

LOCAL FUND AUDIT, PURI, ODISHA

CATEGORY : N A C

Audit Report No : 279416/AR/2016-2017-PURI

PARA: 1 TITLE SHEET

1	Name of the Institution :	Nimapara NAC
2	Year of Accounts under Audit :	2015-2016
3	Name of the Local Authority during the year of A/Cs :	Sri Ajay Kumar Mohanty, ORS, Additional Tahasildar, Nimapara Tahasil, I.C.EO
	Name of the Local Authority at the time of Audit :	1.Sri Ajay Kumar Mohanty,EO 10.03.2017 to 03.04.2017 2. Sri Surya Narayan Panda, 03.04.2017 till close of Audit.
4	Duration of Audit :	10-03-2017 To 10-04-2017 (Mandays Consumed :- 17.5)
5	Name of the Auditors :	SATYA BHUSHAN MISHRA - Lead Auditor(10-03-2017 to 10-04-2017) SNEHASISH PATTNAIK - Auditor(10-03-2017 to 10-04-2017)
6	Name of the Reviewing Officer :	BIJAYA KUMAR BEHERA(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	
8	Entry Conference Date :	16-03-2017
9	Exit Conference Date :	
10	Name of the District Audit Officer :	Smt Arundhati Jena
11	Date of approval of report by District Audit Officer :	

Para1.1 :- Demographic information:-

Name Of The Institution	Area In sq Km	No of Ward	Population of the Institution					Female Population	Male Population
			S.C	S.T	Minority	General	Total		
Nimapara NAC	14.07	11	3418	26	313	15532	19289	9411	9878

PARA: 2 PHYSICAL VERIFICATION

S/no	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	Bus Fee Receipt	10.03.2017 before transaction	140	140	Stock Register Page-41	Nil
2	Daily Market Receipt Book	10.03.2017 before transaction	150	150	Stock Register Page-26	Nil
3	Holding Tax Receipt Book	10.03.2017 before transaction	66	66	Stock Register Page-2	Nil
4	Trekker Fee Receipt Book	10.03.2017 before transaction	171	171	Stock Register Page-60	Nil
5	6.Auto Fee Receipt Book	10.03.2017, Before Transaction	107	107	Stock Register Page-80	Nil
6	Others	10.03.2017, Before Transaction				
7	ServicePostage Stamps	10.03.2017, Before Transaction	535.65	535.65	Stock Register Page-26	Nil
8	Miscellaneous Receipt Books	10.03.2017, Before Transaction	47	47	Stock Register Page-12	Nil
9	Measurement Books	10.03.2017, Before Transaction	4	4	Stock Register Page-12	Nil
10	Cash in hand	10.03.2017, Before Transaction	0	0	Cashier Cash Book Page-90	Nil
11	Level Book	10.03.2017 before transaction	3	3	Stock Register Page-13	Nil

Comments

The physical balance of Cash on the first day of audit i.e. on 1before transaction is nil. Physical verification of all other items as per data furnished above tallied with the book balance on the first day of audit.

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

S/No	List Records/Register	Rules	Form No
1	Budget Estimate	Rule 74	Form No. I
2	Register of Grants	Rule 80	Form No. XLII
3	Stock account of Tickets used for daily collection of Market fees	Rule 171	Form No. XLIII
4	Abstract Register of Receipts	Rule 129	Form No. XV
5	Stamp Account	Rule 172	Form No. XLIV
6	Periodical Increment Certificate	Rule 99	Form No. XI
7	Abstract of the Budget Estimate	Rule 74	Form No. I-A
8	Cashier's Cash Book	Rule 81	Form No. V
9	Schedule for the Budget Estimate	Rule 77	Form No. III
10	Challan	Rule 87	Form No. VI
11	Salary Bills	Rule 97	Form No. IX
12	Register of Bills	Rule 96	Form No. VII
13	Miscellaneous Receipts	Rule 157	Form No. XXXIV
14	Register of Rents for which there is fixed demand	Rule 163	Form No. XXXVI
15	Ledger of Lessees	Rule 170	Form No. XXXVIII
16	Daily Collection Register	Rule 171	Form No. XL
17	Absentee Statement	Rule 97	Form No. X
18	Cash Book of the municipality	Rule 125	Form No. XIV
19	Advance Ledger	Rule 136	Form No. XVIII
20	Abstract Register of Expenditure	Rule 129	Form No. XVI
21	Register of adjustments	Rule 132	Form No. XVII
22	Register of Outstanding Advances	Rule 140	Form No. XIX
23	Register of outstanding deposits	Rule 143	Form No. XXI
24	Deposit Ledger	Rule 142	Form No. XX
25	Register of Quarterly & Annual account of Receipt	Rule 144	Form No. XXII
26	Annual Account of Receipts and Expenditure	Rule 145	Form No. XXIV
27	Register of Quarterly & Annual account of Expenditure	Rule 144	Form No. XXIII
28	Loan Register	Rule 149	Form No. XXVII
29	Register of the Tax on Carriages, Carts, Horses and Other animals	Rule 151	Form No. XXIX
30	Stock Register of Stationery	Rule 172	Form No. XLIV
31	Demand and Collection Register	Rule 178	Form B
32	Measurement Book	Rule 365	Form W-VIII
33	Tax Receipt Form	Rule 188	Form I
34	Arrear Demand Register	Rule 187	Form H
35	Tax collector's daily collection register	Rule 192	Form K
36	Tax collector's Ledger	Rule 198	Form M
37	Stock account of Receipt Forms	Rule 196	Form L
38	Contract Certificate	Rule 343	Form W-IV
39	Register of Works	Rule 345	Form W-VI
40	Contract Agreement Form	Rule 341	Form W-III
41	Stock & Store Register of Municipality	Rule 346	Form W-VII

B : List of Records/Registers not Produced to Audit

S/No	List Records/Register	Rules	Form No
1	Order Book	Rule 96	Form No. VIII
2	Subsidiary Cash Book	Rule 128 A	Form No. V-A
3	Stock account of License Number Plates	Rule 155	Form No. XXXII
4	Application for License for Carriage, Cart, Horses and Other animals	Rule 152	Form No. XXXI
5	License Register for Drivers and Owners of Carriages plying for hire	Rule 156	Form No. XXXIII
6	Register of Lands	Rule 160	Form No. XXXV

7	Jamabandi Register	Rule 170	Form No. XXXVII
8	Arrear List	Rule 170	Form No. XXXIX
9	Register of Interest Bearing Securities	Rule 147	Form No. XLI
10	Permanent Advance Account	Rule 108	Form No. XII
11	Voucher of Recoupment of Permanent Advance Account	Rule 110	Form No. XIII
12	Establishment Audit Register	Rule 146	Form No. XXV
13	Register of Investments	Rule 148	Form No. XXVI
14	Appropriation Register of Loan Funds	Rule 150	Form No. XXVIII
15	Tax Ledger (personal A/C of Tax Payers)	Rule 178	Form B(I)
16	Register of Petitions	Rule 183	Form F
17	Form of appeal petition	Rule 183	Form E
18	Mutation Register	Rule 184	Form G
19	Register of writes off of demands	Rule 190	Form J
20	Progress statement of collection of taxes	Rule 200	Form N
21	Distrain Warrant Register	Rule 202	Form P
22	Notice of demand for tax u/s-161 of OM Act	Rule 202	Form O
23	Warrant register	Rule 202	Form R
24	Form of inventory & Notice	Rule 203	Form Q
25	Register of Distrained property & sales	Rule 204	Form S
26	Register of Estimates & Allotments	Rule 332	Form W-I

C : List of Records/Registers not Maintained

S/no	List Records/Register	Rules	Form No
1	Assessment List	Rule 177	Form A

D : List of Records/Registers not Required

S/no	List Records/Register	Rules	Form No
1	Subsidiary account of special taxes	Rule 79	Form No.-IV
2	Nominal Muster Roll (NMR)	Rule 340	Form W-II
3	Miscellaneous Supply Bill	Rule 343	Form W-V

Comments

PARA: 4 FINANCIAL POSITION

Nimapara NAC - 2015-2016

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	Accountant Cash Book	01-04-2015	4959725 9.14	94680778. 00	14427803 7.14	45114577. 11	31-03-2016	9916346 0.03	31-03-2016	9916346 0.03	0.00	The details Furnished below.
	GRAND TOTAL		4959725 9.14	94680778. 00	14427803 7.14	45114577. 11		9916346 0.03		9916346 0.03	0.00	

Comments
4.1- Maintenance of cash book under Double Entry Accrual Based Accounting System (DEABAS)

It is to mention here that adoption of modern accrual based, double entry system of accounting was first mandatory for ULB level reform set by the Govt. of India. The State Govt. decided to introduce double entry system of accrual based accounting in ULBs across the state during 2007. The Odisha Municipal (Accounts) Rules, 2012 was notified in July 2012 requiring all municipalities to maintain their Books of Account on accrual basis under the double entry system of book-keeping and data based formats. Govt. in H & UD Department has instructed all the ULBs for implementation of Double Entry Accrual Based Accounting System (DEABAS) as per Odisha Municipal Accounts Rules -2012 in ULBs with effect from 1.10.2013. As per the provisions made, the Accountant Cash Book of Nimapara NAC has been maintained.

4.2 The Analysis of closing balance of the cash book as on 31.03.2016 is as follows:

1. In cash- Nil

2. In Bank-	Rs.72643423.41
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3. In P/L Account - Rs.26520036.62

TOTAL- Rs.99163460.03

The head wise details of Receipt and Expenditure has been prepared from Annual abstract register of Receipts and Payments (U/R- 130) and adjustment of bills against advances.

DETAILS OF RECEIPT AND EXPENDITURE ON ACCOUNTS OF NIMAPARA NAC FOR THE YEAR 2015-16

	RECEIPTS	As per Budget	ACTUAL
I	Tax Revenue		
	HOLDING TAX		146031.5
	WATER TAX		72978.75
	LIGHTING TAX		72979.75
		625000	291990
II	Assigned Revenue and Compensations		
	COMPENSATION IN LIEU OF OCTROI	18575000	12287000
III	Rental Income from Municipal Properties		
	RENT FROM MARKET COMPLEX		101085
	LEASE RENTALS-OTHERS		308880
		490000	409965
IV	Fees and User Charges		
	TRADE LICENSE FEES		159628
	LICENSE FEES FROM DANGEROUS/OFFENSIVE TRADE(U/S-290)		46102

	LICENSING FEES FROM HAWKERS (U/S 307)		41820
	FEES FOR PROJECTIONS/ERLECTIONS CUM BUILDING PERMISSION		789430
	FEES FROM DAILY /WEEKLY MARKET		101960
	REGULARISATION FEES-BUILDING CONSTRUCTION		9820
	SEPTIC TANK CLEANING CHARGES		221350
	CHARGES FOR SUPPLY OF WATER BY TANKERS		85500
	Licence Renewal Charges		2710
		1082600	1458320
V	Sale and Hire Charges		
	SALE OF TENDER PAPERS		661000
	SALE OF OLD NEWSPAPERS		1544
		506500	662544
VI	Interest earned		
	INTEREST FROM BANK ACCOUNT	625000	1202381
VII	Other Income		
	RECOVERY FROM EMPLOYEES		2000
	AUDIT RECOVERY		1378
	REVENUE GRANT FROM OTHERS		9000
		30000	12378
VIII	Grants, Contribution for specific purposes		
	13th Finance Performance Grant		385000
	14th Finance Commission Grant		5358000
	Grant-Economic Census SECC		10000
	MBPY & IGNOAP Grant		5403900
	Road Development		1350000
	NATIONAL FAMILY BENEFIT SCHEME(NFBS)		80000
	MOTOR VEHICLE GRANT (MVI)		1305000
	Maintenace of Road & Bridges (MRB)		2209000
	Pension/Family Pension and Basic Services		7796000
	Devolution of Fund		10308000
	GRANT FOR URBAN ASSET CREATION & MAINTENANCE		1417000
	Grant for Maint. of Non Residensial Building (NRB)		300000
	District Innovative Fund		65250
	Performance based Incentive (PBI)		1725000
	SJSRY-UWSP-REVOLVING FUND		5300
	OULM		979000
	REMUNERATION FOR LOCAL REPRESENTATIVES		46000
	Swachha Bharat Mission		3070473

		78668950	41812923
IX	Deposits Received		
	EMD		225120
	SD		879474
	Royalty		562501
	TDS- IT from Contractors		390256
	Labour Cess		201767
	TDS- VAT @4% from Contractors		708800
	VAT@5% on cost of tender Paper		33050
	Withheld amount from Work bills		21931
	cost of EGB		52052
		6146450	3074951
X	Income from Arrears		
	HOLDING TAX ARREAR		162213
	LIGHT TAX ARREAR		81039
	WATER TAX ARREAR		80192
	Arrear Trade License and U/S 290		26548
	Arrear LICENSE FEES u/s-307		36065
	Arrear Rent from Market Complex		78655
		540000	464712
XI	Others		
	Professional Tax		20425
	Bank Loan Recovery		452846
	GPF Recovery		20000
	LIC		53868
	CPF Subscription		88344
	CPF Loan		213486
	Adv. Adjustment during 15-16		182545
	FA adjustment (Paid during 15-16)		94000
	FA adjustment (Paid during 14-15)		132000
			1257514
XII	Grants of Konark NAC		31746100
	TOTAL RECEIPT	107289500	94680778
	ADD OB AS ON 01.04.2015		49597259.14
	GRAND TOTAL		144278037.14
	EXPENDITURE	As per Budget	Annually
I.	ESTABLISHMENT EXPENSES		
	SALARIES OF STAFF		4692018
	SALARY OF ACCOUNTANT & MIS		291600

	SALARY OF C.O.		85500
	REMUNERATION FEES CHAIRMAN&VICECHAIRMAN		15660
	PENSION /FAMILY PENSION		1853205
	RETIREMENT GRATUITY		447605
	PAYMENT THROUGH OUTSOURCING AGENCY		2041538
		17905000	9427126
II	ADMINISTRATIVE EXPENSES		
	RATE & TAXES		7565
	ELECTRICITY CHARGES OFFICIAL PREMISES		62631
	TELEPHONE EXPENSES		3352
	POSTAGE AND COURIER EXPENSES		2500
	INTERNET & BRODBAND CHARGES		15215
	NEWSPAPERS		9405
	PRINTING EXPENSES		41350
	STATIONERY		29579
	COMPUTER STATIONERY AND CONSUMBALES		18314
	TRAVELING AND VEHLCE EXPENSES		64474
	FUEL PETROL AND DIESEL TRAVEL		67354
	HIRE & CONVEYANCE EXPENSES		11850
	INSURANCE CHARGES		26118
	LEGAL FEES		9200
	ADVERTISMENT EXPENSES		106391
	E Publication		7800
		1794500	483098
III	OPERATION & MAINTENANCE		
	PURCHASE OF ELECTRICAL GOODS		28114
	CONSUMPTION OF STORES & SANITARY ITEMS		634977
	REPAIR & MAINTENANCE-VEHICLE		36900
	REPAIR & MAINTENANCE FURNITURE & FIXTURES		9820
	REPAIR & MAINTENANCE OFFICE EQUIPMENTS		69245
	TESTING & INSPECTION CHARGES		5566
	STREET LIGHT ENERGY CHARGES		4070923
	PUBLIC LIGHTING SYSTEM		2592462
	WATER TANKERS		272400
	PHOTO COPIERS		8350
	WATER COOLERS		71440
	CHAIRS		14200
	ALMIRAH		7400
		21811000	7821797
IV	INTEREST AND BANK CHARGES		
	BANK CHARGES		1001.57

		9000	1001.57
V	PROGRAMME EXPENSES		
	TRAINING PROGRAMME EXPENSES		9000
	PUJA & CELEBRATION EXPENSES		58850
	AWARENESS PROGRAM EXPENSES UNDER SBM		14900
	JALA CHATRA PROG		37670
		1040000	120420
VI	REVENUE GRANTS AND CONTIBUTIONS		
	Grant-Economic Census SECC		10000
	MBPY & IGNOAP		4532300
	NATIONAL FAMILY BENEFIT SCHEME(NFBS)		20000
	Hrishchandra Sahayata		21000
	SJSRY		623836
	Amount refunded to HUD towards undisbursed SJSRY Grant		677502.54
	SUPER CYCLONE FUND REFUNDED TO DIST. OFFICE		58500
		12846950	5943138.54
VII	DEPOSITS & OTHERS		
	EMD REFUND		195000
	SD REFUND		44592
	WITHELD REFUND		4500
	PROFESSIONAL TAX		20425
	BANK LOAN RECOVERY		452846
	GPF RECOVERY		20000
	LIC		53868
	CPF SUBSCRIPTION		88344
	CPF LOAN		213486
	TDS- (IT)		390256
	LABOUR CESS		201767
	ROYALTY		562501
	TDS-VAT - 4%		708800
	VAT' @5% ON TENDER PAPERS		33050
		6446450	2989435
VIII	CREATION OF CAPITAL ASSET		
	13th FCA		4741170
	DEVOLUTION (SFC)		2593207
	FDR		197253
	MAINTENANCE OF ROAD & BRIDGES(MRB)		2234496
	MVT		596829
	NRB		360068

	CAPITAL ASSETS UNDER OCTORI		1723794
	PBI		284513
	ROAD DEVELOPMENT		3535776
	MLALAD(SPF)		34097
	SPECIAL CC ROAD		618687
	SOLID WASTE MANEGEMENT		203342
	OWN RESOURCES		762284
		41735000	17885516
IX	LOANS & ADVANCES		
	Festival Adv To Employee		235000
	Other advances		208045
		1132000	443045
		104719900	45114577.11
	ADD CB AS ON 31.03.2016		99163460.03
	GRAND TOTAL		144278037.14

4.3 The Assets and liabilities position of Nimapara NAC for the year 2014-15 are as follows

Liabilities	Amount	Assets	Amount
Salary and Allowances of Staff	305464	Closing Balance of Cash Book	99163460.03
Wages	223436	Amount Surcharged	659083
Pension and Arrear Pension	329543	Outstanding Taxes, rents and rates	4897078
Street Light Energy charges	41456008	Outstanding Advance	504152
Loans Payable	4148113		
Unremitted Govt. Dues (VAT,Cess,Royalty,I.T.)	0		
Deposits refundable	2675498		
CPF	96927		
Unutilised Govt. Grant	65377206.46		
Grants of Konark NAC	31746100		
TOTAL	146358295.5		105223773

From the above position it is clear that the liability of the Nimapara NAC over the Assets is Rs. So the financial position of the NAC is not sound. In particular NAC is unable to meet the monthly electricity charges of street light. The liability of energy charges of Rs 41456008.00 is going to be a huge burden over the NAC. Therefore the EO is suggested to take effective steps to resolve the financial deficit by obtaining special grants from H&U D Deptt . Care should also be taken through a special drive to collect the arrear taxes immediately and compliance reported to audit.

4.4 Budget of the NAC: (Section 104 to 110 of O.M. Act 1950)

The audited Institution (Nimapara NAC) has followed all the statutory provisions in preparation of Budget. The budget placed was initially placed before the council on 12.01.2015 and published in the NAC notice board for public information and grievance for 15 days. After expiry of 15 days for public grievance, the budget was passed in the council meeting on 09.02.2015 vide resolution No.3. The budget was sent to District office vide letter No.577/Dt.23.02.2015, which was ultimately sent to Govt. vide Dist. office letter No.603/Dt.02.04.2015. It was got approved by Govt (H& UD) vide letter no.13577/HUD dated 27.05.15. The abstract position of the budget was furnished below.

RECEIPT	EXPENDITURE
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As per budget	Actual (Amount excluding grants of Konark NAC)	Deviation		As per budget	Actual	Deviation	
		Amount	Percentage			Amount	Percentage
107289500	62934678	44354822	41.34	104719900	45114577.11	59605322.89	56.92

As seen from above the variation of actual receipt to that of budgeted receipt is 41.34% whereas the variation of actual expenditure to budgeted expenditure is 56.92%.

Lack of coherence between estimated receipt and actual receipt

As per Rule-56 of Odisha Budget Manual, the estimation of fixed revenue should be based

upon the actual demand including arrear and the probabilities of their realisation during the year. Odisha Budget Manual read with Section-108(a) of the Odisha Municipal Act, 1950 stipulates that the estimate of income and expenditure should be reasonable and proper. Further, the said rule of the Odisha Budget Manual stipulates that the Budget estimates of revenue and receipts should be based on the existing rates of taxes, duties and fees, etc., and no increase or reduction in such rates and no proposals for abandonment of revenue which have not been sanctioned by Government should be proposed in the estimates. Rule 78 of the Odisha Municipal Rules, 1953 states that in preparing the budget, provision shall be made for a minimum closing balance. The amount shall not ordinarily be less than one-sixth of the aggregate on account of establishment and fixed monthly charges for the whole year.

From the above figure it was revealed that the budget has not been prepared in a realistic manner. The deviation of actual receipt and expenditure from the budgeted receipt and expenditure figures are high. So it is concluded that the budget has not been prepared in reasonable and proper manner. Hence the Local Authority is suggested that the budget should be prepared on basis of actual receipt & expenditure of previous year.

4.5. PROVISION FOR SINKING FUND.

A sinking fund is provision in each ULBs to meet the liabilities and creates new assets against the damage one. On scrutiny the account of NIMAPARA NAC, it was found that there was no provision of sinking fund in NAC. Hence it is suggested to Local Authority to constitute a sinking fund to meet the liabilities of the NAC.

4.6. PARKING OF MUNICIPAL FUND IN INELIGIBLE BANKS

On scrutiny the accountant cash book and different pass books, it revealed that all the pass books are belonged to eligible bank as instructed in letter no.2330/F/11.07.13. No money has been parked outside the eligible banks.

4.7. NON ISSUE OF MISC RECEIPTS AGAINST CHEQUES/BDS.

On scrutiny the BD register with Misc receipt books, it was seen that cheques and BDs were received without issuing Money receipts. Though receipts were not issued, there is chance of not accounted for in cash book which leads to loss to the institutions. Hence it is suggested to issue money receipt against cheque and BD received from other sources.

4.8 NON MAINTENANCE OF FLEXI ACCOUNTS.

As per letter no.3542/F, dt.12.10.12, all departments were asked to instruct the implementing agencies to keep the central share and state share or only central share in flexi accounts so that higher interest accruals from the scheme funds can be ploughed. On scrutiny the bank pass books of the NAC, it was found that no flexi accounts have been maintained in the year 2015-16. Hence it is suggested to convert the accounts in to flexi accounts where centrally sponsored funds are kept in accounts. Hence the attention of the E.O. of the municipality is drawn in this matter to adopt this procedure hence forth.

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

Nimapara NAC - 2015-2016

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 Banks		01-04-2015	102055159.03	31-03-2016	99163460.03	2891699.00	The details Furnished below.
	GRAND TOTAL			102055159.03		99163460.03	2891699.00	

Reconciliation
DETAILS OF BANK POSITION AS ON 31.03.2016 ON A/C OF NIMAPARA NAC FOR 2015-16

The details of the Pass book and cash book wise closing balance and the difference of closing balance is furnished below.

SI No.	Name of the Bank Account	CB as per Cash book	CB as per pass Book	Difference	Remark
1	PNB NIMAPARA, A/C 954 (GEN)	407.00	407	0.00	
2	AXIS BANK NIMAPARA, A/C 9094	2434860.60	2460860.6	26000.00	
3	UCO BANK NIMAPARA, (GEN) A/C 8569	8502074.32	9217864.32	715790.00	
4	SBI NIMAPARA, A/C 2685 (GEN)	62469.49	62469.49	0.00	
5	OGB NIMAPARA, 2562 (DRMP)	0.00	0	0.00	Closed on 11.07.15 and an amount of RS.11213.15diverted to UCO A/C No.8569
6	SBI NIMAPARA, A/C 8424 (12th FC)	0.00	0	0.00	Closed on 12.07.15 and an amount of RS.8555 diverted to HDFC A/C No.9391(RD)
7	AXIS BANK NIMAPARA, A/C 7634 (PENSION)	4303082.00	4303082	0.00	
8	SBI NIMAPARA, A/C 7717 (NON LFS)	14372.00	14372	0.00	
9	SBI NIMAPARA, A/C 9388 (LFS)	10725.00	10725	0.00	
10	PNB NIMAPARA, A/C 9052 (BSVY)	0.00	0	0.00	Closed on 10.07.15 and an amount of RS.65335 diverted to UCO A/C No.8569
11	UCO BANK NIMAPARA, A/C 1398 (RED CROSS)	0.00	0	0.00	Closed on 10.07.15 and an amount of RS.23504 diverted to UCO A/C No.8569

12	SBI NIMAPARA, A/C 5903 (SJSRY)	0.00	0	0.00	Closed on 13.07.15 and an amount of RS.15417 diverted to AXIS A/C No.34108
13	UCO BANK NIMAPARA,1351 (SJSRY)	0.00	0	0.00	Closed on 08.05.15 and an amount of RS.361933 diverted to AXIS A/C No.34108
14	TREASURY P/L (GRANT)	26520036.62	26520036.62	0.00	
15	Uco Bank, NIMAPARA,5146 Acct & MIS	1197.00	1197	0.00	
16	HDFC NIMAPARA, 4632 (GEN)		0	0.00	Closed on 04.09.15 and an amount of RS.30489 diverted to UCO A/C No.8569
17	PNB NIMAPARA, 8887 (HARISHCHANDRA A/C)	4192.00	4192	0.00	
18	HDFC NIMAPARA, -97282 A/C Security Dopisit	2280507.28	2373943.28	93436.00	
19	HDFC NIMAPARA,-59391(ROAD DEV.)	4515361.00	4515361	0.00	
20	UCO NIMAPARA,-23089(13TH FINANCE)	2332705.72	2332705.72	0.00	
21	HDFC-NIMAPARA,08942 (DEVOLUTION GRANT)	20947320.00	23003793	2056473.00	
22	HDFCNIMAPARA,-86586(WATER BODIES)	1523836.00	1523836	0.00	
23	CANARA NIMAPARA,-05463(MR & B)	5658125.00	5658125	0.00	
24	CBI NIMAPARA,-99723 (NRB)	1003176.00	1003176.00	0.00	
25	CBI NIMAPARA,-00264 (MOTOR VEHICLE)	3598520.00	3598520.00	0.00	
26	AXIS NIMAPARA,-19222 (SWM)	2368462.00	2368462.00	0.00	
27	AXIS BANK NIMAPARA,-34030 (SPL.CC)	642561.00	642561.00	0.00	
28	AXIS BANK NIMAPARA,-34108 (SJSRY/OULM)		0	0.00	Closed on 20.02.16 and an amount of RS.306 diverted to AXIS A/C No.9094
29	HDFC NIMAPARA, - 86156 (14TH F.C)	5362785.00	5362785.00	0.00	
30	HDFC NIMAPARA, 86245 (SWACHHA BHARAT MISSION)	4442746.00	4442746.00	0.00	

31	AXIS NIMAPARA, - 43826 (OULM)	908939.00	908939.00	0.00	
32	HDFC, NIMAPARA,-86169 (PBI)	1725000.00	1725000.00	0.00	
33	UCO NIMAPARA,-31421(13th FC)	0.00	0.00	0.00	Closed on 27.04.15 and an amount of RS.4220522 diverted to UCO A/C No.23089
34	OGB NIMAPARA,-3562(SJSRY)	0.00	0.00	0.00	Closed on 12.05.15 and an amount of RS.793990 diverted to UCO A/C No.34108
		99163460.03	102055159.03	2891699.00	

Reconciliation

The reconciliation of the above difference is furnished below

SI No.	Name of the Bank Account	CB as per Cash book	CB as per pass Book	Difference
1	AXIS BANK NIMAPARA, A/C 9094	2434860.60	2460860.6	26000.00
	Cheque issued but not Encashed as on 31-03-2016			
	Cheque No. & Date	Amount	Encashed on	
	018296/19.12.2014	4000	Not Encashed	
	089253/02.03.2016	20000	16.04.2016	
	089222/07.11.2015	2000	13.05.2016	
	Total	26000		
2	UCO BANK NIMAPARA, (GEN) A/C 8569	8502074.32	9217864.32	715790.00
	Cheque issued but not Encashed as on 31-03-2016			
	Cheque No. & Date	Amount	Encashed on	
	280150/29.03.2016	402890	08.04.2016	
	280151/31.03.2016	312900	02.05.2016	
	Total	715790		
3	HDFC NIMAPARA, -97282 A/C Security Deposit	2280507.28	2373943.28	93436.00
	Cheque issued but not Encashed as on 31-03-2016			
	Cheque No. & Date	Amount	Encashed on	
	000028/30.03.2015	5210	Not Encashed	
	000074/29.03.2016	13226	30.04.2016	
	000059/01.12.2015	75000	20.05.2016	

	Total	93436		
4	HDFC-NIMAPARA,08942 (DEVOLUTION GRANT)	20947320.00	23003793	2056473.00
	Cheque issued but not Encashed as on 31-03-2016			
	Cheque No. & Date	Amount	Encashed on	
	0000410/30.03.2016	2056473	08.04.2016	

PARA: 6 STOCK POSITION

Nimapara NAC - 2015-2016

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
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Comments

As per previous year audit report C.B. of building materials & grains is nil. During this year neither any materials or grains were purchased nor issued. However the position of other materials as ascertained from different stock registers are furnished below.

SI No	Material/ Item	Opening Balance	Receipt	Total	Issued	Closing Balance	Remarks
1	Computer set (Nos)	3	1	4	0	4	One set received from Govt.
2	Bleaching powder (Bags)	0	150	150	150	0	
3	Black Phenyl (Jars)	0	2	2	2	0	
4	Mosquito oil (Jars)	0	26	26	26	0	
5	4 wheeled water tanker	1	1	2	0	2	
6	Steel Almirah	23	2	25	0	25	
8	Printer	2	1	3	0	3	
9	Xerox Machine	1	0	1	0	1	
10	Scanner	1	0	1	0	1	
11	Fan	23	0	23	0	23	
12	S Model chair	15	3	18	0	18	
13	AC	2	0	2	0	2	
14	Chair	50	21	71	0	71	
15	Aquaguard with cooler	1	1	2	1	0	One used at Tahesil office premises for public use

Comments

Irregular Maintenance of dead stock Register.

As per Rule 106 of O.G.F.R. an inventory of the dead stock should be maintained in all Govt offices in form O.G.F.R. 6 showing the number received, the number disposed and the balance in hand for each kind of article. On verification of the dead stock register, it was found that the register was not maintained as per above Rule. Balancing of dead stock position has not been done in the register. As per Rule 106(iii), 106(iv) of OGFR, articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. On scrutiny the stock register, it was found that annual conduction of verification of stores has not been done. Due to lack of regular physical verification, there may give scope for mis-utilisation, defalcation and damaging perishable items causing loss. On issuing Preliminary Objection Memo, the local authority replied that the maintenance of dead stock register will be done properly in future.

PARA: 7 INVESTMENT

Nimapara NAC - 2015-2016

Sno	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	01-04-2015	0.00	0.00	0.00	0.00	31-03-2016	0.00	31-03-2016	0.00	0.00	No Investment of the NAC.
	GRAND TOTAL	0.00	0.00	0.00	0.00		0.00		0.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

No investment was neither made by the NAC during previous years nor current year.

PARA: 8 ADVANCE

Nimapara NAC - 2015-2016

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	01-04-2015	All Cash Books	469652.00	443045.00	912697.00	408545.00	31-03-2016	504152.00	31-03-2016	504152.00	0.00	The Details furnished below.
	GRAND TOTAL		469652.00	443045.00	912697.00	408545.00		504152.00		504152.00	0.00	

Comments :
I. MODIFICATION OF OPENING BALANCE OF OUTSTANDING ADVANCE

As per previous AR 102136/2015-165 for the audit year 2014-15 the opening outstanding balance of advance was Rs.337652.00. Some modification has been done as detected during the course of present audit for the year 2015-16. On scrutiny the different accounts records with the accountant cash book it was detected that an amount of Rs.132000.00 out of Rs.220000.00 was outstanding towards festival advance against staff of the NAC was not shown as the outstanding advance as on 31.03.2015. So the modified outstanding advance as 31.03.2015 was taken as Rs.469652.00(337652 + 132000).

II. Improper Maintenance of Advance ledger.

As per Rule 136 to 140 of Odisha Municipal Rules, 1953 advances shall be regularly and promptly adjusted and any unspent balance of an advance shall be immediately refunded. The different accounts in the advance ledger shall be balanced quarterly and signed by the Executive Officer.

On checking the advance ledger with vouchers and accountant cash book it was revealed that the ledger has not been balanced and signed by the Executive officer quarterly. Due to lack of quarterly verification of the advance ledger, there may be a chance of lapses in the maintenance of the same. In response to the audit objection memo, the local authority replied that as per the advice of audit quarterly verification will be done time to time.

III. Non reflection of advance adjustment in the Accountant cash book.

On scrutiny of the Accountant cash book for the year 2015-16, it was revealed that the advance payments are booked as expenditure in the cash book but the adjustments of advances are not reflecting in the inner column of the expenditure side of the cash book. Further the balancing of the advances and the outstanding advance position were not reflected in the closing balance of the cash book separately. On clarification to POM, the Local Authority replied that as per OMR-2012 cash book means a book of original entry of cash receipt and disbursement only. But it is suggested that the advance paid or adjusted should be entered in the inner column of the cash book.

IV. Non adjustment of advances for more than one year and also paid during the year 2015-16 as on 31.03.2016

As per provisions of SR 509 of Orissa Treasury Code (Vol-I) and **Rule 136 to 140** of OM Rules, 1953 and instruction of the Finance Department, advance granted to contractors and individuals for departmental and allied purpose were required to be promptly adjusted within one month from the date of disbursement of advance by submitting detailed accounts and refunding balances, if any. An advance ledger is to be maintained in each ULB recording person wise separate accounts of such advance as the same is to be balance and signed by the Executive Officer on quarterly basis. The Drawing and Disbursing Officer was responsible for any deviation of the same.

Rule 14 of OGFR provides that every officer whose duties to render accounts on returns in respect of public money is responsible for their completeness and strict accuracy.

According to the govt. instructions, each item of outstanding advances as appearing in the Cash Book of the DDO is to be analyzed and get adjusted within one month as delay in rendering detailed accounts may lead to misappropriation of funds.

Further in pursuance of G.O. no. 2221/F, Dt.08-03-2002 read with letter no. 15179/DLFA ,28-09-13 of Director, Local Fund audit, Odisha, advances remaining outstanding for more than one year is to be treated as loss to the govt. fund . Such unadjusted advances are to be suggested for recovery through surcharge proceedings as per the said G.O. by fixing up responsibility on the sanctioning authority who have sanctioned the advance but failed to adjust the same and the advance payee jointly. Further, in case where the auditee organization does not disclose the information with regard to outstanding advances with supporting vouchers before audit, the officials and personnel in position of the relevant periods are also to be surcharged for total amount of outstanding advances. Subsequently the Govt. in Finance Deptt. in their Circular No. 114/ F. Dt. 5.1.2004 has clearly instructed that advance against Govt. transaction cash book of P.S., ULBs and other organization

is also come under surcharge proceedings.

On verification of the previous audit report for the year 2014-15 and the relevant records and registers of Nimapara NAC it was noticed that an amount of Rs.504152.00 (Rs.254152.00 for more than one year + Rs.250000.00 for less than one year) is pending towards outstanding advances as on 31.03.16 .The advance amount of Rs.254152.00 has not been adjusted since long. The steps taken so far for adjustment of the outstanding old advances may be clarified to audit and the persons responsible for non adjustment may be fixed. The details of the outstanding advances as on 31.03.2016 are furnished below

Details of Advance outstanding on accounts of Nimapara NAC as on 31.03.2016								
Sl. No.	Name & designation of the advance holder	Vr. No/date	Amount of advance outstanding		Purpose of Advance	Name of the sanctioning authority	Remarks (Adjustment during 2016-17)	
			More than one year	Less than one year			Vr. No. & Date	Amount
1	Jatin Prasad Das, Ex-EO	1995-96	21850		Court expenses	J.P.Mishra, Ex-EO		
2	B.K.dash, Advocate	03.06.2002	6100		Court expenses	Md. Aslam, Ex-EO		
3	Basudev Electricals	19.09.2002	3000		Electrical goods	Md. Aslam, Ex-EO		
4	Md. Aslam, Ex-EO	22.06.2004	5502		Salary advances	Md. Aslam, Ex-EO		
5	Md. Aslam, Ex-EO	12.02.2007	21000		Salary advances	Md. Aslam, Ex-EO		
6	Md. Aslam, Ex-EO	25.09.06	1500		Salary advances	Md. Aslam, Ex-EO		
7	N.K.Bastia, Carpenter	23.07.07	16000		Carpentry work	Md. Aslam, Ex-EO		
8	N.K.Bastia, Carpenter	23.07.07	16000		Carpentry work	Md. Aslam, Ex-EO		
9	N.K.Bastia, Carpenter	21.01.08	16000		Carpentry work	K.Ch. Dhir, Ex-Tahasildar, I/C- EO		
10	Staff of the NAC	06.11.07	29700		Festival advance	Smt K. Pattnaik, Ex-Addl Tahasildar, I/c-EO		
11	Rabinarayan Mohanty, TC	18/20.07.09	2500		Eviction of enchrochment	K.Ch. Dhir, Ex-Tahasildar, I/c- EO		
12	Darsan Kishore Sahoo, Contractor	27/26.04.12	70000		CC road from Chandra Achrya house to Golak Dixit house	Khirod Pradhan, Ex-EO		
13	Maa engineering work shop	07/05.01.13	45000		Repair of Tractor	Suresh ch Pradhan, Ex-EO		
	Total advance outstanding for more than one year		254152					
14	Sri Bulu Sethy, JE	605/19.01.16		40000	Salary advance	Sri Ajay Ku. Mohanty, EO	177/01.07.16	40000
15	Sri Bulu Sethy, JE	675/02.03.16		30000	Salary advance	Sri Ajay Ku. Mohanty, EO	671/30.01.17	50000
16	Sri Bulu Sethy, JE	677/02.03.16		20000	Salary advance	Sri Ajay Ku. Mohanty, EO		
17	Sri Bijay Ku. Grahacharya, Amin	539/07.12.15		19000	Payment to HSY beneficiaries	Sri Ajay Ku. Mohanty, EO	49/19.04.16	19000
18	17 nos of staff	413/14.10.15		141000	Festival advance, out of total amount of Rs.235000, an amount of 94000 was adjusted till 31.03.16	Sri Ajay Ku. Mohanty, EO	2016-17	141000

	Total advance outstanding for less than one year		250000					

V. IRREGULAR SANCTION AND PAYMENT OF PAY ADVANCE TO STAFF OF THE NAC

As per the provisions of Rule 259(1) of O.G.F.R. Vol- I, read with F.D. OM. No. 29686-Codes-57/59/F Dt. 20.06.1979, Pay advance equal to one month basic pay is admissible to an employee in case of transfer and the same will be recovered in 3 equal monthly instalments commencing from the succeeding months.

Besides above, the H & U.D. Department instructed all the Urban Local Bodies vide its Lr. No. Audit(U)74/2009/28808/HUD Dt. 25.11.2009 that " Salary advances to the staff except on transfer should be stopped forthwith". Since the municipality is facing fund constraints and unable to pay monthly salary to the staff in due time and govt. grant is being encroached for day to day activities. The payment of such unauthorised advance negatively affects the developmental work as well as the basic core activities of the municipality.

On verification of relevant records and registers it was revealed that an amount of Rs.105000.00 was paid as salary advance to Sri Bulu Sethy JE during the year 2015-16 as per details given below out of which Rs.15000.00 was adjusted as on 31.03.2016 and balance amount of Rs.90000.00 adjusted during the year 2016-17. The advance amount of Rs.90000.00 was adjusted after a gap of 6 months to 10 months which in violation to Govt. guidelines. Such types of deviations may be avoided in future.

Details of advance adjusted during the year 2015-16 which was paid prior to 2015-16

Sl No.	Name of the Advance Holder	Adv. Payment Vr./Date	Amount	Purpose	Adjustment Voucher /Date
1	Niranjan Naik, Contractor	46/21.12.13	25000	C.C road from Benu Naik house to canal embankment road	177/29.6.15
2	Bijay kumar Grahacharya, Amin	305/30.09.14	8000	Observation of Swachha Bharat Saptaha	170/29.6.15
		511/29.12.14	10000	Expenses for eviction of Govt land	184/29.6.15
		564/05.02.15	20000	Disbursement of Harischandra Sahayata	Journal -53/29.6.15
3	Rabinarayan Mohanty, TC	82/27.5.14	20000	Purchase of office stationary	17.06.15
4	Sipra Rani Sahoo, CO	609/21.03.15	500	Disbursement of OAP	Amount refunded vide MR No.1779/04.04.15
	Total		83500		

The year wise break up of Outstanding Advances is furnished below.

Year	Amount
Upto 2008-09	139152
2010-11	0

2011-12	0
2012-13	115000
2013-14	0
2014-15	0
2015-16	250000
TOTAL	504152

VI. Advance outstanding for more than one year.

As per the circular no.15179/DLFA, dt.28.09.2013 and 2221/F, dt.08.03.2002 any advance outstanding for more than one year is treated as loss to the institution and also to the Government and suggested for recovery from the person held responsible for such loss. However out of the total outstanding advances for more than one year amounting Rs.254152.00, no advance was outstanding for the year 2014-15.

PARA: 9 GRANTS

Nimapara NAC - 2015-2016

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	01-04-2015	48851631.00	54249923.00	103101554.00	37724347.54	31-03-2016	65377206.46	The details furnished below.
	GRAND TOTAL	48851631.00	54249923.00	103101554.00	37724347.54		65377206.46	

Comments :

DETAILS OF RECEIPT AND EXPENDITURE OF GOVT GRANTS OF NIMAPARA NAC FOR THE YEAR 2014-15

Sl No.	Name of the Grant	OB as on 01.04.15	Receipt during 15-16	Total	Expenditure during 15-16	CB as on 31.03.2016	% of Utilisation of Grants
1	Maintenance of Road & Bridges (MRB)	4820804	2209000	7029804	2234496	4795308	31.79
2	Road Maintenance (H.C.)	253206	0	253206	0	253206	0.00
3	Road Development	5105547	1350000	6455547	3142912	3312635	48.69
4	Road Development (Matching Contribution)	567283	150000	717283	392864	324419	54.77
5	Non Residential Building (NRB)	909909	300000	1209909	360068	849841	29.76
6	MLA LAD	109388	0	109388	34097	75291	31.17
7	MP LAD	1165798	0	1165798	0	1165798	0.00
8	Solid Waste Management	819216	0	819216	203342	615874	24.82
9	Swachha Bharat Mission (SBM)	0	3070473	3070473	14900	3055573	0.49
10	SJSRY	1335330	5300	1340630	1301338.54	39291.46	97.07
11	OULM	0	979000	979000	85500.00	893500	8.73
12	NRY	57500	0	57500	0	57500	0.00
13	12th & 13th FCA	6911890	385000	7296890	4741170	2555720	64.98
14	14th FCA	0	5358000	5358000	0	5358000	0.00
15	Octroi Compensation	9843592	12287000	22130592	13673301	8457291	61.78
16	Souchalaya and Public toilet	1099550	0	1099550	0	1099550	0.00
17	Construction of CC road (spl)	1212045	0	1212045	618687	593358	51.04
18	Entertainment tax	-49350	0	-49350	0	-49350	0.00

19	Performance based Incentives(PBI)	528795	1725000	2253795	284513	1969282	12.62
20	Protection & Conservation of water bodies	1440342	0	1440342	0	1440342	0.00
21	Protection of Govt land & boundary wall	1102271	0	1102271	0	1102271	0.00
22	Motor Vehicle Tax (MVT)	1866927	1305000	3171927	596829	2575098	18.82
23	Devolution fund	5753862	10308000	16061862	2593207	13468655	16.15
24	Creation and Maintenance of Capital Assets	0	1417000	1417000	0	1417000	0.00
25	Dev of Park, Greenery & Aforestation	256000	0	256000	0	256000	0.00
26	Economic Census	240	10000	10240	10000	240	97.66
27	FDR	937862	0	937862	197253	740609	21.03
28	Harischandra Yojana	80000	0	80000	21000	59000	26.25
29	Remuneration of Accountant & MIS	-14220	0	-14220	291600	-305820	0.00
30	Election	19944	0	19944	0	19944	0.00
31	Old Age Pension	2333800	5403900	7737700	4532300	3205400	58.57
32	Pension and Basic Services	26000	7796000	7822000	2300810	5521190	29.41
33	NFBS	-80000	80000	0	20000	-20000	0.00
34	District Innovative Fund	0	65250	65250	0	65250	0.00
35	Remuneration of Local Representative	0	46000	46000	15660	30340	34.04
36	Super cyclone fund	58500	0	58500	58500	0	100.00
37	Training of Mason	41000	0	41000	0	41000	0.00
38	Computer Room Accessories	319200	0	319200	0	319200	0.00
39	Biometric Grants	19400	0	19400	0	19400	0.00
	Grand Total	48851631	54249923	103101554	37724348	65377206	36.59
	Grant		54099923				
	Matching Contribution		150000				

Comments- The negative closing balance of grants like Entertainment Tax was derived during last financial year. The negative closing balance of Accountant & MIS remuneration and NFBS are due to shortage of grants during the period 2015-16. The funds diverted from NAC own source fund to fulfil the requirement and subsequently recouped after receipt of funds. There was no diversion of grants for the year 2015-16.

I. Non utilisation of Government grant.

As per Rule 171 (2) of O.G.F.R , unless it is otherwise ordered by Government , the grant will be spent upon the object within a reasonable time , if no time has been fixed by the sanctioning authority. As per rule 171 (3) (a) of OGFR the reasonable time means one year from the

date of issue of the letter sanctioning the grant even though the period extends beyond the financial year. Immediately on the expiry of the period of one year from the date of sanction, unspent balance of grant should be surrendered to government.

On scrutiny the grant register, accountant cash book of the NAC for the year 2015-16, it was revealed that a huge amount of unspent grant to a tune of Rs.65377206.46 was pending for utilisation with NAC account as on 31.03.2016. The percentage of utilisation of total grants was only 36.59%. Non utilisation of grants leads to non achievement of govt target and does not fulfil the aim & objectives of the grant in aid. The local authority is asked to provide reasons for non-utilisation of such grants that pending with the NAC account. The year wise break up of unspent grant could not possible as the local authority unable to provide the same to audit. The Local authority replied that due to tender process and legal/court matter, the execution of works were delayed and could not be completed in time. Therefore the E.O. of the NAC is suggested to take effective steps for early utilisation of grants with due permission from competent authority, for which it has been sanctioned and compliance reported to audit.

PARA: 10 UTILISATION CERTIFICATE

Nimapara NAC - 2015-2016

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	01-04-2015	58012770.00	37724347.54	95737117.54	35394782.54	31-03-2016	60342335.00	The details furnished below.
	GRAND TOTAL	58012770.00	0.00	95737117.54	35394782.54		60342335.00	

Comments :

As per Rule 170 and 171 of OGFR Vol-I, grants received should be utilised within the same financial year in which it was received and UCs should be submitted by 30th June of the subsequent year to the funding authority.

From the previous Audit Report it was revealed that an amount of Rs.106864401.00 was the pending position of utilisation certificate as on 31.03.2015. As per the guidelines issued vide letter No.4244/DLFA, Dt.18.05.2015, the UC due for submission for a particular period is the actual grant utilised for the period. So basing on this conception the UC pending for submission as on 01.04.2015 was the total UC pending for submission as on 01.04.2015 ((basing on the grants received previously) - unutilised grants as on 01.04.2015). So the UC due for submission as on 01.04.2015 was Rs.58012770.00 (Rs.106864401 - Rs.48851631). The UC due for submission for the year 2015-16 was Rs.37724347.54, aggregating the total UC to be submitted during the year was Rs.95737117.54. Out of which UCs submitted during 2015-16 was Rs.35394782.54, leaving an amount of Rs.60342335.00 towards the outstanding position of pending UCs as on 31.03.2016. Due to non submission of UCs it could not be assessed whether the funds were actually utilised for the purpose for which they were granted and the objectives of the Government were achieved. The detail of the UCs submitted for the year 2015-16 and year wise break up of pending UCs are tabled below.

SI No.	Name of the Grant	Year of grant	Amount of UC Submitted	Letter No	Date
1	Const. of C.C. Road (Special)	2013-14	208955	938	15.04.15
2			424711	1296	19.05.15
3			193976	646	26.03.16
4	Solid Waste Management	2013-14	154968	1932	30.07.15
5			69489	938	15.04.15
	Devolution Fund	2015-16	457000	5234	25.02.16
		2014-15	780123	646	26.03.16
6		2013-14	276000	1634	23.06.15
7			564000	1634	23.06.15
8			360000	1634	23.06.15
9		2012-13	613074	1634	23.06.15
10		Motor Vehicle Tax	2013-14	329203	938
11	528720			1932	30.07.15
12	13077			2711	26.12.15
13	Maintenance of Roads & Bridges	2013-14	588401	2227	15.09.15
14			11599	2711	26.12.15
15		2014-15	1521827	646	26.03.16
16	Maintenance of Non Residential Buildings	2013-14	550356	431	25.02.16

17	13th F.C. Grant	2013-14	232000	1296	19.05.15	
18			645387	1296	19.05.15	
19			668613	1932	30.07.15	
20			779310	1932	30.07.15	
21			501176	2163	26.08.15	
22			4514	2227	15.09.15	
23			446205	938	15.04.15	
24			295646	1296	19.05.15	
25			250102	1634	23.06.15	
26			12047	2163	26.08.15	
27			2014-15	503355	2227	15.09.15
28				548616	646	26.03.16
29				704125	2711	26.12.15
30			2015-16	121058	1634	23.06.15
31	Road Development	2014-15	227778	2163	26.08.15	
32			170000	646	26.03.16	
33			318497	2711	26.12.15	
34			1435838	2227	15.09.15	
35			578606	2711	26.12.15	
36		2013-14	316666	1300	20.05.15	
37			206084	1300	20.05.15	
38			98360	1932	30.07.15	
39			228566	1932	30.07.15	
40			171434	2163	26.08.15	
	PBI	2013-14	481336	1932	30.07.15	
	Octori	2014-15	10627000	1427	08.06.15	
		2014-15	1500000	1429	08.06.15	
		2014-15	4441000	2165	26.08.15	
	FDR	2011-12	188882	1636	23.06.15	
	Entertainment Tax	2014-15	50000	431	25.02.16	
	Pension	2014-15	26000	1390	30.05.15	
		2015-16	50000	1390	30.05.15	
	Salary of Accountant & MIS	2014-15	185100	1392	30.05.15	
	TOTAL		34658780			
	Add amounts refunded to Dist. Office and Govt. UC is not required	For which submission of				
	Grant	Refunded to				
	Unspent balance of SJSRY	HUD	677502.54			
	Unspent balance of Super Cyclone Fund	Dist. Emergency Officer	58500			

Grand Total		35394782.54		
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The year wise break up of pending UC as on 31.03.2015 is furnished below.

Year	Amount of UC pending for submission
Up to 2011-12	7939401
2012-13	8682308
2013-14	9021479
2014-15	17278029
2015-16	17421118
Total	60342335

From the above table it is clear that the pending UC position is alarming as the total percentage of submission of UCs was only 36.97% of total UCs due. Hence in this context it was brought to the notice of NAC officials to initiate special drive for pending position of the UCs as soon as possible and compliance reported.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - Amount collected but not taken to DCR as on start of Audit.						
On scrutiny of the Miscellaneous Receipt Books with respect to Daily collection register (DCR) it was notice that , an amount of Rs. 2367/- has been collected vide following Receipts but was not credited till today, which needs to be recovered and compliance report to Audit.						
SI No	Name of the Tax collector	Head of collection	Book No/MR No.	Amount collected	Amount taken in the DCR	Difference
1	Bijaya Ku. Patra	Slaughtering fess	8/720	40	20	20
2	Bijaya Ku. Patra	Slaughtering fess	37/3601	40	20	20
3	Bijaya Ku. Patra	Slaughtering fess	37/3602	40	20	20
4	Bijaya Ku. Patra	Slaughtering fess	45/4484	40	20	20
5	Bijaya Ku. Patra	U/S 307	99/9803	60	30	30
6	Bijaya Ku. Patra	U/S 307	2/152	40	20	20
7	Bijaya Ku. Patra	U/S 307	10/940	120	100	20
8	Bijaya Ku. Patra	U/S 307	14/1356	440	400	40
9	Bijaya Ku. Patra	House Rent	40/3936	300	0	300
10	Bijaya Ku. Patra	Fish Market	25/2436	300	0	300
11	Bijaya Ku. Patra	Fish Market	25/2437	300	0	300
12	Bijaya Ku. Patra	U/S 307	43/4283	60	30	30
13	Bijaya Ku. Patra	U/S 307	35/3401-3415	810	765	45
14	Bijaya Ku. Patra	U/S 307	35/3465-3500	1540	1330	210
15	Bijaya Ku. Patra	U/S 307	36/3526-3535	840	810	30
16	Sujata Mohapatra	Holding tax	1/45	52	32	20
17	Sujata Mohapatra	Holding tax	6/100	172	104	68
18	Sujata Mohapatra	Holding tax	10/22	100	60	40
19	Sujata Mohapatra	Holding tax	10/77	70	34	36
20	Sujata Mohapatra	Holding tax	17/50	120	60	60
21	Sujata Mohapatra	Holding tax	18/22	72	48	24
22	Sujata Mohapatra	Holding tax	18/96	244	92	152
23	Sujata Mohapatra	Holding tax	19/19	120	60	60
24	Sujata Mohapatra	Holding tax	21/79	72	36	36
25	Sujata Mohapatra	Holding tax	21/86	24	12	12
26	Sujata Mohapatra	Holding tax	23/13	24	12	12
27	Sujata Mohapatra	Holding tax	23/69	136	102	34
28	Sujata Mohapatra	Holding tax	24/24	72	36	36
29	Sujata Mohapatra	Holding tax	24/34	184	92	92
30	Sujata Mohapatra	Holding tax	28//61	264	132	132
31	Sujata Mohapatra	Holding tax	30/26	96	48	48
32	Girish Ch. Swain	Holding tax	9/96	2968	2868	100

			Total			2367
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In response to audit objection memo, the local authority replied that "the amounts will be recovered from the persons concerned". Therefore till recovery of the amounts the following persons are considered responsible.

1. Sri Bijaya Ku. Patra, T.S.
2. Sujata Mohapatra, T.S.
3. Sri Girish Ch. Swain, T.S.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Bijay Kumar Patra	Tax Collector	At- Nimapara NAC, P.O.-Nimapara, Dist.-Puri	1405.00
2	Sujata Mohapatra	Tax Collector	At- Nimapara NAC, P.O.-Nimapara, Dist.-Puri	862.00
3	Sri Girish Chandra Swain	Tax Collector	At- Nimapara NAC, P.O.-Nimapara, Dist.-Puri	100.00

11.2 - Less amount credited in N.A.C fund due to totalling mistake in D.C.R. and less credit in Cashier Cash Book.

On scrutiny of the D.C.R. with respect to Cashier Cash Book during the current audit it was revealed that, due to totalling mistake in the D.C.R. as per details given below an amount of Rs.1470.00 has been less credited in N.A.C fund which may be recovered and compliance report to Audit .

SI No	Name of the Tax collector	Head of collection	DCR Page No	MR No.	Amount collected	Amount taken in the DCR	Difference
1	Bijaya Ku Patra	House Rent	3	1811-1812	1410	480	930
2	Bijaya Ku Patra	House Rent	12-13	3931-3951	7020	6480	540
				Total			1470

In response to audit objection memo, the local authority replied that "the amounts will be recovered from the persons concerned"; Therefore till recovery of the amounts the following persons are considered responsible.

1. Sri Bijaya Ku. Patra, T.S.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Bijay Kumar Patra	Tax Collector	At.-Nimapara NAC, P.O.-Nimapara, Dist.-Puri	1470.00

11.3 - Less amount Cashier cash book than amount reflected in the D.C.R.

On scrutiny of the D.C.R. with respect to Cashier Cash Book during the current audit it was revealed that, an amount of Rs.108.00 was less taken to cashier cash book, than the amount reflected in the D.C.R. as per details given below resulting less credited in N.A.C fund which may be recovered and compliance report to Audit .

SI No	DCR Page No and Date	Book No. & MR No.	Amount as per DCR	Amount taken in Cash Book	Difference
1	77/05.11.16	24/52-61	1137	1029	108

In response to audit objection memo, the local authority replied that "the amounts will be recovered from the persons concerned"; Therefore till recovery of the amounts the following persons are considered responsible.

1. Sri Jasobanta Sahoo, C.I.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Jasobanta Sahoo	Carraige Inspector	At.-Nimapara NAC, P.O.-Nimapara, Dist.-Puri	108.00

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

12.1 -
No cases of loss of stock and stores was detected during the audit.

PARA: 13 AUDIT OF RECEIPTS

<p>13.1 - INEFFECTIVE AND INEFFICIENT RECOVERY OF HOLDING TAX AND INADEQUATE SYSTEM OF COLLECTION HOLDING TAX FROM DEFAULTERS</p> <p>As per Rule-175 of Odisha Municipal Rules, 1953, the municipality/NAC shall be divided into circles for the purpose of collection of taxes. Each circle shall be numbered and a Tax Collector shall be appointed in charge of one or more circles. The O.M. Act, 1950 stipulated u/s 158, that notification shall be made and posted in the office of the Municipality declaring day(s) and time for receipt of taxes, u/s 159(2) any tax on the annual value of holdings shall be payable quarterly instalment and every such instalment shall be deemed to be due on the first day of the quarter in respect of which payable. u/s 159-A(1)&(2) a resolution may be passed in the Municipal Council to grant a rebate in respect of tax paid within stipulated period i.e. the rebate may be allowed not exceeding 10 per cent (paid within 30 days) and 5 per cent (paid beyond 30 days and within 60 days). Further, u/s 160 of the Act, a receipt signed by the tax collector or any other officer authorized by the E.O. was to be given against each payment of tax. Also as per Rule-201(2) and Rule-202 of O.M. Rules, 1953, the Municipality may establish a system of reward and punishment to tax collector to ensure best results in collection of tax.</p> <p>On checking of Relevant records, registers and Receipt book of Holding Tax, it was revealed that Nimapara NAC consists of 11 nos of wards and no specific circle exists for collection of taxes. The taxes are collected ward wise by engaging Tax Collectors. The taxes are received throughout the year and no notification has been made declaring day(s) and time for receipt of taxes. No computer data base has been made relating to assessment of holding tax, number of holdings, demand of tax, collection of tax and arrear taxes outstanding for collection</p> <p>It is to mention here that the NAC has not yet established any system of rewards and punishments to tax collector to ensure best results in collection of tax. As, no remedial measures for effective realisation of revenue has been taken, huge arrears are rolling for years together with owners of the houses which indicates the inefficiency and ineffectiveness of collection of Holding Taxes.</p> <p>As per Section 161(1) of the Orissa Municipal Act, 1950 if the sum due on account of any tax is not paid within sixty one days from the date on which it became due, the Executive Officer shall cause to be served on the person liable to pay the same a notice in the prescribed form. If still the dues are not collected, the Municipality/NAC is armed with Section 162 of the Act to levy by distress and sale of any movable property belonging to the defaulter wherever found, or of any movable property belonging to any other person which may be found within the holding in respect of which such defaulter is liable to such tax. In spite of all these provisions under Section 161(1), 162,163,164,165 and 166, if the municipality fails to realize the arrear tax by distress and sale, according to Section 169 the Municipality may at any time apply to the District Collector for the recovery of the whole or any part of any arrear as an arrear of Land Revenue. Again as per Section 170 of the Act, the Municipality instead of proceeding by distress and sale or in case of failure to realize the whole or any part of any tax, the municipality may sue the person liable to pay the same in any court of competent jurisdiction. Further it was found that though the system of penalty was there, yet there was no dictation of breach of tax rule as per Rule 553 of the OM rules 1953.</p>
<p>13.2 - TIME BARRED FOR RECOVERY OF DUES</p> <p>As per section 346 of the Odisha Municipal Act, 1950, no distraint shall be made, no suit shall be instituted and no prosecution shall be commenced in respect of any sum due to a municipality under this Act, after the expiration of a period of three years from the date on which distraint might first have been made, a suit might first have been instituted, or prosecution might first have been commenced, as the case may be in respect of such sum.</p> <p>It was revealed from the available records that no Demand notice U/s 161 or distress warrant u/s 162, 163 was issued during the year by NAC authorities to check the loss to the Municipal Fund. No demand notice has been issued to the tax defaulters after expiry of 61 days of tax due date during the financial year 2015-16. The Local authority failed to produce warrant issue register and Assessment register during the period of audit. Hence it was not possible to calculate the year wise break up of outstanding taxes .</p>

13.3 - Non maintenance of DCB register of holding taxes for the year 2015-16

In spite of issue of several verbal requisitions, the local Authority failed to submit d DCB register of holding taxes for the year 2015-16 to audit for verification. Verification of the available records it was revealed that the holding, light and water tax demand has been increased from 8% to 12% w.e.f 01.04.2015. On the basis of the last year total demand of the last year, the current demand for the year 2015-16 was fixed. The holding wise posting of the demand, collection amount during the year and balance amount to be collected as on 31.03.2016 has not been d. This shows the lapses in the part of the officials in charge of tax section to deliver their duties, which may result loss of collection of NAC dues in time in future. Further it was noticed that the outstanding position of taxes as on 31.03.2016 is as follows.

Sl No.	Particulars	DEMAND			COLLECTION			Rebate	BALANCE			% of Collection		
		Arrear	Current	Total	Arrear	Current	Total		Arrear	Current	Total	Arrear	Current	Total
1	Holding Tax	1674971	575424	2250395	162213	146032	308245	5820	1512758	423572	1936330	9.68	25.38	13.70
2	Lighting Tax	853977	287712	1141689	81039	72979	154018	2910	772938	211823	984761	9.49	25.37	13.49
3	Water Tax	722840	287712	1010552	80192	72979	153171	2910	642648	211823	854471	11.09	25.37	15.16
	Total	3251788	1150848	4402636	323444	291990	615434	11640	2928344	847218	3775562	9.95	25.37	13.98

From the above figure it was revealed that the average percentage of collection of arrear taxes was only 9.95%, the average percentage of collection of current taxes was only 25.37% and average percentage of collection of total taxes was only 13.98%. This shows the ineffective, insufficient and inadequate system of collection of taxes and also lapses in the part of officials in charge of collection, supervision and the overall lapses in part of the NAC authority to take action against the erring officials since long. Such types of scenario results poor economic status of the NAC. The fact may be clarified to audit.

13.4 - Non Production of files and registers in support of Assessment of New Holdings

In spite of issue of several verbal requisitions, the local Authority failed to submit Assessment register of holding tax for the year 2015-16. Audit seeks information regarding the number of new holdings added in the NAC during the year 2015-16. Detail information of new holdings along with requisite files was not produced to audit.

In response to the POM, the Local authority replied that Assessment register will be produced at the time of exit conference. Mr. Rabi Narayan Mohanty, Tax Daroga is held responsible for non production of Assessment Register.

13.5 - Non collection of ground rent from CESCO/CESU.

As per letter No.27638/HUD Dt.06.10.1975 addressed to State Electricity Board regarding payment of ground rent, it was clearly stated that all the roads and road margins are municipal properties as provided under section-121 of OM Act-1950. As such the municipal council is competent to levy licences fees and ground rent for erection of electric polls by the Board. Again as per the last audit report , it is ascertain from the letter no.1060/ dt.21.09.2002 of the Executive Engineer, Nimapara that the amount of ground rent may be deposited to NAC, Nimapara. But the same was not deposited since the formation of NAC. The total ground rent due for collection as on 31.03.2016 is as follows.

Particulars	DEMAND			COLLECTION			BALANCE		
	Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
Ground Rent from CESU	1688919	19010	1707929	0	0	0	1688919	19010	1707929

As per the last audit year, the total outstanding ground rent as on 30.03.2015 was Rs.1688919.00. Added demand of ground rent for the year 2015-16 @ Rs.10.00 per sqft for 1901 sqft is Rs.19010.00. Hence, total outstanding towards collection of ground rent as on 31.03.2016 was Rs.1707929.00. Due to non collection of the outstanding amount from CESCO the NAC has sustained a huge loss. In response to POM , the local authority replied that letter will be issued to CESCO towards collection of ground rent.

As the land belongs to NAC, a special committee may be formed to fix the holding tax, D&O and ground rent on CESSU since inception i.e. from 01.08.1973. The total amount may be charged on CESCO as demand of taxes but till close of audit no compliance is furnished.

No effective steps has been taken towards collection of ground rent from CESCO in spite of several suggestion given by previous audit. Out of the total amount of Rs.1707929.00 an amount of Rs.1688919.00 was dealt in last A.R. Therefore an amount of Rs.19010.00 is kept under objection till recovery of the amount from CESU.

13.6 - Non collection of licence fees in respect of Telecommunication Infrastructure Towers TIT within NAC area.

As per notification No.6875- Gen(TEL)-06/2007.com dated 16.08.2007 vide Annexure A -clause-3, the fee structure (Non Refundable) of Notified Area Council for permission to erect and operate TIT is as follows. The License fee was Rs.10000.00 per tower and the annual Renewal fee- Rs.1000.00 per year. As per clause-7, In case the service provider fails to apply for renewal of license in time, penalty @ Rs.100/- per month shall be levied in addition to the renewal fee. Again as per NAC demand letter no.166506/13.12.08, Rs.120.00 has been charged towards generator per each tower.

The Licence fee and Annual Renewal fee for permission to erect & operate TIT has been changed vide HUD Notification No.28334/31.12.2014 in which it was stated that the fees for granting permission for new approval in a N.A.C. area was Rs. 50,000/- & as required vide Para 13 of the above G.O. the renewal licence fee for interval of 3 Years was 10% of the installation charges i.e. 5000/- for N.A.C. area. Further it was stated in the above G.O. that the penalty in case of no deposit of renewal licence fee in time was rupees 10,000/- per month basis on the above G.O. Scrutiny of the related files & registers it was revealed that there are 15 Nos. of Towers relating to different service providers are coming during the year 2015-16. Out of which except BSNL & Aircel other service provider has been paying fees in a regular interval. The demand collection balance of different TITs are listed below for reference.

Details of Demand collection and Balance of License Fee in respect of Telephone towers installed in Nimapara NAC Area as on 31.03.2016																	
Sl No.	Name of the telephone tower Provider with date of permission	No. Of Towers	License fee for granting permission in case of delayed permission	Penalty for regularisation in case of delayed permission	Arrear Demand as on 01.04.2015				Current Demand				Total Demand	Collection		Balance as on 31.03.2016	Remarks
					Rs.10000/ per tower	Rs.5000/ per tower	License Renewal Fee @1000/yr per tower	Fine @100/month for non renewal per tower	Generator Charge per tower per yr	Total Arrear demand	License Renewal Fee @1000/3yrs (15-16 to 17-18)	Fine @1000/month for non renewal per tower		Generator Charge per tower per yr	Total		
1	ATC/ESAR-21.10.08	2	0	0	6000	9600	480	16080	10000	0	240	10240	26320	7757/24.2.15	10000	16320	
2	VoDAFONE/HUTCH-2007-08	2	0	0	2000		104	2104	10000	0	240	10240	12344	7717/8.1.15- 2244 & 8701/17.4.15- 8488	10732	1612	
3	RELIANCE-27.08.08	3	0	15000	17000	18000	2280	52280	15000	0	360	15360	67640	8763/28.1.15	30000	37640	
4	BHARATI INFRA TEL-19.07.2007	1	9640	5000	0	0	14640	5000	0	120	5120	19760	7725/29.1.15- 1000 & 809/23.2.16- 5670	6670	13090	4710/23.3.17-11740	
5	BSNL-16.08.2007	3	30000	15000	24000	25200	2880	97080	15000	120000	360	135360	232440		0	232440	
6	AIRCEL-	3	30000	15000	24000	25200	2880	97080	15000	120000	360	135360	232440		0	232440	819/

03.08.2007												0	0				19.4.16 - 30000
7WTT (TATA TELE SERVICE) -17.08.08, TAKEN OVER BY ATC w.e.f. 07.06.16	1	0	5000	3000	3600	480	12080	5000	0	120	5120	17200	8751-8753/ 29.8.15 (3000+5000+ 2000)	10000	7200		
Total	15	69640	55000	76000	81600	9104	291344	75000	240000	1800	31680	608140		67402	540742		

The total arrear dues as on 31.03.2015 was Rs.291344.00 as revealed from the related files and records. During the year 2015-16, the current demand for the towers in respect of license renewal fees was fixed Rs.5000.00 for three years i.e. from 01.04.2015 to 31.03.2018 as per the revised guidelines cited above. Due to non deposits of fees in case of BSNL and Aircel the fine @10000/-per month was charged. The total demand was Rs.608144.00 against an amount of Rs.67402.00 was collected as per details given above, leaving an amount of Rs.540742.00 against the TITs. Necessary clarification about the lapses towards non collection of the fees may be clarified to audit.

In response to the local Authority replied that action will be taken to collect the arrears license fees from the default service provider.

As no effective action has been taken towards collection of licence fees by the E.O. Hence Sri Ajay Kumar Mohanty E O and Sri Rabi narayan Mohanty dealing Asst, are held responsible towards the non-collection of same. Effective and fruitful steps should be taken for the collection of Rs.540742.00, which was pending on the telecom service providers. Till the collection of the same the amount of Rs.540742.00 is kept under objection.

13.7 - D.C.B. of Market Complex

On Scrutiny of the D.C.B. Register of Market Complex it was notice that there are 42 Nos. of Shop Room against which monthly rent was collected on monthly basis as per the information supply to Audit 2 Nos. of shops i.e. Dinamani Das & Jyotiranjnan Mohanty was exempted w.e.f. 01.04.2015 to 30.09.2016 on the ground that the shop rooms were damaged & under construction. The arrear demand as per the DCB register was sited to be Rs. 64384/- against which the actual arrear demand as revealed from the D.C.B. Register was Rs. 1,24,445/- . The current demand was 2,10,000/- . There was a difference of Rs.60,061/- between the arrear demand shown and actual figure which may be clarified to audit. The details of the D.C.B. Position shop room wise is furnished below for reference. The arrear demand against the defaulter may be collected in an urgency basis and suitable action against non paying tenants may be insisted in order to check the loss of N.A.C. revenue.

SI No	Name of the tenant	Arrear Dues as on 01.04.15	Monthly rent	Annual demand 15-16	Total	Total Collection	Balance as on 31.03.16	Arrear	Current
1	Dharmananda Behera	6240	300	3600	9840	0	9840	0	0
2	Mahadev Mishra	0	300	3600	3600	3310	290	0	3310
3	Durga Ch. Mishra	2560	300	3600	6160	0	6160	0	0
4	Debaraj Mishra	0	300	3600	3600	3310	290	0	3310
5	Alok Ku. Bastia	0	300	3600	3600	2840	760	0	2840
6	Panchanan Senapati	3900	300	3600	7500	3900	3600	3900	0
7	Laxmidhar Baral	130	300	3600	3730	2740	990	130	2610
8	Deepti Ranjan Mohanty	0	300	3600	3600	3310	290	0	3310
9	Dhobei Ch. Khuntia	0	300	3600	3600	3310	290	0	3310
10	Khetramohan Sahoo	5855	400	4800	10655	1920	8735	1920	0
11	Laxmidhar Sahoo	10400	400	4800	15200	2720	12480	2720	0

12	Babaji Sahoo	0	400	4800	4800	4410	390	0	4410
13	Purna Ch. Lenka	855	400	4800	5655	3255	2400	855	2400
14	Sanatan Lenka	0	400	4800	4800	4410	390	0	4410
15	Trilochan Mohanty	0	300	3600	3600	3330	270	0	3330
16	Abhimanyu Sahoo	0	300	3600	3600	3310	290	0	3310
17	Rajkishore Sahoo	3380	300	3600	6980	2600	4380	2600	0
18	Haramohan Samantray	0	400	4800	4800	4410	390	0	4410
19	Himadri Sekhar Mohanty	7500	400	4800	12300	2055	10245	2055	0
20	Kahnu Charan Swain	4480	400	4800	9280	1920	7360	1920	0
21	Haraprasad Mishra	2345	500	6000	8345	2850	5495	2345	505
22	Chhabila Pradhan	8840	300	3600	12440	4290	8150	4290	0
23	Surendra Ku Patra	3770	300	3600	7370	6120	1250	3770	2350
24	Bhagabat Swain	0	300	3600	3600	3310	290	0	3310
25	Sudam sahuo	0	300	3600	3600	3340	260	0	3340
26	Rabindra Ku. Mishra	0	300	3600	3600	3310	290	0	3310
27	Satyaban sahuo	6240	300	3600	9840	4680	5160	4680	0
28	Smt Khetrmani Mishra	0	300	3600	3600	3310	290	0	3310
29	Ashok Ku Mishra	0	300	3600	3600	3310	290	0	3310
30	Batakrushna Sahoo	0	300	3600	3600	3350	250	0	3350
31	Bidhyadhar Mangaraj	0	300	3600	3600	3320	280	0	3320
32	Dibyasinga Mishra	0	400	4800	4800	4410	390	0	4410
33	MD khaddin	0	300	3600	3600	3300	300	0	3300
34	Bishnu Prasad Mishra	2210	300	3600	5810	2210	3600	2210	0
35	Rasmiranjan Mohanty	0	300	3600	3600	3310	290	0	3310
36	Ramesh Ch. Nayak	2080	400	4800	6880	2080	4800	2080	0
37	Sudhasnu Sekhar Mohanty	7020	500	6000	13020	0	13020	0	0
38	Jitendra Kumar Nayak	1180	500	6000	7180	3180	4000	1180	2000
39	Kailash Chandra Sahoo	0	500	6000	6000	5000	1000	0	5000
40	Dinamani Das	13500	500	0	13500	10000	3500	10000	0
41	SBI ATM	32000	4000	48000	80000	48000	32000	32000	16000
		124445		210000	334445	179740	154705	78655	101085

In response to the local Authority replied that action will be taken to collect the shop room rent from the tenants. Till collection of the arrear dues, the total amount of Rs.154705.00 is kept under objection.

13.8 - Non auction of Sairat Sources of N.A.C. Nimapara

On Scrutiny of the Auction file and demand register of Auction of Sairat Sources for the year 2015-16 it was notice that 13 Nos. of ponds & 2 Nos. of Coconut plantation has not been auction during the year 2015-16 as per details given below. The reason for non auction of the sairat sources along with council resolution may be furnished to the audit for verification.

Sl No.	Name of the Sairat/ NAC property	Upset Price
	Tanks	
1	Gandeimaa Tala	2860

2	Badalinga Pokhari	400
3	Kiakanta Gaon munda Pokhari	250
4	Bhasei Pokhari	17580
5	Panda danda Gadia	220
6	Kasirath Chouka	220
7	Padei Gadia	220
8	Naran Pradhan Chouka	220
9	Bauribandhu sundara Chouka	220
10	Talaandhia jor	220
11	Mahadia maati Tal	220
12	Rana Pokhari	220
13	Renda Pokhari	5500
coconut Tree		
1	Coconut trees at the sides of old Pipilli Konark Road	1485
2	Coconut Trees from Kenal gada to Pithasari Gadia	770
Total		30605

In response to the local Authority replied that action will be taken to put forth the matter in the coming council meeting and the properties will be excluded from the auctionable properties, as the sairat properties were covered by silts and debris for years together. Till effective action taken in this regard, an amount of Rs.30605.00 is kept under objection.

13.9 - D.C.B. position and Low percentage of Tax collection for the year 2015-16.

On scrutiny of the related records and registers for the year 2015-16, it was revealed that the DCB register has not been maintained up-to-date. Due to non maintenance of DCB register the correct position of arrear demand of Holding, Light and water taxes against one particular tax payer could not be rightly assessed. The Demand, Collection and Balance of Taxes/Rents/Fees of Nimapara NAC for the year 2015-16 was prepared on basis of previous audit report and from the current year account. The DCB position are as follows:

Sl No.	Particulars	DEMAND			COLLECTION			Rebate	BALANCE			% of Collection		
		Arrear	Current	Total	Arrear	Current	Total		Arrear	Current	Total	Arrear	Current	Total
1	Holding Tax	1679501	575424	2254925	162213	146032	308245	5820	1517288	423572	1940860	9.66	25.38	13.67
2	Lighting Tax	856147	287712	1143859	81039	72979	154018	2910	775108	211823	986931	9.47	25.37	13.46
3	Water Tax	725099	287712	1012811	80192	72979	153171	2910	644907	211823	856730	11.06	25.37	15.12
4	Market complex	124485	210000	334485	78655	101085	179740	0	45830	108915	154745	63.18	48.14	53.74
5	License Fee U/S-290/Trade License Fee	51165	205730	256895	26548	205730	232278	0	24617	0	24617	51.89	100.00	90.42
6	License Fee U/S-307	428518	41820	470338	36065	41820	77885	0	392453	0	392453	8.42	100.00	16.56
7	Tank	0	41100	41100	0	41100	41100	0	0	0	0	0.00	100.00	100.00
8	Cocunut Tree	0	32750	32750	0	32750	32750	0	0	0	0	0.00	100.00	100.00

9	Daily weekly Market Fee	0	138060	138060	0	138060	138060	0	0	0	0	0.00	100.00	100.00
10	Parking Fees	0	167800	167800	0	167800	167800	0	0	0	0	0.00	100.00	100.00
11	Telephone towers	291344	316800	608144	22042	45360	67402	0	269302	271440	540742	7.57	14.32	11.08
		4156259	2304908	6461167	486754	1065695	1552449	11640	3669505	1227573	4897078	11.71	46.24	24.03

In response to POM, the local authority replied that the DCB register will be produced at the time of Exit Conference and the collection of taxes reduced for year together due to shortage of staff. The overall percentage of tax collection is only 24.03% which is very alarming situation of NAC own fund. From the above , it was revealed that the percentage of collection of Holding tax ,Lighting tax , water tax and Licence U/S 307 were very low for the year 2015-16. No sincere steps had been taken in past for collection of above taxes. The reason for low percentage of collection and the persons responsible for it and what steps has been taken to increase the collection may be compiled to audit.

From the above data's, it was revealed that the authority of Nimapara NAC is not concern about the collection of taxes to increase their own fund.

It shows the state of negligence and lack of sincerity of the NAC officials. Due to lack of timely supervision of the Executive officer, the percentage of tax collection was in a miserable condition. Hence the local authority is suggested to take effective steps immediately for betterment of tax collection to enhance the own fund of the NAC in coming year

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Sanction strength of the staff and men in position				
	Name of the Post	Sanctioned strength	Men in Position	Remarks
I	Office Establishment			
	EO	1	1	The Additional Tahasildar of the Nimapara Tahasil was the E.O. in charge
	HA	0	0	
	Accountant	1	1	Contractual
	SA	1	0	
	JA	2	2	
	Peon	2	2	
	NW	0	1	One Post of NW Outsourced
II	Tax & Fees			
	Carriage Inspector	1	1	
	Tax Sarkar	2	2 +2	2 posts outsourced
	Fees Collector	2	1 +1	1 post work Charged
	Peons	0	2	2 Peon posts outsourced
III	Conservancy			
	SI	0	0	
	Sweeper	5	4+1+12	1- Work charged, 12 nos outsourced
	Tractor Driver	0	1	1 no outsourced
IV	Works			
	JE	1	1	1 Contractual
	Amin	1	1	

	Electrician	0	1	1 Outsourced
	Electrical Helper	0	2	2 Outsourced
V	Others			
	CP(MIS)	1	1	1 Contractual
	CO	1	1	1 Contractual

14.2 - Pending Electricity dues of the Nimapara N.A.C.

On Scrutiny of the related files regarding payment of the electricity dues for the year 2015-16 it was notice that there was a huge amount of Rs.4,18,66,564.04 was charged by CESU against Street light charges. Out of which the arrear dues was only Rs.1,32,11,384/- & delayed payment surcharge (DPS) was Rs.2,82,44,624/-. The delayed payment surcharge was charged by CESU on the ground of non payment of the dues in time in previous years. On which basis such huge amount was charged on the N.A.C. was not clarified by CESU in spite of repeated correspondence in this regard. Scrutiny of the file revealed that as per letter No.7333 /HUD dt.19.03.2016 regarding payment of outstanding dues, there was clear instruction from Govt. that the outstanding electricity dues may be paid out of Octroi grant, basis services grant of 4th S.F.C. & Own resources. Disconnection of Electricity for the street lighting will cause huge public inconvenience including threat to safety of the people of N.A.C. area. Again from the file it was notice that the CESU was demanding wrong load during the period from 06/11 to 06/13 again during 07/15 and 08/15. In this regard a letter was issued from the E.O. to the Director Municipal Administration, HUD vide letter No.583/16.03.2016. A joint survey was made on 04.06.2011 and it was revealed that the actual load was 73 Kw during the period from 6/11 to 6/13. No correction was made by the CESU authority at that time. Further a joint survey was made on 24.02.2014 to 04.03.2014 and the actual load was 104.46 instead of 113.24 Kw. Again it was noticed that there was no meter for the street light relating to consumer number 49 ST of Nimapara NAC. The monthly reading furnished by CESU was on average units throughout the year. Further as per letter No.1627 dt.31.03.2016 of CESU Nimapara, it was cited that an outstanding dues of 2301048/- was outstanding against 36 Nos. of consumers as on March-2016. The list of the consumers with arrear dues are listed below.

Sl No.	Consumer No.	Outstanding dues as on 31.01.2016
1	03496540	49231
2	03496558	50232
3	03496566	49231
4	03496574	51261
5	03496591	50585
6	03496621	50653
7	03496639	49879
8	03496701	1638
9	03496728	51417
10	03496736	49986
11	03497421	50390
12	03497430	51213
13	03497472	49833
14	03497499	48033
15	03497561	49605
16	03496698	217820
17	03497502	182926
18	03496604	169859
19	03496647	136646

20	03496612	79974
21	03497553	54275
22	03496531	4730
23	03496663	26178
24	03497456	-263
25	03496680	40883
26	03497511	338758
27	03497545	47405
28	03497529	23785
29	03497481	31422
30	03496582	42986
31	03496710	41596
32	03496671	20547
33	03497537	59608
34	03496655	30074
35	03497488	45645
36	04006006	3007
	Total	2301048

In response to the audit objection statement it was stated by the local authority that due negotiations will be made with the CESU authorities for exemption of Delayed payment surcharge (DPS) charges amounting Rs. Rs.2,82,44,624.00 and a special drive will be made to collect the arrear dues of electric charges from the shop room tenants. Till settlement of the issue regarding payment of DPS and collection of arrear dues of Rs.2301048.00, the total amount of Rs.30545672.00 is kept under objection.

14.3 - Irregular tender process in ion of service provider for engagement of persons in outsourcing basis, non submission of E.P.F. Slip & E.S.I.C. Card to the outsourced staff by the Service provider and inadmissible payment of service tax as on 31.03.2016

On Scrutiny of the related files regarding payment of outsourcing persons engaged by the service provider during the year 2015-16 it was notice that as per Para No.04 of G.O. No. 49134/FD. Dt.29.11.2010 Govt. has given instruction to engage man power through service provider through a transparent competitive way. Again as per G.O. No.42284/F. Dt.26.09.2011 the guide lines was issued that minimum of 3 Nos. of service providers should be participate, when the bid amount exceeds Rs.2,00,000/-. However during the year 2015-16 though the total payment on this score exceeds Rs.2lakhs, only 2 Nos. of bidders wire participated in auction out of which M. Power was awarded the Quotation. The same process was also followed in previous years since April-2012 in violation to Govt. instructions. As per the G.O. the service provider should have valid service tax registration, VAT clearance certificate and ESIC registration before acceptance of the tender.

Again as per agreement the service provider should deposit the E.P.F. & E.S.I. amount (both Employers share & Employees Share) readily with respective departments & deposit slip along with annual return slip of E.P.F. should be furnished by the service provider to the NAC as well as to the respective employees working under him. On scrutiny of the files it was notice that the invoice cum bills submitted by the service provider i.e. M Power lacks the service tax registration Number. So it was not clear that whether the concerned service provider has deposited the requisite service tax in proper head of account or not. The details of the service tax amount @12.36% of the wages amounting Rs.301790.00 paid by the NAC from 01.04.2012 to 31.03.2016 are detailed below for reference. The assessment in support of the deposit of the service taxes may be shown to audit for verification. Further it was noticed that the Nimapara NAC was not coming under ESIC jurisdiction till 31.03.2016. However the service provider was paid ESIC amount @4.75% during the years amounting Rs.89545.00 till 31.03.2016. The details of the deposits of the ESIC amount and cards of respective employees during the years may be shown to audit. Further it was noticed that EPF of the staff {Employer's share- @13.61% (Employer's share-12.5% and Administrative charges @1.11%} has not been paid to the service provider. As per provisions the requisite employee's share of EPF was to be deducted from the employee's remuneration @12% and the total amount both Employer's share and employee's share to be deposited by the service provider and the deposit slips to be submitted at NAC office and individual EPF account number of the out sourced staff and along with EPF slip should be given to respective employees at the year ending. However though the EPF deposit slips was submitted at NAC office, individual EPF account number of the out sourced staff and along with EPF slip was not given to the staff till date. This is very irregular and violates the agreement made by the service provider "M Power" with the NAC. The details of the amount towards EPF , ESIC and service tax paid to m-power from 01.04.2011 to 31.03.2016 is furnished below.

Establishment Code-ORBBS0016324000, M POWER, PLOT NO-2671/4308, Nageswar Tangi, BBSR, Propietor- Sri Dillip Kumar Das,

TRRN-3601404004330, Employer-E-Sewa

Sl No.	Month	Vr. No. & Date	No. Of staff	Total Wages	Service charges		Amount towards EPF (Employer's Share)	ESIC	Total of wages + Service charges + EPF+E SIC		Service tax due		Excess Paid	Total	EPF due @13.61 %	ESIC due @4.75 %	Amount of Employee's share @12%	Total depositable EPF
					Rate	Amount			Rate	Amount								
	14/11	22/13.6.11	9	23325	0	0	0	0	23325	0	0		23325					
	25/11	22/13.06.11	9	23325	0	0	0	0	23325	0	0		23325					
	36/11	38/25.07.11	9	23325	0	0	0	0	23325	0	0		23325					
	47/11	17/12.08.11	9	23325	0	0	0	0	23325	0	0		23325					
	58/11	42/26.09.11	9	23325	0	0	0	0	23325	0	0		23325					
	69/11	66/30.09.11	9	23325	0	0	0	0	23325	0	0		23325					
	710/11	05/11.11.11	9	23325	0	0	0	0	23325	0	0		23325					
	811/11	12/09.12.11	9	20625	272	2448	0	0	23073	0.103	252.14	0	23325					
	911/11	13/9.12.11	8	18400	272	2176	0	0	20576	0.103	224.13	0	20800					
	1012/11	14/09.01.12	9	20625	272	2448	0	0	23073	0.103	252.14	0	23325					
	1112/11	15/09.01.12	8	17400	261	2085	0	0	19485	0.103	214.75	0	19700					
	121/12	15/04.02.12	16	36025	272	4352	0	0	40377	0.103	448.26	0	40800					
	132/12	08/03.03.12	16	36025	272	4352	0	0	40377	0.103	448.26	0	40825					
	143/12	20/16.04.12	16	36025	272	4352	0	0	40377	0.1236	4452.69	538	45368					
	154/12	11/18.05.12	16	36025	272	4352	0	0	40377	0.1236	4452.69	538	45368					
	165/12	20/11.06.12	16	35122	272	4352	0	0	39474	0.1236	4452.69	426	44353					
	176/12	10/10.07.12	15	34025	272	4080	0	0	38105	0.1236	4341.08	369	42815					
	187/12	14/17.08.12	16	54500	350	5600	6879	3501	70480	0.1236	6736.20	1975.80	79192	7417	2589	6540	13419	
	198/12	12/11.09.12	16	53071	350	5600	6177	3163	68011	0.1236	7251.74	1154.26	76417	7223	2521	6369	12546	
	209/12	16/03.10.12	17	54826	350	5950	7254	3697	71727	0.1236	7511.91	1352.09	80591	7462	2604	6579	13833	
	2110/12	18/14.11.12	17	57700	350	5950	7254	3697	74601	0.1236	7867.14	1352.86	83821	7853	2741	6924	14178	
	2211/12	18.12.12	17	57700	350	5950	7254	3697	74601	0.1236	7867.14	1352.86	83821	7853	2741	6924	14178	
	2312/12	16/16.01.13	17	57700	350	5950	7254	3697	74601	0.1236	7867.14	1352.86	83821	7853	2741	6924	14178	
	241/13	11/13.02.13	17	57700	350	5950	7254	3697	74601	0.1236	7867.14	1352.86	83821	7853	2741	6924	14178	
	252/13	19/18.03.13	17	57700	350	5950	7254	3697	74601	0.1236	7867.14	1352.86	83821	7853	2741	6924	14178	
	263/13	17/06.04.13	17	57700	350	5950	7254	3697	74601	0.1236	7867.14	1352.86	83821	7853	2741	6924	14178	
	274/13	35/07.05.13	17	57700	350	5950	7254	3697	74601	0.1236	7867.14	1352.86	83821	7853	2741	6924	14178	
	285/13	20/13.06.13	17	57700	350	5950	7254	3697	74601	0.1236	7867.14	1352.86	83821	7853	2741	6924	14178	
	296/13	07/05.07.13	17	57700	350	5950	7254	3697	74601	0.1236	7867.14	1352.86	83821	7853	2741	6924	14178	

30	7/13	09/08.08.13	17	57700	350	5950	7254	3697	74601	0.1236	7867.14	1352.86	83821	7853	2741	6924	14178	
31	8/13	11/24.09.13	17	57700	350	5950	7254	3697	74601	0.1236	7867.14	1352.86	83821	7853	2741	6924	14178	
32	9/13	16/09.10.13	17	57700	350	5950	7254	3697	74601	0.1236	7867.14	1352.86	83821	7853	2741	6924	14178	
33	10/13	16/12.11.13	17	57700	350	5950	7254	3697	74601	0.1236	7867.14	1352.86	83821	7853	2741	6924	14178	
34	11/13	45/20.13.13	17	57700	350	5950	7254	3697	74601	0.1236	7867.14	1352.86	83821	7853	2741	6924	14178	
35	12/13	22/10.01.14	17	57700	350	5950	7254	3697	74601	0.1236	7867.14	1352.86	83821	7853	2741	6924	14178	
36	1/14	33/25.04.14	20	67400	350	7000	8454	4314	87168	0.1236	9195.84	1578.16	97942	9173	3202	8088	16542	
37	2/14	34/25.04.14	20	67400	350	7000	8454	4314	87168	0.1236	9195.84	1578.16	97942	9173	3202	8088	16542	
38	3/14	35/25.04.14	20	67400	350	7000	8454	4314	87168	0.1236	9195.84	1578.16	97942	9173	3202	8088	16542	
Total (4/11-3/14)				1683669	162397	154482	78758	1590737	167094	29510	1787341	167416	58430	202040	356522			
39	4/14	77/03.05.14	20	67400	350	7000	8454	4314	87168	0.1236	9196	1578	97942	9173	3202	8088	16542	
40	5/14	112/19.05.14	20	67400	350	7000	8454	0	82854	0.1236	0	0	82854	9173	0	8088	16542	
41	6/14	113/19.05.14	20	67400	350	7000	8454	0	82854	0.1236	0	0	82854	9173	0	8088	16542	
42	11/14	430/09.12.14	21	97800	400	8400	13311	4646	124157	0.1236	13126	0	137282	13311	4646	11736	25047	
43	12/14	556/29.01.15	21	97800	400	8400	13311	4646	124157	0.1236	13126	0	137282	13311	4646	11736	25047	
44	1/15	95/30.05.15	21	94650	400	8400	13311	0	116361	0.1236	12737	0	129097	12882	0	11358	24669	
45	2/15	96/30.05.15	21	93300	400	8400	13311	0	115011	0.1236	12570	0	127580	12698	0	11196	24507	
46	3/15	97/30.05.15	21	93300	400	8400	13311	0	115011	0.1236	12570	0	127580	12698	0	11196	24507	
47	4/15	98/30.05.15	21	93300	400	8400	13311	0	115011	0.1236	12570	0	127580	12698	0	11196	24507	
48	5/15	141/11.06.15	23	101400	400	9200	13800	4816	129216	0.1236	13670	0	142886	13801	4817	12168	25968	
49	6/15	237/30.06.15	24	105750	400	9600	14393	0	129743	0.1236	14257	0	144000	14393	0	12690	27083	
50	7/15	316/24.08.15	3	13650	400	1200	1835	0	16685	0.1236	0	0	16685	1858	0	1638	3473	
51	7/15	317/24.08.15	22	100650	400	8800	13528	0	122978	0.1236	0	0	122978	13698	0	12078	25606	
52	8/15	460/02.11.15	25	141300	400	10000	0	0	151300	0.1236	0	0	151300	19231	0	16956	16956	
53	9/15	461/02.11.15	23	141300	400	9200	0	0	150500	0.1236	0	0	150500	19231	0	16956	16956	
54	10/15	462/02.11.15	23	141300	400	9200	0	0	150500	0.1236	0	0	150500	19231	0	16956	16956	
55	11/15	624/09.02.16	23	138300	400	9200	19230	0	166730	0.1236	0	0	166730	18823	0	16596	35826	
56	12/15	625/09.02.16	23	136700	400	9200	19230	0	165130	0.1236	0	0	165130	18605	0	16404	35634	
57	01/16	626/09.02.16	23	141300	400	9200	19230	0	169730	0.1236	0	0	169730	19231	0	16956	36186	
58	02/16	645/09.02.16	23	141300	400	9200	19230	0	169730	0.1236	0	0	169730	19231	0	16956	36186	
Total (4/14-3/16)				2075300	165400	225704	18422	2484826	113823	1578	2600220	282448	17309	249036	474740			
Grand Total				3758969	327797	380186	97180	4075563	0280918	31088	4387561	449865	75739	451076	831262			

Sl No	Particulars	Amount
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I EPF Position		
1	EPF amount(Employer's share) due for the period from 4/11 to 3/16	449865
2	Deduct EPF amount not paid for the period from 8/15 to 10/15	-57693
3	Deduct EPF amount less paid for the period from 4/11 to 06/14	-11987
4	EPF amount(Employer's share) Paid for the period from 4/11 to 3/16	380185
5	EPF amount(Employee's share) for the period from 4/11 to 3/16	396648
6	Total depositable EPF amount for the period from 4/11 to 3/16	776833
II ESIC Position		
1	ESIC amount taken	97180
2	ESIC amount due	75739
3	Excess ESIC amount taken	21441
III Inadmissible Payment of Service tax		
	Amount taken towards service tax without any service tax registration No. In the body of the Invoice submitted by the service provider	280918
	Amount excess paid towards service tax (Total excess paid amount - amount excess paid towards ESIC) = (31088-21441)	9647
	Total inadmissible payment of service tax	290565

In response to the audit objection statement, it was replied by the local authority that the service provider will be asked to submit the employees provident fund account No. along with account slip, ESIC card and deposit challans in respect of deposit of ESIC and proof against deposit of service tax. The reply of the local authority does not serve the purpose of objection fully. So the objection stands and the total amount paid towards EPF and ESIC amounting **Rs. 852572.00** (776833+ 75739) is kept under objection till production of requisite EPF account slip and ESIC card of staff. The amount of **Rs. 312006.00** (21441+290565) is suggested for recovery due to inadmissible payment of service tax and excess payment towards ESIC.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ajay Kumar Mohanty	EO	At.-Nimapara NAC, P.O.-Nimapara, Dist.-Puri	312006.00

14.4 - Non deduction of professional Tax from contractors of Nimapara N.A.C.

On Scrutiny of the relevant file and registers of Nimapara N.A.C. for the year 2015-16 it was notice that professional Tax was not deducted from the contractors as per details given below. As per G.O. No.318/2010 dt.21.07.2010 & Section 30 of Odisha Professional Tax, It was cited that whose business exceeds Rs.5,00,000/- and below 10 Lakhs are liable to pay professional tax of Rs.1500 per Annum & whose business exceeds 10 lakhs are liable to pay P.T. of Rs.2500 per annum. The details of P.T. to be deducted from the contractors are details below.

SI No	Name of the Contractor	Annual turnover in the NAC	PT to be deducted
1	Akshya Ku Behera	3003022	2500
2	Arun Ku Nayak	997215	1500
3	Jyostna mayee Baral	1608139	2500
4	Jyotiranjn Mohanty	2184099	2500
5	Niranjan Nayak	577282	1500
6	Paramananda Das	642638	1500

7	Pravat Kumar Mohapatra	863816	1500
8	Purna Ch. Ojha	1009370	2500
9	Purna Ch. Sahoo	1950569	2500
10	Santilata Sahoo	848941	1500
11	Saroj Ku Sahoo	659354	1500
	Total		21500

In response to the audit objection statement, it was replied by the local authority that the amounts suggested by audit will be recovered from the contractors. Till effective recovery of the amounts the objection stands and the amount of Rs.21500.00 is suggested for recovery.

14.5 - Less deduction P.T. of Sri Rabindranath Sahoo, Jr. Asst.

On Scrutiny of the pay acquittance roll for the year 2015-16 it was revealed that the gross salary of Sri Rabindranath Sahoo, Jr. Asst. during the year 2015-16 was Rs.3,14,545/-. As per the provision vide G.O. No.318/2010 dt.21.07.2010, the employees whose gross income was more than 3 Lakhs per annum are liable to pay Rs.2500/- as P.T. per annum. However an amount @ Rs.125/- per month amounting Rs.1500/- (Rs.125/- x 12) was deducted from the salary of Sri. Sahoo, resulting less deduction of Rs.1000/- during the year. The same may be recovered and compliance reported.

In response to the audit objection statement, it was replied by the local authority that the amounts suggested by audit will be recovered from the contractors. Till effective recovery of the amounts the objection stands and the amount of **Rs.1000.00** is suggested for recovery.

14.6 - Non receipt of funds towards salary of MIS computer Programmer and Accountant during the year 2015-16.

On scrutiny of the related files , cash book for the year 2015-16 it was revealed that expenditure has been incurred towards salary of MIS computer Programmer and Accountant during the year 2015-16 without receipt of funds as per details given below.

OB as on 01.04.2015	Amount of grant received	Total	Amount of Expenditure incurred	Expenditure out of NAC fund
-14220	0	-14220	291600	-305820

Steps need be taken for early receipt of the funds from competent authority and compliance reported to audit.

In response to the audit objection statement, it was replied by the local authority that as per instruction of Govt. the payment was made out of NAC fund. After receipt of grants the amount will be recouped. Therefore till receipt of requisite grants the amount of **Rs.305820.00** is kept under objection.

14.7 - Wrong Calculation towards Gratuity of Retired Peon

On Scrutiny of the Pension acquittance role & related file for the year 2015-16 it was revealed that the Gratuity calculation of Sri Madhabananda Barik, Retd. Peon was wrong as per details given below. The date of joining of Sri. Barik was 15.02.1974 & date of retirement was 29.02.2012. He has rendered 38 years of service (76 qualifying 6 Months) of service which should be limited to 66 as per Govt. Instruction. However as per Office Order No.149 dt.01.02.2016, his gratuity was calculated as $8570 \times 76/4 = \text{Rs.}1,62,830/-$. As per Govt. Order his actual gratuity claim was $8570 \times 66/4 = \text{Rs.}1,41,405/-$ So he was sanctioned an amount of **Rs.21425.00** as excess gratuity as per above sanction order. In this connection he was paid an amount of Rs.50000.00 vide voucher No.614 dt.01.02.2016. So the balance amount to be paid Rs. 91405.00 (Rupees Ninety One Thousand Four Hundred Five) which may corrected and revised sanction order may be issued in this regard. In response to the audit objection statement, the local authority agreed with the objection and stated that a revised sanction order will be issued. Therefore till issue of revised sanction order an amount of **Rs.21425.00** is kept under objection.

14.8 - Engagement of employees beyond the sanction strength without approval from competent Authority.

On checking of the staff salary acquaintance w.r.to paid vouchers, it was revealed that as per council resolution no.3(B)/01.08.14 the 21 nos employees were engaged through M. Power Service Provider, Bhubaneswar beyond the sanction strength. As per Letter no.42284/dt.26.09.11 and letter no.21480/27.10.14, H&UD, Urban local bodies to take decision at their level to utilise the service of sweeper through outsourcing basis for timely implementation of Solid waste management and sanitation work. As per the guidelines of outsourcing services, Administrative department is authorised to approve outsourcing of services. The sanction of expenditure for consultancy services shall be subject to availability of budget provision. During scrutiny of the related files, the approval letter for the posts beyond the sanction strength has not been submitted to audit. Hence engagement of above personnel are contradicts the guidelines. The details of the inadmissible payments are furnished below needs clarification.

Name of the Post	Sanction Strength	Present Strength	To be Outsourced	Outsourced	Excess Nos of staff outsourced	Period-3/15 to 2/16 (months)	Monthly remuneration	Total Payment
Tax Collector	4	5	0	2	2	12	4500	108000
Peon	4	2	2	2	0	12	4500	0
Night watchman	0	0	0	1	1	12	4500	54000
Sweeper	8	5	3	12	9	12	4500	486000
Electrician	0	0	1	1	1	12	6150	73800
Helper Electrical	0	0	0	2	2	12	4500	108000
Tractor Driver	0	0	0	1	1	12	6150	73800
TOTAL								903600

In response to audit objection statement, the local authority failed to submit any approval letter regarding the increase of staff strength and furnished that letter has been sent to H&UD Department for approval of present staff strength vide letter No1030/dated3.7.14. Hence Rs.903600.00 is kept under objection till the production of Government approval in respect of the payments made on the above score.

14.9 - IRREGULAR EXPENDITURE CHARGED TO COMPENSATION GRANT IN LIEU OF OCTROI

1. As per Lr. No. 8197/HUD. Dt. 25.2.13, Lr. No.8194/HUD Dt. 25.2.13, 19698/HUD DT. 12.6.13, 27134/HUD DT. 31.8.13, Compensation and Assignment to local bodies will be charges towards (a) Payment of salary to Municipal Employees employed on regular basis as per the stipulation in vogue except those employed, with authority (b)The O.C. grant shall not be utilised for payment of enhanced salary of 6th. Pay commission to the staff of ULBs.

2. As per Lr. No. 4408/HUD Dt. 19.02.2014, the outstanding energy charges if any should be cleared on priority basis out of this grant.

3. As per Lr. No.5004/HUD Dt. 28.2.2009 vide Para No. (iv) it is clearly stipulated that " The concerned ULBs will have to raise their own resources to meet the additional expenditure, liabilities on account of the present pay revision and in case they are not able to meet the additional liabilities, the benefits of RSP, Rule 2008 will not be applicable to them."

4. In Lr. No 28915/HUD Dt. 16.10.12 regarding engagement on Work Charged basis vide Para No.4 it is stipulated that "The additional financial burden on this score shall be borne by the concerned ULBs out of their own resources and state government shall have no liability on this account."

On checking of the Accountant Cash Book with respect to Paid vouchers, Paid acquaintance roll, Grant Register, U.C. register and connected grant letters it reveals that in the following cases irregular expenditure was charged to Octroi Compensation grant amounting to **Rs.1057398.00** as furnished in detail below. The same may be clarified to audit.

Sl No.	Vr. No. & Date	Particulars of Payment	Amount
1	23/09.04.15	6th Pay Arr. Pension to Premasila Mohanty	105000

2	28/17.04.15	6th Pay Arr. Gratuity to Subash Ch. Mohanty	145920
3	93/27.05.15	6th Pay Arr. Gratuity to Jayakrushna Patra	129525
4	94/27.05.15	6th Pay Arr. Gratuity to Sandhyarani Rout	172160
5	614/.1.02.16	6th Pay Arr. Gratuity to Madhabananda Barik	50000
6	343-345/03.09.15	Pension and Family Pension	71024
7	409-410/14.10.15	Pension and Family Pension	63569
8	528-529/04.12.15	Pension and Family Pension	62494
9	577-578/05.01.16	Pension and Family Pension	79543
10	621-622/09.02.16	Pension and Family Pension	79543
11	22/06.04.15	DLR wages to Sudarsan Patra	3740
12	61/12.05.15	DLR wages to Sudarsan Patra	3740
13	122/09.06.15	DLR wages to Sudarsan Patra	4250
14	239/30.06.15	DLR wages to Sudarsan Patra	4080
15	306/19.08.15	DLR wages to Sudarsan Patra	4250
16	346/03.09.15	DLR wages to Sudarsan Patra	4050
17	421/16.10.15	DLR wages to Sudarsan Patra	3570
18	504/13.11.15	DLR wages to Sudarsan Patra	3600
19	531/04.12.15	DLR wages to Sudarsan Patra	4200
20	587/06.01.16	DLR wages to Sudarsan Patra	4800
21	631/16.02.16	DLR wages to Sudarsan Patra	4600
22	692/15.03.16	DLR wages to Sudarsan Patra	4600
23	26/13.04.15	DLR wages to Krushna Ch. Pradhan	3740
24	65/12.05.15	DLR wages to Krushna Ch. Pradhan	3740
25	123/09.06.15	DLR wages to Krushna Ch. Pradhan	4250
26	238/30.06.15	DLR wages to Krushna Ch. Pradhan	4080
27	306/19.08.15	DLR wages to Krushna Ch. Pradhan	4250
28	353/11.09.15	DLR wages to Krushna Ch. Pradhan	3910
29	412/14.10.15	DLR wages to Krushna Ch. Pradhan	3570
30	505/13.11.15	DLR wages to Krushna Ch. Pradhan	3600
31	532/04.12.15	DLR wages to Krushna Ch. Pradhan	4200
32	587/06.01.16	DLR wages to Krushna Ch. Pradhan	4800
32	632/16.02.16	DLR wages to Krushna Ch. Pradhan	4600
33	693/15.03.16	DLR wages to Krushna Ch. Pradhan	4400
	TOTAL		1057398

In response to the audit objection memo, the local authority did not reply anything. Hence the above payment of **Rs.1057398.00** was irregular in nature and kept under objection till approval of higher authority regarding payment under Octroi compensation grant.

PARA: 15 AUDIT ON WORKS

15.1 - Inadmissible payment in work bill due to allowing sub base sand filling and metalling over the old existing bituminous road.

C.R. Sl. No.87, Name of the work- Completion of Road (Balance Work) from Tahasil HQ towards BSNL Office W No. 05, Grant- RD

Date of Payment- 14.09.2015,Amount- Rs.76124.00 ,MB-151 ,Page-25-34,

Name of the Contractor- Sri Jyotiranjana Mohanty

Name of the JE – Sri Satya Narayan Mandal

On scrutiny of the above work case record with connected MB and the pre-execution photograph attached with the record, it was noticed that, there was damaged old bituminous road surface before execution. No preliminary report and sketch regarding existing road surface was found in the case record. As the existing road surface was hard with metal layer, the provision of 10cm sand filling and 10 cm metalling with CC(1:4:8) was not admissible and needs clarification. The inadmissible payment made on this score amounting Rs.25686.00 is detailed below .

Particulars	Measurement	Quantity in cum	unit rate	Amount
Sand Filling	14.70 X 4.15 X 0.10	6.1	186.6	1138.3
CC(1:4:8)	14.70 X 4.65 X 0.11	6.83	3594.05	24547.4
				25686

Again from the record it was revealed that earth work by mechanical means was allowed for berm filling with following measurement.

Measurement	Quantity in cum	unit rate	Amount
12.60 X 2.37 X 0.70	20.90	166.35	9809
30.25 X 2.25 X 0.40	27		
11.50 X 2.75 X 0.35	11.06		
Total	58.96		

From the post-execution photograph attached with the record it was noticed that there was no berm filling on the sides of the CC road. The pre-execution photograph was same as the post-execution photograph attached with the record. So the cost allowed to the contractor for Rs.9809.00 on this score is not admissible and needs clarification. Further it was noticed that an amount of Rs.900.00 was allowed to the contractor for construction of sign cum display board cum transparent pillar. However from the photograph attached with the record it was revealed that no sign board was constructed at the work site. So payment made on this score is not admissible and needs clarification. The total inadmissible payment made on this score was Rs.36395.00 (25686 +9809+900) needs recovery.

In response to audit objection statement It was replied by the local authority that "Sri Satya Narayan Mandal, Ex. JE will be intimated to comply the objection before exit conference." The reply of the local authority does not serve the purpose of objection. Therefore the objection stands and the following officials are considered responsible against the lapses mentioned against each.

1. Sri Satya Narayan Mandal, Ex. JE for lapses in the preparation of the bill and not ensuring the existing road surface before allowing the items of work shown to be executed by the contractor.
2. Sri Surya Narayan Panda, M.E. for approval of the estimate and check measurement of the work.
3. Sri Ajay Kumar Mohanty, EO for passed for payment of the bill and without verifying admissibility of the components of the work bill during his incumbency.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ajay Kumar Mohanty	Eo	At.-Nimapara NAC, P.O.-Nimapara, Dist.-Puri	12131.00
2	Sri Surya Narayan Panda	Ex ME	Now AEE cum Estimator,PH division, Puri	12132.00
3	Sri Satya Narayan Mandal	EX JE	Now JE at Nayagarh NAC, At.P.O. Dist.-Nayagarh	12132.00

15.2 - Unreasonable construction of cut-off wall of CC Roads executed through existing structures such as houses, boundary wall

On scrutiny of the following work case records with connected MB and the photograph attached with the record, it was noticed that, there was existing structures such as houses and boundary walls just surrounding the executed CC Road. The purpose of the cut-off wall cum toe wall is to protect the sub base from seepage and also to provide additional strength to the roads, in case the roads was fully open on both sides. Therefore in the following cases as there were existing houses and boundary walls just on the side of the CC Roads, there was no necessity of construction of cut-off walls. Hence the payment made towards construction of cut-off walls as per details given below is not admissible in audit and needs clarification. Further it was noticed that in the following cases cost towards sign board was allowed to the contractor for construction of the same. However from the photograph attached with the record it was revealed that no sign board was constructed at the work site. So payment made on this score is not admissible and needs clarification.

SI No.	Particulars of Work	Items of cut off	Measurement	Quantity in cum	unit rate	Amount	Excess Payment-1	Sign Board	Total
1	C.R. SI No.-90, Date of Payment- 14/09/2015, Name of the Work-Construction of CC Road at Garha Andhia from main village road towards Rabi Babu Res W No 08, Grant- RD, Amount- 99301, Contractor- Kailash Ch. Patra, J.E.- Satya Narayan Mandal, MB No.-149 Page- 151 to 158	E.W. For trench	2 X 33.9 X 0.25 X 0.20	3.39	82.5	279.7	12508	800	13308
		Sand filling inside trench	2 X 33.9 X 0.25 X 0.10	1.69	186.6	315.4			
		CC(1:4:8)	2 X 33.9 X 0.25 X 0.20	3.39	3514.05	11912.6			
	C.R. SI No.-95, Date of Payment- 14/09/2015, Name of the Work-Const of Cc road from Rabi Mohanty Res towards Prakash Nayak Res W No. 04, Grant- 13th FCA, Amount- 88822, Contractor- Jyotiranjan Mohanty, J.E.- Satya Narayan Mandal, MB No.-151 Page- 35 to 41	E.W. For trench					10542	800	11342
		Sand filling inside trench							
		CC(1:4:8)	2 X 20 X 0.25 X 0.30	3.00	3514.05	10542.2			
	Total								24650

In response to audit objection statement It was replied by the local authority that "Sri Satya Narayan Mandal, Ex. JE will be intimated to comply the objection before exit conference." The reply of the local authority does not serve the purpose of objection. Therefore the objection stands and the following officials are considered responsible against the lapses mentioned against each.

1. Sri Satya Narayan Mandal, Ex. JE for lapses in the preparation of the bill and not ensuring the height of the cut-off wall admissible as per the measurement taken before allowing the items of work shown to be executed by the contractor.
2. Sri Surya Narayan Panda, M.E. for approval of the estimate and check measurement of the work.

Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Sri Satya Narayan Mandal	EX JE	Now JE at Nayagarh NAC,At.P.O.,Dist.-Nayagarh	12325.00
2	Sri Surya Narayan Panda	Ex ME	Now AEE cum Estimator,PH division Puri	12325.00

15.3 - Inadmissible payment in work bill due to provision of un-reasonable height of Guard wall

C.R. SI No.-79, Date of Payment- 07/09/2015, Name of the Work-Repair of Road with Guard wall at Nuapokhari from Ashok Nayak Res. towards Hrudananda Tripathy Res. W No. 07, Grant- MRB, Amount- 299970, Contractor- Akshya Ku Behera, J.E.- Satya Narayan Mandal, MB No.-147 Page- 180 to 187

On scrutiny of the work case record with connected MB, it was revealed that 56.90 mt of Guard wall was constructed with excavation of trench with measurement of 1 x 56.90 x 0.60 x 1.20= 40.97 cum. So the depth of Earth work for excavation of trench for Guard wall was 1.20mt. The sand filling inside the trench was allowed with measurement of 1 x 56.90 x 0.60 x 0.15= 5.12 cum. In support of the construction of the Guard wall no specific report ,no photograph of the site before execution of the work, no pre-measurement of the levels of the site have been done. From the photograph attached with the case record it was revealed that the retaining cum Guard wall was constructed just up to the level of the CC road. So the maximum height of the Guard wall admissible =[depth of excavation of the trench below G.L. + depth of the sub base sand filling + CC(1:4:8) + CC(1:2:4)] - depth of sand filling inside the trench] = {1.20 +0.30 - 0.15} = 1.35mt. Height of the Guard wall allowed = 1.60 mt. (1st footing- 0.50mt + 2nd footing- 1.10 mt). Excess height allowed = 1.60- 1.35 =0.25 mt. Inadmissible quantity of execution of Guard Wall with CC (1:4:8) = 56.90 X 0.40 X 0.25= 5.69 cum. Therefore inadmissible payment on this score, considering unit rate of CC (1:4:8) as Rs. 3514.05 amounting **Rs.19995.00** needs clarification. Further it was noticed that an amount of **Rs.800.00** was allowed to the contractor for construction of sign cum display board cum transparent pillar. However from the photograph attached with the record it was revealed that no sign board was constructed at the work site. So payment made on this score is not admissible and needs clarification. The total inadmissible payment made on this score was Rs.20795.00 (19995 +900) needs recovery.

In response to audit objection statement It was replied by the local authority that "Sri Satya Narayan Mandal, Ex. JE will be intimated to comply the objection before exit conference." The reply of the local authority does not serve the purpose of objection. Therefore the objection stands and the following officials are considered responsible against the lapses mentioned against each.

1. Sri Satya Narayan Mandal, Ex. JE for lapses in the preparation of the bill and not ensuring the height of the Guard wall admissible as per the measurement taken before allowing the items of work shown to be executed by the contractor.
2. Sri Surya Narayan Panda, M.E. for approval of the estimate and check measurement of the work.

Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Sri Satya Narayan Mandal	EX JE	Now JE at Nayagarh NAC,At.P.O.,Dist.-Nayagarh	10398.00
2	Sri Surya Narayan Panda	Ex ME	Now AEE cum Estimator, PH division Puri	10397.00

15.4 - Inadmissible execution of RCC work with CC11.53 instead of RCC M20 as prescribed by Govt.

C.R. SI No.-29, Date of Payment- 29/06/2015, Name of the Work-Const Of CC drain from Amunia Patana Chhaka godown to Canal Drain Near Muslem Basti Fakir Babu Res. W No 03, Grant- 13th FCA, Amount- 1009370, Contractor- Purna Ch. Ojha, J.E.- Satya Narayan Mandal, MB No.-145, Page- 180 to 191

On checking of the following case record with respect to MB it reveals that the Item RCC work was executed in the proportion RCC(1:1.5:3) and record in the connected MBs and paid accordingly.It is to point out here that as per Analysis of Rates '2006 vide Item No.2 at page No.43 at Chapter IV it is mentioned that the RCC (1:1.5:3) is applicable specifically for minor repair work. The same was also clarified by the Works Department vide his Lr. No. 6/06-2710/W. Dt. 09.02.2007 in item No."vi" of the proceeding meeting of Codes Revision Committee held on 18.09.2006. As the above work was original work and allowing (1:1.5:3) proportion for RCC work nothing but allowing extra financial benefit to the Contractor which cannot be admitted in audit. For original RCC work M20 is admissible. It is further to mention here that as per Indian Standard Plain and Reinforced concrete Code of Practice (IS 456:2000) vide Para 6.1.3 it has been recommended that minimum grade of concrete shall not be less than M20 in reinforced concrete work and there is no such mixing is recommended like RCC (1:1.5:3). So by allowing RCC (1:1.5:3) instead of RCC M20 an amount of Rs.10210.00 has been paid in excess which needs clarification. The analysis of rates as per SR-2013 (Prevailing rate at the time of estimate) is given below.

R.C.C of M-20 & downgrade h.g.c.b chips				
including hoisting and laying	For 15cum			
Materials--				

20mm. h.g.c.b chips-	8.10	cum	968.00	7840.80
10mm. h.g.c.b chips-	5.40	cum	1001.00	5405.40
Sand-	6.75	cum	46.00	310.50
Cement-	52.10	qtl	693.00	36105.30
Labour---				
Mate-	0.86	Each	170.00	146.20
Mason 2nd class-	1.50	Each	190.00	285.00
Mulia-	20.00	Each	150.00	3000.00
Machinery-				
Concrete Mixture-	6.00	hour	177.00	1062.00
Generator-	6.00	hour	240.00	1440.00
			Total	55595.20
O.H.C&contr.profit			15%	8339.28
Carriage+Royallity--				
Chips -61 km from Tapang, 20mm. h.g.c.b chips-	8.10	cum	657.48	5325.59
10mm. h.g.c.b chips-	5.40	cum	657.48	3550.39
Sand- 18 km from Haripur, Sand-	6.75	cum	267.44	1805.22
Cement-	52.10	qtl	16.90	880.49
			Total	75496.17/15cum
				5033.08/cum
Add1%Labour cess				50.33/cum
			Total	5083.41/cum

Quantity Executed in cum	Rate allowed by adoption of RCC(1:1.5:3)	Rate admissible for RCC M20	Inadmissible unit rate	Excess Payment
8.97	6221.65	5083.41	1138.24	10210

Further it was noticed that an amount of **Rs.1400.00** was allowed to the contractor for construction of sign cum display board cum transparent pillar. However from the photograph attached with the record it was revealed that no sign board was constructed at the work site. So payment made on this score is not admissible and needs clarification. The total inadmissible payment made on this score was **Rs.11610.00 (10210 +1400)** needs recovery.

In response to audit objection statement It was replied by the local authority that "Sri Satya Narayan Mandal, Ex. JE will be intimated to comply the objection before exit conference." The reply of the local authority does not serve the purpose of objection. Therefore the objection stands and the following officials are considered responsible against the lapses mentioned against each.

1. Sri Satya Narayan Mandal, Ex. JE for lapses in the preparation of the bill and not ensuring the admissibility of RCC M20 instead of RCC(1:1.5:3) for original work as per the measurement taken before allowing the item of work shown to be executed by the contractor.
2. Sri Surya Narayan Panda, M.E. for approval of the estimate and check measurement of the work.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs.)
1	Sri Satya Narayan Mandal	EX JE	Now JE at Nayagarh NAC, At.P.O.,Dist.-Nayagarh	5805.00
2	Sri Surya Narayan Panda	Ex ME	Now AEE cum Estimator, PH division, Puri	5805.00

15.5 - Inadmissible execution of RCC work with CC11.53 instead of RCC M20 as prescribed by Govt. and Excess payment made towards laterite stone masonry 1 6

C.R. SI No.-30, Date of Payment- 29/06/2015, Name of the Work-Const Of One Culvert at Barik Ghai Road W No. 01, Grant- 13th FCA, Amount- 73200, Contractor- Jyotiranjana Mohanty, J.E.- Satya Narayan Mandal, MB No.-145, Page- 168 to 179

On checking of the following case record with respect to MB it reveals that the Item RCC work was executed in the proportion RCC(1:1.5:3) and record in the connected MBs and paid accordingly. It is to point out here that as per Analysis of Rates '2006 vide Item No.2 at page No.43 at Chapter IV it is mentioned that the RCC (1:1.5:3) is applicable specifically for minor repair work. The same was also clarified by the Works Department vide his Lr. No. 6/06-2710/W. Dt. 09.02.2007 in item No."vi" of the proceeding meeting of Codes Revision Committee held on 18.09.2006. As the above work was original work and allowing (1:1.5:3) proportion for RCC work nothing but allowing extra financial benefit to the Contractor which cannot be admitted in audit. For original RCC work M20 is admissible. It is further to mention here that as per Indian Standard Plain and Reinforced concrete Code of Practice (IS 456:2000) vide Para 6.1.3 it has been recommended that minimum grade of concrete shall not be less than M20 in reinforced concrete work and there is no such mixing is recommended like RCC (1:1.5:3). So by allowing RCC (1:1.5:3) instead of RCC M20 an amount of Rs.10210.00 has been paid in excess which needs clarification.

Quantity Executed in cum	Rate allowed by adaptation of RCC(1:1.5:3)	Rate admissible for RCC M20	Inadmissible unit rate	Excess Payment
1.08	6221.65	5083.41	1138.24	1229

Again by allowing excess unit rate for laterite stone masonry (1: 6) as per Sr-2013(Prevailing SR at the time of preparation of estimate) an amount of Rs.953.00 has been paid in excess as per details given below.

The analysis of rates as per SR-2013 (Prevailing rate at the time of estimate) is given below.

Laterite stone masonry in c.m(1:6) in F&P, SR-2013				
Material				
Laterite stone	1.00	cum	528.00	528.00
Sand	0.24	cum	46.00	11.04
Cement	0.572	qtl	693.00	396.40
				935.44
Labour				
Mason special	0.175	Each	205.00	35.88
Stone dresser (2nd class)	2.120	Each	190.00	402.80
Mason 2nd class	1.05	Each	190.00	199.50
Mulia	1.21	Each	150.00	181.50
Sangi mulia	1.41	Each	150.00	211.50
			Total	1966.61
OHC and Contractor's Profit @15% (1966.61)			15%	294.99
Carriage & royalty of Laterite stone		1cum		497.20
Carriage- 33 Km from Jatani (136 + 8 X 28) = 360, Royalty- 137.20, Total- 497.20				
Carriage & royalty of Sand		1cum		243.44
Carriage- 18 km from Haripur (136 + 8 X 10) = 216, Royalty- 27.44, Total- 243.44				

				3002.24
			Labour cess@1%	30.02
				3032.27

Quantity Executed in cum	Rate allowed	Rate admissible	Inadmissible unit rate	Excess Payment
13.43	3094.20	3023.27	70.93	953

The total inadmissible payment made on this score was **Rs.2182.00 (1229 +953)** needs recovery.

In response to audit objection statement It was replied by the local authority that "Sri Satya Narayan Mandal, Ex. JE will be intimated to comply the objection before exit conference." The reply of the local authority does not serve the purpose of objection. Therefore the objection stands and the following officials are considered responsible against the lapses mentioned against each.

1. Sri Satya Narayan Mandal, Ex. JE for lapses in the preparation of the bill and not ensuring the admissibility of RCC M20 instead of RCC(1:1.5:3) for original work as per the measurement taken before allowing the item of work shown to be executed by the contractor and provision of excess unit rate for laterite stone masonry.
2. Sri Surya Narayan Panda, M.E. for approval of the estimate and check measurement of the work.

Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Sri Satya Narayan Mandal	EX JE	Now JE at Nayagarh NAC, At.P.O.,Dist.-Nayagarh	1091.00
2	Sri Surya Narayan Panda	Ex ME	Now AEE cum Estimator, PH division, Puri	1091.00

15.6 - Excess payment made towards laterite stone masonry 1 6 and non deduction of available excavated earth from the collected earth for berm filling

C.R. SI No.-46, Date of Payment- 30/06/2015, Name of the Work-Const of CC Road from Bharat Swain Res towards Tenda Gadia in W No. 08, Grant- MVT, Amount- 195667, Contractor- Pravat Kumar Mohapatra, J.E.- Satya Narayan Mandal, MB No.-149, Page- 35 to 47

On checking of the following case record with respect to MB it reveals that by allowing excess unit rate for laterite stone masonry (1: 6) as per Sr-2013(Prevailing SR at the time of preparation of estimate) an amount of Rs.230.00 has been paid in excess as per details given below.

Quantity Executed in cum	Rate allowed	Rate admissible	Inadmissible unit rate	Excess Payment
3.24	3094.20	3023.27	70.93	230

Further scrutiny of the above work case record with connected MB, it was noticed that, 8.51 cum of earth was available at work site out of excavation in foundation vide item no.1 of M.B.-149, page-35, which was not shown to be utilized for berm filling. However it was noticed that vide item no.-8 , 8.18 cum of earth has been collected and shown to be utilized in the work. Had the excavated earth been utilized, there would be no

collection of earth to the tune of 8.18 cum. This results an excess payment of Rs.1136.00 towards cost of the 8.18 cum of earth excluding royalty { $8.18 \times 138.91(166.35 - 27.44) = Rs.1136.00$ } needs clarification.

Further it was noticed that an amount of **Rs.1000.00** was allowed to the contractor for construction of sign cum display board cum transparent pillar. However from the photograph attached with the record it was revealed that no sign board was constructed at the work site. So payment made on this score is not admissible and needs clarification. The total inadmissible payment made on this score was **Rs.2366.00 (230+1136 +1000)** needs recovery.

In response to audit objection statement It was replied by the local authority that "Sri Satya Narayan Mandal, Ex. JE will be intimated to comply the objection before exit conference." The reply of the local authority does not serve the purpose of objection. Therefore the objection stands and the following officials are considered responsible against the lapses mentioned against each.

1. Sri Satya Narayan Mandal, Ex. JE for lapses in the preparation of the bill and not ensuring the deduction of excavated available earth from the collected earth as per the measurement taken before allowing the item of work shown to be executed by the contractor and provision of excess unit rate for laterite stone masonry.
2. Sri Surya Narayan Panda, M.E. for approval of the estimate and check measurement of the work.

Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Sri Satya Narayan Mandal	EX JE	Now JE at Nayagarh NAC, At.P.O. Dist.-Nayagarh	1183.00
2	Sri Surya Narayan Panda	Ex ME	Now AEE cum Estimator,PH division, Puri	1183.00

15.7 - Excess payment made towards laterite stone masonry 1 6 , collection & spreading of morrum and non deduction of available excavated earth from the collected earth for berm filling

C.R. SI No.-32, Date of Payment- 29/06/2015, Name of the Work-Const Of Connecting Road to Dumping Yard for SWM, Grant- SWM, Amount- 203342, Contractor- Niranjana Nayak, J.E.- Satya Narayan Mandal, MB No.-148, Page- 168 to 183

On checking of the following case record with respect to MB it reveals that by allowing excess unit rate for laterite stone masonry (1: 6) as per Sr-2013 (Prevailing SR at the time of preparation of estimate) an amount of Rs.1462.00 has been paid in excess as per details given below.

Quantity Executed in cum	Rate allowed	Rate admissible	Inadmissible unit rate	Excess Payment
20.62	3094.20	3023.27	70.93	1462

Further scrutiny of the above work case record with connected MB, it was noticed that, 11.64 cum of earth was available at work site out of excavation in foundation vide item no.4 of M.B.-148, page-171, which was not shown to be utilized for berm filling. However it was noticed that vide item no.-1 , 173.70 cum of earth has been collected and shown to be utilized in the work. Had the excavated earth been utilized, there would be less collection of earth to the tune of 11.64 cum. This results an excess payment of Rs.1616.00 towards cost of the 11.64 cum of earth excluding royalty { $11.64 \times 138.91(166.35 - 27.44) = Rs.1616.00$ } needs clarification.

Again it was revealed that by allowing excess unit rate for collection and spreading of morrum as per Sr-2013 (Prevailing SR at the time of preparation of estimate) an amount of Rs.1556.00 has been paid in excess as per details given below.

The analysis of rates as per SR-2013 (Prevailing rate at the time of estimate) is given below.

Providing, Laying and Spreading of Moorum on road & berm with watering and consolidation with HRR including cost, conveyance and royalty of all materials etc. complete. SR-2013

Unit = Cum, Taking output = 2.83 cum				
a) Labour				
Man & Woman mulia	3.00	Each	150.00	450.00
b) Materials - Moorum	2.83	Cum	44.00	124.52
c) OHC and Contractor's Profit @15% (450+124.52)				86.18
d) Carriage & royalty of Moorum	2.83	Cum	387.44	1096.46
Carraige- 33 Km from Kantia (136 + 8 X 28) = 360, Royalty- 27.44				
Total (a + b + c)				1757.16
Rate per 1.00 cum				620.90
			Labour cess@1%	6.21
			Rate	627.11

Quantity Executed in cum	Rate allowed	Rate admissible	Inadmissible unit rate	Excess Payment
5.20	926.35	627.11	299.24	1556

The total inadmissible payment made on this score was **Rs.4634.00 (1462+1616 +1556)** needs recovery.

In response to audit objection statement It was replied by the local authority that "Sri Satya Narayan Mandal, Ex. JE will be intimated to comply the objection before exit conference." The reply of the local authority does not serve the purpose of objection. Therefore the objection stands and the following officials are considered responsible against the lapses mentioned against each.

1. Sri Satya Narayan Mandal, Ex. JE for lapses in the preparation of the bill and not ensuring the deduction of excavated available earth from the collected earth as per the measurement taken before allowing the item of work shown to be executed by the contractor and provision of excess unit rate for laterite stone masonry and collection & spreading of morrum.

2. Sri Surya Narayan Panda, M.E. for approval of the estimate and check measurement of the work.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs.)
1	Sri Satya Narayan Mandal	EX JE	Now JE at Nayagarh NAC, At.P.O. Dist.-Nayagarh	2317.00
2	Sri Surya Narayan Panda	Ex ME	Now AEE cum Estimator, PH division, Puri	2317.00

15.8 - Excess payment made towards collection & spreading of sand-morrum admixture and non deduction of available excavated earth from the collected earth for berm filling

C.R. SI No.-20(b), Date of Payment- 20/05/2015, Name of the Work-Const. of Drain & Road and HP Culvert at RD road to Dighia W no 01, Grant- RD, Amount- 181790, Contractor- Niranjana Nayak, J.E.- Satya Narayan Mandal, MB No.-133, Page- 187 to 197

On checking of the following case record with respect to MB it reveals that by allowing excess unit rate for collection & spreading of sand-morum admixture as per Sr-2013 (Prevailing SR at the time of preparation of estimate) an amount of Rs.5985.00 has been paid in excess as per details given below.

The analysis of rates as per SR-2013 (Prevailing rate at the time of estimate) is given below.

Unit = Cum, Taking output = 2.83 cum				
Labour				
Man & Woman mulia 2.50@ 150	2.5	Each	150	375
Hire & running charges of PRR per day(8 hrs) 2.83 x 8 x 339/425				18.06
OHC and Contractor's Profit @15% (375+18.06)				58.96
				452.02
For 1 cum (a)				159.72
Material				
Moorum 75% x 2.83=2.12 cum @ 44.00				93.28
Sand 25% x 2.83 =0.71 cum @ 41.00				29.11
Moorum + Sand for 2.83 cum				122.39
Moorum + sand for 1 cum (b)				43.25
Labour for add mixing 0.25 x 150	0.25	Each	150	37.5
OHC and Contractor's Profit @15% (43.25+37.50)				12.11
Total (c)				49.61
Lead & Royalty of material				
Moorum 75%= 0.75 cum, lead 33 km from Kantia(d)				290.58
For 1st 5 kms Rs136.00 + 28Kms x8= 224.00 + Royalty 27.44=387.44				
For 0.75 cum =0.75 x 387.44 =290.58				
Sand 25%= 0.25 cum, local lead of 5 km (e)				40.86
For 5 kms lead 136 + Royalty 27.44 =163.44				
For 0.25 cum= 0.25 x 163.44 =40.86				

Total (a+b+c+d+e)				584.02
Add labour cess 1 %				5.84
Rate for 1 cum add mixture				589.86

Quantity Executed in cum	Rate allowed	Rate admissible	Inadmissible unit rate	Excess Payment
45	722.87	589.86	133.01	5985

Further scrutiny of the above work case record with connected MB, it was noticed that, 99.58 cum of earth was available at work site out of excavation in foundation vide item no.1 of M.B.-133, page-187, which was not shown to be utilized for drain side filling. However it was noticed that vide item no.-8 , 620.75 cum of earth has been collected and shown to be utilized in the work. Had the excavated earth been utilized, there would be less collection of earth to the tune of 99.58 cum. This results an excess payment of Rs.13832.00 towards cost of the 99.58 cum of earth excluding royalty { 99.58 × 138.91(166.35 – 27.44)} = Rs.13832.00} needs clarification. The total inadmissible payment made on this score was **Rs.19817.00 (5985+13832)** needs recovery.

In response to audit objection statement It was replied by the local authority that "Sri Satya Narayan Mandal, Ex. JE will be intimated to comply the objection before exit conference." The reply of the local authority does not serve the purpose of objection. Therefore the objection stands and the following officials are considered responsible against the lapses mentioned against each.

1. Sri Satya Narayan Mandal, Ex. JE for lapses in the preparation of the bill and not ensuring the deduction of excavated available earth from the collected earth as per the measurement taken before allowing the item of work shown to be executed by the contractor and provision of excess unit rate for collection & spreading of sand-morrum admixture.
2. Sri Surya Narayan Panda, M.E. for approval of the estimate and check measurement of the work.

Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Sri Satya Narayan Mandal	EX JE	Now JE at Nayagarh NAC, At.P.O. Dist.-Nayagarh	9909.00
2	Sri Surya Narayan Panda	Ex ME	Now AEE cum Estimator,PH division, Puri	9908.00

15.9 - Excess payment made towards laterite stone masonry 1 6 and fitting and fixing charges for GCI sheets in roofs

C.R. SI No.-38, Date of Payment- 29/06/2015, Name of the Work-Const of Pedestals with drain & stand filling for fish market, Grant- Devolution, Amount- 371074, Contractor- Paramananda Das, J.E.- Bulu Sethy, MB No.-139, Page- 174 to 191

On checking of the following case record with respect to MB it reveals that by allowing excess unit rate for laterite stone masonry (1: 6) as per Sr-2013(Prevailing SR at the time of preparation of estimate) an amount of Rs.1215.00 has been paid in excess as per details given below.

Quantity Executed in cum	Rate allowed	Rate admissible	Inadmissible unit rate	Excess Payment

17.13	3094.20	3023.27	70.93	1215
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Again by allowing excess unit rate for fitting and fixing of GCI sheets in roofs as per Sr-2013(Prevailing SR at the time of preparation of estimate) an amount of Rs.3254.00 has been paid in excess as per details given below.

The analysis of rates as per SR-2013 (Prevailing rate at the time of estimate) is given below.

Supplying and fixing of GCI sheet in roofs including all costs as per SR-2013				
Material				
GCI sheet 9.3 sqmt @266/-sqmt	9.30	sqmt	266.00	2473.80
Labour				
Carpenter special	1.00	Each	205.00	205.00
Mulia	3.00	Each	150.00	450.00
			Total	3128.80
OHC and Contractor's Profit @15%			15%	469.32
Add 1% labour Cess				31.29
For 9.3 sqmt				3629.41
For 1 sqmt				390.25

Quantity Executed in sqm	Rate allowed	Rate admissible	Inadmissible unit rate	Excess Payment
118.08	417.81	390.25	27.56	3254

The total inadmissible payment made on this score was **Rs.4469.00 (1215+3254)** needs recovery.

In response to audit objection statement It was replied by the local authority that "as per council resolution revised estimate was allowed to the contractor in which he was allowed the execution of GCI sheet instead of AC sheet provided in the original estimate as per SR-2014. The reply of the local authority does not serve the purpose of objection as the agreement was made as per SR-2013. Therefore the objection stands and the following officials are considered responsible against the lapses mentioned against each.

1. Sri Bulu Sethy,JE for lapses in the preparation of the bill and not ensuring the higher rate in violation to the agreement made and provision of excess unit rate for laterite stone masonry.
2. Sri Surya Narayan Panda, M.E. for approval of the estimate and check measurement of the work.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs.)
1	Sri Surya Narayan Panda	Ex ME	Now AEE cum Estimator,PH division, Puri	2234.00
2	Sri Bulu Sethy	JE	At.-Nimapara NAC, P.O.-Nimapara, Dist.-Puri	2235.00

15.10 - Excess payment in work bill due to less deduction of voids from the earth collected by mechanical means.

C.R. SI No.-96, Date of Payment- 14/09/2015, Name of the Work-Const of Guard wall for culvert at Devi Mandap sahi W No 04, Grant- MVT, Amount- 61402, Contractor- Biswajit Kannugo, J.E.- Tilochan Behera, MB No.-106, Page- 56 to 70

On scrutiny of the above work case record with connected MB, it was noticed that though the earth has been carried by mechanical means and utilised for road work less voids / settlement allowance was deducted from the gross quantity of the earth collected, resulting an excess payment of **Rs.1979.00** as per details given below.

Gross quantity of earth collected = 342.07 cum

Voids due for deduction = 1/6th of 342.07=57.01 cum

Voids deducted 1/8th of 342.07=42.76 cum

Less deduction of voids= (57.01-42.76)= 14.25 cum

Excess payment due to less deduction of voids from earth work, excluding royalty = {14.25 × 138.91(166.35 – 27.44)} = Rs.1979.00} needs clarification.

In response to audit objection statement the local authority agreed to recover the amount. Till effective recovery of the amount the following officials are considered responsible against the lapses mentioned against each.

1. Sri Bulu Sethy,JE for lapses in the preparation of the bill and not ensuring the exact deduction of voids from collected earth by mechanical means.
2. Sri Surya Narayan Panda, M.E. for approval of the estimate and check measurement of the work.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Bulu Sethy	JE	At.-Nimapara NAC, P.O.-Nimapara, Dist.-Puri	990.00
2	Sri Surya Narayan Panda	Ex ME	Now AEE cum Estimator,PH division, Puri	989.00

15.11 - Excess payment in work bills due to allowing higher unit rate for collection and spreading of Morrum

On scrutiny of the following work case records with connected MBs it was revealed that by allowing excess unit rate for collection and spreading of morrum as per Sr-2013 (Prevailing SR at the time of preparation of estimate) an amount of **Rs.27507.00** has been paid in excess as per details given below.

The analysis of rates as per SR-2013 (Prevailing rate at the time of estimate) is given below.

Providing, Laying and Spreading of Moorum on road & berm with watering and consolidation with HRR including cost, conveyance and royalty of all materials etc. complete. SR-2013

Unit = Cum, Taking output = 2.83 cum				
a) Labour				
Man & Woman mulia	3.00	Each	150.00	450.00
b) Materials - Moorum	2.83	Cum	44.00	124.52
c) OHC and Contractor's Profit @15% (450+124.52)				86.18
d) Carriage & royalty of Moorum	2.83	Cum	387.44	1096.46

Carraige- 33 Km from Kantia (136 + 8 X 28) = 360, Royalty- 27.44				
Total (a + b + c)				1757.16
Rate per 1.00 cum				620.90
			Labour cess@1%	6.21
			Rate	627.11

Sl No.	Particulars of Work	Quantity of Morrum in cum	Rate allowed per cum	Rate admissible per cum	Excess Unit Rate	Excess Payment-1	Cost of Sign Board	Total excess payment	Deduct less % as per tender agreement	Recoverable amount
1	C.R. SI No.-9, Date of Payment-15/05/2015 Name of the Work- Const. of CC road from School towards jainabad village road w no 03 Grant- 13th FCA, Amount- 153018 Contractor- Akshya Ku Behera J.E.- Satya Narayan Mandal, MB No.-146 Page- 180 to 188	6.54	834	627.11	206.89	1353	800	2153	0.1499	1830
2	C.R. SI No.-10, Date of Payment-15/05/2015 Name of the Work- Const. of CC road from Smanan towards Dharjana Muhan W No. 01 Grant- 13th FCA, Amount- 94905 Contractor- Jyotiranjan Mohanty J.E.- Satya Narayan Mandal, MB No.- 146, Page-121 to 130	2.65	834	627.11	206.89	548	900	1448	0.001	1447
3	C.R. SI	2.61	834	627.11	206.89	540	950	1490	0.002	1487

	No.-11, Date of Payment-15/05/2015 Name of the Work- Const. of CC road from Tahasil Head Clerk Qtr. towards BSNL Office W No. 05, Grant- 13th FCA, Amount-97804 Contractor- Jyotiranjn Mohanty J.E.- Satya Narayan Mandal, MB No.-146 Page-141 to 149									
4	C.R. SI No.-12, Date of Payment-15/05/2015 Name of the Work- Const. of CC road at Andhia infront of Panu Behera Res. W No 09 Grant- 13th FCA, Amount-90000 Contractor- Himansu bhusana Patra J.E.- Satya Narayan Mandal, MB No.- 146, Page- 87 to 96	3.2	834	627.11	206.89	662	1000	1662	0	1662
5	C.R. SI No.-13, Date of Payment-15/05/2015 Name of the Work- Const. of CC road from Kiakanta Cremation towards Dharjana Muhan W No 01 Grant-13th FCA, Amount-84830	3.84	834	627.11	206.89	794	980	1774	0.002	1771

	Contractor- Jyotirajan Mohanty J.E.- Satya Narayan Mandal, MB No.-146 Page- 104 to 113									
6	C.R. SI No.-14, Date of Payment- 15/05/2015 Name of the Work- Const. of CC road from PWD Road towards Sethy Sahi W No 02 Grant- 13th FCA, Amount- 79900 Contractor- Niranjan Nayak J.E.- Satya Narayan Mandal, MB No.-146 Page- 131 to 140	4.43	834	627.11	206.89	917	800	1717	0.006	1706
7	C.R. SI No.-43, Date of Payment- 30/06/15 Name of the Work- Const of Metal Moorum road at Back side of Court W No 11 Grant- PBI, Amount- 100907 Contractor- Biswajit Kanungo J.E.- Satya Narayan Mandal, MB No.- 149,Page-78 to 85	62.61	834	627.11	206.89	12953	800	13753	0.1499	11692
8	C.R. SI No.-45, Date of Payment- 30/06/2015 Name of the Work-Const of Rameswar Temple Road attached to Mohaveer	11.42	834	627.11	206.89	2363	1050	3413	0.006	3392

	Colony Main Road W 08 Grant- 13th FCA, Amount- 267336 Contractor- Arun Kumar Nayak J.E.- Satya Narayan Mandal, MB No.-149 Page-48 to 58									
9	C.R. SI No.-66, Date of Payment- 24/08/2015 Name of the Work-Const of CC Road from Rabi Mallick Res. towards Bhusei Tank in W. No. 02 Grant- 13th FCA, Amount- 107909 Contractor- Biswajit Kannugo J.E.- Satya Narayan Mandal, MB No.-150 Page- 57 to 65	5.22	926.35	627.11	299.24	1562	0	1562	0.001	1560
10	C.R. SI No.-104, Date of Payment- 09/10/2015 Name of the Work-Const of CC road from Babuli acharya Colony towards Raman Acharya Res W No 09 Grant- 13th FCA, Amount- 84670 Contractor- Jyostna mayee Baral J.E.- Satya Narayan Mandal, MB No.-150 Page-151 to 158	3.77	926.35	627.11	299.24	1128	0	1128	0.1499	959
										27507

In response to audit objection statement It was replied by the local authority that "Sri Satya Narayan Mandal, Ex. JE will be intimated to comply the objection before exit conference." The reply of the local authority does not serve the purpose of objection. Therefore the objection stands and the following officials are considered responsible against the lapses mentioned against each.

1. Sri Satya Narayan Mandal, Ex. JE for lapses in the preparation of the bill and provision of excess unit rate for collection & spreading of morrum.
2. Sri Surya Narayan Panda, Ex. M.E. for approval of the estimate and check measurement of the work bills during his period.
2. Sri Girish Chandra Bal, M.E. for approval of the estimate and check measurement of the work bills during his period.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Girish Chandra Bal	ME	Now AEE at PH division, Nimapara	480.00
2	Sri Satya Narayan Mandal	EX JE	Now JE at Nayagarh NAC, At.P.O. Dist.-Nayagarh	13754.00
3	Sri Surya Narayan Panda	Ex ME	Now AEE cum Estimator, PH division, Puri	13273.00

15.12 - Excess payment on works by allowing excess unit rate of admixture of sand and moorum.

On scrutiny of the following work case records with reference to estimate and connected MBs, it was noticed that in case of construction of sub base with admixture of sand and moorum compacted with PRR excess unit rate was allowed than the admissible rate as per SR-2013 (Prevailing SR at the time of preparation of estimate) as per details furnished below. The excess payment made on this score amounting Rs.49795.00 is detailed below.

Analysis of rate for admixture of sand and moorum compacted with PRR is given below-

Taking output =2.83cum

Unit = Cum, Taking output = 2.83 cum				
Labour				
Man & Woman mulia 2.50@ 150	2.5	Each	150	375
Hire & running charges of PRR per day(8 hrs) 2.83 x 8 x 339/425				18.06
OHC and Contractor's Profit @15% (375+18.06)				58.96
				452.02
For 1 cum (a)				159.72
Material				
Moorum 75% x 2.83=2.12 cum @ 44.00				93.28
Sand 25% x 2.83 =0.71 cum @ 41.00				29.11
Moorum + Sand for 2.83 cum				122.39
Moorum + sand for 1 cum (b)				43.25
Labour for add mixing 0.25 x 150	0.25	Each	150	37.5
OHC and Contractor's Profit @15% (43.25+37.50)				12.11
Total (c)				49.61

Lead & Royalty of material				
Moorum 75%= 0.75 cum, lead 33 km from Kantia(d)				290.58
For 1st 5 kms Rs136.00 + 28Kms x8= 224.00 + Royalty 27.44=387.44				
For 0.75 cum =0.75 x 387.44 =290.58				
Sand 25%= 0.25 cum, local lead of 5 km (e)				40.86
For 5 kms lead 136 + Royalty 27.44 =163.44				
For 0.25 cum= 0.25 x 163.44 =40.86				
Total (a+b+c+d+e)				584.02
Add labour cess 1 %				5.84
Rate for 1 cum add mixture				589.86

SI No.	Particulars of work	Quantity of Moorum in cum	Rate allowed per cum	Rate admissible per cum	Excess Unit Rate	Excess Payment-1	Cost of Sign Board	Total excess payment	Deduct less % as per tender agreement	Recoverable amount
1	C.R. SI No.-15, Date of Payment-15/05/2015 Name of the Work-Const. of Spl Cc Road from Kapil Nayak house to Sk Dhadia House W No. 03, Grant- SPL CC Road, Amount-254696, Contractor-Akshya Ku Behera, J.E.- Satya Narayan Mandal, MB No.-148 Page- 131 to 139	35.65	722.72	589.86	132.86	4736	0	4736	0.1499	4026
2	C.R. SI No.-16, Date of Payment-15/05/2015 Name of the Work-Const. of Spl Cc Road from Patra Sahi Bridge to Benu Sagar Bhoisahi with Sub base W No 09, Grant-SPL CC Road, Amount- 170015 Contractor- Jyostna mayee Baral, J.E.- Satya Narayan Mandal, MB No.-146 Page- 69 to 77	21.75	722.72	589.86	132.86	2890	0	2890	0.1499	2457
3	C.R. SI No.-17, Date of Payment-15/05/2015 Name of the Work-Repair of road from Niranjn Mohanty Res. to Sahoo Babu Res. W No. 08 Grant-	35.81	692.9	589.86	103.04	3690	800	4490	0.001	4485

MVT, Amount- 66334, Contractor- Saroj Kumrar Sahoo, J.E.- Satya Narayan Mandal, MB No.-146 Page- 165 to 170										
4 C.R. SI No.-49, Date of Payment- 30/06/2015 Name of the Work-Improv of Bus Stand area in W No. 08 Grant- RD, Amount- 79348 out of total amount of Rs.982083.00 Contractor- Pravat Kumar Mohapatra J.E.- Trilochan Behera, MB No.-107 Page- 111 to 119	134.93	722.87	589.86	133.01	17947	0	17947	0	17947	
5 C.R. SI No.-68, Date of Payment- 24/08/2015 Name of the Work-Const. Of CC Road at Mahadev colony. W No. 08 Grant- MVT, Amount- 6707, out of total amount of Rs.255576.00 Contractor- Pravat Kumar Mohapatra J.E.- Trilochan Behera, MB No.-107 Page- 120 to 127	66.1	642.29	589.86	52.43	3466	0	3466	0	3466	
5 C.R. SI No.-70, Date of Payment- 24/08/2015 Name of the Work-Const of CC Road from Mallick sahi Culvert towards Dhada Muduli Res W No. 02, Grant- RD, Amount- 87263, Contractor- Arun Kumar Nayak J.E.- Satya Narayan Mandal, MB No.-150 Page- 75 to 84	13.64	692.9	589.86	103.04	1405	800	2205	0	2205	
6 C.R. SI No.-71, Date of Payment- 24/08/2015 Name of the Work-Const of CC Road from Baina Muduli Res towards Madhusudan Rout Res. W No. 02, Grant- RD, Amount-86588, Contractor- Arun Kumar Nayak J.E.- Satya Narayan Mandal, MB No.-150 Page- 85 to 93	13.69	692.9	589.86	103.04	1411	980	2391	0	2391	
7 C.R. SI No.-128, Date of Payment- 17/12/2015	96.43	722.72	589.86	132.86	12812	6	12818	0	12818	

Laterite stone	1.00	cum	528.00	528.00
Sand	0.24	cum	46.00	11.04
Cement	0.572	qtl	693.00	396.40
				935.44
Labour				
Mason special	0.175	Each	205.00	35.88
Stone dresser (2nd class)	2.120	Each	190.00	402.80
Mason 2nd class	1.05	Each	190.00	199.50
Mulia	1.21	Each	150.00	181.50
Sangi mulia	1.41	Each	150.00	211.50
			Total	1966.61
OHC and Contractor's Profit @15% (1966.61)			15%	294.99
Carriage & royalty of Laterite stone		1cum		497.20
Carraige- 33 Km from Jatani (136 + 8 X 28) = 360, Royalty- 137.20, Total- 497.20				
Carriage & royalty of Sand		1cum		243.44
Carraige- 18 km from Haripur (136 + 8 X 10) = 216, Royalty- 27.44, Total- 243.44				
				3002.24
			Labour cess@1%	30.02
				3032.27

SI No.	Particulars of Work	Quantity of Morrum in cum	Rate allowed per cum	Rate admissible per cum	Excess Unit Rate	Excess Payment-1	Cost of Sign Board	Total excess payment	Deduct less % as per tender aggreement	Recoverable amount
1	C.R. SI No.-61, Date of Payment- 30/07/2015, Name of the Work-Const of CC Road with Guard wall towards Adhia Sasan School W No 07, Grant- RD, Amount- 99117, Contractor- Akshya Ku Behera, J.E.- Satya Narayan Mandal, MB No.-149 Page- 101 to 110	12	3094.2	3032.27	61.93	743	820	1563	0	1563
2	C.R. SI No.-82,, Date of Payment- 14/09/2015, Name of the Work-Improvement of Parida Sahi Road & drain with cover slab casting of Patapur W No. 01, Grant- RD, Amount- 87912, Contractor- Jyotiranjnan Mohanty, J.E.- Satya Narayan Mandal, MB	10.1	3094.20	3032.27	61.93	625	860	1485	0	1485

No.-151, Page- 7 to 16										
3 C.R. SI No.-123, Date of Payment- 01-12-2015, Name of the Work-Const of side wall at Gopinath Kalyan Mandap W No. 07, Grant- Own Fund, Amount- 99499, Contractor- Akshya Ku Behera, J.E.- Bulu Sethy, MB No.-131 Page- 165 to 175	8.27	3094.20	3032.27	61.93	512	751	1263	0	1263	
4 C.R. SI No.-131, Date of Payment- 17/12/2015, Name of the Work-Const of LS Massonery Drain near Sarojini Khuntia Res from Branch Canal to back side of Utkal Manjari res W No 11, Grant- 13th FCA, Amount- 99225, Contractor- Arun Kumar Nayak, J.E.- Bulu Sethy, MB No.-149 Page- 168 to 179	17.15	3094.20	3032.27	61.93	1062	580	1642	0	1642	
5 C.R. SI No.-133, Date of Payment- 06/02/2016, Name of the Work-Completion of Both Side steps (Balance Work) of River embankment w No06, Grant- Own Fund, Amount- 47984, Contractor- Akshya Ku Behera, J.E.- Bulu Sethy, MB No.-130 Page- 138 to 148	11.096	3094.20	3032.27	61.93	687	850	1537	0	1537	
									7491	

In response to audit objection statement It was replied by the local authority that "Sri Satya Narayan Mandal, Ex. JE will be intimated to comply the objection before exit conference." The reply of the local authority does not serve the purpose of objection. Therefore the objection stands and the following officials are considered responsible against the lapses mentioned against each.

1. Sri Satya Narayan Mandal, Ex. JE for lapses in the preparation of the bill and provision of excess unit rate for laterite stone masonry(1:6).
2. Sri Bulu Sethy, JE for lapses in the preparation of the bill and provision of excess unit rate for laterite stone masonry(1:6).
3. Sri Surya Narayan Panda, Ex. M.E. for approval of the estimate and check measurement of the work bills during his period.
4. Sri Girish Chandra Bal, M.E. for approval of the estimate and check measurement of the work bills during his period.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Surya Narayan Panda	Ex ME	Now AEE cum Estimator,PH division, Puri	1524.00
2	Sri Satya Narayan Mandal	EX JE	Now JE at Nayagarh NAC, At.P.O. Dist.-Nayagarh	1525.00
3	Sri Bulu Sethy	JE	At.-Nimapara NAC, P.O.-Nimapara, Dist.-Puri	2221.00

4	Sri Girish Chandra Bal	ME	Now AEE at PH division, Nimapara	2221.00
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15.14 - Excess Payment in work bills due to non deduction of quantity of excavated available earth from the collected earth and inadmissible payment towards cost of sign board without any evidential photographic support

On scrutiny of the following work case records with connected MB, it was noticed that, though earth was available at work site out of excavation in foundation and trench however the same was not shown to be utilized for berm filling and other earth filling works. The quantity of available earth should be deducted from the collected earth. Had the excavated earth been utilized, there would be less collection of earth to the tune of available earth. This results excess payments as per details given below which needs clarification.

Further it was noticed that cost of sign board was allowed to the contractor for construction of sign cum display board cum transparent pillar. However from the photograph attached with the record it was revealed that no sign board was constructed at the work site. So payment made on this score is not admissible and needs clarification.

Sl No.	Particulars of work	Available excavated earth in cum	Earth collected by mechanical means without deduction of available earth in cum	Earth work admissible after deduction of available earth in cum	Excess earth allowed in cum	Unit cost including royalty	Excess Payment-1	Cost of Sign Board	Total excess payment	Deduct % less as per tender agreement	Recoverable amount
1	C.R. SI No.-25, Date of Payment-06/06/2015, Name of the Work-Completion of Rasa Badi Matha Road W No 09, Grant-13th FCA, Amount- 89899, Contractor-Akshya Ku Behera, J.E.-Satya Narayan Mandal, MB No.-149 Page-17 to 25	2.14	2.48	0.34	2.14	138.91	297.27	800	1097	0.00	1097
2	C.R. SI No.-27, Date of Payment-06/06/2015, Name of the Work-Renovation of Amuniapatana Matha Road with Drain W No. 05, Grant- 13th FCA, Amount- 87945, Contractor-Akshya Ku Behera, J.E.-Satya Narayan Mandal, MB No.-149 Page-26 to34	13.16	1.15	0.00	1.15	138.91	159.75	680	840	0.00	840
3	C.R. SI No.-28	329.09	1179.66	850.57	329.09	138.91	45713.89	0	45714	0.1499	38861

<p>&quot;b&quot;, Date of Payment- 17/06/2015, Name of the Work-Const Of drain & earth filling for fish market in NAC Nimapara, Grant-Octoroi, Amount- 848941, Contractor- Santilata Sahoo, J.E.- Satya Narayan Mandal, MB No.-147 Page- 125 to 138</p>										
<p>4 C.R. SI No.-31, Date of Payment- 06/06/2015, Name of the Work-Const Of CC Road From main Canal Road towards Nabaghan Bhoi Res. W No. 09, Grant- 13th FCA, Amount- 85930, Contractor- Himansu bhusana Patra, J.E.- Satya Narayan Mandal, MB No.-147 Page- 139 to 147</p>	2.89	4.16	1.27	2.89	138.91	401.45	760	1161	0.00	1161
<p>5 C.R. SI No.-35, Date of Payment- 29/06/2015, Name of the Work-Repair of Cc Road from Gangadhar pati Res towards Amulya sir Res w no08, Grant- MVT, Amount- 96333, Contractor- Jyotiranjn Mohanty, J.E.- Satya Narayan Mandal, MB No.-145 Page- 150 to 158</p>	3.88	6.05	2.17	3.88	138.91	538.97	1000	1539	0.00	1539
<p>6 C.R. SI No.-37, Date of Payment- 29/06/2015, Name of the Work-Const of CC Road From Lokanath Mohanty Res Towards Satyabadi saho</p>	2.98	4.38	1.40	2.98	138.91	413.95	1000	1414	0.00	1414

W No 08, Grant-MVT, Amount-85231, Contractor-Khitish Prasad Mohanty, J.E.-Satya Narayan Mandal, MB No.-145 Page-159 to 167											
7 C.R. SI No.-47, Date of Payment-06/06/2015, Name of the Work-Const of CC Road near Indira Gandhi Degree Womens College from swain Babu Res towards RWSS office W No. 08, Grant- RD, Amount- 110513, Contractor-Pravat Kumar Mohapatra, J.E.-Satya Narayan Mandal, MB No.-149 Page-59 to 68	4.42	6.46	2.04	4.42	138.91	613.98	800	1414	0.00	1414	
8 C.R. SI No.-48, Date of Payment-30/06/2015, Name of the Work-Const of CC Road from Mohaveer Colony main road towards Panda Babu Res. W No. 08, Grant- MVT, Amount- 85155, Contractor-Pravat Kumar Mohapatra, J.E.-Satya Narayan Mandal, MB No.-149 Page-69 to 77	2.82	4.23	1.41	2.82	138.91	391.73	800	1192	0.00	1192	
9 C.R. SI No.-55, Date of Payment-24/07/2015, Name of the Work-Const of CC road at Purneswari Sahi from Jogendra Mallick Res. towards Rakesh Swain Res W No. 04, Grant-13th FCA, Amount- 90899, Contractor-Akshya Ku	3.55	5.54	1.99	3.55	138.91	493.13	800	1293	0.00	1293	

	Behera, J.E.- Satya Narayan Mandal, MB No.-147 Page- 171 to 179										
10	C.R. SI No.-56, Date of Payment- 24/07/2015, Name of the Work-Const of CC road from Sahid Smruti Stamb of Uchhaba Mallik to Laxmidhar Nayak Res. (Balance) of old Pipili Konark Road W No. 06, Grant- RD, Amount- 99035, Contractor- Akshya Ku Behera, J.E.- Satya Narayan Mandal, MB No.-147 Page- 152 to 160	3.55	4.01	0.46	3.55	138.91	493.13	1000	1493	0.00	1493
11	C.R. SI No.-57, Date of Payment- 24/07/2015, Name of the Work-Const of CC road at Amalapada infront of Purna Chandra Nayak Res W No. 06, Grant- RD, Amount- 84899, Contractor- Akshya Ku Behera, J.E.- Satya Narayan Mandal, MB No.-147 Page- 161 to 170	2.36	2.63	0.27	2.36	138.91	327.83	700	1028	0.00	1028
12	C.R. SI No.-58, Date of Payment- 24/07/2015, Name of the Work-Const of CC Road Balanga Road to Aswin Sir Res. W No. 10, Grant- RD, Amount- 98499, Contractor- Pravakar Nayak, J.E.- Satya Narayan Mandal, MB No.-148 Page- 186 to 195	1.83	3.25	1.42	1.83	138.91	254.21	800	1054	0.00	1054
13	C.R. SI No.59, Date of	1.37	2.15	0.78	1.37	138.91	190.31	800	990	0.00	990

	Payment-30/07/2015, Name of the Work-Const of CC Road Behind Laxmidhar Patra Res. towards bhagaban Patra Res. W No 03, Grant- RD, Amount- 39300, Contractor- Saroj Ku Sahoo, J.E.- Satya Narayan Mandal, MB No.-150 Page-48 to 56										
14	C.R. SI No.-60, Date of Payment-30/07/2015, Name of the Work-Const of CC Road Behind Ghana Shyam Das Res. towards Benudhar das Res. W No 03, Grant- RD, Amount- 64800, Contractor- Saroj Ku Sahoo, J.E.- Satya Narayan Mandal, MB No.-150 Page-39 to 47	1.87	3.12	1.25	1.87	138.91	259.76	700	960	0.00	960
15	C.R. SI No.-72, Date of Payment-24/08/2015, Name of the Work-Const of CC Road (Balanace) from Rabi Mallick Res. towards Bhusei Tank W No. 02, Grant- RD, Amount-94788, Contractor- Arun Kumar Sahoo, J.E.- Satya Narayan Mandal, MB No.-150 Page- 66 to 74	3.14	4.89	1.75	3.14	138.91	436.18	700	1136	0.00	1136
16	C.R. SI No.-76, Date of Payment-07/09/2015, Name of the Work-Const of CC Road at Mohaveer Colony from Canal Embackment towards Digambar nayak Res. W No. 08,	3.52	3.32	0.00	3.32	138.91	461.18	800	1261	0.00	1261

	Grant- RD, Amount- 99201, Contractor- Pravat Kumar Mohapatra, J.E.- Satya Narayan Mandal, MB No.-149 Page- 141 to 150										
17	C.R. SI No.-84, Date of Payment- 14/09/2015, Name of the Work-Const of CC Road from Patapur Ganeswar Swain's Khalabadi towards Patapur Kiakanta Abhaya Swain Res. W No. 01, Grant- RD, Amount-95995, Contractor- Jyotiranjn Mohanty, J.E.- Satya Narayan Mandal, MB No.-151 Page- 42 to 50	3.00	5.22	2.22	3.00	138.91	416.73	800	1217	0.00	1217
18	C.R. SI No.-85, Date of Payment- 14/09/2015, Name of the Work-Const of CC Road from Rabi Narayan Swain Res. towards Patapur Kiakanta Gourang Swain Res. W No. 01, Grant- RD, Amount-85447, Contractor- Jyotiranjn Mohanty, J.E.- Satya Narayan Mandal, MB No.-151 Page- 51 to 59	2.50	4.65	2.15	2.50	138.91	347.28	850	1197	0.00	1197
19	C.R. SI No.-86, Date of Payment- 14/09/2015, Name of the Work-Const of CC Road from Naru Baral Res towards Patapur Kiakanta Mahulei DAnda in W No. 01, Grant- RD, Amount- 90544, Contractor-	2.77	4.82	2.05	2.77	138.91	384.78	650	1035	0.00	1035

	Jyotirajan Mohanty, J.E.- Satya Narayan Mandal, MB No.-151 Page-60 to 68										
20	C.R. SI No.-89, Date of Payment-14/09/2015, Name of the Work-Construction of CC Road from Mahulei Danda Banyan Tree towards Patapur Kiakanta Dharjana Muhan road W No 01 Grant- RD, Amount- 89111, Contractor- Jaya Prasad Pradhan, J.E.- Satya Narayan Mandal, MB No.-149 Page- 133 to 141	2.80	5.22	2.42	2.80	138.91	388.95	750	1139	0.00	1139
21	C.R. SI No.-92, Date of Payment-14/09/2015, Name of the Work-Const of CC Road in front of Gopi Kar Babu Res W No. 09, Grant- RD, Amount- 98302, Contractor- Himansu bhusana Patra, J.E.- Satya Narayan Mandal, MB No.-150 Page- 159 to 167	3.18	5.12	1.94	3.18	138.91	441.73	950	1392	0.00	1392
22	C.R. SI No.-102, Date of Payment-09/10/2015, Name of the Work-Const of CC road from Patita paban Tripathy Res towards Trinath Swain Res. W No 10, Grant-13th FCA, Amount- 89069, Contractor- Jyotirajan Mohanty, J.E.- Bulu Sethy, MB No.-131 Page-159 to 164	2.50	4.10	1.60	2.50	138.91	347.28	940	1287	0.00	1287
23	C.R. SI No.-103, Date of Payment-	3.74	5.61	1.87	3.74	138.91	519.52	712	1232	0.00	1232

	09/10/2015, Name of the Work-Const of CC road from Sankar Muduli Res towards Kapil Muduli Res W No 02, Grant- 13th FCA, Amount- 87940, Contractor- Arun Ku Nayak, J.E.- Bulu Sethy, MB No.-128 Page- 155 to 161										
24	C.R. SI No.-105, Date of Payment- 09/10/2015, Name of the Work-Const of CC road with Drain at Devimandap Sahi from Gangadhar Mishra Res towards Basant Mishra Res W No 04 Grant- RD, Amount- 96785, Contractor- Shayamghan Nayak, J.E.-Bulu Sethy, MB No.-128 Page- 168 to 174	14.56	5.70	0.00	5.70	138.91	791.79	654	1446	0.00	1446
25	C.R. SI No.-107, Date of Payment- 09/10/2015, Name of the Work-Const of CC road from Biswanath Bhoi Res towards Pingalakhi Temple Andhia Benu Sagar Bhoii Sahi W No 09, Grant- RD, Amount- 84615, Contractor- Himansu Bhusana Patra J.E.- Satya Narayan Mandal, MB No.-150 Page- 168 to 176	3.60	5.40	1.80	3.60	138.91	500.08	700	1200	0.00	1200
26	C.R. SI No.-108, Date of Payment- 09/10/2015, Name of the Work-Const of CC road from Canal Bridge PK Road towards	2.73	4.26	1.53	2.73	138.91	379.22	750	1129	0.00	1129

	Sanjay Laundry Shop W No 09, Grant- RD, Amount- 99500, Contractor- Jyostna mayee Baral, J.E.- Satya Narayan Mandal, MB No.-150 Page-124 to 132										
27	C.R. SI No.-109, Date of Payment- 09/10/2015, Name of the Work-Const of CC road from Electricity Office Side Kalia Mobile Shop towards the front of prakash Garrage W No 09, Grant- RD, Amount- 97402, Contractor- Jyostna mayee Baral, J.E.- Satya Narayan Mandal, MB No.-150 Page-133 to 141	3.10	4.26	1.16	3.10	138.91	430.62	900	1331	0.00	1331
28	C.R. SI No.-110, Date of Payment- 19/10/2015, Name of the Work-Const of Cc road at Bhubanpur Village from Baidhar Mallick Res towards Sarbeswar Pradhan Res W No 11, Grant- MRB, Amount- 299552, Contractor- Jyostna mayee Baral, J.E.- Bulu Sethy, MB No.-130 Page-108 to 114	8.95	13.68	4.73	8.95	138.91	1243.24	936	2179	0.00	2179
29	C.R. SI No.-111, Date of Payment- 19/10/2015, Name of the Work-Const of Cc road from Bata Krishna Mishra Res towards Dukhishyam Mishra Res W No. 03, Grant- 13th FCA,	1.12	3.16	2.04	1.12	138.91	155.58	824	980	0.00	980

	Amount- 59426, Contractor- Saroj Ku Sahoo, J.E.- Bulu Sethy, MB No.-128Page- 175 to 186										
30	C.R. SI No.-112, Date of Payment- 19/10/2015, Name of the Work-Const of Cc road at Guhalpada Harizan Sahi from Sarada Bhoi Res towards Chakradhar Bhoi Res W No. 11, Grant- 13th FCA, Amount- 93502, Contractor- Jyostna mayee Baral, J.E.- Bulu Sethy, MB No.-106 Page- 102 to 108	3.26	4.96	1.70	3.26	138.91	452.85	714	1167	0.00	1167
31	C.R. SI No.-114, Date of Payment- 19/10/2015, Name of the Work-Const of CC road at Alandha from Narendra Pradhanl Res towards Prafulla Baral Res W No 10, Grant- RD, Amount- 89958, Contractor- Gopal Chandra Pradhan, J.E.- Bulu Sethy, MB No.-106 Page- 109 to 117	2.72	4.08	1.36	2.72	138.91	377.84	835	1213	0.00	1213
32	C.R. SI No.-115, Date of Payment- 19/10/2015, Name of the Work-Const of CC road at Alandha from Prasant Baral Res towards Kalandi Swain Res W No 10, Grant- RD, Amount- 90557, Contractor- Gopal Chandra Pradhan, J.E.- Bulu Sethy, MB No.-106 Page- 1115 to 126	2.72	4.73	2.01	2.72	138.91	377.84	1238	1616	0.00	1616
33	C.R. SI No.-116,	3.32	4.98	1.66	3.32	138.91	461.18	788	1249	0.00	1249

	Date of Payment-19/10/2015, Name of the Work-Const of CC road from Pramod Mohanty Res towards Bhubanpur Nabaghan Mallick res W No 11, Grant- RD, Amount- 98571, Contractor- Jyostna mayee Baral, J.E.- Bulu Sethy, MB No.-130 Page-95 to 100										
34	C.R. SI No.-120, Date of Payment-09/11/2015, Name of the Work-Repair of Kiakanta Cremation from village of CC road towards Dharjana Muhan W No. 01, Grant-MRB, Amount-349191, Contractor- Jyotiranjn Mohanty, J.E.- Bulu Sethy, MB No.-138 Page-110 to 122	10.64	15.96	5.32	10.64	138.91	1478.00	932	2410	0.00	2410
35	C.R. SI No.-121, Date of Payment-09/11/2015, Name of the Work-Repair of Road withdrawn from Ramesh Dash Res towards River Embackment W No 03, Grant-MRB, Amount-221026, Contractor- Akshya Ku Behera, J.E.- Bulu Sethy, MB No.-107 Page-157 to 170	9.30	15.75	6.45	9.30	138.91	1291.86	1036	2328	0.1499	1979
36	C.R. SI No.-136, Date of Payment-29/02/2016, Name of the Work-Const of CC road from Pramood saho Res towards Narasingh Rout	21.27	35.20	13.93	21.27	138.91	2954.62	860	3815	0.149	3246

3	C.R. SI No.-26, Date of Payment- 06/06/2015, Name of the Work-Const of CC Road from Behera Sahi Basudev Temple towards Rama Behera Res. W No. 09, Grant-13th FCA, Amount- 72258, Contractor- Akshya Ku Behera, J.E.- Satya Narayan Mandal, MB No.-149 Page- 08 to16	850
4	C.R. SI No.-62, Date of Payment- 30/07/2015, Name of the Work-Const of Drain with Cover Slab at Gada Adhia from Guni Jena Res towards Danda Gadia W No 08, Grant- 13th FCA, Amount- 121394, Contractor- Biswanath Swain, J.E.- Satya Narayan Mandal, MB No.-149 Page- 111 to 120	600
5	C.R. SI No.-63, Date of Payment- 30/07/2015, Name of the Work-Const of Drain with Cover Slab of Jainabad from Culvert towards Ramesh das Res. W No 03, Grant- 13th FCA, Amount- 90378, Contractor- Pravakar Nayak, J.E.- Satya Narayan Mandal, MB No.-149 Page- 92 to 100	620
6	C.R. SI No.-64, Date of Payment- 30/07/2015, Name of the Work-Const of CC road from Debendra Patra Res towards Dhuleswar Padhiari Res W No. 03, Grant-13th FCA, Amount- 37000, Contractor- Saroj Ku Sahoo, J.E.- Satya Narayan Mandal, MB No.-150 Page- 30 to 38	600
7	C.R. SI No.-65, Date of Payment- 30/07/2015, Name of the Work-Const of CC road infront of Basudev Temple in W No 07, Grant-13th FCA, Amount- 93000, Contractor- Saroj Ku Sahoo, J.E.- Satya Narayan Mandal, MB No.-150 Page- 22 to 29	800
8	C.R. SI No.-67, Date of Payment- 24/08/2015, Name of the Work-Const of CC Road with Guard wall from Surendra Senapati Res. towards Prassan Behera Res. w no. 04, Grant-13th FCA, Amount- 113270, Contractor- Himansu bhusana Patra, J.E.- Satya Narayan Mandal, MB No.-150 Page- 94 to 103	1000
9	C.R. SI No.-69, Date of Payment- 24/08/2015, Name of the Work-Const of CC Road from Madhabananda Sahoo Res. towards Purna Ch Nayak Res. W No. 04, Grant- RD, Amount- 67066, Contractor- Shayamghan Nayak, J.E.- Satya Narayan Mandal, MB No.-149 Page- 86 to 91	600
10	C.R. SI No.-77, Date of Payment- 07/09/2015, Name of the Work-Const of CC drain near PHD Office at Amalapada W No. 06, Grant- 13th FCA, Amount- 99171, Contractor- Akshya Ku Behera, J.E.- Satya Narayan Mandal, MB No.-147 Page- 195 to 199	1000
11	C.R. SI No.-78, Date of Payment- 07/09/2015, Name of the Work-Const of CC drain from Harihar Sahoo Res towards Padma Charan samal W No 06 Grant- 13th FCA, Amount- 99799, Contractor- Akshya Ku Behera, J.E.- Satya Narayan Mandal, MB No.-147 Page- 187 to 195	850
12	C.R. SI No.-83, Date of Payment- 14/09/2015, Name of the Work-Improvement of CC Road from Pratap Mallick Res. towards Barik Babu Res. at Nua Matha sahi W No 05, Grant- RD, Amount- 85714, Contractor- Jyotiranjn Mohanty, J.E.- Satya Narayan Mandal, MB No.-151 Page- 17 to 25	800
13	C.R. SI No.-91, Date of Payment- 14/09/2015, Name of the Work-Repair of Cc road from Pratap Dash Res to Purneswari Temple W No 04, Grant- RD, Amount-34930, Contractor- Shayamghan Nayak, J.E.- Satya Narayan Mandal, MB No.-150 Page- 119 to 123	700
14	C.R. SI No.-94, Date of Payment- 14/09/2015, Name of the Work-Renovation of Road from Narayan Mohapatra Res towards Dev Mohapatra Res W No. 01, Grant- 13th FCA, Amount- 95685, Contractor- Jyotiranjn Mohanty, J.E.- Satya Narayan Mandal, MB No.-151 Page- 1 to 6	730
15	C.R. SI No.-97, Date of Payment- 14/09/2015, Name of the Work-Repair of road from Benu sitha Res towards Andhia School W No 09, Grant- MRB, Amount- 208275, Contractor- Akshya Ku Behera, J.E.- Satya Narayan Mandal, MB No.-149 Page- 159 to 167	1000
16	C.R. SI No.-101, Date of Payment- 09/10/2015, Name of the Work-Repair of Road from backside of Padama Charana Samal towards Moharana Sahi W No 06, Grant- MRB, Amount- 177916, Contractor- Akshya Ku Behera, J.E.- Bulu Sethy, MB No.-131 Page- 154 to 158	989
17	C.R. SI No.-106, Date of Payment- 09/10/2015, Name of the Work-Renovation of Road from Kanak Lata Patra Res towards Lingaraj Muduli W No 02, Grant- RD, Amount-85050, Contractor- Arun Ku Nayak, J.E.- Bulu Sethy, MB No.-128 Page- 145 to 148	900
18	C.R. SI No.-113, Date of Payment- 19/10/2015, Name of the Work-Completion of Bhubanpur Village Road at Nuapokhari Embackment W No 11, Grant- 13th FCA, Amount- 91744, Contractor- Jyostna mayee Baral J.E.- Bulu Sethy, MB No.-130 Page- 88 to 94	900
19	C.R. SI No.-117, Date of Payment- 02/11/2015, Name of the Work-Const. Of CC Road from Atanu Panda Res. towards Canal embankment W No 11, Grant- RD, Amount- 98900, Contractor- Khitish Parasad Mohanthy J.E.- Bulu Sethy, MB No.-107 Page- 146 to 156	918

20	C.R. SI No.-118, Date of Payment- 02/11/2015, Name of the Work-Const of CC road at Dipirenta from Belu Swain Res towards Kartik Bhat Res W No 08, Grant- MRB, Amount- 287225, Contractor- Pravat Kumar Mohapatra, J.E.- Bulu Sethy MB No.-107, Page- 137 to 145	971
21	C.R. SI No.-122, Date of Payment- 09/11/2015, Name of the Work-Const of Cc road from Bainsidhar Bhoi Res towards Petaghai Road W No 10, Grant- RD, Amount- 56193, Contractor- Gopal Chandra Pradhan, J.E.- Bulu Sethy, MB No.-138 Page- 123 to 130	702
22	C.R. SI No.-137, Date of Payment- 29/02/2016, Name of the Work-Const of drain from Ramesh Das Res towards Alok Bastia Res W No 03, Grant- 13th FCA, Amount- 85169, Contractor- Akshya Ku Behera, J.E.- Bulu Sethy, MB No.-113 Page- 173 to 184	850
23	C.R. SI No.-138, Date of Payment- 29/02/2016, Name of the Work-Const of CC drain at Amunia patana fram Babaji Sahoo Res towards MArdagaji health centre in ward No. 05 Grant- 13th FCA, Amount- 96394, Contractor- Jyotiranjan Mohanty, J.E.-Bulu Sethy, MB No.-138 Page- 160 to 172	950
24	C.R. SI No.-139, Date of Payment- 29/02/2016, Name of the Work-Const of CC road at Sabar Sahi from Ashok Tripathy Res towards Prassan Mohanty Res W No 04, Grant- RD, Amount- 98609, Contractor- Khitish Prasad Mohanty, J.E.- Bulu Sethy, MB No.-151 Page- 81 to 91	935
25	C.R. SI No.-140, Date of Payment- 29/02/2016, Name of the Work-Const of Drain at Amunia Patana from PWD Road Main Drai towards Shibananda Medicine Store W No 05, Grant- RD, Amount- 99146, Contractor- Jyotiranjan Mohanty, J.E.- Bulu Sethy, MB No.-138 Page- 148 to 159	700
		20565

In response to audit objection statement It was replied by the local authority that "Sri Satya Narayan Mandal, Ex. JE will be intimated to comply the objection before exit conference." The reply of the local authority does not serve the purpose of objection. Therefore the objection stands and the following officials are considered responsible against the lapses mentioned against each.

1. Sri Satya Narayan Mandal, Ex. JE for lapses in the preparation of the bill and not ensuring the execution of sign board before preparation of bill.
2. Sri Bulu Sethy, JE for lapses in the preparation of the bill and not ensuring the execution of sign board before preparation of bill.
3. Sri Surya Narayan Panda, Ex. M.E. for approval of the estimate and check measurement of the work bills during his period.
4. Sri Girish Chandra Bal, M.E. for approval of the estimate and check measurement of the work bills during his period.
5. Sri Ajay Kumar Mohanty EO for passed for payment of the bill without ensuring the components of bill.

Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs.)
1	Sri Ajay Kumar Mohanty	EO	At.-Nimapara NAC, P.O.-Nimapara, Dist.-Puri	6855.00
2	Sri Girish Chandra Bal	ME	Now AEE at PH division, Nimapara	2939.00
3	Sri Satya Narayan Mandal	EX JE	Now JE at Nayagarh NAC, At.P.O. Dist.-Nayagarh	3916.00
4	Sri Surya Narayan Panda	Ex ME	Now AEE cum Estimator,PH division, Puri	3916.00
5	Sri Bulu Sethy	JE	At.-Nimapara NAC, P.O.-Nimapara, Dist.-Puri	2939.00

PARA: 16 AUDIT ON UNITS / DEPARTMENT
16.1 -

No trading accounts such as ' Town bus service' or 'Management of petrol pump' etc are operated by NIMAPARA NAC .

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES
17.1 - Low spending efficiency and poor performance of implementation in different schemes

The performance of different ongoing schemes in requisite format was asked by the POM, but the local authority failed to produce the information till close of audit. Basing on the available records the performance of different capital (Asset Generation) schemes were worked out with reference to the total availability of scheme funds, number of approved projects, number of completed projects during the year 2015-16. The information in the prescribed format is furnished below.

Physical and Financial performance of different Schemes implemented in NIMAPARA NAC during the year 2015-16

SI No	Name of the Scheme	OB as on 01.04.15	Financial Performance					Physical Performance					
			Funds received during 15-16	Total Funds available	Expenditure during 15-16	Unspent balance as on 31.03.16	Spending efficiency in %	No. of spill over projects from previous years	No. of projects sanctioned during the current year	Total	No. of Projects completed during the year 15-16	No of spill over projects to the next year	Physical achievement during the year 15-16
1	Maintenance of Road & Bridges (MRB)	4820804	2209000	7029804	2234496	4795308	31.79	24	11	35	10	25	28.57
2	Road Maintenance (H.C.)	253206	0	253206	0	253206	0.00	2	0	2	0	2	0.00
3	Road Development	5105547	1350000	6455547	3142912	3312635	48.69	48	14	62	44	18	70.97
4	Road Development (Matching Contribution)	567283	150000	717283	392864	324419	54.77	48	14	62	44	18	70.97
5	Non Residential Building (NRB)	909909	300000	1209909	360068	849841	29.76	3	1	4	1	3	25.00
6	MLA LAD	109388	0	109388	34097	75291	31.17	2	0	2	1	1	50.00
7	MP LAD	1165798	0	1165798	0	1165798	0.00	8	0	8	0	8	0.00
8	Solid Waste Management	819216	0	819216	203342	615874	24.82	3	0	3	1	2	33.33
9	Swachha Bharat Mission (SBM)	0	3070473	3070473	14900	3055573	0.49	18	46	64	24	40	37.50
10	12th & 13th FCA	6911890	385000	7296890	4741170	2555720	64.98	59	2	61	40	21	65.57
11	14th FCA	0	5358000	5358000	0	5358000	0.00	0	44	44	0	44	0.00
12	Souchalaya and Public toilet	1099550	0	1099550	0	1099550	0.00	2	0	2	0	2	0.00
13	Construction of CC road (spl)	1212045	0	1212045	618687	593358	51.04	8	0	8	4	4	50.00

14	Performance based Incentives(PBI)	528795	1725000	2253795	284513	1969282	12.62	5	14	19	3	16	15.79
15	Protection & Conservation of water bodies	1440342	0	1440342	0	1440342	0.00	12	0	12	0	12	0.00
16	Protection of Govt land & boundary wall	1102271	0	1102271	0	1102271	0.00	3	0	3	0	3	0.00
17	Motor Vehicle Tax (MVT)	1866927	1305000	3171927	596829	2575098	18.82	14	9	23	7	16	30.43
18	Devolution fund	5753862	10308000	16061862	2593207	13468655	16.15	27	42	69	2	67	2.90
19	Creation and Maintenance of Capital Assets	0	1417000	1417000	0	1417000	0.00	0	9	9	0	9	0.00
20	Dev of Park, Grenery & Aforestation	256000	0	256000	0	256000	0.00	1	0	1	0	1	0.00
21	FDR	937862	0	937862	197253	740609	21.03	6	0	6	2	4	33.33

From the above table it was revealed that the physical and financial performance of Road Development, 13th FCA,CC Road (spl), are more than 50%, which is somehow satisfactory. However the performance of Schemes like MRB, NRB, PBI, Devolution fund etc are less than 50%. It was stated by the local authority that due to finalisation in the process of tender, release of grants at the fag end of the year were the main cause of the poor performance of the some of the ongoing schemes. However the reply of the local authority was not convincing as there was huge accumulation of funds in different schemes funds as stated in the grant para of this report. Hence it may be concluded that the less utilisation of funds and poor performance of the schemes was mainly due to inadequate supervision, monitoring in the part of NAC officials.

17.2 - Non adherence to the prescribed guidelines of Government for execution of CC Roads under different schemes

1. Non provision of cut off cum toe wall in CC roads deviating scheme guide lines.

According to the design prescribed by Governments for cement concrete road, a road should have a cut off with cement metal concrete on both sides of the road bed in order to protect the sub base of the road from seepage/ erosion/damage from sideways. The cut offs otherwise called soldier of the road also give additional strength to road in case of heavy traffic and act as a guard from side damage. In coastal areas where the soil condition was soft/ordinary/black cotton, a cut off is essential to nullify the possible cracks. Further where there are vacuums or voids in the side of the road, without provision of cut off there may be every possibility of damage and in certain cases road may collapsed and the asset so created will be damaged resulting loss of Government money.

Out of 122 work case records for CC roads under different schemes, it was noticed that in 108 cases the cut off walls have been provided. Hence in 14 cases (11.47 %) no cut off walls have provided which violates the Govt. guidelines.

2. Non use of plate vibrator.

As per instructions issued from Govt the use of plate vibrator is a non negotiable item so far as casting of cement concrete is concern. Without use of plate vibrator creates an impression that the compaction was done manually which ultimately allow more voids on the surface and depositing more concrete mix in the process of execution of road. This aspect not only weakens the strength of the concrete mix but also hampers the longitivity of the CC road to a great extend.

Out of 122 work case records for CC roads under different schemes, it was noticed that not a single case the plate vibrator has been used.

3. Non provision of expansion joints.

As per instructions issued from Govt expansion joint is to be provided at an interval of 5mts in order to separate the concrete joints and to save the road from seasonal expansion & contraction. If expansion joints are provided and in due course a fracture in the cement concrete road arises then the damage will be limited within a particular section between two expansion joints. Generally Salitex boards, in the least case

thermo cool may be used for expansion joint with proper specification.

Out of 122 work case records for cc roads under different schemes, it was noticed that not in a single case expansion joint was provided which shows the specification of govt guidelines were violated without any valid reason. It was also concluded that the technical wing as well as the higher officers had not exercised adequate checks to enforce the use of expansion joint by diligent monitoring and guidance.

4. Non preparation of realistic estimate, drawing and design of road projects.

As per instructions issued from Govt the JE of the NAC will visit the site personally before preparation of the estimate and accordingly a realistic estimate should be prepared with relevant reports and drawing / design of the cc road. The estimate should be prepared in such a way that all the site conditions should be taken care of with a smooth approach to the prescribed instructions of Government. However in the 122 work case records verified during the current year of audit, not in a single case a realistic estimate with proper report, drawing / design was found. All the estimates are prepared in similar way without any justified reports. This shows either the indifferent attitude or lack of professional soundness of the technical staff of this PS. Absence of proper documentation like realistic estimate; design/drawing clears the path of adequate deviation of the executed projects than that of the approved plans as per Govt guidelines.

5. Non provision of berms on the sides of the cc road.

As per the approved drawing and design supplemented with the instruction of Govt. the road side berm filling with specification of 0.25mt x 0.30 mt is to be provided in order to protect the asset against erosion and side damage.

On scrutiny of 122 work case records on cc road it was noticed that only in 89 cases berms have been executed. In the rest cases no berms were provided which shows the indifferent attitude of the technical wing of the NAC so far as the executions of cc road are concern. This leads to possibility of erosion and damage to the road sides in future.

Therefore the view of audit in the above mentioned context is that the ME of the NAC has the responsibility to give technical guidance to the Junior Engineer to follow all the instructions in order to provide longevity to the assets created by NAC.

17.3 -

SJSRY Scheme: The SJSRY scheme was replaced by OULM (Odisha Urban Livelihood Programme) during the year 2015-16. As on 01.05.2015 the unspent balance of SJSRY grant was Rs.1335330.00. During the year 2015-16 a sum of Rs.5300.00 was received as grants towards USEP(Revolving Fund) aggregating the total funds to be Rs.1340630.00. Out of which an amount of Rs.623836.00 was the expenditure under the grant and an amount of Rs.677502.54 was refunded to HUD, leaving an unspent grant as Rs.32291.46 as on 31.03.2016.

MPLAD:As on 01.04.2015 the unspent balance of MPLAD grant was Rs.1165798.00. During the year 2015-16 neither any amount was received nor any expenditure was incurred towards MPLAD grant.

PARA: 18 MISCELLANEOUS

18.1 - Audit paragraphs pending for settlement from the previous Audit Reports

As per guidelines issued, the NAC authority failed to produce the audit paragraphs pending for settlement from the previous Audit Reports. However basing on the available records the position for the last 4 A.R.s with four years of accounts in the prescribed format is given below.

SI No.	Audit Report No. with year of Account	Paragraphs pending for settlement relating to Missappropriation of Cash & Loss of stock & stores		Paragraphs pending for settlement other than Missappropriation of Cash & Loss of stock & stores		TOTAL	
		Nos of Paragraphs	Amount	Nos of Paragraphs	Amount	Nos of Paragraphs	Amount

14751 AR /12-13 for the year 2011-12	0	0	17	831601	17	831601
246596/13-14 for the year 2012-13	0	0	8	90333	8	90333
344951 AR /14-15 for the year 2013-14	0	0	9	565022	9	565022
4102136 AR /15-16 for the year 2014-15	0	0	5	5251330	5	5251330

From the above table it was revealed that there huge pendency of audit paragraphs pending for settlement as on 31.03.2016. So the NAC authority once again advised to submit the requisite compliance for early settlement of pending audit paragraphs as soon as possible.

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

19.1 - Remittance of Government dues like VAT, Royalty, CESS etc.

The position of government dues like Royalty, VAT, Labour Cess and Income Tax as on 31.03.2016 as worked out with reference to previous audit report and current year available records is furnished below.

Particulars	O.B.as on 01.04.2015	Amount collected during the year	TOTAL	Amount deposited during the year	C.B.as on 31.03.2016
Income Tax	0	390256	390256	390256	0
VAT	0	741850	741850	741850	0
Royalty	0	562501	562501	562501	0
Cess	0	201767	201767	201767	0
TOTAL	0	1896374	1896374	1896374	0

19.2 - Loan Position

As per Rule 149 of Odisha Municipal Rules, 1953 a loan register is to be maintained. The loan amount shall not be appropriated even temporarily to any object other than that for which the same has been received.

On scrutiny the Loan register of Nimapara NAC, it was seen that the loan register has not been maintained properly and incomplete. Computation of Principal, both normal and penal interest and repayment have not been maintained in the loan register. No repayment of loan has been done during the year 2015-16. The Loan position has been worked out on basis of previous audit Report and furnished below.

LOAN POSITION OF NIMAPARA NAC FOR THE YEAR 2015-16

Sl No.	Particulars	OB as on 1.4.15	Rate of Interest in %	Interest Due during the	Total Amount Payable	Loan Repaid	CB as on 31.03.2016
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					year				
		Principal	Interest	Total					
1	Const of Market Complex	45000	47903	92903	9.75	9058	101961	0	101961
2	Seed capital margin money	21000	22195	43195	13	5615	48810	0	48810
3	Margin Money for Bus	45000	104614	149614	14.5	21694	171308	0	171308
4	Pisciculture Loan	52000	96141	148141	9.75	14444	162585	0	162585
5	Kalyan Mandap	200000	279062	479062	9.75	46709	525771	0	525771
6	Kalyan Mandap	85000	201662	286662	14.5	41566	328228	0	328228
7	NSDP	180000	408252	588252	13	76473	664725	0	664725
8	NSDP	1149750	748237	1897987	13	246738	2144725	0	2144725
	TOTAL	1777750	1908066	3685816		462297	4148113	0	4148113

The E.O. of the NAC is suggested to clear the loan by repaying the loan amount on instalment basis and compliance reported to audit.

19.3 - Position of CPF

As per Rule 445 of O.M. Rules, 1953 the amount deducted from the pay bills as PF deduction and the contribution paid by Council shall be deposited in Govt treasury and a separate cash book shall be maintained. On scrutiny the pay acquittance and other related files it was revealed that the CPF amount is kept in Post office instead of Govt treasury. No cash book was maintained for CPF account. The details of CPF position is furnished below.

Particulars	Position of CPF
O.B.	96927
Amount deducted during 2014-15	88344
Total	185271
Amount Deposited during 2014-15	88344
Balance to be deposited	96927

It is suggested to deposit the balance CPF amount of Rs 96927.00 and compliance reported to audit.

19.4 - Position of SD/EMD

The position of Security Deposit and Earnest Money Deposit is furnished below.

Particulars	Position of SD	Position of EMD
O.B. As on 01.04.15	1618496	192000
Amount Received during the year	879474	225120
Total	2497970	417120
Amount Refunded during the year	44592	195000
C.B. As on 31.03.16	2453378	222120

PARA: 20 RESULT OF AUDIT

20.1 -
Certified that the accounts of Nimapara NAC for the financial year 2015-2016 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

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	11.1	2367.00	2367.00	2367.00	2367.00	0.00	
2	11.2	1470.00	1470.00	1470.00	1470.00	0.00	
3	11.3	108.00	108.00	108.00	108.00	0.00	
4	13.5	0.00	19010.00	0.00	0.00	0.00	
5	13.6	0.00	540742.00	0.00	0.00	0.00	
6	13.7	0.00	154705.00	0.00	0.00	0.00	
7	13.8	0.00	30605.00	0.00	0.00	0.00	
8	14.2	0.00	30545672.00	0.00	0.00	0.00	
9	14.3	312006.00	852572.00	312006.00	0.00	0.00	
10	14.4	21500.00	21500.00	0.00	0.00	0.00	
11	14.5	1000.00	1000.00	0.00	0.00	0.00	
12	14.6	0.00	305820.00	0.00	0.00	0.00	
13	14.7	0.00	21425.00	0.00	0.00	0.00	
14	14.8	0.00	903600.00	0.00	0.00	0.00	
15	14.9	0.00	1057398.00	0.00	0.00	0.00	
16	15.1	36395.00	36395.00	36395.00	0.00	0.00	
17	15.2	24650.00	24650.00	24650.00	0.00	0.00	
18	15.3	20795.00	20795.00	20795.00	0.00	0.00	
19	15.4	11610.00	11610.00	11610.00	0.00	0.00	
20	15.5	2182.00	2182.00	2182.00	0.00	0.00	
21	15.6	2366.00	2366.00	2366.00	0.00	0.00	
22	15.7	4634.00	4634.00	4634.00	0.00	0.00	
23	15.8	19817.00	19817.00	19817.00	0.00	0.00	
24	15.9	4469.00	4469.00	4469.00	0.00	0.00	
25	15.10	1979.00	1979.00	1979.00	0.00	0.00	
26	15.11	27507.00	27507.00	27507.00	0.00	0.00	
27	15.12	49795.00	49795.00	49795.00	0.00	0.00	
28	15.13	7491.00	7491.00	7491.00	0.00	0.00	
29	15.14	86377.00	86377.00	86377.00	0.00	0.00	
30	15.15	20565.00	20565.00	20565.00	0.00	0.00	
Total		659083.00	34778626.00	636583.00	3945.00	0.00	

Audit Certificate

Cetrified that the accounts of Nimapara NAC for the financial year 2015-2016 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
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Total
