total	NOS.	Total	PERIOD	TOTAL EPF	TOTAL ESI	
ELECTRICIAN 1 Nos.	5200	702	338	350	6590	1	6590	4/2013 to 11/13 ref vr no 17/6.4.13	702	338	
TRACTOR DRIVER 1 Nos.	5200	702	338	350	6590	1	6590	,35/7.5.13 ,20/13.6.13,7/5.7. 13, 9/8.8.13, 11/24.9.13 16/9.10.13, 16/12.11. 13, 45/20.12. 13	702	338	
CARRIAGE INSPECTOR , TAX & FEES COLLECTOR) 2 Nos.	3500	450	227	350	4527	3	13581		1350	681	
PEON 1 Nos.	3200	375	195	350	4120	2	8240		750	390	
SWEEPER 5 Nos.	3000	375	195	350	3920	8	31360		3000	1560	
HELPER (ELECT.) 2 Nos.	3200	375	195	350	4120	2	8240		750	390	
Total								74601		7254	3697

Add service Tax@12.36%								9220		
G.Total								83821	7254x8= 58032	3697x8= 29576
NAME OF THE POST	HOME TAKE PAY	EPF	ESI	Service charges	Total	NOS.	Total	PERIOD	Total EPF	Total ESI
ELECTRICIAN 1 Nos.	5200	702	338	350	6590	1	6590	12./13,Vr no 22/20.1.14	702	338
TRACTOR DRIVER 1 Nos.	5200	702	338	350	6590	1	6590		702	338
CARRIAGE INSPECTOR , TAX & FEES COLLECTOR) 2 Nos.	3500	450	227	350	4527	4	18108		1800	908
Peon cum watchman	3200	375	195	350	4120	1	4120		375	195
PEON 1 Nos.	3200	375	195	350	4120	2	8240		750	390
SWEEPER 5 Nos.	3000	375	195	350	3920	9	35280		3375	1755
HELPER (ELECT.) 2 Nos.	3200	375	195	350	4120	2	8240		750	390
Total								87168	8454	4314
Add service Tax@12.36%								10774		
G.Total								97942		

Total paid 768510.00

During 2013-14(3/13 to 12./13)	Paid to service provider		
Total EPF		66486	
Total ESI		33890	
Total Service tax		84534	

In response to audit objection statement, the local authority has returned the objection memo, With reply "Approval will be obtained and produce before next audit for clarification"

However, during exit conference the local authority shows approval vide I. no 13775/H&UD/Dt 10.7.14 for betterment of tax collection and management of sanitation work and vide L No. 21480/H&UD /dt 27.10.14 for engagement of sweepers in solid waste management and unable to show any approval for engagement of electrical staff .the details of payment is furnished below.

- 1. Electricians 1 nos @ Rs 6590/ month paid for 4/13 to 12/13 Rs 59310.00
 - 2. Helper 2 nos @4120/ month paid for 4/13 to 12/13 Rs 74160.00
- Total Rs 133470.00

Hence Rs 133570.00 is kept under objection till production of the Govt. approval .

PARA: 15 AUDIT ON WORKS

15.1 - Name of the work: CC road from Balanga road to DAV school road, w.no-10 (OSP12)	
C.R. No 7/13-14 , E. Cost:500000 ,Scheme: MR&B	
Executants: Smruti Ranjan Mohanty	
Name of the J.E. : Sri Bulu Sethy, M.E :Jayanta Ku Maitra	
Vr No. 13/2.12.13, Rs 388952.00, M.B. No 126/91-96,103-108	
<p>On checking of the above case record with reference to estimate and connected M.B., it was seen that, construction of sub base of G.S.B mixing of sand and Moorum compacted with PRR of cc road was provided in higher rate than the admissible rate. As such a sum of Rs 3233.00 has been paid in excess as calculated below.</p>	
Analysis of rate for sub base of G.S.B mixing of sand and Moorum compacted with PRR etc.	
<u>as per audit</u>	<u>as per record</u>
(basing on the lead statement of the NAC and S.R 2012)	details Neither given/nor attached in the case record
Taking out put=2.83 cum	Rs722.72/cum
a)Labour for spreading and rolling, watering	
Mulia 2.5 nos. @150.00/each	= Rs 375.00
For admixing of moorum and sand	
2.83 cum x0.25 nos./cum @150.00/each=	<u>106.13</u>
total	Rs 481.13
b)Machinery, Hire and running charges of PRR for consolidation and etc for 2.83 cum	

2.83x8x339/425 = Rs 18.06/for2.83 cum

c) Materials

moorum 75%x2.83 [2.12cum@40.00](#)= Rs 84.80

Sand 25%x2.83 [0.71 cum @38.00=26.98](#)

Total Rs 111.78/for2.83 cum

d)a+b+c Rs 610.97/2.83 cum

for 1 cum 610.97/2.83=215.89/cum

e)Add O.H 10% +T&P 2% =25.91

f) lead and royalty basing on the lead statement of the NAC

Sand 5K.M lead , Rs124+Royalty 19.60=143.60/cum

Moorum50 K.M lead

For 5 km Rs [124+45Kmx@7.50/km+Royalty19.60=472.10/cum](#)

Moorum 75%x1 [cum@472.10=Rs 354.08](#)

Sand 25%x1 cum @143.60=Rs 35.90

Total Rs 389.98

g) d+e+f +1% l.cess, Rate admissible Rs 631.78+6.31=638.09/cum

Rate paid/provided in the estimate Rs 722.72/cum

Hence Excess paid 722.72-638.09=Rs 84.63/cum

GSB Sand and moorum was executed for 38.21 cum

Hence excess cost paid for 38.21 cum @84.63/cum=Rs 3233.00

In response to audit objection statement the local authority has replied that "recovery amount may be adjusted out of security money". Hence objection stands and Rs 3233.00 is suggested for recovery.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Jayanta Ku Mitra,M.E.I/C, Nimapara	M.E I/C/ Nimapara	Puri Municipality	1616.00
2	Sri Bulu Sethy,Ex-J.E	EX-J.E, Nimapara NAC	Present At Nayagarh NAC	1617.00

15.2 - Name of the work: Const. of cc road from Alanda to Peta ghai(osp 15,16,17)

C.R. No18/11-12 , E. Cost: 300000.00 ,Scheme:13th FCA

Executants: Sri Gopal Ch Pradhan

Name of the J.E. :Sri Trilochan Behera , M.E : Sri Panchanan Dash

Vr No. 5/Date 1.5.13 Rs 299874.00, M.B. No 139/21 to 33

i) On checking of the above case record with reference to estimate and connected M.B., it was seen that granular sub base with sand and moorum compacted with PRR was paid for a quantity of 64.80 cum as against actual 63.56 cum. Hence due to calculation mistake 1.24 cum of granular sub base with sand and moorum compacted with PRR was paid in excess quantity .

As such cost of 1.24 cum @ 492.51/cum comes to Rs 611.00 was paid in excess , which needs recovery. The details are given below.

At M.B page 22, granular sub base with sand and moorum compacted with PRR

$$1 \times 15. \times 3.97 \times (0.18 + 0.15 + 0.12) / 3 = 8.93 \text{ cum}$$

$$1 \times 119. \text{m} \times 3.17 \text{m} \times (0.19 + 0.15 + 0.10) \text{m} / 3 = \underline{55.87 \text{ cum}}$$

Total 64.80 cum

As per actual

$$1 \times 15. \times 3.97 \times (0.18 + 0.15 + 0.12) / 3 = 8.93 \text{ cum}$$

$$1 \times 119. \text{m} \times 3.17 \text{m} \times (0.19 + 0.15 + 0.10) \text{m} / 3 = \underline{54.63 \text{ cum}}$$

Total 63.56 Cum

Excess Quantity 64.80 cum - 63.56 cum = 1.24 cum

Excess cost paid for 1.24 cum @ 492.51/cum = Rs 611.00

Which needs recovery.

ii) At M.B page no 25, 25 nos. of disjoint board @ 5m interval were provided in cc(1:2:4) but the quantity of expansion gap for a width of (¾) " was not deducted from the chips concrete. Hence due to non deduction of expansion gap in cc (1:2:4) Rs 464.00 was paid in excess as detailed below needs recovery.

As per measurement cc(1:2:4) using 12 mm chips

$$1 \times 15. \times 3.97 \times 0.075 = 4.466 \text{ cum}$$

$$1 \times 119. \text{m} \times 3.17 \text{m} \times 0.075 \text{m} = \underline{27.935 \text{ cum}}$$

Total 32.40 cum

Quantity of Expansion gap of width (¾) " = 0.075m/4 @ 5 mtr interval

3 nos of gap for 15 mtr length and 22 nos of gap for 119mtr length.

$$(3 \text{ no.} \times 3.97 \text{m} + 22 \text{ no.} \times 3.13 \text{m}) \times 0.075 / 4 \text{m} \times 0.075 \text{m} = 0.11358 \text{ cum}$$

Cost of 0.11358 cum of cc(1:2:4) @ 4090.14/cum = Rs 464.00

Hence cost of cc(1:2:4) of Rs 464.00 was not deducted towards expansion gap and needs recovery.

iii) E/W in hard soil filling both side of the cc road by 5 K.m lead was shown

executed in this project .But it was seen from the photograph attached to the record that no earth was filling in burn/both side of the road.

So cost paid towards earth filing

$$2 \times (90 + 11.30) \text{m} \times (1.15 + 0.85) / 2 \times (0.85 + 0.65) / 2 = 151.95 \text{ cum}$$

deduct voids 25.07 cum ,net quantity of 126.88 cum .

Cost paid for 126.88cum @ 114.49/cum=14526.00

Hence cost paid towards earth filling is fictitious and needs recovery.

In total 611+464+14526=15601 needs recovery.

In response to audit objection statement the local authority replied that "it may be recovered from the security amount.". Hence objection stands and Rs 15601.00 is suggested for recovery.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Trilochana Behera,J.E,Nimapara	J.E, Nimapara NAC	Asst. Engr NimaparaPHD	7800.00
2	Sri Subash Ch Mohanty ,Retd Head Asst.	Head Asst., Nimapara NAC(RETD)	Nimapara	306.00
3	Sr Panchanana Dash,Ex ME	M.E,Nimapara	Asst Engr, NImaparaPHD	7495.00

15.3 - Name of the work: Filling of earth in front of Devi Mandap of Nimapara NAC (OSP-19-20)

C.R. No 11/12-13 , E. Cost:133050.00 ,Scheme: Own fund

Executants: Sri Niranjan Nayak , Name of the J.E. :Bulu Sethy , ME- Panchanan Dash

Vr No.37/15.4.13 Rs 133050.00 M.B. No 135/page115-119

Date of Commencement :8.4.13 , Date of Completion : 11.4.13.

Date of Measurement :12.4.13

On checking of the above case record with reference to estimate and connected M.B., it was seen that the cost of filling of hard soil by mechanical means of 5 K.M lead and breaking clods to minimum 5 to 4 cm laying in layer etc and complete was paid for a quantity of 1053.42 cum.@126.31 cum.

No compaction was done..

As per OPWD and CPWD code and I.S1200-1958 Para no 3.3, In case of filling earth

10% of measurement quantity should be deducted towards voids.

But in this case payment was made without deduction of voids.

As such a sum of Rs 13298.00 was paid in excess towards cost

of earth filling due non deduction of voids as detailed below which needs recovery.

As per M.B./measurement

$1 \times 30 \times (21.20 + 19.9) / 2 \times (0.85 + 0.65) / 2 = 462.38 \text{ cum}$

$1 \times 30 \times (19.90 + 15.5) / 2 \times (0.85 + 0.65) / 2 = 398.25 \text{ cum}$

$1 \times 34.80 \times (15.5 + 9.5 + 2.70) / 3 \times (0.7 + 0.5) / 2 = 192.79 \text{ cum}$

Total 1053.42 cum

Cost paid for 1053.42 cum @ 126.31/cum = 133050.00

As admissible

Total measured quantity 1053.42 cum

(-) deduct voids 10% 105.34 cum

Net quantity admissible 948.08 cum

Cost admissible for 948.08 cum @ 126.31 /cum = 119752.00

Cost paid Rs 133050.00

Excess paid Rs 13298.00 ,which needs recovery.

In response to audit objection statement , the local authority replied that "the measurement for E/W by mechanical carriage has been taken after compacting with PRR , though it was not written in the items. As the measured quantity is final measurement after compaction, deduction towards voids need not necessary and the same amount may be recovered from the security". The local authority admitted the fault and agreed to effect recovery from the security. Hence objection stands and Rs 13298.00 is suggested for recovery.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Bulu Sethy,Ex	EX-J.E, Nimapara NAC	At Nayagarh NAC	6649.00
2	Sr Panchanana Dash,Ex ME	M.E,Nimapara	Asst Engr, NimaparaPHD	6649.00

15.4 - Name of the work: RCC drain from PatitaPabanPatana to Ganesh Talkies W.No 06 (OSP-20,21)

.C.R. No77/5.7.13 , E. Cost 80000 , ,Scheme:3th FCA

Executants: Pravakar Nayak , Name of the J.E. : Sri Bulu Sethy ,ME-Sri Debabrata Sarangi

Vr No.12 /Date5.7.13 Rs79740.00, M.B. No132/129-135

On checking of the above case record with reference to estimate and connected M.B., it was seen that at M.B page 133 in item RCC M20 was measured for 78 nos of slab by the concerned J.E but during check measurement the M.E. has rectified the slab Nos to 65 in stead of 78 nos. So the 65 Nos. of Slab was constructed in stead of 78 nos. Hence cost of 13 nos of slab was paid on excess . As such Rs 13290.00 has been paid in excess as detailed below which needs recovery.

As per M.B.

8 mm rod for 78 nos of slab

78x12x0.85=795.60 mtr

78x12x0.85=795.60 mtr

Total 1591.20mtr @ 0.395/Kg/mtr=6.29 Qtl

Cost paid 6.29 qtl @ 5487.81 /cum=Rs 34518.32

At page 133

RCC M20 for slab after check measured

65 nosx0.90x0.90x(0.12+0.08)/2=6.32cum (wrong)

Cost paid @7170.30/cum =Rs 45301.96

Total cost Rs 79740.00 has been paid towards 78 nos. of Slab

Cost admissible for 65 nos. of slab =79740/78x65=66450.00

Excess cost paid Rs 13290.00 which needs recovery.

In response to audit objection statement the local authority replied that "It may be recovered out of security". Hence objection stands and Rs 13290.00 is suggested for recovery.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Bulu Sethy,Ex	EX-J.E, Nimapara NAC	At Nayagarh NAC	6645.00
2	Sri Debabrata Sarangi Ex-ME,Nimapara	Ex-ME, Nimapara NAC	Asst. Engr ,Puri Minicipality	6645.00

15.5 -

On checking of the following case records with reference to estimate

and connected M.B., it was seen that in case of Spl. cc road ,construction of

sub base of G.S.B mixing of sand and Moorum compacted with PRR of

cc road was provided in higher rate than the admissible rate.

As such a sum of Rs 84.63/cum has been paid in excess per cum as calculated below.

Analysis of rate for sub base of G.S.B mixing of sand and Morrurum compacted with PRR etc.

as per audit _____ as per record

(basing on the lead statement of the NAC details Neither given/nor attached

and S.R 2012) in the case record

Taking out put=2.83 cum Rs722.72/cum

a) Labour for spreading and rolling, watering

Mulia 2.5 nos @150.00/each = Rs 375.00

For admixing of moorum and sand

2.83 cum x0.25 nos/cum @ 150.00/each=106.13

total Rs 481.13

b) Machinery, Hire and running charges of PRR for

consolidation and etc for 2.83 cum

2.83x8x339/425 = Rs 18.06/for2.83 cum

c) Materials

moorum 75%x2.83 [2.12cum@40.00](#)= Rs 84.80

Sand 25%x2.83 [0.71 cum @38.00=26.98](#)

Total Rs 111.78/for2.83 cum

d)a+b+c Rs 610.97/2.83 cum

for 1 cum 610.97/2.83=215.89/cum

e)Add O.H 10% +T&P 2% =25.91

f) lead and royalty basing on the lead statement of the NAC

Sand 5K.M lead , Rs124+Royalty 19.60=143.60/cum

Moorum50 K.M lead

For 5 km Rs [124+45Kmx@7.50/km+Royalty19.60=472.10/cum](#)

Moorum 75%x1 [cum@472.10=Rs 354.08](#)

Sand 25%x1 cum @143.60=Rs 35.90

Total Rs 389.98

g) d+e+f+1% L.Cess , Rate admissible Rs 631.78+6.31=638.09/cum

Rate paid/provided in the estimate Rs 722.72/cum

Hence Excess paid 722.72-638.09=Rs 84.63/cum

i) Name of the work: Spl cc road at women's college, w. no 8

C.R. No109/13-14, E. Cost:500000 ,Scheme: Spl cc road

Executants: Sri Pravat Kumar Mohapatra

Name of the J.E. :Sri Bulu sethy, M.E :Jayanta Kumar Maitra

Vr No.53/31.12.13, 489601.00 , M.B. No143/70-75,82-87

Quantity of GSB mixing of sand and moorum executed in this project 59.20 cum

Excess cost paid For 59.20 cum @ 84.63/cum=5010.00,which needs recovery.

ii)Name of the work:Patapur main road to smasan ,W.No 1

C.R. No 110/13-14, E. Cost:400000 ,Scheme: Spl. CC road

Executants: Debasis Chhatoi

Name of the J.E. : Sri Bulu sethy, M.E :Jayanta Kumar Maitra

Vr No.,54/31.12.13 , M.B. No126/109-119

Quantity of GSB mixing of sand and moorum executed in this project 33.75 cum

Excess cost paid For 33.75 cum @ 84.63/cum=2856.00,which needs recovery.

iii)Name of the work: Amalapada Road ,w.no 6

C.R. No:135/13-14, E. Cost:236000.00 ,Scheme: Spl.cc road

Executants: Sri Akhaya Ku Behera,

Name of the J.E. :Sri Trilochana Behera , M.E :Jayanta Ku Maitra

Vr No.50/20.2.14,Rs 234240.00 , M.B. No:131/115-128

Quantity of GSB mixing of sand and moorum executed in this project 25.58 cum

Excess cost paid For 25.58 cum @ 84.63/cum=2164.00,which needs recovery.

In Total Rs 10030.00 (5010+2856+2164) needs recovery.

In response to audit objection statement the local authority replied that "the recovery may be effected out of security money." Hence objection stands and Rs 10030.00 is suggested for recovery.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Jayanta Ku Mitra,M.E.I/C, Nimapara	M.E I/C/ Nimapara	Puri Municipality	5015.00
2	Sri Trilochana Behera,J.E,Nimapara	J.E, Nimapara NAC	Asst. Engr NimaparaPHD	1082.00
3	Sri Bulu Sethy,Ex	EX-J.E, Nimapara NAC	At Nayagarh NAC	3933.00

15.6 - Name of the work: Bldg of Alandha Community Center , W.No 10 (OSP 26,27,28,29)

. C.R. No:61/13-14, E. Cost:250000.00 ,Scheme: MPLAD

Executants: Sri Gopal Ch Pradhan

Name of the J.E. :Sri Trilochana Behera , M.E :Jayanta Ku Maitra

Vr No.49/26.12.13,Rs 249718.00 , M.B. No:140/111-140

As per the bill following amounts were allowed and paid

i)Filling sand in foundation and plinth in room ,verandah and front and etc

62.96 cum @234.20/cum=14745.23

ii)CC(1:3:6) using 4 cm metal and downgraded for flooring in room 2 rooms and verandah.

10.04 cum @ 4256.70/cum=42750.00

iii) K.B. bricks masonry in C.M.(1:6)

Step [1.033cum@3823.20/cum=3948.41](#)

Superstructure wall [2.588cum@3856.50/cum=9980.00](#)

iv) 16mm thick C.P(1:6), verandah, outside wall

319.965 [Sqm@119.70/Sqm=38299.81](#)

v) 12 mm thick C.P(1:6), top, step, inner side wall

148.668 [Sqm@87.30/Sqm=12978.67](#)

vi) Dismantling and removing 2.5 cm thick grading concrete from roof slab

93.725 [Sqm@29.00/Sqm=2718.12](#)

vii) 2.5 cm thick grading concrete (1:2:2) on roof slab with 6mm cbhg chips

93.725 [Sqm@219.90/Sqm=20535.15](#)

viii) 6mm C.P (1:4)

131.355 [Sqm@77.40=10166.88](#)

ix) Fitting/fixing M.S. flat and angle

[813.780kg@62.00/K.G=50454.36](#)

X) M.S. door [5.251Qt@2370.50=12445.00](#)

M.S. Window fitting and angle [7.020@3987.74=27993.93](#)

xi) Name board 2986.00

Total 250000.00

On checking of the above case record, the following omissions are
came to the notice of the audit.

1) It is an old work executed previously but without reference to the
existing work a new record has been opened in which present status
of the execution, works proposed are not supported by a field visit report.

2) No land schedule has been recorded or R-O-R has been appended to
case records. Since relates to MPLAD for which title in favour of the Govt. is essential.

3) No display board has been executed

4) No photographs of Pre commencement and During commencement were
available in record as the work has been taken to establish the new execution
as per sanction order. Only one photograph after execution clearly discloses
that the building was colour washed previously and iron fittings
(door and window) are made in existing old building.

As per the measurement recorded against the execution the following
irregularities are noticed.

a) As the building was previously colour washed Cement plaster.

shown in new execution is not at all true.

b) Since dismantling and execution of grading plaster of roof slab was done, it concludes that this was an old used bldg.

c) Filling of sand in foundation and plinth in room and verandah was not admissible in case of old and used bldg. and concluded as undue financial benefit to the executants.

So amount against following execution cannot be considered as genuineness and amount spent thereof is suggested for recovery.

1. Sand filling in foundation and plinth in room and etc Rs 14745.00

2. Cement plastering of wall 38300.+12978.00=51278.00

In total Rs 66023 needs recovery.

Since aforesaid dislocation between photograph and execution and measurement that a useable bldg. was measured to fulfill the sanctioned amount or certain other purpose which may be investigated the appropriate authority.

In response to audit objection statement the local authority replied that "it may be recovered from security." Hence objection stands and Rs 66203 is suggested for recovery. including held under objection 250000.00

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs.)
1	Sri Trilochana Behera, J.E, Nimapara	J.E, Nimapara NAC	Asst. Engr NimaparaPHD	33102.00
2	Sri Jayanta Ku Mitra, M.E.I/C, Nimapara	M.E I/C/ Nimapara	Puri Municipality	33101.00

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -
No comments

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 -
No comments

PARA: 18 MISCELLANEOUS

18.1 - UNDUE PAYMENT TOWARDS ARREAR HRA UNDER ORSP-08

No arrears of HRA under ORSP-08 has been paid to the staff of the NAC during 2013-14

18.2 - ASSETS and LIABILITIES

Assets and liabilities of Nimapara NAC for the year 13-14 is furnished below

Assets		
i	Cash balance, Deposits, P/L balance as on 31.3.14	46786398.12
ii	Tax, Fees, Etc, out standing for collection	3374995.27
	Deduct 10% discount for bad debt	(-)337499.52
	Net	3037496
iii	Advance recoverable as on 31.3.14	
	Accountant cash book	449652
	SJSRY cash book	0
	Total	449652
iv	G.Total	50273546.12
Liabilities		
i	Unutilised Govt. Grants as on 31.3.14	31182429
ii	Deposits Refundable/S.D./EMD	2564693
iii	Loan repayable	
	Principal	1777750
	Interest	1687659
iv	Out standing Electric bill	409337
	Arrear energy charges payable	39795045
	Salary of Staff	292057
	Penson of staff	17455
	Payment of staff through Service provider	97942

Total	77824367
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18.3 - IRREGULAR DISTRIBUTION OF PHYLINE RELIEF @25 K.G. AND Rs 300/PER FAMILY (OSP-3-4/31.10.14)

During the period under audit, a total sum of Rs 1135500.00 was distributed towards phyline relief 2013 tom 3785 families along with Q 946.25 kg of relief rice in the NAC area .

At the time of exit conference on 31.10.14 on verification of some of the distribution registers, it is noticed that the cash book as well as relief rice were acknowledged by other than the family members 12 cases) as detailed below totaling to cash of 3600 and 3 Qtls. of rice worth of Rs 7500(i.e, 2500/ Qtl)

The circumstances' under which , the relief were distributed to other than family members couldn't be clarified by the local authority in spite of issue of audit objection statement.

Sl.no	Ward no	Page no	Name of the payee/ payments made to	Acknowledged by	Distributed by the officials/counsellor
329	05	19	Prafulla ku Behera S/O Bhramarbara Behera	Bibhuti bhusan sahu	1.Akhaya Ku Mohanty,Asst Tr 2.Mamata Sahu- Counsellor
330	05	19	Pradeep Ku Mishra, S/o-Rabindra	Benudhara Swain	Do
332	05	19	Kelu Ch Sahu s/o Gopinatha	P.K. Sahu	Do
333	05	19	Lingaraj Mishra S/o Debaraj	Prakash Mohanty	Do
231	05	13	Dolagobinda Sahu S/o-Ganeswar	Ganeswar Dash	Do
322	05	13	Pratap ku Mallick s/o-Sudarsan	Satyanranjan Panda	Do
323	05	13	Gagan Bihari Mohapatra S/o Jadumani	Pradipta Ku Sahoo	do
248	06	14	Rama Ch. Swain, S/o Bholanatha swain	Alekha Ch Mallick	Susanta Ku Muduli,Asst. Tr 2. 2.Sobhabati Behera- counsellor
266	06	15	Gopal Krushna Pattanaik , S/O Nityananda Pattanaik	Banabihari Pradhan	Do
267	06	15	Nabakishore Mohanty S/o Radhashyam Mohanty	Balu Barik	do
105	03	07	Chakradhara Sahu S/o Natabara	Satyanranjan Sahu	Kailash Sethi,Asst Tr 2.Kausalya sahu- counsellor
180	02	10	Chakradhara Naik S/o Bhagaban Naik	Alok Nayak	Chandra mani rout,Tr Kahnu Ch Naik- Counsellor

The fact may be investigated by the higher authorities/independent agency and fact reported to audit . Till then the total cost of relief issue on this score amounting to Rs 11100.00(3600+7500) is kept under objection.

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

19.1 - Loan

The abstract positions of loan were furnished below.

Sl. No	PARTICULARS	Amount of Principal	Amount of Interest	Total
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1	Balance out standing as on 01.4.13	1777750	1461254	3239004
2	Priogressive demand for payment during the year 13-14	1777750	1684660	3462410
3	New loan during the year 13-14	0	0	0
4	Deduct the amount repaid during 13-14	0	0	0
5	Balance out standing for repayment as on 31.3.14	1777750	1684660	3462410

Loan position in respect of Nimapara NAC for the year 13-14

Sl.no	Particulars	O.B as on 1.4.13	Interest due	Total	Loan repaid	C.B. as on 31.3.14
1	Const.of Market complex	Principal 45000		45000		45000
	9.75%	Interest 39127	4388	43515		43515
		Total 84127	4388	88515	0	88515
2	Seed capital margin money	Principal 21000		21000		21000
	13%	Interest 16735	2730	19465		19465
		Total 37735	2730	40465	0	40465
3	Margin money for Bus	Principal 45000		45000		45000
	14.50%	Interest 91564	6525	98089		98089

		Total	136564	6525	143089	0	143089
4	Pisciculture loan	Principal	52000		52000		52000
	9.75%	Interest	86001	5070	91071		91071
		Total	138001	5070	143071	0	143071
5	Kalyan Mandap	Principal	200000		200000		200000
	9.75%	Interest	240062	19500	259562		259562
		Total	440062	19500	459562	0	459562
6	Kalyan Mandap	Principal	85000		85000		85000
	14.50%	Interest	177012	12325	189337		189337
		Total	262012	12325	274337	0	274337
7	NSDP	Principal	180000		180000		180000
	13%	Interest	361452	23400	384852		384852
		Total	541452	23400	564852	0	564852
8	NSDP	Principal	1149750		1149750		1149750
	13%	Interest	449301	149468	598769		598769
		Total	1599051	149468	1748519	0	1748519
	G.Total	Principal	1777750		1711750		1777750
		Interest	1461254	223406	1684660		1684660
		Total	3239004	223406	3462410	0	3462410

It is to mention here that the maintenance of loan ledger was 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.

19.2 - DEPOSIT OF ROYALTY, VAT, CESS DEDUCTED FROM THE WORK BILLS

Particulars	O.B	Deducted from Works bill	Total	Amount Deposited	Balance

Income Tax	49861	357298	407159	357298	49861
VAT	13016	703196	716212	716212	0
Royalty	32097	538250	570347	534093	36254
L.Cess	14274	181869	196143	181869	14274

E.O is suggested to deposit the un-deposited amount in proper head of account.

PARA: 20 RESULT OF AUDIT

Result Of Audit

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	8.1	115000.00	115000.00	115000.00	0.00	0.00	
2	14.1	0.00	133470.00	0.00	0.00	0.00	
3	15.1	3233.00	3233.00	3233.00	0.00	0.00	
4	15.2	15601.00	15601.00	15601.00	0.00	0.00	
5	15.3	13298.00	13298.00	13298.00	0.00	0.00	
6	15.4	13290.00	13290.00	13290.00	0.00	0.00	
7	15.5	10030.00	10030.00	10030.00	0.00	0.00	
8	15.6	66023.00	250000.00	66203.00	0.00	0.00	
9	18.3	0.00	11100.00	0.00	0.00	0.00	
Total		236475.00	565022.00	236655.00	0.00	0.00	

Audit Certificate

Certified that the accounts of Nimapara NAC for the financial year 2013-2014 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

Spot Recovery

SI No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	nil	nil	2014-07-06	0	
Total				0	