

**LOCAL FUND AUDIT, PURI, ODISHA**

CATEGORY : N A C,General	Audit Report No : 486649/AR/2019-2020-PURI
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**PARA: 1 TITLE SHEET**

1	Name of the Institution :	<b>Nimapara NAC</b>
2	Year of Accounts under Audit :	<b>2018-2019</b>
3	Name of the Local Authority during the year of A/Cs :	SRI AJAYA KUMAR MOHANTY, ORS, EO
	Name of the Local Authority at the time of Audit :	SRI KAMALJIT DAS, OAS I, TAHASILDAR, NIMAPARA, IC EO
4	Duration of Audit :	10-07-2019 To 10-09-2019 (Mandays Consumed :- 25.5)
5	Name of the Auditors :	DEEPAK RANJAN BINAKAR - Lead Auditor(10-07-2019 to 10-09-2019) SNEHASISH PATTNAIK - Auditor(10-07-2019 to 10-09-2019)
6	Name of the Reviewing Officer :	KHIRODENDU JAGATDEV(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	29-10-2019
8	Entry Conference Date :	10-07-2019
9	Exit Conference Date :	22-10-2019
10	Name of the District Audit Officer :	BIJOY KUMAR PATTANAİK
11	Date of approval of report by District Audit Officer :	17-11-2019

**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	Level Note exercise books	11.07.2019 Before transaction	3	3	page No-15	
2	Holding Tax receipt books	11.07.2019 Before transaction	19	19	page No 4	
3	Daily market receipt books	11.07.2019 Before transaction	101	101	page No 28	
4	cart stand bus	11.07.2019 Before transaction	132	132	page No 41	
5	Cart Stand trekker	11.07.2019 Before transaction	130	130	page No 62	
6	Cart srand-Auto	11.07.2019 Before transaction	33	33	page No 82	
7	cash in hand	11.07.2019 Before transaction	0	0	-	

**Comments**

**PARA: 3 LIST OF VERIFIED RECORDS**

**A : List Of Verified Records/Register**

SIno	List Records/Register	Rules	Form No
1	Measurement Book	Rule 365	Form W-VIII
2	Register of Works	Rule 345	Form W-VI
3	Stock & Store Register of Municipality	Rule 346	Form W-VII
4	Stock account of Receipt Forms	Rule 196	Form L
5	Tax collector's daily collection register	Rule 192	Form K
6	Stock Register of Stationery	Rule 172	Form No. XLIV
7	Stamp Account	Rule 172	Form No. XLIV
8	Stock account of Tickets used for daily collection of Market fees	Rule 171	Form No. XLIII
9	Register of Grants	Rule 80	Form No. XLII
10	Daily Collection Register	Rule 171	Form No. XL
11	Miscellaneous Receipts	Rule 157	Form No. XXXIV
12	Advance Ledger	Rule 136	Form No. XVIII
13	Abstract Register of Expenditure	Rule 129	Form No. XVI
14	Register of adjustments	Rule 132	Form No. XVII
15	Abstract Register of Receipts	Rule 129	Form No. XV
16	Cash Book of the municipality	Rule 125	Form No. XIV
17	Salary Bills	Rule 97	Form No. IX
18	Register of Bills	Rule 96	Form No. VII
19	Subsidiary Cash Book	Rule 128 A	Form No. V-A
20	Cashier's Cash Book	Rule 81	Form No. V
21	Schedule for the Budget Estimate	Rule 77	Form No. III
22	Abstract of the Budget Estimate	Rule 74	Form No. I-A
23	Budget Estimate	Rule 74	Form No. I

**B : List of Records/Registers not Maintained**

SIno	List Records/Register	Rules	Form No
1	Contract Agreement Form	Rule 341	Form W-III
2	Miscellaneous Supply Bill	Rule 343	Form W-V
3	Contract Certificate	Rule 343	Form W-IV
4	Register of Estimates & Allotments	Rule 332	Form W-I
5	Register of Distrainted property & sales	Rule 204	Form S
6	Notice of demand for tax u/s-161 of OM Act	Rule 202	Form O
7	Distraint Warrant Register	Rule 202	Form P
8	Mutation Register	Rule 184	Form G
9	Ledger of Lessees	Rule 170	Form No. XXXVIII
10	Jamabandi Register	Rule 170	Form No. XXXVII
11	Appropriation Register of Loan Funds	Rule 150	Form No. XXVIII
12	Register of Outstanding Advances	Rule 140	Form No. XIX
13	Permanent Advance Account	Rule 108	Form No. XII
14	Periodical Increment Certificate	Rule 99	Form No. XI
15	Absentee Statement	Rule 97	Form No. X
16	Order Book	Rule 96	Form No. VIII

**C : List of Records/Registers not Produced to Audit**

SIno	List Records/Register	Rules	Form No
1	Warrant register	Rule 202	Form R
2	Form of inventory & Notice	Rule 203	Form Q

3	Progress statement of collection of taxes	Rule 200	Form N
4	Tax collector's Ledger	Rule 198	Form M
5	Register of writes off of demands	Rule 190	Form J
6	Tax Receipt Form	Rule 188	Form I
7	Arrear Demand Register	Rule 187	Form H
8	Register of Petitions	Rule 183	Form F
9	Form of appeal petition	Rule 183	Form E
10	Demand and Collection Register	Rule 178	Form B
11	Tax Ledger (personal A/C of Tax Payers)	Rule 178	Form B(I)
12	Assessment List	Rule 177	Form A
13	Register of Interest Bearing Securities	Rule 147	Form No. XLI
14	Arrear List	Rule 170	Form No. XXXIX
15	Register of Lands	Rule 160	Form No. XXXV
16	Register of Rents for which there is fixed demand	Rule 163	Form No. XXXVI
17	License Register for Drivers and Owners of Carriages plying for hire	Rule 156	Form No. XXXIII
18	Stock account of License Number Plates	Rule 155	Form No. XXXII
19	Application for License for Carriage, Cart, Horses and Other animals	Rule 152	Form No. XXXI
20	License for Carriages, Carts, Horses Other and animals	Rule 154	Form No. XXX
21	Register of the Tax on Carriages, Carts, Horses and Other animals	Rule 151	Form No. XXIX
22	Register of Investments	Rule 148	Form No. XXVI
23	Loan Register	Rule 149	Form No. XXVII
24	Establishment Audit Register	Rule 146	Form No. XXV
25	Annual Account of Receipts and Expenditure	Rule 145	Form No. XXIV
26	Register of Quarterly & Annual account of Expenditure	Rule 144	Form No. XXIII
27	Register of Quarterly & Annual account of Receipt	Rule 144	Form No. XXII
28	Register of outstanding deposits	Rule 143	Form No. XXI
29	Deposit Ledger	Rule 142	Form No. XX
30	Voucher of Recoupment of Permanent Advance Account	Rule 110	Form No. XIII
31	Subsidiary account of special taxes	Rule 79	Form No.-IV

**D : List of Records/Registers not Required**

Slno	List Records/Register	Rules	Form No
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**Comments**

Data showing Non-maintenance of some important Records/Registers along with consequences of such non-maintenance are furnished below

SI No	Particulars of Records/ Register	Rule particular	Form prescribed	Comments
1	Contract Certificate Rule	Rule 343	Form W-IV	Payment for works given out on contract for which running accounts

				are to be kept and shall be maintained in prescribed form. Non-maintenance of such accounts leads to dislocation in payment
2	Contract Agreement Form	Rule 341	Form W-III	For every work given out on contract, an agreement on stamped paper shall be taken and executed in prescribed form. Non-adherence to such practice will leave room for maladjustment and as such, delay in the execution/completion of work.
3	Register of Estimates & Allotments	Rule 332	Form W-I	Register of Estimates & Allotments is an important Register maintained in work section to keep abreast of the projects to be executed and provision of funds there for. Non-maintenance of such Reg. will lead to dislocation in allotment of funds leading to completion of work in time.
4	Register of Distained property & sales	Rule 204	Form S	Whenever, the taxes on Holdings, Latrine, Light and Water etc. are left uncollected, the warrant of distress is executed to recover the outstanding dues from the defaulters. Non-maintenance of the concerned Reg. will lead dislocation in collection of arrear dues of the Municipality.
5	Warrant register	Rule 202	Form R	In case of persistent non-collection of tax, the E.O. of the Municipality takes steps for issue of warrants for collection of arrear dues. Non-issue of the warrant will result in non-collection of the arrear dues.
6	Form of inventory & Notice Rule	Rule 203	Form Q	If the taxes are paid before issue of warrant, no distraint shall be made. In case of receipt and non-payment, steps are taken for seizer of movable property of the defaulter by making an inventory of the movable properties available.
7	Distraint Warrant Register	Rule 202	Form P	Due to non-receipt of the payment Distraint Warrants are issued observing all the formalities. The E.O. is empowered to issue such warrant. Non-maintenance of such Reg. will result in legal complicacies.
8	Notice of demand for tax u/s-161 of OM Act	Rule 202	Form O	Such notice is issued by the E.O. of the Municipality

				conveying the amount of demand from the owners of the holdings. It is a preliminary step towards collection of dues. Non communication of the information to the tax payer may result in non- collection of the demand.
9	Tax collector's Ledger	Rule 198	Form M	It is a ledger regularly posted by the cashier of the municipality / NAC. The entries under heading 'collection' are to be filled up from the daily total in DCR under various quarterly columns. In case of non-posting / irregular posting / erroneous posting will fail to depict a clear picture of the collections of NAC/ Municipality.
10	Stock account of Receipt Forms Rule 196 Form L	Rule 196	Form L	This is regarding issuance of receipt books meant for various collections of the municipality. It is a process for systematic issue of receipt books resulting in proper collection and monitoring.
11	Register of writes off of demands	Rule 190	form J	For the purpose of writing off the demand under Rule shall be entered in a register in Form no. J. Non maintenance of such register will result in unnecessary increase in demand and lower percentage in collection.
12	Arrear Demand Register	Rule 187	Form H	Arrear demand register is maintained to indicate the arrear according to the years to which they relate distinctively. Non maintenance of the register will result in chaos and the arrear demand cannot be assessed properly.
13	Mutation Register	Rule 184	Form G	All alterations (increase or decrease) in demand on the existing assessment shall be recorded in the register and corresponding entries regarding change of holding are to be indicated. Non maintenance of such register will result in improper collection dues of the municipality.
14	Form of appeal petition	Rule 183	Form E	Appeal petition against the assessment under section 153 received are to be maintained in Form

				No. F. Prior to consideration of the appeal petition the executive officer shall verify the report and ensure correctness of the entries made there in. Failure to proper scrutiny and taking any step without ensuring the correctness of the facts may result in improper judgement .
15	Register of Petitions	Rule 183	Form F	After receipt of the appeal petitions, the Executive Officer is required to ensure and report the correctness of the entries in columns 1 to 6 in form No. E for further action. Non adherence to such principles will be lead to irregular disposal of the petitions.
16	Tax Ledger (personal A/C of Tax Payers)	Rule 178	Form B(l)	A personal ledger account for each tax payer is maintained to ensure demand and collection of taxes on the basis of annual value of holdings. Non maintenance of such register will create problem in ensuring actual demand and collection made there from.
17	Assessment List	Rule 177	Form A	A circle wise assessment list of holdings is prepared to facilitate collection of taxes. Non maintenance of such list will lead further complicacies in collection of the dues of the municipality / NAC.

**PARA: 4 FINANCIAL POSITION**

Nimapara NAC - 2018-2019

Sino	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	01-04-2018	10542840 1.55	87446913. 00	19287531 4.55	92407057. 91	31-03-2019	10046825 6.64	31-03-2019	10046825 6.64	0.00	
	<b>GRAND TOTAL</b>		<b>10542840 1.55</b>	<b>87446913. 00</b>	<b>19287531 4.55</b>	<b>92407057. 91</b>		<b>10046825 6.64</b>		<b>10046825 6.64</b>	<b>0.00</b>	

**Comments**
**Details of Closing balance:**

cash		0
PL		37610054.62
Bank		62858202.02
Total		100468256.64

The details of Receipt &amp; Expenditure for Nimapara NAC during the financial year 2018-19 are furnished below.

**ANNEXURE-I (Vide Para No. 4 of the Report)**
**STATEMENT SHOWING THE DETAILS OF RECEIPTS OF NIMAPARA NAC FOR THE YEAR 2018-19**

	RECEIPTS	Receipt during 2017-18	Receipt during 2018-19
I	Tax Revenue		
1	HOLDING TAX		274615
2	WATER TAX	191686.5	135019
3	LIGHTING TAX	93308.75	134751
4	Town Development Cess	207414	254683
	<b>Total</b>	<b>585718</b>	<b>799068</b>
II	Assigned Revenue and Compensations		
1	COMPENSESATION IN LIEU OF OCTROI	15782000	18102000
III	Rental Income from Municipal Properties		
1	RENT FROM KALYAN MANDAP	212000	266000
2	RENT FROM MARKET COMPLEX	109560	149100
3	Rent from Vending Zone	0	24900
4	Lease of Pond	0	45235
5	LEASE RENTALS-OTHERS--(Bi-weekly Market)+(daily market)+(Bus/Auto Stand)+	815388	445450
	<b>Total</b>	<b>1136948</b>	<b>930685</b>



IV	Fees and User Charges		
1	TRADE LICENSE FEES	285870	103000
2	Advertisement fees (Hoardings)	11500	
3	Parking fee	38408	35395
4	License fees from slaughter houses	13120	
5	LICENSE FEES FROM DANGEROUS/OFFENSIVE TRADE(U/S-290)	360900	1013900
6	LICENSING FEES FROM HAWKERS (U/S 307)	42270	40430
7	FEES FOR PROJECTIONS/ERECTIONS CUM BUILDING PERMISSION	2105645	1307372
8	FEES FROM DAILY /WEEKLY MARKET	94735	198077
9	REGULARISATION FEES-BUILDING CONSTRUCTION	0	
10	SEPTIC TANK CLEANING CHARGES/ Cess Pool	226000	34200
11	CHARGES FOR SUPPLY OF WATER BY TANKERS	32700	30000
12	Licences fees from slaughter house		12500
13	Fees for marriage licence		9000
14	Misc Fees		1140
15	License Renewal Charges	1670	1400
	<b>Total</b>	<b>3212818</b>	<b>2786414</b>
V	Sale and Hire Charges		
1	Sale of Garbage & Rubbish	16000	
2	Sale of ration cards & other forms	16730	
3	SALE OF TENDER PAPERS	570160	496600
4	SALE OF OLD NEWSPAPERS	824	
	<b>Total</b>	<b>603714</b>	<b>496600</b>
VI	Interest earned		
1	INTEREST FROM BANK ACCOUNT	3511297	2712745
VII	Other Income		
1	RECOVERY FROM EMPLOYEES	0	0
2	AUDIT RECOVERY	2415	460568
3	REVENUE GRANT FROM OTHERS	0	
	<b>Total</b>	<b>2415</b>	<b>460568</b>
VIII	Grants, Contribution for specific purposes		
1	13th Finance Performance Grant	0	0
2	14th Finance Commission Grant	8295000	9350000
3	MBPY & IGNOAP Grant	4856200	8461307
4	MKSY	0	19200
5	Bhagabat Tungji	0	100000
6	Road Development	0	
7	NATIONAL FAMILY BENEFIT SCHEME(NFBS)	0	
8	MOTOR VEHICLE GRANT (MV Tax)	1553000	1778000
9	Maintenance of Road & Bridges (MRB)	2209000	1443000
10	Pension/Family Pension and Basic Services	7252000	8489000
11	Devolution of Fund	5280000	5495000
12	Creation & Maintenance of Capital	1402000	1387000

	Asset		
13	Non Residential Building (NRB)	316000	111548
14	District Innovative Fund	8400	
15	Performance based Incentive (PBI)	0	
16	SJSRY-UWSP-REVOLVING FUND	0	
17	OULM/NULM	606800	230820
18	REMUNERATION FOR LOCAL REPRESENTATIVES Honorarium, DA & SF	43050	20700
19	Swachha Bharat Mission	3648250	
20	MPLAD		1125000
21	Biju Yuba Bahini		235400
22	PEETHA		584145
23	Slum Dweller (NSDP)		50000
24	HARISCHANDRA SAHAYATA	200000	
25	JNNURM - CITY BUS/ Bus terminal ESCROW	0	10012800
	<b>Total</b>	<b>35669700</b>	<b>48892920</b>
IX	<b>Deposits Received</b>		
1	EMD	228000	392000
2	SD(Contractors)	762674	1076522
3	SD (Vending Zone)		70000
4	SD(Market Complex)	20000	
5	Royalty	492362	759291
6	Overhead charges	12059	1726
7	TDS- IT from Contractors	150466	249323
8	Labour Cess	152662	215969
9	Deposits forfeited	2500	
10	TDS under GST		103340
11	TDS- VAT @4% from Contractors	70013	
12	VAT@5% on cost of tender Paper	12010	
13	Withheld amount from Work bills	16618	165309
14	Others(held Up)	321714	
15	EGB	43876	69951
	<b>Total</b>	<b>2284954</b>	<b>3103431</b>
X	Income from Arrears		
1	HOLDING TAX ARREAR	226309.5	278019
2	LIGHT TAX ARREAR	112154.75	139131
3	WATER TAX ARREAR	112206.75	138857
4	Arrear Trade License and U/S 290	0	
5	LICENSING FEES FROM HAWKERS (U/S 307) Arrear	31550	48170
6	Arrear Rent from Market Complex	67940	66950
	<b>Total</b>	<b>550161</b>	<b>671127</b>
XI	Others		
1	Professional Tax	29950	38050
2	Bank Loan Recovery	301623	139400
3	GPF Recovery	0	
4	Income Tax	10708	45230
5	LIC	76200	114983
6	CPF Subscription	85995	90693
7	EPF	188036	196152
8	GPF subscription	15000	170000

9	CPF Loan	213874	337619
10	Adjustment of Advances	742335	7132228
11	Adjustment of Festival Advance	225500	227000
	<b>Total</b>	<b>1889221</b>	<b>8491355</b>
XII	Grants of Konark NAC	0	0
	<b>TOTAL RECEIPTS</b>	<b>65228946</b>	<b>87446913</b>
	ADD OB AS ON 01.04.2018	<b>118607622</b>	<b>105428401.55</b>
	<b>GRAND TOTAL</b>	<b>183836568.03</b>	<b>192875314.55</b>

**ANNEXURE-II (Vide Para No. 4 of the Report)**
**STATEMENT SHOWING THE DETAILS OF EXPENDITURE OF NIMAPARA NAC FOR THE YEAR 2018-19**

	EXPENDITURE	Expenditure during 2017-18	Expenditure during 2018-19	Remarks
I.	ESTABLISHMENT EXPENSES			
1	SALARIES OF STAFF	4499128	5852327	OC grant 5618334
2	SALARY OF ACCOUNTANT & MIS	0		
3	SALARY OF C.O.	114000	230820	Day NULM
4	Revised Pay Arrear	586408	1631456	Own source
5	Honorarium, DA&SF of elected members	14715	9450	HON, DA&SF
6	LFS Pension	939760	939260	OC grant
7	Leave salary & pension contribution of deputation staff		170199	OC grant
8	Non-LFS PENSION /FAMILY PENSION		520390	Non-LFS & Pension basic services
9	DLR Wages	90992	110810	Own source
10	RETIREMENT GRATUITY	91405		
11	PAYMENT THROUGH OUTSOURCING AGENCY	2002354	3011009	OC grant
	<b>Total</b>	<b>8338762</b>	<b>12475721</b>	
II	ADMINISTRATIVE EXPENSES			
1	WAIVER OF LICENSE FEE/PENALTY PROPERTY TAX	2500	0	
2	ELECTRICITY CHARGES OFFICIAL PREMISES	41288	23440	OC grant 23440
3	TELEPHONE EXPENSES	3188	12039	OC grant 10730
4	POSTAGE AND COURIER EXPENSES	2000		
5	INTERNET & BRODBAND CHARGES	31935	16436	OC grant 13272
6	NEWSPAPERS	4818	28978	
7	BOOK ( Municipal Manual)	20293		
8	PRINTING EXPENSES	20160	950	
9	Other Contingent expenses	30020	17184	
10	COMPUTER STATIONERY AND CONSUMBALES	13044	36439	Own
11	TRAVELING AND VEHILCE	71258		

	EXPENSES			
12	FUEL PETROL AND DIESEL TRAVEL	181835		
13	HIRE & CONVEYANCE EXPENSES	800	22650	
14	INSURANCE CHARGES	0		
15	LEGAL FEES	26975		
16	ADVERTISMENT EXPENSES	145507	176783	Own
17	E Publication	34547		
	<b>Total</b>	<b>630168</b>	<b>334899</b>	
III	OPERATION & MAINTENANCE			
1	PURCHASE OF ELECTRICAL GOODS	1012623	996027	OC grant 849406 CFC 146621
2	CONSUMPTION OF STORES & SANITARY ITEMS	486819	1548392	OC grant 1516135 CFC 32257
3	REPAIR & MAINTENANCE-VEHICLE	0	33040	
4	REPAIR & MAINTENANCE FURNITURE & FIXTURES	2630	33627	
5	REPAIR & MAINTENANCE OFFICE EQUIPMENTS	33176	114161	
6	TESTING & INSPECTION CHARGES	0	58882	
7	STREET LIGHT ENERGY CHARGES	2241730	15682701	basic service Rs 15272673 cfc Rs 410028
8	PUBLIC LIGHTING SYSTEM	1776211		
9	Energy charges for bus stand		88649	
10	Electricity charges of Kalyan Mandap	9635	18434	
11	Fuel expenses for operation & maintenance		256362	OC Grant
12	PHOTO COPIERS	51450		
13	WATER COOLERS	10500		
14	CHAIRS	23500		
15	TABLE	2120		
16	Furniture & Fixture	221352	23922	Own
17	PLANT & MACHINARY	0		
18	Cess Pool refund	9500		
19	Eviction of enchroment		54445	Own
	<b>Total</b>	<b>5881246</b>	<b>18908642</b>	
IV	INTEREST AND BANK CHARGES			
1	BANK CHARGES	963.48	842.91	
	<b>Total</b>	<b>963.48</b>	<b>842.91</b>	
V	PROGRAMME EXPENSES			
1	TRAINING PROGRAMME EXPENSES	0	36800	
2	Puja & celebration expenses	86175	695940	
3	AWARENESS PROGRAM EXPENSES UNDER SBM	0		
4	Inauguration expenses		144660	
5	JALA CHATRA PROG	22225		
6	MISCELLANEOUS EXPENSES	8516		
	<b>Total</b>	<b>116916</b>	<b>877400</b>	

VI	REVENUE GRANTS AND CONTRIBUTIONS			
1	Grant-Economic Census SECC	0	0	
2	MBPY & IGNOAP	5030100	5384800	
3	NATIONAL FAMILY BENEFIT SCHEME(NFBS)	20000		
4	MKSY		19200	
5	Hrishchandra Sahayata	59000	50000	
6	SJSRY	0		
7	PEETHA		220624	
8	Biju Yuba Bahini		109592	
	<b>Total</b>	<b>5109100</b>	<b>5784216</b>	
VII	DEPOSITS & OTHERS			
1	EMD REFUND	160000	400530	
2	SD REFUND	355568	843851	
3	WITHELD REFUND	225532		
4	PROFESSIONAL TAX	29950	39175	
5	GPF RECOVERY	15000	170000	
6	CPF SUBSCRIPTION	85995	83331	
7	CPF LOAN	213874	307762	
8	BANK LOAN RECOVERY	301623	128248	
9	EPF deposit staffs	425927	444224	
10	LIC	76200	106408	
11	ORHDC loan repayment		25347	
12	TDS- (IT)(Employee+ Contractors)	190838	260033	
13	Other Finance expenses(TDS filing with Income Tax)	40094	28545	
14	LABOUR CESS	151674	216957	
15	ROYALTY	490866	760787	
16	TDS on GST deposit		103340	
17	TDS-VAT - 4%	70013		
18	Refund of Kalyan Mandap fee		8000	
19	GST deduction amount refund to contractor		60240	
20	VAT' @5% ON TENDER PAPERS	36850		
	<b>Total</b>	<b>2870004</b>	<b>3986778</b>	
VIII	CREATION OF CAPITAL ASSET			
1	13th FCA	1022754	0	
2	14 <sup>th</sup> FCA	4231222	8166738	
3	DEVOLUTION (SFC)	737329	4245906	
4	MAINTENANCE OF ROAD & BRIDGES(MRB)	2443459	2295838	
5	M V Tax	883331	2061401	
6	Boundary Wall	325882	0	
7	Capital asset out of OC grant	949227	2722968	OC Grant
8	Creation & maintenance of capital Asset		500904	
9	PBI	1291505		
10	ROAD DEVELOPMENT	2984316	916241	
11	MLALAD(SPF)	0	40103	
12	MP LAD		680655	

13	Protection & conservation of water bodies	122560	161821	
14	SOLID WASTE MANEGEMENT	0	0	
15	SWACHH BHARAT MISSION ( IHHL+IEC Activities+ community toilets)	972809	3542901	
16	OULM	784934	3257	
17	OWN RESOURCES	456039	995732	
18	Equipments for children's Park & open gymnasium		1262433	OC Grant
19	BUS Terminal - ESCROW	5992151	14528161	
20	Bhagabat Tungi		80000	
	<b>Total</b>	<b>23197518</b>	<b>42205059</b>	
IX	LOANS & ADVANCES			
1	Festival Adv To Employee	235000	220000	
2	Other advances (OAP & general)	834831	7613500	
	<b>Total</b>	<b>1069831</b>	<b>7833500</b>	
X	GRANTS OF KONARK NAC	<b>31176928</b>	<b>0</b>	
	<b>TOTAL EXPENDITURE</b>	<b>78391436.48</b>	<b>92407057.91</b>	
	<b>ADD CB AS ON 31.03.2018</b>	<b>105428401.55</b>	<b>100468256.64</b>	
	<b>GRAND TOTAL</b>	<b>183819838</b>	<b>192875314.55</b>	

**The Analysis of closing balance of the cash book as on 31.03.2019 is as follows:**

1. In cash- Nil
2. In Bank- Rs. 62858202.02
3. In P/L Account - Rs. 37610054.62

TOTAL- Rs. 100468256.64/-

**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.

**It has been observed that the above on-line Accountant Cash Book has been maintained at Nimapara NAC during the financial Year 2018-19.**

**PARA 4.2 Reconciliation of P.L. Account:**

1. Closing Balance as per P.L. Account as on 31.03.19 : Rs. 37610054.62
2. Closing Balance as per Treasury Pass Book as on 31.03.19 : 37610054.62

Difference : NIL

**PARA 4.3 Assets & Liabilities:**

The detailed position of liquid assets & liabilities of Nimapara NAC as on 31.03.2019 is furnished here under.

Statement showing the liquid Assets & liquid Liabilities position of Nimapara NAC as on 31.03.2019			
LIABILITIES		ASSETS	
Particulars	Amount	Particulars	Amount
Unspent Grants	82749273	Closing Balance as per Audit	100468256.64
Unremitted Govt dues	6432	Advance Recoverable	1566255
refundable Deposits	3930957	Investments	
Loan payable (P+l)	5829697	Loans Recoverable	
Unpaid Salary, Pension & Wages	590253	Outstanding Taxes & Rents	4399446
Unpaid Energy charges	226325	Amount Surcharged	334516
Unpaid Telephone bills	1336		
PF to be deposited	18200		
Withheld amount	165309		
<b>Total</b>	<b>93517782</b>	<b>Total</b>	<b>106768473.64</b>
Excess of Assets over Liabilities	13250691.64	Excess of Liabilities over Assets	0
<b>Grand Total</b>	<b>106768473.64</b>	<b>Grand Total</b>	<b>106768473.64</b>

As seen from the above position, there is excess of liquid assets over the liquid liabilities to the tune of Rs. 13268845.64 as on 31.03.2019. As such, the financial condition of Nimapara NAC as on the date may be rated as sound. In order to meet the situation and to maintain the desired sound financial condition, the local authorities are suggested to take tangible steps for recovery/realisation of outstanding taxes, rents & dues etc., explore new avenues for revenue augmentation and curtail the unproductive expenditure in the days to come.

**PARA 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 was sent to District office vide NAC office letter No.737/22.3.18, which was ultimately sent to Govt. vide Dist. office letter No.2171/12.4.18. It was got approved by Govt ( H& UD) vide letter no.18810/HUD dated 17.7.18 The abstract position of the budget was furnished below.

**Receipt**

SI No	Heads of account	Budget	18-19	Percentage of variation
1	Tax Revenue	1650000	799068	51.57
2	Assigned Revenue and Compensations	17393200	18102000	-4.08
3	Rental Income from Municipal Properties	990000	930685	5.99
4	Fees and User Charges	2380000	2786414	-17.08
5	Sale and Hire Charges	628500	496600	20.99
6	Interest earned	3500000	2712745	22.49
7	Other Income	19000	460568	-2324.04
8	Grants, Contribution for specific purposes	85942900	48892920	43.11
9	Deposits Received	6345426	3103431	51.09
10	Income from Arrears	495000	671127	-35.58
11	Others including recovery of advances		8491355	
	<b>Total</b>	<b>119344026</b>	<b>87446913</b>	<b>26.73</b>

**Expenditure**

SI No	Heads of account	Budget	18-19	Percentage of variation
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1	ESTABLISHMENT EXPENSES	15360000	12475721	18.78
2	ADMINISTRATIVE EXPENSES	1753000	334899	80.90
3	OPERATION & MAINTENANCE	18980000	18908642	0.38
4	INTEREST AND BANK CHARGES	11000	842.91	92.34
5	PROGRAMME EXPENSES	1300000	877400	32.51
6	REVENUE GRANTS AND CONTRIBUTIONS	10240260	5784216	43.51
7	DEPOSITS & OTHERS	6171684	3986778	35.40
8	CREATION OF CAPITAL/Fixed ASSET	62905000	42205059	32.91
9	LOANS & ADVANCES	1293000	7833500	-505.84
Total		118013944	92407057.91	21.70

As per Rule-56 of the Odisha Budget Manual, the estimation of fixed revenue should be based upon the actual demand including arrear and 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.

In view of the variations observed in the comparative table furnished above, the audit shall not hesitate to comment that both the Budget Estimate as well as the Revised Budget Estimate of NAC for the year 2018-19 has not been prepared in a realistic manner. The annual Budget is the mirror of the financial strength as well as financial management of an institution. Following an unrealistic budget will hinder in achieving the financial, infrastructural & social objectives set for self by a local body. As such, the municipal authorities are suggested for timely preparation of a realistic budget forthwith as required under Section -104 to 110 of Odisha Municipal Act, 1950 and Rule- 74 to 80 of Odisha Municipal Rules, 1953.

**PARA 4.5 Maintenance of Flexi Account:**

As per Finance Department letter no. 35425/F., dated 12.10.2012, all Departments were requested to impress upon the implementing agencies under their control which are authorised to keep the central share and state share or only central share of the centrally sponsored plan scheme funds in bank accounts, to keep them in flexi accounts so that higher interest accruals from the scheme funds can be ploughed back to expand the coverage of the scheme without affecting funds flow for the scheme.

On scrutiny the bank pass books of the NAC, it was found that no flexi accounts have been maintained in the year 2018-19. 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 NAC is drawn in this matter to adopt this procedure henceforth.

**4.6 PROVISION FOR SINKING FUND.**

There was provision of sinking fund (U/S-11 of OM Act-1950 and U/R-20(d) OM Rules-1951) 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 the NAC. Hence it is suggested to Local Authority to constitute a sinking fund to meet the liabilities of the NAC.

**4.7. 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.

**4.8. 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.



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

Nimapara NAC - 2018-2019

Sino	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 Bank pass Books		01-04-2018	62955474.02	31-03-2019	62858202.02	97272.00	
2	Treasury pass Book		01-04-2018	37610054.62	31-03-2019	37610054.62	0.00	
	<b>GRAND TOTAL</b>			<b>100565528.64</b>		<b>100468256.64</b>	<b>97272.00</b>	

**Reconciliation**

The details of bank position in respect of Nimapara NAC as on 31.03.2019 are furnished below.

SI No	Name of the Bank	Account No	Name of the scheme/fund	CB as per pass book as on 31.03.19	CB of bank position as per cash book as on 31.03.19	Difference	Remarks
1	PNB Nimapara	954	Gen Municipal Fund	471158.00	466481.00	4677.00	
2	AXIS, Nimapara	9094	Gen Municipal Fund	0.00	0.00	0.00	Closed on 21.03.17 and balance transferred to HDFC 4180
3	UCO Nimapara	8569	Gen Municipal Fund	14384350.41	14380460.41	3890.00	
4	SBI Nimapara	2685	Gen Municipal Fund	698482.49	698482.49	0.00	
5	HDFC Nimapara	4180	Gen Municipal Fund	6709040.25	6752417.25	-43377.00	
6	AXIS, Nimapara	7634	Pension	0.00	0.00	0.00	Closed on 29.03.17 and balance transferred to HDFC 4181
7	SBI Nimapara	7717	Non LFS	3706.00	3706.00	0.00	
8	SBI Nimapara	9388	LFS	12105.00	12105.00	0.00	
9	UCO Nimapara	5146	Account & MIS salary	1339.00	1339.00	0.00	
10	PNB Nimapara	8887	Harischandra	289941.00	287941.00	2000.00	
11	HDFC Nimapara	99282	SD deposit	4299345.28	4277330.28	22015.00	
12	HDFC Nimapara	59391	Road Development	82182.00	82182.00	0.00	
13	UCO Nimapara	23089	TFC	54824.59	54824.59	0.00	
14	HDFC Nimapara	8942	Development Grant/ Devolution fund	10353430.00	10353430.00	0.00	
15	HDFC Nimapara	86586	Water bodies	939668.00	939668.00	0.00	
16	Canara Bank,	5463	MR &B	2893439.00	2893439.00	0.00	
17	CBI Nimapara	99723	NRB	1279251.00	1279251.00	0.00	

18	CBI Nimapara	264	Motor Vehicle	1384309.00	1384309.00	0.00	
19	AXIS, Nimapara	19222	SWM	858747.00	858747.00	0.00	
20	AXIS, Nimapara	34030	Spl. CC Road	334465.00	334465.00	0.00	
21	HDFC Nimapara	86156	14th FC	1891265.00	1891265.00	0.00	
22	HDFC Nimapara	86245	Swachha Bharata Mission	2894237.00	2867570.00	26667.00	
23	AXIS, Nimapara	43826	OULM	57581.00	57581.00	0.00	
24	HDFC Nimapara	86169	PBI(Performance based incentive)	46245.00	46245.00	0.00	
25	HDFC Nimapara	4154	ESCROW	5557998.00	5557998.00	0.00	
26	HDFC Nimapara	4081	OAP	5280926.00	5192626.00	88300.00	
27	HDFC Nimapara	54065	Day NULM	234289.00	234289.00	0.00	
28	HDFC Nimapara	6762	IGNDP	84532.00	81232.00	3300.00	
29	HDFC Nimapara	51312	Slum Dwelling	51149.00	51149.00	0.00	
30	HDFC Nimapara	6482	IGNWP	277923.00	281223.00	-3300.00	
31	HDFC Nimapara	6469	IGNOAP	1436925.00	1443825.00	-6900.00	
32	HDFC Nimapara	1636	Biju yuba bahini	92621.00	92621.00	0.00	
33	HDFC Nimapara	6370	MBPY	0.00	0.00	0.00	
34	HDFC Nimapara	6812	NFBS	0.00	0.00	0.00	
35	HDFC Nimapara	6206	AWC	0.00	0.00	0.00	
36	Treasury PL		Grant	37610054.62	37610054.62	0.00	
			<b>Total</b>	<b>100565528.64</b>	<b>100468256.64</b>	<b>97272.00</b>	

Note: The detailed Closing Balance position of Bank Pass Books as on 31.03.2019 is furnished in the above table. The position is worked out basing on the Bank Pass Books produced before audit.

**PARA-5.1: Reconciliation**

The reconciliation between the closing balances as on 31.03.2019 of cash book and the bank pass books are furnished below.

1	PNB, Nimapara , ac No-954		Remarks/date of debit
	Closing balance as per cash Book as on 31.03.2019	466481.00	
Add	cheque issued but not en-cashed within 31.03.19 Vr No 842/23.2.19 Rs 4677/- cheque No- 52335/23.2.19	4677	2.4.19
	Closing balance as per bank pass book as on 31.03.2019	471158.00	

2	UCO, Nimapara , ac No-8569		
	Closing balance as per cash Book as on 31.03.2019	14380460.41	
Add	Cheque issued but debited from bank within 31.3.19 Paid to Manager CESU NED Nimapara towards Electricity Charges Vr No-907/30.3.19 Rs 3890/- Cheque	3890	16.4.19

	No-133/30.3.19		
	Closing balance as per bank pass book as on 31.03.2019	14384350.41	
3	HDFC, Nimapara , ac No-4180		Remarks/ date of debit/deposit in bank
	Closing balance as per cash Book as on 31.03.2019	6752417.25	
Add	Cheque issued but debited from bank within 31.3.19		
	Vr No-103/17.5.18 Rs 2050/- cheque No-307 Paid to Bijaya Kumar Grahacharya Amin towards repair of A/C of E.O & A/C Remote of Chairperson	2050	not yet debited
	Vr No-414/22.9.18 cheque No-379 Paid to MB Computers BBSR towards Preparation uploading & downloading of e-Procurement Notice of 34 Nos. vide Bill No. 051/20.07.2018	8500	not yet debited
	Vr no-415/22.9.18 Cheque No-380 Paid to Matrubhasa Cuttack towards advertisement Exp. of developmental Work vide Bill No. 656/21.03.2018	2000	not yet debited
	Vr No-579/6.11.18 cheque No-418 Paid towards advertisement Exp. for LSG Day to The statesman vide Bill No. 1033/02.09.2018	1000	not yet debited
	Vr No-585/6.11.18 cheque No-424 Paid towards advertisement Exp. for LSG Day to Tilak Raj Publications Pvt. Ltd. vide Bill No. 3399/31.08.2018	2625	not yet debited
	Vr No-679/26.12.18 cheque no-4546 Paid to BSNL Odisha BBSR towards Internet & Braoad Band Charges for Office for the month of Nov 2018	1297	not yet debited
	Vr No-900/28.3.19 cheque No-483 Paid to Manager Cesu towards electricity Charges for New Bus Stand for Feb 2019	12799	6.4.17
	Vr No-904/19.3.19 cheque No-484 Paid to Tilakraj Publications Pvt. Ltd towards advertisement cost vide Bill No. 4883/09.02.2019	4000	16.5.19
	Vr No-905-906/30.3.19 cheque no-485 Paid to BSNL Odisha BBSR towards Internet & Broad Band Charges & Office Telephone till Feb 2019	1867	5.4.19
	Vr no-908/30.3.19 cheque no-487 Fresh Cheque issued infavour of Dinalipi against V.No. 595/06.11.2018 of Ch. No. 000434/06.11.2018	2500	22.5.19
	Vr No-89-109 cheque No-306 Arrear salary of staff Rs 671106/- out of the above amount , payment against Sri Narayan sethi, peon towards arrear salary for Rs 44705/- has not yet been debited from bank	44705	not yet debited
	Vr no-909/30.3.19 cheque No-488 Paid to Swachakhu towards advertisement for observance of LSG Day 2018 vide Bill No. 31/20.03.2019	1000	9.4.19

	Total addition	84343	
Ded	Amount shown to be deposited in cash book but not credited in bank within 31.03.2019		
	29.3.19 holding tax , cheque no-04057	58860	3.4.19
	29.3.19 holding tax , cheque no-040592	58860	3.4.19
	30.3.19 Trade licence, cheque No-561665	5000	2.4.19
	30.3.19 Trade licence, cheque No-118947	5000	2.4.19
	Total deduction	127720	
	Closing balance as per bank pass book as on 31.03.2019	6709040.25	
4	PNB, Nimapara , ac No-48887		
	Closing balance as per cash Book as on 31.03.2019	287941.00	
Add	Cheque issued but debited from bank within 31.3.19 Vr No-498/24.9.18 cheque no-820157 Harischandra sahayata paid to Renubala Senapati, for her father Laxmidhar Senapati	2000	Not yet debited
	Closing balance as per bank pass book as on 31.03.2019	289941.00	
5	HDFC, Nimapara , ac No-99282		Remarks/ date of debit/deposit in bank
	Closing balance as per cash Book as on 31.03.2019	4277330.28	
Add	Cheque issued but debited from bank within 31.3.19		
	Vr No-159/13.6.18 cheque No-164 Refund of Security Deposit to Kanakalata Nayak W/o Late Bhagabat Nayak Leal heir	784	not yet debited
	Vr No-901/28.3.19 cheque No-203 Deposit of Income Tax deducted for March 2019	2983	3.4.19
	Vr no-910-919/30.3.19 Cheque No-206 Paid to SB Consultants BBSR towards Income Tax Return filling for 1st to 3rd Qtr of 2018-19 & Revised Return for FY 2010-11, 2011-12 & 2012-13 & GST Filling from Oct 18 to Feb 2019	22925	5.4.19
	Total addition	26692	
Ded	Amount shown to be deposited in cash book but not credited in bank within 31.03.2019		
	cheque no-52335 paid earlier towards Const. of Narayani Community Centre in W No. 03. Patapur Hata Sahi, NAC Nimapara has been returned and deposited in bank	4677	2.4.19
	Total deduction	4677	

	Closing balance as per bank pass book as on 31.03.2019	4299345.28	
6	HDFC, Nimapara , ac No-86245		
	Closing balance as per cash Book as on 31.03.2019	2867570.00	
Add	Amount not credited in to beneficiary account and returned to NAC account. The same have not been reflected in the cash Book		
	Ratnakar Sahu, paid Vr No-3/29.4.16	2000.00	
	Kailash Chandra Behera, Vr No-7/23.11.16	2000.00	
	Puspalata Garabadu, cqeque No-000018/28.12.17	6667.00	
	Sanatan Mallik, Vr-74/9.5.18 cheque No-000025 gross amount Rs 165325/-	8000.00	
	Prasanti Bhoi, vr no-198/27.6.18 Cheque No-000028 gross amount Rs 230002/-	8000.00	
	Closing balance as per bank pass book as on 31.03.2019	2894237.00	
7	HDFC, Nimapara , ac No-4081		
	Closing balance as per cash Book as on 31.03.2019	5192626.00	
Add	Cheque issued but debited from bank within 31.3.19		
	Vr No713-716/14.1.19 Lt Advice No-87/14.1.19 Paid in favour of HDFC bank Ltd towards disbursement of OAP through Neft for 01/2019	7500.00	Not yet debited Whereas the HDFC bank has wrongly debited Rs 6900/- from IGNOAP , HDFC ac No-56469
	18.3.19 Fresh cheque No-6/18.3.16 Fresh Cheque Issued in favour of Secy Bhagabat Tungi Bhubanpur against cheque No. 000061/19.01.2019	40000.00	Not yet debited
	18.3.19 fresh cheque No-7/18.3.19 Fresh Cheque Issued in favour of Dibyajiban Sangh Nimapara against cheque No. 000062/19.01.2019	40000.00	6.4.19
	Bank return due to mismatch of account No Chapala Khuntia	300.00	
	Bank return due to mismatch of account No Ranjubala Mohanty	500.00	
	Closing balance as per bank pass book as on 31.03.2019	5280926.00	
8	HDFC, Nimapara , ac No-56469		

	Closing balance as per cash Book as on 31.03.2019	1443825.00	
Ded	Amount wrongly debited by HDFC Bank		
	Lt Advice No 87/14.1.19 of EO, Nimapara NAC to HDFC Bank, Nimapara for disbursement of OAP through Neft for 01/2019 MBPY (ac No-4081)= Rs 7500/- IGNOAP(ac No-56469) = Rs 2300/- IGNWP (ac no-56482)= Rs 1200/- IGNDP(ac No-56762) = Rs 800/- Accordingly Rs 2300/- for IGNOAP has been debited from bank ac no-56469 on 5.2.19. However the HDFC bank authority has wrongly deducted Rs 6900/-towards <b>MBPY</b> payment for January on 5.2.19 from IGNOAP ac No-56469.	6900.00	The bank may be intimated accordingly to rectify the transactions.
	Closing balance as per bank pass book as on 31.03.2019	1436925.00	
9	HDFC, Nimapara , ac No-56482		
	Closing balance as per cash Book as on 31.03.2019	281223.00	
Ded	Balance undisbursed amount deposited in wrong account		
	As per cashiers cash book, Rs 4600/- has been received towards undisbursed IGNWP amount and Rs 1300/- has been received towards undisbursed IGNDP amount(in cash). The deposit has been reflected in accountant cash Bookas per the actual receipt head wise undisbursed fund. <b>However Rs 4600/- has been deposited in IGNDP , HDFC ac No-56762 and Rs 1300/- has been deposited in IGNWP HDFC ac No-56482.</b> <b>Amount less deposit in IGNWP fund = 4600-1300= Rs 3300/-</b>	3300.00	The less deposit of rs 3300/- may be recouped from IGNDP account
	Closing balance as per bank pass book as on 31.03.2019	277923.00	
10	HDFC, Nimapara , ac No-		
	Closing balance as per cash Book as on 31.03.2019	81232.00	
Add	Balance undisbursed amount deposited in wrong account		
	As per cashiers cash book, Rs 4600/- has been received towards undisbursed IGNWP amount and Rs 1300/- has been received towards undisbursed IGNDP amount(in cash). The deposit has been reflected in accountant cash Book as per the actual receipt head wise undisbursed fund.	3300.00	The excess deposit of Rs 3300/- may be transferred to IGNWP account

	<p>However Rs 4600/- has been deposited in IGNDP , HDFC ac No-56762 and Rs 1300/- has been deposited in IGNWP HDFC ac No-56482. Amount more deposit in IGNDP fund = 4600-1300= Rs 3300/-</p>		
	<p>Closing balance as per bank pass book as on 31.03.2019</p>	84532.00	

**PARKING OF MUNICIPAL FUND IN INELLIGIBLE BANKS**

No money has been parked outside the eligible banks

**NON MAINTENANCE OF FLEXI ACCOUNTS**

As per Finance Department letter no. 35425/F., dated 12.10.2012, all Departments were requested to impress upon the implementing agencies under their control which are authorised to keep the central share and state share or only central share of the centrally sponsored plan scheme funds in bank accounts, to keep them in flexi accounts so that higher interest accruals from the scheme funds can be ploughed back to expand the coverage of the scheme without affecting funds flow for the scheme. But, in Nimapara NAC, even a number of Central schemes & Centrally sponsored schemes are in operation, no flexi account was maintained during the year 2017-18 rather funds relating to FC grants, MPLAD, NFBS, IGNOAP etc. were managed in SB accounts for which the N.A.C. is sustaining loss of interest. Hence local authority is suggested to adopt this procedure hence forth.

**PARA: 6 STOCK POSITION**

Nimapara NAC - 2018-2019

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

Stock position of general /permanent items 2018-19

**Stock Position of N.A.C. Nimapara**

Sl. No.	Materials/Item	Opening Balance	Receipt	Issue	Closing Balance as per Audit	As per Stock Register	Remarks
1	Computer	4	0	0	4	4	
2	AC	4	0	0	4	4	
3	Steel Almirah	26	1	0	27	27	
4	Xerox Machine	1	0	0	1	1	
5	S Model Chair	68	0	0	68	68	
6	Chair	71	0	0	71	71	
7	Water Tanker	2	0	0	2	2	
8	Fan	23	0	0	23	23	
9	Fogging Machine	1	0	0	1	1	
10	Cess Pool	1	0	0	1	1	
11	Tractor	2	0	0	2	2	
12	Tractor Trolley	2	0	0	2	2	
13	Printer	3	0	0	3	3	
14	Scanner	1	0	0	1	1	
15	Acquagard	1	0	0	1	1	
16	Executive Chair	5	0	0	5	5	
17	Conference Table	1	0	0	1	1	

Stock position of Electrical items during 2018-19

**Stock position of Electrical materials utilized for Street Light work**

Sl. No.	Particulars	Opening Balance as on 01.04. 2018	Stock Received	Total	Stock Utilised	Closing Balance as on 31.03.2019
1	2.5 Wire	0	0	0	0	0
2	Flexible Wire	0	0	0	0	0
3	250 SV Lamp	0	20	20	20	0
4	250 Choke	0	20	20	20	0
5	250 Capacitor	0	20	20	20	0
6	Igniter	0	25	25	25	0
7	70W Lamp	0	25	25	25	0
8	70W Choke	0	25	25	25	0
9	70W Lamp	0	0	0	0	0
10	70W Choke	0	0	0	0	0
11	70W Capacitor	0	25	25	25	0
12	T-5 Lamp	193	500	693	693	0
13	T-5 Choke	72	300	372	372	0
14	T-5 Holder	0	150	150	150	0
15	400 W Lamp	0	0	0	0	0



16	400 W Choke	0	0	0	0	0
17	400 W Capacitor	0	0	0	0	0
18	400 W Igniteer	0	0	0	0	0
19	Black Tape (PVC Tape)	12	50	62	62	0
20	G.I. Bend Pipe	0	10	10	10	0
21	Cement Clamp	0	8	8	8	0
22	4mm Coil	1	6	7	7	0
23	CFL Bulb	0	5	5	5	0
24	60W Driver	0	50	50	50	0
25	Container	0	10	10	10	0

Stock Position of conservancy items 2018-19

**Stock Position of Conservancy Materials, N.A.C. Nimapara**

Sl. No.	Materials/Item	Opening Balance as on 01.04.18	Receipt	Total	Issue	Closing Balance as on 31.03.19 as per Audit	As per Stock Register	Remarks
1	Bleaching Powder	52	125	177	177	0	0	
2	Black Phynile	2	10	12	12	0	0	
3	White Phynile	0	0	0	0	0	0	
4	Malaria Oil	3	7	10	10	0	0	
5	King fog	5	0	5	5	0	0	
6	Dustbin 250	49	100	149	149	0	0	
7	Kodal	0	10	10	10	0	0	
8	Bush cutter	20	0	20	20	0	0	
9	Bamboo Basket	50	50	100	100	0	0	
10	Brooms	50	50	100	100	0	0	
11	Danti Kodal	0	0	0	0	0	0	
12	Fiver wheel Barrow	0	0	0	0	0	0	
13	Tricycle	0	0	0	0	0	0	
14	Belcha	0	0	0	0	0	0	
15	Gayunti	0	0	0	0	0	0	
16	Katuri	0	2	2	2	0	0	
17	Sabal	0	2	2	2	0	0	
18	Mask	0	25	25	25	0	0	
19	Katuri	0	2	2	2	0	0	
20	Aprpon	0	25	25	25	0	0	
21	Gun Boot	0	10	10	10	0	0	
22	Twin hanging dustbin	10	0	10	10	0	0	

On verification of stock register it came to notice that no stock verification is being made in regular interval by the local authority as per Rule 111 of OGFR. No stock register has been maintained for dead stocks in the NAC as per Rule 106 of OGFR showing the no. of items received & disposed of and the balance in hand for each kind of article. The local authority is suggested to ensure the maintenance of the same.

**PARA: 7 INVESTMENT**

Nimapara NAC - 2018-2019

Sino	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
	<b>GRAND TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	

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

Nothing has been invested during the period under Audit.

**PARA: 8 ADVANCE**

Nimapara NAC - 2018-2019

Sino	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	01-04-2018	Accountant Cash Book	1091983.00	7833500.00	8925483.00	7359228.00	31-03-2019	1566255.00	31-03-2019	1566255.00	0.00	
<b>GRAND TOTAL</b>			<b>1091983.00</b>	<b>7833500.00</b>	<b>8925483.00</b>	<b>7359228.00</b>		<b>1566255.00</b>		<b>1566255.00</b>	<b>0.00</b>	

**Comments :**

As observed from the abstract position of advance during the year 2018-19, huge advance to the tune of Rs. 1566255/- is lying outstanding as on 31.03.2019. The gravity of the situation is self-explanatory and the position is highly alarming. Advances remaining unadjusted for years together become unsecure and there is every possibility of misappropriation or loss of municipal fund in the colour of advance. As such, the municipal authorities are suggested to initiate a special drive to adjust the outstanding advances at the earliest. Besides, payment of advances should be properly monitored and their timely adjustment should be ensured.

**The advances paid & adjusted during the year 2018-19 is furnished below (for the year 18-19 only)**

i) OAP Advances

Advance payment Voucher No/Date	Amount paid	Name of the Official	Purpose of Payment	Amount distributed	Amount Refunded	Total Adjustment	Balance unadjusted amount	Adjustment Voucher No
20/14.4.18	450000	Shiprarani Sahoo, CO	towards disbursement of Old Age Pension for 04/2018	362500	87500	450000	0	78/7.5.18, 90/11.5.18
86/14.5.18	530000	Shiprarani Sahoo, CO	towards disbursement of Old Age Pension for 05/2018	529600	400	530000	0	298/4.6.18, 163/5.6.18
149/8.6.18	500000	Shiprarani Sahoo, CO	towards disbursement of Old Age Pension for 06/2018	395200	104800	500000	0	299/7.7.18 357/10.7.18
243/11.7.18	460000	Shiprarani Sahoo, CO	towards disbursement of Old Age Pension for 07/2018	437500	22500	460000	0	665/10.8.18 480/14.8.18
317/13.8.18	470000	Shiprarani Sahoo, CO	towards disbursement of Old Age Pension for 08/2018	392900	77100	470000	0	666/10.9.18 484/11.9.18
393/11.9.18	450000	Shiprarani Sahoo, CO	towards disbursement of	440800	9200	450000	0	667/6.10.18 491/9.10.18

			Old Age Pension for 09/2018					
525/6.10.18	450000	Shiprarani Sahoo, CO	towards disbursement of Old Age Pension for 10/2018	365400	84600	450000	0	668/30.10.18 639/31.10.18
610/14.11.18 617/22.11.18	464900	Shiprarani Sahoo, CO	towards disbursement of Old Age Pension for 11/2018	464900	0	464900	0	960/12.12.18
656 to 659/13.12.18	580300	Shiprarani Sahoo, CO	towards disbursement of Old Age Pension for 12/2018	364600	215700	580300	0	961/9.1.19 897/18.1.19
709 to 712/14.1.19	529200	Sarat Chandra Nanda, Jr Asst	towards disbursement of Old Age Pension for 1/2019	454900	74300	529200	0	962/12.2.19 1029/13.2.19
823 to 826/13.2.19	1095000	Shiprarani Sahoo, CO	towards disbursement of Old Age Pension for 2/2019	1083200	11800	1095000	0	1172/13.2.19 1103/15.3.19
886 /14.3.19	600000	Sarat Chandra Nanda, Jr Asst	towards disbursement of Old Age Pension for 3/2019 MBPY	0	0	0	600000	
887/14.3.19	170000	Sarat Chandra Nanda, Jr Asst	towards disbursement of Old Age Pension for 3/2019 IGNOAP	0	0	0	170000	
888/14.3.19	60000	Sarat Chandra Nanda, Jr Asst	towards disbursement of Old Age Pension for 3/2019 IGNWP	0	0	0	60000	
889/14.3.19	13600	Sarat Chandra Nanda, Jr Asst	towards disbursement of Old Age Pension for 3/2019 IGNDP	0	0	0	13600	
<b>Total</b>	<b>6823000</b>			<b>5291500</b>	<b>687900</b>	<b>5979400</b>	<b>843600</b>	

ii) Normal Advances

Advance payment Voucher No/Date	Amount paid	Name of the Official	Purpose of Payment	Advance adjusted	Balance unadjusted amount	Adjustment Voucher No
35/19.4.18	57000	Bijaya Kumar Grahacharya, Amin	Deposit of road tax & registration of two Nos of tractors	0	57000	
120/1.6.18	30000	Jasobant Sahoo, CI	Purchase of office stationeries	30000	0	427/24.9.18
320/13.8.18	5000	Bijaya Kumar Grahacharya, Amin	Observation of Independence Day	5000	0	327/21.8.18
321/14.8.18	15000	Bulu Sethy, JE	Inauguration of open gymnasium &	15000	0	326/21.8.18

			Pension distribution room			
329/21.8.18	100000	Bijaya Kumar Grahacharya, Amin	Celebration of LSG Day 2018	100000	0	603/6.11.18
345/29.8.18	25000	Bijaya Kumar Grahacharya, Amin	Inauguration and laying foundation of children's park, vending zone, market complex	25000	0	604/6.11.18
346/29.8.18	75000	Bijaya Kumar Grahacharya, Amin	Celebration of LSG Day 2018	75000	0	603/6.11.18
396/11.9.18	50000	Rakesh Kumar Rout, TC	Observation of Saheed Divas	50000	0	600/6.11.18
442/26.9.18	55000	Bijaya Kumar Grahacharya, Amin	Declaration of ODF under SBM Nimapara NAC	55000	0	599/6.11.18
445/26.9.18	50000	Bijaya Kumar Grahacharya, Amin	Inauguration of Bus stand	50000	0	602/6.11.18
530/10.10.18	10000	Bijaya Kumar Grahacharya, Amin	Expenditure towards mitigation of cyclonic storm TITILI	0	10000	
708/14.1.19	150000	Bijaya Kumar Grahacharya, Amin	Organisation of PEETHA Camp from 15.1.19 to 20.1.19 in three clusters	0	150000	
786/22.1.19	4500	Bijaya Kumar Grahacharya, Amin	Observation of Republic Day	4500	0	920/30.3.19
818/8.2.19	30000	Bijaya Kumar Grahacharya, Amin	Inauguration of AAHAR kendra	0	30000	
836/14.2.19	100000	Bijaya Kumar Grahacharya, Amin	Organisation of PEETHA Camp from 15.2.19 to 20.2.19 in three clusters	0	100000	
847/25.2.19	34000	Satyajit Behera, co-ordinator, Biju Yuba vahini, Nimapara	Food allowance for regional youth conclave at BBSR on 27.2.19	0	34000	
<b>Total</b>	<b>790500</b>			<b>409500</b>	<b>381000</b>	

Apart from the above normal advances, festival advances for Rs 220000/- has been paid to employees on different festive occasions and Rs 105000/- has been adjusted during the financial year 2018-19.

Advance payment Voucher No/Date	Amount paid	Name of the Official	Purpose of Payment	Advance adjusted	Balance unadjusted amount	Adjustment Voucher No
533/13.10.18	220000	Festival Advances to employees	Festival Advances to employees during 2018-19	105000	115000	Monthly salary bills

**Advances paid during previous years but adjusted during 2018-19 are furnished below.**

Advance payment Voucher No/Date	Amount paid	Name of the Official	Purpose of Payment	Advance adjusted	Balance unadjusted amount	Adjustment Voucher No
55/21.4.16	10000	Bijaya Kumar Grahacharya, Amin	Eviction of encroachment	10000	0	605/12.11.18
222/17.8.17	6000	Bijaya Kumar Grahacharya, Amin	Eviction of encroachment	6000	0	606/12.11.18
223/17.8.17	50000	Bijaya Kumar Grahacharya, Amin	Observation of LSG day 2017 & ward sabha	50000	0	314/10.8.18
239/17.8.17	100000	Bijaya Kumar Grahacharya, Amin	Observation of LSG day 2017 & ward	100000	0	314/10.8.18

			sabha			
244/17.8.17	50000	Bijaya Kumar Grahacharya, Amin	Observation of LSG day 2017 & ward sabha	50000	0	314/10.8.18
276/13.9.17	50000	Bijaya Kumar Grahacharya, Amin	Observation of Saheed Divas	50000	0	395/11.9.18
527/23.12.17	20000	Bijaya Kumar Grahacharya, Amin	Purchase of smart phone, innaguration of market complex, PMAY work order distribution	20000	0	364/6.9.18
582/20.1.18	4500	Bijaya Kumar Grahacharya, Amin	Observation of Republic Day	4500	0	328/27.8.18
697/16.3.18	6000	Bijaya Kumar Grahacharya, Amin	Eviction of encroachment	6000	0	607/12.11.18
436/3.11.17	36800	Jasobant Sahoo, CI	SHG capacity building training of Day NULM	36800	0	43/1.5.18
714 to 717/ 27.3.18	410028	Manager, CESU, Nimapara	Energy charges	410028	0	199 & 200/30.6.18
292/22.9.17 314/25.9.17	122000	Staff Nimapara NAC	Festival Advances for 2017-18	122000	0	Monthly salary bills
<b>Total</b>	<b>865328</b>			<b>865328</b>	<b>0</b>	

**The details of out-standing advances as on 31.03.2019 are furnished below.**

SI No	Name & designation of the advance holder	Advance payment voucher No/Date	Amount of outstanding advances		Purpose of advance	Name of the sanctioning Authority
			more than one year	less than one year		
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	22.6.2004	5502		Salary Advance	Md. Aslam, Ex-EO
5	Md. Aslam, Ex-EO	12.02.2007	21000		Salary Advance	Md. Aslam, Ex-EO
6	Md. Aslam, Ex-EO	25.09.2006	1500		Salary Advance	Md. Aslam, Ex-EO
7	N K Bastia, Carpenter	23.07.07	16000		Carpentry works	Md. Aslam, Ex-EO
8	N K Bastia, Carpenter	23.07.07	16000		Carpentry works	Md. Aslam, Ex-EO
9	N K Bastia, Carpenter	21.08.08	16000		Carpentry works	K.Ch. Dhir, Ex-Tahasildar, I/C-EO
10	Staff of NAC	6.11.07	29700		Festival Advances	Smt Kalyani Pattnaik, Ex-Tahasildar, I/C-EO
11	RabinarayanMohanty ,TC	18/20.7.09	2500		Eviction of encroachment	K.Ch. Dhir, Ex-Tahasildar, I/C-EO
12	Maa engineering work shop	07/05.01.13	45000		Repair of tractor	Suresh ch Pradhan, Ex-EO
13	Bijaya Kumar Grahacharya, Amin	727/28.3.18	42503		Insurance for two Nos of tractors	Ajay Kumar Mohanty, Ex EO
14	Bijaya Kumar Grahacharya, Amin	35/19.4.18		57000	Deposit of road tax & registration of two Nos of tractors	Ajay Kumar Mohanty, Ex EO
15	Bijaya Kumar Grahacharya, Amin	530/10.10.18		10000	Expenditure towards mitigation of cyclonic storm TITILI	Ajay Kumar Mohanty, Ex EO
16	Bijaya Kumar	708/14.1.19		150000	Organisation of	Ajay Kumar Mohanty,

	Grahacharya, Amin				PEETHA Camp from 15.1.19 to 20.1.19 in three clusters	Ex EO
17	Bijaya Kumar Grahacharya, Amin	818/8.2.19		30000	Inauguration of AAHAR kendra	Ajay Kumar Mohanty, Ex EO
18	Bijaya Kumar Grahacharya, Amin	836/14.2.19		100000	Organisation of PEETHA Camp from 15.2.19 to 20.2.19 in three clusters	Ajay Kumar Mohanty, Ex EO
19	Satyajit Behera, co-ordinator, Biju Yuba vahini, Nimapara	847/25.2.19		34000	Food allowance for regional youth conclave at BBSR on 27.2.19	Ajay Kumar Mohanty, Ex EO
20	Festival Advances to employees	533/13.10.18		115000	Festival Advances to employees during 2018-19	Ajay Kumar Mohanty, Ex EO
21	Sarat Chandra Nanda, Jr Asst	886 /14.3.19		600000	towards disbursement of Old Age Pension for 3/2019 MBPY	Ajay Kumar Mohanty, Ex EO
22	Sarat Chandra Nanda, Jr Asst	887/14.3.19		170000	towards disbursement of Old Age Pension for 3/2019 IGNOAP	Ajay Kumar Mohanty, Ex EO
23	Sarat Chandra Nanda, Jr Asst	888/14.3.19		60000	towards disbursement of Old Age Pension for 3/2019 IGNWP	Ajay Kumar Mohanty, Ex EO
24	Sarat Chandra Nanda, Jr Asst	889/14.3.19		13600	towards disbursement of Old Age Pension for 3/2019 IGNDP	Ajay Kumar Mohanty, Ex EO
<b>Total</b>			<b>226655</b>	<b>1339600</b>		

Year wise break-up of outstanding advances.

Year of account	Amount
prior to 10-11	139152
2010-11	0
2011-12	0
2012-13	45000
2013-14	0
2014-15	0
2015-16	0
2016-17	0
2017-18	42503
2018-19	1339600
<b>Total</b>	<b>1566255</b>

During the EXIT conference the Local Authority has assured for early adjustment of the outstanding advances

**Advance outstanding for more than one year.**

As per G.O. No. 114/F, Dt. 05.01.2004 & G.O. No. 2221/F, Dt. 08.03.2002 and 15179/DLFA dt.28.09.2013, any advance remained outstanding for more than a year without any valid reasons will be treated as a loss to the institution & also to the Govt. and the amount will be suggested for recovery from the officials held responsible for it.

On scrutiny of the outstanding advance position of as per last Audit Report and the adjustments made as per the cash Book for 18-19 it was revealed that an amount of Rs 42503/- was outstanding against different officials for more than one year as on 31.3.19, which is quite unhealthy so far as the NAC account is concerned. As per Government orders stated above, it is treated as loss to the institution and also to the Govt. & the amount is suggested for recovery from the person responsible for it. The person wise positions of outstanding advances for more than one year are detailed below.

Sl No	Name & designation of the advance holder	Advance payment voucher No/Date	Amount of outstanding advances more than one year	Purpose of advance	Name of the sanctioning Authority
13	Bijaya Kumar Grahacharya, Amin	727/28.3.18	42503	Insurance for two Nos of tractors	Ajay Kumar Mohanty, Ex EO

**Person(s) Responsible for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Bijay Kumar Grahacharya	Amin	EO, Nimapara NAC	21251
2	Sri Ajaya Kumar mohanty	EO	EO, Jajpur Municipality, Dist-Jajpur	21252



**PARA: 9 GRANTS**

Nimapara NAC - 2018-2019

Sino	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	01-04-2018	91797482.00	66975720.00	158773202.00	76023929.00	31-03-2019	82749273.00	
	<b>GRAND TOTAL</b>	<b>91797482.00</b>	<b>66975720.00</b>	<b>158773202.00</b>	<b>76023929.00</b>		<b>82749273.00</b>	

**Comments :**

The details of grants position in respect of Nimapara NAC as on 31.03.2019 is furnished below.

Sl No	Particulars of Scheme/Grant	OB as on 01.04.2018	Receipt during 2018-19	Total	Expenditure made during 2018-19	Unspent Grant as on 31.03.2019	Percentages of utilisation
1	Maintenance of Roads & Bridges	4297939	1443000	5740939	2295838	3445101	39.99
2	Road Maintenance (HC)	253206	0	253206		253206	0.00
3	Road Development	965039	0	965039	916241	48798	94.94
4	Non Residential Building (NRB)	1029341	111548	1140889		1140889	0.00
5	MLALAD	75291	0	75291	40103	35188	53.26
6	MPLAD	1165798	1125000	2290798	680655	1610143	29.71
7	Solid Waste management	615874	0	615874	0	615874	0.00
8	Swachha Bharat Mission	5891079	0	5891079	3542901	2348178	60.14
9	SJSRY	39291	0	39291	0	39291	0.00
10	OLLM/NULM	321017	230820	551837	234077	317760	42.42
11	NRV	57500	0	57500	0	57500	0
12	12th & 13th FCA	198035	0	198035	0	198035	0
13	14th FCA	12408069	9350000	21758069	8755644	13002425	40.24
14	Octroi Compensation	14245477	18102000	32347477	16393548	15953929	50.68
15	Souhalaya/Public Toilet	1099550	0	1099550	0	1099550	0
16	Construction of CC Road (SPL CC Road)	244040	0	244040	0	244040	0
17	Entertainment Tax	-49350	0	-49350	0	-49350	0
18	Performance based incentive grants	677777	0	677777	0	677777	0
19	Protection & conservation of water bodies	156060	0	156060	161821	-5761	103.69
20	Protection of Government land & construction of boundary wall	776389	0	776389	0	776389	0.00
21	Motor vehicle tax (MVT)	3401560	1778000	5179560	2061401	3118159	39.80

22	Devolution Fund	16446873	5495000	21941873	4245906	17695967	19.35
23	Creation & maintenance of capital Assets	4237000	1387000	5624000	500904	5123096	8.91
24	Dev Park, greenery & afforestation	256000	0	256000	0	256000	0
25	Economic Census	240	0	240	0	240	0
26	FDR	740609	0	740609	0	740609	0
27	Harischandra Sahayata Yojana	333000	0	333000	50000	283000	15.02
28	Remuneration to Accountant & MIS	-597420	0	-597420	0	-597420	0
29	Election	19944	0	19944	0	19944	0
30	Old age pension (MBPY & IGNOAP)	3806200	8461307	12267507	5384800	6882707	43.89
31	Pension & basic services	14180510	8469800	22650310	15793063	6857247	69.73
32	NFBS	-20000	0	-20000	0	-20000	0
33	District innovative Fund	33400	0	33400	0	33400	0
34	Honorarium, SF, DA of elected representatives	91895	20700	112595	9450	103145	8.39
35	Mason Training	41000	0	41000	0	41000	0
36	Computer room accessories	319200	0	319200	0	319200	0
37	Biometric grants	19400	0	19400	0	19400	0
38	JNNURM-City Bus/ESCROW	4020649	10012800	14033449	14528161	-494712	103.53
39	Biju Yuba Bahini	0	235400	235400	109592	125808	46.56
40	PEETHA	0	584145	584145	220624	363521	37.77
41	Slum Dweller (NSDP)	0	50000	50000	0	50000	0
42	Mukhyamantree Kalakar Sahayata Yojana (MKSJ)	0	19200	19200	19200	0	100
43	Bhagabat Tungji	0	100000	100000	80000	20000	80
	<b>Total</b>	<b>91797482</b>	<b>66975720</b>	<b>158773202</b>	<b>76023929</b>	<b>82749273</b>	<b>47.88</b>

**I. Non utilisation of Government grant.**

As per Rule 171 (2) of O.G.F.R , Vol.I 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. It is further suggested that the local authority should adhere to the provisions laid down under Rule 171,171(4),171(5)(i) of OGFR Vol.I

On scrutiny the accountant cash book of the NAC for the year 2018-19, it was revealed that a huge amount of unspent grant to the tune of Rs. 82749273/- was pending for utilization with NAC account as on 31.03.2018.The percentage of utilization of total grants was only 47.88 %. Non utilization of grants leads to non-achievement of Government target and does not fulfil the aim & objectives of the grant in aid. Therefore the E.O. of the NAC is suggested to take effective steps for early utilization of grants with due permission from competent authority, for which it has been sanctioned and compliance reported to audit. This apart the local authority is suggested to maintain a separate account in respect of each grant as per Rule-80 of Odisha Municipal Rules 1963.

The year wise break up of outstanding advances was not furnished in the previous Audit Reports. Basing on the available records the position of unutilised grants for the year 2 018-19 and prior to that is given below.

Year	Unspent grant as on 31.03.2019
prior to 15-16	18075270
15-16	21043151
16-17	34719147
17-18	-37750843
18-19	46662548
Total	82749273

**Comments on Grants for Deposit Work:**

During audit, it is observed that as per the instructions of the Government in H & UD Department, huge grants fund to the tune of Rs. 14422226/- was deposited by the Executive Officer, Nimapara NAC with R&B Division, Puri towards execution of specific development works within Nimapara NAC .The details of such deposits are furnished in the following table. Further, NAC Authorities are assigned with the responsibility of submission of UC to Govt. as regards utilization of afore said grants. As such, the Local Authority is suggested for ensuring timely submission of UC to proper quarters.

Sl No	Vr. no/Date	Particulars of payment	Amount
1	209/30.6.18	Paid to Executive engineer, R&B, Puri for construction of Bus Terminal	3414546
2	539/16.10.18	Paid to Executive engineer, R&B, Puri for construction of Bus Terminal	5000000
3	856/7.3.19	Paid to Executive engineer, R&B, Puri for construction of Bus Terminal	6007680
Total			14422226

**Clarification regarding more utilisation of fund than the actual available fund;**

It has been observed that an amount of Rs 494712/- has been excess utilised than the available fund as per the details furnished below. The opening balance as on 1.4.18 has been derived from the previous audit Report. An amount of Rs 10012800/- has been received during the year 2018-19. Thus the total available balance in this scheme comes to Rs 14033449/-. However an amount of Rs 14528161/- has been utilised in this scheme during 2018-19. The source from which the extra fund of Rs 494712/- has been received may be clarified.

Sl No	Particulars of Scheme/Grant	OB as on 01.04.2018	Receipt during 2018-19	Total	Expenditure made during 2018-19	Unspent Grant as on 31.03.2019
1	JNNURM-City Bus/ESCROW	4020649	10012800	14033449	14528161	-494712

No reply has been furnished to the POM issued on this score. As such the excess utilisation of fund for Rs 494712/- than the available balance is kept under objection till further clarification.

**PARA: 10 UTILISATION CERTIFICATE**

Nimapara NAC - 2018-2019

Sino	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	01-04-2018	102685970.00	76023929.00	178709899.00	11359241.00	31-03-2019	167350658.00	
	<b>GRAND TOTAL</b>	<b>102685970.00</b>	<b>76023929.00</b>	<b>178709899.00</b>	<b>11359241.00</b>		<b>167350658.00</b>	

**Comments :**

As per Rule 173 of OGFR Vol.I ,UC is to be submitted to the proper quarter by 30th June of the succeeding year of expenditure. As per Para-5(1) of the O.M No.21241/F- dtd.17.7.2014 of the Govt. in Finance Deptt., Submission of UC to the sanctioning authority is required in respect of those G.I.A or Grants sanctioned for a specific purpose where in the Sanction Order specifically stipulates submission of such utilization certificate .In absence of such specific stipulation for submission of U.C. is not necessary. Further,in respect of GIA or Grant sanctioned for general purpose no U.C is necessary.

The UC pending for submission at the beginning of the year was Rs.102685970/- and the UC due for submission for the year 2018-19 was Rs. 76023929/-, aggregating to a total UC to be submitted during the year was Rs. 178709899/-. Out of which UCs submitted during 2018-19 was Rs.11359241/-, leaving an amount of Rs.167350658/- towards the outstanding position of pending UCs as on 31.03.2019. 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 details of UCs submitted to Government during 2018-19 are furnished below.

Sl No	Name of the Scheme	GO No & date of sanction	Sanctioned amount	Amount of UC sent prior to 18-19	UC Submitted during 2019-20	Lt No/Date of DUDA. Puri
1	14th FCA	32245/16.12.15	2629000	0	1819229	6841/20.11.18
2	14th FCA	17980/25.7.16	3743000	0	3743000	6841/20.11.18
3	14th FCA	30184/26.12.16	3743000	0	1419694	6841/20.11.18
4	14th FCA	18479/16.8.17	4170000	0	2167698	6841/20.11.18
5	Motor Vehicle Tax	24517/19.10.16	712000	0	712000	6841/20.11.18
6	Motor Vehicle Tax	18967/19.8.17	776000	0	776000	6841/20.11.18
7	Maintenance of capital asset	25638/11.11.16	229000	0	229000	6841/20.11.18
8	Maintenance of capital asset	3274/10.2.17	229000	0	229000	6841/20.11.18
9	CO Remuneration	20393/5.9.17	86400	0	86400	3464/19.6.18
10	CO Remuneration	3283/SUDA/14.11.18	230820	0	140420	1151/8.2.19
11	Capacity Building Training	2267/16.10.17	22080	0	22080	3464/19.6.18
12	Capacity Building Training	2264/16.10.17	14720	0	14720	3464/19.6.18
Total			16585020	0	11359241	

**Year wise breakup of outstanding UCs**

Year of account	UC outstanding as on 31.03.2019
up to 2012-13	7939401

2012-13	8682308
2013-14	8306190
2014-15	7721357
2015-16	3634590
2016-17	20132201
2017-18	35827102
2018-19	75107509
Total	167350658

From the above table it is clear that the pending UC position is alarming as the total percentage of submission of UCs was only 6.36 % 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 - Short Deposits of Miscellaneous receipts. POM p 7-9**

Durin Checking of collection on miscellaneous receipts the following short deposits have been noticed. The details of which are furnished below.

**1. Less amount taken in DCR as compared to amount collected through Money receipt**

On scrutiny of DCR w.r.t. MR book, it was noticed that an amount of Rs.3458.00 has been less credited in DCR as compared to collection made through money receipt as detailed below .

SI No.	Name of the tax collector	Book No./MR No.	Date	Amount collected in MR	Amount taken in DCR	Less amount taken	DCR/ Page No.
1	Sujata Mohapatra	65/75	14.11.18	48	24	24	Holding DCR/84
2	Sujata Mohapatra	68/5	07.12.18	168	84	84	Holding DCR/86
3	Bijaya Ku Patra	120/ 10902	10.07.18	400	300	100	House rent DCR/5
4	Bijaya Ku Patra	110/ 10920	10.04.19	400	300	100	House rent DCR/1
5	Bijaya Ku Patra	110/ 10921	10.04.19	400	300	100	House rent DCR/1
6	Bijaya Ku Patra	110/ 10961	15.05.19	400	300	100	House rent DCR/3
7	Bijaya Ku Patra	110/ 10971	10.06.19	400	300	100	House rent DCR/4
8	Bijaya Ku Patra	101/ 10029	21.12.18	1230	0	1230	House rent DCR/39
9	Bijaya Ku Patra	108/ 10710	23.02.19	60	30	30	U/S 307 licence DCR/21
10	Bijaya Ku Patra	111/11004	14.03.19	30	0	30	U/S 307 licence DCR/22
11	Bijaya Ku Patra	111/11064	04.04.19	60	30	30	U/S 307 licence DCR/22
12	Bijaya Ku Patra	98/9753	10.10.18	870	30	840	U/S 307 licence DCR/13
13	Bijaya Ku Patra	97/9671	24.09.18	60	30	30	U/S 307 licence fee DCR/12
14	Bijaya Ku Patra	109/10899	21.04.19	40	20	20	Slaughtering fee DCR/30
15	Bijaya Ku Patra	87/8685	03.06.18	40	20	20	Slaughtering fee DCR/22
16	Bijaya Ku Patra	91/9075	01.08.18	40	20	20	Slaughtering fee DCR/24
17	Rakesh Ku. Rout	99/9878	29.12.18	600	0	600	U/S 290 Trade licence fee /16
<b>Total</b>				<b>5246</b>	<b>1788</b>	<b>3458</b>	

**2. Totalling mistakes in DCR (18-19).**

On scrutiny of DCR w.r.t. MR book, it was noticed that an amount of Rs.300.00 has been less reflected in the DCR than the actual collection amount due to totalling mistakes .

Totalling mistakes in DCR (18-19)						
SI No.	Name of the tax collector	DCR/ Page No.	Date	Amount reflected as collected in DCR	Actual Total collection amount	Less amount taken in DCR
1	Bijaya Ku Patra	House rent DCR /31	10.05.18	10020	10320	300

In response to the POM issued the local authority effected recovery of the amount wand deposited in the NAC account as detailed below which was verified

during the EXIT conference.

MR No	Date	Amount deposited	Entry made in Cashiers Cash Book page/date	Name of the official from whom the amount has been recovered
11525	29.8.19	108	56/30.8.19	Smt Sujata Mohapatra, TC
11526	29.8.19	3050	56/30.8.19	Sri Bijaya Ku Patra, TC
11527	29.8.19	600	56/30.8.19	Sri Rakesh Kuar Rout, TC
Total		3758		

As the amount has been recovered, the objection is dropped.

**PARA: 12 LOSS OF STOCK & STORE**
**12.1 -**

No loss of stock & stores are detected during 2018-19.

**PARA: 13 AUDIT OF RECEIPTS**
**13.1 - Ineffective and inefficient recovery of holding tax and inadequate system of collection holding tax from defaulters**

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/NAC 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/NAC 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.

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

It is worth while 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 have been rolling for years together with owners of the houses which indicates the inefficiency and ineffectiveness of collection of Holding Taxes.

As per Section 161(1) of the Odisha 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.

**i) Time Barred for Recovery of Dues**

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.

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 NAC Fund. No demand notice has been issued to the tax defaulters after expiry of 61 days of tax due date during the financial year 2018-19. 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.

**ii) 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 2018-19. As Such the requisite figure regarding the number of new holdings added in the NAC during the year 2018-19 could not be worked out.

**iii) Non maintenance of DCB register of holding taxes for the year**

In spite of issue of several verbal requisitions, the local Authority failed to submit the DCB register of holding taxes for the year 2018-19 to audit for verification. The holding wise posting of the demand, collection amount during the year and balance amount to be collected as on 31.3.18 has not been furnished for analysis.

On the basis of the total demand of the last year, the current demand for the year 2018-19 was fixed. The figures for new assessment is kept zero as the Local Authority could not furnished the data towards the same. As a result, the accurate position of DCB could not be assessed in audit.

**DEMAND, COLLECTION, AND BALANCE STATEMENT OF NIMAPADA NAC FOR THE 2018-19**

SI.NO.	Name of the Tax & fees	DEMAND			COLLECTION				BALANCE			Percentage of collection		
		Arrear	Current	Total	Arrear	Current	Total	Rebate	Arrear	Current	Total	Arrear	Current	Total
1	Holding Tax	2264491.50	575424.00	2839915.50	278019.00	274615.00	552634.00	10148.00	1986472.50	300809.00	2287281.50	12.28	47.72	19.46
2	Lighting Tax	1062297.25	287712.00	1350009.25	139131.00	134751.00	273882.00	5074.00	923166.25	152961.00	1076127.25	13.10	46.84	20.29
3	Water Tax	1022201.25	287712.00	1309913.25	138857.00	135019.00	273876.00	5074.00	883344.25	152693.00	1036037.25	13.58	46.93	20.91
Total		4348990.00	1150848.00	5499838.00	556007.00	544385.00	1100392.00	20296.00	3792983.00	606463.00	4399446.00	12.78	47.30	20.01

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.

From the above figure it was revealed that the average percentage of collection of arrear taxes was only 12.76 %, the average percentage of collection of current taxes was 47.30 % and average percentage of collection of total taxes was only 20.01 %. 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.

**iv) 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. But the same was not deposited since the formation of NAC.

Further Holding tax has not been levied from Electrical Substation in side NAC area which need be assessed to increase the collection in the NAC.

**v) Non Assessment of Holding tax from agricultural and vacant lands.**



According to Sec.131 (3) (a) of the Orissa Municipal Act 1950, in case of lands situated within the Municipality area which are used exclusively for agriculture purpose, Holding Tax is to be levied, basing on this annual value. But holding tax has not been levied from such lands. Prompt action need be taken in this score for the better interest of the Municipality.

**vi) Levy of holding tax on the Land/area used by Mobile tower.**

Holding tax has not been levied on the land/area used by Mobile Towers inside Municipality area which need be assessed to increase the collection for the better interest of the municipality. As per order No.28334/HUD Dt.31.12.2014 and Para No. 11 of Special Regulation for initialization of Telecom Towers in Urban areas of Odisha, 2013, public in the Odisha Budget No.2570 on 28 Dec 2013.

**13.2 - Non collection of Shop rent from Market complex of Nimapara NAC**

During checking it reveals that some of traders have not cleared their shop rents in market complex of Nimapara NAC situated at different places within the NAC area. Which may be collected immediately by giving suitable direction to the in charge employee of NAC and compliance reported to Audit. The details of which are furnished below for your reference.

D.C.B. of Market Complex												
SI No.	Name of the tenant	Monthly Rent	Demand			Collection			Balance			Remarks
			Arrear dues as on 01.4.18	Annual Demand	Total	Arrear	Current	Total	Arrear balance as on 31.3.19	Current balance as on 31.3.19	TOTAL	
1	Dharmana nda Behera	300	7980	3600	11580	2100	900	3000	5880	2700	8580	
2	Abhimanyu Sahu	300	1790	3600	5390	0	300	300	1790	3300	5090	
3	Alok Ku. Bastia	300	3160	3600	6760	300	3300	3600	2860	300	3160	
4	Ashok Ku Mishra	300	300	3600	3900	300	900	1200	0	2700	2700	
5	Babaji Sahoo	400	2390	4800	7190	400	4400	4800	1990	400	2390	
6	Bana Bihari Sahoo	300	300	3600	3900	300	900	1200	0	2700	2700	
7	Bhagabat Swain	300	300	3600	3900	300	900	1200	0	2700	2700	
8	Bidhyadhar Mangaraj	300	300	3600	3900	300	0	300	0	3600	3600	
9	Bishnu Prasad Mishra	300	8390	3600	11990	8390	900	9290	0	2700	2700	
10	Chhabila Pradhan	300	11540	3600	15140	11540	660	12200	0	2940	2940	
11	Debaraj Mishra	300	2990	3600	6590	300	3300	3600	2690	300	2990	
12	Deepti Ranjan Mohanty	300	2690	3600	6290	300	3300	3600	2390	300	2690	
13	Rabindranath Khuntia S/o Dhobei Ch. Khuntia	300	5990	3600	9590	300	3300	3600	5690	300	5990	Alloted to Rabindra nath Khuntia after the death of Dhobei

												Khuntia
14	Dibyasinga Mishra	400	490	4800	5290	400	400	800	90	4400	4490	
15	Dinamani Das	500	2360	6000	8360	2360	9290	11650	0	-3290	-3290	
16	Durga Ch. Mishra	300	3080	3600	6680	930	3300	4230	2150	300	2450	
17	Haramohan Samantray	400	2390	4800	7190	0	400	400	2390	4400	6790	
18	Haraprasad Mishra	500	9335	6000	15335	5610	0	5610	3725	6000	9725	
19	Himadri Sekhar Mohanty	400	9445	4800	14245	3200	400	3600	6245	4400	10645	
20	Jitendra Kumar Nayak	500	6820	6000	12820	5100	0	5100	1720	6000	7720	
21	Kahnu Charan Swain	400	15700	4800	20500	0	0	0	15700	4800	20500	
22	Kailash Chandra Sahoo	500	1970	6000	7970	1000	5500	6500	970	500	1470	
23	Khetramani Mishra	300	300	3600	3900	300	900	1200	0	2700	2700	
24	Laxmidhar Baral	300	3050	3600	6650	300	1800	2100	2750	1800	4550	
25	Laxmidhar Sahu	400	2530	4800	7330	820	2800	3620	1710	2000	3710	
26	Mahadev Mishra	300	2690	3600	6290	300	3300	3600	2390	300	2690	
27	MD khaddir	300	600	3600	4200	300	300	600	300	3300	3600	
28	Panchanan Senapati	300	3060	3600	6660	930	3300	4230	2130	300	2430	
29	Purna Ch. Nayak	400	4370	4800	9170	0	4200	4200	4370	600	4970	Alloted to Purna Ch. Nayak after the left of Purna Ch. Lenka
30	Rabindra Ku. Mishra	300	300	3600	3900	300	0	300	0	3600	3600	
31	Rajkishore Sahu	300	8630	3600	12230	7130	300	7430	1500	3300	4800	
32	Ramesh Ch. Nayak	400	4560	4800	9360	4560	1960	6520	0	2840	2840	
33	Rasmiranjan Mohanty	300	300	3600	3900	300	300	600	0	3300	3300	
34	Sanatan Lenka	400	2390	4800	7190	400	4400	4800	1990	400	2390	
35	Satyabansahoo	300	4090	3600	7690	2790	900	3690	1300	2700	4000	
36	SBI ATM	4000	0	48000	48000	0	48000	48000	0	0	0	
37	Siba Prasad Sahoo S/o Khetramoh	400	14130	4800	18930	2500	0	2500	11630	4800	16430	Alloted to Siba Prasad Sahoo after

	an Sahu											the death of Khetrामohan Sahu
38	Sudhasnu Sekhar Mohanty	500	25020	6000	31020	0	0	0	25020	6000	31020	
39	Surendra Ku Patra	300	2290	3600	5890	2290	1090	3380	0	2510	2510	
40	Trilochan Mohanty	300	1770	3600	5370	0	300	300	1770	3300	5070	
41	Girija Kanta Biswal	300	3860	3600	7460	300	900	1200	3560	2700	6260	Alloted to Girija Kanta Biswal after the left of Sudam Sahu
42	PNB ATM	4000	0	36000	36000	0	32000	32000	0	4000	4000	
	<b>Total</b>		<b>183650</b>	<b>216000</b>	<b>399650</b>	<b>66950</b>	<b>149100</b>	<b>216050</b>	<b>116700</b>	<b>66900</b>	<b>183600</b>	

The current year's non collection amount for Rs 66900/- is treated as loss to the institution and needs recovery from the officials responsible for such non-collection of shop rent.

**Person(s) Responsible for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ajaya Kumar mohanty	EO	EO, Jajpur Municipality, Dist-Jajpur	33450
2	Sri Bijaya Ku Patra	TC	EO, Nimapara NAC, Nimapara	33450

**13.3 - Non collection of Shop rent from Vending Zone of Nimapara NAC**

The vending zone comprising 14 Nos of temporary shops have been allotted to different venders since October, 2018.

During checking it reveals that some of traders have not cleared their shop rents in market complex of Nimapara NAC situated at different places within the NAC area. Which may be collected immediately by giving suitable direction to the in charge employee of NAC and compliance reported to Audit. The details of which are furnished below for your reference.

**DCB OF VENDING ZONE Nimapara NAC from October 2018 to 31.03.2019**

Sl. No.	Name of the Tenant	Monthly Rent	Arrear Dues as on 01.04.18	Annual Demand from 19.10.18 to 31.03.19	Total demand	Arrear Collection 18-19	Current Collection 18-19	Total collection	Arrear Balance as on 31.03.19	Current Balance as on 31.03.19	Total balance
1	Harapriya Sahoo	300	0	1800	1800	0	1500	1500	0	300	300
2	Prakash Barik	300	0	1800	1800	0	1800	1800	0	0	0
3	Biswanath Sathy	300	0	1800	1800	0	1800	1800	0	0	0
4	Basudev Sahoo	300	0	1800	1800	0	1800	1800	0	0	0
5	Balaram Patra	300	0	1800	1800	0	1800	1800	0	0	0
6	Santosh Ku. Mohanty	300	0	1800	1800	0	1800	1800	0	0	0
7	Manoj	300	0	1800	1800	0	1800	1800	0	0	0

	Kumar Mohanty											
8	Narayan Sahoo	300	0	1800	1800	0	1800	1800	0	0	0	0
9	Ramesh Ch. Barik	300	0	1800	1800	0	1800	1800	0	0	0	0
10	Pramod Kumar Nayak	300	0	1800	1800	0	1800	1800	0	0	0	0
11	Suryanarayan Pradhan	300	0	1800	1800	0	1800	1800	0	0	0	0
12	Kartika Sahoo	300	0	1800	1800	0	1800	1800	0	0	0	0
13	Laxmidhar Barik	300	0	1800	1800	0	1800	1800	0	0	0	0
14	Krushna Ch. Sahoo	300	0	1800	1800	0	1800	1800	0	0	0	0
TOTAL-		4200	0	25200	25200	0	24900	24900	0	300	300	

During the EXIT conference it was stated that the arrear amount of Rs 300/- has been collected vide MR No-10549/15.4.19 and reflected in Cashiers Cash Book on 15.4.19 at page-47. Which was verified and the objection is dropped.

**13.4 - Non-collection of Trade licence Amount**

On scrutiny of trade license fees collection register with respect to receipt books, it was noticed that trade license fees has been collected from different trade institutions including banks, insurance, finance companies, petrol pumps, Kalyan Mandaps and other business units during the year 2018-19. The license fees were levied on the trading organisations as per the amount fixed by the council during the year 2018-19 & 2017-18.

The abstract position of trade license collection during 2018-19 is furnished below.

<b>TRADE LICENCE. U/S- 290</b>					
Sl. No.	Year	Traders Name	Trade	Amount Paid	M.R. No. & Date
1	2018-19	Branch Manager INDUSIND Bank, Nimapara	Bank	5000.00	7291/28.06.18
2	2018-19	Branch Manager UCO Bank, Nimapara	Bank	5000.00	7276/25.05.18
3	2018-19	Branch Manager State Bank Of India, Nimapara	Bank	5000.00	7283/18.06.18
4	2018-19	Branch Manager, HDFC Bank, Nimapara	Bank	5000.00	9371/28.02.19
5	2018-19	Branch Manager Central Bank of India, Nimapara	Bank	5000.00	9374/11.03.19
6	2018-19	Branch Manager CANARA Bank, Nimapara	Bank	5000.00	9381/19.03.19
7	2018-19	Branch Manager AXIS Bank, Nimapara	Bank	5000.00	7290/28.06.18
8	2018-19	Branch Manager Nilanchala Gramya Bank, Nimapara	Bank	5000.00	9387/29.03.19
9	2018-19	Branch Manager, Punjab National Bank, Nimapara	Bank	5000.00	9377/12.03.19
10	2018-19	Branch Manager New India Assurance,	Insurance Com.	5000.00	7275/25.05.18

		Nimapara			
11	2018-19	Branch Manager Bajaj Alliance, Nimapara	Insurance Com.	5000.00	9888/18.04.19
12	2018-19	Branch Manager LIC India, Nimapara	Insurance Com.	5000.00	7292/04.07.18
13	2018-19	Manager Bandhan Finance Pvt. Ltd, Nimapara	Pvt. Finance	5000.00	9354/06.12.18
14	2018-19	Manager Muthoot Finance Pvt. Ltd, Nimapara Branch	Pvt. Finance	5000.00	7269/18.05.18
15	2018-19	Manager Manappuram finance Pvt. Ltd, Nimapara Branch	Pvt. Finance	5000.00	7270/19.05.18
16	2018-19	L&T Finance Pvt. Ltd.	Pvt. Finance	5000.00	7277/25.05.18
17	2018-19	Bharat Finance Enclusion Ltd.	Pvt. Finance	5000.00	9311/08.08.18
18	2018-19	Manager Muthoot Fincrop Pvt. Ltd, Nimapara Branch	Pvt. Finance	5000.00	9329/01.10.18
<b>TOTAL-</b>				<b>90000.00</b>	
19	2018-19	Basudev filling Station (Bharat Petroleum) Nimapara	Petrol Pump	1000.00	11333/17.08.19
20	2018-19	Pioner Auto Fuils, Nimapara (Indian Petroleum)	Petrol Pump	1000.00	7267/08.05.18
<b>TOTAL-</b>				<b>2000.00</b>	
21	2018-19	J.B.S. Bar & Resturant	Alcohol	1000.00	5972/23.02.19
22	2018-19	Bear Parlor, Nimapara	Alcohol	1000.00	7086/03.11.2018
23	2018-19	Mohanty F.L. Off Shop, Nimapara	Alcohol	1000.00	7085/03.11.2018
<b>TOTAL-</b>				<b>3000.00</b>	
24	2018-19	M/s Adlib Adv. Bhubaneswar, Nimapara (2 Nos.) Hording)	Hording		
25	2018-19	M/s Prince, Cuttack (Hording) (3 Nos.)	Hording	3000.00	11332/16.08.19
26	2018-19	M/s. Chitralok, Bhubaneswar (1 No.)	Hording		
27	2018-19	D.A.V. Public School Hording	Hording		
<b>TOTAL-</b>				<b>3000.00</b>	
28	2018-19	Sailotus Kalyanmandap,	Mandap	1000.00	7294/05.07.18
29	2018-19	Bhagyabati Kalyanmandap	Mandap	1000.00	11334/17.08.19
30	2018-19	Shreeram Kalyanmandap	Mandap	1000.00	7100/11.12.18
31	2018-19	Subham Kalyanmandap	Mandap	1000.00	9392/03.04.19
32	2018-19	Sidhipadma Kalyanmandap	Mandap	1000.00	11335/17.08.19
<b>TOTAL-</b>				<b>5000.00</b>	
<b>Other Shops &amp; Trading Institution U/s 290</b>				<b>1013900.00</b>	
<b>Grand Total-</b>				<b>1116900.00</b>	

During checking it is revealed that some traders who got trade license during 2017-18 had not cleared their trade licence due for the year 2018-19. As a result the NAC has sustained a loss of Rs 121200/- as detailed below.

Sl No.	LICENCE_NUMBER	TRADING_AGENCY_NAME	TRADER_NAME	TRADER_ADDRESS	TRADE_TYPE	PURPOSE_OF_LICENCE	TOTAL_FEES
1	1/2017	JAY TRADERS	SANTOSH SAHOO	WOMENS COLLAGE CHHAK GANESH BAZAR NIMAPADA	Cosmetic	HOME CARE PRODECT	4500
2	2/2017	M/S SIVA TRADERS	KSHIROD KUMAR SWAIN		Grocery Shop Type One	GROCERY SHOP	500
3	6/2017	M/S MAA DRUGA MADHAV BAWARCHI	KRUSHNA CHANDRA BALIARSINGH	GANESH BAZAR NIMAPADA	Restaurant Type One	RESTAURANT	1000
4	7/2017	BAJAJ ALLIANZ LIFE INSURANCE	BRANCH MANAGER	JAYASHREE CHHAK NIMAPADA PURI	Insurance Sector	INSURANCE	5000
5	8/2017	BANK OF INDIA	BRANCH MANAGER	JAYASHREE CHHAK NIMAPADA PURI		BANKING	5000
6	9/2017	BHAGYABATI KALYANMANDAP	BHAGYABATI RAY	CANAL ROAD NIMAPADA PURI	Marriage Mandap	KALYAN MANDAP	1000
7	12/2017	M/S SANTOSH MOTOR NIMAPARA	PRADIPTA KUMAR SAHOO		Auto Showroom Type Two	HONDA MOTOR CYCLE	1000
8	13/2017	M/S KALA KANHU KALYAN MANDAP	MANGALA PRASAD PARIDA	TALA ANDHIA NIMAPARA	Kalayan Mandap	EVENT MANAGEMENT	1000
9	14/2017	MOHAPATRA ASSOCIATES	NIRANJAN MOHAPATRA	GANESH BAZAR NIMAPARA	Electronic Shop Type One	SUB-STOCKIST, ELECTRONICS	500
10	15/2017	MAA TARINEE MEDICINE SHOP	BASANTA KUMAR PADHI	GUHALAPADA BADA BAZAR NIMAPARA	Medicine Shop Type One	MEDICINES	500
11	16/2017	AIPS ENTERPRISER FASHIONTREE	PRASANTA KUMAR SWAIN	BADALAPADA RAJASH BALIPATNA	Readymade Dress Cloth Sarees Type One	DRESS MATERIAL	500
12	17/2017	RADHASHYAM FRUITS SHOP	NARENDRA SAHOO	NUAMATHASAHI BADA BAZAR NIMAPARA	Fruit Wholesaling Type One	FRUITS	500
13	18/2017	SAI ELECTRONICS	KALANDI SETHY	VILLIGRAM NIMAPARA	Electrical Shop Type One	ELECTRONICS	500
14	20/2017	M/S SHREE BASUDEV FILLING STATION	SACHIDA NANDA SAHOO	NIMAPARA BAZAR	Petrol Depoe	DIESEL, PETROL AND LUBRICANTS	1000
15	22/2017	DENTO VILLA DENTAL CLINIC	KUMAR SATYAJIT	GURUVIHAR MATIAPADA	Medical Shop Type2	DENTAL TREATMENT	1000
16	23/2017	M/S DADA AUTO ELECTRICALS	WILLIUM BARLOW	NUHARKIRI NIMAPARA	Electrical Shop Type One	AUTO ELECTRICALS	500
17	24/2017	S.K. JEWELLERS	SADASIVA SAHOO	BADA BAZAR NIMAPARA	Jewellery Shop Type Two	JEWELLERY SHOP	1000
18	25/2017	SAI BAZAR KOLKATA	LAKSHAMAN KUMAR PATRA	AMALAPADA CANAL ROAD NIMAPARA	Readymade Dress Cloth Sarees Type Two	TEXTILE	1000
19	26/2017	N.F.C.	BIJAYA KUMAR SARANGI	BHUBANPUR CANAL ROAD NIMAPARA	Hotel Type Two	FAST FOOD	500
20	27/2017	BIIT COMPUTER EDUCATION	PRAVATA KUMAR BEHERA	NILAGIRI SAHI VILLIGRAM NIMAPARA	Computer Education Institute	COMPUTER EDUCATION	500
21	28/2017	NIGAM BAKERY	DHANESWAR BEHERA	GARHKARMALA BIRTUNG GOP	Bakery and Biscuit Items Type Two	BAKERY SHOP	500
22	29/2017	M/S NIGAM	RASHMI RANJAN	MOHADEB	Mobile Repairing	MOBILE SELLING	500

		MOBILE POINT	NAYAK	BASTA KAKATPUR	and Selling Type Two	SHOP	
23	30/2017	M/S SHREE BASUDEV AUTO MOBILES	RASA NANDA SAHOO	NIMAPARA BAZAR NIMAPARA	Bike Showroom Type One	HERO MOTOR CYCLE	500
24	31/2017	M/S PATITAPABAN SWEET STALL	HRUDA NANDA SAHOO	NIMAPARA BAZAR NIMAPARA	Sweets Stall Type Two	SWEET STALL	500
25	33/2017	HOTEL SAHARA	BRIJESH RANJAN NAYAK	MOHAVEER COLONY NIMAPARA	Hotel Type Two	HOTEL	500
26	36/2017	M/S BASUDEV JWELLERY	PURNA CHANDRA SAHOO	JAINABAD NIMAPARA	Jewellery Shop Type One	JWELLERY SHOP	500
27	37/2017	M/S HANIMAN HOMEIO CLINIC	KASI NATH MOHAPATRA	ANDHIA SASAN NIMAPARA	Medicine Shop Type Two	HOMEIO CLINIC	1000
28	38/2017	M/S NIGAM TILES	DIPTI MAYEE SAHOO	SHYAMSUNDAR PUR NIMAPARA	Marbles and Tiles Shop Type Two	TILES SHOP	1000
29	39/2017	MAHAVEER PLYWOOD AND GLASS	PRATAP CHANDRA DHALA	GARHANDHIA NIMAPARA	Glass Materials	PLYWOOD AND GLASS MATERIALS	500
30	40/2017	MAHALAXMI MOBILE AND ELECTRONICS	KALANDI MALLICK	ASTARANG	Electronic Shop Type One	ELECTRONIC SHOP	500
31	41/2017	M/S PARIDA BROTHERS	BHIMA SENA PARIDA	NEAR OLD FISH MARKET NIMAPARA	Grocery Shop Type One	GROCERY ITEMS	500
32	48/2017	M/S RADHIKA TIMBER	DALLI LATA SWAIN	GARHANDHIA NIMAPARA	wood Shop	WOOD SHOP	500
33	49/2017	MAA KENDEREI GROCERY	BHAGI RATHI BARAL	BHUBANPUR NIMAPARA	Grocery Shop Type One	GROCERY SHOP	500
34	51/2017	M/S SAI TRUSHNA FURNITURE	BALA KRUSHNA SAHOO	AMUNIAPATNA NIMAPARA	Furniture Shop Type One	STEEL FURNITURE SHOP	500
35	52/2017	M/S GAYATRI FURNITURE	JYOTI RANJAN BEHERA	PATITAPABANPA TNA RAHASBADI ROAD BEHIND HDFC BANK, NIMAPARA	Furniture Shop Type One	FURNITURE SHOP	500
36	54/2017	MAA MANGALA ALANKAR WORKSHOP	JYOTI RANJAN SAHOO	GUNDICHABADI AMUNIAPATNA NIMAPARA	Melting of Gold N Silver by Nitric Acid	ALANKAR WORKSHOP	200
37	55/2017	GREENLAND MANDAP	SATYENDRA MOHAN MOHANTY	AMALAPADA NIMAPARA	Marriage Mandap	KALYAN MANDAP	1000
38	56/2017	BHAGABATI CLOTH STORE	PRAFULLA KUMAR SAHOO	PATITAPABANPA TNA PATITAPABAN BAZAR NIMAPARA	Readymade Dress Cloth Sarees Type One	CLOTH STORE	500
39	57/2017	LENKA BETEL SHOP	SARAT KUMAR LENKA	BADHARIKHOL BHOGASALADA NIMAPARA	Betel Shop Type Two	BETEL SHOP	200
40	58/2017	M/S SAHOO VERITY STORE	RABINDRA SAHOO	SHYAMASUNDA RPUR NIMAPARA	Verity Store Type One	VERITY STORE	300
41	61/2017	M/S MAA DASHAMALLI HOTEL	BINOD BIHARI SWAIN	BHUBANPUR NIMAPARA	Hotel Type Two	HOTEL	500
42	62/2017	BABA BAKRESWAR INTERIOR & DESIGN	DEEPAK KUMAR OJHA	PADAGUATIRA NIMAPARA	Steel Railing Glass Home Interior	STEEL RAILING AND HOME INTERIOR	500

43	65/2017	M/S UTKAL AUTOMOBILES	JAYANT KUMAR SAHOO	DOLABEDI CHHAKA NIMAPARA	Bike Parts shop	MOTOR PARTS	500
44	66/2017	KANCHAN WORKSHOP	MANASH KUMAR SAHOO	AMUNIAPATNA NIMAPARA	Melting of Gold N Silver by Nitric Acid	MELTING OF GOLD AND SILVER BY NITRIC ACID	200
45	67/2017	M/S SRI PATITAPABAN PRESS	UMA SANKAR ACHARYA	PURNESWORI SAHI NIMAPARA	Printing Press	PRINTING PRESS	500
46	68/2017	M/S KONARK AGENCY	KAPILA SAHOO	BADA BAZAR NIMAPARA	Hardware Shop Type One	HARDWARE STORE	500
47	69/2017	MAA TARINI MEDICINE STORE	KANHU CHARAN BARIK	MANIJANGA NIMAPARA	Medicine Shop Type One	MEDICINE SHOP	500
48	71/2017	M/S SANJUKTA JEWELLERY	GANGA DHAR SAHOO	GUHALPADA NIMAPARA	Jewellery Shop Type One	JEWELLERY SHOP	500
49	72/2017	SRI JAGANNATH SUPPLIER	BHAKTA RANJAN DAS	RAJA BAZAR NIMAPARA	Electrical Shop Type One	ELECTRICAL SHOP	500
50	73/2017	MAHESWARI BASTRALAYA	BANA BIHARI TRIPATHY	CHAHATA TULASIPUR NIMAPARA	Readymade Dress Cloth Sarees Type One	CLOTH STORE	500
51	74/2017	M/S SPACE NET COMMUNICATION	RAKESH KUMAR BEHERA	ANDHIA SASAN NIMAPARA	Cable TV Satellite Channel Type1	CABLE BUSINESS	3000
52	75/2017	M/S SHRADHA PHARMACEUTICALS	SUDIPTA RANJAN SAMANTARAY	COLLEGE CHHAKA NIMAPARA	Medicine Shop Type One	MEDICINE STORE	500
53	76/2017	KIRTI RESIDENTIAL HOSTEL	RUTU RANJAN SWAIN	BAMANAL NIMAPARA	Hostel user fees Type One	HOSTEL	500
54	77/2017	MISHRA COMMUNICATION	LALITA MOHAN MISHRA	PRAHARAJ SAHI NIMAPARA	Xerox DTP Screen Printing Type1	XEROX SHOP	300
55	78/2017	M/S P.C. NET	NAGENDRA KUMAR TRIPATHY	AMALAPADA NIMAPARA	Electronic Shop Type One	ELECTRONIC SHOP	500
56	79/2017	INFOTECHS	ASHISH KUMAR SAMANTARAY	GANESH BAZAR NEW COLONY NIMAPARA	Computer Education Institute	COMPUTER EDUCATION	500
57	80/2017	M/S RAM NARAYAN MEDICINE STORE	GANGA DHAR NAYAK	BALANGA ROAD NIMAPARA	Medicine Shop Type One	MEDICINE STORE	500
58	81/2017	NAYAK'S JEWELLERY	SRIKANTA KUMAR NAYAK	PATAPUR NIMAPARA	Jewellery Shop Type One	ORNAMENT SHOP	500
59	83/2017	M/S KHAN SHOES HOUSE	FIROZ KHAN	PATAPUR MUSLIM BASTI NIMAPARA	Shoe and Sandal Shop Type Two	SHOES SHOP	500
60	84/2017	M/S RAJDHANI ELECTRICALS	SWADESH RANJAN BEHURA	BIJIPUR NIMAPARA	Electrical Shop Type One	ELECTRICAL SHOP	500
61	85/2017	VESTIGE MARKETING PVT. LTD.	LINGARAJ MALLICK	NIMAPARA	Verity Store Type Two	VERITY STORE	500
62	86/2017	MOHALAXMI VERITY STORE	NABA GHANA JENA	GADAANDHIA NIMAPARA	Verity Store Type Two	VERITY STORE	500
63	87/2017	M/S DEVI SHOES	BASANT KUMAR SWAIN	ANDHIA SAHI NIMAPARA	Shoe and Sandal Shop Type One	SHOES SHOP	300
64	88/2017	M/S NEELACHAL STORE	SURYA KANTA PATRA	PATAPUR NIMAPARA	Verity Store Type Three	VERITY STORE	1000
65	89/2017	RICHI VERITY	PRAVAKAR	BANDHAMUNDA	Verity Store Type	VERITY STORE	300



		STORE	SAHOO	BAMANAL NIMAPARA	One		
66	90/2017	SARASWATI ENGINEERING	K KRISHNA RAO ACHARYA	GADA ANDHIA NIMAPARA	Furniture Shop Type Two	FURNITURE SHOP	500
67	91/2017	JAGANNATH MARBLES	SUBASH CHANDRA BISWAL	KUANSHA TARADAPADA NIMAPARA	Marbles and Tiles Shop Type Two	MARBLES SHOP	1000
68	92/2017	MAHAVEER TRACTORS	SATYA PRIYA NAYAK	NEW COLONY NIMAPARA	Hardware Shop Type One	HARDWARE SHOP	500
69	93/2017	M/S NEELACHAL STORE	SURYA KANTA PATRA	PATAPUR NIMAPARA	Grocery Shop Type Two	GROCERY SHOP	1000
70	94/2017	SABNAM STORE	AMINUL ABEDIN KHAN	NEAR SAI MEDICINE STORE DOLABEDI CHHAKA NIMAPARA	Verity Store Type One	VERITY STORE	300
71	95/2017	M/S NIGAM TILES	DIPTI MAYEE SAHOO	SHYAMASUNDA RPUR NIMAPARA	Marbles and Tiles Shop Type Two	MARBLES AND TILES SHOP	1000
72	97/2017	SINU JEWELLERY WORKSHOP	BHAGYA DHAR SENAPATAI	BADA BAZAR NIMAPARA	Melting of Gold N Silver by Nitric Acid	JEWELLERY WORKSHOP	200
73	98/2017	M/S DREAM HOUSE	SHIVANANDA DIPTIRANJAN PATRA	PATRASAH ANDHIASAH	Mobile Repairing and Selling Type Two	MOBILE SHOP	500
74	99/2017	UMA HARDWARE & PAINTS	DILLIP KUMAR SAHOO	DOLOBEDI CHHAKA NIMAPARA	Hardware Shop Type One	HARDWARE SHOP	500
75	100/2017	MAA MANGALA STORE	KEDAR NATH PRUSTY	GANESH BAZAR NIMAPARA	Building Material Type One	BUILDING MATERIAL SHOP	500
76	101/2017	M/S MAHAVEER TRADERS	DIBAKAR NAYAK	VHANGA NIMAPARA	Hardware Shop Type One	HARDWARE SHOP	500
77	102/2017	M/S KUNA SAREE HOUSE	JAGANATH MALLICK	OLD FISH MARKET NIMAPARA	Readymade Dress Cloth Sarees Type One	DRESS MATERIALS	500
78	103/2017	M/S NOBLE TRADE	SRIDHAR BEHERA	PURNESWARISA HI	Electronic Shop Type One	ELECTRONIC SHOP	500
79	104/2017	SHREE RADHA GOBINDA PHARMA	TRILOCHAN KAR	GANESH BAZAR NIMAPARA	Medicine Shop Type One	MEDICINE STORE	500
80	105/2017	M/S B N TRADERS	PRABHAT KUMAR MOHANTY	HATASAH PATAPUR NIMAPARA	wood Shop	WOOD SHOP	500
81	106/2017	M/S SHREE MEDICINE STORE	TRIBHUBAN MOHAPATRA	GANESH BAZAR NIMAPARA	Medicine Shop Type One	MEDICINE SHOP	500
82	107/2017	M/S MAHAVEER ELECTRIC SHOP	SAROJ KUMAR SAHOO	SEULA SAHI CHANARPADA NIMAPARA	Electrical Shop Type One	ELECTRIC SHOP	500
83	108/2017	M/S BAB SWAPNESWAR WORKSHOP	PRASAN KUMAR SAHOO	GUNDICHABADI NIMAPARA	Melting of Gold N Silver by Nitric Acid	WORKSHOP	200
84	109/2017	SAKIR BAG SHOP	MOHAMMAD SAKIR	PATAPUR MUSLIM BASTI NIMAPARA	Bag Shop Type One	BAG SHOP	300
85	112/2017	M/S EGG & CHICKEN CENTRE	ARUN KUMAR JENA	GADAGUATIRA NIMAPARA	Chicken Shop	CHICKEN CENTRE	500
86	113/2017	MAHAVEER XEROX	PRAKASH KUMAR DHAL	GADAANDHIA NIMAPARA	Xerox DTP Screen Printing Type1	XEROX SHOP	300
87	115/2017	M/S RADHASWAMI	DHANUR DHAR SAHOO	NUAMATHASAH NIMAPARA	Fruit Wholesaling Type One	FRUITS SHOP	500

		FRUITS SHOP					
88	116/2017	M/S LAXMIPATI MOBILES	SUBHASIS RAUTARAY	GARHANDHIA NIMAPARA	Mobile Repairing and Selling Type Two	MOBILE REPAIRING AND SELLING SHOP	500
89	117/2017	M/S SAHARA SNACKS	SAMIR RANJAN NAYAK	DEVIMANDAPSA HI NIMAPARA	Verity Store Type Two	SNACKS SHOP	500
90	118/2017	M/S MAHADEV JEWELLERY WORKSHOP	RANJIT SENAPATY	SHYAMASUNDA RPUR NIMAPARA	Melting of Gold N Silver by Nitric Acid	JEWELLERY WORKSHOP	200
91	119/2017	CSC CENTRE WITH COMPUTER EDUCATION	MANOJ KUMAR PANDA	ANDHIASAH NIMAPARA	Computer Education Institute	CSC CENTRE WITH COMPUTER EDUCATION	500
92	120/2017	M/S SAI MEDICINE STORE	SUSAMA SAHOO	NEAR JAYASHREE CHHAKA NIMAPARA	Medicine Shop Type Two	MEDICINE SHOP	1000
93	121/2017	PRAMILA VERITY STORE	DURGA MADHABA SAHOO	HATASAH NIMAPARA	Verity Store Type Two	VERITY SHOP	500
94	122/2017	M/S TARENI HARDWARE STORE	TAPAN KUMAR MUDULI	OLD FISH MARKET NIMAPARA	Hardware Shop Type One	HARDWARE SHOP	500
95	123/2017	M/S DRUG HOUSE NIMAPARA	ANANGA BHUSAN MOHANTY	JAYASHREE CHHAKA NIMAPARA	Medicine Shop Type One	MEDICINE SHOP	500
96	124/2017	M/S LAXMI MOBILES	DIPAK KUMAR PATI	VILLIGRAM NIMAPARA	Mobile Repairing and Selling Type Two	MOBILE SHOP	500
97	125/2017	M/S BALARAM GROCERY	ANANTA SAHOO	DOLOBEDI CHHAKA NIMAPARA	Grocery Shop Type One	GROCERY SHOP	500
98	126/2017	M/S UMAPATI STORE	PRAMOD KUMAR SAHOO	NEW COLONY NIMAPARA	Verity Store Type Two	VERITY SHOP	500
99	127/2017	M/S MAA TARINI TRACTORS	RASHMI RANJAN MOHAPATRA	GADAKARAMALA BIRTUNGA GOP	Hardware Shop Type One	HARDWARE SHOP	500
100	128/2017	M/S SHIVASHAKTI MOTORS	SUDHANSHU RANJAN PRADHAN	GADA ANDHIA NIMAPARA	Lubricant Shop Type One	LUBRICANT SHOP	300
101	129/2017	M/S MAA KHADGESWARI TYRES	JAGDISH CHANDRA NAYAK	SRIRAM NAGAR NIMAPARA	Tyre Shop Type One	TYRE SHOP	500
102	130/2017	SPANDAN MEDIPLUS	BIBHU PRIYA PANDA	OMFED ROAD NIMAPARA	Medicine Shop Type One	MEDICINE SHOP	500
103	132/2017	SHREE GANESH ENGINEERING	K VENKTA RAO ACHARYA	GADAANDHIA NIMAPARA	Engineering Shop andFabrication Type1	ENGINEERING WORK SHOP FABRICATION	500
104	133/2017	M/S NEELACHAL TRADERS	PRADYUMNA KUMAR SAHOO	AMALAPADA NIMAPARA	Verity Store Type Three	VERITY SHOP	1000
105	134/2017	NEELACHALA ENTERPRISERS	BAIRAGI PATRA	AMALAPADA NIMAPARA	Verity Store Type Three	VERITY SHOP	1000
106	135/2017	SWARNA MANDIRA SAREE HOUSE	RAJAT KUMAR PARIDA	DIPIRENTA NIMAPARA	Readymade Dress Cloth Sarees Type Two	SAREE HOUSE	1000
107	136/2017	HOTEL AKASH	RAMESH CHANDRA MUDULI	MUDULI SAHI NIMAPARA	Hotel Type Two	HOTEL	500
108	138/2017	MAA BANADURGA VERITY STORE	SARBESWAR SAHOO	ANDHIASAH NIMAPARA	Verity Store Type One	VERITY SHOP	300
109	139/2017	M/S NAYAK ENTERPRISES	SUBODHA CHANDRA	ANDHIASAH NIMAPARA	Xerox DTP Screen Printing Type1	XEROX DTP LAMINATION	300

			NAYAK				
110	140/2017	CHANDAN XEROX	CHANDAN KUMAR SWAIN	DENUABASTA ALIPINGAL NIMAPARA	Xerox DTP Screen Printing Type1	XEROX SHOP	300
111	141/2017	M/S MAA TARINI STEEL FURNITURE	BUTUNI ROUT	CHENUA NIMAPARA	Furniture Shop Type One	FURNITURE SHOP	500
112	142/2017	M/S MAA DAKHINESWARI VEGETABLE SHOP	AKHAYA KUMAR NAYAK	ANDHIA SAHI NIMAPARA	Vegetable Shop Type Two	VEGETABLE SHOP	200
113	143/2017	M/S HARI OMM ENTERPRISES	SANJAYA KUMAR OJHA	KURUKUNDA TERUNDIA	Engineering Shop andFabrication Type1	FABRICATION SHOP	500
114	144/2017	M/S MAA DAKHINESWARI GOKHADYA BHANDAR	SARATA CHANDRA SAHOO	ANDHIA SAHI NIMAPARA	Rice Shop Type One	RICE SHOP	300
115	145/2017	MAA TARENI WORKSHOP	JAGANNATH NAYAK	CHANARPADA NIMAPARA	Electronic Good Repair	ELECTRONIC GOOD REPAIR	200
116	146/2017	M/S SASMITA DECORATOR	BASANTA SWAIN	RAJAS BALIPATANA	Bandparty and Tent House etc	TENT HOUSE	500
117	147/2017	KUNA BETEL SHOP	KUNA RANJAN PRADHAN	CHHATAHAR RENGHALO	Betel Shop Type Two	BETEL SHOP	200
118	148/2017	M/S MAA MANGALA ENGINEERING	PRAMOD KUMAR SWAIN	CHHATAGHAR RENGHALO NIMAPARA	Engineering Shop andFabrication Type1	ENGINEERING SHOP	500
119	149/2017	ALISHA ENGINEERING NIMAPARA	SUKANT KUMAR SAHOO	RATILO NIMAPARA	Engineering Shop andFabrication Type1	ENGINEERING AND FABRICATION SHOP	500
120	150/2017	M/S PRABHU ELECTRONICS	SIDHARTHA PARIDA	BISHNUPUR NIMAPARA	Electronic Shop Type One	ELECTRONIC SHOP	500
121	151/2017	M/S OMM AGENCY	JAYA NARAYAN NANDA	PURNESWARI SAHI NIMAPARA	Medicine Shop Type One	MEDICINE SHOP	500
122	152/2017	M/S KRISHNA STORE	ASHOK KUMAR SAHOO	AMUNIAPATANA NIMAPARA	Grocery Shop Type One	GROCERY SHOP	500
123	153/2017	M/S KRISHNA'S	BISHNU PRASAD MOHAPATRA	NEAR BSNL OFFICE IGMM COLLEGE ROAD NIMAPARA	Verity Store Type One	VERITY SHOP	300
124	154/2017	M/S JAY MARBLES	NIGAMANANDA SAHOO	GANESH BAZAR NIMAPARA	Marbles and Tiles Shop Type Two	MARBLE SHOP	1000
125	156/2017	M/S FAINISH BEAUTY PARLOR	AMITA PRADHAN	SEULAKHALA SAGADA NIMAPARA	Beauty Parlor and Modern Saloon AC	BEAUTY PARLOR	500
126	157/2017	M/S ORISSA MOTORS	CHITTA RANJAN PARIJA	GADAANDHIA NIMAPARA	Battery Shop	BATTERY SHOP	500
127	158/2017	SATYAM VERITY STORE	NIRMAL KUMAR MOHAPATRA	ANDHIA SASAN NIMAPARA	Verity Store Type One	VERITY SHOP	300
128	160/2017	M/S RISITA CAKES & BAKES	BINDULATA MOHANTY	DIHUDA GANESHWARPU R GOP	Bakery and Biscuit Items Type Two	BAKERY SHOP	500
129	161/2017	SAMBIT XEROX	SURYA NARAYAN MISHRA	ANDHIASAHI NIMAPARA	Xerox DTP Screen Printing Type2	XEROX SHOP	500
130	162/2017	M/S KRISHNA SHOES	LAXMI DHAR DAS	BAPALPUR ATHANTAR	Shoe and Sandal Shop Type Two	SHOES SHOP	500
131	163/2017	M/S GOURI AGENCIES	BHIMA SHEN MUDULI	MUDULISAHAI NIMAPARA	Verity Store Type Two	TUBE WELL AND SANITARY ITEMS	500
132	164/2017	RADHA KRISHNA IMMITATION	PRADIPTA KUMAR SAHOO	BADA BAZAR NIMAPARA	Melting of Gold N Silver by Nitric	IMMITATION ITEMS	200

		JEWELLERY			Acid		
133	165/2017	ODISHA GRAMYA BANK	LOKNATH MOHARANA	DOLABEDI CHHAKA NIMAPARA	Banking Service	BANKING SERVICE	5000
134	166/2017	SMART COMPUTERS	DURYODHAN SAHOO	DIGHALO NIMAPARA	Electronic Shop Type One	COMPUTER SHOP	500
135	168/2017	M/S BEAUTY LADIES CORNER	SAROJ KUMAR SAHOO	GUNDICHABADI NIMAPARA	Stationary	STATIONARY	500
136	169/2017	LOBHA XEROX & COMPUTER	MINAKETAN SAHOO	GUNDICHABADI NIMAPARA	Xerox DTP Screen Printing Type1	XEROX AND COMPUTER SHOP	300
137	170/2017	M/S BEAUTY TAILORING SHOP	MAMATA SAHOO	GUNDICHABADI NIMAPARA	Tailoring Shop	TAILORING SHOP	200
138	171/2017	M/S DEBATA ENTERPRISERS	BISWAMBAR SAHOO	BADA BAZAR NIMAPARA	Electronic Shop Type One	ELECTRONIC SHOP	500
139	172/2017	M/S JAYADURGA FABRICATION	PRADIPTA KUMAR OJHA	SHYAMSUNDAR PUR NIMAPARA	Engineering Shop andFabrication Type1	FABRICATION SHOP	500
140	173/2017	M/S SUBHADRA STEEL	MANOJ KUMAR NAYAK	ANDHIASAHI NIMAPARA	Building Material Type One	BUILDING MATERIALS	500
141	174/2017	M/S BHAGABATI JEWELLERY	HEMANTA KUMAR MISHRA	PATAPUR NIMAPARA	Jewellery Shop Type One	JEWELLERY SHOP	500
142	175/2017	M/S JITU SAREE CENTRE	JITENDRA MOHARANA	BANAMALIPUR BHAKARSAHI	Readymade Dress Cloth Sarees Type One	SAREE SHOP	500
143	176/2017	DTDC COURIER SERVICE	AKHAYA KUMAR MALLICK	BISHNUPUR NIMAPARA	Courier Service and Travels Agencies	COURIER SERVICE	500
144	177/2017	M/S GUDU BETEL SHOP	BANA RANJAN SAHOO	PATITAPABANPA TANA NIMAPARA	Betel Shop Type Two	BETEL SHOP	200
145	178/2017	M/S SHREE HARDWARE AND PAINTS	BINA PANI RAY	SRIKRUSHNA NAGAR NIMAPARA	Hardware Shop Type One	HARDWARE SHOP	500
146	180/2017	M/S SRINIBASH ENTERPRISES	RASHMI RANJAN SAHOO	NAGAPUR GOP	Grocery Shop Type One	GROCERY SHOP	500
147	181/2017	M/S LIFE LINE	SANGRAM KISHOR MOHANTY	AMALAPADA NIMAPARA	Medicine Shop Type One	MEDICINE SHOP	500
148	185/2017	M/S SHREE BASUDEV TRANSPORT	SACHIDA NANDA SAHOO	NIMAPARA BAZAR NIMAPARA	Transport	TRANSPORT	500
149	189/2017	SAI RAM GENTS PARLOR	MANOJ KUMAR BARIK	MATHASAHI NIMAPARA	Beauty Parlor Non AC	PARLOR	300
150	190/2017	M/S LAXMI MOTOR PARTS	AJAYA SAMANTARAY	WOMENS COLLEGE ROAD NIMAPARA	Four wheeler Parts shop	MOTOR PARTS SHOP	500
151	194/2017	SAI INSTITUTION OF TECHNOLOGY	SANTOSH KUMAR SAHOO		Computer Education Institute	COMPUTER INSTITUTION	500
152	195/2017	M/S MAA DARAGAI TYRES	PABITRA KUMAR PARIDA	DIPIRENTA NIMAPARA	Tyre Shop Type One	TYRES SHOP	500
153	196/2017	M/S NURANI SHOES HOUSE 1	MD ABDUL RAHEMAN	PATAPUR MUSLIM BASTI NIMAPARA	Shoe and Sandal Shop Type One	SHOES AND SANDAL	300
154	197/2017	SPORTS POINT	RASHMI RANJAN MOHANTY	PATAPUR NIMAPARA	Sports Goods	SPORTS GOODS	300
155	198/2017	BABA VERITY STORE	SARBESWAR SETHY	DENUABASTA NIMAPARA	Verity Store Type One	VERITY STORE	300
156	199/2017	M/S SHREE KHETRA	SUDARSHAN PRUSTY	NIRMALA PIPILI	Bike Showroom Type One	BIKE SHOWROOM	500

		MOTORS					
157	200/2017	M/S GREEN MIRCHI.COM	HARI SANKAR BEHERA	AMALAPADA NIMAPARA	First Food	FAST FOODS	300
158	201/2017	M/S SHRI RAM KALYAN MANDAP	DURGA PRASAD SAHOO	GANESH BAZAR NIMAPARA	Kalayan Mandap	KALYAN MANDAP	1000
159	202/2017	M/S BALABHADRA STEEL AND PIPES	SMT. ARCHANA NAYAK	ANDHIA SAHI NIMAPARA	Steel Railing Glass Home Interior	STEEL AND PIPE	500
160	203/2017	LINA LADIES CORNER	ITISHREE SAHOO	SHYAMSUNDAR PUR NIMAPARA	Verity Store Type One	LADIES CORNER	300
161	204/2017	M/S TARINI PLYWOODS	AMBIKA PRASAD MOHANTY	ODUAL SALANGA NIMAPARA		PLYWOOD SHOP	500
162	205/2017	M/S FOOD COURT CAFFE	JITENDRA KUMAR BEHERA	DEULISAH BISHNUPUR NIMAPARA	First Food	FAST FOOD	300
163	206/2017	MAA KHANDUALI STEEL FURNITURE	DWARIKA NATH BARIKI	CHHENUA NIMAPARA	Furniture Shop Type One	STEEL FURNITURE	500
164	207/2017	M/S UTKAL INTERIOR	PRADIPTA KUMAR BEHERA	GANESH BAZAR NIMAPARA	Plastic Furniture Type One	PLASTIC TRADE	500
165	208/2017	BULU BETEL SHOP	PADMA LOCHANA BEHERA	BISHNUPUR NIMAPARA	Betel Shop Type Two	BETEL SHOP	200
166	210/2017	M/S BABA BASUDEV ENTERPRISES	GOURI SANKAR DASH	COLLEGE CHHAKA NIMAPARA	Verity Store Type Two	VERITY STORE	500
167	211/2017	M/S MOHAPATRA COMMUNICATION	DEEPAK KUMAR MOHAPATRA	ANDHIA SASAN NIMAPARA	Mobile Repairing and Selling Type Two	MOBILE SHOP	500
168	212/2017	PADMA DISTRIBUTORS	KSHETRABASI BISWAL	BHUBANPUR COLONY NIMAPARA	Cement and Other Materials Type Two	CEMENT AND ROD MATERIALS	1000
169	213/2017	SIDHHI PADMA MANDAP	KSHETRABASI BISWAL	TALA ANDHIA NIMAPARA	Kalayan Mandap	KALYAN MANDAP	1000
170	214/2017	M/S FUNKY	ANIL KUMAR CHHATOI	KIAKANTA NIMAPARA	Readymade Dress Cloth Sarees Type One	READYMADE DRESS AND CLOTH	500
171	215/2017	M/S SATYA NARAYAN TRADERS	SATYA NARAYAN SAHOO	BADA BAZAR NIMAPARA	Grocery Shop Type One	GROCERY SHOP	500
172	216/2017	BISWAL STEELS	BANDITA BISWAL	TALA ANDHIA NIMAPARA	Cement and Other Materials Type Two	CEMENT AND ROD MATERIALS	1000
173	217/2017	M/S SARALA HARDWARE SHOP	RAMA CHANDRA SAHOO	GANESH BAZAR NIMAPARA	Hardware Shop Type One	HARDWARE SHOP	500
174	218/2017	M/S JANATA ELECTRICALS	HRUSHIKESH SAHOO	MOHARANA SAHI GOPINATHPATANA NIMAPARA	Electronic Good Repair	ELECTRICAL GOOD REPAIR SHOP	200
175	219/2017	M/S DURGA MADHAB STORE	BINOD BIHARI SABUT	ADABASTA DENUA NIMAPARA	Grocery Shop Type One	GROCERY SHOP	500
176	220/2017	MAA DURGA DEVI BHANDAR	RABINDRA KUMAR SAHOO	ANDHIA SAHI NIMAPARA	Grocery Shop Type One	GROCERY SHOP	500
177	221/2017	M/S SIDHESWAR CYCLE STORE	KALANDI CHARAN PAITIAL	ANDHIA SAHI NIMAPARA	Cycle and Its accessories Type One	CYCLE STORE	300
178	222/2017	M/S SRI SAI PLYWOOD	ASHOK KUMAR SWAIN	AT-AMPORA PO-CHHANIJANG	wood Shop	WOOD SHOP	500

				A PS-NIMAPARA			
179	223/2017	M/S BIKASH HEALTH CARE	BIKASH CHANDRA PRADHAN	PATAPUR NIMAPARA	Pathology Shop Type Two	PATHOLOGY SHOP	500
180	224/2017	M/S JAYASHREE MINIPLEX	RAJKISHOR MISHRA	GANESH BAZAR NIMAPARA	Cinema Project	CINEMA HALL	500
181	226/2017	M/S LABANYA ENTERPRISES	SAROJINI KHATEI	CANAL ROAD GUHALAPADA NIMAPARA	Granule Industry	GRANULE INDUSTRY	8000
<b>Total</b>							<b>121200</b>

In response to the POM issued on this score no reply was furnished. The current year's non collection amount for Rs 121200/- is treated as loss to the institution and needs recovery from the officials responsible for such non-collection of trade license.

**Person(s) Responsible for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Rakesh Kuar Rout	TC	EO, Nimapara NAC, Nimapara	60600
2	Sri Ajaya Kumar mohanty	EO	EO, Jajpur Municipality, Dist-Jajpur	60600

**13.5 - Pending Dues In respect of Telecom Towers**

Study of files related to telecom towers installed in Nimapara N.A.C area, it disclosed that most of the telecom company are running their business without clearing their renewal dues. This is only due to ineffective collection procedure adopted in this office. **As a result the Office sustained a loss of rupees 766475/- which was suggested for recovery in the previous Audit Report for 2017-18.** In the meanwhile New Guidelines have been issued by the Government during 2018-19 towards installation of TITs in different areas.

The detailed calculation furnished below for the reference.

**DEMAND FORMAT FOR TELICOM TOWERS FOR THE YEAR 2018-19 INSTALLED IN N.A.C AREA**

Sl. No.	Name of the Telephone Tower Provider of with date of permission	No. of Towers	Total Arrear demand as on 01.04.2018	Current Demand				Total Demand	Collected amount	Balance as on 31.03.2019
				License Renewal fee	Fine	Generator Charges per tower per Year	Total			
1	ATC/ESSAR - 21.10.08	2	21600	0	0	0	0	21600	0	21600
2	Vodafone/ Hutch 2007-08	2	2084	0	0	0	0	2084	0	2084
3	Reliance - 27.08.08	3	23360	0	0	0	0	23360	0	23360
4	Bharati Infratel- 19.07.2007	1	3831	0	0	0	0	3831	0	3831
5	BSNL- 16.08.2007	3	503160	0	0	0	0	503160	0	503160
6	Aircel-08.08. 2007	3	203160	0	0	0	0	203160	0	203160
7	WTT(TATA Tele Service)17.0 8.08 Taken Over by ATC w.e.f.07.06.1 6	1	9280	0	0	0	0	9280	0	9280
<b>Total-</b>		<b>15</b>	<b>766475</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>766475</b>	<b>0</b>	<b>766475</b>

**13.6 - Non auction of Sairat of NAC for the year 2018-19.**

While checking the auction files and register it was noticed that the following sairats of NAC were not auctioned during the year 2018-19. As a result the NAC has sustained a loss for an amount of **Rs.12870.00** as detailed below. The reasons for such non-auction during 2018-19 may be clarified.

**Non auction of Sairat Sources of N.A.C. Nimapara**

SI No	Name of the Sairat NAC Property	Upset Price
	<b>Tanks</b>	
1	Gandeimaa Tala	5500.00
2	Kiakanta Gaon munda Pokhari	330.00
3	Panda danda gadia	220.00
4	Kasinath Chouka	220.00
5	Sadei gadia	220.00
6	Naran Pradhan Chouka	220.00
7	Bauribandhu sundara Chouka	220.00
8	Talaandhia jor	220.00
9	Mahadia maati Tal	220.00
10	Renda Pokhari	5500.00
	Total	<b>12870.00</b>

**PARA: 14 AUDIT OF EXPENDITURE**
**14.1 - Staff Strength of the NAC**

The staff position of the NAC during 2018-19 is furnished below.

	Name of the Post	Sanctioned strength	Men in Position	Remarks
<b>Office Establishment</b>				
1	Executive Officer	1	1	
2	Head Asst	0	0	
3	Accountant	1	1	contractual
4	Sr Asst	1	0	
5	Jr Asst	2	2	
6	Peon	3	3	
7	Night Watchman	1	1	out-sourcing
<b>Tax &amp; Fees</b>				
1	Carriage Inspector	1	1	
2	Tax Collector/Sarkar	2	4	2 No through out-sourcing
3	Fees Collectors	1	1	
4	Peons	0	2	out-sourcing
<b>Conservancy</b>				
1	Sanitary Inspector	1	1	part time
2	Sweepers	5	5	one in consolidated pay
3	Tractor Drivers	0	2	2 No through out-sourcing
4	sweepers		22	through out-sourcing
<b>Works</b>				
1	ME	1	1	part time
2	JE	1	1	
3	Electrician	0	1	out-sourcing
4	Electric Helpers	0	1	out-sourcing

5	Amin	1	1
<b>Others</b>			
1	CP(MIS)	1	1 contractual
2	Community Organiser	1	1 contractual
3	Peon	0	2 DLR
4	AAHAR Sanitation Worker	0	1 out-sourcing
5	Care Taker Kalyan Mandap	0	1 out-sourcing

**14.2 - Payment of 5th Pay arrear salary Clarification wanting POM/p-10-11**

It has been observed that an amount of Rs 1631456/- has been paid to different officials of the NAC towards arrear salary of 5<sup>th</sup> Pay Commission 2<sup>nd</sup> & 3<sup>rd</sup> installment. On issue of POM regarding the production of Government orders in support of such payments the Local Authority failed to produced the same to Audit for necessary verification. Further the statements attached in the payment voucher does not furnish details of payments actually drawn earlier for the said period against which the amount for due has been claimed. It could not be understood how the arrear payment was allowed in the absence of detailed salary drawn for the said period.

It is also observed that arrear payment towards house rent allowance was allowed. Government order for allowing the arrear house rent in the 5<sup>th</sup> Pay Salary from 1.1.96 if any was not furnished.

Sl No	Name	Period	Amount paid	Vr No	Remarks
1	Ramesh Ch Ghadei, sweeper	1.1.96 to 31.12.05	44914	89/17.5.18	2nd instalment
2	Subash Ch Mohanty, Ex Sr Asst	1.1.96 to 31.12.05	42741	90/17.5.18	2nd instalment
3	Surya Narayan Ojha, Peon	1.1.96 to 31.12.05	28270	91/17.5.18	2nd instalment
4	Rabindranath Sahoo, Jr Asst	1.1.96 to 31.12.05	41462	92/17.5.18	2nd instalment
5	Narayan Sethy, Peon	1.1.96 to 31.12.05	44705	93/17.5.18	2nd instalment
6	Kanhu Charan Gochhayat, Sweeper	1.1.96 to 31.12.05	44914	94/17.5.18	2nd instalment
7	Brundaban Ghadei, Sweeper	1.1.96 to 31.12.05	39858	95/17.5018	2nd instalment
8	Raj Kishore Pradhan, FC	1.1.96 to 31.12.05	44245	96/17.5018	2nd instalment
9	Jayakrushna Patra, Ex Sr Asst	1.1.96 to 31.12.05	47958	97/17.5018	2nd instalment
10	Laxman Ghadei, Ex Sweeper	1.1.96 to 31.12.05	56915	98/17.5.18	1&2nd ist
11	Gopinath Rout, Ex TS	1.1.96 to 31.12.05	157370	99/17.5.18	2nd instalment
12	Bijaya Kumar Gharachary, Amin	1.1.96 to 31.12.05	16290	100/17.5.18	all
13	Rakesh Kumar Rpot, TC	1.1.96 to 31.12.05	20568	101/17.5.18	all
14	Madhabananda Barik, Ex Peon	1.1.96 to 31.12.05	40896	102/17.5.18	2nd instalment
15	Jasobath Sahoo, CI	1.1.96 to 31.12.05	264531	177/21.6.18	all
16	Kanduri Gochhayat, Ex sweeper	1.1.96 to 31.12.05	18376	377to 380/10.9.18	2nd instalment
17	Isvar Ojha, Ex Peon	1.1.96 to 31.12.05	9976	381/10.9.18	2nd instalment
18	Jayakrushna Patra, Ex Sr Asst	1.1.96 to 31.12.05	63944	482/29.9.18	3rd instalment
19	Subash Ch Mohanty, Ex Sr Asst	1.1.96 to 31.12.05	56988	483/29.9.18	3rd instalment
20	Rabindranath Sahoo, Jr Asst	1.1.96 to 31.12.05	55282	484/29.9.18	3rd instalment
21	Raj Kishore Pradhan, FC	1.1.96 to 31.12.05	58992	485/29.9.18	3rd instalment



22	Narayan Sethy, Peon	1.1.96 to 31.12.05	59607	486/29.9.18	3rd instalment
23	Surya Narayan Ojha, Peon	1.1.96 to 31.12.05	37694	487/29.9.18	3rd instalment
24	Madhabananda Barik, Ex Peon	1.1.96 to 31.12.05	54529	488/29.9.18	3rd instalment
25	Laxman Ghadei, Ex Sweeper	1.1.96 to 31.12.05	37944	489/29.9.18	3rd instalment
26	Brundaban Ghadei, Sweeper	1.1.96 to 31.12.05	53144	490/29.9.18	3rd instalment
27	Ramesh Ch Ghadei, sweeper	1.1.96 to 31.12.05	59885	491/29.9.18	3rd instalment
28	Kanhu Charan Gochhayat, Sweeper	1.1.96 to 31.12.05	59885	492/29.9.18	3rd instalment
29	Kanduri Gochhayat, Ex sweeper	1.1.96 to 31.12.05	56272	627-630/1.12.18	3rd instalment
30	Isvar Ojha, Ex Peon	1.1.96 to 31.12.05	13301	631/1.12.18	3rd instalment
<b>Total Arrear 5th Pay</b>			<b>1631456</b>		

**The details of payment drawn in the above period against which the payment due is claimed was not furnished for analysis.**

During the EXIT conference it was stated that the detailed data would be submitted. As such the entire payment of Rs 1631456/- paid during 18-19 towards arrear 5<sup>th</sup> pay salary is kept under objection till further clarification. The officials involved during the process of such arrear payment will be held responsible for any irregularities detected against such payment of arrear house rent.

**14.3 - Undue expenses allowed requisition of Private Kalyan Mandap POM/p-12**

**Criteria; Payment /adjustment voucher No-314/10.8.2018 Rs 2823536/-,**

**Towards celebration of LSG day 2017.**

During the Scrutiny of the payment vouchers No-314/10.8.18 towards celebration of LSG day for 2017 wrt related files it has been observed that an amount of Rs 3300/- and Rs 1500/- has been paid as requisition fees to private Kalyan Mandaps detailed below.

Sub Voucher No	Amount in Rs	Particulars of payment	Purpose	Name of the private Kalyan Mandap	Date of reservation	Bill No/date
6	3300	Charges of Kalyan Mandap	Towards LSG Awairness camp	Sai Lotus Mandap	28.8.17	566/28.8.17
7	1500	Charges of Kalyan Mandap	Towards LSG Awairness camp	Kala Kanhu Mandap	21.8.17	548/21.8.17
Total	4800					

It is note worthy to mention here that the NAC has its Own Kalyan Mandap and the same has been utilised by private parties as well as Government agencies for different cultural events. It is noticed from the DCR-cum requisition register of the Biju Kalyan Mandap that there were no reservation made by any private party or Government organisations for 28.8.17 & 21.8.17. It could not be understood why reservations are made in private Kalyan Mandaps when the NAC has its own Kalyan Mandap and it was free on both the dates as mentioned above.

During the EXIT conference the Local Authority quoted that The awareness programme of SBM has been organised in different wards of NAC area in the same day. It is far away from Biju Pattanaik Kalyan Mandap to attend the programme. For smooth convenience it was necessary to book the available private Kalyan Mandap on rented basis.

Basing on the merits of the compliance the objection is dropped.

**14.4 - Non-deduction of labour cess POM/p-13**

**Criteria; Payment voucher No-536/15.10.18 Rs 874140/-,**

**Towards supply, installation, colouring etc of playing & decorative equipment for Park.**

During the Scrutiny of the payment vouchers it is observed that pass for payment was made for Rs 874140/- vide voucher No-536/15.10.18 towards supply, installation and colouring of decorative and playing equipment for park. Net payment has been made to the agency M/S kajol Pattnaik, cuttack. **The requisite estimate initiated from the NAC Authority in this context along with the files/documents involved for this project was not furnished for analysis.** The basic cost of the materials excluding transportation was also not produced for reference.

Bill No-KP/18-19/005 dated 16.8.18 of the supplier indicates that 12 Nos of equipment are installed in this project and the claim amount included towards transportation cost, material cost, fitting charges and cost for colouring. It is clear that the project involved the labour work at the despatched point. However no labour cess has been deducted while making the payment for this project. As such labour cess for Rs 7530/- @ 1% of the total bill amount Rs 753000/- excluding GST may be recovered from the agency.

During the EXIT conference it was quoted that The Cess will be recovered from the available dues of the Supplier. Henceforth as per instruction in note sheet of the file, supplier should submit genuine Tax invoice & E-Way Bill of the supplied item & approve analysis copy of estimate by the technical Official/Engineer before payment.

As such the objection stands till recovery of Rs 7530/- towards Labour Cess is effected.

**14.5 - Payments towards project report, plan structure drawing, sub-soil investigation for market complex near Bus-stand POM/p-14**

**Criteria; Payment voucher No-793/1.2.19 Rs 58882/-**

**Paid to M/S DUDOS Engineering Consultancy, Bhubaneswar.**

During the Scrutiny of the payment vouchers it is observed an amount of Rs 58882/- has been paid to DUDOS Engineering Consultancy, Bhubaneswar towards project report, plan structure drawing, and sub-soil investigation for market complex near Nimapara Bus-stand. It is also ascertained that the new Bus-stand at Nimapara has been recently completed out of ESCROW /JNNURM grant. Though the grant for the said purpose has been received by the NAC, The construction was done by R&B department by way of deposit work.

Letter No-5473/HUD, Dated 7.2.13 of H&UD Department has circulated instructions, estimates and model designs for Bus stands in ULBs and categorically asked to follow the instructions, estimates, time frames and model designs laid in the guidelines for qualitative execution of the project. The estimate and the model design for the bus stand has been prepared taking into consideration of basic facilities such as waiting space, sanitation, water supply, bus parking, marketing and other facilities, Therefore the estimate and model design for bus stand must include provision for commercial complex. In this context It may be clarified whether market complex has been constructed by the R&B Department or not along with the new bus stand of the NAC.

In case the provision of market complex is not included for the bus stand project and the NAC is interested for construction of a market complex near the bus stand, there is no need for soil testing report. Because the R&B would definitely had conducted the same prior to the commencement of bus stand project. The plan structure drawing, project report & estimates etc could have been prepared by the technical personnel of the NAC, which comes under their normal duty as assigned by the Government.

During the EXIT Conference it was quoted that After the Completion of Bus Terminal by R & B Division Puri, Council body of NAC Nimapara decided to construct a Commercial Market Complex near Bus Stand, & no such technical report shared by the R & B Division with the NAC Technical Official. In this context a DPR structure drawing & soil testing is required due to huge investment for Construction of Commercial Complex.

Basing on the merits of the compliance the objection is dropped.

**14.6 - Payments made to the suppliers against retail invoices instead of software based Tax invoices in GST regime. POM/p 54-55**

**Criteria; Law Department Notification No-6674/dt 21.6.17 THE ODISHA GOODS AND SERVICES TAX ACT, 2017**

During the scrutiny of the payment vouchers wrt related files it has been observed that the following payments are made to different suppliers in the absence of software generated Tax invoices. Under the GST regime, an "invoice" or "tax invoice" means the tax invoice referred to in section 31 of the CGST Act, 2017. This section mandates the issuance of an invoice or a bill of supply for every supply of goods or services.

No objection has been raised by the dealing assistant against the manual retail invoice submitted by the supplier of goods while processing the file for its payment. It has been further observed that the comments of the accountant regarding non-submission of e Tax invoice by the supplier has been ignored by the Authorities before making the final payment. Consequently the possibility of selling the product with a very high cost than the market price and fraud in tax by the suppliers cannot be ruled out. **In such cases payment of GST amount to the supplier was unjustified.** The original software generated Tax invoices from the suppliers

against the following payments was not furnished for verification.

Sl No	Voucher No/Date	Amount of expenditure	GST claimed	Particulars of expenses made	Suppliers details	Retail Invoice No/Date
1	141/6.6.18	431663	63813	Electrical materials & fittings	SP enterprises, BBSR	24/25.3.18
2	142/6.6.18	72570	11070	Twin hanging dust bins 50ltr	Maysun Engineering, BBSR	1/1.4.18
3	143/6.6.18	327096	49896	Dust bin 240 ltr capacity	Maysun Engineering, BBSR	31/21.3.18
4	250/12.7.18	373824	57024	Dust bin 240 ltr capacity	Maysun Engineering, BBSR	9/18.5.18
5	334/27.8.18	146621	20426.10	Street electrical materials & fittings	Das suppliers & constructions	10/10.6.18
6	339& 340/27.8.18	118814	16450.50	Sanitation materials	Maysun Engineering, BBSR	8/18.5.18
7	341/27.8.18	278262	42466.70	Electrical wiring materials	Das suppliers & constructions	10(A)/12.6.18
8	465/28.9.18	314588	47988	Sanitation materials	SP enterprises, BBSR	23/12.9.18
9	763/21.1.19	139481	21276.72	Electrical wiring materials	Das suppliers & constructions	54/8.12.18
10	764/21.1.19	341500	49890.30	Sanitation materials	SP enterprises, BBSR	27/23.11.18
Total		2544419	380301			

Under the GST regime, an "invoice" or "tax invoice" means the tax invoice referred to in section 31 of the CGST Act, 2017. This section mandates the issuance of an invoice or a bill of supply for every supply of goods or services. It is not necessary that only a person supply in goods or services needs to issue an invoice. The GST law mandates that any registered person buying goods or services from an unregistered person needs to issue a payment voucher as well as a tax invoice.

Under GST, a tax invoice is an important document. GST is chargeable at the time of supply. Invoice is an important indicator of the time of supply. Thus the importance of an invoice under GST cannot be over-emphasised. The tax invoice is the primary document evidencing the supply and vital for availing Input Tax Credit.

Tax invoice in the GST regime is to be a software generated invoice containing details of supplier & receiver including the GST No of the supplier, GST No of the purchaser/receiver (If it has), date of invoice, HSN code of the goods, GST invoice No, e-way bill along with the details of transportation system and vehicle registration No.

Manner of issuing invoice

The invoice shall be prepared in triplicate, in case of supply of goods, in the following manner:

- The original copy being marked as ORIGINAL FOR RECIPIENT
- The duplicate copy being marked as DUPLICATE FOR TRANSPORTER
- The triplicate copy being marked as TRIPLICATE FOR SUPPLIER

**The serial number of invoices issued during a tax period shall be furnished electronically through the Common Portal in Form GSTR-1.**

Possible lacunas under payment to suppliers of without proper tax invoice.

- The payment to suppliers against manual retail invoice lead to tax fraud.** The supplier can change the cost and number of goods that was actually

supplied. Whereas in the software generated tax invoices the sell prices of the goods and the number of goods sold are preserved and unchanged.

Thus the payment of GST to the supplier in the absence of a tax invoice is under risk.

1. **The supplier may impose a very high rate for a product than the market price.** In this case the purchaser would have to pay more cost for the goods. After delivery the supplier could change the manual invoice and prepare another e Tax invoice for the same delivery with the genuine rate for filing GST.

It was requested to clarify why the payment of GST to the suppliers in the absence of the software generated Tax invoices would not be treated as loss to the Government and not be suggested for recovery.

During the EXIT Conference it was stated that, "GST tax amount has already been deposited by the Supplier in GST portal & henceforth it is noted and instructed to Dealing Assistant to put with Software Generated Tax Invoice. And unquote;

The payment to suppliers against manual retail invoice lead to tax fraud. As such the GST amount paid to the suppliers is kept under objection till supply of software generated GST Tax invoices.

**14.7 - Excess payment made for purchase of twin hanging dustbins POM/p-56-57**

**Criteria; i) Quotation call notice No-604/dated 14.3.18 of Nimapara NAC.**

**ii) Supply order No-757/Dt 24.3.18 of the Nimapara NAC.**

**iii) Vr No-142/6.6.18 Rs 72570/- paid to Maysun Engineering Co., BBSR (retail Inv No-1/1.4.18)**

**iv) Quotation call notice No-1270/dated 21.5.18 of Nimapara NAC and its negotiation with the bidders.**

During the scrutiny of the payment vouchers wrt related files it has been observed that an amount of Rs 72570/- has been paid to Maysun Engineering Co., BBSR (retail Inv No-1/1.4.18) towards supply of 10 Nos of twin hanging dustbins (green & blue) 50 ltr capacity. The following procedures are adopted before making the payment.

a) Quotation call notice was issued vide notice No-604/14.3.18 (e-tender has not been done)

b) Two Nos of bidders had responded to the above tender call notice with the following rate proposal

M/S Devine chemical, cuttack (letter No-NIL/ Dated 21.3.18) quoted price Rs 6800 + GST

M/S Maysun Engineering Co., BBSR (Letter No-MECO/130/17-18 dated 20.3.18) **quoted price Rs 6150 + GST**

**c) No negotiation made with the L1 bidder**

Only comparative statement was prepared and order was placed to M/S Maysun Engineering Co., BBSR vide NAC Office letter no-757/24.3.18 for supply of 10 Nos of twin hanging dustbin (green & blue) 50 ltr capacity with lid mounted on frame (50x50mm) square pipes etc.

d) Payment has been made towards the supply of the above items vide Vr No-142/6.6.18 Rs 72570/- against retail invoice No-1/1.4.18 furnished by M/S Maysun Engineering Co., BBSR.

**Note: Quotation call notice No-1270/dated 21.5.18 of Nimapara NAC and its negotiation with the bidders may be perused.**

The NAC authority has placed quotation for supply of different conservancy items including the twin hanging dustbins. (notice No-1270/Dt-21.5.18)

Three No of bidders responded to the above notice. Out of which M/S SP enterprises, Flat no-2, Road No-8, Sidharth Apartment, BBSR emerged as the L1 bidder. Negotiations were made with the bidder for finalisation of the rates of different items at further lower rates. It has been observed that,

**Proposed rate for twin hanging dust bins by SP enterprises.= Rs 6200 + GST**

**Price of twin hanging dust bins after negotiation by the NAC Authorities= Rs 3600 + GST**

**It has been observed that the quoted price of Rs 6200/- towards twin hanging dustbins has been reduced to Rs 3600/- after negotiation.**

In the above context it can be clearly stated that due to non-negotiation with the quoted prices of the L1 bidder(M/S Maysun Engineering Co., BBSR.) in the 1<sup>st</sup> purchase, the NAC has sustained a loss towards procurement of the 10 Nos of twin hanging dustbins.

**1<sup>st</sup> case: L1 price Rs 6150/- No negotiations made. (March 2018)**

**2<sup>nd</sup> case: L1 price Rs 6200/- negotiations made. Negotiated price Rs 3600/- (May 2018)**

Excess Prices allowed due to non-negotiation (1<sup>st</sup>case ) = 6150 – 3600= 2550/- (per dustbin)

Excess payment allowed for 10 nos of dustbins due to non-negotiation= 10x 2550= Rs 25500/-

The Local Authority is asked through POM to clarify why Rs 25500/- paid in excess towards purchase of twin hanging dust bins( in the 1<sup>st</sup> case ) from M/S Maysun Engineering Co., BBSR due to non-negotiation would not be treated as a loss to the institution.

During the EXIT conference it was clarified that the L1 Bidder has instructed verbally for negotiation but he did not agree to the proposal. The system of twin-hanging dustbin implemented 1st time in pilot basis as per strict instruction of the Govt. in H & UD Deptt. Under the circumstances for compilation to implementation of the project in time.

The Local Authority is suggested to do negotiations henceforth with the L1 bidder to minimise the prices of the consignment. The objection is dropped.

**14.8 - Irregularities noticed in the Purchases of electrical materials House hold wiring materials and installation of electrical wiring in NAC Office and different shops of the market complex Clarification wanting. POM/p-58-59**

**Criteria; i) Council Resolution No-7(ii)/28.2.18**

**ii) Quotation call notice No-1041/21.4.18 of the EO, NAC, Nimapara.**

**iii) Supply order No-1407/4.6.18 of EO, NAC, Nimapara toM/S Das supplier & construction**

**iv) Office Order No- 2709/12.9.18 issued to M/S Das supplier & construction for installation of electrification of NAC Office & shop rooms. (No tender was inviting for the supply of material & installation work)**

**v)Office Order No- 2767/20.9.18 issued to M/S Das supplier & construction for installation of electrification of shop rooms.**

**vi) Vr No-334/27.8.18 Rs 146621/- expenses for street light materials & fittings.**

**vii) Vr No- 341/27.8.18 Rs 278262/- expenses for electrical materials for electrification of the NAC & Shop rooms (paid to M/S Das suppliers & construction without any estimate for such work.**

**viii) Vr No- 763/21.1.19 Rs 139481/- expenses for electrical materials for electrification of the NAC & Shop rooms (paid to M/S Das suppliers & construction without any estimate for such work.**

It has been observed that electrical wiring work at NAC office & some shop rooms along with the supply of materials for such work has been one-sidedly offered to M/S Das supplier & construction, BBSR. Detailed analysis of the files revealed that the minimum official procedures as per the provisions mention in the Municipal accounting procedure, OPWD codes, OGFR instructions are side-lined for providing such undue financial benefit to the supplier. The facts are narrated below.

Though the electrical materials pertaining to the streetlight system has been centrally maintained (both new and repair/maintenance works) at the Government level with the help of an outside agency(EESL Ltd, 4<sup>th</sup> floor, IWAI building A 13, Sector 1, Noida-201301), proposal was passed through council for purchase electrical repairing materials vide council Resolution No-7(ii)/28.2.18. As per the resolution only street light repairing material can be purchased in case of extreme urgent cases. **The council has advised to go for a quotation for such street light repairing materials. Nowhere was it advised for procurement of any other house wiring & installation materials.**

Quotation Call Notice was issued vide NAC office Notice No-1041/21.4.18 for street light repairing items along with electrical materials for house hold wiring/electrification. **The EO did not obtain the council approval for procuring such items.**

**Case-1**

Supply order was issued to Das Supplier and construction, BBSR vide NAC office order No-1407/4.6.18 for supply of street light related materials. Another surprise note has been noticed in the supply letter. It was asked by the EO to M/S Das Suppliers & construction to contact the electric I/C of the office for 3 phase electric wiring of the NAC office building, 1 phase electric wiring of the shop Ni1-14 of the market complex. It was further asked to the supplier to submit the detailed report along with the list and quantity of electrical materials required for the above purpose. Accordingly Das Suppliers & construction had furnished the list of electrical materials to be procured by the NAC vide its letter No-Nil/7.6.18.

Supply order was issued to the supplier basing on the report submitted by the same supplier vide NAC Office order No-vide NAC office letter No-1467/8.6.18. Payment has been made for Rs 278262/- to M/S Das supplier & construction vide voucher No-341/27.8.18 of the NAC.

Office order No-2709/12.9.18 EO, Nimapara NAC; The supplier M/S Das supplier & construction was asked to make the electrical wiring of NAC office building and the shop rooms of the market complex against the electrical materials supplied earlier.

**Case-2**

Similar method was adopted by the NAC Officials for procurement of electrical wiring materials and its installation in shops (No-15-20, 22-36) of the market complex.

Office Order No-2767/20.9.18 of the NAC, it was asked to the supplier to propose the list of electrical materials required for the above electrical wiring. Supply order was issued vide NAC letter No-2807/25.9.18 basing on the suppliers recommendations. Payment towards the materials was allowed vide Vr No-763/8.12.18. In another Office order No-3260/10.12.18 the EO has directed the supplier to do the electrical wiring works in the said shops.

Observation; 1) No estimate was prepared for the electrical wiring of the NAC Building and shop rooms by the competent personnel of the NAC or with the guidance from the CESU Engineers/electrical engineers of other ULBs.

2) The normal procedures such as initiation of tender (especially e-tender) were not made for the electrical wiring of the office building & shop rooms.

3) The work has been unilaterally offered to M/S Das suppliers & Constructions.

4) The supplier was offered to make the field inspection and suggest the requirement for procurement of electrical goods for wiring etc. How could the Authority justify the genuineness of such report of a supplier? As a business man they might furnish fabricated report to increase their sells. It could not be understood, why the actual requirement of material was not done following the electrical analysis with the help of competent engineering personnel of CESU/other ULBS. Directions could have been issued to the JE, Civil, of the NAC to prepared the requisite estimate with the help of competent engineering personnel of CESU/other ULBS.

5) The EO has further offered the supplier to get the electrical wiring etc works at the NAC office & the shops. The electrical installation work was done without supervision of any competent technical personnel.

**The case needs to be investigated by the higher Authorities.**

**PARA: 15 AUDIT ON WORKS**
**15.2 - Excess Payment in work bills due to non-deduction of quantity of excavated available earth from the collected earth POM/P 32-36**

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 of cut-off walls 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 have been less collection of earth to the tune of available earth. This results excess payments as per details given below which needs clarification.

SI No	Particulars of works	Available excavated earth in cum	Earth collected by mechanical means in cum	earth work admissible after deduction of available earth	Excess earth allowed in cum	Unit cost excluding Royalty	Excess Payment allowed
1	Vr No-23/13.4.18 Rs 250722/- MR&B, Tender cost- 251500/- CR No-64/17-18, MB No-163/p-40-52	4	106.80	102.80	4	170.62	682.48

	Const. of CC Road from Purna Ch. Ranasingh Res. towards BSNL Office W No. 08 Contractor- Manoj Kumar Swain JE- Bulu Sethy, ME- G C Bala							
2	Vr No-26/13.4.18 Rs 483295/- (RD) Tender cost- 485000/- CR No-67/17-18, MB No-165/p-1-14 Const. of CC Road at IG women's College from SahooBabu Res. towards Purna Chandra Ray &Pradhan Babu Res. W No. 08 Contractor- Manoj Kumar Swain JE- Bulu S ethy, ME- G C Bala	7.10	184.00	176.90	7.1	170.62	1211.402	
3	Vr No-105/21.5.18 Rs 99249/- (14 CFC) Tender cost- 89286+ 12% GST/- CR No-121/17-18, MB No-161/p-160-171 Const. of CC Road from Gada Andhia Main Road towards Basanti Pattanaik Res. W No. 08 Contractor-Pratap Kumar Patra JE- Bulu Sethy, ME- G C Bala	2.8	39.90	37.10	2.8	222.92	624.18	
4	Vr No-106/21.5.18 Rs 149253/- (14th CFC) Tender cost- 133795+ 12% GST/- CR No-119/17-18, MB No-161/p-172-183 Const. of CC Road at Sri Ram Nagar Ramesh Mohanty House Backside Road from Pravas Mohanty Res. towards west W No. 08 Contractor-Pratap Kumar Patra JE- Bulu Sethy, ME- G C Bala	4.17	62.13	57.96	4.17	222.92	929.58	
5	Vr No-107/21.5.18	5.80	49.56	43.76	5.8	222.92	1292.94	

	Rs 199620/- (MVT) Tender cost- 179455+ 12% GST/- CR No-137/17-18, MB No-165/p-102-114 Const. of CC Road from Mohaveer Colony Digambar Nayak House side CC Road towards main Road W No. 08 Contractor-Debasi sh Harichandan JE- Bulu Sethy, ME- G C Bala								
6	Vr No-169/19.6.18 Rs 168879/- (14th CFC) Tender cost- 151786+ 12% GST/- CR No-125/17-18, MB No-162/p-112-124 Const of CC Road from Andhia Mohapatra Sahi Canal Bridge to Bada BhoiSahi W No. 09 Contractor-Kailash Ch Patra JE- Bulu Sethy, ME- G C Bala	4.39	49.56	45.17	4.39	222.92	978.62		
7	Vr No-24/13.4.18 Rs 89795/- (MR&B)  CR No-65/17-18, MB No-164/22-33 Const. of CC Road from Hrudananda Panda Res towards Digambar Nayak Res. W No. 08  Contractor-Aparty Sethy JE- Bulu Sethy, ME- G C Bala	2.18	23.56	21.38	2.18	170.6	371.91		
8	Vr No-37/23.4.18 Rs 198341/- (MVT)  CR No-139/17-18, MB No-163/85-97 Const. of CC Road from women's College near Aju Samantaray House towards Prutviraj Mahanty Res. W No. 08	4.20	60.36	56.16	4.2	222.92	936.26		



	Contractor-Manoj Ku Swain JE- Bulu sethy, ME- G C Bala							
9	Vr No-280/30.7.18 Rs148299/- (14 CFC) Tender cost- 133915+ 12% GST/- CR No-122/17-18, MB No-166/48-60 Const of CC Road from at new colony sarangi babu res towards tripathy babu res in ward No-8 Contractor-Pra vat Ku Mohapatra JE- Bulu Sethy, ME- G C Bala	3.17	60.36	57.19	3.17	222.92	706.66	
10	Vr No-242/11.7.18 Rs 877749/- (Devolution) Tender cost- 879120+ 12% GST/- CR No-28/17-18, MB No-167/16-48  Contractor-Akshya Behera JE- Bulu Sethy, ME- G C Bala	17.01	707.09	690.08	17.01	170.6	2901.91	
11	Vr No-196/27.6.18 Rs 347133/- (14th CFC) Tender cost- 311875 + 12% GST/- CR No-86/17-18, MB No-167/16-48 Const of CC Road from RD road towards Linga pokhari in ward No-01 Contractor-Kabita pradhan JE- Bulu Sethy, ME- G C Bala	35.96	76.09	40.13	35.96	222.92	8016.20	
12	Vr No-172/19.6.18 Rs 199172/- (MVT) Tender cost- 178574+ 12% GST/- CR No-140/17-18, MB No-165/116-128 Const of CC Road Sibasakti colony canal gate to main road in word No-9 Contractor-Kailash ch Patra JE- Bulu Sethy,	4.95	60.22	55.27	4.95	222.92	1103.45	

	ME- G C Bala							
13	Vr No-194/27.6.18 Rs 181033/- (14th CFC) Tender cost- 164286+ 12% GST/- CR No-88/17-18, MB No-162/150-165 Const of CC Road from patapur kiakanta road with culvert Contractor-Ganes h Bhoi JE- Bulu Sethy, ME- G C Bala	9.45	51.80	42.35	9.45	222.92	2106.59	
14	Vr No-195/27.6.18 Rs 143770/- (14th CFC) Tender cost- 133662+ 12% GST/- CR No-87/17-18, MB No-162/125-138 Const of CC Road Contractor-Ganes h Bhoi JE- Bulu sethy, ME- G C Bala	4.31	56.70	52.39	4.31	222.92	960.79	
15	Vr No-780/22.1.19 Rs 99093/- (14th CFC) Tender cost- 99900+ 12% GST/- CR No-135/15-16, MB No-162/125-138 CC Road from RD road to Dakhina Bhoisahi ward No-2 Contractor- Arun Kumar Nayak JE- Bulu Sethy, ME- G C Bala	7.29	7.29	0.00	7.29	170.62	1243.82	
16	Vr No-479/29.9.18 Rs 117794/ (14th CFC) Tender cost- 106089+ 12% GST/- CR No-93/17-18, MB No-168/33-45 CC road at Benudhar behera res towards laxmidhar mallik res in ward no-2 Contractor-Ganes h Bhoi JE- Bulu Sethy,	3.3	45.48	42.18	3.3	222.92	735.64	

	ME- G C Bala							
17	Vr No-480/29.9.18 Rs 126827/ (14th CFC) Tender cost-113854+ 12% GST/- CR No-92/17-18, MB No-168/46-58 CC road from canal embankment towards dhusa behera res in ward No-2 Contractor-Ganesh Bhoi JE- Bulu Sethy, ME- G C Bala	4.2	56.75	52.55	4.2	222.92	936.26	
18	Vr No-542/1.11.18 Rs 181319/ (MVT) Tender cost-178574+ 12% GST/- CR No-141/17-18, MB No-166/117-129 CC road from Alandha pura ch baral res towards mali gadia Contractor-Gopal ch pradhan JE- Bulu Sethy, ME- G C Bala	4.6	60.369	55.769	4.6	222.92	1025.43	
19	Vr No-651/12.12.18 Rs 148490/ (14th CFC) Tender cost-133259+ 12% GST CR No-132/17-18, MB No-167/181-190 CC road from canal niranjan palai res to sukant bhoi res, ward 11 Contractor-Gunani dhi bhoi JE- Bulu Sethy, ME- G C Bala	4.2	62.16	57.96	4.2	222.92	936.26	
20	Vr No-666/14.12.18 Rs 252608/ (MRB) Tender cost-227705+ 12% GST CR No-01/18-19, MB No-171/1-12 CC road at chandan pokhari huda both side at ward No-11 Contractor-Gunani dhi bhoi	9	62.16	53.16	9	222.92	2006.28	

JE- Bulu Sethy,  
ME- G C Bala

**Total**

**29707**

During the EXIT conference it was stated that, quot; SI. No. 11 This work is a CC Road with Toe wall the excavation of foundation & tranches earth of Toe wall utilised as back filling of Toe Wall. So, the Collection of earth measured for Berm Filling. Hence it may be admissible.

Others are to be recovered from the available Security Deposit of the concerned Agency. And unquote;

Basing on the merits of compliance the amount of Rs 8016/- as mentioned SI No-11 is dropped.

Objection for the rest part for Rs 21691/- holds good till recovery.

**Person(s) Responsible for this paragraph**

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Sri Girish Chandra Bal	ME	AEE, PH Division, Nimapara	10846
2	Sri Bulu Sethy	JE	EO, Nimapara NAC	10845

**15.3 - Sand filling without cut-off wall POM/p-37-38**

On scrutiny of the following work case records with connected MBs it was noticed that

1. No preliminary investigation report could be made available with the case record.
2. Photographs prior to the commencement of project & during the commencement have not been attached with the case record.
3. It is observed from the photographs that no households are present at both sides of the road rather the road passes through vacant land.
4. Earth filling for thickness of 0.50 mtr or more was made on all road sub-bases followed by sand filling on the road base courses. Earth filling was allowed for filling up the low lands and the pot holes, wheel tracks etc for foundation of the CC road.

It has been observed that while executing the cement concrete road the provision for cut-off wall has not been made. The purpose of the cut-off wall cum toe wall is to protect the sub base from seepage and also to provide strength to the road. Without erection of the cut-off wall above the Ground level the sub base sand filling was no more protected. The same will be washed out by rain water and will lead to permanent damage to the pavement. Thus without support sand filling on the road sub-base is treated as a wasteful expenditure. However a maximum thick ness of 0.025m sand filling could be admissible for further undulation of the road sub-base. It is to be mentioned that the major undulations, pot holes, wheel tracks are renovated by the earth filling made on the road sub-base prior to sand filling work. Therefore the excess expenditure for Rs12147/- made towards filling of sand on the road sub-base without support of cut-off wall needs recovery. The details are furnished below.

SI No	Particulars of works	thickness of sand filling made over the earth filling executed on the road sub-base	Quantity of sand spread on the road sub-base over the earth filling without provision of cut-off wall	quantity of filling sand admissible with thick ness 0.025 m for undulation	Inadmissible quanity of sand filling made	unit cost for sasnd filling excluding royalty	Inadmissible payment towards sand filling on the road sub-base
1	Vr No-669/14.12.18 Rs 295592/- (MVT) Tender cost- 276562 + 12% GST CR No-136/17-18, MB No-166/12-22 Const. of CC Road reliance tower to	0.10	25.85	6.46	19.39	228.91	4438

	gopinathkalyanmandap, ward No-6 Contractor-Akshya Kumar Behera JE- BuluSethy, ME- G C Bala							
2	Vr No-673/19.12.18 Rs 146998/- (MR&B) Tender cost- 132602+ 12% GST CR No-3/18-19, MB No-169/23-33 Const. of CC Road from hatahahisurenrasp atra res to nabaghana swain khala, ward 3 Contractor-Susanta Kumar Ojha JE- BuluSethy, ME- G C Bala	0.10	17.90	4.48	13.43	228.91	3073	
3	Vr No-460/27.9.18 Rs 118974/- (MR&B) Tender cost- 107143+ 12% GST CR No-12/18-19, MB No-167/102-111 Const. of CC Road from pataghairoadward ssrimanta sir res, ward 10 Contractor-Manoj Kuar Swain JE- BuluSethy, ME- G C Bala	0.10	12.00	3.00	9.00	228.91	2060	
4	Vr No-461/27.9.18 Rs 137539/- (MR&B) Tender cost- 133931+ 12% GST CR No-2/18-19, MB No-167/152-161 Const. of CC Road from bhusei pond towards Baghasahi, ward 2 Contractor-Ganesh Bhoi JE- BuluSethy, ME- G C Bala	0.10	15.00	3.75	11.25	228.91	2575	
Total							12147	

During the EXIT conference the Local Authority quoted that the amount will be recovered from the available Security Deposit of the concerned Agency.

The objection stands till recovery of the amount is effected.

The following persons are responsible for such excess payment.

**Person(s) Responsible for this paragraph**

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Sri Bulu Sethy	JE	EO, Nimapara NAC	6074
2	Sri Girish Chandra Bal	ME	AEE, PH Division, Nimapara	6073

**15.4 - Excess payment allowed towards filling of earth POM/p-39-43**

During the scrutiny of the following works case records wrt to the related MBs it has been observed that an amount of Rs23584/- has been paid in excess due to allowing higher rates than the actual rate towards earth filling by mechanical means within a lead of 5 km which needs recovery. The details furnished below.

Analysis to wards filling of earth by mechanical means within a lead of 5 km

	Particulars	Nos	Rate	Total	
I	Labour in all kinds of soil ordinary 32 Nos Hard 43 Nos stoney earth 67.06 Nos Average = 47.35 Nos for 100 cum		47.35	200	9470
	for 100 cum				9470.00
II	OHC & contractors profit			15%	1420.50
	for 100 cum				<b>10890.50</b>
	for 1 cum				<b>108.91</b>
	Add cess @ 1%				<b>1.09</b>
	<b>Total Labour for 1 cum</b>				<b>109.99</b>
III	Carriage				
	Up to 5 km per cum				149.67
	Deduct loading i.e. 2/3rd of loading unloading charges of Rs 79				52.67
	Carriage cost				<b>97.00</b>
IV	Royalty				36.75
	Total cost for earth filling by mechanical means within 5 km lead				243.75

Thus, total admissible cost for earth filling by mechanical means= Rs 243.75 (per cum)

Rate allowed for earth filling by mechanical means = Rs 259.67

Excess rate allowed = Rs 259.67 – Rs 243.75 = Rs 15.92

SI No	Particulars of works	Admissible quantity of earth by mechanical means	Unit cost allowed per cum	Unit cost admissible per cum	Excess cost allowed per cum	Excess Payment allowed
1	Vr No-105/21.5.18 Rs 99249/- (14th CFC) Tender cost- 89286+ 12% GST/- CR No-121/17-18, MB	37.10	259.67	243.75	15.92	590.73

	No-161/p-160-171 Const. of CC Road from GadaAndhia Main Road towards BasantiPattanaik Res. W No. 08 Contractor-Pratap Kumar Patra JE- BuluSethy, ME- G C Bala						
2	Vr No-106/21.5.18 Rs 149253/- (14th CFC) Tender cost- 133795+ 12% GST/- CR No-121/17-18, MB No-161/p-172-183 Const. of CC Road at Sri Ram Nagar Ramesh Mohanty House Backside Road from PravasMohanty Res. towards west W No. 08 Contractor-Pratap Kumar Patra JE- BuluSethy, ME- G C Bala	57.96	259.67	243.75	15.92	922.87	
3	Vr No-107/21.5.18 Rs 199620/- (MVT) Tender cost- 179455+ 12% GST/- CR No-137/17-18, MB No-165/p-102-114 Const. of CC Road from Mohaveer Colony DigambarNayak House side CC Road towards main Road W No. 08 Contractor-Debasish Harichandan JE- BuluSethy, ME- G C Bala	43.76	259.67	243.75	15.92	696.77	
4	Vr No-165/19.6.18 Rs 93433/- (14th CFC) Tender cost- 83937+ 12% GST/- CR No-127/17-18, MB No-165/p-79-88 Const. of CC Road at MaasathiBhauni Temple W No. 10 Contractor-Akhaya Kumar Behera JE- BuluSethy, ME- G C Bala	30.49	259.67	243.75	15.92	485.48	
5	Vr No-166/19.6.18 Rs 92977/- (14th CFC) Tender cost- 83938+ 12% GST/- CR No-126/17-18, MB No-165/p-66-78 Const. of CC Road at NuharkiriMohadev	39.99	259.67	243.75	15.92	636.75	

	Temple W No. 10 Contractor-Akhaya Kumar Behera JE- BuluSethy, ME- G C Bala						
6	Vr No-169/19.6.18 Rs 168879/- (14th CFC) Tender cost- 151786+ 12% GST/- CR No-125/17-18, MB No-162/p-112-124 Const of CC Road from AndhiaMohapatraSah i Canal Bridge to BadaBhoiSahi W No. 09 Contractor-KailashCh Patra JE- BuluSethy, ME- G C Bala	32.17	259.67	243.75	15.92	512.23	
7	Vr No-399/15.9.18 Rs 97156/- (RD) Tender cost- 89109+ 12% GST/- CR No-145/17-18, MB No-165/151-160 Const of CC Road fromBeherasahipraful la das res to canal embarkmemnt Contractor-KailashCh Patra JE- BuluSethy, ME- G C Bala	77.12	259.67	243.75	15.92	1227.95	
8	Vr No-280/30.7.18 Rs148299/- (14 CFC) Tender cost- 133915+ 12% GST/- CR No-122/17-18, MB No-166/48-60 Const of CC Road from at new colony sarangibabu res towards tripathybabu res in ward No-8 Contractor-Pra vat Ku Mohapatra JE- BuluSethy, ME- G C Bala	58.99	259.67	243.75	15.92	939.28	
9	Vr No-272/24.7.18 Rs 151286/- (MR&B) Tender cost- 136892+ 12% GST/- CR No-10/18-19, MB No-166/74-85  Contractor-Pratap Ku patra JE- BuluSethy, ME- G C Bala	112.12	259.67	243.75	15.92	1785.24	
10	Vr No-196/27.6.18 Rs 347133/- (14th CFC) Tender cost- 311875 + 12% GST/- CR No-86/17-18, MB	40.13	259.67	243.75	15.92	638.97	



	No-167/16-48 Const of CC Road from RD road towards Lingapokhari in ward No-01 Contractor-Kabitapra dhan JE- BuluSethy, ME- G C Bala						
11	Vr No-172/19.6.18 Rs 199172/- (MVT) Tender cost- 178574+ 12% GST/- CR No-140/17-18, MB No-165/116-128 Const of CC Road Sibasakti colony canal gate to main road in word No-9 Contractor-Kailashch Patra JE- BuluSethy, ME- G C Bala	55.27	259.67	243.75	15.92	880.04	
12	Vr No-194/27.6.18 Rs 181033/- (14th CFC) Tender cost- 164286+ 12% GST/- CR No-88/17-18, MB No-162/150-165 Const of CC Road from patapurkiakanta road with culvert Contractor-Ganesh Bhoi JE- BuluSethy, ME- G C Bala	42.35	259.67	243.75	15.92	674.32	
13	Vr No-195/27.6.18 Rs 143770/- (14th CFC) Tender cost- 133662+ 12% GST/- CR No-87/17-18, MB No-162/125-138 Const of CC Road Contractor-Ganesh Bhoi JE- BuluSethy, ME- G C Bala	52.39	259.67	243.75	15.92	834.19	
14	Vr No-778/22.1.19 Rs 146759/- (Devolution) Tender cost- 132084+ 12% GST/- CR No-35/18-19, MB No-169/35-44 Spreading of lawn grass and side development at bijuPattnbaikKalyanM andap Contractor-Akshya Kumar Behera JE- BuluSethy, ME- G C Bala	203.91	259.67	243.75	15.92	3246.78	
15	Vr No-831/13.2.19 Rs 174288/- (MRB)	66.34	259.67	243.75	15.92	1056.31	

	Tender cost- 156244+ 12% GST/- CR No-15/18-19, MB No-170/102-113 CC Road from Maitreenagar to guhalpada main road , ward 11 Contractor-Brahmana nda Rout JE- BuluSethy, ME- G C Bala						
16	Vr No-832/13.2.19 Rs 90658/- (MRB) Tender cost- 81696+ 12% GST/- CR No-13/18-19, MB No-170/102-113 CC road at guhalpadabhoisahi canal road towards bokabhoi res, ward 11 Contractor-Akshya Kumar Behera JE- BuluSethy, ME- G C Bala	39.43	259.67	243.75	15.92	627.83	
17	Vr No-462/28.9.18 Rs 141517/ (14th CFC) Tender cost- 167587+ 12% GST/- CR No-116/17-18, MB No-167/129-141 CC road at guhalpadabhoisahi canal road towards bokabhoi res, ward 11 Contractor-Akshya Kumar Behera JE- BuluSethy, ME- G C Bala	122.18	259.67	243.75	15.92	1945.43	
18	Vr No-479/29.9.18 Rs 117794/ (14th CFC) Tender cost- 106089+ 12% GST/- CR No-93/17-18, MB No-168/33-45 CC road at Benudharbehera res towards laxmidharmallik res in ward no-2 Contractor-Ganesh Bhoi JE- BuluSethy, ME- G C Bala	42.18	259.67	243.75	15.92	671.62	
19	Vr No-480/29.9.18 Rs 126827/ (14th CFC) Tender cost- 113854+ 12% GST/- CR No-92/17-18, MB No-168/46-58 CC road fromcanalembarkmen t towards dhusabehera res in ward No-2	52.55	259.67	243.75	15.92	836.73	

	Contractor-Ganesh Bhoi JE- BuluSethy, ME- G C Bala						
20	Vr No-542/1.11.18 Rs 181319/ (MVT) Tender cost- 178574+ 12% GST/- CR No-141/17-18, MB No-166/117-129 CC road fAlandhapurnachbara I res towards maligadia Contractor-Gopalchpr adhan JE- BuluSethy, ME- G C Bala	55.769	259.67	243.75	15.92	887.99	
21	Vr No-623/1.12.18 Rs 98804/ (14th CFC) Tender cost- 100000/- CR No-13/17-18, MB No-167/171-180 CC road Contractor-Gunanidhi bhoi JE- BuluSethy, ME- G C Bala	2.9	259.67	243.75	15.92	46.18	
22	Vr No-651/12.12.18 Rs 148490/ (14th CFC) Tender cost- 133259+ 12% GST CR No-132/17-18, MB No-167/181-190 CC road from canal niranjanpalai res to sukantbhoi res, ward 11 Contractor-Gunanidhi bhoi JE- BuluSethy, ME- G C Bala	57.96	259.67	243.75	15.92	922.87	
23	Vr No-666/14.12.18 Rs 252608/ (MRB) Tender cost- 227705+ 12% GST CR No-01/18-19, MB No-171/1-12 CC road at chandanpokharihuda both side at ward No-11 Contractor-Gunanidhi bhoi JE- BuluSethy, ME- G C Bala	158.1	259.67	243.75	15.92	2517.37	
<b>Total</b>						<b>23584</b>	

During the EXIT conference the Local Authority quoted that the amount will be recovered from the available Security Deposit of the concerned Agency.

The objection stands till recovery of the amount is effected.

The following persons are responsible for such excess payment.

**Person(s) Responsible for this paragraph**

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Sri Bulu Sethy	JE	EO, Nimapara NAC	11927
2	Sri Girish Chandra Bal	ME	AEE, PH Division, Nimapara	11657

**15.5 - Excess payment allowed towards Centering & Shuttering POM/p-44-45**

Vr No-477/29.9.18Rs191320/-/ (14th CFC)

Tender cost- 178572 + 12% GST

CR No-130/17-18, MB No-165/161-171, 157/181-182

Construction of drain at guhal pada santoshi maa temple drain connecting near mayadhar mohapatra house, ward-11

Contractor-Akshya Behera, JE- Bulu Sethy, ME- G C Bala

The execution of the drain was made in the following manner

Item No	Type of work executed	MB page	Height0.65 (in mtr)	Width (in mtr)	Length (in mtr)
1	Earth works in f&P with a depth	171-172	0.65	0.80	70
2	Filling F&P with sand on drain bed	162	0.10	0.80	70
3	Cement Concrete (1:3:6) on drain bed	162	0.10	0.80	70
4	Cement Concrete (1:2:4) on drain bed	163	0.06	0.80	70
5	Cement Concrete (1:2:4) walls on both sides of the bed	163	0.60	0.15	70
Total structure ( height only)			0.86		
Deduct earth work depth			0.65		
Height of the CC drain above ground level			0.21		

It would be seen from the above that the actual height of the drain walls above ground level are 0.21 mtr.

i) Admissible measurement towards Centring & shuttering of the drain walls

For walls (inside the drain) =  $2 \times 70 \times 0.60 = 84$  sqm

For walls (drain outside) =  $2 \times 70 \times 0.21 = 29.40$  sqm

Total = 113.40 sqm

Centring & shuttering was not required for the balance portion of wall height of 0.39 mtras the portion remained inside the trench and supported by the trench wall.

ii) Centring & shuttering allowed for the drain wall , item No-5, MB/p-163  $2 \times 2 \times 70 \times 0.60 = 168$  sqm

Excess measurement towards C/S of the walls allowed =  $168 - 113.40 = 54.60$ sqm

Excess payment allowed =  $54.60 \times 77.78/\text{sqm} = \text{Rs } 4247/-$

It has been further observed that excess payment has been allowed towards slabs of the drains as detailed below.

Item No-4 , RCC work for slabs, MB 157/p-181-182

Measurement taken =  $48 \times 1.25 \times 0.75 \times 0.065 = 2.93$  cum

Item No-5, MB157/p-164 Centring & shuttering for slabs

Measurement taken

$2 \times 48 \times 1.25 \times 0.10 = 12$  sqm

$1 \times 60 \times 0.45 = 27$  sqm

Total = 39 sqm

Admissible measurement for the slabs

$48 \times 2 \times (1.25 + 0.75) \times 0.065 = 12.48$  sqm

Excess measurement towards C/S shown =  $39 - 12.48 = 26.52$  sqm

Excess payment allowed towards C/S of slabs =  $26.52 \times 77.48/\text{sqm} = \text{Rs } 2063/-$

Total excess payment allowed towards C/S =  $4247 + 2063 = \text{Rs } 6310/-$

Thus the excess payment of Rs 6310/- as discussed above needs recovery.

During the EXIT conference the Local Authority quoted that the amount will be recovered from the available Security Deposit of the concerned Agency.

The objection stands till recovery of the amount is effected.

The following persons are responsible for such excess payment.

**Person(s) Responsible for this paragraph**

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Sri Bulu Sethy	JE	EO, Nimapara NAC	3155
2	Sri Girish Chandra Bal	ME	AEE, PH Division, Nimapara	3155

**15.6 - Excess payment allowed towards Centring & Shuttering POM/p-46-47**

Vr No-846/23.2.19Rs338335/- (14th CFC)

Tender cost- 325002+ 12% GST

CR No-102/17-18, MB No-169/98-107, 105/198-200

Construction of drain at Jainabad bhoi sahi from anandabhoi res to bidyadhar bhoi res in ward -4

Contractor-Bibekananda Sitha, JE- Bulu Sethy, ME- G C Bala

The execution of the drain was made in the following manner

Item No	Type of work executed	MB page	Height (in mtr)	Width (in mtr)	Length (in mtr)
1	Earth works in f&P with a depth	98	0.70	0.90	111.30
2	Filling F&P with sand on drain bed	99	0.12	0.90	111.30
3	Cement Concrete (1:3:6) on drain bed	99-100	0.09	0.90	111.30
4	Cement Concrete (1:2:4) on drain bed	100-101	0.075	0.90	111.30
5	Cement Concrete (1:2:4) walls on both sides of the	100-101	0.60	$(0.15 + 0.175)/2$	111.30

	bed			
	Total structure ( height only)		0.885	
	Deduct earth work depth		0.70	
	Height of the CC drain above ground level		0.185	

It would be seen from the above that the actual height of the drain walls above ground level are 0.185 mtr.

i) Admissible measurement towards Centring & shuttering of the drain walls

For walls (inside the drain) =  $2 \times 111.30 \times 0.60 = 133.56$  sqm

For walls (drain outside) =  $2 \times 111.30 \times 0.185 = 41.181$  sqm

Total = 174.74 sqm

Centring & shuttering was not required for the balance portion of wall height of 0.415 mtr as the portion remained inside the trench and supported by the trench wall.

ii) Centring & shuttering allowed for the drain wall , item No-5, MB/p-101  $2 \times 2 \times 111.30 \times 0.60 = 267.128$

Excess measurement towards C/S of the walls allowed =  $267.128 - 174.74 = 92.388$

Excess payment allowed =  $92.388 \times 77.78/\text{sqm} = \text{Rs } 7186/-$

It has been further observed that excess payment has been allowed towards slabs of the drains as detailed below.

Item No-4 , RCC work for slabs, MB 169/p-100

Measurement taken =  $1 \times 62 \times 1.10 \times 0.80 \times 0.10 = 5.46$  cum

$1 \times 37 \times 1 \times 0.90 \times (0.10 + 0.08) / 2 = 3$  cum

Item No-5, MB p-100-101 Centring & shuttering for slabs

Measurement taken

$2 \times 99 \times 0.80 \times 0.10 = 15.84$

$2 \times 99 \times 1 \times 0.15 = 29.70$

$1 \times 99 \times 0.5 = 49.5$

Total = 95.04 sqm

Admissible measurement for the slabs

$62 \times 2 \times (1.10 + 0.80) \times 0.10 = 23.56$

$37 \times 2 \times (1 + 0.90) \times 0.10 = 14.06$

Total = 37.62 sqm

Excess measurement towards C/S shown =  $95.04 - 37.62 = 57.42$  sqm

Excess payment allowed towards C/S of slabs =  $57.42 \times 77.48/\text{sqm} = \text{Rs } 4466/-$

Total excess payment allowed towards C/S =  $7186 + 4466 = \text{Rs } 11652/-$

Thus the excess payment of Rs 11652/- as discussed above needs recovery.

During the EXIT conference the Local Authority quoted that the amount will be recovered from the available Security Deposit of the concerned Agency.

The objection stands till recovery of the amount is effected.

The following persons are responsible for such excess payment.

**Person(s) Responsible for this paragraph**

Sino	Name	Designation	Adress	Amount(In Rs.)
1	Sri Bulu Sethy	JE	EO, Nimapara NAC	5826
2	Sri Girish Chandra Bal	ME	AEE, PH Division, Nimapara	5826

**15.7 - Excess payment allowed towards Centring & Shuttering POM/p-48**

Vr No-792/31.1.19 Rs 138874/- (14th CFC)

Tender cost- 125892+ 12% GST

CR No-115/17-18, MB No-169/45-54, 159/199-200

Construction of drain at rom amala pada pump house to kuna maohanty res and Ambika das res

in ward No-06

Contractor-Akshya Ku Behera, JE- Bulu Sethy, ME- G C Bala

The execution of the drain was made in the following manner

Item No	Type of work executed	MB page	Height (in mtr)	Width (in mtr)	Length (in mtr)
1	Earth works in f&P with a depth	46	0.70	0.90	22.50
2	Filling F&P with sand on drain bed	46	0.15	0.90	22.50
3	Cement Concrete (1:3:6) on drain bed	46	0.11	0.90	22.50
4	Cement Concrete (1:2:4) on drain bed	47	0.075	0.90	22.50
5	Cement Concrete (1:2:4) walls on both sides of the bed	47	0.60	(0.175+0.15)/2	22.50
Total structure ( height only)			0.935		
Deduct earth work depth			0.70		
Height of the CC drain above ground level			0.235		

It would be seen from the above that the actual height of the drain walls above ground level are 0.235 mtr.

i) Admissible measurement towards Centring & shuttering of the drain walls

For walls (inside the drain) =  $2 \times 22.50 \times 0.60 = 27$  sqm

For walls (drain outside) =  $2 \times 22.50 \times 0.235 = 10.57$  sqm

Total = 37.57 sqm

Centring & shuttering was not required for the balance portion of wall height of 0.365 mtr as the portion remained inside the trench and supported by the trench wall.

ii) Centring & shuttering allowed for the drain wall , item No-5, MB/p-47  $2 \times 22.50 \times 0.60 = 54$  sqm

Excess measurement towards C/S of the walls allowed =  $54 - 37.57 = 16.43$  sqm

Excess payment allowed =  $16.43 \times 77.78/\text{sqm} = \text{Rs } 1278/-$

During the EXIT conference the Local Authority quoted that the amount will be recovered from the available Security Deposit of the concerned Agency.

The objection stands till recovery of the amount is effected.

The following persons are responsible for such excess payment.

**Person(s) Responsible for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Bulu Sethy	JE	EO, Nimapara NAC	639
2	Sri Girish Chandra Bal	ME	AEE, PH Division, Nimapara	639

**15.8 - Excess payment allowed towards Centring & Shuttering POM/p-49-50**

Vr No-790/31.1.19 Rs 498806/- (14th CFC)

Tender cost- 446429+ 12% GST

CR No-123/17-18, MB No-170/92-101, 157/190-191

Construction of drain from andhia rabi patra res to bali patana road hemanta sahu shop, ward no-9

Contractor-Himansu Bhushan Patra, JE- Bulu Sethy, ME- G C Bala

The execution of the drain was made in the following manner

Item No	Type of work executed	MB page	Height0.65 (in mtr)	Width (in mtr)	Length (in mtr)
1	Earth works in f&P with a depth	92	0.60	0.85	177.50
2	Filling F&P with sand on drain bed	93	0.10	0.85	177.50
3	Cement Concrete (1:3:6) on drain bed	93	0.075	0.85	177.50
4	Cement Concrete (1:2:4) on drain bed	94	0.070	0.85	177.50
5	Cement Concrete (1:2:4) walls on both sides of the bed	94	0.60	0.15	177.50
Total structure ( height only)			0.845		
Deduct earth work depth			0.60		
Height of the CC drain above ground level			0.245		

It would be seen from the above that the actual height of the drain walls above ground level are 0.245mtr.

i) Admissible measurement towards Centring &shuttering of the drain walls

For walls (inside the drain) =  $2 \times 177.50 \times 0.60 = 213 \text{sqm}$

For walls (drain outside) =  $2 \times 177.50 \times 0.245 = 86.97 \text{sqm}$

Total = 299.97sqm

Centring & shuttering was not required for the balance portion of wall height of 0.355mtr as the portion remained inside the trench and supported by the trench wall.

ii)Centring& shuttering allowed for the drain wall , item No-5, MB/p-94-95  $2 \times 2 \times 177.50 \times 0.60 = 426 \text{sqm}$

Excess measurement towards C/S of the walls allowed =  $426 - 299.97 = 126.03$



Excess payment allowed =  $126.03 \times 77.78/\text{sqm} = \text{Rs}9803/-$

It has been further observed that excess payment has been allowed towards slabs of the drains as detailed below.

Item No-4 , RCC work for slabs, MB /p-94

Measurement taken =  $1 \times 85 \times 1 \times 0.70 \times (0.10 + 0.075) / 2 = 5.21 \text{ cum}$

Item No-5, MB p-94-95 Centring & shuttering for slabs

Measurement allowed in total for slabs=  $17 + 23.40 + 11.90 = 52.30 \text{ sqm}$

Admissible measurement for the slabs

$85 \times 2 \times (1 + 0.70) \times 0.10 = 28.90 \text{ sqm}$

Total = 28.90sqm

Excess measurement towards C/S shown=  $52.30 - 28.90 = 23.40 \text{ sqm}$

Excess payment allowed towards C/S of slabs=  $23.40 \times 77.48/\text{sqm} = \text{Rs}1820/-$

Total excess payment allowed towards C/S =  $9803 + 1820 = \text{Rs}11640/-$

Thus the excess payment of Rs11640/- as discussed above needs recovery.

During the EXIT conference the Local Authority quoted that the amount will be recovered from the available Security Deposit of the concerned Agency.

The objection stands till recovery of the amount is effected.

The following persons are responsible for such excess payment.

**Person(s) Responsible for this paragraph**

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Sri Bulu Sethy	JE	EO, Nimapara NAC	5820
2	Sri Girish Chandra Bal	ME	AEE, PH Division, Nimapara	5820

**15.9 - Excess payment allowed towards Centring & Shuttering POM/P-51**

Vr No-791/31.1.19 Rs 107245/- (14th CFC)

Tender cost- 120500+ 12% GST

CR No-96/17-18, MB No-170/13-25, 116/197-198

Construction of drain from Jainabad new colony tuna behera res to main drain connection in ward no-3

Contractor-Akshya Ku Behera, JE- Bulu Sethy, ME- G C Bala

The execution of the drain was made in the following manner

Item No	Type of work executed	MB page	Height0.65 (in mtr)	Width (in mtr)	Length (in mtr)
1	Earth works in f&P with a depth	13-14	0.65	0.70	34.40
2	Filling F&P with sand on drain bed	14	0.10	0.70	34.40
3	Cement Concrete (1:3:6) on drain bed	15	0.075	0.70	34.40
4	Cement Concrete (1:2:4) on drain bed	15-16	0.075	0.70	34.40

5	Cement Concrete (1:2:4) walls on both sides of the bed	15-16	0.60	(0.15+0.17)/2	34.40
Total structure ( height only)			0.85		
Deduct earth work depth			0.60		
Height of the CC drain above ground level			0.20		

It would be seen from the above that the actual height of the drain walls above ground level are 0.20mtr.

i) Admissible measurement towards Centring & shuttering of the drain walls

For walls (inside the drain) =  $2 \times 34.40 \times 0.60 = 41.28 \text{sqm}$

For walls (drain outside) =  $2 \times 34.40 \times 0.20 = 13.76 \text{sqm}$

Total = 55.04sqm

Centring & shuttering was not required for the balance portion of wall height of 0.40mtr as the portion remained inside the trench and supported by the trench wall.

ii) Centring & shuttering allowed for the drain wall , item No-5, MB/p-162x2x34.40x0.60= 82.56sqm

Excess measurement towards C/S of the walls allowed =  $82.56 - 55.04 = 27.52 \text{sqm}$

Excess payment allowed =  $27.52 \times 77.78/\text{sqm} = \text{Rs } 2140/-$

During the EXIT conference the Local Authority quoted that the amount will be recovered from the available Security Deposit of the concerned Agency.

The objection stands till recovery of the amount is effected.

The following persons are responsible for such excess payment.

**Person(s) Responsible for this paragraph**

Sino	Name	Designation	Adress	Amount(In Rs.)
1	Sri Bulu Sethy	JE	EO, Nimapara NAC	1070
2	Sri Girish Chandra Bal	ME	AEE, PH Division, Nimapara	1070

**15.10 - Inadmissible berm filling allowed POM/p-52**

Vr No-400/15.9.18 Rs 99061/- (MR&B)

Tender cost- 89285+ 12% GST

CR No-6/18-19, MB No-167/83-91

Repair of CC road from khuniasahu res to bazar main road, ward 7

Contractor-Akshya Ku Behera, JE- BuluSethy, ME- G C Bala

The execution of the drain was made in the following manner

**Item No-1/MB/p-83 CC (1:2:4)**

Pot holes  $3 \times 4.7 \times 2.1 \times 0.05 = 1.48 \text{ cum}$ ,  $2 \times 3.7 \times 1.85 \times 0.05 = 0.68$ ,  $2 \times 33 \times 0.60 \times 0.05 = 1.98$

Road  $1 \times 30 \times (3.1+3) / 2 \times 0.10 = 8.01$ ,  $1 \times 6 \times 3 \times (0.075+0.10) / 2 = 1.58$ ,  $1 \times 8.6 \times (3+4.70) / 2 \times (0.11+0.09) / 2 = 3.27 \text{ cum}$

**Item No-4, MB/p-85 berm filling on both sides of the road**

$2 \times 30 \times 0.40 \times 0.30 = 7.20 \text{ cum}$

It has been observed that in this repair work only CC (1:2:4) for 0.10 m average height was executed to which berm filling on both sides was allowed for a height of 0.30 m.

it was only a repair work on the existing CC road. From the photographs it was observed that both sides berms were existed prior to the commencement of the repair work. Thus after repair work with only CC(1:2;4) for a thickness of 0.10 m the required/admissible berm filling height would be for 0.10m. whereas berm filling was allowed for a thickness of 0.30m. As such the cost allowed for the excess 0.20m of berm filling for Rs1070/- as detailed below needs recovery.

Admissible measurement for berm filling on both sides of the road

$2 \times 30 \times 0.40 \times 0.10 = 2.40 \text{ cum}$

Excess volume of earth filling allowed =  $7.20 - 2.40 = 4.80 \text{ cum}$

Excess payment allowed excluding royalty =  $4.80 \times (259.67 - 36.75) = \text{Rs } 1070/-$

During the EXIT conference the Local Authority quoted that the amount will be recovered from the available Security Deposit of the concerned Agency.

The objection stands till recovery of the amount is effected.

The following persons are responsible for such excess payment.

**Person(s) Responsible for this paragraph**

S/no	Name	Designation	Address	Amount(In Rs:)
1	Sri Bulu Sethy	JE	EO, Nimapara NAC	535
2	Sri Girish Chandra Bal	ME	AEE, PH Division, Nimapara	535

**15.11 - Excess Payment in work bills due to non-deduction of quantity of excavated available earth from the collected earth POM/P-53**

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 of cut-off walls 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.

Available earth as per item No-1 Earth Work (MB/p-47)

Earth excavation for wall =  $1 \times 126.40 \times 0.90 \times 0.75 = 85.32 \text{ cum}$

Road  $1 \times 51 \times 0.60 \times 0.30 = 9.18$

Total = 94.50 cum

SI No	Particulars of works	Available excavated earth in cum	Earth collected by mechanical means in cum	earth work admissible after deduction of available earth	Excess earth allowed in cum	Unit cost excluding Royalty	Excess Payment allowed
1	Vr No-277/26.7.18 Rs 899046/  (14th CFC) EC Rs 900000/- CR No-75/17-189, MB No-167/47-58 Construction of CC road and guard wall from PK road towards tala andia village, ward No-10 Contractor-Debasi sh Harichandan JE- Bulu Sethy, ME- G C Bala	94.50	69.2	-25.3	69.9	170.6	11925

During the EXIT conference the Local Authority quoted that the amount will be recovered from the available Security Deposit of the concerned Agency.

The objection stands till recovery of the amount is effected.

The following persons are responsible for such excess payment.

**Person(s) Responsible for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Bulu Sethy	JE	EO, Nimapara NAC	5963
2	Sri Girish Chandra Bal	ME	AEE, PH Division, Nimapara	5962

**PARA: 16 AUDIT ON UNITS / DEPARTMENT**

**16.1 -**

Nothing to furnish regarding this para.

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

**17.1 - Low spending efficiency and poor performance of implementation in different schemes**

The performance of different on-going 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 and with certain assumptions 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 2017-18. As a result, the accurate analysis of physical & financial achievement could not be assessed in audit.

The information in the prescribed format is furnished below.

Name of the Scheme	Financial achievement during 2018-19						Physical achievement during 2018-19					
	OB	Funds received during the year	Total fund available	Expenditure	Unspent balance at the end of the year	Percentage of expenditure to that available fund	No of spill over projects from previous year	No of projects planned for the current year as per annual action plan	Total	No of projects completed during the year	No of spill over projects to the next year	Percentage of achievement
Maintenance of Roads & Bridges	4297939	1443000	5740939	2295838	3445101	39.99	27	11	38	18	20	47.37
Road Development	965039	0	965039	916241	48798	94.94	30	9	39	11	28	28.21
Non Residential Building (NRB)	1029341	111548	1140889		1140889	0.00	3	0	3	0	3	0.00
MLALAD	75291	0	75291	40103	35188	53.26	1	0	1	0	1	0.00
MPLAD	1165798	1125000	2290798	680655	1610143	29.71	15	7	22	4	18	18.18
SBM	5891079	0	5891079	3542901	2348178	60.14	78	132	210	124	86	59.05
14th FCA	12408069	9350000	21758069	8755644	13002425	40.24	77	54	131	46	85	35.11
Motor vehicle tax	3401560	1778000	5179560	2061401	3118159	39.80	20	8	28	13	15	46.43

(MVT)												
Devolution Fund	16446873	5495000	21941873	4245906	17695967	19.35	70	14	84	6	78	7.14
Creation & maintenance of capital Assets	4237000	1387000	5624000	500904	5123096	8.91	18	1	19	2	17	10.53
	49917989	20689548	70607537	23039593	47567944	32.63	339	236	575	224	351	38.96

It is seen from the above table that the financial achievement in respect of different schemes during the year is only 32.63 % and physical achievement is 38.96 % which is not up to the mark. Since non utilisation of grants hampers the very purpose of the scheme, the local authority should take steps for spending the grants within the prescribed time limit.

**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 7 Audit Reports with seven years of accounts in the prescribed format is given below.

SI No	AR No/Year of Account	Paragraphs pending for settlement relating to misappropriation of cash and loss of stock & store		Paragraphs pending for settlement other than misappropriation of cash and loss of stock & store		Total	
		No of Paras	Amount	No of Paras	Amount	No of Paras	Amount
1	4751/12-13 for the year 2011-12	0	0	17	831601	17	831601
2	46569/13-14 for the year 2012-13	0	0	8	90333	8	90333
3	44951/14-15 for the year 2013-14	0	0	9	565022	9	565022
4	102136/15-16 for the year 2014-15	0	0	5	5251330	5	5251330
5	279416/16-17 for the year 2015-16	0	0	17	864310	17	864310
6	360579/17-18 for the year 2016-17	0	0	17	227501	17	227501
7	385673/18-19 for the year 2017-18	0	0	17	2372976	17	2372976
Total		0	0	90	10203073	90	10203073

From the above table it was revealed that there huge pendency of audit paragraphs pending for settlement as on 31.03.2018. 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**

Particulars	OB as on 01.04.18	Collection during 18-19	Total	Deposited during 18-19	Balance to be deposited
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					as on 31.3.19
Royalty	1496	759291	760787	760787	0
VAT	0		0		0
GST	0	103340	103340	103340	0
Labour Cess	988	215969	216957	216957	0
Income Tax	-28088	294553	266465	260033	6432
Professional Tax	1125	38050	39175	39175	0
Total	-24479	1411203	1386724	1380292	6432

**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. Computations 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 2018-19. However it has been ascertained from the previous years' audit reports and the loan statement has been furnished below, the E.O. is advised to ensure early repayment of loan in order to reduce the interest amount as well the liabilities of the N.A.C.

SI No	Particulars	OB as on 01.04.2018			Rate of interest	Interest amount	Amount payable	Loan repaid	Payable amount as on 31.03.2019
		Principal	Interest	Total					
1	Const of Market complex	45000	76843	121843	9.75	11880	133723	0	133723
2	Seed capital margin money	21000	40500	61500	13	7995	69495		69495
3	Margin money for bus	45000	175986	220986	14.5	32043	253029		253029
4	Pisculture loan	52000	142289	194289	9.75	18943	213232		213232
5	Kalyan Mandap	200000	428295	628295	9.75	61259	689554		689554
6	Kalyan Mandap	85000	338414	423414	14.5	61395	484809		484809
7	NSDP	180000	644953	824953	13	107244	932197		932197
8	NSDP	1149750	1552603	2702353	13	351306	3053659		3053659
Total		1777750	3399883	5177633		652064	5829697	0	5829697

**19.3 - Position of CPF and EPF deposits of employees**

The local authority has not maintained the P.F. ledger of the employees. However the abstract position of PF / EPF of employees of Nimapara NAC as per available records for the year 2018-19 is furnished below.

Particulars	OB as on 01.04.18	Employee's contribution 18-19	Total	Deposited during 18-19	Balance to be deposited as on 31.3.19
CPF/CPF loan	96927	90693	187620	83331	104289
EPF	0	196152	196152	196152	0

Total	96927	286845	383772	279483	104289
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**19.4 - Position of SD/EMD**

Particulars	OB as on 01.04.18	Collection during 18-19	Total	Deposited during 18-19	Balance to be refunded as on 31.3.19
SD	3608286	1076522	4684808	843851	3840957
SD market complex	20000	0	20000	0	20000
SD vending zone	0	70000	70000	0	70000
EMD	329426	392000	721426	400530	320896
Total	3957712	1538522	5496234	1244381	4251853

**19.5 - Imposition of penalty on the NAC due to non-deposit of EPF within due time**

During scrutiny of the expenditure vouchers It has been observed that an amount of Rs 476/- has been paid as penalty for non-deposit of EPF within the due time limit of a month. The details are furnished below. As per Government norms the EPF deducted from the employee's salary along with the employer's share should be deposited by 15<sup>th</sup> of the succeeding month. Due to non-deposit of EPF amount within the prescribed time limit the NAC has suffered a loss to the tune of Rs 476/- which is not admissible and needs recovery.

Payment Vr No-153/8.6.18 Rs 476/- Penalty towards late deposit of EPF.

The Local authority is suggested to deposit the EPF within the prescribed time limit in order to avoid penalty.

**Person(s) Responsible for this paragraph**

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Sri Ajaya Kumar mohanty	EO	EO, Jajpur Municipality, Dist-Jajpur	476

**PARA: 20 RESULT OF AUDIT AND CONCLUSION**

As a result of this Audit transactions involving a sum of Rs 2848515.00 are held under objection which include an amount of Rs 342046.00 suggested for recovery. Besides, a sum of Rs 3758 was recovered at the instance of audit. The details are furnished in the following tables.

**Result Of Audit**

SI No	Paragraph No.	Amount suggested for recovery(In Rs:)	Amount kept under objection including amount suggested for recovery (In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	8.1	42503.00	42503.00	42503.00	0.00	0.00	
2	9.1	0.00	494712.00	0.00	0.00	0.00	
3	13.2	66900.00	66900.00	66900.00	0.00	0.00	
4	13.4	121200.00	121200.00	121200.00	0.00	0.00	
5	14.2	0.00	1631456.00	0.00	0.00	0.00	
6	14.4	7530.00	7530.00	0.00	0.00	0.00	

7	14.6	0.00	380301.00	0.00	0.00	0.00
8	15.2	21691.00	21691.00	21691.00	0.00	0.00
9	15.3	12147.00	12147.00	12147.00	0.00	0.00
10	15.4	23584.00	23584.00	23584.00	0.00	0.00
11	15.5	6310.00	6310.00	6310.00	0.00	0.00
12	15.6	11652.00	11652.00	11652.00	0.00	0.00
13	15.7	1278.00	1278.00	1278.00	0.00	0.00
14	15.8	11640.00	11640.00	11640.00	0.00	0.00
15	15.9	2140.00	2140.00	2140.00	0.00	0.00
16	15.10	1070.00	1070.00	1070.00	0.00	0.00
17	15.11	11925.00	11925.00	11925.00	0.00	0.00
18	19.5	476.00	476.00	476.00	0.00	0.00
<b>Total</b>		<b>342046.00</b>	<b>2848515.00</b>	<b>334516.00</b>	<b>0.00</b>	<b>0.00</b>

**Spot Recovery**

Sl No	Ref to Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	11-1	11527	2019-08-29	600	Sri Rakesh kumar Rout, TC
2	11-1	11526	2019-08-29	3050	Sri Bijaya Ku Patra, TC
3	11-1	11525	2019-08-29	108	Smt Sujata Mohapatra, TC
				<b>Total</b>	<b>3758</b>

**Audit Certificate**

Certified that the accounts of Nimapara NAC for the financial year 2018-2019 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

District Audit Officer  
Local Fund Audit,PURI