

**LOCAL FUND AUDIT, RAYAGADA, ODISHA**

CATEGORY : N A C

Audit Report No : 372112/AR/2017-2018-RAYAGADA

**PARA: 1 TITLE SHEET**

1	Name of the Institution :	<b>Gudari NAC</b>
2	Year of Accounts under Audit :	<b>2016-2017</b>
3	Name of the Local Authority during the year of A/Cs :	SRI A.NAGESWAR RAO E.O FROM 01.04.2016 TO 18.07.2016 SRI PURNA CH.NAYAK E.O FROM 18.07.2016 TO 22.07.2016 SMT. GAYATRI DEVI SAHU E.O FROM 22.07.2016 ONWARDS TILL DATE.
	Name of the Local Authority at the time of Audit :	SMT. GAYATRI DEVI SAHU E.O
4	Duration of Audit :	15-03-2018 To 29-03-2018 (Mandays Consumed :- 10.5)
5	Name of the Auditors :	BIBHU PR. MISHRA-A - Lead Auditor(15-03-2018 to 29-03-2018) ASHOK KUMAR SETHY - Auditor(15-03-2018 to 29-03-2018)
6	Name of the Reviewing Officer :	BIBHUTI BHUSAN RATH(District Audit Officer)
7	Date of submission of report by Reviewing officer :	14-04-2018
8	Entry Conference Date :	12-03-2018
9	Exit Conference Date :	
10	Name of the District Audit Officer :	BIBHUTI BHUSAN RATH
11	Date of approval of report by District Audit Officer :	18-04-2018

**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	5682	11	1423	3986	0	273	5682	2857	2825

**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	Stall Receipt booklet receipt book	16.03.2018	40	40	Page-66	0
2	Miscellaneous Receipt Books	16.03.2018	63	63	Page-18	0
3	ServicePostage Stamps	16.03.2018	821.00	821.00	Page-67	0
4	Holding Receipt book	16.03.2018	20	20	Page-04	0
5	Daily Market Receipt book-Rs-2.00	16.03.2018	100	100	Page-47	0
6	Trolley token	16.03.2018	15	15	Page-58	0
7	Cycle token	16.03.2018	300	300	Page-58	0
8	Measurement Books	16.03.2018	23	23	Page-44	0
9	Cash in hand	16.03.2018	2000.00	2000.00	Page-22	0

**Comments**

**Comments**

As required under rule 20 of Odisha Local Fund Audit rules, 1951 the physical verification of cash in hand and other was conducted on 16.03.2018 before transaction and found the physical verification position agreed with book balance as per above .

**Denominations.**

Cash- Rs 100.00 20 nos =2000.00

Stamp- (@ Rs 5.00 ,159 nos+ @ Rs 2.00 ,11no+ @Rs 1.00 , 4nos)=821.00

**REMARKS P.o.M-16**

It is seen from Stock register that receipt books of daily market @ 2.00 is lying idle. In the meantime, by Council Resolution the market fee is raised from Rs. 2.00 to 5.00 & order is placed for printing of Rs 5/- new Receipt books.As such the Receipt books of Rs 2/- now are out of use. Hence it is suggested by audit that the Receipt books may be utilized for collection of fees u/s 307 of O.M. Rules,1962 for Utha Shop maintaining all formalities which is not imposed yet.This will be also an additional source of internal income of N.A.C.

In response to audit objection local authority agreed to impose licence fees for utha shop through Council Resolution.

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

S/no	List Records/Register	Rules	Form No
1	Measurement Book	Rule 365	Form W-VIII
2	Stock & Store Register of Municipality	Rule 346	Form W-VII
3	Register of Works	Rule 345	Form W-VI
4	Miscellaneous Supply Bill	Rule 343	Form W-V
5	Contract Certificate	Rule 343	Form W-IV
6	Contract Agreement Form	Rule 341	Form W-III
7	Nominal Muster Roll (NMR)	Rule 340	Form W-II
8	Tax collector's Ledger	Rule 198	Form M
9	Stock account of Receipt Forms	Rule 196	Form L
10	Tax collector's daily collection register	Rule 192	Form K
11	Tax Receipt Form	Rule 188	Form I
12	Arrear Demand Register	Rule 187	Form H
13	Demand and Collection Register	Rule 178	Form B
14	Stock Register of Stationery	Rule 172	Form No. XLIV
15	Stamp Account	Rule 172	Form No. XLIV
16	Stock account of Tickets used for daily collection of Market fees	Rule 171	Form No. XLIII
17	Register of Grants	Rule 80	Form No. XLII
18	Daily Collection Register	Rule 171	Form No. XL
19	Register of Rents for which there is fixed demand	Rule 163	Form No. XXXVI
20	Miscellaneous Receipts	Rule 157	Form No. XXXIV
21	Stock account of License Number Plates	Rule 155	Form No. XXXII
22	Application for License for Carriage, Cart, Horses and Other animals	Rule 152	Form No. XXXI
23	License for Carriages, Carts, Horses Other and animals	Rule 154	Form No. XXX
24	Annual Account of Receipts and Expenditure	Rule 145	Form No. XXIV
25	Register of Quarterly & Annual account of Expenditure	Rule 144	Form No. XXIII
26	Register of Quarterly & Annual account of Receipt	Rule 144	Form No. XXII
27	Advance Ledger	Rule 136	Form No. XVIII
28	Abstract Register of Expenditure	Rule 129	Form No. XVI
29	Abstract Register of Receipts	Rule 129	Form No. XV
30	Cash Book of the municipality	Rule 125	Form No. XIV
31	Voucher of Recoupment of Permanent Advance Account	Rule 110	Form No. XIII
32	Permanent Advance Account	Rule 108	Form No. XII
33	Periodical Increment Certificate	Rule 99	Form No. XI
34	Absentee Statement	Rule 97	Form No. X
35	Salary Bills	Rule 97	Form No. IX
36	Register of Bills	Rule 96	Form No. VII
37	Challan	Rule 87	Form No. VI
38	Subsidiary Cash Book	Rule 128 A	Form No. V-A
39	Cashier's Cash Book	Rule 81	Form No. V
40	Schedule for the Budget Estimate	Rule 77	Form No. III
41	Abstract of the Budget Estimate	Rule 74	Form No. I-A
42	Budget Estimate	Rule 74	Form No. I

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

S/no	List Records/Register	Rules	Form No

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

S/no	List Records/Register	Rules	Form No
1	Register of Estimates & Allotments	Rule 332	Form W-I
2	Register of Distraigned property &	Rule 204	Form S

	sales		
3	Warrant register	Rule 202	Form R
4	Form of inventory & Notice	Rule 203	Form Q
5	Distrain Warrant Register	Rule 202	Form P
6	Notice of demand for tax u/s-161 of OM Act	Rule 202	Form O
7	Progress statement of collection of taxes	Rule 200	Form N
8	Register of writes off of demands	Rule 190	Form J
9	Mutation Register	Rule 184	Form G
10	Register of Petitions	Rule 183	Form F
11	Form of appeal petition	Rule 183	Form E
12	Tax Ledger (personal A/C of Tax Payers)	Rule 178	Form B(I)
13	Assessment List	Rule 177	Form A
14	Register of Interest Bearing Securities	Rule 147	Form No. XLI
15	Arrear List	Rule 170	Form No. XXXIX
16	Ledger of Lessees	Rule 170	Form No. XXXVIII
17	Jamabandi Register	Rule 170	Form No. XXXVII
18	Register of Lands	Rule 160	Form No. XXXV
19	License Register for Drivers and Owners of Carriages plying for hire	Rule 156	Form No. XXXIII
20	Register of the Tax on Carriages, Carts, Horses and Other animals	Rule 151	Form No. XXIX
21	Appropriation Register of Loan Funds	Rule 150	Form No. XXVIII
22	Loan Register	Rule 149	Form No. XXVII
23	Register of Investments	Rule 148	Form No. XXVI
24	Establishment Audit Register	Rule 146	Form No. XXV
25	Register of outstanding deposits	Rule 143	Form No. XXI
26	Deposit Ledger	Rule 142	Form No. XX
27	Register of Outstanding Advances	Rule 140	Form No. XIX
28	Register of adjustments	Rule 132	Form No. XVII
29	Order Book	Rule 96	Form No. VIII
30	Subsidiary account of special taxes	Rule 79	Form No.-IV

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

S/no	List Records/Register	Rules	Form No
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**Comments**
**Comments**

However as per the requisition, the record in full fledged manner was not produced. This can be seen from the above table showing the details of records and registers produced to audit that Audit compliance register was not maintained which was a mandatory requirement of accounts and book keeping. The work register which was not found in the above scroll was maintained, produced and verified. The asset register which kept the account of all the development work year to year, helps in planning, useful during preparation of annual action plan, prevents doubling of certain piece of work and prevent doubling of expenditure was not maintained which was highly irregular. Now once again the local authority was advised to take immediate steps in this regards and compliance reported to the audit.

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

- 1 Miscellaneous Supply Bill
- 2 Register of Works
- 3 Stocks & Store Register of Municipality
- 4 Contract Agreement Form
- 5 Contract Certificate

- 6 Register of Estimates & Allotments
- 7 Register of Distress property & sales
- 8 Distress Warrant Register
- 9 Form of inventory & Notice
- 10 Warrant register
- 11 Notice of demand for tax u/s-161 of OM Act
- 12 Progress statement of collection of taxes
- 13 Register of writes off of demands
- 14 Arrear Demand Register
- 15 Mutation Register
- 16 Register of Petitions
- 17 Form of appeal petition
- 18 Tax Ledger (personal A/C of Tax Payers)
- 19 Register of Interest Bearing Securities
- 20 Arrear List
- 21 Jamabandi Register
- 22 Register of Rents for which there is fixed demand
- 23 Register of Lands
- 24 Application for License for Carriage, Cart, Horses and Other animals
- 25 License for Carriages, Carts, Horses Other and animals
- 26 Register of the Tax on Carriages, Carts, Horses and Other animals
- 27 Appropriation Register of Loan Funds
- 28 Loan Register
- 29 Register of Investments
- 30 Establishment Audit Register
- 31 Register of outstanding deposits
- 32 Deposit Ledgers
- 33 Register of adjustments
- 34 Order Book
- 35 Subsidiary accounts of special taxes

On issue of objection memo page 1-2/16.03.2018 it is stated that due to over burden of office work with limited staff in the NAC , some registers have not been maintained regularly . However, E.O assured that necessary steps will be taken for maintenance of important records and registers hence forth.



**PARA: 4 FINANCIAL POSITION**

Gudari NAC - 2016-2017

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	ACCOUNTANT CASH BOOK	01-04-2016	4056679 3.30	35742215. 00	76309008. 30	23408173. 60	31-03-2017	5290083 4.70	31-03-2017	5290083 4.70	0.00	
	<b>GRAND TOTAL</b>		<b>4056679 3.30</b>	<b>35742215. 00</b>	<b>76309008. 30</b>	<b>23408173. 60</b>		<b>5290083 4.70</b>		<b>5290083 4.70</b>	<b>0.00</b>	

**Comments**
**Para 4.1 - Details of Closing Balance as on 31.03.2017**
**In Bank Rs.41501035.08**
**In P.L Rs. 11399799.62**
**Total - Rs. 52900834.70**

It may be seen from last and previous A/Rs that cash in Hand of Rs. 2000.00 was kept in P.A. Cash Book Separately which is not included in the C.B of Accountant Cash Book. The Bank and P.L. Position is furnished as per main Cash Book. Hence in this case also Cash shown separately as per physical verification. The Cash of Rs. 2000.00 is not included in C.B of Financial Statement basing on Accountant Cash book.

S/no	Scheme	Name of the Bank	A/C No.	Closing Balance in Bank as mentioned in Cash Book(In Rs:) as on 31.03.2017 (B)
1	Deduction	Axis Bank, Gunpur	10038706257	11083243.19
2	NSAP	Axis Bank, Gunpur	10014231986	5150212.00
3	OULM	IOB, OULM	1000024429	48505.97
4	SBM	Axis Bank, Gunpur	10032585214	1412170.00
5	RD	IOB, Padmapur	1000011816	-99526.72
6	Main	IOB, Padmapur	2000001035	5243.00
7	PL Account	PL Account	0	11399799.62
8	12th FCA	SBI, Gudari	11729477804	12430.82
9	13th FCA	SBI, Gudari	31443065747	1505117.00
10	BRGF	SBI, Gudari	11729478469	2366347.00
11	CRF-I	SBI, Gudari	11729478150	19209.52

12	CRF-II	SBI, Gudari	11729478116	1425.18
13	DSWO	SBI, Gudari	11729473140	2089368.04
14	Harish ch. Sahayata	SBI, Gudari	35061660281	110976.00
15	LFS Pension	SBI, Gudari	30725089880	3068.00
16	MLALAD	SBI, Gudari	11729473151	80573.65
17	MPLAD	SBI, Gudari	32504899064	397020.00
18	MVT	SBI, Gudari	35168795382	1010568.00
19	NON-LFS	SBI, Gudari	11729473139	746173.09
20	Own Account	SBI, Gudari	11729473128	142026.34
21	RD	SBI, Gudari	30470549030	6395925.00
22	RTI	SBI, Gudari	11729478149	3318.00
23	SECC	SBI, Gudari	33914266119	2253.00
24	Biju KBK	SBI, Gudari	35409362414	3572741.50
25	14 <sup>th</sup> FC	SBI, Gudari	35409141008	4660720.00
26	Mineral Fund	UGB, Minaral Fund	84029260495	300471.50
27	Own account	UGB own account	84029878353	399446.00
28	NULM	SBI, Gudari	35789275616	82010.00
		<b>GRAND TOTAL</b>		<b>52900834.70</b>

**Para 4.2 Non-maintenance of cash book under Double Entry Accrual Based Accounting System (D.E.A.B.A.S) p.o.m 12**

It is to mention here that adoption of modern accrual based, double entry system of accounting was first mandatory for U.L.B level reform set by the Govt. of India. The State Govt. decided to introduce double entry system of accrual based accounting in U.L.B.s across the state during the year 2007. The Odisha Municipal (Accounts) Rules, 2012 was notified in July 2012 requiring all municipalities & n.a.c to maintain their Books of Account on accrual basis under the double entry system of book-keeping and data based formats. Govt. in H & U.D Department has instructed all the U.L.B s for implementation of Double Entry Accrual Based Accounting System (DE.A.B.A.S) as per Odisha Municipal Accounts Rules -2012 in U.L.B s w.e.f. 1.10.2013. But the same has not yet been practically implemented in this N.A.C. The Executive Officer is suggested to maintain the same from 01.04.2017 on wards with intimation to audit.

**Para 4.3-Liquid Assets & Liabilities for the year 2016-17**

From the above it can be seen that the financial condition of the N.A.C is not sound. The taxes and rents should be collected as per the present market rate to enhance the financial condition of this municipality. Also internal source of income should be raised and administrative & other avoidable and extravagant expenditure should be curtailed for betterment of financial condition of this municipality and to reduce the position of liabilities.

**Para 4.4-Annual Budget P.O.M 2**

Section-109:- Provides for approval of the budget estimate by the State Government. Accordingly the budget was prepared & placed before council which was approved in Council Dt.14.03.2017. Further the same has been approved by H&U Deptt. vide letter no 12611/H & U D/25.05.2017 with a probable Receipt of Rs 48948990.00 & Expenditure of Rs 48572143.00 respectively.

**Comments**

- 1) In this Budget, provision has been made for maintainance of minimum Closing Balance for Rs 5146189.00 which is excess than the expenditure on Establishment & fixed charge for two months of Rs 1408154.00 of this U.L.B. which agreed with Budget Manual, Odisha.
- 2) As this N.A.C is situated in very interior hilly , forest & naxalite area of Rayagada Dist. , importance has been given for connectivity ( road &



drain ) as well as protection from slides of land adjacent to river Bansdhara (one quarter of N.A.C area boundary circle) for urban slum development.

3) Further, importance has been given for smooth supply of electricity by new connections & drinking water supply to all N.A.C as well as slum area inhabitants.

**4) A comparison between budget figure & actual receipt & expenditure figure is given below.**

Receipt 2016-17					Expenditure 2016-17				
Sl.No	Head of Receipt	Budget Provision	Actual Receipt	Difference	Sl.No	Head of Expenditure	Budget Provision	Actual Expenditure	Difference
I	Rates & Taxes	5598990	373342	5225648	I	General Administration	1602315	10378760	-3911812
II	Fees & Fines	205000	362543	-157543	II	Collection Establishment	4864633		
III	Under Special Act	100000	0	100000	III	Public Safty	1881643	591202	1290441
IV	Rev. Derived from own property	352000	666950	-314950	IV	Public Health	5529872	556187	4973685
V-a	Govt. Grants	26377000	27901957	-1524957	V	Medical	15000	0	15000
V-b	Grant from other Deptt.	13825000	3258400	10566600	VI	Public conveyance	1560000	435931	1124069
VI	Miscellaneous	1831000	2150965	-319965	VII	Public works	30378940	6035010	24343930
VII	Extraordinary & Debt	660000	1028058	-368058	VIII	Public instruction	6500	0	6500
		0	0	0	IX	Miscellaneous	1633240	4195178.6	-2561938.6
	<b>Total</b>	<b>48948990</b>	<b>35742215</b>	<b>13206775</b>	X	Extraordinary & debt	1100000	1215905	-115905
						<b>Total</b>	<b>48572143</b>	<b>23408173.6</b>	<b>25163969.4</b>

The income & expenditure for the year 2016-17 as per Budget is Rs. 48948990.00 & 48572143.00 respectively and income & expenditure as per actual are Rs 35742215.00 & Rs 23408173.60 respectively. The huge difference in budgeted and actual receipts for 2016-17 is furnished above to gauge how an unrealistic approach is there in preparation of the budget. From above position it may be seen that the budget has not been prepared basing on realistic fact & figure as the difference between Actual and Budet figures is very high. Hence the local authority is advised to prepare annual budget in a realistic manner henceforth comparing actual figures from previous years.

#### Para 4.5 Sinking Funds:P.o.M-3

As per Sec-III of O.M.Act, 1950 Rule 20(d) of OLFA Rules, provision should have been made for sinking fund where loan & other liabilities have been incurred by the U.L.B to clear of the liabilities.

In response to audit objection it is replied that no sinking fund is maintained in this municipality. However E.O is advised to maintain sinking funds for better prospects of Municipality to waive out pending liabilities.

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

Gudari NAC - 2016-2017

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	1-28	31-03-2017	56485571.77	31-03-2017	52900834.70	3584737.07	
	<b>GRAND TOTAL</b>			<b>56485571.77</b>		<b>52900834.70</b>	<b>3584737.07</b>	

**Reconciliation**

Gudari NAC - 2016-2017

S/no	Name of the Bank	A/C No.	Closing Balance in Pass Book(In Rs:) as on 31.03.2017 (A)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) as on 31.03.2017 (B)	Difference(In Rs:)(A-B)	Remarks
1	Axis Bank, Gunpur	10038706257	11007993.19	11083243.19	-75250.00	Deduction
2	Axis Bank, Gunpur	10014231986	5130612.00	5150212.00	-19600.00	NSAP
3	I/OB, OULM	1000024429	196297.04	48505.97	147791.07	OULM
4	Axis Bank, Gunpur	10032585214	1412170.00	1412170.00	0.00	SBM
5	I/OB, Padmapur	1000011816	825411.28	-99526.72	924938.00	RD
6	I/OB, Padmapur	2000001035	5243.00	5243.00	0.00	Main
7	PL Account	0	13959799.62	11399799.62	2560000.00	PL Account
8	SBI, Gudari	11729477804	12430.82	12430.82	0.00	12th FCA
9	SBI, Gudari	31443065747	1505117.00	1505117.00	0.00	13th FCA
10	SBI, Gudari	11729478469	2366347.00	2366347.00	0.00	BRGF
11	SBI, Gudari	11729478150	19583.52	19209.52	374.00	CRF-I
12	SBI, Gudari	11729478116	1425.18	1425.18	0.00	CRF-II
13	SBI, Gudari	11729473140	2089368.04	2089368.04	0.00	DSWO
14	SBI, Gudari	35061660281	110976.00	110976.00	0.00	Harish ch. Sahayata
15	SBI, Gudari	30725089880	3068.00	3068.00	0.00	LFS Pension
16	SBI, Gudari	11729473151	80573.65	80573.65	0.00	MLALAD
17	SBI, Gudari	32504899064	397020.00	397020.00	0.00	MPLAD
18	SBI, Gudari	35168795382	1010568.00	1010568.00	0.00	MVT
19	SBI, Gudari	11729473139	769413.09	746173.09	23240.00	NON-LFS

20	SBI, Gudari	11729473128	165270.34	142026.34	23244.00	Own Account
21	SBI, Gudari	30470549030	6395925.00	6395925.00	0.00	RD
22	SBI, Gudari	11729478149	3318.00	3318.00	0.00	RTI
23	SBI, Gudari	33914266119	2253.00	2253.00	0.00	SECC
24	SBI, Gudari	35409362414	3572741.50	3572741.50	0.00	Biju KBK
25	SBI, Gudari	35409141008	4660720.00	4660720.00	0.00	14 <sup>th</sup> FC
26	UGB, Minaral Fund	84029260495	300471.50	300471.50	0.00	Mineral Fund
27	UGB own account	84029878353	399446.00	399446.00	0.00	Own account
28	SBI, Gudari	35789275616	82010.00	82010.00	0.00	NULM
	<b>GRAND TOTAL</b>		<b>56485571.77</b>	<b>52900834.70</b>	<b>3584737.07</b>	

Bank Reconciliation		
1)AXIS BANK GUNUPUR A/C No. - 913010038706257		
A	As per cash book as on 31.3.2017	11083243.19
B	Less cheque deposited but credited after 31.3.2017	(-) 14781.00
		(-) 60469.00
	<u>Cheque No &amp; Date</u> <u>Encased On</u>	
	475210/ 17.03.17                      07.04.17	
	786299/21.03.17                      07.04.17	
C	As per Pass book as on 31.3.2017	11007993.19
2)Axix Bank , NSAP A/c No - 915010014231986		
A	As per cash book as on 31.3.2017	5150212
B	Less Cash deposited on 31.03.17 but credited after 31.3.2017	(-) 19600.00
C	As per Pass book as on 31.3.2017	5130612.00

3) Indian Overseas Bank , SB A/c No – 048301000011816		
A	As per cash book as on 31.3.2017	-99526.72
B	Add Cheque issued but debited after 31.3.2017	(+) 924938.00
	<u>Cheque No &amp; Date</u> <u>Encased On</u> <u>Amount</u>	
	786300/20.03.17              12.06.17              341853.00	
	786299/21.03.17              21.03.17              60469.00	
	232542/23.03.17              11.04.17              23523.00	
	232544/31.03.17              03.04.17              474835.00	
	232545/31.03.17              25.04.17              11146.00	
	232546/31.03.17              13.04.17              11062.00	
	232547/31.03.17              13.04.17              2050.00	
C	As per Pass book as on 31.3.2017	825411.28
4) IOB, Odisha Urban Livelihood Mission NAC Gudari , SB A/c No – 048301000024429		
A	As per cash book as on 31.3.2017	48507.97
B	Add Cheque issued but debited after 31.3.2017	(+) 926938.00
	<u>Cheque No &amp; Date</u> <u>Encased On</u> <u>Amount</u>	
	475210/ 17.03.17              07.04.17              14781.00	

	475209/17.03.17                      09.05.17                      133031.00	
	Less Bank charges Debited by Bank	(-)    20.93
C	As per Pass book as on 31.3.2017	1,96,297.04
5) SBI CRF , SB A/c No – 11729478150		
A	As per cash book as on 31.3.2017	19209.52
B	Add Interest amount credited by bank but not taken to Cash book till 31.3.17.	(+) 374.00
C	As per Pass book as on 31.3.2017	19583.52
6) SBI Non LFS , SB A/c No – 11729473139		
A	As per cash book as on 31.3.2017	746173.09
B	Add Cheque issued but not debited by bank.	(+) 23,240.00
	<b>Cheque No &amp; Date                      Encased On                      Amount</b>	
	662829/ 30.03.17                      06.04.17                      23240.00	
C	As per Pass book as on 31.3.2017	769413.09
7) SBI Own , SB A/c No – 11729473128		
A	As per cash book as on 31.3.2017	142026.34
B	Add Cheque issued but not debited by bank.	(+) 23244.00
	<b>Cheque No &amp; Date                      Encased On                      Amount</b>	

	960567/ 29.03.17	05.04.17	7247.00	
	960571/30.03.17	05.04.17	3997.00	
	960572/30.03.17	06.04.17	12000.00	
C	As per Pass book as on 31.3.2017			165270.34

**RECONCILLATION OF P.L ACCOUNT**

C.B as per P.L.A/C & Treasury Pass Book	=Rs 13959799.62
C.B as per Cash Book	=Rs 11399799.62
Difference	=Rs 2560000.00

As per Letter No- 42/D.P.M.U/24.01.2017 a total sum of Rs 2560000.00 has been wrongly & mistakenly been released in favour of Gudari N.A.C through P.L .The said amount has not taken to Accountant Cash book by 31.03.2017 but refunded to Dy Director D.P.M.U through P.L ch no-16304/31.07.2017 vide Letter No-833/N.A.C/19.08.2017. So differences arised as on 31.03.2017 but the said difference is nil as on 31.07.2017.The both Letters are uploaded with objection memo in ALFA-portal.

**Maintenance of Flexi A/C in Bank w.r.t. Scheme funds:P.o.M-03**

These days Banks are offering facilities to earn higher returns on Savings Account through Flexi Deposit. It helps to earn high returns of a fixed deposit on surplus interest money in the Saving Account. The Principal Secretary to Govt. in Finance Department in his Letter NO-35425 (42)/F Dt.12.10.12 instructed on investment of scheme funds in bank account by the implementing agency of centrally sponsored plan schemes above a threshold limit in fixed deposit through flexi account system, which may be immediately adopted. On requirements the entire amount can be drawn and utilised as good as like a Savings Bank account, but this process will incur more Bank interests and enrich the receipt of the NAC automatically.

Hence ,E.O, Gudari is advised to maintained the Flexi A/Cs of all schemes basing on the L.No-35425/F Dt. 12.10.2012 and compliance reported to audit .

**5.2- OPERATION OF MULTIPLE BANK ACCOUNTS FOR INDIVIDUAL SCHEME FUNDS:P.o.M-01-03**

As per the Govt. Guide line, all moneys received/ realized under different programmes and activities shall forthwith be deposited with the interest bearing saving bank accounts which are approved by the Govt. and the interest accrued is to be treated as additional resources of the scheme for utilization for the concerned schemes. On checking of the Bank Pass books w.r.t. accountant cash book the following irregularities were noticed in operation of bank accounts.

1. Savings Bank accounts were operated by this municipality at different branches of the same/different banks.
2. Multiple bank accounts were opened under one scheme fund at different branches of different banks.

It would be seen from the above position that multiple Bank pass Books are being maintained for a single scheme and in some cases more than one scheme are maintained in a single Bank account. This practice may result in the improper position of Bank balance in a particular scheme. The details of the same is furnished below .

TFCA---- --03

ROAD DEV- -02

OWN FUND -02 &quot;

In response to audit objection local authority replied almost all accounts are operated basing on-&quot; one scheme one account &quot;.  
The accounts noted here will be mearged to one account.

**PARA: 6 STOCK POSITION**

Gudari NAC - 2016-2017

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Tractor	2	0	0	2.00	2	SRP-116
2	Water Tanker	1	0	0	1.00	1	SRP-126
3	Cess pool Machine	1	0	0	1.00	1	SRP-38
4	Mixture Machine	1	0	0	1.00	1	SRP-86
5	Computer	4	1	0	5.00	5	SRP-17
6	Printer	2	0	0	2.00	2	SRP-96
7	Scanner-cum-Printer	3	0	0	3.00	3	SRP-96
8	Kent Purifier	1	0	0	1.00	1	SRP-156

**Comments**

It is revealed from the Stock registers that Physical verification of Stock and store has been conducted on 14.03.18. But, as per Rule 97(7)(a) of odisha Municipal Rules., physical verification of stock and store should be conducted twice in a year. Hence, The E.O, Gudari N.A.C is requested to do the needful and compliance be reported to audit.

**Non-maintenance of Dead/Permanent Stock Register :-**

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number of items received, the number of items disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article. Further, As per Rule 97(3) (e) of Odisha Municipal (Accounts) Rules, period end procedure should be followed for compilation of details of closing stock for recording the consumption of stores at the end of each month as in Form ST. While doing so obsolete, unserviceable and defective inventory may be indicated in the statement of closing stock. It came to the notice of audit that the auditee Institution has not maintained Stock Register for dead/permanent stock of the institution. The reason for lapse in maintenance of stock register could not be furnished to audit; instead stock position of computers and accessories in the NAC was furnished. It is now suggested that the same may be maintained and compliance may please be reported to audit



**PARA: 7 INVESTMENT**

Gudari NAC - 2016-2017

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	01-04-2016	0.00	0.00	0.00	0.00	31-03-2017	0.00	31-03-2017	0.00	0.00	
	<b>GRAND TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	

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

There is no investment in Gudari NAC for the F.Y-2016-17.

**PARA: 8 ADVANCE**

Gudari NAC - 2016-2017

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	01-04-2016	Accountant Cash Book	500629.00	4635962.00	5136591.00	4123000.00	31-03-2017	1013591.00	31-03-2017	1013591.00	0.00	
	<b>GRAND TOTAL</b>		<b>500629.00</b>	<b>4635962.00</b>	<b>5136591.00</b>	<b>4123000.00</b>		<b>1013591.00</b>		<b>1013591.00</b>	<b>0.00</b>	

**Comments :**

Details of outstanding Advance for the year 2016-17 is furnished below.

SI No.	Name of the Holder	Purpose of Advance	VR. & Date	Amount	Remark
1	L . Bairagi ( Contractor)	Development Work	141/24.08.96	7000.00	
2	L . Bairagi ( Contractor)	Development Work	216/18.10.96	3000.00	
3	L . Bairagi ( Contractor)	Development Work	182/07.10.97	15000.00	
4	L Bairagi ( Contractor)	Development Work	262/17.12.97	15000.00	
5	J. Pattnaik (EX-JE)	Development Work	161/12.09.96	10000.00	
6	J. Pattnaik (EX-JE)	Development Work	208/16.10.96	10000.00	
7	J. Pattnaik (EX-JE)	Development Work	222/18.10.96	3000.00	
8	J. Pattnaik (EX-JE)	Development Work	261/31.12.96	5000.00	
9	L Manmath ( Contractor)	Development Work	176/28.05.96	5000.00	
10	L Manmath ( Contractor)	Development Work	240/21.11.96	5000.00	
11	P. Mohan Rao (Contractor)	Development Work	219/13.10.96	5000.00	
12	K.C Senapati	Development Work	203/16.10.96	1000.00	
13	K.C Senapati	Development Work	262/31.12.96	1000.00	
14	M.K Panigrahi (Contractor)	Development Work	65/20.05.03	20000.00	
15	M.K Panigrahi (Contractor)	Development Work	301/12.01.04	15000.00	
16	P. Ramesh (Contractor)	Development Work	316/07.03.98	3000.00	
17	P. Ramesh (Contractor)	Development Work	247/22.02.01	15000.00	
18	Trilochan Patra ( EX-JE)	Development Work	53/30.05.00	16300.00	
19	Principal Science College	Const. of College Libra	217/18.03.00	100000.00	
20	Principal Science College	Const. of College Libra	116/26.07.01	20000.00	
21	Principal Science College	Const. of College Libra	94/15.07.02	17712.00	
22	J. Mallik (Ex-SI	Repair of Wheel Barrow	48/20.05.00	400.00	
23	P. K Mishra (Peon)	Repair of Tractor	115/02.08.00	2055.00	
24	P.L Nayak (Ex EO)Court Matter	Court Matter	201/01.12.00	1000.00	
25	S.B Panda ( Ex-EO)	TA Adv	240/11.02.01	2604.00	
26	S.B Panda ( Ex-EO)	TA Adv	282/24.03.01	5000.00	
27	S.B Panda ( Ex-EO)	Court Matter	05/30.04.01	1000.00	
28	S.B Panda ( Ex-EO)	Court Matter	50/26.06.01	2000.00	

29	S.B Panda ( Ex-EO)	TTA	93/17.07.01	5600.00
30	Dayanidhy Gouda ( LM)	T.A Adv	251/09.03.01	1000.00
31	Dayanidhy Gouda ( LM)	T.A Adv	259/24.10.03	458.00
32	Dayanidhy Gouda ( LM)	T.A Adv	343/19.12.07	3000.00
33	Ch Mohan Rao (Contractor)	Const of Statue	162/30.10.01	5000.00
34	S.C Panigrahi ( Advocate)	Court Matter	143/04.09.10	2000.00
35	Chaitany Pattnaik, Ex SA	NCPL Dress	03/12.04.05	10000.00
36	Dillip Kumar Sethy (Ex- Chair P)	TA Adv	277/01.11.03	2000.00
37	Dillip Kumar Sethy (Ex- Chair P)	TA Adv	342/19.12.03	1500.00
38	Dillip Kumar Sethy (Ex- Chair P)	TA Adv	215/06.01.04	1500.00
39	Rajeswar Padhi ( Ex-EO)	TA Adv	121/23.07.04	1000.00
40	Rajeswar Padhi ( Ex-EO)	TA Adv	135/05.08.04	1000.00
41	Jagdish Ch. Panda ( Ex Eo)	Pay Adv	158/13.08.04	15000.00
42	Jagdish Ch. Panda ( Ex Eo)	Pay Adv	191/10.09.04	12900.00
43	Bansidhar Sethy (Ex-JE)	Purchase of GCI Sheet	347/24.02.07	80000.00
44	B.C. Nanda (OTC)	TA Adv	345/02.03.07	1000.00
45	Sanjay Kumar Samal,J.E	Rolling Shutter of Bus stand	327/31.01.17	40000.00
		Rolling Shutter of Bus stand	390/30.03.17	25000.00
46	Executive Engineer , PHD, Rayagada	Const. of Stand Post	219/28.10.16	180000.00
47	Executive Engineer , SOUTH CO, Rayagada	Extension of poll	228/8.11.16	319562.00
			<b>TOTAL</b>	<b>1013591.00</b>

**Yearwise break-up of outstanding Advance is furnished below.**

SL No.	Year	Amount
1	1996-97	55000
2	97-98	33000
3	98-99	0
4	99-2000	100000
5	2000-01	43359
6	2001-02	33600
7	2002-03	17712
8	2003-04	38958
9	2004-05	31400
10	2005-06	10000
11	2006-07	81000
12	2007-08	3000
13	2008-09 & 2009-10	0
14	2010-11	2000
15	2011-12	0
16	2012-13	0

17	2013-14	0
18	2014-15	0
19	2015-16	0
20	2016-17	564562
	<b>Total</b>	<b>1013591.00</b>

<b>Advance Paid during 2016-17 of Gudari NAC</b>					
<b>S.L No.</b>	<b>Name and Designation and of Advance Holder</b>	<b>Ref: to Voucher No and Date/Year of Advance</b>	<b>Amount</b>	<b>Purpose</b>	<b>Sanctioning Authority</b>
1	Girish Ch. Mishra, JE	14/08.04.16	30000.00	Cleaning of Drain	A. Nageswar Rao, EO
		162/23.08.16	20000.00	arrangement of LSG Day	Gayatri Devi Sahu , EO
		163/23.08.16	30000.00	Cleaning of Drain	Gayatri Devi Sahu , EO
		210/04.10.16	30000.00	Cleaning of Drain	Gayatri Devi Sahu , EO
2	Etishree Tripathy, CO	15/08.04.16	312900.00	OAP Distribution	A. Nageswar Rao, EO
		49/12.05.16	312900.00	OAP Distribution	A. Nageswar Rao, EO
		92/08.06.16	299800.00	OAP Distribution	A. Nageswar Rao, EO
		126/13.07.16	301500.00	OAP Distribution	A. Nageswar Rao, EO
		148/08.08.16	309900.00	OAP Distribution	Gayatri Devi Sahu , EO
3	Anil Kumar Satpathy, DA	173/31.08.16	329500.00	OAP Distribution	Gayatri Devi Sahu , EO
		174/31.08.16	23400.00	OAP Distribution	Gayatri Devi Sahu , EO
		211/04.10.16	327900.00	OAP Distribution	Gayatri Devi Sahu , EO
		214/05.10.16	60000.00	Repair of Tractor	Gayatri Devi Sahu , EO
		232/15.11.16	326200.00	OAP Distribution	Gayatri Devi Sahu , EO
		261/07.12.16	320800.00	OAP Distribution	Gayatri Devi Sahu , EO
		306/05.01.17	319100.00	OAP Distribution	Gayatri Devi Sahu , EO
		330/06.02.17	323900.00	OAP Distribution	Gayatri Devi Sahu , EO
		355/08.03.17	322600.00	OAP Distribution	Gayatri Devi Sahu , EO
4	Pradeep Kumar Patra, OP	125/05.07.16	3000.00	Drain Cleaning	A. Nageswar Rao, EO
5	A. Ch. Achary,	154/20.08.16	23000.00	Supply of Hording Frame	Gayatri Devi Sahu , EO
6	Executive Engineer , PHD, Rayagada	219/28.10.16	180000.00	Const. of Stand Post	Gayatri Devi Sahu , EO
7	Sanjay Kumar Samal, JE	226/08.11.16	15000.00	Inaguration of Guest Room	Gayatri Devi Sahu , EO
		327/31.01.17	40000.00	Rolling Shutter of Bus Stand	Gayatri Devi Sahu , EO
		390/30.03.17	25000.00	Rolling Shutter of Bus Stand	Gayatri Devi Sahu , EO
8	Executive Engineer , SOUTH CO, Rayagada	228/08.11.16	319562.00	Extension of poll	Gayatri Devi Sahu , EO
9	T. Someswar Rao, LC	255/26.11.16	30000.00	Cleaning of Drain	Gayatri Devi Sahu , EO
	<b>TOTAL</b>		<b>4635962.00</b>		

**Advance adjustment of Gudari NAC for the year 2016-17**

Sl.No	Name & Designation of the advance holder	Reference to the Voucher No. & Date/Year of payment of advance	Reference to the Voucher No. & Date of adjustment of advance	Amount of advance adjusted
1	Girish ch.Mishra,JE	379/4.3.16	12/08.04.16	30600.00
		14/08.04.16	59/13.05.16	30000.00
		163/23.08.16	189/22.09.16	30000.00
		162/23.08.16	182/22.09.16	20000.00
		210/04.10.16	222/2.11.16	30000.00
2	Etishree Tripathy,CO	15/08.04.16	09/3.5.16	312900.00
		49/12.05.16	13/27.5.16	312900.00
		92/08.06.16	17/22.6.16	299800.00
		126/13.07.16	29/27.7.16	301500.00
		148/08.08.16	39/30.08.16	309900.00
	Anil Kumar Satpathy, DA	173/31.08.16	45/30.09.16	329500.00
		174/31.08.16	46/30.09.16	23400.00
		211/04.10.16	52/28.10.16	327900.00
		214/05.10.16	230/8.11.16	60000.00
		232/15.11.16	63/30.11.16	326200.00
		261/07.12.16	82/5.1.17	320800.00
		306/05.01.17	89/23.01.17	319100.00
		330/06.02.17	114/29.03.17	323900.00
		355/08.03.17	111/27.03.17	322600.00
	Pradeep Kumar Patra, OP	125/05.07.16	145/6.08.16	3000.00
	A. Ch. Achary,	154/20.08.16	208/04.10.16	23000.00
	Chaitany Pattnaik, Ex SA	02/08.04.05	217/20.10.16	10000.00
	Chaitany Pattnaik, Ex SA	77/22.08.05	217/20.10.16	5000.00
	Chaitany Pattnaik, Ex SA	203/16.10.06	217/20.10.16	6000.00
	Sanjay Kumar Samal, JE	226/08.11.16	282/24.12.16	15000.00
	T. Someswar Rao, LC	255/26.11.16	292/24.12.16	30000.00
			<b>TOTAL</b>	<b>4123000.00</b>

**OUTSTANDING ADVANCE :-**

From year wise break-up of outstanding advances as on 31.03.2017, it was seen that no amount relating to the year 2015-16 was remained un-adjusted for more than one year. As per G.O No.XIV-AUD-2221/08.03.2002 and circular No-15179 /DLFA dt.28.09.2013 no amount is surchargeable in this present audit. But a total sum of Rs. **1013591.00** is outstanding for adjustment as on 31.03.2017.

**UNCLASSIFIED ADVANCE:-**

There is no unclassified advance of this NAC as noticed from the outstanding advance statement as furnished above.

**PARA: 9 GRANTS**

Gudari NAC - 2016-2017

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	01-04-2016	28537967.00	27901957.00	56439924.00	12666152.00	31-03-2017	43773772.00	
	<b>GRAND TOTAL</b>	<b>28537967.00</b>	<b>27901957.00</b>	<b>56439924.00</b>	<b>12666152.00</b>		<b>43773772.00</b>	

**Comments :**
**Grant Statement Gudari NAC for 2016-17**

Sl No	Head of Account	GO No. & Date	OB as On 01.04.16	Received during the Year 2016-17	Total	Expenditure During the Year 2016-17	C.B As on 31.03.17
1	Assignment out of Entry Tax	11013/HUD Dt.06.05.16		869000.00	869000.00		
		16216/HUD Dt. 04.07.16		1737000.00	1737000.00		
		4222/HUD Dt. 23.02.17		1234000.00	1234000.00		
		26525/HUD Dt.11.11.16		1303000.00	1303000.00		
		7522/HUD Dt.30.03.17		70000.00	70000.00		
		Sub Total	0.00	5213000.00	5213000.00	5213000.00	0.00
2	Pension arrear & Basic Services	29625/HUD Dt. 19.12.16		2309000.00	2309000.00		
		6077/HUD Dt. 17.03.17		3,90,000	390000.00		
		28331/HUD Dt. 02.12.16		1155000.00	1155000.00		
		Sub Total	0.00	3854000.00	3854000.00	1545000.00	2309000.00
3	Road Maint. HC		69905.00	0.00	69905.00	0.00	69905.00
4	Devolution of Fund	16234/HUD Dt.04.07.16		958000.00	958000.00		
		2596/HUD Dt. 03.02.17		957000.00	957000.00		
5	Creation of Capital Asset	26530/HUD Dt. 11.11.16		480000.00	480000.00		
		2775/HUD Dt. 06.02.17		480000.00	480000.00		
6	Maintenance of Capital Asset	26538/HUD Dt. 11.11.16		229000.00	229000.00		
		3274/HUD Dt. 10.02.17		229000.00	229000.00		
		Sub Total	2853183.00	3333000.00	6186183.00	0.00	6186183.00
7	Honorarium & Sitting Fees	21550/HUD Dt. 09.09.16		41400.00	41400.00		

		4480/HUD Dt. 25.02.17		6625.00	6625.00		
		Sub Total	54000.00	48025.00	102025.00	85530.00	16495.00
8	Motor Vehicle Tax	24517/HUD Dt. 19.10.16		256000.00	256000.00		
		2763/HUD Dt. 06.02.17		256000.00	256000.00		
		Sub Total	284444.00	512000.00	796444.00	0.00	796444.00
9	Road Development	29168/HUD Dt. 13.12.16		321000.00	321000.00		
		29189/HUD Dt. 13.12.16		116000.00	116000.00		
		29192/HUD Dt. 13.12.16		87000.00	87000.00		
		3278/HUD Dt. 10.02.17		252000.00	252000.00		
		3281/HUD Dt. 10.02.17		188000.00	188000.00		
		3284/HUD Dt. 10.02.17		700000.00	700000.00		
		Sub Total	1927892.00	1664000.00	3591892.00	0.00	3591892.00
10	Maint. of Road & Bridges	969/HUD Dt 13.01.17		794000.00	794000.00		
		Sub Total	1472430.00	794000.00	2266430.00	484493.00	1781937.00
11	Maint. of NRB	979/HUD Dt 13.01.17		316000.00	316000.00		
		Sub Total	1084170.00	316000.00	1400170.00	264602.00	1135568.00
12	Const. of CC Road		27880.00	0.00	27880.00	0.00	27880.00
13	12 <sup>th</sup> FC Grant		1688644.00	0.00	1688644.00	0.00	1688644.00
14	14 <sup>th</sup> FCA	17980/HUD Dt. 15.07.16		1345000.00	1345000.00		
		30184/HUD Dt. 26.12.16		1345000.00	1345000.00		
		Sub Total	1926000.00	2690000.00	4616000.00	0.00	4616000.00
15	Construction of Public Toilet		1985100.00	0.00	1985100.00	458625.00	1526475.00
16	Const of Common work shop		65403.00	0.00	65403.00	0.00	65403.00
17	MLA LAD		290371.00	500000.00	790371.00	100000.00	690371.00
18	MP LAD		668437.00	0.00	668437.00	474130.00	194307.00
19	DMF		0.00	300000.00	300000.00	0.00	300000.00
20	BRGF		3517268.00	0.00	3517268.00	583960.00	2933308.00
21	SJSRY		682926.00	0.00	682926.00	0.00	682926.00
22	BKBK		277897.00	6499562.00	6777459.00	0.00	6777459.00
23	13 <sup>th</sup> FC Grant		1190190.00	0.00	1190190.00	0.00	1190190.00
24	Pension Grant		112227.00	1000000.00	1112227.00	0.00	1112227.00
25	Performance Base Incentive		536138.00	0.00	536138.00	0.00	536138.00
26	Special Problem Fund		418506.00	0.00	418506.00	0.00	418506.00
27	Festival Grant		50000.00	0.00	50000.00	50000.00	0.00
28	Kalyanmandap		1672518.00	0.00	1672518.00	0.00	1672518.00
29	AWC Building		501614.00	0.00	501614.00	0.00	501614.00
30	Manual Scavenger		6000.00	0.00	6000.00	0.00	6000.00
31	Solid waste Management		163969.00	0.00	163969.00	0.00	163969.00
32	Protection of Govt Land		1000000.00	0.00	1000000.00	851377.00	148623.00

33	Protection & Conservation of water Bodies		2000000.00	0.00	2000000.00	956548.00	1043452.00
34	Swaachha Bharat Mission		1622355.00	764370.00	2386725.00	1068270.00	1318455.00
35	Odisha Urban lively hood Mission		388500.00	414000.00	802500.00	530617.00	271883.00
	Total		28537967.00	27901957.00	56439924.00	12666152.00	43773772.00

**YRAR WISE BREAK UP OF THE UNSPENT GRANT**

The grant registers has not been maintained properly by the local authority . As a result , the year wise break up of pending grants is worked out in the present audit as furnished below as per available registers and records & previous A.R. In response to memo in this regards, the E.O replied that old records shall be verified and final compliance be produced.

YEAR	AMOUNT
UPTO -2012-13	Rs 5866283.00
2012-13	Rs 3396394.00
2013-14	Rs 4391598.00
2014-15	Rs 4988013.00
2015-16	Rs 6764532.00
2016-17	Rs 18366952.00
<b>TOTAL</b>	<b>Rs 43773772.00</b>

**Comments :**
**Audit Objection memo page No . 3**

It would be seen from the Grants position that an amount of Rs 43773772.00 is still lying unspent at the close of the year 2016-17. As per the conditions of sanction of Grants for different development works, it is usually stipulated that the grants must be utilized within a definite period. But the situation as seen here shows that irregularity has been committed by non-utilisation of the grants by the definite financial year.

However it is suggested that the local authority should move the Govt. to accord necessary permission to utilize the unspent grants during next financial year, i.e,2017-18 for the purpose for which it was sanctioned.

**INORDINATE DELAY IN UTILIZATION OF GRANTS:**

-It would be observed from the table given below that a huge amount of grant to the tune of Rs.3543636 /-, as ascertained from the Grant register is remaining unutilized for a period ranging from 5 to 10 years which leads to encroachment of grants by the other head of expenditure. So the Executive Officer of the N.A.C is suggested to refund the same to the proper quarter with prior approval of sanctioning authority & under intimation to audit. The details of such grants is given below

Head of Account	Amount
1) Road Maint.Hard Core	69905.00



2)C.C Road	27880.00
3) 12th F.C.A	1688644.00
4)Common workshop	65403.00
5)13th F.C.A	1190190.00
6) A.W.C	501614.00
<b>TOTAL</b>	<b>3543636.00</b>

In response to audit objection memo local authority replied that steps will be taken to utilise the unspent grants passing through Council Resolution.

**.No diversion of funds has been made during the year under audit.**

**PARA: 10 UTILISATION CERTIFICATE**

Gudari NAC - 2016-2017

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	01-04-2016	49654972.00	12666152.00	62321124.00	5198877.00	31-03-2017	57122247.00	
	<b>GRAND TOTAL</b>	<b>49654972.00</b>	<b>12666152.00</b>	<b>62321124.00</b>	<b>5198877.00</b>		<b>57122247.00</b>	

**Comments :**

Due to non audit of 2010-2011 & 2011-12 & non maintenance of UC register the details UC position could 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 2016-17 is given below.

**Statement showing the Submission of U.C during the Year -2016-17**

Sl No.	Letter No & Date	Amount of UC Sent during the Year 2016-17	Name of the Scheme	Year of Grant Received
1	1043/05.08.16	113369.00	13 <sup>th</sup> FC Basic	2011-12
2	1043/05.08.16	150354.00	13 <sup>th</sup> FC Basic	2012-13
3	1043/05.08.16	356042.00	13 <sup>th</sup> FC Basic	2014-15
4	1043/05.08.16	156000.00	13 <sup>th</sup> FC Performance	2015-16
5	1042/05.08.16	124000.00	13FC G.A Basic	2010-11
6	1042/05.08.16	324000.00	13FC G.A Basic	2010-11
8	1042/05.08.16	71000.00	13FC S.A Basic	2010-11
9	1042/05.08.16	71000.00	13FC S.A Basic	2010-11
10	1042/05.08.16	71000.00	13FC S.A Basic	2011-12
11	1042/05.08.16	71000.00	13FC S.A Basic	2012-13
12	1439/16.12.16	54000.00	Sitting Allowance	2015-16
13	267/03.03.17	1398205.00	Swachha Bharat Mission	2015-16
14	1438/16.12.16	457000.00	Preservation of water bodies	2014-15
15	1435/16.12.16	835000.00	Protection of Govt land	2014-15
16	1437/16.12.16	50000.00	Festival Grant	2014-15

17	1434/16.12.16	264602.00	Maint. of NRB	2013-14 & 2014-15
18	1436/16.12.16	484493.00	Maint. of R&B	2014-15
19	328/17.03.17	147812.00	OULM	2016-17
<b>Total</b>		<b>5198877.00</b>		

<b>Year</b>	<b>Amount</b>
<b>2012-13</b>	<b>5400401.00</b>
<b>2013-14</b>	<b>4443599.00</b>
<b>2014-15</b>	<b>18249361.00</b>
<b>2015-16</b>	<b>16508546.00</b>
<b>2016-17</b>	<b>12520340.00</b>
<b>TOTAL</b>	<b>57122247.00</b>

**NON SUBMISSION OF U.C:-POM -3-4**

The pending U.C position amounting to Rs. 57122247.00 as on 31.03.2017 is found to be highly alarming. As per Rule 173 of OGFR Vol-1, U.Cs are to be submitted to proper quarter by 30th June of the succeeding year of expenditure. It is seen that against total amount of UCs, of Rs.62321124.00, UCs only for Rs.5198877.00 has been sent during 2016-17 which comes to only 8.30%.

When the E.O was asked through objection memo regarding such poor submission of UCs , the local authority replied that "the grants has been received at the end of the financial year. Hence, it was not utilised. However, the same has been utilised and U.Cs sent during 2017-18.

**PARA: 11 MISAPPROPRIATION & DEFALCATION**
**11.1 - Non/Less deposit Memo No.04/22.03.18 Page.13-14**

On checking of duplicate copies of receipt books with reference to concerned D.C.Rs. , it is seen that a total sum Rs **8174.00** as calculated below has not been accounted for into the concerned D.C.Rs resulted in loss of NAC fund to the tune of Rs.**8174.00** which needs immediate recovery from the official as noted against each and credit shown to audit.

DCR Page No.	H.Tax book No.	Receipt No	Amount collected	Amount taken to D.C.R.	Amount not taken	Name of Tax collector
44	05	419-481	3300.00	3200.00	100.00	Abhimanyu Sahu
-	05	410	4977.00	0.00	4977.00	-Do-
45	05	493-500	400.00	350.00	50.00	-Do-
1	155	15409	200.00	100.00	100.00	Gita Behera
15	23	04	40.00	20.00	20.00	-Do-
7	172	17158	7675	7668.00	7.00	Niranjan Sahoo,Cashier
10	172	17183-17187	19702.00	18202.00	1500.00	-Do-
149	173	17310-17311	2660.00	2640.00	20.00	Bibhuti Nanda
158	176	17502-17590	5380.00	5000.00	380.00	-Do-
170	182	18102-18162	5240.00	5220.00	20.00	-Do-
260	16	1501-1600	2000.00	1700.00	300.00	-Do-
26	179	17831-17851	4130.00	3830.00	300.00	P.K Patra
-	26	46	400.00	0.00	400.00	Geeta Behera
<b>Total</b>			<b>56104.00</b>	<b>47930.00</b>	<b>8174.00</b>	

The above amount of Rs.8174.00, has been recovered from the persons responsible.

- 1.Abhimanyu Sahu,DEO M.R Book No.25 M.R No S.L No.2486/29.03.18 Rs.5127.00
- 2.Geeta Behera,T.C M.R Book No.25 M.R No S.L No.2488/29.03.18 Rs.520.00
- 3.Niranjan Sahu,Cashier M.R Book No.25 M.R No S.L No.2489/29.03.18 Rs.1507.00
- 4.Bibhuti Nanda,Octroi Peon M.R Book No.25 M.R No S.L No.2485/29.03.18 Rs.720.00
- 5.P.K Patra,Octroi Peon M.R Book No.25 M.R No S.L No.2487/29.03.18 Rs.300.00

The total amount of Rs.8174.00 has been recovered.

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

<b>12.1 - Loss of Stock &amp; Store</b>
No loss of stocks is found during the course of audit.

**PARA: 13 AUDIT OF RECEIPTS**

<b>13.1 - DCB Position of Taxes and Fees-</b>
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The demand collection and balance of different taxes, rents and fees for the year 2016-17 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.514044.00 was outstanding towards arrear and current due of taxes rent and fees as on 31.3.17. 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 2016-17											
S.L No	Head of tax & fees	Demant			Collection			Rebate	Balance		
		Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total	
A	Holding Taxes										
1	Holding	166994	151205	318199	49118	91466	140584	9146	117876	50593	177615
2	Lighting	211661	85529	297190	34587	49754	84341	4975	177074	30800	212849
3	water	60127	36887	97014	15971	23725	39696	0	44156	13162	57318
4	Drainage	5213	31673	36886	0	23341	23341	0	5213	8332	13545
	Total	443995	305294	749289	99676	188286	287962	14121	344319	102887	461327
B	Licence fees & rent										
1	Stall rent	83348	8400	91748	61250	5850	67100	0	22098	2550	24648
2	Service tax	993	90912	91905	153	84027	84180	0	840	6885	7725
3	Daily market	0	20000	20000	0	8460	8460	0	0	11540	11540
4	Bus stand	0	80000	80000	0	79950	79950	0	0	50	50
5	D & O trade	0	25000	25000	0	24346	24346	0	0	654	654
6	Building scrutiny	0	137597	137597	0	137597	137597	0	0	0	0
7	Ferry ghat	0	50000	50000	0	42200	42200	0	0	7800	7800
8	Cart & carriage	0	1500	1500	0	1200	1200	0	0	300	300
9	Mutation	0	7600	7600	0	7600	7600	0	0	0	0

Total	84341	421009	505350	61403	391230	452633	0	22938	29779	52717
Grand Total	528336	726303	1254639	161079	579516	740595	14121	367257	132666	514044

It is observed from the above table that, only a sum of Rs. **754716.00** (including rebate Rs 14121.00) has been collected during 2016-17 against total demand of Rs. 1254639.00 which comes to only 60.15% of total demand. Since, the tax part is the financial backbone of the NAC, it should be neglected in no way what it is noticed during 2016-17. This part, neither a single new assessment has not been done nor the tax assessment has been revised which reflects poor attention of the local authority to this sector.

**Revision of assessment of holding tax.:---**

As per section 146 of Odisha Municipal Act, 1950, new valuation and assessment list should be prepared once in every five years. It is learnt from the assessment register that, the last assessment has been done on dt.22.1.2003 and no further revision has been conducted till today. Further as per section 143-A of OMA 1950, the E.O of the U.L.B concerned shall, un till the appointment of a valuation officer thereof , exercise the powers and performs the duties of the valuation officer in respect of that U.L.B. But, it is seen that, during 2016-17 the revision of assessment of taxes has been made as per Govt Letter No.10635/HUD dated.30.05.16 and resolution No.4(GHA) dated.31.05.16.

**INADEQUATE SYSTEM OF COLLECTION HOLDING TAX FROM DEFAULTERS:-**

As per Section 161(1) of the Orissa Municipal Act, 1950 if the sum due on account of any tax is not paid within sixty one days from the date on which it became due, the Executive Officer shall serve on the person liable to pay the same a notice in the prescribed form. If still the dues are not collected, the NAC is armed with Section 162 of the Act to levy by distress and sale of any movable property belonging to the defaulter wherever found, or of any movable property belonging to any other person which may be found within the holding in respect of which such defaulter is liable to such tax. In spite of all these provisions under Section 161(1), 162,163,164,165 and 166, if the NAC fails to realize the arrear tax by distress and sale, according to Section 169 the NAC may at any time apply to the District Collector for the recovery of the whole or any part of any arrear as an arrear of Land Revenue. Again as per Section 170 of the Act, the NAC instead of proceeding by distress and sale or in case of failure to realize the whole or any part of any tax, the NAC may sue the person liable to pay the same in any court of competent jurisdiction. Further it was found that though the system of penalty was there, yet there was no dictation of breach of tax rule as per Rule 553 of the OM rules 1953. On scrutiny of the DCB register of individual holdings and files it is seen that, the NAC has failed to take appropriate action under various sections of the Orissa Municipal Act, 1950.

**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 of the report. It is seen that a sum of Rs.514044.00 is outstanding towards arrear taxes, rents and fees as on 31.3.17.

**TIME BARRED TAXES:-**

As per section 346 of the Odisha Municipal Act, 1950, no distraint shall be made, no suit shall be instituted and no prosecution shall be commenced in respect of any sum due to a nac under this Act, after the expiration of a period of three years from the date on which distraint might first have been made, a suit might first have been instituted, or prosecution might first have been commenced, as the case may be in respect of such sum. But, not a single demand notice U/s 161 or distress warrant u/s 162, 163 has been issued during the year 2016-17 by NAC authorities which resulted loss to the NAC Fund.

It was noticed that the DCB register has not been maintained by the local authority . In spite issue of objection the local authority could not be able to maintain and produce the DCB position of different Taxes and Rents till the close of audit. Neither the break up nor the time barred taxes had been furnished in last and previous Audit Report. For which the year wise break up and time barred dues taxes could not be worked out in present audit and not furnished in present Audit Report.

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 as tax has not become time barred.

<b>13.3 - - Warrants-</b>
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 2016-17. The EO Should exercise the power which delegated to him and compliance be reported to audit, falling which he would be held responsible for such loss in further as per rule.
<b>13.4 - License fees, rents, fixed demand.-</b>
The demand collection and balance position of different fees and rents on fixed demand furnished vide para-13-1 of this Audit Report .
<b>13.5 - Assessment of Tax-</b>
As per section 146 of Odisha Municipal Act, 1950, new valuation and assessment list should be prepared once in every five years. It is learnt from the assessment register that, the last assessment has been done on dt.22.01.2003 and no further revision has been conducted till today. Further as per section 143-A of O.M.A 1950, the E.O of the U.L.B concerned shall, until the appointment of a valuation officer there of , exercise the powers and performs the duties of the valuation officer in respect of that U.L.B. But, it is seen that, up to 2014-15, no such revision of assessment of taxes has been made and because of which, the Gudari NAC is sustaining losses . But the assessment of taxes done during 2016-17 by the NAC and only Holding tax enhanced on council resolution 4(GHA) dated.31.05.16 as per Govt.Letter No.10635/HUD Dated.30.05.16 & decided to collect enhanced tax.
<b>13.6 - NON-MAINTAINTS OF BUILDING PLAN REGISTER-</b>
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 is 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.
<b>13.7 - Ferry ghat lease-</b>
It was ascertained from the relevant records that the NAC able to leased the ferry ghat during the year 2016-17 Because no one take participate in the lease. So at last decided by the council that the farry ghat given to Sri K.D Bidika as lease Rs.50000.00 for rainy season and accordingly Rs.42200.00 has been collected from the farry ghat during the year 2016-17.

**13.8 - Poor collection of Holding Tax-**

Basing upon the records made available to audit and as per the figures of the DCB statement an abstract of tax position for the year 2016-17 is furnished below:

Item	Total Demand for 16-17	Total Collection including rebate during 206-17
Holding Tax	318199.00	149730.00
Light tax	297190.00	89316.00
Water Tax	97014.00	39696.00
Drainage Tax	36886.00	23341.00
<b>Total</b>	<b>749289.00</b>	<b>302083.00</b>

It is observed from the above table that, only a sum of Rs. **302083.00**(including rebate) has been collected during 2016-17 against total demand of **Rs749289.00**which comes to only 40.31%of total demand. Since, the tax part is the financial backbone of the NAC, it should be neglected in no way what it is noticed during 2016-17

**PARA: 14 AUDIT OF EXPENDITURE**

**14.1 - Veracity of TIN No. for purchase of building materials -P.O.M-2**

As far as possible in course of audit, it was noticed that almost all purchases of building materials were made from the following firms. The TIN No shown in the bills were agreed with the actual TIN No as shown in the site of odisha tax.gov.in. The details of which are furnished below.

- 1 M/S Choudhury Hard ware store, Gudari  
Sri Sankar Prasad Choudhury.  
21044200028
- 2 M/S Majhi Gouri Enterprisers/Simadri Trinath suppliers  
Sri Simadri Trinath, Gudaari  
21644200483
- 3 M/S Radha Krishna Enterprisers/Maa Jhankari Suppliers  
Sri K.Radha Krishna  
21151603908
- 4 M/S Enterprisersa & SAuppliers, Main road Gudari



Sri Kotini Srinivas

21824200666

**14.2 - Non Deduction Edn. Cess on T.D.S. POM – 15**

From Cash Book and available records it is seen that the following payment were made to different parties as details below towards ICT & P training programme under NULM in installments deducting Service Tax @ 10% as per term & norm. of thr payment. But 0.2% has not been deducted towards Edn. Cess i.e instead of 10.02% only 10%has been deducted. Hence the balance amount be recovered from the party & compliance reported to audit.

1. Vr. No – 270/17.12.2016 to New India, Berhampur

Amount Paid = (Rs. 337012.00 – TDS – 3370.00) Rs. 303311.00

2% of 3370.00 = 674.00 has been less deducted.2

- 2) Vr. No – 365/17.03.2017 Paid to WOSD, Berhampur

Amount Paid = (Rs. 147812.00 – TDS – 14781.00) Rs. 133031.00

Amount less deduction @ 2% on TDS of Rs. 14781.00 = 296.00

So in total (674.00 + 294.00 ) = 968.00 has less deducted towards TDS.

On issue of objection memo local authority agreed to recover from 2nd & subsequent installments.

**14.3 - Stock Register wanting-Memo.07/28.03.18**

On checking paid vouchers w.r.t accountant cash book it was noticed that an amount of Rs.120526.00 has been spent towards purchase of electrical materials for Gudari NAC for the year 2016-17.The details of which are given below.

S.L No	Voucher No & Date	Amount	Particulars
1	225/07.11.16	73695.00	Aditya Electricals,Behrmpur
2	333/8.2.17	46831.00	Aditya Electricals,Behrmpur
	<b>TOTAL</b>	<b>120526.00</b>	

On further scrutiny it was revealed that the original voucher along with stock entry and utilization of purchase materials were not produced to audit. On issue of objection Memo the local authority replied that it will be produced to audit at time of exit conference till then the amount is held under objection.

**PARA: 15 AUDIT ON WORKS**
**15.1 - Position of Work case records P.O.M-2**

The position of work case records verified during audit is furnished below. According to case record list all case records are produced for verification.

No. of case records verified out of the total no of case records to be verified as per expenditure booked	Money Value (Rs).	No. of case records verified on works completed out of the works commenced prior to the year under Audit	No. of case records verified on works completed out of the works commenced during the year under Audit	No. of case records checked against works are in progress out of the works commenced prior to the year under audit	No. of case records checked out of works commenced during the audit which need further verification during the next audit
16	4508269	13	3	1	2

Spill Over Projects - 13

New Project taken up -03

Total- -16

Projects completed -13

Ongoing Projects - 03

**15.2 - Non Deduction of Compensation Penalty due to delayed execution of projects violating agreement. P.oM-7-12**

As per sec/clause – 6 & 2 of F2 agreement and (read with) works Deptt. Memorandum No – 24716/W/dt. 24.12.2015 clearly states that, If the contractor fails to maintain the required progress- if items of clause - 2 (“the work should not be considered complete/ finished, until such date as the competent authority shall certify as the date of which the work is finished after necessary rectification of defects as pointed out by the competent authority or his authorized agent”) or the complete the work & clear the site, on or before the contractor or extended date ofAs per sec/clause – 6 & 2 of F2 agreement and (read with) works Deptt. Memorandum No – 24716/W/dt. 24.12.2015 clearly states that, If the contractor fails to maintain the required progress- if items of clause - 2 (“the work should not be considered complete/ finished, until such date as the competent authority shall certify as the date of which the work is finished after necessary rectification of defects as pointed out by the competent authority or his authorized agent”) or the complete the work & clear the site, on or before the contractor or extended date of completion, he shall without pre-judice to any other right or remedy available under the law to the Govt. on account of such breach, pay as agreed compensation as the stipulated rates on the amount of tender value of the work for every completed day/month (as settled/ decided by S.E) remain below that specified in clause - 2 . This will apply to items or group of items for which a separate period of completion has been specified. Compensation @ 1.5% per month of for delay of work or work delay to be computed on day basis subject to max. of 10% of Agreement cost .

But in the following cases, such procedure were not carried out. Even in a single case, the concerned contractors has not applied for

extension of time. In each and every cases mentioned below, neither the concerned contractors have applied for extension of time on valid ground as per clause – 4 & sec – 2.2 of F2 agreement & above said G.O. nor submitted time programme for approval of Engineer in charge. Furthermore the A.E. has not reported any matter in this regard i.e. the case record is silent about lapses of time as well as periodical progress (month wise) of project as required under clause – 2(a) & (b) of F2 agreement. As such, the procedure of tender is irregular and the contractors liable in the following cases are required to deposit compensation to the tender accepting authority.

**2) Excess payment towards Royalty by violating Cl-15 of Agreement**

As per Cl. 15, the royalty of materials & local taxes etc. are to be borne by the contractor. So while preparing estimate & deriving rate per unit the royalty cost should not be added to the ITEMwise unit cost before the project put to tender. The cost of Royalty should be deducted from bill if the Contractor concerned has not submitted valid Transit Pass & M.R obtaining from Tahasildar authority of the respective Quarries from which materials are brought. But it is noticed that the Royalty amount has been added and subtracted from bill. As a result the royalty amount has been paid in excess to the contractor.

In courses of audit it is seen in the following cases the Tender procedure has not been followed properly.

**A) Const. of Culvert & C.C. Road near Brahmin Street**

CR No – 3/01/R & B /31.05.2014

E.C. – 2.75 Lakhs Agreement Cost. - RS. 231773.00

Agr. No. – 35/2014-15/17.11.2014

Completion Period – 3 months w.e.f. 18.11.2014 i.e. 17.02.2015

MB No – 11/2014-15 Page – 68 to 74

Dt. Of completion– 05.04.2016

Contractor – Manoj Ku.Panigrahi J.E-G.Ch Mishra

1) Penalty for Compensation as per Cl. 8 of Agreement for the delayed period ( 17.02.2015 to 05.04.2016) say 13 months @ 1.5% P.M for Rs. 231773.00 = 45196.00

subject to not exceeding 10% cost i.e. 23177.00 .So Rs 23177.00 need be deposited by the contractor towards Penalty in favour of N.A.C Fund.

2) As per Cl. 15 Royalty should be borne by the contractor but the said amount is added which deriving rate per unit in estimate. No valid transit pass obtained from Tahasildar by the contractor. Hence Rs. 4975.00 as per file order & Bill has been paid excess.

so in total Rs. 23177.00 + 4975.00 = 28152.00 paid excess.

**B) Const of Public toilet at Nighaman Sahi.**

CR No – 3(3) 07.05.2015 Public Toilet – E.C. – 692500.00

Agreement No – 9/2016-17 date – 14.11.2016

Cost – Rs. 582878.00 J.E-G.Ch Mishra

Contractor – Manoj Ku.Panigrahi

**W.O – 1362/18.11.2016** Period – 4 months

MB No – 1/2015-16 Page – 55 to 57

Completion Date should be – 18.03.2017

1/R – 367/21.03.2017 Rs. – 458625.00 dt. 18.03.2017

2/R – 135/04.09.2017 Rs. - 126590.00 dt. 24.08.2017

1) Penalty due for (24.08.2017 – 18.03.2017) or 5 months amount due = 5 X @ 1.5% X 126590.00 = 9494.00

2) Royalty to be borne by contractor amounting to Rs. 8797.00 + 508.00 = 9305.00 as no transit pass (valid) has been submitted by the contractor.

So in total (9494.00 + 9305.00) = 18799.00 has been irregularly paid to the contractor by way of violating Cl. 8 & Cl. 15 of Agreement.

**C) CR No – 3/2014-15 protection of Govt. Land**

**Const. of compound wall to protect K. Mandap**

EC – Rs. 1000000.00 Ag. Cost – Rs.851977.00

Ag. No – 1/2016-17 Dt. – 06.05.2016 W.O – 719/19.05.2016

Period – 3 Months J.E-M.K Samal

Contractor – Chinari Sunita

Date of completion – 18.08.2016

No penalty is due. Only Rs. 17798.00 towards Royalty as per file order & bill, is to be borne by the contractor as per Cl. 15 as she has not deposited transit pass.

**D) CR No – 3/2016-17 R & B**

**Const. of C.C. Road from main road to K. Mandap.**

EC – Rs. 161000.00 Cost – Rs.136867.00

Ag. No – 2/2016-17 Dt. – 06.05.2016

Period – 4 Months Vr. No – 136/03.08.2016 Rs. – 134135.00

Period – 4 Months Date of completion – 18.06.2016

MB No – 1/2015-16 Page – 33 to 35

Contractor – T.P. Panigrahi J.E-G.Ch Mishra

Penalty – Not applicable.

Royalty amount to be borne by contractor .By Violation of Cl.15 as per file order & bill Royalty of Rs. 3992.00 is paid in excess as no transit pass has been deposited by the contractor

**E) Const. of River steps near Paika Sahi**

**CR No – 3(27) 31.05.2014 (RD / R & B)**

EC – 1.39 Lakhs

Vr. No – 231/08.11.2016 Rs. 116458.00

MB No – 1/2015-16 page – 41 to 43

Contractor – Chinari Sunita J.E-G.Ch Mishra

Royalty amount to be borne by contractor .By Violation of Cl.15 as per file order & bill Royalty of Rs. 4748.00 is paid in excess as no transit pass has been deposited by the contractor.

So in total (A-28152.00+B-18799.00+C-17798.00+D-3992.00+E-4748.00)73489.00 has been paid in excess.

In response to audit objection page-7-11 it is replied that the said amount will be recovered from the contractor.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs.)
1	Smt. Gayatridevi Sahu	E.O	Gudari N.A.C Dist. Rayagada	18396.00
2	Sujit Kumar Dash	Accountant	Gudari N.A.C Dist. Rayagada	18396.00
3	Girish Ch. Mishra	J.E	Gudari N.A.C Dist-Rayagada	13898.00
4	Sanjay Ku. Samal	J.E	Gudari N.A.C Dist. Rayagada	4450.00
5	Biswanath Saraka	M.E Incharge	Gunpur N.A.C Dist. Rayagada	18349.00

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

<b>16.1 - Trading Account-</b>
Trading accounts such as 'town bus service, management of petrol pumps' etc.have not been operated in <b>this NAC</b> for the welfare of the convenience of the inhabitants. Hence no comments.

<b>16.2 - Electrical Unit information-POM.04/17.03.18</b>
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(1) The following information regarding electrical points operated in this municipal area is given below.

a) High mast light point            00 Nos

b) Semi High mast light point    16 Nos

c) LED Light points                =    34 Nos

**Expenditure incurred during 2016-17 for Electrical equipment:-**

S.L No	VR No/Date	Amount	Particulars
1	225/07.11.16	73695.00	Aditya Electricals Behrmpur
2	333/8.2.17	46831.00	Aditya Electricals Behrmpur
3	103/30.0616	46817.00	M/S Annapurna Electricals Behrmpur
	<b>Total</b>	<b>167343.00</b>	

**Street light charges paid during 2016-17**

Sl.No	Voucher No/Date	Amount	Months
1	164/27.08.2016	71867	03 & 04/2016
2	272/17.12.2016	44100	May-16
3	343/23.02.2017	80006	12/2016 & 2-1/2017
4	369/20.03.2017	327217	All points including Kalyan Mandap upto jan/17
	<b>Total</b>	<b>523190</b>	

Energy charges for Streetlight charges (07 points), Kalyan Mandap (01 point) & office building (01 point) have been cleared upto Feb.2017. No arrear due for 2016-17 except March, 2017.

**PARA: 17 AUDIT ON SCHEMES / PROGRAMMES**
**17.1 - Financial & Physical Achievement on different schemes P.O.M Page-5/17-03-18**

The present audit has worked out physical and financial position of some major schemes for 2015-16 basing upon the records like work register, cash book etc made available to audit which is furnished below

**Grant Statement Gudari NAC for 2016-17**

Sl No	Head of Account	OB as On 01.04.16	Received during the Year 2016-17	Total	Expenditure During the Year 2016-17	C.B As on 31.03.17	Percentage
1	Assignment out of Entry Tax	0.00	5213000.00	5213000.00	5213000.00	0.00	100.00
2	Pension arrear & Basic Services	0.00	3854000.00	3854000.00	1545000.00	2309000.00	40.09
3	Road Maint. HC	69905.00	0.00	69905.00	0.00	69905.00	0.00
4	SFC	2853183.00	3333000.00	6186183.00	0.00	6186183.00	0.00
5	Honorarium & Sitting Fees	54000.00	48025.00	102025.00	85530.00	16495.00	83.83
6	Motor Vehicle Tax	284444.00	512000.00	796444.00	0.00	796444.00	0.00
7	Road Development	1927892.00	1664000.00	3591892.00	0.00	3591892.00	0.00
8	Maint. of Road & Bridges	1472430.00	794000.00	2266430.00	484493.00	1781937.00	21.38
9	Maint. of NRB	1084170.00	316000.00	1400170.00	264602.00	1135568.00	18.90
10	Const. of CC Road	27880.00	0.00	27880.00	0.00	27880.00	0.00
11	12 <sup>th</sup> FC Grant	1688644.00	0.00	1688644.00	0.00	1688644.00	0.00
12	14 <sup>th</sup> FCA	1926000.00	2690000.00	4616000.00	0.00	4616000.00	0.00
13	Construction of Public Toilet	1985100.00	0.00	1985100.00	458625.00	1526475.00	23.10
14	Const of Common work shop	65403.00	0.00	65403.00	0.00	65403.00	0.00
15	MLA LAD	290371.00	500000.00	790371.00	100000.00	690371.00	12.65

16	MP LAD	668437.00	0.00	668437.00	474130.00	194307.00	70.93
17	DMF	0.00	300000.00	300000.00	0.00	300000.00	0.00
18	BRGF	3517268.00	0.00	3517268.00	583960.00	2933308.00	16.60
19	SJSRY	682926.00	0.00	682926.00	0.00	682926.00	0.00
20	BK BK	277897.00	6499562.00	6777459.00	0.00	6777459.00	0.00
21	13 <sup>th</sup> FC Grant	1190190.00	0.00	1190190.00	0.00	1190190.00	0.00
22	Pension Grant	112227.00	1000000.00	1112227.00	0.00	1112227.00	0.00
23	Performance Base Incentive	536138.00	0.00	536138.00	0.00	536138.00	0.00
24	Special Problem Fund	418506.00	0.00	418506.00	0.00	418506.00	0.00
25	Festival Grant	50000.00	0.00	50000.00	50000.00	0.00	100.00
26	Kalyanmandap	1672518.00	0.00	1672518.00	0.00	1672518.00	0.00
27	AWC Building	501614.00	0.00	501614.00	0.00	501614.00	0.00
28	Mannual Scavenger	6000.00	0.00	6000.00	0.00	6000.00	0.00
29	Solid waste Management	163969.00	0.00	163969.00	0.00	163969.00	0.00
30	Protection of Govt Land	1000000.00	0.00	1000000.00	851377.00	148623.00	85.14
31	Protection & Conservation of water Bodies	2000000.00	0.00	2000000.00	956548.00	1043452.00	47.83
32	Swaachha Bharat Mission	1622355.00	764370.00	2386725.00	1068270.00	1318455.00	44.76
33	Odisha Urban lively hood Mission	388500.00	414000.00	802500.00	530617.00	271883.00	66.12
	Total	28537967.00	27901957.00	56439924.00	12666152.00	43773772.00	22.44

**Physical Achievement.**

Sl. No.	Name of the Scheme	No. Of Spil over Projects	No. Of Sanction projects(current)	Total	No.of Project completed	No.of Project on going	No. Of Spil over Projects to next year
1	Road & Bridges	3	0	3	3	0	0
2	Public Toilet	0	1	1	1	0	0
3	Preservation of water bodies	1	0	1	0	1	1
4	M.P Lad	5	0	5	5	0	0
5	M.L.A Lad	1	0	1	1	0	0
6	N.R.B	1	0	1	1	0	0
7	Sp. Devl. Programme	1	0	1	1	0	0

8	Protection of Govt. Land	1	0	1	1	0	0
9	B.K.B.K (Bijli)	0	2	2	0	2	2
10	Total	13	3	16	13	03	03

From above statistics it may be noticed that due to improper administrative control of this N.A.C. officials necessary achievements could not arrived to the satisfactory level. Hence those grants which are meant for the Inhabitants of this N.A.C could not utilised in time which resulted in depriveness of common peoples . Hence notice of the competent authority is hereby drawn to take necessary action in this regard to obtain the achievement to the satisfactory level.

**17.2 - SJSRY.-**

- Before implementation of SJSRY there were three poverty alleviation programmes i.e Neheru Rozgar Yojana , Urban Basic Services Yojana & Pradhanmantri Urban Poverty alleviation programme functional the Urban sector of India. Those three programmes were merged and renamed as Swarna Jayanti Sahari Rojagar Yojana (SJSRY) which has been effected from 01.12.1997 . The ultimate goal of this programme was to implement employment & minor industries at the urban level . But from 01.04.09 a reformed & revised guideline was issued to recreate ability of Urban Poors , by which a developed scenario would be achievable by the dint of this programme .

Components of programme .

- 1.Urban Self Employment programme .
- 2.Development of urban SHG of the Women .
- 3.Urban Community Development programme .
- 4.Urban Labour employment programme.
- 5.Speedy employment for the skilled & semi skilled programme .

**Day National Urban Livelihood Mission:-(Notification No.11791/HUD/16.05.16**

The National skill Development policy issued in March 2009 states that the demand for skilled manpower by 2022 is 50 million . Due to increasing urbanization 50 million non-firm employment opportunities will be created during 13th Five year plan period and same number of people would be provided certified skill training . The employment through skill training & placement (EST&P) component under NULM is designed to provide skills to the un-skilled urban poor as well as to upgrade the existing skill. The programme will provide for skill training of the urban poor to enable them setting upself-employment ventures and for salaried jobs in the private sector .

Objectives:-

The breeder objectives of the Employment through skills training & placement (EST &P) under NULM.

- (i) To provide an asset to the urban poor inform of skills for sustainable livelihood.
- (ii) To increase the income of the urban poor through structured , market –oriented certified course that an provide salaried employment and/or self-employment opportunities which will eventually lead to better living standards and alleviation of urban poverty

asustainable basis .

- (iii) Ensure inclusive growth with increased contribution of skilled urban poor to the National Economy.

- (iv) The National Urban Livelihood Mission (NULM) shall rest on the foundation that mobilization of urban poor house hold to form their own

institution is an important investment for an effective and sustainable poverty reduction programme . These institution of the poor would partner with local self- Govt. , public service providers , banks private sectors and other main stream institution to facilitate delivery of social and economic services to the poor.

Physical and Financial achievement of NULM Scheme for the year 2016-17											
S.L	Particulars	OB as on	Receipt	Total	Spent	CB as on	Percentage of	Physical Target	Physical	Percentage of	Status



No		01.04.16	during the Year		During 2016-17	31.03.17	Achievement		Achievement	Achievement
1	NULM	388500	414000	802500	530617	271883		SHG Formation=50	30	60%
								Revolving Fund=25	0	0

**17.3 - M.L.A LAD Scheme**

MLALAD scheme was started in Odisha in 1997-98 on the lines of MPLAD scheme introduced by the Centre. Funds under the scheme were provided in the State's plan budget of planning and coordination department every year. In 1997-98, funds of Rs 5 lakh was provided per MLA. Subsequently, the amount was revised and during the years 2008-09 to 2009-10, it was Rs 75 lakh and then Rs 1 crore in 2010-11. As per the new guidelines on MLA LAD scheme 2014 the scheme shall be developmental in nature based on locally felt needs. The work should be such that it can be completed within one financial year and lead to the creation of durable assets. Funds provided under the scheme should not be used for incurring revenue expenditure. The site ed for execution of work by the MLA shall not be changed except cocurrence of the MLA. Minimum 10% of fund allocated should be utilized for capacity building and training of unemployed youths in the state. Ref OM no PD(MLA LADS)GL-1/2003 DATED 23.01.14.

The following are the works that may be taken up under this scheme.

1. Housing assistance like roofing materials, cement etc for BPL families (Not exceeding 50% of annual allocation).
2. Const of buildings for schools, hostels, libraries, and other buildings of educational institutions belonging to the Govt.
3. providing drinking water to the people in the village, towns or cities by digging tube wells or other works which may help in this respect.
4. const of village road, approach road.
5. const of briedge on the approach road and village roads.
6. const of building for local bodies for cultural and sports activities or hospitals.
7. Social forestry ,farm forestry, horticulture pastures parks and gardens in Govt and community land.
8. Const of public irrigation channels and public drainage systems.
9. Const of non conventional energy system like gobar gas plant.
10. Construction of AWC centre.
11. Crematoriums and structures on burial cremation grounds.
12. Const of public toilets and bathrooms.
13. provision of basic amenities like electricity, drinking water, public toilets in slum areas of cities, towns, and village.
14. Bus sheds, stops for public transport passengers.
15. Purchase of school furniture for Govt schools only.

However the following type of works are not allowed under this scheme.

1. Office buildings, residential buildings and other buildings of registered societies, private institutions and co-operative institutions.
2. Grants and loans.
3. Memorials or memorial building.

- 4.purchase of inventory or stock of any type.
- 5.Acquisition of land or any compensation for land acquired.
- 6.Places of religious worship.
- 7.As state matching share towards implementation of individual beneficiary oriented schemes such as IAY

**FINANCIAL POSITION**

Particular	Amount
O.B as on 01.04.2016	290371
Receipt during 2016-17	500000
Total	790371
Expenditure during 2016-17	100000
C.B as on 31.03.2017	690371

**PROJECTS SANCTIONED DURING 2016-17**

Name of projects	Est. Cost	Remarks
Constrn. Of C.C Road near Maa Mangala Temple	200000	Not taken up
Constrn of C.C drain at Palei Sahi	100000	Not taken up
Constrn. Of C.c Road & Stone packing at New Bansadhara Coloney	200000	Not taken up
Total	500000	

**PARA: 18 MISCELLANEOUS**
**18.1 - DETAILS OF RECEIPTS & EXPENDITURE ON THE ACCOUNTS OF GUDARI NAC**
**RECEIPT STATEMENT FOR THE YEAR 2016-17**

SL NO	FOR THE YEAR 2015-16	FOR THE YEAR 2016-2017
<b>RENT AND TAXES:-</b>		
Holding tax ( Arr)	35067	49118
Holding tax (Current)	52712	91466
Lighting tax (Arr)	31873	34587
Lighting tax (current)	46831	49754
Water tax (Arr)	13262	15971
Water tax(current)	22841	23725
Drainage Tax (Arr)	7326	0

Drainage tax(current)	14175	23341
Cart & carriage	1124	1200
Service tax. (Arr)	34545	153
Service tax (Crttent)	25035	84027
Total	284791	373342
<b>LICENCES AND OTHER FEES:-</b>		
Bus stand	78480	79950
D & O Trade (U/S -290)	11846	24346
Building plan & fees	11085	137597
Cattle pound	0	0
Ferry Ghat	30100	42200
Contractor licence frees	7000	4000
Trade Licence	0	74450
Total	138511	362543
<b>REVERNUD DERIVED FROM NAC PROPERTY</b>		
Stall rent	61010	67100
Cess pool	14000	33000
Mutation fees	750	7600
Water tanker	28500	30500
Daily Market	7977	8460
Cost of tender paper	7140	444570
water supply	62000	55500
Auction sale	0	0
Town hall	0	0
Slughter house	7820	6220
Kalyan Mandap	22000	14000
Total	211197	666950
BRGF	0	0
C.C.Road	0	0
Road maintenance	0	0
Road development	526000	1664000
Road & Bridges	794000	794000
Devoluction fund	3324000	3333000
13th FCA Grant	156000	0
14th FCA Graant	1926000	2690000
MV Tax Grant	469000	512000
MPLAD	0	0
MLALAD	400000	500000
AWC Building	250000	0
Swach Bharat Mission	1977355	764370
SJSRY	0	0

Octroi Grant on lieu of abolition of Octroi Tax	10156000	5213000
Basic Grant	0	3854000
Solidwaste management (TFC) Grant	0	0
pension grant	100000	1000000
Performance Based incentive	1206000	0
Dev of water bodies	0	0
Festival Grant	0	0
Non residential building.	300000	316000
Special problem fund	450000	
Const of boundary wall	0	0
Construction of public toilet	0	0
Odisha Urban Lively Hood Mission	706000	414000
Sitting allowance	54000	48025
BIJU KBK	0	6499562
District Mineral Fund	0	300000
Total	22794355	27901957
Miscellaneous:-		
Advertisement	2000	0
Election	72050	0
Marriage registration	1000	0
OAP/NOAP/ODP/MBPY	3882100	3258400
NFSA	19300	0
Interest on SB Accounts	975137	1620757
Audity recovery	0	24230
Harischandra Sahayata yojana	139000	55000
SECS	0	0
Hire charge of tracktor	38700	1200
Tower	5000	0
EGB	35649	13473
Hire charge of mixture machin	0	0
Others	3080	32141
Sale of news pappeer	301	4728
Overhead charges	263416	102323
OAP refund	224100	241300
Misc. Receipts	55000	55813
Total	5715833	5409365
EXTRAORDINARY AND DEBT		
Income Tax	54312	81833
Advance	224500	59588

SD/EMD	295251	166385
GIS	0	0
VAT	252958	132293
Royalty	183593	52292
L.Cess	96362	41338
GPF/CPF	288990	272716
LIC	96872	119831
Personal loan of staff	72700	77707
P.T	23375	24075
Pension contribution & leave salary of EO	34489	0
Total	1623402	1028058
Abstract		
RENT AND TAXES:-	284791	373342
LICENCES AND OTHER FEES:-	138511	362543
REVERNUD DERIVED FROM NAC PROPERTY	211197	666950
GOVT GRANT:-	22794355	27901957
Miscellaneous:-	5715833	5409365
EXTRAORDINARY AND DEBT	1623402	1028058
Grand Total receipt	30768089	35742215.00
OB as on 1.4.2015	36339326.64	40566793.30
Grand total	67107415.64	76309008.30

**EXPENDITURE STATEMENT FOR THE YEAR 2016-17**

Head of accounts	FOR THE YEAR 2015-16	FOR THE YEAR 2016-2017
GENERAL & OTHER ESTABLISHMENT:-		
Salary of office Esstablishment	4023916	3651409
Revised salary of staff	1181669	412665
TA of Staff	55292	140129
Family pension	316419	349090
Hon & sitting allowance of CM/VCM/Councillers	0	85530
Provisional pension	0	0
Pension	1087294	1108744

Pension arrear	0	1330990
Gratuity	50000	986695
Salary of sanitation staff	506607	1237788
Contractual salary	15600	520620
Salary of C.O	0	164400
DLR wages	416000	269100
Outsource engagement	0	0
Salary of BRGF JE	0	111600
Other Allowance	0	10000
<b>Total</b>	<b>7652797</b>	<b>10378760</b>
<b>PUBLIC WORKS</b>		
Road maintenance	0	0
Road Development	0	0
BRGF	1391016	583960
Proformabase incentive	669862	0
Own fund	436613	0
Preservation of water Bodies	0	956548
Drain cleaning	131300	232250
Construction of public toilet	0	458625
Companisation Grant in lief of Octroi	0	0
Maintenance of road & bridges	2182753	484493
MPLAD	2854078	474130
MLALAD	300000	100000
13th FCA Grant	695720	0
M.V Tax Grant	404922	0
Protection of Govt land	0	851377
Non resdincial Building	448098	264602
Devulation fund	531425	0
Devulatoryion fund (Kalyanmandap)	0	0
Special problem fund	33068	30138
Odisha Urban Lively Hood Mission	317500	530617
Swachh Bharat Mission	355000	1068270
<b>Total</b>	<b>10751355</b>	<b>6035010</b>
<b>PUBLIC SAFTY</b>		
Purchase of Highmast light	0	0
Purchase of electrical Materials	712800	167343
Energy charges of street light	421522	423859
<b>Total</b>	<b>1134322</b>	<b>591202</b>
<b>PUBLIC HEALTH:-</b>		
Sanitatioin materials	51710	24630

Maintenance of vehicles	929100	162128
Maintenance of Cess poll	0	11266
Water supply charges	276765	295015
Sanitation equipment	72010	0
Diesel/Petrol	45253	58248
Wall Cleanning	0	4900
Total	1374838	556187
<b>MISCELLANEOUS</b>		
NFSA	8800	700
OAP/ODP/NOAP/MBPY	3810700	3830400
Bank commission	798.34	1328.6
Mixture machine repair	0	0
Election	37650	262750
SJSRY Loan subsidy	0	0
SJSRY wall painting	0	0
Awarteness camp under SJSRY	0	0
NFBS	20000	100000
Traning programme	0	
Total	3877948.34	4195178.6
<b>EXTRAORDINARY AND DEBT</b>		
Advance	191600	85000
GIS	0	0
Income tax	101625	81833
Sale tax	378316	167663
Royalty	184562	61403
CPF/GPF	288990	272716
LIC	96872	119831
S.D/EMD	22900	251144
Bank loan	72700	0
Labour Cess	0	0
P.T Deposit	23375	24075
F.A	0	0
Pension contribution & leave salary of EO	34489	152240
Total	1395429	1215905
<b>Own source Expenditure</b>		
Rem to advocate	19710	73817
Purchase of boat	85000	0
Road Tax	5130	5130
Awarenness Programme	0	4000
Postage stamp	4000	3000

Jalachhatra	16000	33600
Printing expenditure	9978	2825
Brod band	15213	14285
Harish chandra Sahayata	23000	66000
Computer spare parts	11999	20930
Advertisement	19089	55336
Office Contigent	16661	11914
Misc expenditure	34089	36805
News paper	5541	7745
Purchase of other Asset	14200	49750
Boat Insurance	6290	0
Selebration of National days	68033	44016
Consultency Fee	0	6778
Total	353933	435931
<b>ABSTRACT</b>		
GENERAL & OTHER ESTABLISHMENT	7652797	10378760
PUBLIC WORKS	10751355	6035010
PUBLIC SEFTY	1134322	591202
PUBLIC HEALTH	1374838	556187
MISCELLNEOUS	3877948.34	4195178.60
EXTRAORDINARY AND DEBT	1395429	1215905
Own source Expenditure	353933	435931
GRAND TOTAL EXPENDITURE	26540622.34	23408173.60
Add closing balance as on 31.3.17	40566793.3	52900834.70
GRAND TOTAL	67107415.64	76309008.30

**18.2 - Staff Position -**

Staff Position of Gudari NAC for the year 2016-17

S.L No.	Designation	Sanctioned Strength	Men in Position	Vacant
1	E.O	1	1	0
2	M.E	0	0	0
3	JE	1	1	0
5	Junior Assistant	2	1	1
6	OTC	5	3	2
7	OTP	5	3	2
8	PEON	1	1	0



9	LIGHT MAN	1	1	0
10	SWEeper	5	5	0
11	ACCOUNTANT	1	1	0
12	JE BRGF	1	1	0
13	CEO	1	1	0
12	CP	1	1	0
13	DEO	1	1	0
14	DRIVER	2	2	0
15	LIGHT MAN	1	1	0
	TOTAL	29	24	5

**PARA: 19 AUDIT OF LOAN/DEPOSITS/CPF INCLUDING POSITIONS**
**19.1 - Govt. Dues P.O.M-05/17.03.18**

Rules-6 of Odisha Treasury code VOI-I read with Rule-4 of Odisha General Finance Rule stipulate that all money receipt/ realized on behalf of Govt. should be deposited in full by the competent authority within three days of receipts of the same. Retention of Govt. money /Revenue outside the Govt. accounts is highly irregular and not permissible. In violation to the above instruction, the following Govt. dues such as Royalty, VAT and Cess realized from different works bill are yet to be deposited. The details of which are furnished below

SL.NO	PARTICULARS	ROYALTY	VAT/ST	CESS	IT	PT	TOTAL
1	O.B AS ON 01.04.2016	151058	38658	520293	0	55825	765834
2	RECEIPT DURING 2016-17	52292	132293	41338	81833	24075	331831
3	TOTAL	203350	170951	561631	81833	79900	1097665
4	AMOUNT DEPOSITED DURING 2016-17	61403	167663	0	81833	24075	334974
5	C.B AS ON 31.03.2017	141947	3288	561631	0	55825	762691

In response to the objection memo PAGE 5 the local authority stated that the balance outstanding Govt. dues will be deposited . However steps may be taken soon to deposit the above balance amount of revenue and facts reported to audit. Till then the entire amount of Rs 762691.00 is kept under objection .

**19.2 - Position of Loan P.o.M-2**

-No loan has been received & paid in Gudari NAC during the financial year 2016-2017. As per statement of local authority and last audit report no loan is pending against this NAC .

**19.3 - Deposits S.D /E.M.D**

**The position of deposits for the year 2016-17 is furnished below.**

O.B as on 1.04.2016	Rs 1177102.00
Receipt during 2016-17	Rs 166385.00
<b>Total</b>	<b>Rs 1343487.00</b>
Refunded during 2016-17	Rs 251144.00
C.B as on 31.3.16	Rs 1092343.00

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 31.3.17 could not be ascertained by audit and furnished in audit report. Hence E.O is advised to maintain the said records with up to date entries and produced to next audit.

**19.4 - C.P.F Deposits**

1	Deposit outstanding on 1.4.16	0
2	Deposit received during the year	272716
3	Total	272716
4	Amount drawn deposit refunded during the year	272716
5	Deposit outstanding as on 31.3.17	0

**PARA: 20 RESULT OF AUDIT**

**20.1 -**

Besides the remarks and suggestions made in the foregoing paras of this report the state of maintenance of accounts records and registers of this NAC is far from satisfactory and needs improvements. The E.O , Gudari NAC is requested to maintain the accounting records as per the Odisha Municipal (accounts) Rules,2012. Further, the local authority is also requested to follow the audit suggestion and do the needful as discussed in the fore going paras of this audit report. Utmost care may be taken to enhance the collection of taxes and rents, maintenance of

important register like DCB register, Grant register, U.C register etc. A part from this, all possible measures may be taken for utilisation of grants in time and early submission of U.C.

**Result Of Audit**

Sl No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	14.3	0.00	120526.00	0.00	0.00	0.00	
2	15.2	73489.00	73489.00	73489.00	0.00	0.00	
3	19.1	0.00	762691.00	0.00	0.00	0.00	
<b>Total</b>		<b>73489.00</b>	<b>956706.00</b>	<b>73489.00</b>	<b>0.00</b>	<b>0.00</b>	

**Audit Certificate**

Certified that the accounts of Gudari NAC for the financial year 2016-2017 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

**Spot Recovery**

Sl No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	11.1 Page No.13-14	25	2018-03-29	720	Bibhuti Nanda,Peon
2	11.1 Page No.13-14	25	2018-03-29	1507	Niranjana Sahu,J.A
3	11.1 Page No.13-14	25	2018-03-29	520	Geeta Behera,T.C
4	11.1 Page No.13-14	25	2018-03-29	5127	Abhimanyu Sahu,D.E.O
5	11.1 Page No.13-14	25	2018-03-29	300	P.K Patra,Peon
<b>Total</b>				<b>8174</b>	