

LOCAL FUND AUDIT, RAYAGADA, ODISHA

CATEGORY : N A C,General

Audit Report No : 44765/AR/2014-2015-RAYAGADA

PARA: 1 TITLE SHEET

1	Name of the Institution :	Gudari NAC
2	Year of Accounts under Audit :	2013-2014 2012-2013
3	Name of the Local Authority during the year of A/Cs :	Maheswar Pradhan 05.01.12 to 17.06.12 Gulam Muksad 17.06.12 to 02.01.13 Nilu Mohapatra, OAS 02.01.13 to 17.07.13 Ratan Ku. Pattnaik 17.07.13 to till date
	Name of the Local Authority at the time of Audit :	Sri Ratan Ku. Pattnaik
4	Duration of Audit :	08-05-2014 To 13-06-2014 (Mandays Consumed :- 18)
5	Name of the Auditors :	SHOVAN KUMAR DAS - Lead Auditor(08-05-2014 to 13-06-2014) ASHOK KUMAR SETHY - Auditor(08-05-2014 to 13-06-2014)
6	Name of the Reviewing Officer :	MANOJ KUMAR NAYAK(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	24-12-2014
8	Entry Conference Date :	08-05-2014
9	Exit Conference Date :	05-12-2014
10	Name of the District Audit Officer :	AJAY KUMAR NAYAK
11	Date of approval of report by District Audit Officer :	14-01-2015

PARA: 2 PHYSICAL VERIFICATION

Slno	Name	Value	Remarks
1	Trully Token	50 Nos.	S.R. Page No. 92
2	Cycle Token	1000	S. R. Page No. 92
3	Un used MB Books	2 Nos	Page No. 46
4	Date of Physical Verification	08-05-14	
5	Postage Stamp	584.00	S.R. Page No. 51
6	Cart Token	20 Nos.	S.R. Page No. 92
7	Un used Daily Market Ticket books	14 Nos.	Page No. 96
8	Holding Receipt Book	15	Page No. 91
9	Misc Receipt Book	176 Nos	Page No. 94
10	PA Cash Book	2000	Page No. 61
11	Liquid Cash	0	Cash Book Page No. 06
12			
13	Recorded At	Subsidiary Cash Book	

Comments

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

Sino	List Records/Register
1	Demand and Collection Register
2	Assessment List
3	Stock Register of Stationeries
4	Stamp Account
5	Subsidiary Cash Book
6	Treasury Chalan
7	Cashier
8	Cash Book of the ULB
9	Advance Ledger
10	Register of Tax on Carts and Carriages and Animals
11	License for Carriages , Carts and Animals
12	Application for License for Carriages, Carts and Animals
13	Stock account of License Number Plates
14	Miscellaneous Receipt forms
15	Register of Bills
16	Order Book
17	Salary Bills
18	Permanent Advance Account
19	Daily Collection Register
20	Register of Grants
21	Stock account of Tickets used for daily Collection of Market fees
22	Paid Vouchers from
23	Postal/Bank Passbook No./Venue etc. to be mention
24	Measurement Book (Rule-365)
25	Stock & Store Register(Works) (Rule-346)
26	Register of Works (Rule-345)
27	Contract Agreement form for Works (Rule-341)
28	Nominal Muster Roll (Rule-340)

B : List of Records/Registers not Produced to Audit

Sino	List Records/Register
1	Register of Writes Off form
2	Receipt form
3	Arrear Demand Register
4	Mutation Register
5	Register of Petition form
6	Appeal Petition
7	Education Tax Demand & Collection Register
8	Profession Tax Demand and Collection Register
9	Educational Budget Estimate
10	Abstract of the Budget Estimate
11	Schedule for the Budget Estimate
12	Subsidiary Account of Special Taxes
13	Budget Estimate
14	Abstract Register of Receipts
15	Abstract Register of Expenditure
16	Register of Adjustment
17	Register of Outstanding Advance
18	Deposit ledger
19	Appropriation Register of Loan Funds
20	Loan Register
21	Register of Investments
22	Establishment Audit Register
23	Annual Account of Receipts and Expenditure
24	Register of Quarterly & Annual account of Expenditures
25	Register of Quarterly & Annual account of Receipts
26	Register of Outstanding Deposits
27	License register for Drivers, and Owners of Carriages plying for hire
28	Register of Rents and Fixed Demand
29	Register of lands
30	Jamabandi Register

31	Ledger of lessees
32	Absentee Statement
33	Periodical Increment Certificates
34	Voucher of Recoupment of Permanent Advance Account
35	Arrear list
36	Register of Interest bearing Securities
37	Provident Fund Ledger (Rule-442 & 463)
38	Miscellaneous Supply Bill (Rule-343)
39	Contract Certificate (Rule-343)
40	Register of Estimate and Allotment (Rule-332)
41	Register of Distrainted property & sales
42	Warrant Register
43	Form of Inventory and Notice
44	Distraint Warrant
45	Notice Demand
46	Progress Statement
47	Tax Collectors
48	Stock account of Receipt forms
49	Tax Collectors
C : List of Records/Registers not Maintained	
Sino	List Records/Register

Comments

PARA: 4 FINANCIAL POSITION

Gudari NAC - 2013-2014

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	ACCOUNTANT CASH BOOK	01-04-2013	20572956.00	46567975.41	67140931.41	29941467.13	31-03-2014	37199464.28	31-03-2014	37199464.28	0.00	
	GRAND TOTAL		20572956.00	46567975.41	67140931.41	29941467.13		37199464.28		37199464.28	0.00	

Gudari NAC - 2012-2013

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:)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	ACCOUNTANT CASH BOOK	01-04-2012	7449624.00	28797707.00	36247331.00	15674375.00	31-03-2013	20572956.00	31-03-2013	20720591.00	-147635.00	The difference has been reconciled on 31.07.13.
	GRAND TOTAL		7449624.00	28797707.00	36247331.00	15674375.00		20572956.00		20720591.00	-147635.00	

Comments

Financial Position for the year 2013-14

Details of Closing Balance as on 31.03.2014 is given below:			
SI No	Particulars	A/C No	Amount
1	SBI, Gudari(C/A)	11729473128	79353.69
2	SBI, Gudari(SJSRY)	11729473162	160031.00
3	SBI, Gudari(DSWO)	11729473140	4714286.04
4	SBI, Gudari(BRGF)	11729478467	6074728.00
5	SBI, Gudari(R.D)	30470549030	154240.00
6	SBI, Gudari(13FCA)	31443065747	3449847.00
7	SBI, Gudari(MLALAD)	1100050088	106684.65
8	SBI, Gudari(MPLAD)	32504899064	26480.00
9	SBI, Gudari(NLFS)	1100050086	22679.09
10	SBI, Gudari(LFS)	30725089880	2698.00
11	SBI, Gudari(SJSRY)	30662519269	464605.00
12	SBI, Gudari(USEP)	1100050517	1521.80
13	SBI, Gudari(CRF)	11729478150	17227.52
14	SBI, Gudari(CRF)	1100050653	1253.18
15	SBI, Gudari(TFCA)	11729477804	10933.82

16	SBI, Gudari(RTI)	1100050656	7170.00
17	IOB, Padampur	048302000001035	16641677.00
18	AXIS Bank, Gunpur	913010038706257	4112467.87
18	P.L. Account		1151580.62
			37199464.28

Financial Position for the year 2012-13

Details of Closing Balance as on 31.03.2013 is given below:

SI No	Particulars	A/C No	Amount
1	SBI, Gudari(C/A)	11729473128	672196.41
2	SBI, Gudari(SJSRY)	11729473162	448026.00
3	SBI, Gudari(DSWO)	11729473140	2772399.00
4	SBI, Gudari(BRGF)	11729478467	6696007.00
5	SBI, Gudari(RD)	30470549030	431975.00
6	SBI, Gudari(13FCA)	31443065747	2984991.00
7	SBI, Gudari(MLALAD)	1100050088	58333.65
8	SBI, Gudari(MPLAD)	32504899064	30875.00
9	SBI, Gudari(NLFS)	1100050086	35283.00
10	SBI, Gudari(LFS)	30725089880	71051.00
11	SBI, Gudari(SJSRY)	30662519269	446564.00
12	SBI, Gudari(USEP)	1100050517	1462.80
13	SBI, Gudari(CRF)	11729478150	16558.52
14	SBI, Gudari(CRF)	1100050653	1204.18
15	SBI, Gudari(TFCA)	11729477804	10509.82
16	SBI, Gudari(RTI)	1100050656	6891.00
17	IOB, Padampur	048302000001035	3450683.00
19	P.L. Account		2585580.62
			20720591.00

STATEMENT -B

STATEMENT SHOWING THE DETAIL RECEIPTS OF GUDARI NAC FOR THE YEAR,2012-13 & 2013-14

SL. NO.	HEAD OF ACCOUNT	FOR 2012-13	FOR 2013-14
A	RENT AND TAXES:-		
1	Holding Tax	53400	112488
2	Lighting Tax	49976	96435
3	Water Tax	23035	44203
4	Drainage Tax	13143	33103
5	Carts and Carriage	6187	67
6	Service Tax	16325	60865
	TOTAL:-	162066	347161
B	LICENSES & OTHER FEES:-		

	1 Bus stand	19985	41595
	2 D & O Trade(U/S-290)	8307	21961
	3 Building plans & Fees	91660	27900
	4 Cattle Pound	0	0
	5 Ferry Ghat	43450	80500
	TOTAL:-	163402	171956
C	REVENUE DERIVED FROM NAC PROPERTY:-		
	1 Stall rent	27695	50730
	2 Cesspool	3500	11200
	3 Mutation	850	850
	4 Water Tanker	54500	63700
	5 Daily market	3668	5558
	6 Cost of Tender Paper	70508	332010
	7 Auction Sale	0	20000
	TOTAL:-	160721	484048
D	GOVT. GRANT:-		
	1 BRGF	4593000	5964600
	2 C.C Road	1208000	928000
	3 Road Maintenance	500000	0
	4 Road Development	982000	2202000
	5 Road & Bridges	0	7200000
	6 Devolution Fund(Highmust Light)	1200000	0
	7 Devolution Fund(Park)	500000	0
	8 13TH FCA Grant	3057000	2247000
	9 SFC Grant	0	0
	10 MV Tax Grant	752000	313000
	11 MPLAD	200000	0
	12 MLALAD	0	2500000
	13 AWC Building	0	500000
	14 Devolution Fund (Kalyan Mandap)	0	3700000
	15 SJSRY	1039000	0
	16 Octroi Grant on lieu of abolition of Octroi Tax	7807974	5985021
	17 Solidwaste management(TFC) Grant	0	150996
	18 Pension Grant	56750	24000
	19 Performance Based Incentive	0	676000
	20 Manual Scavanger	0	6000
	21 Festival Grant	0	50000
	22 Non Residential Building	0	2000000
	TOTAL :-	21895724	34446617
E	MISCELLANEOUS :-		
	1 Work Contingency	35685	38478
	2 Election	11480	210938
	3 Census	19400	0

	4OAP/NOAP/ODP/MBPY	3335559	6002439
	5NFBS	0	210000
	6Interest on S B Account	1027537	974658.41
	7Audit Recovery	0	0
	8Harichandra Sahayata Yojana	0	60000
	9SECS	0	60800
	10Hire Charges of Tractor	5600	95900
	11Misc. Receipts	633391	527743
	12Tower	1000	0
	13EGB	4824	37785
	14Hire Charges Of Mixture Machine	0	12500
	15Contractor Licence Fees	2400	6100
	16Cost of Voter List	0	400
	17Form Cost	0	434
	18Overhead Charges	105654	149191
	TOTAL :-	5182530	8387366.41
F	EXTRAORDINARY AND DEBT. :-		
	1Income Tax	15447	285553
	2Advance	10000	547400
	3S.D	287460	487229
	4E M D	35750	58718
	5GIS	78000	9000
	6VAT	119141	385237
	7Royalty	165258	241650
	8CESS	85365	112263
	9GPF/CPF	260653	344715
	10L.I.C	70542	109842
	11Personal Loan Of Staff	105648	147420
	12P.T	0	1800
	TOTAL :-	1233264	2730827
	ABSTRACT		
A	RENT AND TAXES:-	162066	347161
B	LICENSES & OTHER FEES:-	163402	171956
C	REVENUE DERIVED FROM NAC PROPERTY:-	160721	484048
D	GOVT. GRANT:-	21895724	34446617
E	MISCELLANEOUS :-	5182530	8387366.41
F	EXTRAORDINARY AND DEBT. :-	1233264	2730827
	GRAND TOTAL	28797707	46567975.41

STATEMENT - C

STATEMENT SHOWING THE DETAILS OF HEADWISE EXPENDITURE OF GUDARI NAC FOR 2012-13 &2013-14

SL.NO.	HEAD OF ACCOUNTS	FOR 2012-13	FOR 2013-14
A	GENERAL & OTHER ESTABLISHMENT:-		

1	Salary of office Establishment	3836377	3220098
2	T.A of Staff	29320	136980
3	Family Pension	23815	210608
4	Hon. & Sitting allowance of C.M/V.C.M/Councillers	13400	7200
5	Provisional Pension	0	331050
6	Pension	0	598094
7	Gratuity	0	422849
8	Salary of Sanitation Staff	472592	868711
9	Contractual Salary	209970	620615
10	Salary of C.O	37435	174397
11	D.L.R Wages	135742	392400
12	Outsours Engagement	15000	93687
13	Salary of BRGF J.E	9300	16665
	TOTAL :-	4782951	7093354
B	PUBLIC WORKS :-		
1	Road Maintenance	0	430095
2	Road Development	1589106	2926182
3	BRGF	4567545	5411751
4	CRF	35060	0
5	Own Fund	40977	268798
6	BKBK	1559256	0
7	Drain Clearing	117258	259312
8	C.C.Road	143316	0
9	Companisation Grant in lieu of Octroi	0	0
10	MPLAD	170961	6515
11	MLALAD	0	2128040
12	13TH FCA Grant	0	2470598
13	M.V Tax Grant	244854	1163523
14	AWC Building	0	498386
15	SJSRY	218650	127390
16	Devoluation Fund(Park)	0	236410
18	Performance Based Incentive	0	676000
	TOTAL :-	8686983	16603000
C	PUBLIC SAFTY :-		
1	Purchase of Highmast Light	0	1436410
2	Purchase of Electrical Materials	176670	594885
3	Energy Charges of Street Light	362965	0
	TOTAL:-	539635	2031295
D	PUBLIC HEALTH :-		
1	Sanitation materials	42449	0
2	Maintenance of Tractor	73377	149004
3	Maintenance of Cess poll	7616	6667

4	Water Supply Charges	18750	0
5	Sanitation Equipment	0	323767
6	PHD Dues	0	168480
7	Cost of Water Tanker	0	90000
8	Repair of water Tanker	0	10725
	TOTAL :-	142192	748643
E	MISCELLANEOUS :-		
1	Advertisement	10900	65204
2	Office Contigent	37313	72820
3	MDM	124607	0
4	OAP/ODP/NOAP/MBPY	203000	363200
5	Bank Commision	2751	3568.13
6	Mixture Machine Repairing	1620	9420
7	Boat Maintenance	7006	80000
8	Computer Spare Parts	4016	0
9	CRF Grant refund	35060	0
10	Election	11480	206237
11	Misc. expenditure	217372	15107
12	SJSRY Loan Subsidy	30000	0
13	Death Claim	750	0
14	Celebration of National Days	3280	3080
15	Rem . To Advocate	2700	2200
16	SJSRY wall painting	30030	0
17	Leveling Charges	3872	0
18	Awarness Camp under SJSRY	0	12500
19	Photo Biometric	0	19400
20	Wellcome Board	0	10700
21	NFBS	0	210000
22	BRGF Training	0	26820
23	JALACHHATRA	0	15000
24	Furniture	0	36500
25	Library Books	0	4750
26	SECS expenditure	0	60800
27	Computer purchase	0	112805
28	Harichandra Sahayata	0	18000
29	T&C of SJSRY	0	22000
30	Less Tender refunded	0	35947
	TOTAL :-	725757	1406058.13
F	EXTRAORDINARY AND DEBT :-		
1	Advance	10000	547400
2	GIS	78000	67200
3	Income Tax	2447	265553
4	Sale Tax	119141	259178

5	Royalty	95261	179869
6	CPF/GPF	263229	347237
7	LIC	77589	110835
8	S.D/EMD	38090	127690
9	Bank Loan	113100	151720
10	Water CESS	0	635
11	P.T Deposit	0	1800
	TOTAL :-	796857	2059117
ABSTRACT			
A	GENERAL & OTHER ESTABLISHMENT:-	4782951	7093354
B	PUBLIC WORKS :-	8686983	16603000
C	PUBLIC SAFTY :-	539635	2031295
D	PUBLIC HEALTH :-	142192	748643
E	MISCELLANEOUS :-	725757	1406058.13
F	EXTRAORDINARY AND DEBT :-	796857	2059117
	GRAND TOTAL :-	15674375	29941467.13

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

Gudari NAC - 2013-2014

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	SBI Gudari	11729477804	31-03-2014	10933.82	31-03-2014	10933.82	0.00	12TH FCA A/C
2	SBI Gudari	11729478116	31-03-2014	1253.18	31-03-2014	1253.18	0.00	CRF A/C
3	P.L Account		31-03-2014	1151580.62	31-03-2014	1151580.62	0.00	P.L A/C
4	SBI Gudari	11729478150	31-03-2014	17227.52	31-03-2014	17227.52	0.00	CRF A/C
5	SBI Gudari	01100050517	31-03-2014	1521.80	31-03-2014	1521.80	0.00	USEP A/C
6	SBI Gudari	30662519269	31-03-2014	464605.00	31-03-2014	464605.00	0.00	SJSRY A/C
7	SBI Gudari	30725089880	31-03-2014	2698.00	31-03-2014	2698.00	0.00	LFS PENSION A/C
8	SBI Gudari	01100050086	31-03-2014	22679.09	31-03-2014	22679.09	0.00	NON LFS PENSION A/C
9	SBI Gudari	32504899064	31-03-2014	26480.00	31-03-2014	26480.00	0.00	MPLAD A/C
10	SBI Gudari	01100050088	31-03-2014	106684.65	31-03-2014	106684.65	0.00	MLALAD A/C
11	SBI Gudari	31443065747	31-03-2014	3581934.00	31-03-2014	3449847.00	132087.00	13TH FCA A/C
12	SBI Gudari	30470549030	31-03-2014	154240.00	31-03-2014	154240.00	0.00	R.D A/C
13	SBI Gudari	11729478467	31-03-2014	6612256.00	31-03-2014	6074728.00	537528.00	BRGF A/C
14	SBI Gudari	11729473140	31-03-2014	4714286.04	31-03-2014	4714286.04	0.00	DSWO A/C
15	SBI Gudari	11729473162	31-03-2014	160031.00	31-03-2014	160031.00	0.00	SJSRY A/C
16	SBI, Gudari	11729473128	31-03-2014	84303.69	31-03-2014	79353.69	4950.00	OWN FUND A/C
17	SBI Gudari	11729478149	31-03-2014	7170.00	31-03-2014	7170.00	0.00	RTI A/C
18	AXIS BANK,GUNUPUR	913010038706257	31-03-2014	4292316.87	31-03-2014	4112467.87	179849.00	PENSION A/C
19	IOB,PADMAPUR	048302000001035	31-03-2014	16856821.00	31-03-2014	16641677.00	215144.00	NAC FUND
	GRAND TOTAL			38269022.28		37199464.28	1069558.00	

Gudari NAC - 2012-2013

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
20	SBI Gudari	11729473128	31-03-2013	729380.73	31-03-2013	672196.41	57184.32	OWN FUND
21	SBI Gudari	11729473162	31-03-2013	448026.00	31-03-2013	448026.00	0.00	SJSRY A/C
22	SBI Gudari	11729473140	31-03-2013	2772399.00	31-03-2013	2772399.00	0.00	DSWO A/C
23	SBI Gudari	11729478467	31-03-2013	6696007.00	31-03-2013	6696007.00	0.00	BRGF A/C
24	SBI Gudari	30470549030	31-03-2013	431975.00	31-03-2013	431975.00	0.00	R.D A/C
25	SBI Gudari	31443065747	31-03-2013	2984991.00	31-03-2013	2984991.00	0.00	13TH FCA A/C
26	SBI Gudari	01100050088	31-03-2013	58333.65	31-03-2013	58333.65	0.00	MLALAD A/C
27	SBI Gudari	32504899064	31-03-2013	30875.00	31-03-2013	30875.00	0.00	MPLAD A/C
28	SBI Gudari	01100050086	31-03-2013	35283.00	31-03-2013	35283.00	0.00	NON LFS A/C
29	SBI Gudari	30725089880	31-03-2013	71051.00	31-03-2013	71051.00	0.00	LFS A/C
30	SBI Gudari	30662519269	31-03-2013	446564.00	31-03-2013	446564.00	0.00	SJSRY A/C
31	SBI Gudari	01100050517	31-03-2013	1462.80	31-03-2013	1462.80	0.00	USEP A/C
32	SBI Gudari	11729478150	31-03-2013	16558.52	31-03-2013	16558.52	0.00	CRF A/C
33	SBI Gudari	01100050653	31-03-2013	1204.18	31-03-2013	1204.18	0.00	CRF A/C
34	SBI Gudari	11729477804	31-03-2013	10509.82	31-03-2013	10509.82	0.00	TFCA A/C
35	SBI Gudari	01100050656	31-03-2013	6891.00	31-03-2013	6891.00	0.00	RTI A/C
36	IOB Padampur	048302000001	31-03-2013	6450683.00	31-03-2013	3450683.00	3000000.00	PENSION A/C

		035						
37	P.L Account		31-03-2013	2585580.62	31-03-2013	2585580.62	0.00	P.L A/C
	GRAND TOTAL			23777775.32		20720591.00	3057184.32	

Reconciliation

PARA -5 :-RECONCILIATION OF DIFFERENCE :-

The difference in between Pass Book figure and Cash Book figure as on 31.03.2013 was furnished below

1	A/C NO :-11729473128,SBI,GUDARI :-	
	Interest amount credited in the pass Book but not taken to Cash Book by 31.03.13.	57184.32
2	A/C NO-04830200001035,IOB,GUNUPUR.	
	Amount credited in the pass Book but not taken to Cash Book by 31.03.13.	3000000.00
	TOTAL:-	3057184.32

The difference in between Pass Book figure and Cash Book figure as on 31.03.2014 was furnished below

1	A/C NO-11729478467 ,SBI,GUDARI :-	
	The following cheques were issued and debited from the Cash Book by 31.03.14. But the same were encashed in Pass Book after 31.03.14.	537528.00
	Ch. No-387275/29.03.14-----41105.00	
	Ch. No-387276/29.03.14-----43216.00	
	Ch. No-387277/29.03.14-----26591.00	
	Ch. No-387278/29.03.14-----85161.00	
	Ch. No-387279/29.03.14-----341455.00	
	TOTAL:-----537528.00	
2	A/C NO-31443065747, SBI,GUDARI :-	
	The following cheque was issued and debited from the Cash Book by 31.03.14. But the same were encashed in Pass Book after 31.03.14.	132087.00
	Ch. No-115770/27.03.14-----132087.00	
3	A/C NO-913010038706257,AXIS Bank,GUNUPUR.	
	The following cheque was issued and debited from the Cash Book by 31.03.14. But the same were encashed in Pass Book after 31.03.14.	179849.00
	Ch. No-047015/31.03.14-----179849.00	
4	A/C NO-04830200001035,IOB,PADMAPUR.	
	The following cheque was issued and debited from the Cash Book by 31.03.14. But the same were encashed in Pass Book after 31.03.14.	215144.00
	Ch. No-462845/13.03.14-----215144.00	
5	A/C NO-11729473128,SBI,GUDARI.	
	The following cheques was issued and debited from the Cash Book by 31.03.14. But the same were encashed in Pass Book after 31.03.14.	4950.00
	Ch. No-394211/24.12.13-----2970.00	
	Ch. NO-206289/26.02.14----- 1980.00	

	TOTAL :-.....4950.00	
	TOTAL :-	1069558.00

PARA: 6 STOCK POSITION

Gudari NAC - 2013-2014

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	No stock	0	0	0	0.00	0	There is no stock during 2013-14

Gudari NAC - 2012-2013

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
2	No Stock	0	0	0	0.00	0	There is no stock during 2012-13

Comments

NIL

PARA: 7 INVESTMENT

Gudari NAC - 2013-2014

S/no	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2013	0.00	0.00	0.00	0.00	31-03-2014	0.00	31-03-2014	0.00	0.00	There is no any investment during 2013-14
	GRAND TOTAL	0.00	0.00	0.00	0.00		0.00		0.00	0.00	

Gudari NAC - 2012-2013

S/no	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
2	01-04-2012	0.00	0.00	0.00	0.00	31-03-2013	0.00	31-03-2013	0.00	0.00	There is no any investment during 2012-13
	GRAND TOTAL	0.00	0.00	0.00	0.00		0.00		0.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

NIL

PARA: 8 ADVANCE

Gudari NAC - 2013-2014

S/no	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference (In Rs:)	Remarks
1	01-04-2013	Accountant Cash Book	483729.00	547400.00	1031129.00	547400.00	31-03-2014	483729.00	31-03-2014	483729.00	0.00	
GRAND TOTAL			483729.00	547400.00	1031129.00	547400.00		483729.00		483729.00	0.00	

Gudari NAC - 2012-2013

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
2	01-04-2012	Accountant Cash Book	483729.00	10000.00	493729.00	10000.00	31-03-2013	483729.00	31-03-2013	483729.00	0.00	
GRAND TOTAL			483729.00	10000.00	493729.00	10000.00		483729.00		483729.00	0.00	

Comments :

The details of year-wise & category-wise break-up of outstanding advance are furnished below

Year	Govt. Servnt	Contractor	Advocate	Others	Total (Rs)
1996-97	28000.00	25000.00	2000.00	0.00	55000.00
1997-98	1200.00	33000.00	0.00	0.00	34200.00
1998-99	5000.00	0.00	0.00	0.00	5000.00
1999-00	7500.00	0.00	0.00	100000.00	107500.00
2000-01	28359.00	15000.00	0.00	0.00	43359.00
2001-02	8600.00	5000.00	0.00	20000.00	33600.00
2002-03	0.00	0.00	0.00	17712.00	17712.00
2003-04	3958.00	35000.00	0.00	0.00	38958.00
2004-05	31400.00	0.00	0.00	0.00	31400.00
2005-06	25000.00	0.00	0.00	0.00	25000.00
2006-07	87000.00	0.00	0.00	0.00	87000.00
2007-08	3000.00	0.00	0.00	0.00	3000.00
2008-09	0.00	0.00	0.00	0.00	0.00
2009-10	0.00	0.00	0.00	0.00	0.00
2010-11	2000.00	0.00	0.00	0.00	2000.00
2011-12	0.00	0.00	0.00	0.00	0.00

2012-13	0.00	0.00	0.00	0.00	0.00
2013-14	0.00	0.00	0.00	0.00	0.00
TOTAL	231017.00	113000.00	2000.00	137712.00	483729.00

THE DETAILS OF OUTSTANDING ADVANCE AS ON 31.03.2014 IS FURNISHED BELOW:

Vr. No & Date	Amount	Purpose	Name of the Advance Holder
141/24.08.96		7000 Dev. Work	L. Banjari, Contractor
216/18.10.96		3000 Dev. Work	L. Banjari, Contractor
182/07.10.97		15000 Dev. Work	L. Banjari, Contractor
262/17.12.97		15000 Dev. Work	L. Banjari, Contractor
161/12.09.96		10000 Dev. Work	Jagannath Pattnaik, Ex-J.E
208/16.10.96		10000 Dev. Work	Jagannath Pattnaik, Ex-J.E
222/18.10.96		3000 Dev. Work	Jagannath Pattnaik, Ex-J.E
261/31.12.96		5000 Dev. Work	Jagannath Pattnaik, Ex-J.E
176/28.05.96		5000 Dev. Work	L. Manmath, Contractor
240/21.11.96		5000 Dev. Work	L. Manmath, Contractor
219/13.10.96		5000 Dev. Work	P. Mohan Rao, Contractor
203/16.10.96		1000 Dev. Work	K.C Senapati, Advocate
262/31.12.96		1000 Dev. Work	K.C Senapati, Advocate
308/18.02.98		1200 Election	S. K. Nanda, OTC
33/27.05.98		5000 Repair of Boat	S. K. Nanda, OTC
53/28.07.99		3000 Repair of Boat	S. K. Nanda, OTC
78/13.08.99		500 Cele. Of Independence Day	S. K. Nanda, OTC
83/28.07.99		1000 LSGD	S. K. Nanda, OTC
84/28.08.99		3000 Court Matter	S. K. Nanda, OTC
65/20.05.03		20000 Dev. Work	M.K. Panigrahi, Contractor
301/12.01.04		15000 Dev. Work	M.K. Panigrahi, Contractor
316/07.03.98		3000 Dev. Work	P. Ramesh, Contractor
247/22.02.01		15000 Dev. Work	P. Ramesh, Contractor
53/30.05.00		16300 Dev. Work	Trilochan Patra, Ex-JE
217/18.03.2000		100000 Const. of College Library	Principal, Science College, Gudari
116/26.07.01		20000 Const. of College Library	Principal, Science College, Gudari
94/15.07.02		17712 Const. of College Library	Principal, Science College, Gudari

48/20.05.00	400	Repair of Wheel Barro	J. Mallik, Ex-SI
115/02.08.00	2055	Repair of Tractor	P.K. Mishra, Peon
201/01.12.00	1000	Court Matter	P.L. Naik, Ex-E.O.
240/11.02.01	2604	TA Adv.	S.B. Panda, Ex-E.O.
282/24.03.01	5000	TA Adv.	S.B. Panda, Ex-E.O.
05/30.04.01	1000	Court Matter	S.B. Panda, Ex-E.O.
50/26.06.01	2000	Court Matter	S.B. Panda, Ex-E.O.
93/17.07.01	5600	TTA	S.B. Panda, Ex-E.O.
251/09.03.01	1000	TA Adv.	Dayanidhi Gouda, LM
259/24.10.03	458	TA Adv.	Dayanidhi Gouda, LM
343/19.12.07	3000	TA Adv.	Dayanidhi Gouda, LM
162/30.10.01	5000	Const. of Statue	C. Mohan Rao, Contractor
143/04.09.10	2000	Court Matter	S.C. Panigrahi
02/08.04.05	10000	Office Building	Chaitanya Pattnaik, Ex-SA
03/12.04.05	10000	NCLP Dress	Chaitanya Pattnaik, Ex-SA
77/22.08.05	5000	TA Adv.	Chaitanya Pattnaik, Ex-SA
203/16.10.06	6000	TA Adv.	Chaitanya Pattnaik, Ex-SA
277/01.11.03	2000	TA Adv.	Dillip Kumar Sethy, Ex-Chair
342/19.12.03	1500	TA Adv.	Dillip Kumar Sethy, Ex-Chair
215/06.10.04	1500	TA Adv.	Dillip Kumar Sethy, Ex-Chair
121/23.07.04	1000	TA Adv.	Rajeswar Padhi, Ex-E.O.
135/05.08.04	1000	TA Adv.	Rajeswar Padhi, Ex-E.O.
158/13.08.04	15000	Pay Adv.	Jagadish Ch. Panda, Ex-E.O.
191/10.09.04	12900	Pay Adv	Jagadish Ch. Panda, Ex-E.O.
347/24.02.07	80000	Purchase of GCI Sheet	Basidhar Sethy, Ex-JE
354/02.03.07	1000	TA Adv.	B. C. Nanda, OTC
TOTAL:-	483729		

There is no outstanding advance related to the accounting year,2012-13.Hence no surcharge action in this Audit Report.

The local authority is hereby advised to take necessary steps for quick adjustment of long outstanding advance of Rs.483729-00 and compliance be reported to audit.

PARA: 9 GRANTS

Gudari NAC - 2013-2014

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2013	21768678.00	34446617.00	56215295.00	23569043.00	31-03-2014	32646252.00	
	GRAND TOTAL	21768678.00	34446617.00	56215295.00	23569043.00		32646252.00	

Gudari NAC - 2012-2013

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
2	01-04-2012	17006915.00	21895724.00	38902639.00	17133961.00	31-03-2013	21768678.00	Figure of Grant outstanding as on 01.04.12 was taken as per figure supplied by the local Authority.
	GRAND TOTAL	17006915.00	21895724.00	38902639.00	17133961.00		21768678.00	

Comments :

The financial year,2010-11& 2011-12 has not been audited.Hence the outstanding Grant position as on 01.04.12 was furnished in this Audit Report as per figures supplied by the Local Authority from the available records and registers.It was also noticed that the Grant in aid register has not been maintained properly. However local authority is advised to maintained the Grant register properly henceforth and produced to next audit.

STATEMENT-F

STATEMENT SHOWING THE DETAILS OF GRANTS RECEIVED AND UTILISED DURING THE YEAR,2013-14.

SL.NO.	HEAD OF ACCOUNT	G.O.NO. & DATE	O.B as on 01.04.13	Receipt during,13-14	TOTAL	Expr.during,13-14	C.B as on 31.03.14
1	MV Tax (Road Maintenance)	2518/HUD/31.01.14	850523	313000	1163523	1163523	0
2	Road Maintenance(H.C)		500000	0	500000	430095	69905
3	Companisation Grant in lieu of Octroi	19703/HUD/12.06.13		2142000			
		27139/HUD/31.08.13		2142000			
		4413/HUD/19.02.14		1701021			
		Sub Total:-	0	5985021	5985021	5985021	0
4	Devoluation Fund(Park)		500000	0	500000	236410	263590
5	Devoluation Fund(Highmust Light)		1200000	0	1200000	1200000	0
6	Road Development Grant	3571/HUD/21.02.14		684000			
		3574/HUD/11.02.14		656000			
		3804/HUD/13.02.14		862000			
		Sub Total	3914869	2202000	6116869	2926182	3190687
7	Const.of C,C Road	14514/HUD/22.04.13		576000			

		14517/HUD/21.04.13		148000			
		14520/HUD/22.04.13		204000			
		Sub Total	1208000	928000	2136000	0	2136000
8	12th FCA Grant		1688644	0	1688644	0	1688644
9	CRF Grant		0	0	0	0	0
10	Const. of Public Toilet		600000	0	600000	0	600000
11	Const. of Common WorkShop		65403	0	65403	0	65403
12	E.T Grant		3000	0	3000	3000	0
13	MLALAD		56462	2500000	2556462	2128040	428422
14	MPLAD		29039	0	29039	6515	22524
15	BRGF		6696011	5964600	12660611	5411751	7248860
16	13TH FCA Grant		3057000	2247000	5304000	2470598	2833402
17	SJSRY		838026	0	838026	287945	550081
18	BKBK		277897	0	277897	0	277897
19	Non Residential Building	3621/HUD/02.02.14	200000	2000000	2200000	0	2200000
20	Pension Grant		83804	24000	107804	95577	12227
21	Performance Based Incentive	5086/HUD/25.02.14	0	676000	676000	676000	0
22	Road & Bridges	3682/HUD/12.02.14	0	7200000	7200000	0	7200000
23	Festival Grant	37389/HUD/31.12.13	0	50000	50000	50000	0
24	Kalyanmandap	19802/HUD/13.06.13		800000			
		19806/HUD/13.06.13		1100000			
		19935/HUD/17.06.13		1800000			
		Sub Total:-	0	3700000	3700000	0	3700000
25	AWC Building		0	500000	500000	498386	1614
26	Manual Scavanger		0	6000	6000	0	6000
25	Solid Waste Management		0	150996	150996	0	150996
	GRAND TOTAL		21768678	34446617	56215295	23569043	32646252

STATEMENT-F

STATEMENT SHOWING THE DETAILS OF GRANTS RECEIVED AND UTILISED DURING THE YEAR,2012-13

SL.NO.	HEAD OF ACCOUNT	G.O.NO. & DATE	O.B as on 01.04.12	Receipt during,12-13	TOTAL	Expr.during,12-13	C.B as on 31.03.13
1	MV Tax (Road Maintenance)	17423/HUD/20.06.12		300000			
		9579/HUD/29.03.12		400000			
		5848/HUD/12.02.13		52000			
		Sub Total	343377	752000	1095377	244854	850523
2	Road Maintenance(H.C)		0	500000	500000	0	500000
3	Companisation Grant in lieu of Octroi	1192/HUD/15.01.11		234551			
		3686/HUD/07.02.11		269694			
		4180/HUD/14.02.11		621127			
		15033/HUD/22.06.11		539388			

		5481/HUD/25.02.12		737172			
		5477/HUD/25.02.12		809082			
		5473/HUD/25.02.12		809082			
		12960/HUD/05.05.12		871644			
		19238/HUD/09.07.12		871644			
		163/HUD/01.01.13		873828			
		159/HUD/01.01.13		871644			
		8206/HUD/25.02.13		299118			
		Sub Total	0	7807974	7807974	7807974	0
4	Devaluation Fund(Park)	34566/HUD/18.12.12	0	500000	500000	0	500000
5	Devaluation Fund(Highmust Light)	34563/HUD/18.12.12	0	1200000	1200000	0	1200000
6	Road Development Grant	16641/HUD/08.06.12		572000			
		16644/HUD/08.06.12		175000			
		16647/HUD/08.06.12		235000			
		Sub Total	4521975	982000	5503975	1589106	3914869
7	Const.of C,C Road	35960/HUD/29.12.12		662000			
		35954/HUD/29.12.12		235000			
		35959/HUD/29.12.12		171000			
		9315/HUD/06.03.13		31000			
		9312/HUD/06.03.13		23000			
		9309/HUD/06.03.13		86000			
		Sub Total	0	1208000	1208000	0	1208000
8	12th FCA Grant		1688644	0	1688644	0	1688644
9	CRF Grant		35060	0	35060	35060	0
10	Const. of Public Toilet		600000	0	600000	0	600000
11	Const. of Common WorkShop		65403	0	65403	0	65403
12	E.T Grant		3000	0	3000	0	3000
13	MLALAD		56462	0	56462	0	56462
14	MPLAD		0	200000	200000	170961	29039
15	BRGF		6670556	4593000	11263556	4567545	6696011
16	13TH FCA Grant		0	3057000	3057000	0	3057000
17	SJSRY		890362	1039000	1929362	1091336	838026
18	BKBK		1837153	0	1837153	1559256	277897
19	Non Residential Building		200000	0	200000	0	200000
20	Pension Grant		94923	56750	151673	67869	83804
	GRAND TOTAL		17006915	21895724	38902639	17133961	21768678

PARA: 10 UTILISATION CERTIFICATE

Gudari NAC - 2013-2014

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2013	13889547.00	34446617.00	48336164.00	21731648.00	31-03-2014	26604516.00	
	GRAND TOTAL	13889547.00	0.00	48336164.00	21731648.00		26604516.00	

Gudari NAC - 2012-2013

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
2	01-04-2012	0.00	21895724.00	21895724.00	8006177.00	31-03-2013	13889547.00	Due to non audit of the financial year,2010-11 &2011-12 the U.C outstanding as on 01.04.12 could not be ascertained and furnished in this audit report.
	GRAND TOTAL	0.00	0.00	21895724.00	8006177.00		13889547.00	

Comments :

The financial year for 2010-11 & 2011-12 has not been audited.The local authority has not maintained the U.C Register.Besides the local authority was failed to supply the position of outstanding U.C as on 01.04.12. Hence the outstanding U.C position as on 01.04.12 was furnished as nil in this Audit Report.

Details of Utilization Certificate Send during the year 2012-13 and 2013-14 is furnished below:

SI No	Amount of UC Submitted	Particulars	For the year	Letter No & Date
2012-13				
1	3434112	Compansation in Liue of Octroi	2012-13	1592/24.11.12
2	744874	Road Dev.	2009-10	39/08.01.13
3	593562	Road Dev & MVT	2013-14	40/08.01.13
4	970629	BRGF	2008-09	1423/05.10.12
5	2263000	BRGF	2009-10	1423/05.10.12
Total	8006177			
2013-14				
SI No	Amount of UC Submitted	Particulars	For the year	Letter No & Date

	3787878	Compansation in Liue of Octroi	2013-14	1001/11.07.13
	2142000	Compansation in Liue of Octroi	2013-14	1179/05.08.13
	1305000	Performance Based Incentive	2009-10	997/11.07.13
	888000	Performance Based Incentive	2009-10	997/11.07.13
	169000	Performance Based Incentive	2009-10	997/11.07.13
	1846000	Performance Based Incentive	2013-14	999/11.07.13
	2000	ET Grant	2009-10	1003/11.07.13
	1000	ET Grant	2013-14	1003/1.07.13
	324000	General Area Basic	2013-14	1675/15.11.13
	147438	Road Dev. & MVT	2013-14	1102/27.07.13
	752000	Road Dev. & MVT	2013-14	1666/13.11.13
	430095	RM Hard Cash	2013-14	1110/27.07.13
	1200000	Devaluation Fund	2013-14	1112/27.07.13
	123652	BRGF	2010-11	1108/27.07.13
	20000	BRGF	2011-12	1108/27.07.13
	283996	BRGF	2012-13	1109/27.07.13
	1345987	BRGF	2010-11	202/06.02.14
	3108393	BRGF	2011-12	202/06.02.14
	2298098	BRGF	2012-13	202/06.02.14
	192787	MP Lad	2011-12	1590/26.10.13
	30000	MLA Lad	2007-08	1596/26.10.13
	349241	MLA Lad	2009-10	1588/26.10.13
	985083	MLA Lad	2012-13	1598/26.10.13
Total	21731648			

Year Wise Break p of Pending UC as on 31.03.13 and 31.03.14

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Previous Records & Registers are not available to audit even if audit report because last two years i.e. 2010-11 & 2011-12 was not audited. So the present audit is unable to workout the year wise break up of pending UC as on 31.03.14

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Maintenance of UC Register and Pending UC:

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The UC register was not maintain by the local authority during the course of Audit. The E.O. is requested to maintain the above

register and should be produce to next audit.

It would be seen from the above U.C position that a sum of Rs.26604516.00 was pending for submission of U.C related to the accounting year,2012-13 & 2013-14. It is seriously irregular.Hence necessary steps may be taken to submit the pending U.C in proper quarter and compliance reported to audit. Besides the pending U.C position as on 01.04.12 may be worked out and furnished to next audit.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - Less Deposit of Cash						
<p>On checking the Misc-Receipt books w.r.t. DCR and Cash Book it was noticed that on MR No. 49286 to 49291 a total Sum of Rs. 5200.00 has been collected from different persons but the Tax Collector Deposited Rs. 4200.00 instead of Rs. 5200.00. As a result Rs. 1000.00 less deposited and misappropriate Rs. 1000.00.</p> <p>In respond to Audit objection Memo the local Authority recover the above amount from Sri Bibhuti Nanda Vide MR No. 551 Dt. 23.05.2014. Hence para is dropped.</p>						
11.2 - Misapropriation of Cash by the way of Excess Expenditure shown in the Cash Book						
<p>On Scrutiny of the OAP/ODP/NOAP Acquittance roll with reference to Voucher & Cash Book it was found that a Sum of Rs. 800.00 has been shown excess in the Cash Book then the actual and misappropriated by the disbursing officer.</p>						
The Details of Misappropriation Amount is given below:						
Month	Head	Voucher No & Date	Amount as per Cash Book	As per Audit	Excess Shown	Person Responsible
Apr-12	NOAP	01/06.04.12	21000	20800	200	Anil Ku. Satpathy
01/2013 & 02/2013	OAP	172/11.02.13	59400	59100	300	Anil Ku. Satpathy
Umbrella Allowance		55/13.06.13	20000	19900	100	Anil Ku. Satpathy
Umbrella Allowance		58/21.02.13	22500	22300	200	Anil Ku. Satpathy
Total					800	
<p>In respond to Audit objection Memo the local authority recovered the amount of Rs. 800 Vide MR No. 553 Dt. 29.05.2014 from Sri Anil Kumar Satpathy Hence para is dropped.</p>						

PARA: 12 LOSS OF STOCK & STORE

12.1 -

NIL

PARA: 13 AUDIT OF RECEIPTS
13.1 -
AUDIT OF RECEIPT :-

DCB position for the accounting year,2012-13 and 2013-14 was given as per the documents and information provided to audit .

DCB POSITION FOR THE YEAR,2012-13 :-

Sl No	Head of Taxes and Fees	Demand			Collection			Rebate allowed	Balance		
		Arrear	Current	Total	Arrear	Current	Total		Arrear	Current	Total
A	HOLDING TAXES										
1	Holding	228353	59994	288347	13549	39851	53400	2972	214804	17171	231975
2	Lighting	261179	53494	314673	13900	36076	49976	2648	247279	14770	262049
3	Water	81017	22497	103514	5961	17074	23035		75056	5423	80479
4	Drainage	23313	11675	34988	2830	10313	13143		20483	1362	21845
5	Total	593862	147660	741522	36240	103314	139554	5620	557622	38726	596348
B	LICENSE FEES & RENT										
1	Stall Rent	29868	41040	70908	12900	14795	27695		16968	26245	43213
2	Service Tax	42851	22429	65280	9105	7220	16325		33746	15209	48955
3	Daily Market		3668	3668		3668	3668				0

4	Parking Fees		19985	19985		19985	19985				0
5	D & O Trade		8307	8307		8307	8307				0
6	Building Scrutiny Fees		91660	91660		91660	91660				0
7	Ferry Ghat		43450	43450		43450	43450				0
8	Cart & Carriage		6187	6187		6187	6187				0
9	Mutation		850	850		850	850				0
10	Total	72719	237576	310295	22005	196122	218127		50714	41454	92168
	Grand Total	666581	385236	1051817	58245	299436	357681	5620	608336	80180	688516

DCB POSITION FOR THE YEAR,2013-14 :-

SI No	Head of Taxes and Fees	Demand			Collection			Rebate allowed		Balance	
		Arrear	Current	Total	Arrear	Current	Total	Arrear	Current		
A	HOLDING TAXES										
1	Holding	231975	59994	291969	65779	46709	112488	3397	166196	9888	
2	Lighting	262049	53494	315543	55396	41039	96435	2762	206653	9693	
3	Water	80479	22497	102976	23901	20302	44203		56578	2195	
4	Drainage	21845	15890	37735	19229	13874	33103		2616	2016	
5	Total	596348	151875	748223	164305	121924	286229	6159	432043	23792	
B	LICENSE FEES & RENT										
1	Stall Rent	43213	41040	84253	21690	29040	50730		21523	12000	
2	Service Tax	48955	22429	71384	43390	17475	60865		5565	4954	
3	Daily Market		5558	5558		5558	5558				
4	Parking Fees		41595	41595		41595	41595				
5	D & O Trade		21961	21961		21961	21961				
6	Building Scrutiny Fees		27900	27900		27900	27900				
7	Ferry Ghat		80500	80500		80500	80500				
8	Cart & Carriage		67	67		67	67				

9	Mutation		850	850		850	850		
10	Total	92168	241900	334068	65080	224946	290026	27088	16954
	Grand Total	688516	393775	1082291	229385	346870	576255	6159	459131

In spite of several oral request and issue of objection memo both the arrear and current demand, collection and balance register of holding, lighting, water and drainage taxes for the year 2012-13 and 2013-14 has not produced to audit. Beside there is also no scope to ascertain to accrued time barred dues as the arrear DCB register has not been maintained Thus the Executive Officer is requested to take immediate action regarding maintenance of DCB taxes and produced before next audit for verification. Hence the DCB position of taxes for the year under audit was worked out as per the record made available to audit.

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Purchase of Token:
On scrutiny of the paid voucher w.r.t cash book it was found that, on Voucher No. 24 Dt. 26.04.2013 a Sum of rs. 1460.00 was paid to Kamala Tin Printing Works, Kalkota. But during the year 2013-14 no single token was sale. Therefore the purpose of purchased is failed and wastage of money. So, the above amount may be recovered from person held responsible.
In respond to audit objection memo the local authority has recovered the above an amount of Rs. 1460.00 from Sri A.K. Pattanaik Vide MR No. 554 Dt. 30.05.2014 and credited to Cash Book. Hence para is dropped.

PARA: 15 AUDIT ON WORKS

15.1 -	
Para No. 15.1	
Name of the Work	Impr. & Const. of CC Drain at Gouda Sahi
Name of the Executant	K. Ram Shankar Rao
Estimated Cost	100000
MB NO	8/2012-13 Page No. 126 to 131
Voucher No	267/07.11.13
Name of the J.E	G. Ch. Mishra
Name of the M.E	Biswanath Sarkar
CESS AMOUNT NOT DEDUCTED FROM WORK BILL:	
On scrutiny of the above Work bill w.r.t. MB and connected records it was found that CESS amount has not deducted form the gross value of the work. Total Gross Value of work done for Rs. 86399.00 and as per Govt Rules 1% CESS should be deducted from the work bill. CESS amount 1% comes to Rs. 863.99 or say 864.00 not deducted so the above amount of Rs. 864.00 needs recovery from the person responsible and compliance may be reported to audit.	

In respond to audit objection memo the local authority replied the amount will be recovered from the concerned JE.

The following officials will be responsible for this.

SL.NO	NAME OF THE OFFICIALS RESPOSIBLE	AMOUNT
1	Sri Girish Mishra ,J.E	216.00
2	Sri Biswanath Saraka, M.E	216.00
3	Sri Ratan Ku. Patnaik, E.O	216.00
4	Sri Niranjana Sahoo, Account	216.00
	TOTAL	864.00

15.2 -

Para No. 15.2	
Name of the Work	Const. of CC Road from PWD rd to Revenue IB
Name of the Executant	Manoj Ku. Panigrahi
Estimated Cost	300000
MB NO	5/11-12 Page no. 67 to 76
Voucher No	27/26.06.12
Name of the J.E	L. N. Padhi
Name of the M.E	Manoj Ku. Mund

EGB not deducted from Work Bill:

On scrutiny of the above Work bill w.r.t. MB and connected records it was noticed that, on the above work bill the cost of empty gunny bag was not deducted. As per material statement recorded at Page No. 75 of MB NO. 5/2011-12 total cement used 225.21 Qntl or says 450 bag whose cost comes to 450 x Rs. 3 = 1350 was not realise. So the E.O is requested to recovered the above amount persom held responsible and compliance may be reported to Audit.

In respond to audit objection memo the local authority replied the amount will be recovered from the concerned JE.

At the time of Exit Conference it is noticed that, the said sum of Rs.1350-00 has been already recovered from Sri Manoj Kumar Panigrahi, Executant vide MRNo.41725/dated 17.06.2012 & credited to the concerned head of account, as such para is dropped.

15.3 -

Impr. Of CC Rd. & Drain from MS Rao Res. To Madhav Rao Res.
K. Ramashankar Rao
100000
1/13-14 Page No. 80 to 84
333/18.12.13
G Ch Mishra
Biswanath Saraka
CESS amount not deducted from the Work Bill:

On scrutiny of the above Work bill w.r.t. MB and connected records it was found that CESS amount has not deducted form the gross value of the work. Total Gross Value of work done for Rs. 849.99 and as per Govt Rules 1% CESS should be deducted from the work bill. CESS amount 1% comes to Rs. 849.99 or say 850.00 not deducted so the above amount of Rs. 850 needs recovery from the person responsible and compliance may be reported to audit.

In respond to audit objection memo the local authority replied the amount will be recovered from the concerned JE.

SL.NO	NAME OF THE OFFICIALS RESPONSIBLE	AMOUNT
1	Sri Girish Mishra ,J.E	213.00
2	Sri Biswanath Saraka, M.E	213.00
3	Sri Ratan Ku. Patnaik, E.O	212.00
4	Sri Niranjn Sahoo, Account	212.00
	TOTAL	850.00

15.4 -

Para No. 15.4	
Name of the Work	Const. of CC Rd Kamakhya Nagar to RD Road
Name of the Executant	Sushanta Ku. Behera

Estimated Cost	500000
MB NO	05/11-12 Page No. 178 to 185
Voucher No	49/25.05.13
Name of the J.E	L.N. Padhi
Name of the M.E	Manoj Ku. Mund
Excess Amount Paid in Earth Work:	

On scrutiny of the above Work bill w.r.t. MB and connected records it was found that on item No. 1 i.e. Earth Work Excavation in hard soil rate arrived Rs. 52.50 which includes 20% foundation which is objectionable in Audit. Because in CC Road there is no any provision for excavation of foundation. As a result a Sum of Rs. 1744.00 was paid in Excess. The E.O. is requested to recovered the above amount from person held responsible and compliance may be reported to audit.

The Details is Calculated below:

Rate Arrived in Bill			
		3870	
		387	
		77.4	
		43.34	
		4377.74 /100 cum	
or say		43.78 / cum	
Add foundation 20 %		8.76	

		52.54	
Or say		52.5 / cum	
Rate as per Audit/Admissible			
Mulia 43 @ 90		3870	
OHC 10 %		387	
T & P 2 %		77.4	
Add Cess 1%		43.34	
Total		4377.74 / 100 cum	
or say		43.78 / cum	
Excess Rate			

Rs. 52.50 - 43.78 = 8.72 x 199.96 cum = Rs. 1743.65 Or say Rs. 1744.00

In respond to audit objection memo the local tuthority replied the amount will be recovered from the concerned JE.

The following officials are responsible for this.

SL.NO	NAME OF THE OFFICIALS RESPONSIBLE	AMOUNT
1	Sri Lokanath Padhi ,J.E	436.00
2	Sri Manoj Ku. Mund, M.E	436.00
3	Sri Nillu Mohapatra, E.O	436.00
4	Sri Niranjan Sahoo, Account	436.00
	TOTAL	1744.00

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Manoj Ku. Mund	M.E	Now A.E at Khuda R & B Division PO: Khurdha Dist: Khurda	436.00
2	Loknath Padhi	JE	Now JE at Khalikot NAC PO: Khalikot Dist; Ganjam	436.00
3	Niranjan Sahu	Accountant	Now Accountant at Gudari NAC PO: Gudari Dist: Rayagada	436.00
4	Nilu Mohapatra	Ex - E.O	Now Tahasildar at Rayagada Tahasil PO/Dist: Rayagada	436.00

15.5 -

Para No. 15.5	
Name of the Work	Const. of CC Drain from Range Office to Police Station
Name of the Executant	S. Trinath Rao
Estimated Cost	300000
MB NO	5/11-12 Page No. 78 to 91
Voucher No	29/26.06.12
Name of the J.E	L. N. Padhi
Name of the M.E	Manoj Ku. Mund
EGB not deducted from Work Bill:	

On scrutiny of the above Work bill w.r.t. MB and connected records it was noticed that, on the above work bill the cost of empty gunny bag was not deducted. As per material statement recorded at Page No. 90 of MB NO.5/2011-12 in C.C. (1:4:8) Cement used 67.64 Qntls and in CC (1:2:4:) cement used 138.14 Qntl. total cement used 205 Qntl or say 410 bag and accordingly the cost of EGB comes to Rs. 1230 (410

bags x Rs. 3) needs recovery and compliance may reported to audit.

At the time of Exit Conference it is noticed that, the said sum of Rs.1230-00 was recovered from Sri S.Trinath Rao, Executant vide M.R.No.41727/dated 27.06.2012 and credited in proper head of account, as such the para is dropped.

15.6 -

Para No. 15.6	
Name of the Work	Const. of CCRoad at Rabindra Nagar
Name of the Executant	Nakula Kaibarta
Estimated Cost	143000
MB NO	7/2011-12 Page No. 138 to 141 & 6/11-12 PG No. 172 to 174
Voucher No	4/09.04.2013
Name of the J.E	G. Ch. Mishra
Name of the M.E	Manoj Ku. Mund
Excess Rate Paid:	

On scrutiny of the above Work bill w.r.t. MB and connected records it was noticed that, on Item No. 3 C.C. (1:4:8) using 4 cm size HG metal works executed 24.58 cm and accordingly bill paid Rs. 56662.55 @ 2305.23/cum but the above rate is the rate of CC (1:3:6) with 4 cm HG metal.

It was a tender work the lowest tender which was approve is 15.09 % less the estimate rate. The estimate rate of CC (1:4:8) with 4 cm HG metal is Rs. 2070.07 - 15.09% less tender = Rs. 1757.69 / cum & accordingly payment should be made Rs. 43204.00 (Rs. 1757.69 x 24.58 cum) but amount paid Rs. 56662.55.

As a result Rs. 13458.55 or say 13459.00 need recovery. (56662.55-43204) from the person concerned and compliance may be reported to audit.

In respond to audit objection memo the local authority replied the record will be verified and compliance will be reported later.

As agreement of this tender work 15.09% has been deducted from the Gross amount of the bill. In this case, the 15.09% has been shown to be deducted in a particular item of work i.e. C.C. (1:4:8) in 4 cm HG metal & shown recovery of Rs.13459-00 by the auditor which is not admissible, as such the para is dropped in the exit conference.

15.7 -

Para No. 15.7	
Name of the Work	Const. CC road new Busstand To Tahasil Office
Name of the Executant	Nakula Kaibarta
Estimated Cost	100000
MB NO	07/11-12 Page No. 121 to 126 & 06/11-12 Page 162 to 164
Voucher No	201/22.03.13
Name of the J.E	G Ch. Mishra
Name of the M.E	Manoj Ku. Mund

Excess Payment in Works:

On scrutiny of the above Work bill w.r.t. MB and connected records it was noticed that, on Item No. 04 MB No. 06 Page No. 163 it was found that the measurement of Breadth & Length was increased without any reason for that, 1.79 Cum of work bill paid in excess which cost comes to Rs. 6550.00 needs recovery from person responsible.

The Details is Calculated Below:

SI No	Item of work	Measurement
1	Earth Work	Road 1 x 13 x 6.9 x 0.3
2	Sand Filling	Road 1 x 13 x 6.9 x 0.15
3	CC (1:4:8)	Road 1x 13 x 6.9 x 0.10
4	CC (1:1.5:3)	Road 1 x 13.45 x 7.7 x 0.13

As per Audit point of view if earth work Sand Filling & CC (1:4:8) work was executed for same length & breadth then how in CC (1:1.5:3) the length & breadth is increase. Therefore CC (1:1.5:3) x 1 x 13 x 6.9 x 0.13 = 11.66 cum is admissible. As a result 13.45 cum - 11.66 = 1.79 cum x @ 3659.57 = Rs. 6550.00 needs recovery.

In respond to audit objection memo the local authority replied it will be examine through the records by the ME and compliance may be reported later. But the reply does not settled the objection. Hence the following persons are held responsible.

At the time of exit conference, it is observed that, one retaining wall was executed vide previous Case Record & work order No.86/22.1.13 & w.r.t. MBNo.8/12-13 vide Page No.22-30. Show that, in the present work bill C.C (1:1.5:3) work of 1.7 cum has been done for that purpose. In the present audit, the above previous case record & MB has not been .verified. Due to Retaining Wall in the previous bill, the excess CC(1:1.5:3) work has been executed in present work bill. As such the para is dropped.

15.8 -

Para No. 15.8	
Name of the Work	CC Road & Drain at Polai Sahi
Name of the Executant	Sri Purna Ch. Bauri

Estimated Cost	300000
MB NO	6/11-12 Page No. 116 to 120 & 7/11-12 Page 60 to 64
Voucher No	130/06.11.12
Name of the J.E	G. Ch. Mishra
Name of the M.E	Manoj Ku. Mund

Excess payment in Work:

On scrutiny of the above Work bill w.r.t. MB and connected records it was noticed that, On Item No. 04, MB NO. 06/11-12 Page 119 the measurement of breadth is increase then the actual for that 2.4 cum of work bill paid in excess which cost comes to Rs. 6705 needs recovery.

As per audit point of view if Sand Filling and CC (1:3:6) work was executed for same breadth then how in CC (1:2:4) the breadth is increase.

The Details is Calculated Below:		Measurement	
Particulars			
1	Filling Foundatin with Sand	1 x 15 x 3.19	
		1 x 15 x 3.35	
		1 x 15 x 3.58	
		1 x 15 x 3.53	
	Total	13.65	
2	CC (1:3:6)	1 x 15 x 3.19	
		1 x 15 x 3.35	
		1 x 15 x 3.58	
		1 x 15 x 3.53	
	Total	13.65	
3	CC (1:2:4)	1 x 15 x 3.79	
		1 x 15 x 3.95	
		1 x 15 x 4.18	
		1 x 15 x 4.13	
	Total	16.05	

Therefore in Audit the breadth of CC (1:2:4) admissible for 13.65 cum and rest 2.4 cum (16.05 cum - 13.65 cum) x @ 2793.78 = 6705.00 is excess benefit to contractor. So the local authority is asked through objection memo as to why do aforesaid sum of Rs. 6705.00 would not be suggested for recovery please justified.

In respond to Audit Objection Memo the local authority replied it will be verified and compliance may be reported.

At the time of exit conference, it is observed that, one key wall C.C (1:3:6) has been executed in this bill vide item No-5 & the measurement has been done vide the said MB, so that, excess work C.C (1:2:4) has been done. Due to Key Wall, the excess CC work has been executed. As such the para is dropped.

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

16.1 -
NIL

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 -
NIL

PARA: 18 MISCELLANEOUS

18.1 -

Non Deduction of Professional Tax:				
As per the govt. notification No. 31801/CTA-43/2010 Finance Dasted. 21.07.2010 that, whose annual salaries or wages exceed Rs. 160000/- but do not exceed 300000/- the rate of tax is fixed Rs. 1500/- per annum and Gross annual exceed to Rs. 300000/- per annum is fixed for Rs. 2500/-.				

But in contravening to the above GO, profession Tax of the NAC staff has not deducted from the salary during the year under audit i.e. 2012-13 & 2013-14, the details of which is furnished below & the Executrive Officer is hereby advised to recover the amount of Rs.36000/- from the staff and deposited to the Govt Revenue in the concern head of account.

The details is calculated below:

Sl No	Name of the Officials	Period	Gross Amount	Tax Due	Tax Deposited	Tax Less Deposited
1	Sudhakar Nanda, TC	01.04.12 to 31.03.13	194330	1500	-	1500
		01.04.13 to 31.03.14	194495	1500	-	1500
2	Bhaskar Nanda, TC	01.04.12 to 31.03.13	194860	1500	-	1500
		01.04.13 to 31.03.14	222762	1500	-	1500
3	Sudhakar Kandapani, TC	01.04.12 to 31.03.13	196155	1500	-	1500
		01.04.13 to 31.03.14	222762	1500	-	1500
4	M. Sudhakar Rao, TC	01.04.12 to 31.03.13	194044	1500	-	1500
		01.04.13 to 31.03.14	222306	1500	-	1500
5	Krishna Rao Chikiti, TC	01.04.12 to 31.03.13	183598	1500	-	1500
		01.04.13 to 31.03.14	209760	1500	-	1500

6	Dayanidhi Gouda, LM	01.04.12 to 31.03.13 01.04.13 to 31.03.14	175870 200970	1500 1500	- -	1500 1500
7	Pradeep ku. Patra, OP	01.04.12 to 31.03.13 01.04.13 to 31.03.14	175305 200393	1500 1500	- -	1500 1500
8	Pradeep Ku. Mishra, OP	01.04.12 to 31.03.13 01.04.13 to 31.03.14	175882 200970	1500 1500	- -	1500 1500
9	Gopinath Padhan,	01.04.12 to 31.03.13 01.04.13 to 31.03.14	162712 199502	1500 1500	- -	1500 1500
10	P. Kalyani	01.04.12 to 31.03.13 01.04.13 to 31.03.14	170746 195678	1500 1500	- -	1500 1500
11	Rabindra Khura	01.04.12 to 31.03.13 01.04.13 to 31.03.14	166476 191388	1500 1500	- -	1500 1500
12	Bibhuti Nanda	01.04.13 to 31.03.14	160512	1500	- -	1500
13	Niranjan Sahu	01.04.13 to 31.03.14	160128	1500	- -	1500
Grand Total						36000

At the time of Exit Conference, the local authority produced the documentary evidence regarding deduction & deposit of professional Tax from the salary bill for the month May, 2014 & deposited into the Treasury vide Challan No.26/dated 29.05.2014. Hence the objection settled on the spot.

18.2 -

Encroachment of BRGF Grant:		
<p>On Scrutiny of the Cash Book and checking the Deposit & Withdrawal of Bank Pass Book it was noticed that on Dtd. 06.12.12 a Sum of Rs. 533295/- has been withdrawn from BRGF Pass Book Vide Account No. 11729478467 and the same amount was deposited in Own Fund SBI A/c No. 11729473128 for other expenditure.</p>		
<p>As per letter No.37066/HUD/BBSR, Dtd. 28.12.13, no Govt. Grants should be utilized for any other purpose then its original. So the above amount of Rs. 533295/- is highly objectionable in Audit and it should be withdrawn and deposited in BRGF Funds to utilise for actual purpose..</p>		
<p>In respond to audit objection Memo the local authority replied that, Sri Gulam Maksad, Ex-EO is transferred as ABDO to Kashipur P.S. and he is intimated to comply the objection memo. The reply is not settled the audit objection. Hence till regularisation, an amount of Rs. 533295/- is kept under objection.</p>		

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

19.1 -

Govt Revenue for the year 2012-13						
SI No	Head	OB	Collection	Total	Deposited	CB
1	Royalty	0	165258	165258	95261	69997
2	VAT	0	119141	119141	119141	0
3	CESS	0	85365	85365	0	85365
4	Income Tax	0	15447	15447	2447	13000
	Total	0	385211	385211	216849	168362

Govt Revenue for the year 2013-14						
SI No	Head	OB	Collection	Total	Deposited	CB
1	Royalty	69997	241650	311647	179869	131778
2	VAT	0	385237	385237	259178	126059
3	CESS	85365	112263	1976280		197628
4	Income Tax	13000	285553	298553	265553	33000
	TOTAL :-	168362	1024703	1193065	704600	488465

During the year 2012-13 & 2013-14 it was seen that a balance amount of Rs.488465.00 towards royalty ,vat , cess & I.T has not been deposited in respective head of account. As the above collection amount is the Govt. revenue that should be deposited immediately within the respective accounting year. Hence, E.O. is advised to deposit the said Govt revenue amounting to Rs.488465-00 at an early date and compliance may be reported. Till than the amounting to Rs.488465.00 is held under objection.

19.2 -

Provident Funds:					
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During the year under Audit i.e. 2012-13 & 2013-14 it was seen that Provident Fund ledger is not maintain by the local Authority therefore the position of PF is not reflected in the report. However the PF amount of the employee has been deducted from their monthly salary bill and the same has been deposited in their respective pass book.

PARA: 20 RESULT OF AUDIT

Result Of Audit

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	15.1	864.00	864.00	0.00	0.00	0.00	
2	15.3	850.00	850.00	0.00	0.00	0.00	
3	15.4	1744.00	1744.00	1744.00	0.00	0.00	
4	18.2	0.00	533295.00	0.00	0.00	0.00	
5	19.1	0.00	488465.00	0.00	0.00	0.00	
Total		3458.00	1025218.00	1744.00	0.00	0.00	

Audit Certificate

Cetrified that the accounts of Gudari NAC for the financial year 2013-2014 2012-2013 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	Para No 14.1	554	2014-05-30	1460	Sri A.K. Pattnaik
2	Para 18.1	26	2014-05-29	36000	Sudhakar Nanda & Group
3	Para 11.2	553	2014-05-29	800	Sri Anil Kumar Satpathy
4	Para No. 11	551	2014-05-23	1000	Sri Bibhuti Nanda
Total				39260	