Audit Report No.25/2010-11

Audit Report on the Accounts of Nimapara NAC. For the year 2009-10

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Para No. 01: PREAMBLE:

I.	Name of the Institution :	Nimapara Notified Area Council, Nimapara
II.	Period of Accounts audited	1.4.09 to 31.3.10
III.	Time taken for audit:	1.10.10 to 18.11.10
IV.	iv. Working days consumed:	27 days in terms of party
V.	Name of the Executive Officer During the period under audit.:	1. Sri Pramod Kumar Barla 1.4.09 to 6.7.09 2. Sri Satya Narayan Pratihari 7.7.09 to 31.3.10
vi.	Name of the E.O. at the time of audit & review:	Sri S.N. Pratihari.
Vii.	Name of the Auditors	1. Sri Sukanta Kumar Murudi 2. Sri Sanatan Dash
viii.	Name of the Reviewing Officer & date of review.	Sri Chaudhury Rabindra Kumar Sharan O.F.S.(I) District Audit Officer, Local Fund Audit, Puri,Bhubaneswar. 28.1.2011 and 29.1.2011

Para No.02: Introductory :

This notified Area Council started functioning in the year 1973-74 consisting of five nos. of village viz patapur, Bhobanipur Nuharikiri,Nimapara and Andharia vide Notification No,.690/73 dt.5.6.73 or Govt. in Housing and Urban Development, Orissa. Statutory taxes and fees like holding, water tax and fees under section-290, 307 and 309 etc. are being collected from the holding owners with in limits of the NAC. Area, collected of Cart & carriage fees has been abandoned

Para No.2.1: Staff position:

The staff position of NAC. During the year 09-10 is furnished below:

Sl.No.	Name of the post	Sanction strength	Actual strength	Vacant
1	Executive Officer	1	1	-
2.	Senior Clerk	1	1	-
3.	Junior Clerk	2	2	-
4.	Tax Sarkar	2	2	-
5.	Process surveyer	1	-	1
6	Peon	4	4	-
7	Sweeper	8	7	1
8	Fees Collector	1	2	(-)1
9	Carriage Inspector	1	1	-
	Total	21	20	2+ (-1)= 1

Para No.2.2: Assets and liabilities:

The position of liquid assets and liabilities of the NAC. As on 31.3.10 is furnished below on the basis of Accounts records made available to audit.

A. Assets:

1. Cash balance deposits bank balance as on 31.3.10: 3,28,03,549.36
2. A. Tax fees etc. outstanding for collection of Rs.16,71,175.00. 1504057.50

   B. Deducted 10% discount towards Recoverable and debt.
3. Advance Recoverable
   - i. Accountant cash book: 7,90,462.00
   - ii. SJSRY. Cash book 19,33,550.00
4. Ground rent to be recoverable From CESU/SESCO. 16,12,879.00

Total : 3,86,44,497.86

B. Liabilities:

i.	Un-utilised Govt. Grants as on 31.3.10:	1,74,92,423.00
ii.	Deposits refundable that is SD/EMD etc.:	10,12,966.07
iii.	Loan repayable Principal: 17,77,750.00 Interest: 12,34,849.00	: 30,12,599.00
iv.	Outstanding Arrear energy charges: Payble to CESU. Towards street light charges as on 31.3.10	~~2,890,44,442.00~~ 28044442.00
v.	Salary of staff for 3/10	1,72,149.00
vi.	Salary of Balawadi Teachers	1,31,500.00
vii.	Allowance of Chair person	8200.00
viii.	Outstanding bill for payment	- Nil –
ix.	Pension and leave salary of E.O.	- Nil –
x.	Other claim of staff	- Nil –
xi.	Pension & Family pension	5100.00
xii.	Refund of GIA. to Konark NAC	31,99,091.00
	Total :	**Rs.5,30,78,470.07**

From the above, it is evident that the liability has exceeded the assets position by Rs.1,44,33,972.21. Steps need be taken to equalize the same and compliance reported, failing which the financial status of the NAC. may deter- ate. As regards the energy charges payable to CESU, the Govt. In H & U.D. Department has been intimated in letter No.1204/29.6.04 . Basing the meeting held on 7.7.04 under the president ship of the Administrator –cum-Chairman of NAC. The energy bill of NAC. Pays @20000/- per every month including arrear from Sept of onwards as per decision made with CESU officials.

Para No.3: Scope of Audit:

As per statutory provision under Orissa Municipal Act, the accounts of the NAC.was last audited by the auditors of Local Fund Audit Organisation up to 31.3.09. Therefore the present audit is confined to the period from 01.4.09 to 31.3.10. But only the receipt side has been checked up to 1.10.10 that is prior to the date of commencement of audit.

The records and registers examined in audit has been furnished in Statement "A" appended to this report.

Para No. 4 : Physical verification:

Physical verification of cash, postage stamps un-used M.Bs. Misc. Receipt books etc. was conducted on 1.1.0.10 that is, on the date of commencement of audit before transaction and the result of such verification is furnished below.

Sl.No.	Particulars	Book balance	Physical balance	Less/Excess
1.	Cash	23.00(P.A. cash book)	23.00	Nil
2.	Postage stamps	291.65	291.65	Nil
3.	Un-used M.Bs	5 nos	5nos	Nil
4.	Un-usedMisc. Receipt books	101nos	101 nos	Nil
5.	Un-used Holding Tax receipt books	17 nos	17 nos	Nil
6.	Un-used daily market collection receipt books	494 nos	494 nos	Nil
7	Un-used cycle lic. Fee	116	116	Nil
7(a)	Un-used P.L. cheques	915442 to 915500		
8.	Un-used parking fees receipt books Quto	014 Bus Tracker	104 62nos 73	Nil Nil Nil

Para No.5(a) : Financial position:

An abstract of financial position of the NAC. For the year under audit along with the abstract position for the preceding year is furnished below. The head wise details of receipts and expenditure for the year 2009-10 is furnished in statement –"B" and "C" of this report.

Sl.No.	Particulars	Amount for 08-09	Amount for 09-10
a.	O.B. at the beginning of the year	1,41,38,107.51	2,10,17,746.51
b.	Received during the year	3,88,53,854.00	3,97,76,893.00
c.	Total	5,29,91,961.51	6,07,94,639.51
d.	Amount spent during the year	3,19,74,215.00	2,79,91,090.15
e.	Closing balance at the end of the year as per audit	2,10,17,746.51	3,28,03,549.36
f.	Closing balance at the end of the year as per Accountant cash book	2,10,17,446.51	3,28,03,549.36
g.	Difference	300.00	Nil

Para No.5(b): Details of closing balance of Accountant cash book and SJSRY.

Cash book as on 31.3.10:

Sl.No.	Name of the A/C	C.B. as per cash book	C.B. as per pass book	Difference
1.	In P.L. A/C	2,40,30,217.62	2,45,30,217.62	5,00,000.00
2.	In UCO.Bank, S.B.A/C. 8569	45,898.80	71,436.80	25,538.00
3.	S.B.I. A/C. 32685	6,82,792.49	6,84,292.49	1500.00
4.	S.B.I. A/C/No.98424	52,49,008.00	52,49,008.00	Nil
5.	SBI. S.B. A/C./77717	25,328.00	25,328.00	Nil
6.	NGB. S.B. A/C-2562	8,798.15	8,798.15	Nil
7.	S.B.I. 89388(LFS)Pension	Nil	9000.00	9000.00
8.	UCO. S.B. A/C-11398 Red Cross	18,699.00	19,026.00	327.00
	Total	3,00,60,742.06	3,05,97,107.06	5,36,365.00

SJSRY. Cash Book:

1.	In UCO. Bank S.B.11351	959816.00	959816.00	Nil
2.	SD.B.I S.B.A/C.285903	17,76,278.00	17,76,278.00	Nil
3.	NGB. A/C/3562	6,713.30	6,713.30	Nil
	Total	27,42,807.30	27,42,807.30	Nil
	Grand Total	3,28,03,549.36	3,33,39,914.36	5,36,365.00

Para No.5 (B).1:

I. Cash in hand in P.A. cash book as on 31.3.10 : Rs.23.00

II. Subsidiary cash book as on 31.3.10 Rs. Nil

Total: Rs.23.00

Para No.5.B.1: Reconciliation of Bank and P.L. A/C position:

1. P.L. A/C

   Cheque No.915432/dt.25.3.10 Rs.5,00,000.00 : 5,00,000.00

   issued in favour of Konark NAC. But not en cashed

   But booked in Exp. Side.

2. UCO. S.B. A/C.8569

   Cheque issued but not encashed by on 31.3.10

Cheque No./Date	Amount	Date of encashment	
152481/30.3.10	13535.00	-	25,538.00
152476/20.3.10	12000.00	15.4.10	

3. S.B.I. S.B. A/C.No.32685

   Cheque issued but not encashed as on 31.3.10

   399209/23.9.09, 1500.00 - : 1,500.00

4. SBI. A/C. No. 89388 (LFS. Pension)

   Rs.9,000.00 has been deposited in pass book on : 9,000.00

   Dt.15.2.10 but not taken to cash book.

5. UCO. A/C.No.11398(Red cross)

   Rs.327.00 has been accrued interest on dt.5.1.10 : 327.00

   But not taken to cash book

Total: Rs.5,36,365.00

Para No.6.(a): Sinking fund:

No sinking fund has been created by the Notified Area Council.

Para No.6 (b): Deprecitation of Fund:

No such fund is in operation although prescribed under rule-29(d) of O.M. Rules.

Para No.7: Trading Account:

Nil

Para No.8 :Persistent Irregularities:

The following irregularities are still persistent in spite of suggestions and instructions given in last and previous audit reports. The Irregularities pointed out here under may be rectified before next audit.

i. Important registers like outstanding advance register, outstanding deposit register, D.C.B. of Taxes fees property register and Investment register have not been maintained properly.

ii. Periodical physical verification of different items relating to stock and stores have not been conducted.

iii. Miscellaneous receipt have not been used against receipt of cheques and Bank drafts.

iv. Most of the development works have not been executed on tender Basis.

v. Subsequent advances are being granted prior to adjustment of previous one.

vi. Half-Hazard maintenance of SJSRY. Cash books need rectification.

vii. Materials statement has not been worked out and attached with the work case record.

viii. Projects have been split-up to avoid higher Technical sanction and administrative approval.

ix. The quarry chart of different stone products, Sand, filling Sand has not been approved in the Council.

x. No analysis of rate was attached to the works case record.

xi. Works case record was not maintained properly

Para No.9 : Last and previous Audit:

Out of 33 nos. of audit reports issued so far compliance of nos. of audit reports were submitted by the local authority. But no evidence is forth coming records a regarding acceptance and settlement of compliance report are available in N.A.C. Now the details of audit reports received and compliance submitted are given below.

Sl.No.	Audit Report No. & year	Period of A/Cs	Para No.	Letter No/Date in which the compliance submitted
1	27/74-75	73-74	All Paras	843/9.11.76
2	119/75-76	74-75	do	838/2.11.97
3	123/76-77	75-76	do	
4	116/78-79	76-77/77-78	"	
5	21/79-89	78-79	"	
6	20/80-81	79-80	"	
7	150/81-82	80-81	"	
8	246/82-83	81-82	"	
9	20/87-88	86-87	"	1146/2.6.89
10	62/83-84	82-83	"	
11	42/88-89	87-88	"	1146/2.6.89
12	560/84-85	83-84	"	
13	118/89-90	88-89	"	
14	2/85-86	84-85	"	1060/13.4.90
15	60/90-91	89-90	"	-
16	658/86-87	85-86	"	1129/10.11.94
17	83/91-92	90-91	"	-
18	12/92-93	91-92	do	1129/10.11.94
19	94/93-94	92-93	do	-
20	19/94-95	93-94	do	949/9.9.97
21	78/95-96	94-95	do	-
22	143/96-97	95-96	do	
23	70/97-98	96-97	do	781/30.7.99
24	84/98-99	97-98	do	457/17.5.99
25	35/99-2000	98-99	do	64/7.4.01
26	15/2000-01	99-2000	do	136/19.1.02
27	36/03-04	2002-03	do	-

28	8/04-05	2003-04	do	729/1.6.05
29	11/05-06	2004-05	do	996/15.9.96
30	34/06-07	2005-06	do	337/10.3.08
31	32/07-08	2006-07	do	1505/8.9.08
32	24/08-09	2007-08	do	-
33	21/09-10	2008-09	do	-

Compliance to the left over audit reports need be sent early to D.A.O.(LFA),Puri, compliance reported to audit.

Para No.9.1: A.G. Inspection Report:

No. A.G. Inspection report is pending for compliance.

ParaNo.10 : Mis-appropriation of cash and loss of stock and store:

Para No.10(a).1: Mis-appropriation of cash:

During course of audit, it was been that a sum of Rs.334.00 has been less/short credited towards collection of holding tax & etc. The details are given below:

M.R.NO/Date	DCR.Page No.	Actual Amount collected	Amount credited to cashiers cash book	Less credit/ non/short credit.
19/Book No.28	112	152.00	-	152.00
40/Book No.28	112	67.20	33.20	34.00
35/Book No.238	113	141.00	-	141.00
32068-32140	-	24301.00	23300.00	
7036-7077/19.4.10	-	126.00	123.00	3.00
8663-8673/18.8.10	-	33.00	30.00	3.00
	Total	519.20	186.20	334.00

On issue of objection memo, the local authority replied that the recovery have been made vide M.R.No.33004 dt.12.11.10 Rs.7.00 M.R.No.32760/dt.12.11.10, Rs.327.00 but the M.R. was neither produced to audit for verification of recovery nor could be produced at the time of review. Hence the objection hold good.

The following persons are held responsible for such less credit/non credit of Rs.334.00.

i. Sri Satya Narayan Pratihari, E.O. : 111.00

ii. Sri Rabi Narayan Mohanty, Tax Sarkar: 112.00

iii. Sri Subash Ch. Mohanty, J.C: 111.00

334.00

Para No.11: Buget and Annual Account:

The annual budget for the year under audit was submitted in District Magistrate, Puri in letter No.539/19.3.09 and copy of annual budget has been but to H & U.D. Deptt. Vide Memo No.540/19.3.09 H & U.D. Deptt. Vide memo No.26225/30.x.09 the budget has been approved. The budget and actual at a glance is furnished below. Necessary approval under rule-207 of O.M. Rules may be obtained early and compliance reported.

A. Probable Receipts

Sl.No.	Head of Accounts	Amount provided in budget .	Actual amount receipt as per accountant cash book.
1.	Rate and Taxes	68,58,078.00	1,45,489.00
2.	License & other fees	5,53,000.00	3,16,940.00
3.	Receipt under spl./ Act	10,000.00	Nil
4.	Revenue receipt derived from Municipality properties and power apart from Taxation	570000.00	138105.00
5.	Grants and construction		
i.	From Govt. for special Purposes	14800000.00	2,13,09,225.00
ii.	From Loan funds	34,90,000.00	-
iii.	OAP/ODP/NOAP/MBPY.	-	18,70,000.00
IV.	From other Deptt	38,50,000.00	92,077.00
6.	Miscellaneous	45,60,000.00	17,90,146.00
7.	Extra Ordinary Debt.	5,15,000.00	9,15,820.00
	Total	3,52,06,078.00	2,65,77,802.00 (Excluding Konark NAC)

B.	Probable Expenditure	Amount as per Budget	Amount as per accountant cash book
1	Gen. Admin & collection charges	14,40,030,.00	14,04,331.00
2.	Collection of Taxes and fees	10,50,000.00	7,44,883.00
3.	Collection of Ferry rent etc.	1,40,000.00	-
4.	Public safety	~~31,10,000.00~~ 1925000.00	~~23,42,104.00~~ 783580.00
5.	Public safety	31,10,000.00	23,42,104.00
6.	Medical	40,000.00	-
7.	Public conveyance	6,00.000.00	-
8.	Development work	2,16,21,900.00	95,06,410.05
9.	Public Institutions	1,20,000.00	1,60,278.0-0
10.	Miscellaneous	43,49,980.00	12,87,358.10
11.	Extra Ordinary Debt	34,11,000.00	6,14,761.00
12.	Pension	-	59,660.00
	Total	3,78,07,910.00	1,9,03,365.15

Comparising probably receipts and expenditure placed in the budget estimate with these of actual it is concluded that the same was not prepared in a realistic manner. Particularly the proposed amount of collection of Taxes and fees is quite higher than the actual collection, Hence it is evident that the budget is an imaginary one. As such this sort of imaginary budget may be avoided and the next budget should be to prepared keeping in view the possible and practicable sources of revenue as well as proper channels of expenditure and compliance reported.

ParaNo.12 : Investment:

During the period under audit, no amount has been invested by the NAC.

Para No.13 : Govt. Grants:

An abstract position of Grants received and utilised during the year 09-10 is given below. The details of which are furnished in Statement-"F" of the A.R.

i. Opening balance as on 1.4.09 : 1,15,61,095.00

ii. Grants received during the year :2,12,15,848.00

iii. Total: : 3,27,76,943.00

iv. Grants utilised during the year : 1,52,84,520.00
09-10.

v. Unspent Grants as on 31.3.10 :1,74,92,423.00

Certified that, the Grants have been utilised for the purposes for which the same were sanctioned subjection to the remarks given in different paragraph of the audit report.

Para No.13.1: Position of Utilisation certificate:

The position of utilisation certificate for the year 2009-10 is furnished below. Since the G.I.A. register was not maintained in proper format. The U.C. position was taken and worked out basing on the last year audit report and U.C. files.

i.	A mount for which submission of U.C. was pending at the beginning of the year.		1,75,70,030.00
ii.	Grants received during the year 09-10	:	2,12,15,848.00
iii.	Total	:	3,87,85,878.00
iv.	U.C. submitted during the year 09-10		89,07,194.00
v.	Amount for which U.C. is pending for submission as on 31.3.10.	:	2,98,78,684.00

It is noticed from the above table that pending position of U.C. is alarming. A special drive need be taken in order to clear-up the huge amount of U.C. without further delay and compliance reported to audit . The attention of the higher authority is drawn in this regard to instruct the executive Officer to submit the pending U.Cs in future.

Para No.13.2: Details of U.C. submitted during the year 2009-10:

The details of U.C. submitted during the year 2009-10 is furnished below:

Letter No/Date	Period of Grant	Amount of U.C. submitted	
654/30.4.09	2008-09	2000.00	Entertainment Tax
	2008-09	127000.00	Performance based Incentives
	2008-09	217490.00	Road Dev.
784/2.6.09	2008-09	162456.00	Road Dev.

805/6.6.09	2008-09 2008-09	668000.00 427527.00	Performance based incentives Octroi Comparasation
971/4.7.09	05-06 06-07	2,90,904.00 3,40,971.00	S.W.M.(T.F.C) do
969/4.7.09	08-09	2,76,625.00	Road &Bridges (TFC)
967/4.7.09	08-09 09-10 09-10	11,89,000.00 4,29,527,00 4,27,527.00	P.B.I Octroi comparasation -do-
1146/5.11.09	09-10	8[illegible]47134.00	Octroi Comparasation
95/21.1.10	09-10	16,65,348,00	FDR. 09-10
		70,71,509.00	
171/17.2.10	07-08 08-09	11,13,631.00 4,29,003.00	MLA.LAD
514/30.3.10	08-09	2,93,051.00	MPLAD
	Grand Total	89,07,194.00	

Para No. 13.3: Year wise break up of pending U.Cs:

The year wise and head wise pending of U.Cs could not be furnished due to non-maintenance of G.I.A. register in proper format. Only the yea wise break up could be furnished basing on the last year audit report as detailed below:

Year	Amount
1977-78	644.00
1979-80	60808.00
1981-81	13[illegible]72.00
1983-84	40000.00
1984-85	94000.00
1985-86	239000.00
1986-87	215000.00
1987-88	65707.00

1988-89	13750.00
1994-95	57009.00
1995-96	611500.00
1996-97	50398.00
1997-98	4634.00
1998-99	80300.00
1999-2000	187000.00
2000-2001	13000.00
2005-06	692674.00
2006-07	2914907.00
2007-08	3108141.00
2008-09	3569928.00
2009-10	17846312.00
Total	29878684.00

Para No.14 : Receipt from other Bodies:

Nil

Para No.15 : Loans:

It is observed that the maintenance of loan ledger is improper as well as incomplete, computation of Principal and Interest that is both normal and penal interest rates with yea wise progressive demand as well as repayment have not been maintained in the said ledger. Therefore in present audit, the loan position has been worked out basing on the last audit figure.

The abstract position of loans for the year 2009-10 is furnished below:

Sl.No.	Particulars	Amount of Principal	Amount of Interest
i.	Balance outstanding for payment of the beginning of the year that is 1.11.09	17,77,750.00	10,08,444.00
ii.	Progressive of demand for payment at the end of the year 09-10	17,77,750.00	12,34,849.00

iii.	New loan accrued during the year 09-10	Nil	Nil
iv.	Deduct the amount repaid during the year 09-10	Nil	Nil
v.	Balance outstanding for repayment as on 31.3.10	17,77,750.00	12,34,849.00

It is observed that the repayment of loan towards Principal and Interest has not been made during the year under audit. Hence penal interest will be charged. However the E.O. is advised to take necessary steps to repay the loan amount timely failing which the council may sustain huge loss in future.

The details of such loan along with interest payable have been furnished in Statement-"G" of the Audit Report.

Para No.16 : Assessment of Taxes:

An ascertained from the records made available to audit, it is seen that the valuation of the holdings of the N.A.C. was last done during the year 1993-94 by the valuation Organisation of Govt. in H & U.D. Deptt. and publication made on 27.1.94, collection of holding tax and light tax basing on the said valuation are made during the year 09-10.

Para No.16.1: Inclusion of New Holdings:

It is ascertained from the D.C.B. register that the holding position of NAC. Is 2380 numbers as on 31.3.10. No new holding are included during the year 07-08, 08-09 & 09-10 , although the new construction might have been done during the last three years.

Effective steps need be taken to carry on the new assessment of holdings made by the valuation n Organisation of Govt. during the year 2009-10 in order to enhance the revenue position of NAC. And also the statutory obligation under O.M. Act and compliance reported.

Para No.16.2: Mutation case:

No mutation case was finalized by the NAC. During the year 2009-10.

Para No.27 : Demand collection and balance position of Taxes:

The demand, collection and balance position of taxes and fees etc. for the year 2009-10 have been furnished in Statement-"H" attached to this report.

Para No.17.1: D.C.B. of Holding Taxes:

The Demand collections and Balance position of Holding Taxes for the year 09-10 is furnished below:

Sl.No.	Particulars	Amount
a.	Demand i. Arrear ii . Current Iii. Total	 7,29,571.14 90,200.00 8,19,771.14
b.	Collection i. Arrear ii. Current iii. Total	 41,689.34 37,198.40 78,887.74
c.	Balance i. Arrear ii. Current iii. Total	 6,87,881.80 53.001.60 7,40,883.40

It is seen from the above table that the collection of holding tax is very miserable as compared to the demand position. Suitable steps may be taken to stream line the collection by way of certificate case against the defaulters. The time bared dues could not be worked out due to improper maintenance of records and lack of information in last A.R. nor the same could be produced register issue of objection statement.

Para No.17.2: D.C.B. of Lighting Tax:

The Demand collection and balance position of lighting Taxes for the year 09-10 is furnished below:

Particulars		Amount
a. Demand	i. Arrear	3,79,990.13
	ii. Current	46,690.00
	iii. Total	4,26,680.13
b. Collection	i. Arrear	20,643.76
	ii. Current	18,626.35
	iii. Total	39,270.11
c. Balance	i. Arrear	3,59,346.37
	ii.Current	28,063.65
	iii.Total	3,87,410.02

From the above table it is seen that the collection of lighting Taxes is miserable camp are to the expenditure towards light charges . Steps may be taken to improve the collection and enhance the lighting charges of N.A.C.

Para No.17.3: D.C.B. Of water Taxes:

The Demand collection and balance position of water Taxes for the year 21009-10 is furnished below:

Sl,No.	Particulars		Amount
a.	Demand	i.Arrear ii. Current iii.Total	2,22,6496.87 46,690.00 2,69,336,87
b.	Collection	i.Arrear ii.Current iii.Total	13,850.00 18,416.75 32,267.25
c.	Balance	I.Arrear ii. Current iii Total	2,08,796.37 28,273,25 2,37,069.62

From the above table, it is seen that the collection of water taxes is very poor in comparison to the demand. Suitable steps may be taken to improve the collection.

Para No.17.4: D.C.B. of House rent:

The Demand collection and balance of House rent/shop rent of NAC. For the year 09-10 is furnished below:

Sl.No.	Particulars	Amount
a.	Demand	
	i. Arrear	1,27,439.00
	ii. Current	59,400.00
	iii. Total	1,86,.839.00
b.	Collection	
	i. Arrear	33,505.00
	ii. Current	12,270.00
	iii. Total	45,775.00
c.	Balance	
	i. Arrear	93,934.00
	ii. Current	47,130.00
	iii. Total	1,41,064.00

It is seen from the above that the collection towards shop rent/house rent is very alarming. Steps may be taken to collect the shop rent/house rent monthly up to date. Further shop-wise/house wise/person wise demand register could not produce to audit. The same may be produced to next audit.

Para No.17.5: Revenue derived from Municipal properties:

The Demand-Collection and Balance of revenue derived from own properties for the year 2009-10 is furnished below.

Sl.No.	Particulars	Amount
a	Demand	
	i. Arrear	25,436.00
	ii. Current	69,925.00
	iii. Total	95,.361.00
b.	Collection	
	i. Arrear	15,295.00
	ii. Current	69,925.00
	iii. Total	85,220.00
c.	Balance	
	i. Arrear	10,141.00
	ii. Current	Nil
	iii. Total	10,141.00

It is seen from the above table that the collection of revenue derived from own sources that is NAC. Properties is very poor. Steps may be taken to improve the collection of the NAC.

Para No.17.6: Reconciliation of D.C.B. figure:

The difference of collection in between Accountant figure and D.C.B. figure of Taxes are furnished below:

Sl.No.	Particulars	D.C. B. Figure	Accountant figure	Difference
1.	Holding Taxes	78,887.74	76409.64	2478.10
2.	Lighting Taxes	39,270,11	38,039,.61	1,230.50
3.	Water Taxes	32,267.25	31,039.75	1,227.50

The reason of difference in between Accountant figure and D.C.B. figure of Taxes due to Rebate given to the people for timely deposited the taxes. The collection figure of Holding, Lighting and water taxes are same as per cashier's cash book and accountant cash book as on 31.3.10.

Para No.18 : Other taxes including Octroi:

No comments.

Para No.19 : License fees, Rents fixed demand etc.:

The Demand collection and Balance Position of holding tax, Lighting tax , water tax license frees, Fixed demands etc. are furnished in the Statement-'H" of this audit report. The demand & collection of parking fees during the year 08-09 was 1,17,066.00 where is during the year under audit the collection is Rs/1.32.174/00. The numbers of trucks, Minibus, Motors are increased time to time. Steps may be taken to improve the collection towards parking fees.

Further it is seen from the collection of tax and fees is miserable enough and there is huge gap between Demand and collection. Action may be taken to year up the collection for improvement of the Financial condition of the N.A.C.

Para No.19 : 1: Non-collection of Ground rent from CESCO/CESU:

As per last and previous audit reports, it was ascertained that in letter No.1060/dt.21.9.02 address to the Executive Engineer, Nimapara that the amount of Ground rent may be deposited to N.A.C . The total outstanding found rent from 1.8.73 to31.3.09 was 15,93,869,.00. Added to this up to 31.3.10 it was come to Rs.16,12,879.00 towards collection of ground rent from CESCO/CESU.

1.	Arrear up to 321.3.09 calculated in last A.R.	: 15,93,86900
2.	Demand for 09-10 @10/- per sqft. For 1901:	19,010.00
:	Total :	16,12,879.00

Effective steps need be taken to settle the matter to the H & U.D., Department as well as competent authority of CESCO/CESU for collection of Arrear rent and compliance reported to audit.

Para No.20 : Other internal sources of Income:

Nil

Para No.20.1: Compost Account:

No such account has been operated by this NAC. Hence No comments.

Para No.21 : Audit of expenditure:

Para No.21.1.: Works Account:

Para No.21.1.1: Name of the work: Constn. of culvert at Andhia Acharya Sahi, CR-33/9-10, Vr.No.11/3.6.09 E.Cost-30.000/- M.B.-96/86-91, Ex-Sanjay Ku.Nayak

On scrutiny of the said works bill with reference to M.B., it was noticed that the quantity 13.04 cum of earth was excavated in item No.1 which was not utilised any where. But again the Earth was carried by 5 km. Lead by mechanical means for filling was shown for 30.64 cum without considering the above excavate earth and voids which was highly irregular and cash not be admitted in audit. However the excess payment of Rs.1273,00 is detailed below needs recovery.

E/W in 5km. lead	Qty. allowed	Rate paid	Amount paid	Qty admissible as per audit	Amount admissible	Excess
	30.64 cum	101.71 cum	3116.00	30.64 cum (-)1/8 viods (-)3.83 (-)2/3rd of 13.04 Excavated earth In found (-)8.69 18.12cum	1843.00 @101.71 Per cum	1273.00

In response to objection memo, the local authority replied "Due to excess requirement of soil as per site condition, E/W in mechanical lead has been allowed and paid'. The reply of local authority is not to the point objection raised. Hence the objection stands on its own merit.

However Rs.1273.00 suggested for recovery and the following persons are held responsible for such excess payment.

1. Sri Pramod Ku. Baral, Ex-E.O : 424.00
2. Sri Amiya Ku. Sethy, J.E : 425.00
3. Sri Surya Narayan Panda, M.E: 424.00

1273.00

Para No.21.1.2: Name of the work : Constn. of culvert at Canal embankment to Ling Behera house , C.R.No.19/09-10, CR.No.25/20.4.09, E.Cost-46,604.00 M.B.94/83-86, 54-56, Executant: Dillip Ku. Bhoi.

On scrutiny of the said work bill with reference to M.B., it was noticed that the quantity 12.51 cum of earth was excavated in item No.1 which was not utilised any where. But again the item of earth carried by mechanical means with in 5km. Lead for filling was shown for 79.19 cum of earth without considering the above excavated earth and voids which was highly irregular and can not be admitted in audit. The excess payment of Rs.2855.00 is detailed below needs recovery.

Qty. Allowed in E/W 5km. Lead for filling	Rate paid	Amount paid	Qty. Admissible as per audit		Amount admissible	Excess paid
79.19cum	101.71/ cum	8054.00	79.19cum (-)voids 1/8th = (-)2/3rd of Excavated Earth in foundation of 12.51 cum 60.95 cum	 (-)9.9 (-)8.34	6199.00 @101.71/ cum	1855.00

In response to objection memo, the local authority replied excess soil was required to approach road. Accordingly excess soil has been allowed. The reply is not the point objection raised. Hence the objection stands.

However Rs.1855.00 is suggested for recovery and the following persons are held responsible for such excess payment.

1. Sri Pramod Ku. Baral, Ex-E.O 618.00
2. Sri Amiya Ku. Sethi, J.E 619.00
3. Srti Surya Narayan Panda, M.E 618.00

Para No.21.1.3: Name of the work : Repairing/restoration of drain near Andhia Sahi Gadibrahma Temple side, Ch.No.20/09-10, Vr- 26/20.4.09, E.Cost-50,000/-M.B.94/77-80., M.B.91/81-82:

D K Bhoi

On scrutiny of the above work case record with connecting M.Bs and estimate it was seen that the quantity 34.87 cum @4376.12/100 cum of earth was excavated from drain in item No.1. But again the Excavated Earth was disposal/removed carried by mechanical means with 5 km. Lead for 34.87 cum of excavated earth without considering. Deducting the loading charges. So double payment was allowed towards excavation of earth, which was highly irregular and can not be admitted in audit. Hence the excess payment of Rs.1524.00 needs recovery. The details is furnished below:

Item	As per record rate paid CSR-07	Rate admissible as per audit as per CSR-07	
Disposal of Excavated Earth within 5km. Lead by mech. means.	101.71/cum	Conveyance 5 km. Lead	96.00
		(-)2/3rd loading of 57	(-)38.00
			58/ cum

Amount paid 34.87 cum @ 101.71 = 3546.62

Amount admissible for 34.87 cum @58/cum = 2022.00

Excess paid = 1524.00

In response to objection memo, the local authority replied "" After the earth work excavation was completed the same could not be disposal immediately. After completion of work the same has been recover. Hence loading has been allowed." The excavation and loading could have been done simultaneously. The separate rate for excavation and disposal were provided in the estimate to provide extra benefit so the objection stands.

However, Rs.1524.00 is suggested for recovery and the following persons are held responsible for such excess payment.

1. Sri Pramod Ku, Baral, Ex-E.O : 508.00
2. Sri Amiya Ku. Sethy, J.E : 508.00
3. Sri Surya Narayan Panda,M.E : 508.00

1524.00

Para No.21.1.4 : Name of the work : Constn. of drain at Nua Matha Sahi,

C.R – 215/08-09,E.Cost-50,000/-., Vr.No.33/22.1.10

M.B.91/77-79, 98-99 , Ex- S.C. Patra:

On scrutiny of the above work case record with connecting M.Bs and estimate, it was seen that the quantity 37.89 cum @4376.12/100 cum of soil/Earth was excavated from drain in item No.1.But again the payment was allowed @1129.71/cum for removal of excavated earth by mechanical means within 5 km. lead without considering the deduction of loading charges, which was highly irregular and can not be admitted in audit. Hence the excess payment of Rs.2717.00 as detailed below needs recovery.

Item	Rate paid As per case record CSR-07	Rate admissible as per audit CSR-07.
Removal of excavated soil/Earth within 5 km. lead by mech. means	129.71/cum Details not given in case record	5 km. lead 96.00 (-)2/3rd loading (-)38.00 of 57.00. 58/ cum

Amount paid for 37.89/cum @129.71/cum comes to Rs.4915.00

Amount admissible for 37.89/cum @58.00/cum comes to Rs.2198.00

Excess paid **: Rs.2717.00**

In response to objection memo, the local authority replied " After earth work was completed, the excavated earth could not be removed due to inconvenience. But the same was removed latter due to urgent. The reply is after though and can not be admitted in audit. Hence the objection stands.

However, Rs.2717.00 is suggested for recovery and the following persons are held responsible for such excess payment.

1. Sri Satya Narayan Pratihari, E.O. 905.00
2. Sri Amiya Kumar Sethi, J.E 906.00
3. Sri Surya Narayan Panda, M.E 906.00

2717.00

Para No.21.1.5 : Excess payment due to non deduction of voids in E/W in hard soil by 5 km. lead by mechanical means.:

During course of audit, it was seen that a sum of Rs.21,193.00 has been paid in excess towards Earth work in hard soil by 5 k.m. lead by mechanical means in different works due to non-deduction of voids of earth from the gross quantity of earth. Since the measurement was taken road surface after spreading instead of in pits of E/W the voids of earth should have been deducted in order to arrive at the net quantity before payment. But due to non deduction of voids and payment allowed towards gross quantity a total sum of Rs.21193.00 was paid in excess in different works as detailed vide Appendix-'I" of the A.R.

In response to objection memo, the local authority replied that the amount paid in excess towards non-deduction of voids in respect of above works (Except Sl.No.14,15 and 18) may please be recovered in case of Sl.No.14,15 & 18 since sandy soil was utilised, the objection raised may please be dropped." But in case of Sl: 14,15 & 18 the rate provided in the estimate to execute the earth work in hard soil by 5 km. lead and also the same rate was paid to the executants. Hence the reply of the local authority in case of Sl.14,15 & 18 not acceptable and objection holds good. As such the excess payment needs recovery from the executants.

However, the following persons are held r responsible for such excess payment.

1.	Sri Pramod Ku, Brala, Ex-E.O.	4,995.00
2.	Sri Satya Narayan Pratishari, E.O	2,069.00
3.	Sri Amiya Kumar Sethi, Ex-J.E	7,065.00
4.	Sri Surya Narayan Panda, M.E	7,064.00
		21,193.00

Para No.21.1.6: Excess payment due to non deduction of VAT in different projects:

During course of audit, it was seen that a sum of Rs.2857.00 has not been deducted towards VAT. On stone product in different works in case of departmental works. Since the rate of stone produced are inclusive of VAT., non deduction the same resulted in excess payment. The details of such cases are furnished in appendix "II" to the A,.R.

In response to objection memo, the local authority replied that " Recovery towards VAT may be adjusted from the S.D. of the contractor in Page-23 and further stated at P-28 that Deduction of VAT @4% has been made from above works bill." But the VAT @4% was not deducted from the works bill executed departmentally. As such Rs.2857.00 as detailed vide Appendix-II of the A.R. needs recovery.

However the following persons are held responsible for such non deduction of VAT/Excess payment there to :

1.	Sri Pramod Ku. Baral, EX.E.O	249.00
2.	Sri Satya narayan Pratihari, E.O	703.00
3.	Sri Amiy Kumar Sethi, Ex-J.E	953.00
4.	Sri Jaya Krushna Patra, Retd. Jr. Clerk.	952.00
		2857.00

Para No.21.1.7 : In- admissible payment of over head charges 10% in case of Departmental work:

During the year under audit, it was seen that over head charges @10% has been allowed in the estimate of all the works and accordingly the rate was also allowed in case of works executed departmentally. Since this O.H. charges is meant for profit to the contractor the same should not have been allowed . in case of the works executed departmentally. The payment should have been made after deduction of the same. But it is found that in different works executed departmentally a sum of Rs. 10530.00 was paid to the executants which resulted in an in-admissible payment, which can not be admitted in audit and as such needs recovery. The details of such excess payment have been furnished vide Appendix-III of this A,.R.

In response to objection memo, the local authority replied " considered and dropped." The reply of the local authority is not to the point of objection. Hence the objection holds good and as such the amount needs immediate recovery from the executants failing which from, the following persons responsible for such in admissible payment.

1.	Sri Satya narayan Pratihari, E.O	3510.00
2.	Sri Amiy Kumar Sethi, Ex-J.E	3510.00
3.	Sri Jaya Krushna Patra, Retd. Jr. Clerk.	3510.00
		10,530.00

Para No.21.1.8: Excess payment due to less deduction of Royality:

During course of audit, it was seen that a sum of Rs.1403.00 has been deducted in less towards Royalty which resulted in an excess payment. The details are furnished below:

Sl. No.	Name of the project	Item executed	Qtl.	Royalty due	Royalty deducted	Less deduction
1.	CE-80/09-10, Vr.34/22.1.10 Canal to Saraswati Sisumandir road Ex- Subash Ch. Patra M.B.96/116-117	E/W 5 km lead Sand +Morrum	219.65 cum 18.75 cum	3075.00 @14.00/cum 263.00 @14.00 3338.00	2384.00	954.00
2	CR.32/9-10, Vr.10/3.6.09 M.B-93/67-70 Guardwall at Saraswati Sisumandir Ex-Kiran Pattnaiak	L.Stone 4 cm. Metal Sand	16.81 cum 3.12 cum 17.29 cum	1176.00 @70.00/cum 157.00 @50.40/cum 242.00 @14.00 1575.00	1126.00	449.00
			Total	4913.00	3510.00	1403.00

In response to objection memo, the local authority agreed to recovered the amount from security deposit of Executant.

However, the following persons are held responsible for such less deduction of royalty and excess payment.

1. Sri Pramod Ku. Baral, EX.E.O
2. Sri Satya narayan Pratihari, E.O
3. Sri Amiy Kumar Sethi, Ex-J.E
4. Sri Jaya Krushna Patra, Retd. Jr. Clerk.

Para No. 21.1.9 : Name of the work: Road at Panday lawer house of Sri Krushna Nagar.

C.R.42/09-10, E.Cost-50,000.00/ Vr.73/29.6.09

Ex- Subash Ch. Patra, M.B.96/92, 95-96.

On scrutiny of the above works case record with reference to estimate and connecting M.Bs it was seen that a sum of Rs.8,995.00 has been paid in excess due to wrong calculation/allowing excess quantity.

In item No.2, supply of materials, labour T & P for providing o.225m thick sand and moorum sub base compacted to 0.15m. thick rolling with HRR. Cost, conveyance & royalty etc. In this item the road work was done for sub base for 0.225m thick and after compaction the thickness of sub-base was 0./15 m. and the payment was to be made for 0.15m. thick for sub-base . But the payment was made for 0.225m. thick instead of 0.15 m. thick as per actual. Hence the excess payment was made due as per measurement of roads to allowing payment towards loose thickness quantity without considering the compacted thickness. As per record the measure as 95m x3.1m x.225m = 66.26 cum

As per audit admissible 95m x 3,1m x.15m =44.175 cum

Hence excess Qty allowed = 22.085 cum

Excess payment for 22.085 cum @407.31/cum

Comes to Rs.8995.00 is suggested for recovery.

In response to objection memo, the local authority replied that " seen the objection. As per the site condition and requirement 0./225m thick of Sand and moorum, base has been laid after compaction and no excess quantity has been allowed." The reply of the local authority is contrary to the objection and to his measurement taken in M.B. that the thickness 0.225m compacted to 0.15 m and the amount paid for 0.225 m thickness instead of 0.15m. So the objection holds good.

However the following persons are held responsible for such excess payment of Rs.8,995.00.

1. Sri Pramod Ku. Baral, Ex-E.O : 2998.00
2. Sri Amiya Kumar Sethi, Ex-J.E 2999.00
3. Sri Surya Narayan Panda, M.E 2998.00

Total: 8995.00

Para No.21.1.10 : Name of work : Repair of Indira Gandhi Womens college road

C.R. 35/9/10, FDR, E.Cost- 4,00,000.00

Ex- Biswanath Swain

Vr. 1.6.09, M.B. 95/10-12, 24-26

On scrutiny of the above case record with reference to estimate and connected M.Bs it was seen that in item No.2, supply of materials, labour, T & P for providing laying soling road surface with soling stone other than Granite 0.15 m thick compacted to 0.10 m thick rolling with HRR. Cost, conveyance and Royalty etc. the road was constructed with soling stone of 0.15 m thick and after compaction the thickness was 0.10m. that is for compacted quantity but the local authority paid for 0.15 m thick without considering the compacted thickness. No voids of soling stone was deducted. Hence the excess payment of Rs.13353.00 was made due to allowing 0.15m thickness as against compacted thickness of 0.10m in case of soling the road surface with soling stone. The details is furnished below.

As per record/ M.B 120m x 3.3m x0.15m = 59.40 cum

As per audit 120 m x3.3m.x0.10m = 39.6 cum

Excess Qty. allowed 19.8 cum @674.34 = 13.353.00 is suggested for recovery.

In response to objection memo, the local authority replied that requirement 0.15 m thick of soling stone has been laid on road surface, after compaction and accordingly measurement has been entered in M.B".

The reply of the local authority contrary to the measurement taken and also to the point of objection, hence the objection holds good.

However, the following persons, are held responsible for such excess payment of Rs.13353.00.

1. Sri Pramod Ku. Baral, Ex-E.O : 4451.00
2. Sri Amiya Kumar Sethi, Ex-J.E 4451.00
3. Sri Surya Narayan Panda, M.E 4451.00

Total: 13353.00

Para No.21.2.1: Refund of Security Deposit realised from the executants.:

The security deposits amounting to Rs./3,96,777.00as detailed in Appendix-IV has been refunded to different executants realised at the time of payment of work bills. But the concerned works case records in which S.D. has been realised have not been produced to audit in order to justify the refund.

On issue of objection memo, the E.O. has stated "produced" but actually not produced to audit till close of audit. The concerned works case records may be produced to next audit, till then the said expenditure of Rs.3,96,777.00 is held under objection.

Para No.21.2.2: Expenditure towards repairing of light:

During course of audit, a sum of Rs.58,440.00 has been paid to Sri Niranjan Behera towards repairing charges of streets light as detailed furnished below, the repairing register, rate contact for repairing, objection register of light, Council resolution in support of payment could not produced to audit for verification but in response to objection memo the local authority stated "Produced" but not produced.

Vr.No/Date	Amount paid
21/18.5.09	9560.00
66/29.6.00	9730.00
11/28.8.09	11190.00
20/23.9.09	9810.00
27/18.12.09	6570.00
2/1/2/10	11580.00
	Total: 58440.00

However, Rs.58,440.00 is kept under objection till production the records to next audit for verification.

Para No.21.2.3: Payment towards Jalachhatra:

Vr.No.17/4.7.09 Rs.30,840.00

On checking of the above paid voucher it was seen that a sum of Rs.30.840.00 has been paid towards Jalachhatra to Asst. Secy., ORRA. The concerned file, order to distribution of water, Council resolution in this context could not produced to audit but replied that "produced" in response to objection memo.

However, Rs.30,840.00 is kept under objection till production of the all documents to next audit.

Para No.21.2.4 : Acknowledgement receipt wanting:

During course of audit, it was seen that a sum of Rs.30,768.00 has been paid towards labour cess and detailed below. But in support of such payment, the necessary acknowledgement receipt could not be shown to audit in spite issue of objection memo, the local authority furnished no reply.

Vr.Date	Amount
30/29.8.09	2948.00
51/30.9.09	4186.00
12/5.12.09	4143.00
31/6.2.10	5953.00
33/30.3.10	13538.00
	30,768.00

However, Rs. 30,768.00 is kept under objection till production of necessary acknowledgement to audit and compliance reported.

Para No.21.2.5 : Advance payment to contractor:

During course of audit, it was seen that the advances have been paid to the contractors towards execution of development works. The details is furnished here under. Since the works were tender works or contract work and the over head charges of 10% has been provided in the estimate to give profit to the contractor, the advance payment is irregular. As per Govt. instruction the advance to contractor is restricted. Why the interest amount on advance payment will not be realised from person responsible was asked through objection memo. The local authority replied " As per order of chair person for speedy and timely completion of work, advance has been paid to Contractor after work was started and the same has been adjusted from the work bill."

The reply of the local authority is not to the point of objection and hampering the Bank interest of NAC. Hence the objection holds good.

Sl No	Name of the contractor	Vr.No/date of adv.paid	Adv. Amount paid	Adv.adj. Vr.No/Date	Amount of Adv. Adjusted	Interest Due @12% p.a	E.O.
1.	Smuti Ranjan Tripathy	53/26.3.09 54/26.3.09 33/27.5.09 43/20.6.09 4420.6.09 48/24.9.09	20000/- 20000/- 20000/- 20000/- 20000/- 6000/-	- 19/28.4.09 43/13.7.09 23/18.1.10 24/18.1.10 26/9.11.09	- 20000/- 20000/- 20000/- 20000/- 6000/-	2400/- 200/- 400/- 1400/- 1400/- 120/-	P.K.Baral P.K.Baral " " " S.N. Pratihari
2	Kiran Pattanaik	14/7.11.08	200000/	9/2.2.10	200000/-	28000/-	S.S.Mohapatra
3.	Niranjan Nayak	29/17..2.09	150000/ -	80/29..6.09	150000/-	6000/-	K. C. Dhir
4.	Subash Ch. Patra	15/7.3.09 50/24.9.09	100000/ - 2000/-	16/16.4.09 23/9.11.09	100000/- 20000/-	1000/- 400/-	P.K.Baral S.N.Pratihari
5	Gouri Prasad Mohanty	13/12.5.09 14/12.5.09	25000/- 15000/-	7/2.2.10 8/2.2.10	25000/- 15000/-	2000/- 1200/-	P.K. Baral P.K.Baral
6.	Jiten Kumar Baral	91/16.9.09 30/19.1.09	150000/ - 150000/ -	MR.No.30940/ 2.3.10 1/1.2.10	150000/- (Refunded) 150000/-	25500/- 18000/-	S.S.Mohapatra K.C. Dhir
7.	Brajendra Ku. Pradhan	25/27.3.09 26/7.3.09 49.24.9.09	25000/- 25000/- 17000/-	- 41/13.7.09 25/9.11.09	- 25000/- 17000/-	3000/- 1000/- 170/-	P.K. Baral P.K. Baral S.N.Pratihari
					~~[illegible]~~	92190.00	

E.O. P.K. Baral 4.3.09 to 6.7.09

Kahnu Ch. Dhir, OAS, 10.11.08 to 3.3.09

S.S. Mohapatra, OAS. 1.4.08 to 9.11.08
S.N. pratihari 7.7.09 to 31.3.10

However, the interest due on irregular advance payment to the contractor amounting to Rs.92,190.00 is suggested for recovery and the following persons are held responsible for such non realisation of interest on advance.

1. Smt. Sujata Naik, Chair persons : Rs.46,095.00
2. Sri Syam Sundra Mohapatra, O.A.S., Ex-I/C. E.O Rs.26,750.00
3. Sri Kanhu Ch. Dhir, OAO. Ex-I/C. E.O. Rs.12,000.00
4. Sri Pramod Ku Baral, Ex-E.O : Rs.7000.00
5. Sri Satya Narayan Pratihari, E.O: Rs.345.00

Para No. 21..2.6: Non production of money Receipts:

During course of audit, it was seen that the amount have been collected through cashier's cash book but the money receipts in support of actual collection were not produced to audit in order of verify genuineness of collection. The details are furnished below:

Cashiers cash book page No & Date	M.R.No,	Amount received in cashiers cash book	Particulars
19/23.11.09	31001	307.00	R.N. Mohanty, T.S.
22/21.12.09	31002-31004	1180.00	Do
25/7.1.10	31005-31007	1160.00	Do
25/22.1.10	290	400.00	Do
27/22.1.10	31139-31141	40.00	R.N. Sahoo, J.C.
28/30.1.10	31320	540.00	B.K. Patra. T.C.
30/19.2.10	31010	1000.00	R.N. Mohanty, T.S.
31/25.2.10	-	675.00	Dk
32/9.3.10	31014-31029	600.00	Do
36/24.3.10	31044	4488.00	Do

	32/1 to 9 13.7.10	783.00	R.N. Mohanty DCR. Page 126/23.7.X
	32/10 to 11 2.8.10	448.00	Do /3.8.X
	32/12 to 15 4.8.10	2304.00	R.N. Mohanty, T.S. DCR.No. 126/5.8.10
	32/16 to 20 24.8.10	2478.00	Do DCR.No.129/26.8.10
	32/21 7.9.10	1224.00	Do DCR.131/8.9.10
	32/22 to 24 9.9.10	1619.00	Do Do /12.9.10
	32/25-29 9.9.10	1411.00	Do Do / 20.9.10
	Total	**20,607.00**	

In response to objection memo, the local authority furnished no reply. However, Rs.20,607.00 is kept under objection till production the money receipt books to next audit.

Para No.21.2.7 : Vouchers wanting:

During course of audit, the following vouchers could not produced to audit. In response to objection memo, the local authority neither furnished any reply nor produce the voucher for verification

However Rs.207398.00 is kept under objection till production the vouchers to next audit. The details of voucher is furnished here under.

Sl.No.	Vr.No/Date	Amount	Particulars
	23/20.4.09	41,221.00	Niranjan Nayak constn. of road at Kailash Sahu house
	63/26.6.09	146700.00	Sulabha Souchalaya, Chairman.
	46/24.9.09	3600.00	R.N. Mohanty for MP-99 Ahuja Mike
	1/6.10.09	10,045.00	Principal D.I.S. BBSR. For Driving
	6/1.12.09	832.00	Ramesh Ku. Jena, Tender paper cost
	44/24.11.09	5000.00	Advance to R.N.Mohanty meeting on S.G.S.R.Y.
	Total	207398.00	

Para No.22: Log Book or vehicle :

No comments.

Para No.23: Log book of Telephone:

No comments.

Para No.24 : Advances:

Para No.24.1: Advance position of Accountant cash book:

An abstract position of advance paid and adjusted during the year 2009-10 has been furnished below: The details of outstanding advances as on 31.3,10 are furnished in Appendix- V of the A.R.

i.	Advance outstanding as on 1.4.09 :	14,14,962.00
ii.	Advance paid during the year 09-10:	7,18,500.00
iii.	Total	21,33,462.00
iv.	Advance adjusted during the year 09-10	13,43,000.00
v.	Advance outstanding as on 31.3.10	7,90,462,00

In spite of several instructions & suggestions given in last and previous audit reports, the local authority has not taken any effective steps to adjust the outstanding advance. The advance ledger maintained does not exhibit a clear picture of the outstanding advances.

However the Executive Officer is advised to take effective steps for maintenance of Advance ledger and outstanding Advance ledger and compliance reported.

Para No.24.1.2: Year-wise break up of outstanding Advance:

The year wise break-up of advance outstanding as on 31.3.10 is furnished below basing on the last Audit Report.

Up to the year 04-05	94,011.00
For 2005-06	5,003.00
For 2006-07	47,500.00
For 07-08	78,448.00
For 08-09	3,95,000.00
For 09-10	1,70,500.00
	7,90,462.00

Para No..24.1.3 : Advance outstanding more than One year:

As per order of Finance Department Letter No.2221/18.3.02 of Principal Secretary to Govt. in Finance Deptt., the amount of Rs.3,95,000.00 paid during the year 08-09 but not adjusted till 31.3,10 is treated as los for this institution as well as Govt. The following persons are held responsible for such non adjustment and loss of Fund. The details is furnished in Appendix"V".

1.Pramod Ku. Baral, Ex-E.O

Para No.24.2: Advance position of SJSRY:

An abstract position of advance paid and adjusted in regard to SJSRY. Cash book for the year 2009-10 is furnished below. The details of outstanding advance are furnished in Appendix- of the A.R.

a.	Advance outstanding as on 1.4.09 :	19,33,550.00
b.	Advance paid during 09-10	Nil
c.	Total	19,33,550.00
d.	Advance adjusted during 09-10	Nil
e.	Advance outstanding as on 31.3.10:	19,33,550.00

From the appendix-"V" it was noticed that prior to 09-10, there was outstanding advance of Rs.14,53,050.00 against Sri R.N. Mohanty and Rs.4,80,500.00 against Sri Anil Kumar Sethi, although Sri Sethi has already been transferred, no effective steps have been taken for adjustment. Similarly no initiation has been taken either to adjust or to realise the amount from Sri R.N. Mohanty, Tax Sarkar. Attention of the higher authority is drawn to look in to the matter and action as deemed proper may be taken against the delinquents.

Para No.24.2.1: Year wise Break up of outstanding advance (SJSRY Cash book):

Up to 04-05 Rsa.4,80,500.00

05-06	1,38,450.00
06-07	4,04,100.00
07-08	5,55.000.00
08-09	3,55,500.00
09-10	-

Total: 19,33,550.00

Para No.24..2.2: Advance more than one year SJSRY. Cash book:

As per order of the Finance Deptt. LetterNo.2221/18.3.02 of Principal Secretary to Govt. Finance Department, the amount of Rs.3,55,500.00 paid during the year 08-09 but not adjusted till 31.3.10 is treated as loss for this institution as well as Govt. and Sri Pramod Kumar Baral, Ex-E.O. is held responsible for non adjustment.

Para No.25 : Deposits (S.D):

Para No.25.1:

The position of refundable deposits that is security deposits for the year 2009-10 is given below,. The details of the same are furnished in statement-"B" and "C" of the report. The said position has been worked out basing on the deposit ledger, cash book and previous audit report.

a.	Deposits available at the beginning of the year as on 1.4.09.	11,79,076.07
b.	Deposits, received during the year 09-10	3,02,688.00
c.	Total	14,81,764.07
d.	S.D. refunded during 089-10	4,68,798.00
e.	Balance of deposits at the end of the year that is as on 31.3.10.	10,12,966.07

Para No.25.2: Deposits of Royalty, I. Tax,. Sales Tax labour cess etc.:

As required by the Govt. the balance position of Royalty, I. Tax, Sales Tax/VAT, labour cess & etc. for the year 09-10 is furnished below. The O,.B. of the deposits could not found out due to non available to records. However the balance position for the year 08-09 is taken as O.B. for the year 09-10.

Sl. No	Particulars	O.B.	Received during the year 09-10	Total	Amount deposited in proper quarter 09-10	C.B. to be deposited
1	Royalty	15592.00	221757.00	237349.00	226757.00	10592.00
2.	Sales Tax	Nil	238159.00	238159.00	238159,09	Nil

3.	Income Tax	Nil	119077.00	119077.00	119077.00	Nil
4.	Labour cess	Nil	30768.00	30768.00	30768.00	Nil
		15592.00	609761.00	625353.00	614761.00	10592.00

The local authority is advised to deposit the balance deposit- able amount to Govt. and fact reported to audit.

Para No.26 : C.P.F. Account:

During the year under audit, the CPF. Of Executive Officer was not deducted from his salary and paid to him with monthly salary.

Further a sum of Rs.2,67,351.00 is deducted from the salary of staff. (except E.O) towards C.P.F. subscription and deposited the same to their respective pass books as per deposit slips attached to the vouchers . But no C.P.F. pass books of staff or the C.P.F. account ledger is made available to audit for check. Therefore the drawal of C.P.F. amount for the year under audit is not ascertained in audit.

The details of monthly deduction towards C.P.F. subscription are furnished below:

Month	Amount
March -09	24324.00
4/09	24501.00
5-09	24471.00
6/09	24471.00
7/09	22791.00
8/09	23011.00
9/09	21431.00
10/09	21534.00
11/09	20238.00
12/09	20539.00
1/10	20510.00
2/10	19530.00
	2,67,351.00

Para No.27: Result of Audit:

As a result of audit, a total sum of Rs.1653554.00 is held under objection, which includes Rs.9,08,724.00 as suggested for recovery. The details of which are furnished in statement-I of this audit report.

Besides a sum of Rs.3.00 as detailed below has been realised at the instance of audit & review:

Objection Page No.	Amount	M.R.No/Date	Particulars
21.2.5	3.00	33020/28.1.11	Excess payment

Para No.27.1: Audit Certificate:

Certified that the accounts of Nimapara NAC. For the year 09-10 have been covered under audit and found to be correct subject to remarks in the foregoing paragraphs of this report.(Rule-20(b)of O.L.F. Rules.

Para No.28 : General Remarks:

The maintenance of accounts and registers can not be said to be satisfactory due to the remarks given in foregoing paragraphs. The outstanding advance position and pending utilisation certificate position are alarming. Hence the attention of the higher authority is drawn taking necessary action in this regard.

Sd/-
Auditor.

M.Das//**

Statement-"A"

Statement showing the details list of Records and Registers examined during the course of audit on the accounts of N.A.C Nimapara for 2009-2010

1. Accountant cash book
2. Cashiers' cash book
3. Subsidiary cash book
4. P/L. Cash book & Treasury pass book.
5. Bank pass Books & Bank scroll
6. Counterfoil of Cheques
7. Deposit challans
8. Paid vouchers
9. SJSRY. Cash book
10. Pay acquittance roll of staff
11. T.A. acquittance roll of staff
12. Works case records and M.Bs.
13. Daily collection Register
14. Counterfoils of parking fees.
15. Counterfoils of Holding Taxes.
16. Monthly, Annual abstract of receipt register
17. Monthly/Annually Expenditure register
18. Electrical stock Register
19. Stationary stock Register.
20. Stamp account
21. Dead-stock Register.
22. Miscellaneous receipt Books.
23. Despatch register.
24. Budget file
25. Stock accounts of un-used Receipt Books.
26. Utilisation certificate file
27. B.D.Register
28. G.I.A. files
29. Advance Ledger
30. Advance Ledger
31. Book of drawal

Statement-" B" (Vide para No.5 of A.R)

Showing the details of Receipts during the year 2009-10 in respect of Nimapara N.A.C

Sl.No	Head of Account	Receipt during the year 08-09	Receipt during the year 09-10	
I.	**Rate and Taxes**			
1	Holding	89,421.27	76,409.64	1
2	Lighting Taxes	44,285.38	38,039.61	2
3	WaterTax	31,473.35	31,039.75	3
	Total	**1,65,180.00**	**1,45,489.00**	
II.	**Licences and other fees**			
1	Licence fee U/S-307	25,423.00	33,500.00	7
2	Licence fee U/S-290	9585.00	18,51.00	6
3	Parking fee	1,17,066.00	1,32,174.00	5
4	Projection and Erraction	35,895.00	1,09,575.00	
5	Lic. Fee on public Resort and other Entertainment	-	501.00	
6	Other fees	1,28,800.00	22,680.00	
	Total	**3,16,769.00**	**3,16,940.00**	
III.	**Receipt on special Accounts:**			
IV.	**Revenue derived from NAC. properties**			
1.	Rent on Buildings	50.675.00	45,775.00 ✓	4
2	Daily market	18,100.00	43,450.00	
3	Auction/Lease of Tanks ✓	70,83500	6,300.00	
4	Rev. From slaughter house ✓	8,870.00	7,110.00	
5	Sale proceeds of coconut ✓	10,210.00	-	8
6	Other auction ✓	-	35,055.00	
7	Share money of Hata ✓	21,607.00	-	
8.	Kine house ✓	-	415.00	

	Total	1,80,297.00	1,38,105.00
V.	**Govt. Grants and Loans**		
1	Maintenance of roads	55,21,239.00	63,84,044.00
2	Compensation in lieu of OCTROI	51,09,956.00	63,77,706.00
3	12th FCA.	17,70,750.00	13,97,750.00
4	SJSRY	5,72,402.00	13,73,000.00
5	MLALAD	21,68,000.00	-
6	MPLAD	8,00,000.00	4,00,000.00
7	NFBS	0.00	70,000.00
8	FDR/Natural calamity	0.00	16,65,348.00
9	Protection and conservation of water	0.00	10,00,000.00
10	Protection of Govt. land Boundary wall	0.00	10,00,000.00
11	R.T.I	0.00	5,000.00
12	GIA. of Konark NAC	1,59,36,103.00	1,31,99,091.00
13	Urban Basic Service scheme	19,99,000.00	0.00
14	D.R.M	2,000.00	0.00
15	E.T. Grant	1,60,000.00	1.000.00
16	Water supply charges	0.00	18,377.00
17	Performance based incentive	0.00	16,17,000.00
	Total	3,40,39,450.00	3,45,08,316.00
VI	**Pension & Family pension**		
1	Pension	49,570.00	59,200.00
2	Family pension	0.00	0.00
	Total	13,68,028.00 49570.00	10,02,877.00 59200.00
VII	**Miscellaneous**		
1.	Audit Recovery	644.00	14,744.00
2	Cost of Tender Paper	2,14,448.00	48,136.00
3	Revenue of Corporation/LIC	23,100.00	0.00
4	Interest on S.B. A/C	1,25,921.00	94,484.00

5	Diff. Money on Tender/EMD	0.00	67,293.00
6	Recovery of Adv. In cash	3,05,396.00	1,50,000.00
7	Advance recovery	0.00	11,93,000.00
8	Festival Advance recovery	0.00	78,625.00
9	S.D. recovered	17,610.00	64,120.00
10	Contractor license fees & renewal fee	0.00	5,400.00
11	Other misc.	0.00	8,075.00
12	Interest on SJSRY.	0.00	66,269.00
	Total	**6,87,119.00**	**17,90,146.00**
IX	**Extra Ordinary Debt.**		
1	Security deposit	7,41,985.00	3,02,688.00
2	Income Tax	2,95,244,00	1,19,077.00
3	Royalty	[illegible] 414676.00	2,21,757.00
4	Sales Tax	5,93,523.00	2,38,159.00
5	Labour cess	0.00	30,768.00
6	others	2,013.00	3,371.00
	Total	20,47,441.00	9,15,820.00
	Grand Total	3,88,53,854.00	3,97,76,893.00
	Add. O.B.	[illegible] 14138107.51	2,10,17,746.51
	Total	5,29,91,961.51	6,07,94,639.51

Statement –"C" (Vide para 5 of A.R)

Showing the details of Expenditure in respect of Nimapara N.A.C.for the year 2009-10

Sl.No.	Head of Accounts	Expenditure during 08-09	Expenditure during 09-10
I.	**General Administration**		
1	Pay of Office Establishment	4,45,991.00	11,00,266.00
2	Contingency	69,754.00	54,154.00
3	Dear ness allowance	3,65,104.00	2,00,460.00
4	T.A	16,609.00	9,486.00
5	House Rent allowance	17,482.00	16,175.00
6	Allowances of Chair Person and Councilors	8,295.00	12,900.00
7	Conveyance allowance	0.00	2,049.00
8	R.C.M. /Medical allowance	0.00	2,342.00
9	Telephone bills	10,580.00	6,011.00
10	Incentive allowance	0.00	488.00
11	Leave salary & pension contribution	0.00	0.00
	Total	**9,33,815.00**	**14,04,331.00**
II.	**Collection Establishment**		
1.	Pay of Tax collection staff	2,84,610.00	6,34,529.00
2	Dearness allowance	2,26,040.00	86,897.00
3	House rent allowance	12,537.00	18,806.00
4	Incentive allowance	180.00	180.00
5	T.A	16653.00	4471.00
6	Contingency		
	Total	**5,40,020.00**	**7,44,883.00**
III.	**Survey Establishment**		
1.	Pension & Gratuity	61,410.00	59,660.00
	Total	**61,410.00**	**59,660.00**
IV	**Public Safety**		
1	Street Light energy charges	2,20,000.00	2,40,000.00
2	Purchase of essential goods	15,20,868.00	20,28,636.00
3	Office energy charges	10,241.00	15,028.00
4	Other street repair charges	52,720.00	58,440.00
	Total	**18,03,829.00**	**23,42,104.00**

V.	**Public Health**		
1	Pay of sweepers	3,42,340.00	6,02,715.00
2	D.A. of Sweepers	2,57,508.00	97,742.00
3	H.R.A	11,448.00	18,768.00
4	Other sanitary materials	2,016.00	14,654.00
5	Wages for sanitation	0.00	49,701.00
	Total	**6,13,312.00**	**7,83,580.00**
VI.	**Public Works**		
1	Repair & maintenance of roads & building	18,83,417.00	7,74,340.00
2	Dev. Of Roads & Building	1,30,48,510.00	29,01,654.00
3	SJSRY. Scheme	14,57,929.00	3,39,295.00
4	Establishment Exp.	17,710.00	22,056.00
5	B.D. commission	14,730.00	1,441.05
6	Sanitation (SWM / 12 F.C)	7,81,106.00	9,38,424.00
7	Jalachhatra	57,330.00	30,840.00
8	SOAP/NOAP/ODP/MBPY	17,48,800.00	15,05,000.00
9	GIA. paid to Konark NAC	53,48,378.00	1,10,87,725.00
10	D.R.M	500.00	0.00
11	NF.B.S.	0.00	70,000.00
12	F.D.R	0.00	16,65,348.00
13	MLALAD	0.00	8,18,261.00
14	MPLAD	0.00	2,93,051.00
15	Sulabha Sauchalaya	0.00	1,46,700.00
	Total	**2,43,58,410.00**	**2,05,94,135.05**
VII	**Public Institutions**		
1.	Li brary reading room	2905.00	-
2	Advertisement	56,002.00	73,818.00
3.	Fair & Festival	84,960.00	86,460.00
4.	Other Exp.	-	-
	Total	**1,43,867.00**	**1,60,278.00**

VII.	**Miscellaneous**		
1	Law charges	21,140.00	0.00
2	Stationary & Printings	555.00	17,300.00
3	Refund of S.D/ E.M.D.	5,46,984.00	4,68,798.00
4	Others	23,855.00	921.40
5	Election	1,60,422.00	0.00
6	Medical treatment	0.00	0.00
7	Provident figure & GIS. fund	0.00	4,300.00
8	Commissions charges/Service Tax of Bank	0.00	38.70
9	Advance Gen. Cash book	14,10,000.00	7,18,500.00
10	Festival Advance	0.00	77,500.00
	Total	**21,62,956.00**	**12,87,358.10**
IX.	**Extra ordinary Debts**		
1	Income Tax Deposit	3,02,681.00	1,19,077.00
2	Royalty Deposit	4,33,913.00	2,26,757.00
3	Labour cess	0.00	30,768.00
4	Other items	11,555.00	0.00
5	Sales Tax (VAT)	6,08,447.00	2,38,159.00
	Total	**13,56,596.00**	**6,14,761.00**
	Grand Total	**3,19,74,215.00**	**2,79,91,090.15**
	Add. C.B.	**2,10,17,746.51**	**3,28,03,549.36**
	Total	**5,29,91,961.51**	**6,07,94,639.51**

Statement –'D'

-Nil-

Statement-'E'

-Nil-

3

Statement -'F' (Vide para -13 of Audit Report)

Statement showing the details of Receipts and utilisation of Govt. Grants in respect of Nimapara NAC. For the year 2009-10

Sl No	Name of the Account	Openin balance as on 1.4.09	Receipt during the year 09-10	Total	Grants utilised during 09-10	Closing balance as on 31.3.10	Remarks
1	Road maintenance	1793850.00	6384044.00	8177894.00	4070215.00	4107679.00	
2	NSDP.	-201602.00	0.00	-201602.00	0.00	-201602.00	
3	CDR/FDR Grants	0.00	1665348.00	1665348.00	1665348.00	0.00	
4	Installation of street light	-3853.00	0.00	-3853.00	0.00	-3853.00	
5	Constn. of Office building	-47999.00	0.00	-47999.00	0.00	-47999.00	
6	MLA LAD	2291795.00	0.00	2291795.00	818261.00	14,73,534.00	
7	MP. LAD	800000.00	400000.00	1200000.00	293051.00	9,06,949.00	
8	Const. of Kalyan Mandap	314630.00	0.00	314630.00	0.00	314630.00	
9	UBS. Scheme	989569.00	0.00	989569.00	0.00	989569.00	
10	SJSRY.	1994833.00	1373000.00	3367833.00	339295.00	3028538.00	
11	NRY.	57500.00	0.00	57500.00	0.00	57500.00	
12	12th F.C.	2237419.00	1397750.00	3635169.00	938424.00	2696745.00	
13	Compensation Grant in lieu of Octroi	429527.00	6377706.00	6807233.00	5381926.00	14,25,307.00	
14	D.R.M.	8250.00	0.00	8250.00	0.00	8250.00	
15	Toilet & Foot Path Dweller	366000.00	0.00	366000.00	0.00	366000.00	
16	Training for Mason for low cost Toilets	41000.00	0.00	41000.00	0.00	41000.00	
17	Computer room & Assesaries	319200.00	0.00	319200.00	0.00	319200.00	
18	Purchase of machine etc.	10976.00	0.00	10976.00	0.00	10976.00	
19	Constn. Of 10 sated Souchalaya	160000.00	0.00	160000.00	160000.00	Nil	
20	E.T. Grant	0.00	1000.00	1000.00	1000.00	Nil	
21	Performance based Incentive	0.00	1617000.00	1617000.00	1617000.00	Nil	
22	Protection & conservation of water	0.00	1000000.00	1000000.00	0.00	1000000.00	
23	Protection of Govt.land, Boundary wall	0.00	1000000.00	1000000.00	0.00	1000000.00	
	Total	11561095.00	21215848.00	32776943.00	15284520.00	17492423.00	

Statement-'G" (Vide para 15 of Audit Report)
Showing the details of loan position in respect of Nimapara NAC. For the year 2009-10

Sl. No	Particulars of loan	Sanction order No.Date	Rate of Interest	No.of Instal-ment	Amount sanctioned & received	Principal Interest	Amount due for recovery as on 1.4..09	Loan due for 09-10 Principal Interest	Amount of loan repaid during 09-10	Closing balance as on 31.3.10
1	Constn. Of market complex	9215/18.5.93	9.75	10	50000.00	Principal	45000.00	Pri-45000.00	0.00	Pri-45000.00
		9575/11.3.02	13.00	10		Interest	30351.00	Int-34739.00	0.00	Int-34739.00
2	Seed capital margin money	33574/28.2.95	14.50%	10	70000.00	Principal Interest	21000.00 11275.00	Pri-21000.00 Int-14005.00	0.00	Pri-21000.00 Int-14005.00
		0.00	0.00	0	50000.00	Principal	45000.00	Pri-45000.00	0.00	Pri-45000.00
3	Margin money for Bus	38341/14.10.93	9.75%	10	0.00	Interest	78514.00	Int-85039.00	0.00	Int-85039.00
		0.00	0.00	0	52000.00	Principal	52000.00	Prin-52000.00	0.00	Prin-52000.00
4	Pisciculture loan	9343/24.3.94	9.75%	10	0.00	Interest	75861.00	Int-80931.00	0.00	Int-80931.00
		0.00	0.00	0	200000.00	Principal	200000.00	Pri-200000.00	0.00	Pri-200000.00
5	Constn. Of Kalyan Mandap	2862/2.1.96	14.50%	10	0.00	Interest	201062.00	Int-220562.00	0.00	Int-220562.00
		0.00	0.00	0	100000.00	Principal	85000.00	Pri-85000.00	0.00	Pri-85000.00
6	do	0.00	14.50%	10	0.00	Interest	152362.00	Int-164687.00	0.00	Int-164687.00
		0.00	0.00	0	250000.00	Principal	180000.00	Pri-180000.00	0.00	Pri-180000.00

7	N.S.D.P. loan	9653/12.3.99	0.13	10	105000.00	Interest	309252.00	Int-335352.00	0.00	Int-335352.00
		3027/ HUD/7.8.01	0.13	10	560000.00	Principal	1149750.00	Pri-1149750.00	0.00	Pri-1149750.00
		13557/HUD	0.14	10	140000.00	Interest	149767.00	Int-299534.00	0.00	Int-299534.00
		522726/HUD	0.14	10	280000.00					
		15015/ HUD/22.1.05	0.10	20	140000.00					
				Total	1997000.00	Principal	1777750.00	Pri-1777750.00	0.00	Pri-2777750.00
						Interest	1008444.00	Int-1234849.00		Int-1234849.00
						Total	2786194.00	Total-3012599.00		Total-3012599.00

Statement- 'H' (Vide para 17 of A.R)
Demand Collection & Blanace statement of N.A.C. Nimapara for the year 2009-10 March

Sl. No.	Name of the Tax & fees	Demand			Collection			Balance			Remarks
		Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total	Rebate
1	Holding Tax	729571.14	90200.00	819771.14	41689.34	37198.40	78887.74	687881.80	53001.60	740883.40	2478.10
2	Lighting Tax	379990.13	46690.00	426680.13	20643.76	18626.35	39270.11	359346.37	28063.65	387410.02	1230.50
3	WaterTax	222646.87	46690.00	269336.87	13850.50	18416.75	32267.25	208796.37	28273.25	237069.62	1227.50
4	House Rent	127439.00	59400.00	186839.00	33505.00	12270.00	45775.00	93934.00	47130.00	141064.00	
5	Parking fees	0.00	132174.00	132174.00	0.00	132174.00	132174.00	0.00	0.00	0.00	
6	Licence U/S-290	42575.00	10080.00	52655.00	8505.00	10005.00	18510.00	34070.00	75.00	34145.00	
7	Licence U/S-307	121622.00	32340.00	153962.00	18420.00	15080.00	33500.00	103202.00	17260.00	12462.00	
8	Revenue derived from Municipal properties	25436.00	69925.00	95361.00	15295.00	69925.00	85220.00	10141.00	0.00	10141.00	
9	Other	0.00	1377300.00	1377300.00	0.00	1377300.00	1377300.00	0.00	0.00	0.00	
	Grand Total	1649280.14	1864799.00	3514079.14	151908.60	1690995.50	1842904.10	1497371.54	173803.50	[illegible] 1671175.04	

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Statement-I (Vide paraNo.27 of the A.R)

Statement showing the details of Result of Audit on the accounts of NAC. Nimapara for the year 2009-10

Sl.No.	Ref. to para No	Amount suggested for recovery (excess payment)	Amount heldunder objection including that suggested for recovery	Amount saved dueto detection of embezzlement	Amount saved due to other reason	Remarks.
1	10.(a)	0.00	334.00	334.00		
2	21.1.1	1273.00	1273.00			
3	21.1.2	1855.00	1855.00			
4	21.1.3	1524.00	1524.00			
5	21.1.4	2717.00	2717.00			
6	21.1.5	21193.00	21193.00			
7	21.1.6	2857.00	2857.00			V.A.T
8	21.1.7	10530.00	10530.00			
9	21.1,8	1403.00	1403.00			Roalty
10	21.1.9	8995.00	8995.00			
11	21.1.10	13353.00	13353.00			
12	21.2.1	0.00	396777.00			
13	2.2.2	0.00	58440.00			
14	21.2.3	0.00	30840.00			
15	21.2.4	0.00	30768.00			
16	21.2.5	92190.00	92190.00			
17	21.2.6	0.00	20607.00			
18	21.2.7	0.00	207398.00			
19	24.1.3	395000.00	395000.00			
20	24.2.2	355500.00	355500.00			
	Total	**908389.00**	**1653554.00**	**334.00**		

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Appendix-"I" (Vide para No.21.1.5)

Showing the details of excess payment due to non deduction of voids in E/W in h.s by 5 km. lead for the year 09-10 in respect of Nimapara NAC.

Sl.No.	Particulars of work	E/W in h.s 5 km. lead qty. allowed	Qty.admissible excluding voids of 1/8th	Diff. in Qty.	Rate paid per cum	Excess paid
1	Totababu house, E.C-50000/- Vr.No.74/29.6.09 M.B.96/97-99, Ex-S.C. Patra, J.E: A. Sethy.	16.20 cum	14.175 cum	2.025.cum	108.00	219.00
2	W.No.4, E.Cost-50000/-, Vr. 29/20.4.09, M.B.-94/88-89, Exe: S.R. Tripathy	16.20 cum	14.175 cum	2.03	108.00	219.00
3	C.R.No.67/09-10, Road at Sri Krishna Colony Dillip Pattanaik house, E.Cost- 50000/- , Vr.7/10.8.09, Exe: B.N. Swain,M.B. 90/86	13.5 cum	11.77	1,73	108.00	187.00
4	C.R.108/09-10, C.C. road at Naharkiri village road W.No-10 E.C.-50000/- Vr. /2.2.10, Ex-Jiten Ku. Baral, M.B. 95, P-108-110	13.36	11.70	1.73	100.00	173.00
5	C.R.109/09-10, C.C. roadat Gopinath Patna Moharana Sahi, Subash Ch. Patra, Vr.5/2.2.10, E.Cost-50000.00, M.B.95/P-93-95	9.90	0.66	1.24	105.00	130.00
6	C.R. 45/-09-10, College B.T. road , E.Cost-50000/- Vr.97/29.6.09 Jiten Kumar Baral, M.B.95/, P-68-70	28.80	24.05	4.75	101.71	483.00
7	C.R.44/09/10, Bhbanapur B.T. road, E.Cost-50,000.00/- Vr.78/29.6.09 Jiten Kumar Baral,M.B.95/71-73	31.20	27.30	3.90	101.71	397.00
8	C.R.36/09-10, New Cology Arjun Sir house road, E.C-50000/-, Vr.27/10.6.09, Exe- C. Patra, M.B.93/ P-73-75	13.48	11.79	1.69	108.99	182.00
9	C.R.34/9-10, Kailash Sahu House to Nalabandha Rasta, Ex- N. Nayak, E.C.50000/- Vr.23/20.4.09, M.B.93, P-32-35-36	36.00	31.50	4.50	108.00	486.00
10	86/09-10, Nua Matha Sahi colony road, Ex- S.R. Tripathy, Vr.25/28.1.10, M.B.97/ 151-153	16.20	14.18	2.02	108.00	218.00

11	C.R.81/09-10,Linga Gohiri Aja Ghana road , Ex- B.K. Pradhan, Vr.41/31.12.09, M.B.97/P-138-139, E.cost: 50000/-	16.20	14.18	2.02	108.00	218.00
12	CR.71/09-10, Patapur Jairam Bhoi house road, Exe: N. Nayak M.B.97, P-74-75, Vr.8/5.9.09	13.65	11.95	1.70	108.00	184.00
13	CR- 119/09-10, Talandia school road, Ex- J.K. Baral, Vr.18/15.3.10, M.B.98/64-65, E.Cost- 42,946.00	12.82	11.22	1.60	108.50	173.00
14	C.R.38/09-10, PatapurNadibandha road new Dhusa Behera house, Exe- N. Nayak, Vr. 62/23.6.09,M.B.98, P-2 to 4, E.Cost-49171.00	208.29	182.26	26.03	109.04	2839.00
15	C.R.12/09-10, Repair/reconstruction of malika Sahi road, W.No.2, FDR, Ex- Nalini Kanta Bastia,1/F/ Vr.44/28.4.09 , E.Cost-270000/-. M.B.93/P-42-50	203.99 cum	179.49	24.50	109.04	2671.00
16	C.R.15/09-10, Repair restoration of Balanga Road to Sana Mohavir FDR., Exe- Subash Ch. Patra, Vr.No.16/16.4.09, M.B.95/21-23	201.60	176.40	25.20	109.04	2747.00
17	C.R.1-5/09-10, Sesa Sajya Building at Bhuban purfor road, E.Cost-300000/- MLALAD. Vr.1/1.2.10, Exe- Jiten Ku. Baral, M.B.97/164 to 185	387.36	338.94	48,42	101.71	4924.00
18	C.R.40/09-10, Repair/Restoration of Dakhina Harijan sahi road , W.No.2, Exe- NiranjanNayak, FDR-08-09,Vr.80/29.6.09,. E.Cost-300000/-. M.B.90/90 to 93	306.60	268.28	38.32	109.00	4177.00
19	C.R.No.58/09-10, Amalapada new colony road, E.Cost-100000/- Exe- Laxmidhar Sethy, Vr.32/4.7.09, M.B.95-48-50	56.70	49.62	7.08	80.00	566.00
					Total	**21193.00**

Appendix- "II' (vide para - 21.1.6 of the Audit Report) showing non-deduction of VAT. On the stone prodce in respect of Nimapara NAC. For the year 09-10

Sl. No.	Name of the Project	Name of the Executant	Vr.No./ Date	Amount	M.B.No/ Page	executed item	Qty. of execution	Cost of VAT.	C.R.No
1	Kia kanta meta morrum road Near Dhaja Moharana House	A.K. Sethy, JE.	1/5.11.09	~~459524~~ 49594	96/150-151	Sand +Morrum S. Stone	52.47 cum 39.15	79.00 241.00	W/12/09 @6.15/cum
2	Rabi Mallick house to Basalihuda road W.No.2	do	6/2.2.10	50000.00	95/95-97	Sand+Morrum S. Stone	52.405cum 40.00 cum	78.00 249.00	42/09-10 @6.15/cum
3	Morrum filling at Laxmi mandap W.No.8	do	2/5.11.09	9640.00	96/139	S. Morrum	23.71 cum	35.00	w/22/09-10
4	do PurneswarTemple	do	4/5.11.09	9710.00	96/140	S. Morrum	23.95cum	36.00	w/20/09-10
5	Ptarap Dakhina Harizan sahi	do	8/5.11.09	9305.00	96/147	S. Morrum	22.86 cum	35.00	w/18/09-10
6	Mohavir colony road	do	9/5.11.09	9637.00	96/141	S. Morrum	23.66 cum	36.00	w/19/09-10
7	Pratap Laxmi mandap & kali mandap W.No.2	do	3/5.11.09	9755.00	96/149	Sand, Morrum	23.95 cum	36.00	w/21/09-10
8	Pratapur Harizan sahi road, W.No.2	do	7/5.11.09	9572.00	96/119-120	Sand, Morrum	23.50 cum	36.00	w/17/09-10
9	C.C. At Gaja Laxmi Manhap, W.No.8	do	6/5.11.09	49588.00	97/119-120	Morrum CC(1:4:8) 8.43 cum metal , sand Chips (1:2:4) 6.18 cum Chips, Sand	21.27 cum 8.09 cum 4.00 cum 5.56 cum 2.45 cum	32.00 168.00 6.00 160.00 4.00	w/23/09-10

10	Maheswar Mandir to Gada - andia road W.No.8	do	5/5.11.09	49861.00	97/121-123 C.C.(1:4:4) =6.25cum	Sand Morrum C.C(1:4:8) 8.34 cum metal, chips, sand	24.29 cum 8.00 cum 5.62 cum 6.81 cum	36.00 166.00 162.00 10.00	W/24/09
11	Muduli sahi Bhusei Gadia W.No.2	do	35/17.2.10	49008.00	97/190	Sand, Morrum	66 cum	99.00	113/9-10
12	Mahavir colony road W.8	do	36/17.2.10	49874.00	97/191	Morrm, S.Stone	51.15 cum 40.50 cum	77.00 249.00	114/09-10
13	Kaikanta to Bagha sahi road	do	37/12.2.10	50000.00	97/189	Sand, Morrum	52.92 cum	79.00	115/9-10
14	Amala pada New Colony	do	29/10.6.09	20614	97/6	Morrm, S.Stone	40.50cum 50.61 cum	249 76	47/09-10
15	Naharkiri village road	do	30/10.6.09	12500	97/13	Sand, Morrum	30.70 cum	46.00	48/9-10
16	Parapur Bada Nirijan Sahi	do	31/10.6.09	17865	97/11-12	Morrum	43.86 cum	66.00	49/09-10
17	Kaikanta village road	do	32/10.6.09	19000.00	97/7-8	Morrum	44.77cum	70.00	50/9-10
18	Devimandap sahi road	do	33/10.6.09	18000.00	97/9-10	Morrum	44.25 cum	66.00	51/09-10
19	Jainabad vilalge road	do	71/29.6.09	13441.00	97/16	Morrum	33.00cum	50.00	52/9-10
20	Purneswari sahi vill. Road	do	72/29.6.09	7331.00	97/ 17	Morrum	18	27.00	53/09-10
21	Repair of different roads of Nimapara NAC.	do	29/4.7.09	26532.00	97/19	Morrum	65.14	98.00	55/9-10
							Total	2857.00	

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Appendix-"III" (Vide para 21.1.7)

Showing the details of in admissible Panchayat of Qtl. Charges in Department work in respect of Nimapara N.A.C.

Sl. No.	Name of the Project	Vr.No. Date	M.B. page No.	Item of work	Qty. executed	Rate paid per cum	Rate admissible without O.H Charges	Excess payment made
1	Metal morrum road at Mohavir colony W.No.8, C.R.No.114/09-10	36/ 17.2.10	97/ 191	Morrum subbase S.Stone spreading E/W Hard soil 5k.m. lead	51.15 cum 40.50 cum 13.53 cum	418.31 674.30 109.00 cum	410.89 665.47 106.03	380.00 @7.42/cum
2	C.C. road near mahavir Mandir, Gada Andhia, W.No.8, C.R. 100/09-10	5/ 5.11.09	97/ 121-123	Sand Morrum sub base C.C.(1:4:8)metal 4 cum C.C.(1:;2:4)12m chips	2.81 8.28 6.21	407.31 2342.02 3344.81	397.64 2182.02 3091.93	218.00@9.17 1324.00@160/cum 1570.00@253.88/cum
3	Muduli sahi bhusei Gadia road, W.No.2. C.R.No.113/09-10	35/ 17.2.10	97/190	E/W in H.S 5km. Lead Sand morrum spreading	202.91 66.00	109.04 407.31	106.03 397.64	611.00@3.01/cum 605.00 @ 29.17/cum
4	C.C. road near Gaja laxmi Mandap, W.No.8 C.R.98/09-10	6/ 5.11.09	97/ 119-120	Sand morrum sub base C.C.(1:4:8)masonary 4cum metal C.C.(1:2:4)masonary 12m chips	21.27 8.25 6.18	407.00 2342.02 3344.81	397.64 2182.02 3091.93	195.00 @9.17 1320.00@9.17 1563.00 @242.28 cum

5	Kiakanta to Baghasahi road , W.No.1,C.R.115/09-10	37/ 17.2.10	97/ 189	Morrum sub base S. Stone spreading E/W inh.s 5 km. metal	52.92 40.50 13.53	418.31 674.30 109.04	410.89 666.47 106.03	393.00@7.02 cum 357.00/8.83cum 41.00 @ 23.00/cum
6	Rabi Mallick house to Bhusei road , W.No.2, C.R.112/09-10	6/2.2.10	95/95-97	Morrum sub base S. Stone spreading E/W h.s 5 km. lead	52.05 40.50 9.45	418.31 674.30 109.04	410.89 666.87 106.03	386.00 @7.42 cum 357.00 @8.83 28.00 @3.01/cum
7	Kia kanta metal morrum road near Dhan Jana Mohan Road, W.No.1, CR.No.99/09-10	1/5.11.09	96/ 150-151	Morrum sub base S. Stone spreading E/W h.s 5km lead	52.47 39.15 16.20	418.31 674.30 109.04	410.89 666.87 106.03	389.00@7.42/cum 345.00@8.83 49.00@3.00/cum
							Total	10530.00

Appendix- "IV"(Vide opara 21.2.1)
Showing the payment of S.D. to the Executant during the year 09-10 in respect of Nimapara NAC.

Sl.No.	Vr.No/Date	Amount S.D.	Particulars
	22/18.4.09	30,000.00	Dillip Kumar Bhoi
	01/1.5.09	25,000.00	Prahallad Bhoi
	16/13.5.09	1,500.00	Indharama Baral
	17/13.509	1,500.00	Kishore Ch. Nail
	15/4.6.09	2,000.00	R.N. Mohanty
	61/20.6.09	777.00	S.C. Patra
	64/26.6.09	15,000.00	Bijyay Ku. Swain
	28/23.9.09	2,000.00	U.S. Acharya
	29/23.9.09	4,000.00	Bibekananda Sethy
	30/23.9.09	3,000.00	Chandra Mohan Mishra
	31/23.9.09	4,000.00	Nalinikanta Behera
	32/23.9.09	3,000.00	Gobinda Ch. Chinara
	33/23.9.09	20,000.09	Subash Ch. Patra
	34/23.9.09	4,000.00	Dillip Ku Barala
	35/23.9.09	10,000.00	Jiten KumarBaral
	36/23.9.09	2,000.00	Jyotiranjan Mohanty
	37/23.9.09	2,000.00	Bijay Kumar Sahoo

	38/23.9.09	4,000.00	Gouri Prasad Mistry
	39/23.9.09	1,000.00	Mayadhar Mohapatra
	40/23.9.09	40,000.00	Niranjan Nayak
	34/30.10.09	35,000.00	Subash Ch. Patra
	35/30.10.09	15,000.00	Kiran Pattanaik
	36/30.10.09	6,000.00	Benudhar Nayak
	37/30.10.09	1,500.00	Tapan Ku. Prusty
	38/30.10.09	700.00	Purna Ch. Sahoo
	28/18.12.09	4,000.00	Rinamani Behera
	13/2.2.10	5,000.00	M.M. Nayak
	14/2.2.10	1,000.00	Rabindra Nath Mohanty
	40/23.2.10	1,20,000.00	Jiten Ku. Baral
	14/20.8.09	33,800.00	Mahindra Ltd. Bhubaneswar
		3,96,777.09	

adj 1170 On 28-7-10

Appendix- V (Vide para No.24 of A.R)

Showing the outstanding Advances as on 31.3.2010 in respect of NAC. Nimapara.

	Date	Amount Rs.	To whom paid	Particular Responsible
A	1998-99	1000.00 adj 10-11	Sri A.K. Mohapatra Advocate, Court Exten.	Md. A. Shala,. Ex-E.O
	9.7.2001	8000.00 adj 10-11	Sri Rabi Narayan Mohanty, Massn. Training.	Md. Ashlam, Ex-E.O
	22.3.2001	2000.00 adj 10-11	A.K. Mohapatra, Adv. Court. Expn.	Md. Ashlam, Ex-E.O
	3.6.2002	6800.00 6100	B.K. Das, Advocate, Court Expn.	do
	9.9.2003	320.00 Adj 10-11	Dibyasingha Mishra, E.O, Court Expn.	Dibyasingha Mishra,E.O
	1995-96	21850.00	J.P. Mishra, E.O. Electrical goods.	J.P. Mishra, E.O
	19.9.2002	3000.00	Basudev Electricals Electrical goods.	Md. Ashalam , E.O
	1998-99	28541.00 11-12	Md. Aslam Salary Advance	do
	21.7.04	12000.00 11-12	do (T.A. Advance)	do
	22.6.04	10500.00 ~~6500~~ 6502 outur 10500	do (Salary Advance)	do
	Total	94011.00		
	10.10.05	3.00 adj during 10-11	Rajendra Prasad Mishra, Ex-E.O fixing of Hume piple	Ms. Ashalam, E.O
	29.11.05	5000.00	do (purchase of Pillars)	do
	Total	5003.00		
	22/7.11.06	25000.00	Md. Ashalam, Ex-E.O, Sanitary materials	Md. Ashalam, E.O.
	18/12.2.07	21000.00	do SalaryAdvance	do
	34/25.9.06	1500.00	do (Puja Advance)	do
	Total	47500.00		
	33/23.7.07	16000.00	N.K. Bastia, Carpenter, Trainabad Road, Reach-I	Md. Ashalam,. E.O.
	34/do	16000.00	do Reach-II	do
	35/do	16000.00	do Reach-III	Kanhu Ch. Dhir, I/C- E.O
	34/21.1.08	748.00 adj during 10-11	A.K. Sethi,J.E, Works	do
	7 & 8/6.11.07	29700.00	Staff, Festival Adv.	Smt. Kalyani Pattnaik, E.O.
	Total	78448.00		

	92/16.9.08	100000.00	refund 11-12	Sarat Ku. Mallik, Contractor, MP.LAD. Park Dev. work	
	88/3.10.08	250000.00	refund 11-12	do (Dina Dayas Library (Spl.Problem)	
	26/7.3.09	25000.00	adj 10-11	B.K. Pradhan, Contractor for Dev. Work	do
	53/26.3.09	20000.00	11-12	Smtruti Ranjan Tripathy, Contractor, Dev. Work	do
	Total	**395000.00**			
	10/14.8.09	30000.00		Subash Mohanty, J.C., LSG. Day	S. N. Pratihari, E.O.
	18/26.8.09	45000.00		do	do
	41/23.9.09	17500.00		A.K. Sethi, J.E., Dev. Work out of Rs.97,500.00	do
	18/12.10.09	10000.00		do Dev. Work	do
	26/19.10.09	18000.00	adj during 10-11	do	do
	11/9.3.2010	45000.00		do	do
	44/24.11.2009	5000.00		R.N.Mohanty,T.S., Meeting on R.T.I.	do
	Total	**170500.00**			do
	Grand Total	**7,90,462.00**	Total 162652		
B.	**SJSRY. Cash Book:**				
	Up to 04-05	4,80,500.00		Details in A.R. 30/07-08	
	05-Jun	1,38,450.00		For the year 05-06	Md. Ashalam, E.O.
	Total	6,18,950.00			do
	2006-07				
	27.4.06	15,000.00		Rabinarayan Mohanty, T.S., Study Tour for DWOCRA.	do
	27.4.06	60,000.00		do Computer Training	do
	27.4.06	16,000.00		do Materilas for Balwadi teacher	do .
	do	11,100.00		do Community Pendal at Andhia Bhoi sahi	do
	do	20,000.00		do do at Tala Andhia Bhoi sahi C.C. Road.	do

	do	15,000.00	do Benusagar Bhoi Sahi,	
	do	15,000.00	Pat pur Bhoi Sahi, C.C. Road	do
	do	20,000.00	do Hata Sahi, Mallick Sahi Raod.	
	do	50,000.00	do Nayak Sahi road	do
	do	20,000.00	do Hata Sahi Road	do
	15.3.07	2,000.00	do Study materials	do
	do	50,000.00	do Nayak sahi road	do
	do	50,000.00	do Andhia Bhoi sahi road reach-I & II Seva Kendra, Sweeper Colony.	do
	do	60,000.00		
	Total	**404100.00**		
	2007-08	270000.00	Rabinarayan Mohanty, T.S., Payment of remunerator for Training Institute.	
	13.7.07	170000.00	do Computer Training T.C. revolving fund for socieity	
	25.8.07	91000.00	do Purchase of materials for Balwari Centers.	
	do	24000.00	do	
	do	**555000.00**		
	Total			
For the year 2008-08				
	4/2.6.08	22000.00	Rabi Narayan Mohanty, T.S., Purchase of materials for 22 nos. Balwari centres.	
	5/2.6.08	4500.00	do for 3 nos. Bawadi centres @ 1500/-	

	18/20.1.09	11000.00	do Awarness programme for council & B.T.	Kanhu Charan Dhir, E.O.
	21/24.2.09	50000.00	do Patapur, Bhoi Sahi, C.C. Road	do
	do	50000.00	do Patapur Chandan Pokhari	do
	do	50000.00	do Andhia Bada Bhoi Sahi , C.C. Road	do
	do	29000.00	do Repair of Sweeper Colony	do
	do	10000.00	do Tala Andhia C.C. Road	do
	do	10000.00	do Mallik Sahi C.C. Road	do
	do	10000.00	do Jainabad C.C.	do
	22/24.2.09	109000.00	do Payment of remuneration etc.	do
	Total	**355500.00**		
	Grand Total	**1933550.00**		