

LOCAL FUND AUDIT, RAYAGADA, ODISHA

CATEGORY : N A C

Audit Report No : 178062/AR/2015-2016-RAYAGADA

PARA: 1 TITLE SHEET

1	Name of the Institution :	Gudari NAC
2	Year of Accounts under Audit :	2014-2015
3	Name of the Local Authority during the year of A/Cs :	1. SRI RATAN KU. PATTNAIK, EO FROM 1.4.14 TO 6.2.15. 2. SRI GOURA CH. PATTNAIK, IC-EO, ORS, FROM 6.2.15 TO 11.3.15. 3. SRI A.NAGESWAR RAO, EO FROM 12.3.15 TO 31.3.15.
	Name of the Local Authority at the time of Audit :	SRI A.NAGESWAR RAO, EO
4	Duration of Audit :	17-03-2016 To 02-04-2016 (Mandays Consumed :- 11)
5	Name of the Auditors :	RADHASHYAM ROUT - Lead Auditor(17-03-2016 to 02-04-2016) SANTOSH KUMAR BHOI - Auditor(17-03-2016 to 02-04-2016)
6	Name of the Reviewing Officer :	BALARAM JENA(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	11-04-2016
8	Entry Conference Date :	17-03-2016
9	Exit Conference Date :	
10	Name of the District Audit Officer :	BIBHUTI BHUSAN RATH
11	Date of approval of report by District Audit Officer :	

Para1.1 :- Demographic information:-

Name Of The Institution	Area In sq Km	No of Ward	Population of the Institution					Female Population	Male Population
			S.C	S.T	Minority	General	Total		
Gudari NAC	6.47	11	1502	719	1130	3580	6931	3452	3479

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	Cart token	17.3.16				-NIL-
2	Service postage stamp	17.3.16				-NIL-
3	MB Books	17.3.16				-NIL-
4	Misc receipt Books	17.3.16				- NIL -
5	Holding Receipt books					-NIL-
6	Cash in Hand1	17.03.2016				-NIL-
7	Daily Market collection receipt book.					-NIL-
8	Trolly token	17.3.16				-NIL-
9	Cycle token	17.3.16				- NIL -

Comments

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

S/no	List Records/Register	Rules	Form No
1	Abstract of the Budget Estimate	Rule 74	Form No. I-A
2	Budget Estimate	Rule 74	Form No. I
3	Cashier's Cash Book	Rule 81	Form No. V
4	Subsidiary Cash Book	Rule 128 A	Form No. V-A
5	Challan	Rule 87	Form No. VI
6	Register of Bills	Rule 96	Form No. VII
7	Salary Bills	Rule 97	Form No. IX
8	Periodical Increment Certificate	Rule 99	Form No. XI
9	Permanent Advance Account	Rule 108	Form No. XII
10	Cash Book of the municipality	Rule 125	Form No. XIV
11	Advance Ledger	Rule 136	Form No. XVIII
12	Stock account of License Number Plates	Rule 155	Form No. XXXII
13	Miscellaneous Receipts	Rule 157	Form No. XXXIV
14	Daily Collection Register	Rule 171	Form No. XL
15	Register of Grants	Rule 80	Form No. XLII
16	Stock account of Tickets used for daily collection of Market fees	Rule 171	Form No. XLIII
17	Stamp Account	Rule 172	Form No. XLIV
18	Stock Register of Stationery	Rule 172	Form No. XLIV
19	Tax collector's daily collection register	Rule 192	Form K
20	Contract Agreement Form	Rule 341	Form W-III
21	Contract Certificate	Rule 343	Form W-IV
22	Register of Works	Rule 345	Form W-VI
23	Stock & Store Register of Municipality	Rule 346	Form W-VII
24	Measurement Book	Rule 365	Form W-VIII

B : List of Records/Registers not Produced to Audit

S/no	List Records/Register	Rules	Form No
1	Register of Outstanding Advances	Rule 140	Form No. XIX
2	Deposit Ledger	Rule 142	Form No. XX
3	Register of outstanding deposits	Rule 143	Form No. XXI
4	Register of Quarterly & Annual account of Receipt	Rule 144	Form No. XXII
5	Register of Quarterly & Annual account of Expenditure	Rule 144	Form No. XXIII
6	Establishment Audit Register	Rule 146	Form No. XXV
7	Register of Investments	Rule 148	Form No. XXVI
8	Loan Register	Rule 149	Form No. XXVII
9	Appropriation Register of Loan Funds	Rule 150	Form No. XXVIII
10	License for Carriages, Carts, Horses Other and animals	Rule 154	Form No. XXX
11	Assessment List	Rule 177	Form A

C : List of Records/Registers not Maintained

S/no	List Records/Register	Rules	Form No
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D : List of Records/Registers not Required

S/no	List Records/Register	Rules	Form No
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Comments

PARA: 4 FINANCIAL POSITION

Gudari NAC - 2014-2015

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	Acct Cash book	01-04-2014	3719946 4.28	40398951. 00	77598415. 28	41259088. 64	31-03-2015	3633932 6.64	31-03-2015	3633932 6.64	0.00	
	GRAND TOTAL		3719946 4.28	40398951. 00	77598415. 28	41259088. 64		3633932 6.64		3633932 6.64	0.00	

Comments
ASSETS:-

1	Cash balance available in PA cash book as on 31.3.15	2000.00
2	Balance in PL A/C as on 31.3.15	10743763.62
3	Balance in Bank A/C as on 31.3.15	25595563.02
4	Advance recoverable	533529.00
5	Outstanding taxes and rents as per statement of A.R. Rs. 484186.00	435767.00
	Deduct 10% non-Recoverable Rs. 48419.00	
	Total Rs. 435767.00	
6	Loan bond recoverable.	0.00
	Total	37310622.64

LIABILITIES:-

1	Unspent balance of Govt. grants as on 31.3.15 as per annexure-II	26214363.00
2	Deposit refundable as per para- of the A.R.	1664044.00
3	Loan to be paid	0.00
4	Pay and allowances payable for 3/2015	402591.00
5	Street light & office electric charges to be paid	557294.00
6	Arr Salary payable	1530940.00
	Total	30369232.00
	Excess assets over liabilities	6941390.64

It is seen that the assets of the NAC exceeds than the liabilities by Rs.6941390.64.

Details of closing balance as on 31.03.2015

SL NO	Particulars	IN bank
1	Axis Bank, Gunpur A/C No-706257	6107151.03
2	Axis Bank, Gunpur DSWO A/c- 231986	4002630.00
3	IOB.Padmapur RD A/C No-	1390036.00
4	IOB, Padmapur A/C No- 01035 (Main)	1252595.00
5	PL Account (Trysury)	10743763.62

6	SBI , Gudari (12th FCA) A/C No-77804		11368.82
7	SBIGudari (13th FCA) A/C No-65747		1764000.00
8	SBI , Gudari(BRGF) A/C No-78467		4193695.00
9	SBI , Gudari(CRF) A/C No-78150		17912.52
10	SBI, Gudari (CRF II)A/C No- 8116		1303.18
11	SBI, Gudari (DSWO) A/C No-73140		2210524.04
12	SBI, Gudari (LFS Pen)A/C No-89880		2806.00
13	SBI , Gudari(MLA LAD) A/C No-3157		72979.65
14	SBI, Gudari(MP LAD)A/C No-99064		3529963.00
15	SBI,Gudari (NON-LFS) A/C No-3139		75150.09
16	SBI, Gudari (Own A/c No-73128		186797.69
17	SBI, Gudari (R D) A/C No-49030		390439.00
18	SBI, Gudari (RTI) A/C No- 8149		2890.00
19	SBI,Gudari SECC- A/C NO-33914266119		653.00
20	SBI, Gudari (SJSRY-1) A/C No-73162		605.00
21	SBI, Gudari (SJSRY- II) A/C No-1 9269		382064.00
Grand Total			36339326.64

Details of receipt Gudari NAC for 2014-15.

STATEMENT-B		
STATEMENT SHOWING THE DETAIL RECEIPTS OF UGDARI NAC FOR THE YEAR 2014-2015		
SL NO	HEAD OF ACCOUNT	FOR THE YEAR 2014-2015
A	RENT AND TAXES:-	
1	Holding tax (Arr)	16557
2	Holding tax (Current)	43529
3	Lighting tax (Arr)	15142
4	Lighting tax (current)	39630

5	Water tax (Arr)	6669
6	Water tax(current)	18485
7	Drainage Tax (Arr)	3728
8	Drainage tax(current)	11381
9	Cart & carriage	2136
10	Service tax. (Arr)	10519
11	Service tax (Crttent)	21436
	Total	189212
B	LICENCES AND OTHER FEES:-	
1	Bus stand	67540
2	D & O Trade (U/S -290)	15058
3	Building plan & fees	50395
4	Cattle pound	0
5	Ferry Ghat	90500
	Total	223493
C	REVERNUD DERIVED FROM NAC PROPERTY	
1	Stall rent	47565
2	Cess pool	13000
3	Mutation	2116
4	Water tanker	36600
5	Daily Market	10464
6	Cost of tender paper	278230
7	water supply	59000
8	Auction sale	9472
9	Town hall	300
	Total	456747
D	GOVT GRANT:-	
1	BRGF	0
2	C.C.Road	0
3	Road maintenance	0
4	Road development	355000
5	Road & Bridges	3362000
6	Devolution fund	1140000
7	13th FCA Grant	1389000
8	SFC Grant	0
9	MV Tax Grant	422000
10	MPLAD	3500000
11	MLALAD	0
12	AWC Building	250000
13	Devolution fund (Kalyanmandap)	0
14	SJSRY	132888
15	Octroi Grant on lieu of abolition of Octroi Tax	10651000

16	Solidwaste management (TFC) Grant	489083
17	pension grant	108000
18	Performance Based incentive	0
19	dev of water bodies	2000000
20	Festival Grant	50000
21	Non residential building.	500000
22	Special problem fund	500000
23	Const of boundary wall	1000000
24	Construction of public toilet	1385100
25	Misc grant	47022
	Total	27281093
E	Miscellaneous:-	
1	work contigency	0
2	Election	27845
3	Census	0
4	OAP/NOAP/ODP/MBPY	4079800
5	NFBS	0
*6	Interest on SB Accounts	937600
7	Audity recovery	56653
8	Harischandra Sahayata yojana	0
9	SECS	58000
*10	Hire charge of tracktor	126852
*11	Misc receipt	61505
*12	Tower	28000
*13	EGB	99901
*14	Hire charge of mixture machin	15700
*15	Others	9540
*16	sale of news papeer	259
*17	Overhead charges	99604
18	OAP refund	259200
	Total	5860459
F	EXTRAORDINARY AND DEBT	
1	Income Tax	199289
2	Advance	3040400
3	SD/EMD	1079660
4	GIS	0
5	VAT	817898
6	Royalty	541338
7	L.Cess	226303
8	GPF/CPF	234118
9	LIC	84576
10	Personal loan of staff	108540
11	P.T	55825

	Total	6387947
ABSTRACT		
A	RENT AND TAXES:-	189212
B	LICENCES AND OTHER FEES:-	223493
C	REVERNUD DERIVED FROM NAC PROPERTY	456747
D	GOVT GRANT:-	27281093
E	Miscellaneous:-	5860459
F	EXTRAORDINARY AND DEBT	6387947
	Grand Total receipt	40398951
	OB as on 1.4.2014	37199464.28
	Grand total	77598415.28

Details of Expenditure Gudari NAC for 2014-2015.

STATEMENT-C		
STATEMENT SHOWISNG THE DETAILS OF HEADWISE EXPENDITURE OF GUDURI NAC FOR 2014-2015		
SL No	Head of accounts	for 2014-15
A	GENERAL & OTHER ESTABLISHMENT:-	
	1Salary of office Esstablishment	3614311
	2Revised salary of staff	2648486
	3TA of Staff	134465
	4Family pension	510432
	5Hon & sitting allowance of CM/VCM/Councillers	37108
	6provisional pension	
	7pension	279894
	8Gratuity	
	9Salary of sanitation staff	414508
	10Contractual salary	0
	11Salary of C.O	0
	12DLR wages	428717
	13Outsource engagement	0
*14	Salary of BRGF JE	62400
	Total	8130321
B	PUBLIC WORKS	
	1Road maintenance	201634
	2Road Develoment	2143795
	3BRGF	2340576
	4CRF	0
*5	Own fund	68361
	6BKBK	0

7	Drain cleaning	344810
8	C.C.Road	2108120
9	Companisation Grant in lief of Octroi	0
10	Maintenance of road & bridges	7700817
11	MPLAD	0
12	MLALAD	238051
13	13th FCA Grant	2492492
14	M.V Tax Grant	0
15	AWC Building	0
16	Non resdincial Building	1467732
17	Devulation fund (park)	202982
18	Devulatyion fund (Kalyanmandap)	3167482
19	Special problem fund	498469
	Total	22975321
C	PUBLIC SAFTY	
1	Purchase of Highmast light	0
2	Purchase of electrical Materials	255271
3	Energy charges of street light	417175
	Total	672446
D	PUBLIC HEALTH:-	
1	Sanitatioin materials	11510
2	Maintenance of tracktor	31801
3	Maintenance of Cess poll	0
4	water supply charges	276886
5	Sanitation equipment	19205
6	PHD dues	0
7	Cost of water Tanker	0
8	Diesel/Petrol	47814
9	Repair of water tanker	0
	Total	387216
E	MISCELLANEOUS	
1	MDM	
2	OAP/ODP/NOAP/MBPY	0
3	Bank commission	2850400
4	Mixture machine repair	4052.64
9	Election	87242
11	SJSRY Loan subsidy	22500
15	SJSRY wall painting	5000
16	Awarteness camp under SJSRY	5000
18	NFBS	190000
19	Traning programme	173975
	Total	3338169.64

F	EXTRAORDINARY AND DEBT	
1	Advance	3090200
2	GIS	47730
3	Income tax	212790
4	Sale tax	779941
5	Royalty	521089
6	CPF/GPF	234118
7	LIC	84576
8	S.D/EMD	175098
9	Bank loan	108540
10	Labour Cess	0
11	P.T Deposit	55825
12	F.A	70000
	Total	5379907
G	Own source Expenditure	
1	Rem to advocate	3232
2	Purchase of boat	80000
3	Road Tax	37530
4	Census	13000
5	Postage stamp	2000
6	Jalachhatra	26250
7	printing expenditure	2760
8	Brod band	2577
9	Harish chandra Sahayata	81000
10	computer spare parts	13660
11	Advertisement	37167
12	Office Contigent	31390
13	Misc expenditure	25147
14	News paper	8907
15	Selebration of National days	11088
	Total	375708
	ABSTRACT	
A	GENERAL & OTHER ESTABLISHMENT	8130321
B	PUBLIC WORKS	22975321
C	PUBLIC SEFTY	672446
D	PUBLIC HEALTH	387216
E	MISCELLNEOUS	3338169.64
F	EXTRAORDINARY AND DEBT	5379907
G	Own source Expenditure	375708
	GRAND TOTAL EXPENDITURE	41259088.64
	Add closing balance as on 31.3.15	36339326.64
	GRAND TOTAL	77598415.28

Annual Budget

The annual budget of the NAC for 2014-2015 prepared and submitted to ADM Rayagada In Lt No.1139/5.8.14. ADM sent to Govt. vide letter No-1842/XXI-61/14 & M dtd.16.8.2014. The budget for 2014-15 was objection by H & UD deptt. Vide letter No-4205/HUD dtd.9.2.2015 the NAC resubmitted the revised budget vide Lt No-820/30.5.15 to PD DRDA. The PD DRDA, Rayagada submitted to H& UD deptt vide Lt. No- 2038/10.6.2015 but the budget not get approved.

Detail Budget of Gudari NAC for 2014-2015.

SI No	Head of receipt	Amount	SI No	Head of expenditure	Amount
I	License & other fees	7010000	I	General Administration & collection Charges	
II	Licence & other fees	331100	A	General Administration	1539200
			B	Collection charges	2813000
III	Receipt under special Act	170000	II	Public safety	2375000
IV	Revenue derived from municipal properties apart	2434000	III	Public health	4095000
V	Govt. Grant & contribution	56800000	IV	Medical	20000
VI	Other Deptts	8320000	V	Public conveyance	5560000
VII	Miscellaneous	3121000	VI	Public works	61110000
VIII	Extraordinary Debt.	2350000	VII	Public instructions	15000
			VIII	Miscellaneous	1583000
			IX	Extra ordinary & Debt.	1600000
	Total	80536100			80710200

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

Gudari NAC - 2014-2015

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	All Bank Account		01-04-2014	36976567.64	31-03-2015	36339326.64	637241.00	Details given below.
	GRAND TOTAL			36976567.64		36339326.64	637241.00	

Reconciliation

Details of pass book position & cash book bank position as on 31.03.2015.

SL NO	Particulars	BANK BALANCE AS PER CASH BOOK AS ON 31.3.2015	BANK BALANCE AS PER PASS BOOK AS ON 31.3.2015	BALANCE
1	Axis Bank, Gunpur A/C No-706257	6107151.03	6587594.03	-480443.00
2	Axis Bank, Gunpur DSWO A/c- 231986	4002630.00	4002630.00	0.00
3	IOB.Padmapur RD A/C No-	1390036.00	1390036.00	0.00
4	IOB, Padmapur A/C No-01035 (Main)	1252595.00	1205095.00	47500.00
5	PL Account (Trysury)	10743763.62	10743763.62	0.00
6	SBI , Gudari (12th FCA) A/C No-77804	11368.82	11368.82	0.00
7	SBI Gudari (13th FCA) A/C No-65747	1764000.00	1799000.00	-35000.00
8	SBI , Gudari(BRGF) A/C No-78467	4193695.00	4295633.00	-101938.00
9	SBI , Gudari(CRF) A/C No-78150	17912.52	17912.52	0.00
10	SBI, Gudari (CRF II)A/C No- 8116	1303.18	1303.18	0.00
11	SBI, Gudari (DSWO) A/C No-73140	2210524.04	2260524.04	-50000.00
12	SBI, Gudari (LFS Pen)A/C No-89880	2806.00	2806.00	0.00
13	SBI , Gudari(MLA LAD) A/C No-3157	72979.65	72979.65	0.00
14	SBI, Gudari(MP LAD)A/C No-99064	3529963.00	3529963.00	0.00

15	SBI,Gudari (NON-LFS) A/C No-3139	75150.09	75150.09	0.00
16	SBI, Gudari (Own A/c No-73128	186797.69	204157.69	-17360.00
17	SBI, Gudari (R D) A/C No-49030	390439.00	390439.00	0.00
18	SBI, Gudari (RTI) A/C No- 8149	2890.00	2890.00	0.00
19	SBI,Gudari SECC- A/C NO-33914266119	653.00	653.00	0.00
20	SBI, Gudari (SJSRY-1) A/C No-73162	605.00	605.00	0.00
21	SBI, Gudari (SJSRY- II) A/C No-1 9269	382064.00	382064.00	0.00
Grand Total		36339326.64	36976567.64	-637241.00

Bank reconciliation:-

Cash book bank position as on 31.3.2015					36339326.64
Add cheque issued encashed after 31.3.201					(+) 684741.00
A/C No	Cheque No	Date of issue	Amount	Date of encash	
SBI, Gudari (Own A/c No-73128	470911	25.11.2014	1080.00	-	
SBI, Gudari (Own A/c No-73128	470938	26.2.15	12080.00	-	
SBI, Gudari (Own A/c No-73128	470944	30.3.2015	4200.00	21.4.15	
Axsis Gunpur,706257	010492	31.3.2015	429335.00	10.4.15	
Axsis Gunpur,706257	101486	20.3.15	153046.00	8.4.15	
SBI Gudari (13th FCA) A/C No-65747	115802	31.3.15	35000.00	2.4.15	
SBI, Gudari (DSWO) A/C No-73140	000909	25.3.15	20000.00	8.4.15	
SBI, Gudari (DSWO) A/C No-73140	000910	25.3.15	10000.00	15.4.15	
SBI, Gudari (DSWO) A/C No-73140	000911	25.3.15	20000.00	10.4.15	
			Total		684741.00
Deduct cheque deposit shown 31.12.14 on IOB, Padmapur A/C No-04305 on cash book but the same deposit in bank on 8.4.15					(-) 47500.00
Deduct Transfer shown from Axis Bank, Gunpur A/C No-706257to SBI Gudari (BRGF) A/C No-78467 . Expenditure shown on cash book 31.3.15 but the same was debited by bank on 13.5.15					(-) 101938.00
Add Transfer from Axis Bank, Gunpur A/C No-706257to SBIGudari (BRGF) A/C No-78467 on 31.3.15 deposited by bank on 18.5.15					(+) 101938.00
Closing balance as per pass book as on 31.3.2015					36976567.41

PARA: 6 STOCK POSITION

Gudari NAC - 2014-2015

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Tracktor	2	0	0	2.00	2	
2	Sater tanker	1	0	0	1.00	1	
3	Cesspool Machin	1	0	0	1.00	1	
4	Mixture Machin	1	0	0	1.00	1	
5	cOMPUTER	4	0	0	4.00	4	
6	Printer	1	0	0	1.00	1	
7	Scaner-Cum-Printer	3	0	0	3.00	3	
8	Kent Purifier	1	0	0	1.00	1	

Comments

Verified & found No loss of stock & store during 2014-2015.

PARA: 7 INVESTMENT

Gudari NAC - 2014-2015

Sno	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2014	0.00	0.00	0.00	0.00	31-03-2015	0.00	31-03-2015	0.00	0.00	There is No Investment.
	GRAND TOTAL	0.00	0.00	0.00	0.00		0.00		0.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

There is no investment in Gudari NAC.

PARA: 8 **ADVANCE**

Gudari NAC - 2014-2015

S/no	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference (In Rs:)	Remarks
1	01-04-2014	Acct Cash Book.	483729.00	3090200.00	3573929.00	3040400.00	31-03-2015	533529.00	31-03-2015	533529.00	0.00	
	GRAND TOTAL		483729.00	3090200.00	3573929.00	3040400.00		533529.00		533529.00	0.00	

Comments :

SI No.	Name of the Holder	Purpose of Advance	VR. & Date	Amount	Remark
Details of Advance Outstanding as on 31.03.2015 Gudari NAC					
1	L Bangari (Contractor)	Devlpment Work	141/24.08.96	7000	
2	L Bangari (Contractor)	Devlpment Work	216/18.10.96	3000	
3	L Bangari (Contractor)	Devlpment Work	182/07.10.97	15000	
4	L Bangari (Contractor)	Devlpment Work	262/17.12.97	15000	
5	J. Pattnaik (EX-JE)	Devlpment Work	161/12.09.06	10000	
6	J. Pattnaik (EX-JE)	Devlpment Work	208/16.10.96	10000	
7	J. Pattnaik (EX-JE)	Devlpment Work	222/18.10.96	3000	
8	J. Pattnaik (EX-JE)	Devlpment Work	261/31.12.96	5000	
9	L Manmath (Contractor)	Devlpment Work	176/28.05.96	5000	
10	L Manmath (Contractor)	Devlpment Work	240/21.11.96	5000	
11	P. Mohan Rao (Contractor)	Devlpment Work	219/13.10.96	5000	
12	K.C Senapati	Devlpment Work	203/16.10.96	1000	
13	K.C Senapati	Devlpment Work	262/31.12.96	1000	
14	S.K Nanda (Rtd OTC)	Election	308/18.02.98	1200	Adjusted Vide PVR No327/ Dt 13.01.16
15	S.K Nanda (Rtd OTC)	Repair of Boat	33/27.05.98	5000	
16	S.K Nanda (Rtd OTC)	Repair of Boat	53/28.07.99	3000	
17	S.K Nanda (Rtd OTC)	Cele of Inpendace day	78/13.08.99	500	
18	S.K Nanda (Rtd OTC)	LSGD	83/28.07.99	1000	
19	S.K Nanda (Rtd OTC)	Court Matter	84/28.08.99	3000	
20	M.K Panigrahi (Contractor)	Devlpment Work	65/20.05.03	20000	
21	M.K Panigrahi (Contractor)	Devlpment Work	301/12.01.04	15000	
22	P. Ramesh (Contractor)	Devlpment Work	316/07.03.98	3000	
23	P. Ramesh (Contractor)	Devlpment Work	247/22.02.01	15000	
24	Trilochan Patra (EX-JE)	Devlpment Work	53/30.05.00	16300	

25	Principal Science College	Const. of College Libra	217/18.03.00	100000	
26	Principal Science College	Const. of College Libra	116/26.07.01	20000	
27	Principal Science College	Const. of College Libra	94/15.07.02	17712	
28	J. Mallik (Ex-SI	Repair of Wheel Barrow	48/20.05.00	400	
29	P. K Mishra (Peon)	Repair of Tractor	115/02.08.00	2055	
30	P.L Nayak (Ex EO)Court Matter	Court Matter	201/01.12.00	1000	
31	S.B Panda (Ex-EO)	TA Adv	240/11.02.01	2604	
32	S.B Panda (Ex-EO)	TA Adv	282/24.03.01	5000	
33	S.B Panda (Ex-EO)	Court Matter	05/30.04.01	1000	
34	S.B Panda (Ex-EO)	Court Matter	50/26.06.01	2000	
35	S.B Panda (Ex-EO)	TTA	93/17.07.01	5600	
36	Dayanidhy Gouda (LM)	T.A Adv	251/09.03.01	1000	
37	Dayanidhy Gouda (LM)	T.A Adv	259/24.10.03	458	
38	Dayanidhy Gouda (LM)	T.A Adv	343/19.12.07	3000	
39	Ch Mohan Rao (Contractor)	Const of Statue	162/30.10.01	5000	
40	S.C Panigrahi (Advocate)	Court Matter	143/04.09.10	2000	
41	Chaitany Pattnaik, Ex SA	Office Building	02/08.04.05	10000	
42	Chaitany Pattnaik, Ex SA	NCPL Dress	03/1204.05	10000	
43	Chaitany Pattnaik, Ex SA	TA Adv	77/22.08.05	5000	
44	Chaitany Pattnaik, Ex SA	TA Adv	203/16.10.06	6000	
45	Dillip Kumar Sethy (Ex- Chair P)	TA Adv	277/01.11.03	2000	
46	Dillip Kumar Sethy (Ex- Chair P)	TA Adv	342/19.12.03	1500	
47	Dillip Kumar Sethy (Ex- Chair P)	TA Adv	215/06.01.04	1500	
48	Rajeswar Padhi (Ex-EO)	TA Adv	121/23.07.04	1000	
49	Rajeswar Padhi (Ex-EO)	TA Adv	135/05.08.04	1000	
50	Jagdish Ch. Panda (Ex Eo)	Pay Adv	158/13.08.04	15000	
51	Jagdish Ch. Panda (Ex Eo)	Pay Adv	191/10.09.04	12900	
52	Bansidhar Sethy (Ex-JE)	Purchase of GCI Sheet	347/24.02.07	80000	
53	B.C. Nanda (OTC)	TA Adv	345/02.03.07	1000	
54	Sanjaya Kumar Samal (JE)	Drain Cleaiining	512/31.03.15	35000	Adjusted Vide PVR No12/Dt 22.04.15
55	Rita Behera (MI)	IEC Activity of NFSA	473/25.02.15	14800	Adjusted Vide JVR No 01/Dt 06.07.15
Total				533529	

Year wise break up of outstanding advance:-

The year wise break up of outstanding advance for the NAC is furnished below.

Year	Amount
1996-97	55000.00

97-98	34200.00
98-99	5000.00
99-2000	107500.00
2000-01	43359.00
2001-02	33600.00
2002-03	17712.00
2003-04	38958.00
2004-05	31400.00
2005-06	25000.00
2006-07	87000.00
2007-08	3000.00
2008-09 & 2009-10	0.00
2010-11	2000.00
2011-12	0.00
2012-13	0.00
2013-14	0.00
2014-15	49800.00
Total	533529.00

Advance outstanding for more than one year:-

No Comments.

PARA: 9 GRANTS

Gudari NAC - 2014-2015

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2014	32646252.00	27281093.00	59927345.00	33712982.00	31-03-2015	26214363.00	
	GRAND TOTAL	32646252.00	27281093.00	59927345.00	33712982.00		26214363.00	

Comments :

It would be seen from the above table that the total Govt grants to the tune of Rs. 26214363.00 was remained un utilized at the end of the year 2014-2015. Which utilized early or returned the same to govt. through concerned sanctioning authority if not necessary in near future.

Grant statement Gudari NAC for 2014-2015.

SI No	Head of Account	GO NO & Date	OB as on 1.4.14	Received during 14-15	Total	Expenditure during 14-15	CB as on 31.3.15
1	MV tax Road Maintenance	19587/HUD/26.9.11		211000			
		3820/HUD/6.2.15		211000			
		Sub Total	0	422000	422000	201634	220366
2	Road maintenance HC		69905	0	69905	0	69905
3	Companisation Grant in lieu of Octroi	9031/HUD/2.5.14		1177000			
		1403/HUD/19.7.14		1177000			
		19509/HUD/25.9.14		1178000			
		2016/HUD/20.1.15		1178000			
		3343/HUD/10.2.15		5941000			
		Sub Total	0	10651000	10651000	10651000	0
4	Devolution fund (park)		263590	0	263590	202982	60608
5	Road Development Grant	127/HUD/1.1.15		78000			
		130/HUD/1.1.15		59000			
		133/HUD/1.1.15		218000			
		Sub Total	3190687	355000	3545687	2143795	1401892
6	Const of C.C Road		2136000	0	2136000	2108120	27880
7	12th FCA Grant		1688644	0	1688644	0	1688644
8	CRF Grant		0	0	0	0	0
9	Const of public toilet	6208/HUD/25.2.15	600000	1385100	1985100	0	1985100
10	Const of common work shop		65403	0	65403	0	65403
11	MLALAD		428422	0	428422	238051	190371
11	MPLAD		22524	3500000	3522524	0	3522524
12	BRGF		7248860	0	7248860	2340576	4908248

13	13th FCA Grant		2833402	1389000	4222402	2492492	1729910
14	SJSRY		550081	132888	682969	0	682969
15	BKBK		277897	0	277897	0	277897
16	Non residential Building	1999/HUD/20.1.15	2200000	500000	2700000	1467732	1232268
17	Pension Grant		12227	108000	120227	108000	12227
18	Proformabase incentive		0	0	0	0	0
19	Road & bridges	4751/HUD/12.2.15		3000000			
		7344/HUD/4.3.15		362000			
		Sub Total	7200000	3362000	10562000	7700817	2861183
20	Festivl Grant	27747/HUD/27.12.14	0	50000	50000	0	50000
21	Kalyanmandap	22518/HUD/11.11.14	3700000	1140000	4840000	3167482	1672518
22	AWC building		1614	250000	251614	0	251614
23	Manual Scavenger		6000	0	6000	0	6000
24	Solid waste management	5986/HUD/25.2.15		80845			
		/HUD/25.2.15		108234			
		5986/HUD/25.2.15		300004			
		Sub Total	150996	489083	640079	344810	295269
25	Special problem fund		0	500000	500000	498469	1531
26	Protection of Govt land & Const of boundary wall	3841/HUD/6.2.15		614000			
		3843/HUD/6.2.15		165000			
		3845/HUD/6.2.15		221000			
		Sub Total	0	1000000	1000000	0	1000000
27	Protection & construction of water bodies	6064/HUD/25.2.15		1217000			
		6067/HUD/25.2.15		326000			
		6070/HUD/25.2.15		457000			
		Sub Total	0	2000000	2000000	0	2000000
28	Misc grant SUDA(salary)		0	47022	47022	47022	0
	Grand Total		32646252	27281093	59927345	33712982	26214363

PARA: 10 UTILISATION CERTIFICATE

Gudari NAC - 2014-2015

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2014	40545703.00	33712982.00	74258685.00	24364902.00	31-03-2015	49893783.00	
	GRAND TOTAL	40545703.00	0.00	74258685.00	24364902.00		49893783.00	

Comments :

Due to non audit of 2010-2011 & 2011-12 & non maintenance of UC register the details UC position not ascertained by audit. However basing on records available & last audit report the UC Position worked out by present audit.

The details UC Submitted during the year 2014-2015 is given below.

13.2 Year wise break up of pending UC.

Year	Amount
2012-13	6398124.00
2013-14	9782677.00
2014-15	33712982.00
Total	49893783.00

Details of UC sent Gudari NAC 2014-2015.

Letter No/Date	Amount of UC sent during 2014-15	Scheme Name	year of grant received
815/28.5.14	2994953.00	AM R & B	13-14
1049/18.7.14	2199378.00	AM R & B	13-14
1354/16.9.14	691533.00	AM R & B	13-14
1814/8.12.14	506067.00	AM R & B	13-14
1961/31.12.14	145795.00	AM R & B	13-14
1963/31.12.14	662274.00	AM R & B	13-14
752/6.5.14	3843021.00	Octroi	13-14
754/6.5.14	676000.00	Performance based incentive	13-14
1804/8.12.14	2142000.00	Octroi	13-14
1812/8.12.14	971769.00	Non-Res building	13-14
1047/18.7.14	1621913.00	Devolution fund	2012-13
1045/18.7.14	439392.00	Devolution fund	13-14
1802/8.12.14	972798.00	TFC	13-14
756/6.5.14	313000.00	MV Tax	13-14

1051/18.7.14	69402.00	TFC R & B	2011-12
1053/18.7.14	364000.00	TFC R & B	2012-13
758/6.5.14	280598.00	TFC R & B	2011-12
/8.12.14	134211.00	TFC R & B	13-14
1967/31.12.14	220975.00	TFC R & B	13-14
1965/31.12.14	50814.00	TFC R & B	13-14
1041/18.7.14	209175.00	BRGF	2012-13
1039/18.7.14	150000.00	BRGF	2009-10
	79000.00	BRGF	2011-12
	27900.00	BRGF	2012-13
	45000.00	BRGF	2012-13
1037/18.7.14	433150.00	BRGF	2010-11
1110/31.3.14	29371.00	BRGF	2008-09
	927201.00	BRGF	2010-11
1640/20.11.14	459902.00	BRGF	2011-12
775/7.5.14	809524.00	MLALAD	2012-13
	648751.00	MLALAD	13-14
1786/4.12.14	38071.00	MLALAD	2012-13
765/6.5.14	498386.00	AWC(TFC)	2012-13
1043/18.7.14	209558.00	AWC(TFC)	2012-13
1543/28.10.14	500000.00	AWC(TFC)	2012-13
Total	24364902.00		

The local authority advised to sent the balance UC to proper quarter & compliance reported.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - OSP-4 Non-Credit of Collection amount-

On checking of the Holding Tax collection it was noticed that a sum of Rs. 141.00 was collected from Smt. Indira panda of Holding No-48 and ward No-5 towards holding tax vide receipt No-41 dt. 1.8.2014. But the same collected amount not taken to DCR or not taken to NAC fund by 31.3.2015.

Hence a sum of Rs. 141.00 needs recovery from the Tax collector. On issue of objection memo the local authority recovered Rs.141.00 from Sri A.K.Satpathy, TC vide Misc vide Misc receipt book No122, MR No-12118 dt. 31.3.2016.

11.2 - OSP-5 Less credit of collection amount-

On checking of the receipt of Holding Tax collection w.r.t DCR it was noticed that a sum of Rs. 102.00 was collected from Sri Gangadhar pani of Holding No 92 of W. No-8 towards current Holding Tax i.e for 2014-2015 vide receipt No-3 dt 9.7.2014. But Rs. 72.00 was taken to DCR vide page -12 dt. 11.7.14 leaving the balance amount of Rs. 30.00 (102.00-72.00) which not been taken to NAC A/C by 31.3.2015.

Hence a sum of Rs. 30.00 was misappropriated by the tax collector & needs recovery. On issue of objection memo the local authority recovedred Rs.30.00 from Sri A.K.Satpathy, TC vide Misc receipt book No122, MR No-12118 dt. 31.3.2016

11.3 - OSP-7 & 8 Less credit /Less credit of collection amount-

On Scrutiny of Misc. collection receipt book w.r.t DCR & Cashiers cash book it was noticed that a sum of Rs. 620.00 less credit/Non credit to DCR/Cashiers cash book needs recovery. Details given below.

Book No	Receipt No/dt	Actual collection	Taken to DCR	Taken to cashiers cash book	Less taken
52(misc)	5132/20.1.15	150.00	100.00	0	50.00
36 (MISC)	3573-3600/18.8.14	560.00	0	0	560.00
64 (Misc)	24.3.15	1490.00	0	1480.00	10.00
				Total	620.00

On issue of objection memo in this course, The local authority recovered Rs.620.00 from Sri N.Sahoo, J. Acct vide Misc receipt book No-122, MR No-12125 dt. 31.3.2016.

11.4 - OSP-10 & 11 Less credit of market fees collection amount-

On scrutiny of market fees collection receipt book it was noticed that a sum of Rs. 21.00 less credit to DCR needs recovery. Details given below.

Rpt book No/dt	Receipt No	Actual collection	Shown in DCR	Less shown
87/31.5.14	78 to 180	103.00	102.00	1300
87/12.6.14	181 to 293	113.00	112.00	1.00
87/20.6.14	294 to 470	177.00	176.00	1.00
88/30.6.14	23 to 113	91.00	90.00	1.00
88/3.7.14	114 to 205	92.00	91.00	1.00
88/7.7.14	206 to 306	101.00	100.00	1.00
88/11.7.14	307 to 428	122.00	121.00	1.00
89/24.7.14	83 to 146	64.00	63.00	1.00
89/31.7.14	147 to 297	151.00	150.00	1.00
89/6.8.14	298 to 423	126.00	125.00	1.00
90/14.4.14	31 to 91	61.00	60.00	1.00
90/20.8.14	92 to 96	105.00	104.00	1.00
90/26.8.14	197 to 342	146.00	145.00	1.00
91/15.9.14	101 to 131	131.00	130.00	1.00
91/19.9.14	232 to 237	106.00	105.00	1.00
92/13.10.14	18 to 270	253.00	252.00	1.00
96/15.1.15	91 to 141	321.00	320.00	1.00
98/6.2.15	12 to 252	241.00	240.00	1.00
98/13.2.15	253 to 453	201.00	200.00	1.00

101/27.3.15	84 to 174	91.00	90.00	1.00
101/31.3.15	175 to 295	121.00	120.00	1.00
			Total	21.00

On issue of objection memo in the local authority recovered Rs.21.00 from Sri Bibhuti Nanda, TC vide Misc receipt book No122, MR No-12120 dt. 31.3.2016.

PARA: 12 LOSS OF STOCK & STORE

12.1 -
No Loss of stock during 2014-2015 of Guduari NAC.

PARA: 13 AUDIT OF RECEIPTS

13.1 - DCB position of taxes and fees-

collection of taxes:-

The demand collection and balance of different taxes, rents and fees for the year 2014-15 have been worked out basing on the records made available and furnished below.

It would be seen from the above statement that a sum of Rs.484186.00 was outstanding towards arrear and current due of taxes rent and fees as on 31.3.15. The present council may take effective steps for collection of the same by taking Legal action as per the provision of Section 161 to 178 of O,M rules 1953 for early collection of the outstanding dues to increase the income of the council.

DCB Position Gudari NAC for the year 2014-2015

sl No	Head of tax & fees	Demant			Collection			Rebate	Balance		
		Arrear	Current	Total	Arrear	Current	Total		Arrear	Current	Total
A	Holding Taxes										
1	Holding	176084	60962	237046	16557	43529	60086	2172	159527	15261	174788
2	Lighting	216346	57460	273806	15142	39630	54772	1991	201204	15839	217043
3	water	58773	24392	83165	6669	14485	21154	0	52104	9907	62011
4	Drainage	4632	12830	17462	3728	11381	15109	0	904	1449	2353
	Total	455835	155644	611479	42096	109025	151121	4163	413739	42456	456195
B	Licence fees & rent										
1	Stall rent	33523	41040	74563	23480	24085	47565	0	10043	16955	26998
2	Service tax	10519	22429	32948	10519	21436	31955	0	0	993	993
3	Daily market	0	10464	10464	0	10464	10464	0	0	0	0
4	Parking fees	0	67540	67540	0	67540	67540	0	0	0	0
5	D & O trade	0	15058	15058	0	15058	15058	0	0	0	0
6	Building scrutiny	0	50395	50395	0	50395	50395	0	0	0	0
7	Ferry ghat	0	90500	90500	0	90500	90500	0	0	0	0
8	Cart & carriage	0	2136	2136	0	2136	2136	0	0	0	0
9	Mutation	0	2116	2116	0	2116	2116	0	0	0	0

	Total	44042	301678	345720	33999	283730	317729	0	10043	17948	27991
	Grand Total	499877	457322	957199	76095	392755	468850	4163	423782	60404	484186

13.2 - year wise break up of arrear taxes, rents and time barred dues-

Details of arrear taxes rents and fees have been furnished in statement-H of the report . It is seen that a sum of Rs. is outstanding towards arrear taxes, rents and fees as on 31.3.15. The time barred by limitation in respect of the same could not be furnished due to non-maintenance of year wise D.C.B register properly. Hence the present EO is advised to take necessary steps for proper maintenance of D.C.B register and the up-to date position may be worked out. Action may be taken for amicable settlement with tax payers tax has become time barred.

13.3 - Warrants-

It was noticed that though huge amount of taxes fees and rents were outstanding for realization no warrant has been issued against which are barred by limitation. The register of warrants has not been maintained and no warrant has not been maintained and no warrant has been issued during 2014-2015. The EO Should exercise the power conberred on him and compliance reported to audit, falling which he would be held responsible for such loss in further as per rule.

13.4 - License fees, rents, fixed demand.-

The demand collection and balance position of different fees and rents on fixed demand furnished in para 13.1.

13.5 - ASSMENTS OF TAXES-

No assessment of taxes done during 2014-2015, the assessment of taxes done during 2015-2016 & Holding tax enhanced from 8% to 13% on P.S resolution dt 7.10.2015 & decided to collect enhanced tax w.e.f 1.10.2015.

13.6 - NON-MAINTAINTS OF BUILDING PLAN REGISTER-

During course of audit it was noticed that in spite of repeated objection and suggestion given in last audit reports no steps have been taken for maintenance of building plan register as prescribed under section 264 of OM Act 1950. Though the construction of new buildings are growing up from time to time the revenue of the NAC is not increasing accordingly. Hence it is suggested that the council should take effective steps for assessment of taxes on the newly constructed building and ensure maintenance of the aforesaid register with compliance to audit.

13.7 - Farry ghat lease-

It was ascertained from the relevant records that the NAC has leased the farry ghat. The collection made during the year 2014-2015 is given below.

Sl No	Name of lease Holder	Lease amount	MR NO & dt	Collected	Balance
	2014-15				
1.	Sri Gamanga Sahu, Gudari	90500.00	578/22.7.14 & 4001/16.9.14	90500.00	0.00

PARA: 14 AUDIT OF EXPENDITURE
14.1 - OSP- 15 Purchase of Cycle token-

On Scrutiny of paid vouchers w.r.t Acct cash book & stock register it was noticed that on voucher No 85/9.6.14 a sum of Rs. 1650.00 was paid to Kalia Arts, Gandhinagar, Gudari for purchasing of 1100 nos of Cart, trolley & cycle token. But during 2014-2015 only 225 nos token sold. So the purpose of purchase is failed and wastage of money details given below.

Name of token	Token purchased	Token issued	Token sold.
Cart token	50 nos	25 nos	7 nos
Trolley token	50 nos	50 nos	21 nos
Cycle token	1000 nos	500 nos	197 nos
Total	1100 nos @ Rs.1.50 Rs.1650.00	575 nos	225 nos

Token purchased 1100 nos sold 225 nos balance 875 nos. Hence Rs. 1313.00 (875.00 x 1.50) needs recovery from responsible.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs.)
1	Sri Ratan Kumar Pattnaik, EO	EO	Now EO-Nabarangpur NAC. Dist-Nabarangpur	657.00
2	Sri Niranjan Sah, JA	Jr. Acct.	Now Jr. Acct Gudari NAC, Dist-Rayagada.	656.00

14.2 - OSP- 13 & 16 Excess payment-

On scrutiny of the Vr No 276/dt.30.9.14 & 437/dt.19.1.15 with reference to TA register it was noticed that a sum of Rs. 1068.00 was paid in excess to the staff needs recovery. On issue of objection memo the local authority recovered Rs.1068.00 details given below.

Sl No	Name of the employee & designation	Actual to be paid	Amount Paid	Excess paid	Recovered vide MR/ Misc rpt Book No-122
1	2	3	4	5	6
1	Sanjay Kumar Samal, JE	4236.00	4376.00	140.00	12121/31.3.16
2	Anil Kumar Satapathy, TC	5498.00	5660.00	162.00	12119/31.3.16
3	Niranjan Sahu, Jr Acct	4300.00	4642.00	342.00	12126/31.3.16

4	Sujit Ku. Das, Accountant	3000.00	3162.00	162.00	12124/31.3.16
5	Bhaskar Nanda, OTC	1844.00	1936.00	92.00	12127/21.3.16
6	Smt Etishree Tripathy, CO	816.00	840.00	24.00	12122/31.3.16
7	Sudhakar Nanda, Retd OTC	2406.00	2552.00	146.00	12123/31.3.16
			Total	1068.00	

14.3 - OSP-18 Excess Payment-

As per voucher No-411/dt.31.12.14 a sum of Rs. 10650.00 was paid to the staff towards Hon TA/DA. On scrutiny of the above voucher with reference to proceeding/resolution book and sitting allowance register it was noticed that the following councilors were paid sitting allowance without attending some meeting.

Sl No	Name of the Councilers	Date of absent in meeting	Amount paid	Recovered vide MR/ Misc rpt Book No-122
1	2	3	4	5
1	Smt Ananta Kumari Behera	21.2.14,31.5.14	300.00(150x2)	12128/31.3.16
2	Smt Geeta Gouda	31.5.14	150.00(150x1)	12129/31.3.16
3	Smt Runu Behera	31.5.14	150.00(150x1)	12130/31.3.16
4	Sri Ananta Lima	11.11.14	150.00(150x1)	12131/31.3.16
5	Smt Mamata Choudhury.	11.11.14	150.00(150x1)	12132/31.3.16
		Total	900.00	

Hence excess payment of Rs. 900.00 needs recovery. On issue of objection memo the local authority recovered Rs.900.00 as per above statement column No-5.

PARA: 15 AUDIT ON WORKS
15.1 - Inadmissible payment/less deduction of VAT-

Name of the work:- const of CC road near cluster house.

E.C:- 500000.00 (Road & Bridge) C.R No:- 30(Nya-3)/13-14.

Agency:- Sri Kedar Kumar Sahu, Contractor.

JE:- Sri Girish Chandra Mishra.

Ref to MB No-01/2013-14 (at page 193 to 196.)

Ref to voucher No- 54/12.5.2014. For Rs. 499283.00

i) In admissible payment:-

On checking of the work bill w.r.t concerned case record and MB. It was noticed that vide item No-3 of the work bill a sum of Rs. 3146.00 was allowed and paid towards cost of 37.50 sqm ridge & smooth centering & shuttering @ 83.90 per Sqm.

On the scrutiny of the photo graph of the different stage of work execution. It was reveal that a protection wall is situated one side so the road which is high than the road base and other side one market complex structure is situated which is also high then the road base.

As the both side burns are high then the road base, there is no requirement of centering & shuttering. Besides it was also noticed that no C/S item photo graph has been attached to work case record to established/justify the centering & shuttering work.

In this connection the payment of centering & shuttering cost is inadmissible and needs recovery.

Hence the payment of Rs. 3146.00 is inadmissible & needs recovery from Sri Kedar Kumar Sahu, Contractor.

ii) Less realization of VAT/OST.

The total work value of this work is Rs. 499283.00 the admissible VAT/OST of this work comes to Rs. 24964.00 (499283.00 x 5%). But Rs. 19971.00 has been realized from the work bill leaving the balance amount of Rs. 4993.00 (24964.00-19971.00) which was paid in excess to the contractor.

Hence Rs. 4993.00 needs recovery from Sri Kedar Kumar Sahu, Contractor.

In this work total Rs. 8139.00 (3146.00+4993.00) may be recovered from Sri Kedar Kumar Sahu, Contractor & compliance reported to audit.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Girish ch. Mishra, JE	JE	Now JE Gudari NAC, Dist-Rayagada.	1049.00
2	Sri Biswanath Saraka,ME	ME	Now ME Gudari NAC, Dist-Rayagada.	1049.00
3	Sri Ratan Kumar Pattnaik, EO	EO	Now EO Nabarangapur NAC, Dist-Rayagada.	1048.00

15.2 - Excess payment-

.Name of the work:- const of CC road at BD colony 2nd lane.

E.C:- 335000.00 (Road & Bridge) C.R No:- 3(Kha-8)/13-14.

Agency:- Bishnu Prasad Deo, Contractor.

JE:- Sri Girish Chandra Mishra.

Ref to MB No-09/2014-15 (at page 15 to 19 & 33 to 45.)

Ref to voucher No- 149/7.7.14. For Rs.99320.00

Ref to voucher No- 186/1.8.14. For Rs.234472.00

i) Excess payment:-

On checking of above noted work bill w.r.t concerned works case records & MB It was noticed that the work has been executed on tender basis with scheduled of rate by Sri Bishnu Prasad Deo Contractor. Vide item No-3 of the work bill a sum of Rs. 239274.00 was allowed & paid towards sholling execution of 73.37 cum C.C (1:3:6) work @ Rs. 3261.20/cum w.r.t MB Page No. 40 & 41 it was noticed that the forth MB page No 41 i.e "1x14.20x1.00x0.15=2.13" if drain bed is not related this work. For drain length 39.90 mtrs & 75 mtr the earth work, send filling, CC (1:3:6), CC (1:2:4) & C/S work has been executed. But only drain base CC(1:3:6) work for 14.20 mtrs was shown without earth work, Drain wall, D.P.C over bed & C/S work. For which measurement only for drain base of CC (1:3:6) of 14.20 mtrs length cannot be admitted. Besides such work has not been included in the estimate of this work as well as agreement of the contractor.

Hence the cost of 2.13 cum CC(1:3:6) work amounting to Rs. 6946.00 (2.13 cum x @3261.20 was allowed & paid in excess to Sri Bishnu Prasad Deo, Contractor which needs recovery from him.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Girish ch. Mishra, JE	JE	Now JE Gudari NAC, Dist-Rayagada.	1737.00
2	Sri Biswanath Saraka,ME	ME	Now ME Gudari NAC, Dist-Rayagada.	1737.00

3	Sri Ratan Kumar Pattnaik, EO	EO	Now EO-Nabarangpur NAC. Dist-Nabarangpur	1736.00
4	Sri Sujit Ku.Das, Acct.	Acct.	Now Acct. Gudari NAC, Dist-Rayagada.	1736.00

15.3 - Excess payment-

Name of the work:- const of culvert in sweeper colony at Shanti Nagar.

E.C:- 79000.00 (Road & Bridge) C.R No:- 5(Kha-7)/14-15.

Agency:- Sri Subash Chandra Gouda, Contractor.

JE:- Sri Girish Chandra Mishra.

Ref to MB No-09/2014-15 (at page 92 to 99.)

Ref to MB No-10/2014-15 (at page 8 pre measurement.)

Ref to voucher No- 421/31.12.14. For Rs.77471.00

i) Excess payment:-

On checking of the noted work bill w.r.t concerned work case record & MB it was noticed that vide Item No-7 of the work bill a sum of Rs. 9192.00 was allowed & paid to the contractor towards cost of Q 1.28 MS Rod including cutting & binding charges @ 7181.80 per Quintal.

But on scrutiny of the pre measurement of the Rod vide page No-8 of MB No-10 it was noticed that the total Rod quantity comes to Q 0.98 due to wrong calculation in the MB the quantity of Rod was shown Q 1.28.

In this connection Q 0.30 (Q 1.28-Q 0.98) Ms Rod was shown excess than the actual utilization.

Hence the cost of Q 0.30 Ms Rod including labour charge of cutting & bidding amounting to Rs. 2155.00 (Q 0.30 x @ 7181.80) was paid in excess to Sri Subash Chandra Gouda, Contractor which needs recovery from him.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Girish ch. Mishra, JE	JE	Now JE Gudari NAC, Dist-Rayagada.	539.00
2	Sri Biswanath Saraka,ME	ME	Now ME Gudari NAC, Dist-Rayagada.	539.00
3	Sri Ratan Kumar Pattnaik, EO	EO	Now EO-Nabarangpur NAC. Dist-Nabarangpur	539.00
4	Sri Sujit Ku.Das, Acct.	Acct.	Now Acct. Gudari NAC, Dist-Rayagada.	538.00

15.4 - Excess payment/Less realisation of VAT-

Name of the work:- const of road from Basua Kumbhar Sahi to R.D Road (Back side of Madical.)

E.C:- 400000.00 (BRGF) C.R No:- -

Agency:- Sri Kedar Kumar Sahu, Contractor.

JE:- Sri Sanjay Kumar Samal.

Ref to MB No-04 (at page 11 to 21.)

Ref to voucher No- 43/1.5.14. For Rs.400000.00

i) Excess payment:-

On checking of the noted work bill w.r.t concerned work case record & MB it was noticed that vide Item No-3 of the work bill a sum of Rs. 203509.00 was allowed & paid towards showing the execution of 70.43 cum CC 1:4:8 work @ Rs. 2889.52/cum w.r.t MB Page No -12,13& 14. But on scrutiny of the MB it was seen that the correct quantity of the CC (1:4:8) work comes to 68.39 cum. Due to wrong posting & calculation in the MB the total quantity has been shown 70.43 cum as against 68.39 cum.

In this connection 2.04 (70.43-68.39) cum CC (1:4:8) work was shown excess than the actual work done.

Hence the cost of 2.04 cum work amounting to Rs. 5895.00(2.04 cum x @ 2889.52) was paid in excess to Sri Kedar Kumar Sahu, Contractor which needs recovery from him.

i) Less realization of VAT/OST.

The total work value of this work is Rs. 400000.00 the admissible VAT/OST of this work comes to Rs. 20000.00 (400000.00 x 5%). But Rs16000.00 has been realized from the work bill leaving the balance amount of Rs. 4000.00 (20000.00-16000.00) which was paid in excess to the contractor.

Hence Rs. 4000.00 needs recovery from Sri Kedar Kumar Sahu, Contractor.

In this work total Rs. 9895.00 (5895.00+4000.00) may be recovered from Sri Kedar Kumar Sahu, Contractor & compliance reported to audit.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Biswanath Saraka,ME	ME	Now ME Gudari NAC, Dist-Rayagada.	1474.00
2	Sri Ratan Kumar Pattnaik, EO	EO	Now EO-Nabarangpur NAC. Dist-Nabarangpur	1474.00
3	Sri Sanjay Ku. Samal, JE	JE	Now JE Gudari NAC, Dist-Rayagada.	1474.00
4	Sri Sujit Ku.Das, Acct.	Acct.	Now Acct. Gudari NAC, Dist-Rayagada.	1473.00

15.5 - Excess payment-

Name of the work:- const of CC drain & road at Shanti Nagar.)

E.C:- 500000.00 (R & B) C.R No:-.

Agency:- Sri Gangadhar Panigrahi, Contractor.

JE:- Sri Sanjay Kumar Samal.

Ref to MB No-04 (at page 31 to 41.)

Ref to voucher No- 50/12.5.14. For Rs.500000.00

i) Excess payment:-

On checking of the noted work bill w.r.t concerned work case record & MB it was noticed that vide Item No-3 of the work bill a sum of Rs. 289328.00 was allowed & paid towards showing the execution of 100.13 cum CC (1:4:8) work @ 2889.52/cum w.r.t MB Page-34. But on scrutiny of the MB it was reveal that the height of the cut of wall & width of the drain wall shown was 0.40 & 0.40 mtr as against the admissible 0.35 mtr & 0.30 mtr respectively. On calculation the admissible quantity, of CC (1:4:8) work comes to 96.46 cum.

In this connection 3.67 (100.13 – 96.46) cum CC (1:4:8) work was shown excess than the actual work done.

Hence the cost of 3.67 cum CC (1:4:8) work amounting to 10605.00 (3.67 cum x @2889.52) was paid in excess to Sri Gangadhar Pangrahi, Contractor which needs recovery from him.

However the excess of Rs. 10605.00 may be recovered & compliance reported to audit.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Sanjay Ku. Samal, JE	JE	Now JE Gudari NAC, Dist-Rayagada.	3535.00
2	Sri Ratan Kumar Pattnaik, EO	EO	Now EO-Nabarangpur NAC. Dist-Nabarangpur	3535.00
3	Sri Biswanath Saraka,ME	ME	Now ME Gudari NAC, Dist-Rayagada.	3535.00

15.6 - Excess payment-

Name of the work:- const of CC Road both side of Gundicha Mandir.

E.C:- 100000.00 (Road & Bridge) C.R No:-.

Agency:- Sri Subash Chandra Gouda, Contractor.

JE:- Sri Sanjay Kumar Samal.

Ref to MB No-05 (at page 18. To 25.)

Ref to voucher No- 53/12.5.14. For Rs.100000.00

i) Excess payment:-

On checking of the noted work bill w.r.t concerned work case record & MB it was noticed that the work has been executed on tender basis of Scheduled of Rate by Sri Subash Chandra Gouda, Contractor. Vide Item No-1 of the work bill a sum of Rs.2080.00 was allowed & paid towards execution of 28.05 cum earth work @ 74.17/cum. The height of the earth work was shown as 0.25 mtr as against the admissible height of 0.15 mtr. On calculation the admissible quantity of earth work comes to 16.99 cum. In this connection an quantity of 11.06 (28.05-16.99) cum earth work was shown excess than the actual work done.

Hence the cost of 11.06 cum earth work amounting to Rs. 820.00 (11.06 cum x @ 74.17) was paid in excess to Sri Subash Chandra Gouda, Contractor which needs recovery from him.

However the excess payment of Rs. 820.00 may be recovered & compliance reported to audit.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Sanjay Ku. Samal, JE	JE	Now JE Gudari NAC, Dist-Rayagada.	274.00
2	Sri Biswanath Saraka,ME	ME	Now ME Gudari NAC, Dist-Rayagada.	273.00
3	Sri Ratan Kumar Pattnaik, EO	EO	Now EO-Nabarangpur NAC. Dist-Nabarangpur	273.00

PARA: 16 AUDIT ON UNITS / DEPARTMENT
16.1 -

- No Comments -

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 - MLALAD-

Management of funds.

The receipt, expenditure & balance of fund during the year 2014-2015 is shown under as per cash book.

Opening balance	Receipt during	Total	Expenditure	Balance.
428422.00	0.00	428422.00	238051.00	190371.00

During the year under audit 2014-2015 no MLALAD grant received by the NAC. 2 Nos of project of previous year was completed amounting to Rs. 238051.00.

17.2 - B.R.G.F SCHEME-
(A) Management of funds.

The receipt, expenditure & balance of fund during the year 2014-2015 is shown under as per cash book.

Opening balance	Receipt during	Total	Expenditure	Balance.
7248860.00	0.00	7248860.00	2340576.00	4908248.00

From the above position it may be observed that in spite of huge fund of cash in hand available, the target of the scheme has not been fulfilled resulting in deprivation of rural poor's in hilly areas. Scrutiny of distribution register & relevant records available to audit the following information are obtained.

During the year under audit 2014-2015 no BRGF grant received by the NAC. 8 Nos of project started of previous year grant & Completed 7 Nos project continuing 1 Nos project expenditure to a tune of Rs. 2340576.00 the details given below.

Name of projects:-

1. Construction of town hall at Gudari NAC Rs. 169242.00.
2. Construction of rest shed at Kamakhy chhaka Rs. 272970.00.
3. Construction of rest shed at Gudari NAC Rs. 131930.00.
4. Construction of Ground wall & stone packing at BD colony Rs. 62517.00.
5. Construction of CC Road from Basua Kumbhar Sahi to RD road back side of market Rs. 400000.00.
6. Construction of CC Drain B Madhab house to Srinivas Madical store Rs. 490575.00
7. Const of CC road at Nighaman sahi word NO-5 Rs. 113107.00.
8. Construction of Bus stand Building Rs.692235.00.

PARA: 18 MISCELLANEOUS

18.1 - Sinking Fund-
<p>Sinking Fund:</p> <p>i) Operation of sinking fund to facilitate the payment of loan may be considered by the council as required U/R 111 of odisha municipal rules 1953.</p> <p>ii) Depreciation fund:-</p> <p style="padding-left: 40px;">No such fund was operated by the NAC during the period under audit 2014-2015</p>
18.2 - Trading accounts-
<p>No such fund was operated by the NAC during the period under audit 2014-2015.</p>
18.3 - PERSISTENT IRREGULARITIES-
<p>a) While checking receipt books & DCRs it was found that in some cases the date of collection of taxes is not mentioned in the receipt books and DCRs.</p> <p>b) Tax collectors are not depositing the collected amount daily.</p> <p>c) Daily checking of DCRs by the accountant w.r.t receipt books was not done before deposit of collected money. So tax collectors are depositing money at their own convenience by changing dates in the receipts. So it is advised that the DCRs and receipt books must be got checked by the accountant before deposit.</p> <p>d) The cashier cash book & the subsidiary cash book was not checked by accountant which should be checked daily.</p>
18.4 - IMPROPER MAINTENANCE OF CASH BOOKS AND REGISTERS-
<p>a) It is seen that the head of account is not reflected in the cash book.</p> <p>b) Date of transactions have not been shown serially in the cash books.</p> <p>c) Many important registers prescribed in O.M. Rules are not maintained and periodical verification of accounts have not been conducted by E.O</p> <p>which violates Rule-84, 129 to 131, 142,163 to 167, 182 to 489, 200 & 201 of O.M.Rules -1953.</p>

- d) Effective steps have not been taken to realize the arrear and warrant dues of taxes and rents.
- e) Govt. grants relating to previous year have been spent without obtaining fresh order of competent authority.
- f) Some advance have not been adjusted since long.
- g) Compliance reports of the pending audit reports have not been submitted for settlement of objection raised in audit.

PARA: 19 AUDIT OF LOAN/DEPOSITS/CPF INCLUDING POSITIONS
19.1 - Position of Deposit-

Details Position of Royalty/VAT/Cess etc. for the year 2014-15 furnished below

Sl No	Heads	OB on 1.4.2014	Receipt	Total	Deposited	Balance as on 31.3.2015
1	Royalty	131778.00	541338.00	673116.00	521089.00	152027.00
2	VAT	126059.00	817898.00	943957.00	779941.00	164016.00
3	Cess	197628.00	226303.00	423931.00	0.00	423931.00
4	Income Tax	33000.00	199289.00	232289.00	212790.00	19499.00
5	P.T	0.00	55825.00	55825.00	0.00	55825.00
		488465.00	1840653.00	2329118.00	1513820.00	815298.00

Despite repeated objection raised on last and previous audit reports. The deposit ledger has not been maintained, and the outstanding deposit ledger has also not been maintained. In absence of above records the year wise and category wise breakup of outstanding deposit as on 31.3.15 could not be ascertained by audit and furnished audit report. Hence Eo is advised to maintain the said records with up to date entries and produced to next audit.

19.2 - POSITION OF DEPOSITS-

The position of deposits for the year 2014-2015 is furnished below.

Item	O.B as on 31.3.14	Receipt during 2014-15	Total	Refunded during 2014-15	C.B as on 31.3.15
SD	0.00	1079660.00	1079660.00	175089.00	904571.00

19.3 - Provident Fund.-

The outstanding abstract position of provident fund received through deduction from salary bill of the staff and deposited in their pass books or refunded to them for the period under audit is given below.

1	Deposit outstanding on 1.4.14	0.00
2	Deposit received during the year	234118.00
3	Total	234118.00
4	Amount drawn deposit refunded during the year	234118.00

5	Deposit outstanding as on 31.3.15	0.00
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The CPF deposit ledger not maintained by the NAC. The EO is advised to ensure the maintenance of the aforesaid register and shown to next audit.

PARA: 20 RESULT OF AUDIT
20.1 - Result of Audit-

As a result of audit a total sum of Rs. 39873.00 is held under objection which includes Rs.39873.00 suggested for recovery.

Result Of Audit

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	14.1	1313.00	1313.00	1313.00	0.00	0.00	
2	15.1	8139.00	8139.00	3146.00	0.00	4993.00	
3	15.2	6946.00	6946.00	6946.00	0.00	0.00	
4	15.3	2155.00	2155.00	2155.00	0.00	0.00	
5	15.4	9895.00	9895.00	5895.00	0.00	4000.00	
6	15.5	10605.00	10605.00	10605.00	0.00	0.00	
7	15.6	820.00	820.00	820.00	0.00	0.00	
Total		39873.00	39873.00	30880.00	0.00	8993.00	

Audit Certificate

Certified that the accounts of Gudari NAC for the financial year 2014-2015 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

Spot Recovery

SI No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	Page-5 & 6	12118	2016-03-31	171	Sri A.K.Satpathy, TC
2	Page-7 & 8	12125	2016-03-31	620	Sri N.Sahu, JA
3	Page-11	12120	2016-03-31	21	21.00
4	Page-13	12121	0000-00-00	280	S.K.Samal, JE
5	page-16	12119	2016-03-31	162	Sri A.K.Satpathy, TC
6	Page-16	12126	2016-03-31	342	N.Sahu, JA
7	Page-16	12124	2016-03-31	162	Sri S.K.Das, Acct.
8	Page-16	12127	2016-03-31	92	Bhaskar Nanda, OTC
9	Page-16	12122	2016-03-31	24	Smt Etishree Tripathy, CO
10	Page-16	12123	2016-03-31	146	Sudhakar Nanda, OTC
11	Page-18	12128	2016-03-31	300	Smt Ananta Kumari Behera, Counciler
12	Page-18	12129	2016-03-31	150	Smt Gita Gouda, Counciler
13	Page-18	12123	2016-03-31	150	Smt Runu Behera, Counciler
14	Page-18	12131	2016-03-31	150	Sri Ananta Lima, Counciler
15	Page-18	12132	2016-03-31	150	Smt Mamata Choudhury, Counciler
16	Page No-18	12131	2016-03-31	150	Sri Ananta Lima, Counciler
17	Page No-18	12131	2016-03-31	150	Smt Mamata Choudhury,

					Counciler
18	Page No-18	12130	2016-03-31	150	Smt Runu Gouda, Counciler
19	Page No-18	12128	2016-03-31	300	Smt. Anata Kumari Beher, Counciler
20	Page No-18	12129	2016-03-31	150	Smt Gita Gouda, Counciler
21	Page No-16	12123	2016-03-31	146	Sudhakar Nanda OTC
22	Page No-16	12122	2016-03-31	24	Smt Etishree Tripathy, CO
23	Page No-16	12127	2016-03-31	92	Bhaskar Nanda, OTC
24	Page No-16	12124	2016-03-31	162	S.K.Das, Jr Acct
25	Page No-16	12126	2016-03-31	342	N.Sahu, Jr. Acct.
26	Page No-16	12119	2016-03-31	162	A.K.Satpathy, TC
27	Page No-13	12121	2016-03-31	280	S.K.Samal, JE
28			0000-00-00	0	
29	Page No-7 & 8	12125	2016-03-31	620	Sri N.Sahu, JR Acct.
30	Page No-10 & 11	12120	2016-03-31	21	SriBibhuti Nanda, TC
31			0000-00-00	0	
32			0000-00-00	0	
33			0000-00-00	0	
34			0000-00-00	0	
35			0000-00-00	0	
36			0000-00-00	0	
37			0000-00-00	0	
38			0000-00-00	0	
39			0000-00-00	0	
40			0000-00-00	0	
41			0000-00-00	0	
42			0000-00-00	0	
43			0000-00-00	0	
44	Page No-5 & 6	12118	2016-03-31	171	Sri A.K.Satpathy, TC
				Total	5840