Audit Report No. 49 /2011-12

AUDIT REPORT ON THE ACCOUNT S OF NIMAPARA N.A.C. FOR THE YEAR 2010-11:

PARA No. 01: -

PREAMBLE:-

I.	Name of the Institution :	Nimapara Notified Area Council, Nimapara
II.	Period of Accounts audited	1.4.10 to 31.3.11.
III.	Time taken for audit:	21.03.2011 to 30.04.11.
IV.	Iv. Working days consumed:	27 days in terms of party.
V.		
VI.	Name of the Executive Officer During the period under audit.:	Sri Satya Narayan Pratihari
vi.	Name of the E.O. at the time of: audit & review.	Sri Kshirodra Kumar Padhan, Tahasildar, I/c E.O.
Vii.	Name of the Auditors	1. Smt. Rajalaxmi Behera, Ar. 2. Sri Niranjan Behera,Ar.
viii.	Name of the Reviewing Officer and Date of review	Sri Basudev Rath - A.S. Dt. 8.5.2012 and Dt. 9.5.2012

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 2010-11 is furnished below:

Sl.No.	Name of the post	Sanction strength	Actual strength	Vacant
1	Executive Officer	1	1	Part time.
2.	Senior Clerk	1		1
3.	Junior Clerk	2	2	-
4.	Tax Sarkar	2	1	1
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	18	4+ (-1)= 3

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.

ASSETS:-

1	Cash balance deposits bank balance as on 31.3.11		39159966.06
2	Taxes fees etc. outstanding for collection	2272441.99	
	(-) 10% discount towards recoverable and dept	-227244.00	2045197.99
3	Advance Recoverable		
	Accountant Cash Book	718081.00 718091/-	
	SJSRY Cash Book	1988550.00	2706631.00 2706641/-
4	Ground rent to be recoverable from CESU/SESCO		1612879.00
	TOTAL :-		45524674.05

45,52,4684.05

(3)

LIABILITIES :-

2,18,08,644.

1	Un utilised Govt. Grants as on 31.3.10	22931366.00
2	Deposits refundable that is SD/EMD	187779.00
3	Loan repayable	3239004.00
4	Outstanding arrear energy charges payable to CESU, towards street light	28044442.00
5	Salary of staff for 3/11	197098.00
6	Pension	6280.00
7	Refund of GIA to Konark NAC	13777336.00
	TOTAL :-	68383305.00
	AMOUNT OF LIABILITY EXCEEDED OVER THE ASSETS	22858630.95

From the above, it is evident that the liability has exceeded the assets position by Rs.22858630.95 Steps need be taken to equalize the same and compliance reported, failing which the financial status of the N.A.C. may detorate. 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 N.A.C. 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 account of the NAC was last audited by the auditors of Local Fund Audit Organisation up to 31.3.10. Therefore the present audit is confined to the period from 01.4.10 to 31.3.11. But only the receipt side has been checked up to Dt. 21.03.2012 that is prior to the date of commencement of audit.

om page No - 122/c

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 21.03.2012 i.e. 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	NIL	NIL	Nil P.No.9/c P.4?
2.	Postage stamps	433.65	433.65	Nil P.No.2/c
3.	Un-used M.Bs	One no.	One no.	Nil P.No.11/c
4.	Un-usedMisc. Receipt books	173 Nos.	173 Nos.	Nil P.No.9/c
5.	Un-used Holding Tax receipt books	53 nos.	53 nos.	Nil Page No.5/c
6.	Un-used daily market collection receipt books	494 nos.	494 nos.	Nil Page No.10/c
7	Un-used cycle lic. Fee	116	116	Nil according previous A.R No 25/10-11 Para-4
7(a)	Un-used P.L. cheques	915475 to 915500		
8.	Un-used parking fees receipt books	Bus 180 Tracker 188 Auto 129	180 Nos. 188 nos 129 Nos.	Nil Page No.44/c Nil Page No.42/c Nil Page No.41/c

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 2010-11 is furnished in statement –"B" and "C" of this report.

Particulars	AMOUNT FOR 09-10	AMOUNT FOR 2010-11
O.B. at the beginning of the year	2,10,17,746.51	32803549.36
Received during the year	3,97,76,893.00	41291096.00
Total	6,07,94,639.51	74094645.36
Amount spent during the year	2,79,91,090.15	34934679.30
Closing balance at the end of the year as per audit	3,28,03,549.36	39159966.06
Closing balance at the end of the year as per Accountant cash book	3,28,03,549.36	34131927.06
Difference	Nil	5028039.00

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RECONCILLISATION:-	
C.B. As per Accountant Cash Book	34131927.06
Add Excess expenditure on 3.7.10 (SL No.7)	23729.00
Add Bill No. 7 to 10 received during the month of 11/2010 has not taken into account	2715135.00
Add SJSRY grant receipts 28.3.11 not reflected in acct. cash book	261000.00
Add SJSRY int. 2.8.10	118.00
Add Int on 31.12.10 (SJSRY)	25102.00
Add Int. on 3.1.11 (SJSRY)	14877.00
(-) Bank Charges on 1.2.11 (SJSRY)	-169.00
(-)Expr. On 29.3.11 (SJSRY) not taken to a/c.	-93000.00
Add 13 FCA grant not taken to a/c. cash book Rs.799000/- on 4.2.11 & Rs.13000/- on 29.3.11 as per pass Book No. 31421 (Uco).	812000.00
Add.OAP/ODP/NOAP grant not taken into account. (Details are furnished below)	1216600.00
on 27-10-10 Add PENSSION grant received but not accounted for in Acct. C.B. SB a/c 7717	42300.00
Add Check No.312328/6.8.10, 312356/22.9.10 & 312386 Dt.11.10.10 @ Rs.3450/- were cancelled but the same was not shown an received side and Rs.10,350.00 booked as expr. Vide ch. No. 414698 Dt.4.11.10 resulted double expr. against single payment.	10350.00
(-)Vr. No. 33 Dt.11.10.10 actual paid Rs. 4194/- but booked Rs.4191 resulted Less Expr. In Accountant Cash book.	-3.00
TOTAL:-	39159966.06

Detailed below.

Recocilled Reconciled

Details of OAP/ODP/NOAP NOT TAKEN INTO ACCOUNT:-

NAME OF THE BANK	DATE	AMOUNT
S.B.I. A/C No.10722432685	24.09.10	410400
	14.12.10	153600
	15 ~~20~~.12.10	273600
	29.12.10	10400
	29.12.10	16000
	17.02.11	20800
	17.02.11	307800
	17.02.11	24000
	TOTAL :-	1216600

Para No.5 (b):

Details of closing balance of Accountant cash book and SJSRY.
Cash book as on 31.3.11:-

SL. No.	Name of the account	CLOSING BALANCE AS PER PASS BOOK
1	IN PL ACCOUNT	27313893.62
2	UCO 8569	469007.00
3	UCO 11398	19359.00
4	UCO 31421	812000.00
5	PNB 19052	~~288249.00~~ 2997500.00
6	PNB 10954	288249.00
7	12TH FCA SBI 8424	8055129.00
8	SBI 32685	652446.49
9	SBI 77717	28811.00
10	SBI 89388 LFS PEN.	219.00
11	pgb 2562	9595.15
	SJSRY PASS BOOK	
1	NGB 3562	6874.90
2	uco 11351	740854.00
3	SBI 3005128590-3	1676522.00
		~~40364202.16~~

As per pass book 4,30,50,460.16
As per cash book (-) 3,41,31,927.06
Difference 89,18,533.10

Para No.5 (B).1:

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

II. *Subsidiary cash book as on 31.3.10* *Rs. Nil*

Total: Rs. Nil

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Para No.5.8.1: Reconciliation of Bank and P.L. A/C position:

PARA No.6.(a):-

SINKING FUND:-

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

PARA No.6 (b):-

DEPRICIATION 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 receipts 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 34 nos. of audit reports issued so far compliance of Some ~~[illegible]~~. 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	-
34	25/2010-11	2009-10	-do-	1832/05.12.2011

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

Para No.9.1:-

A.G. INSPECTION REPORT:-

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

ParaNo.10 :-

MISAPPROPRIATION OF CASH AND LOSS OF STOCK AND STORE:-

Para No.10(a).1: -

MISAPPROPRIATION OF CASH:-

PARA No. 10(a)(i):-

NON DEPOSIT OF COLLECTED MONEY:-

m page No-3/C

On checking of the Cashier's Cash Book w.r.t. Misc. Receipt Book it is found that total sum of Rs. 1248.00 was collected but not reflected in the Cashiers Cash Book resulted misappropriation of Cash which needs immediate recovery. The details are furnished below.

PARTICULARS OF COLLECTION	M.R. No.& DATE	AMOUNT
Cost of Tender Paper	33041/29.03.2011	416.00
Cost of Tender Paper	33042/29.3.2011	832.00
TOTAL :-		1248.00

P 33' of Cashier's ...

However on issue of objection Memo Rs.1248.00 was recovered from Sri Subash Ch. Mohanty, Acct., vide M.R. No.36060 Dt.25.04.2012.

PARA No.10 (a) ii:-

NON // LESS DEPOSIT OF COLLECTED MONEY:-

On checking of the Misc. Receipt Book w.r.t. Cashier's Cash Book & DCR it reveals that a sum of Rs., 2375.00 was less credited in the N.A.C. resulted mis-appropriation of Cash, which needs immediate recovery. The details are furnished below.

M.R. NO. & DATE	AMOUNT COLLECTED	AMOUNT CREDITED TO DCR	LESS CREDITED TO D.C.R.
35260 Dt.19.09.11	45	15.00	30.00
35894 to 35900 Dt.06.01.12	270	170.00	100.00
31813 Dt.02.12.10	45	0.00	45.00
32762 /dt.13.11.10	2200	0	2200.00
TOTAL:-	2560	185.00	2375.00

p.61 m.R no.

m page No -8/c

However, on issue of objection memo local authority agreed to recover the same & the same was recovered from the following persons.

M.R. NO. & DATE	FROM WHOM RECOVERED	AMOUNT
122/18.04.12	Bijay Ku. Patra, T.C.	175.00
153 Dt.04.05.12	Rabinarayan Mohanty, OTC	2200.00
	TOTAL :-	2375.00

Entered in cash book

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PARA No.11:-

BUDGET AND ANNUAL ACCOUNT:-

The annual budget for the year under audit was submitted in District Magistrate, Puri in letter No.88/01.02.2011 and copy of annual budget has been sent to H & U.D. Deptt. Vide Memo No.87/01.02.2011. The budget was approved by the Govt. in H & U.D. Deptt. Vide its Lr. No.8571/28.03.2011. 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	7364375.00	172721.00
2.	License & other fees	603000.00	463607.00
3.	Receipt under spl./ Act	15000.00	0.00
4.	Revenue receipt derived from Municipality properties and power apart from Taxation	741947.00	99118.00
5.	Grants and construction From Govt. for special		
i.	Purposes	14208053.00	21457082.00
ii.	From Local funds	0.00	0.00
iii.	OAP/ODP/NOAP/MBPY.	3100000.00	2165400.00
iv.	From other Deptt	4550000.00	79500.00
6.	Miscellaneous	430000.00	1034106.00
7.	Extra Ordinary Debt.	3950000.00	1542226.00
	Total	34962375.00	27013760.00

(Except Grant receipt for Konark N.A.C. Rs.13777336.00 + Rs. 500000.00)

PROBABLE EXPENDITURE:-

B.	Probable Expenditure	Amount as per Budget	Amount as per accountant cash book
1	Gen. Admin & collection charges	1895000.00	1757069.00
2.	Collection of Taxes and fees		642206.00
3.	Collection of Ferry rent etc.		-
4.	Public safety	3040000.00	3122795.00
5.	Public Health	1865000.00	591520.00
6.	Medical	50000.00	-
7.	Public conveyance	500000.00	-
8.	Development work	21058000.00	26203267.30
9.	Public Institutions	130000.00	69200.00
10.	Miscellaneous	489375.00	1191347.00
11.	Extra Ordinary Debt	4500000	836730.00
12.	Pension	-	160545.00
	Total		

Comprising 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.

PARA No.12 :-

INVESTMENT:-

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

PARA No.13 :-

GOVT. GRANT:-

An abstract position of Grants received and utilised during the year 2010-11 is given below. The details of which are furnished in Statement-"F" of the A.R.

SL. No.	PARTICULARS			AMOUNT
1	OPENING BALANCE AS ON 1.4.10			17492423.00
2	GRANT RECEIVED DURING THE YEAR	GRANT	21457082.00	
		MACHING SHARE	324000.00	21781082.00
3	TOTAL:-			39273505.00
4	GRANT UTILISED DURING THE YEAR	GRANT	17374395.00	
		MACHING SHARE	90466.00	17464861.00
5	CLOSING BALANCE	GRANT	21575110.00	
		MACHING SHARE	233534.00	21808644.00

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 2010-11 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	Amount for which submission of U.C. was pending at the beginning of the year	29878684.00
ii	Grants received during the year 2010-11	21781082.00
iii	TOTAL	51659766.00
iv	U.C. Submitted during the year 2010-11	14219143.00
v	Amount for which is pending for submission as on 31.03.2011	37440623.00

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 :-

The details of U.C. submitted during the year 2010-11 are furnished below:

SL. No.	LETTER No. & DATE	PERIOD OF GRANT	AMOUNT OF U.C. SUBMITTED	NAME OF THE GRANT
		2009-10	855054.00	Comp. in lieu of Octroi grant
		2009-10	427527.00	Comp. in lieu of Octroi grant
		2009-10	427527.00	Comp. in lieu of Octroi grant
		2009-10	419825.00	Comp. in lieu of Octroi grant
		2009-10	427527.00	Comp. in lieu of Octroi grant
		2009-10	513843.00	Comp. in lieu of Octroi grant
1	Lr. No.526/5.4.10	2008-09	669833.00	Road Development.
2	Lr. No. 829/8.6.10	2009-10	1608044.00	Road Maintanance
3	Lr. No. 831/08.06.10	2006-07	5029.00	TFC (SWM)
		2009-10	1000.00	E.T.
		2009-10	116000.00	PBI
4	Lr. No. 1098/2.7.10	2009-10	608000.00	PBI
		2009-10	302607.00	TFC
		2008-09	700000.00	R.M. (HC)
		2008-09	98500.00	TFC
5	Lr. No. 1183/19.7.10	2009-10	1602215.00	Comp. in lieu of Octroi grant
		2009-10	361111.00	Road Development.
6	Lr. No. 1736/23.10.10	2009-10	495556.00	Road Development.
		2010-11	536135.00	Comp. in lieu of Octroi grant
		2010-11	536135.00	Comp. in lieu of Octroi grant
		2010-11	1072270.00	Comp. in lieu of Octroi grant
7	Lr. No. 1881/20.11.10	2010-11	532135.00	Comp. in lieu of Octroi grant
		2010-11	532135.00	Comp. in lieu of Octroi grant
		2010-11	532135.00	Comp. in lieu of Octroi grant
8	Lr. No. 2039/24.12.10	2009-10	839000.00	PBI
	TOTAL :-		14219143.00	

YEAR WISE BREAKUP OF U.C. SUBMITTED :-

The year wise breakup of U.C. submitted is furnished below.

YEAR WISE BREAKUP OF U.C. SUBMITTED :-	
FOR THE YEAR 20006-07	5029.00
FOR THE YEAR 2008-09	1468333.00
FOR THE YEAR 2009-10	9004836.00
FOR THE YEAR 2010-11	3740945.00
TOTAL :-	**14219143.00**

PARA No. 13.3:-

YEAR WISE PENDING OF U.C.:-

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~~ year 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	13972.00
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	2909878.00

2007-08	3108141.00
2008-09	2101595.00
2009-10	8841476.00
2010-11	18040137.00
Total	**37440623.00**

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 year wise progressive demand as well as repayment have not been maintained in the said ledger. Therefore in present of audit, the loan position has been worked out basing on the last year audit figure.

The abstract position of loans for the year 2010-11 is furnished below:

PARTICULARS	AMOUNT OF PRINCIPAL	AMOUNT OF INTEREST	TOTAL
Balance outstanding for payment at the beginning of the year i.e. on ~~1.4.2009~~ 1.4.2010	1777750.00	1234849.00	3012599.00
Progressive of demand for payment at the end of the year 2010-11	1777750.00	1461254.00	3239004.00
New loan accrued during the year 2010-11	0.00	0.00	0.00
deduct the amount repaid during the year 2010-11	0.00	0.00	0.00
Balance outstanding for repayment as on 31.3.2011	1777750.00	1461254.00	3239004.00

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:-

As ascertained from the records made available to audit, it is seen that the valuation of the Holding tax of the N.A.C. was last done during the year 2008-09 by the valuation organization of the Govt. in H & U.D. Deptt. And publication made on Dt.24.06.2008 valuation organisation

The Collection of Holding Tax, Lighting Tax & Water Tax on the revised rate was implemented w.e.f. 1.4.2010.

1381

19.608

PARA No. 16.1:-

INCLUSION OF NEW HOLDINGS :-

As the assessment of Taxes was made on 2009-10 and the same was implemented w.e.f. 1.04.2010, no new holding are included during the year 2010-11. The details of assessment of Taxes ward wise given below.

WARD No.	No. of TAX HOLDERS	ANNUAL VALUE OF TAX	AMOUNT OF HOLDING TAX	AMOUNT OF LIGHTING TAX	AMOUNT OF WATER TAX
1	239	96966.00	3879.00	1939.50	1939.50
2	222	131976.00	5279.00	2639.50	2639.50
3	270	336114.00	13445.00	6722.50	6722.50
4	239	695397.00	27815.00	13907.50	13907.50
5	234	606420.00	24257.00	12128.50	12128.50
6	266	1094322.00	43773.00	21886.50	21886.50
7	245	1384032.00	55361.00	27680.50	27680.50
8	501	2524988.00	100999.00	50499.50	50499.50
9	362	1660941.00	66438.00	33219.00	33219.00
10	303	193529.00	7741.00	3870.50	3870.50
11	383	865724.00	34629.00	17314.50	17314.50
TOTAL:-	3264	9590409.00	383616.00	191808.00	191808.00

Executive Officer of the N.A.C. is advised to take effective steps to include new holding during the subsequent years which is a statutory obligation under O.M. Act.

PARA No.16.2:-

MUTATION CASE :-

No mutation case was finalized by the N.A.C. during the year under audit.

PARA No. 17 :-

D.C.B. POSITION OF TAXES :-

The Demand, Collection and Balance position of taxes and fees etc. for the year 2010-11 was furnished in Statement "H" attached to this report.

PARA No. 17-1:-

D.C.B. OF HOLDING TAXES :-

The Demand, Collection and Balance position of Holding Taxes for the year 2010-11 is furnished below.

SL. No.	PARTICULARS	ARREAR	CURRENT	TOTAL
1	DEMAND	740883.40	383616.00	1124499.40
2	COLLECTION	33015.45	55818.00	88833.45
3	**BALANCE**	**707867.95**	**327798.00**	**1035665.95**

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 due could not be worked out due to non maintenance of records (D.C.B.) by the local authority and lack of information in last A.R..

PARA No. 17-2:-

D.C.B. OF LIGHTING TAX :-

The Demand, Collection and Balance position of lighting Taxes for the year 2010-11 is furnished below.

SL. No.	PARTICULARS	ARREAR	CURRENT	TOTAL
1	DEMAND	387410.02	191808.00	579218.02
2	COLLECTION	16664.80	27785.50	44450.30
3	**BALANCE**	**370745.22**	**164022.50**	**534767.72**

It is seen from the above table that the collection of holding tax is very miserable as compared to the demand position and expenditure towards monthly light charges and maintenance of street lights. Suitable steps may be taken to stream line the collection by way of certificate case against the defaulters. The time bared due could not be worked out due to non maintenance of records (D.C.B.) by the local authority and lack of information in last A.R..

PARA No. 17-3:-

D.C.B. OF WATER TAXES :-

The Demand, Collection and Balance position of Water Taxes for the year 2010-11 is furnished below.

SL. No.	PARTICULARS	ARREAR	CURRENT	TOTAL
1	DEMAND	237069.62	191808.00	428877.62
2	COLLECTION	14882.00	27724.30	42606.30
3	BALANCE	222187.62	164083.70	386271.32

It is seen from the above table that the collection of Water 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 due could not be worked out due to non maintenance of records (D.C.B.) by the local authority and lack of information in last A.R..

PARA No. 17.4:-

YEAR WISE BREAK UP OF COLLECTION OF TAXES:-

The year wise break up of collection of taxes is furnished below.

YEAR	HOLDING TAX	LIGHTING TAX	WATER TAX
UPTO 2008-09	7286.35	3827.35	3099.55
FOR 2009-10	25729.1	12837.45	11782.45
FOR 2010-11	55818	27785.5	27724.3
TOTAL :-	88833.45	44450.3	42606.3

PARA 17-5:-

YEAR WISE BREAKUP OF C.B. OF TAXES :-

The year wise break up of taxes to be collected at the end of the year i.e. as on 31.3.2011 is furnished below.

YEAR	HOLDING TAX	LIGHTING TAX	WATER TAX
UPTO 2008-09	952575.45	494144.77	346764.57
FOR 2009-10	27272.50	12837.45	11782.45
FOR 2010-11	55818.00	27785.50	27724.3
TOTAL :-	1035665.95	534767.72	386271.32

PARA : 17.6 :-

D.C.B. POSITION OF RENT:-

The demand, Collection and Balance of House rent // Shop rent of N.A.C. for the year 2010-11 is furnished below.

SL. No.	PARTICULARS	ARREAR	CURRENT	TOTAL
1	DEMAND	141064.00	60690.00	201754.00
2	COLLECTION	16370.00	33395.00	49765.00
3	BALANCE	124694.00	27295.00	151989.00

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 the shop-wise // House Wise // Person wise demand was furnished vide Annexure-I of the audit report. The monthly rent of the shop // house was revised by the council w.e.f. 1.4.2010. The details of revised rent are furnished below.

SL. NO.	OLD RATE OF RENT PER SHOP / MONTH	Revised PRESENT RATE OF RENT PER SHOP / MONTH Revised
1	140.00	155.00
2	280.00	310.00
3	110.00	125.00
4	260.00	290.00

The total collection is 24.66% of the total Demand which is below stage of satisfactory. Hence the E.O. of the N.A.C. is advised to take effective steps to collect the arrear & current dues and compliance reported to next audit.

PARA : 17-7:-

D.C.B. POSITION OF OWN PROPERTY:-

The Demand, Collection and Balance of revenue derived from the own property for the year 2010-11 is furnished below.

PARA : 17-7-1 :-

D.C.B. OF DAILY MARKET :-

Collection of the Daily market was made on the basis of auction. A sum of Rs.24,850.00 was collected through auction *action of daily market vide M.R. No.30979 Dt. 29.3.2010. Hence there is no balance for next year. E.O. is requested to raise the price of auction through the negotiation.*

PARA :17-7-2:-

LEASE OF COCONUT TREE :-

On checking of lease file it reveals that out of 20 Nos. of plots only 15 Nos. of coconut lease plots were auctioned during the year 2009-10 for the year 2010-11 out of which Rs. 16,905.00 was collected and Rs.500.00 was auctioned during the year 2010-11 by auctioning 2 Nos. of *plots. The details are furnished below.*

Lease of Coconut Trees(only15 Nos. out of 20)		
Old P.K. Road side coconut tree	885	Collected during 2009-10
Balakati Rd. side	1000	
Cenal Embakment (bijipur to bandhua pokhori)	1190	
-do-(Bandhua Pokhori to madhaba mishra lane)	930	
-do- (Fishery gadia to Basu Nayak land)	1510	
-do- (Basunayak Land to Mualaman Bridge)	1190	
-do-(Musalman Bridge to Blind School)	1400	
-do-(Blind School to Delta Bridge)East.	1450	
-do- west.	1450	
-do- Electric office to Denua (east)	550	
-do- West.	550	
-do- Talaandhia to Alandi Bridge (south)	1200	

-do- North	1200	
-do- Talaandhia to Seulasahi Bridge East.	1200	
-do- West.	1200	
	16905	
Lease of coconut tree of Balanga Rd.	250	M.R.No.32399/ 4.11.10
-do- Renahuda Coconut Trees	250	
G. TOTAL :-	**17405**	

PARA No. 17-7-3 :

LEASE OF TANKS :-

On checking of the lease file with reference to accountant cash book it reveals that a sum of Rs. 28,850. *~~28,750.00~~ was collected towards lease of tanks during the year 2010-11 out of which Rs. 1,000.00 was collected as arrear for the year 2008-09. Out of 28 Nos. of Tanks only 3 Nos. tanks were given as lease for three years i.e. from. 1.4.10 to 31.3.2013. The details are furnished below.*

Lease of Tanks :-(only 3 Nos. out of 28 tanks)	AMOUNT	M.R. No. & Dt.
(for three years 1.4.10 to 31.3.13)		
Chandan Tank	27000	31663/ 20.4.10
Panchami Tala	250	31664/ 20.4.10
Gangagara Tank	600	31672/ 3.5.10
TOTAL:-	**27850**	

Arrear - 1000

Total m 28,850.

E.O. of the N.A. C. is requested to take effective steps to give lease on negotiation basis to the different S.H.G. groups.

***PARA No. 17-8** :-*

RECONCILIATION OF D.C.B. FIGURE :-

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

SI. No.	PARTICULARS	AMOUNT COLLECTED AS PER D.C.B.	AMOUNT COLLECTED AS PER ACCT. CASH BOOK	DIFFERENCE	REASONS
1	HOLDING TAX	88833.45	87248.90	1584.55	Rebate given to the people for timely deposited the taxes.
2	LIGHTING TAX	44450.30	43658.05	792.25	
3	WATER TAX	42606.30	41814.05	792.25	
4	DAILY MARKED Market	24950	0	24950	Rs. 24,950.00 Collected Previous year.
5	LEASE OF COCONUT TREE	17405	500	16905	Rs.16905/- Collected Previous year.

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 Fees, Fixed Demands etc. Are furnished in the Statement " H" of this audit report. The Demand & Collection of parking fees, Fees U/s 290 & U/s 307 was furnished below.

SL. No.	NAME	PARTICULARS	ARREAR	CURRENT	TOTAL
1	PARKING FEES	DEMAND	0.00	152854.00	152854.00
		COLLECTION	0.00	152854.00	152854.00
		BALANCE	**0.00**	**0.00**	**0.00**
2	FEES U/S 307	DEMAND	34145.00	22653.00	56798.00
		COLLECTION	12573.00	10080.00	22653.00
		BALANCE	**21572.00**	**12573.00**	**34145.00**
3	FEES U/S 290	DEMAND	120462.00	21575.00	142037.00
		COLLECTION	0.00	21575.00	21575.00
		BALANCE	**120462.00**	**0.00**	**120462.00**

COMPARISON BETWEEN PREVIOUS YEAR COLLECTION & THIS YEAR COLLECTION :-

The comparison between previous year's collection and this year's collection figures of the above items were furnished below.

SL. No.	NAME	2010-11	2009-10	DIFFERENCE
1	PARKING FEES	152854.00	132174.00	20680.00
2	FEES U/S 307	22653.00	33500.00	-10847.00
3	FEES U/S 290	21575.00	18510.00	3065.00

From the above it is cleared that there is no steps has been taken to collect fees under section 307. The collection hike under section 290 is far from the satisfaction.

It is seen from the collection of tax and fees are miserable enough and there is huge ~~gap~~ difference between Demand and Collection. Action may be taken to gear up the collection for improvement of the financial condition of the N.A.C...

PARA No. 19 :-

NON COLLECTION OF GROUND RENT FROM CESCO/CESU :-

As per last and previous audit reports, it was ascertained that in Letter No. 1060 Dt. 21.09.02 address to the Executive Engineer, Nimapara that the amount of Ground rent may be deposited to N.A.C. The total outstanding ground rent from 1.8.73 to 31.3.10 was Rs.16, 12,879.00. Added to this year up to 31.3.2011 was comes to Rs.1612879.00 towards collection of ground rent from CESCO/CESU.

Arrear upto 31.3.2010 calculated in last A.R	1593869.00
Demand for 2010-11 @ 10/- per sqft. 1901 Sqft.	19010.00
TOTAL:-	1612879.00

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25

Effective steps need be taken to settle the matter to the H & U D Deptt. 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 N.A.C. There fore no comments.

PARA No. : 21 :-

AUDIT OF EXPENDITURE:-

PARA No. 21.1:-

WORKS ACCOUNT:-

PARA No. 21.1.1:-

EXCESS PAYMENT DUE TO ALLOWING HIGHER RATE:-

Name of the Work : Constn. Of Bathing ghat at Kaikanga ,
Contractor : Departmental
M.B.No.95 Page No. 127-130 & 133 to 135,
Vr. No.31 Dt.22.6.2010.
Name of the J.E. : Sri A.K. Sethy.

On checking of the above work case record it reveals that a sum of Rs. 3354.00 were paid in excess due to allowing higher rate as detailed below.

Item.No.(3) : RCC work 1:4:8
Cost Admissible:-

Cost of 4cm size metal 0.96 @ 1027.79		Rs.986.~~69~~ 1.5
om page No-27 to 29/c Lead 61 Km.	437.39	
Base cost of stone	540.00	
Royalty	50.40	
Cost of Sand0.48 @ 237.20		Rs.113.85
Lead 18 km.	185.20	
Base cost of sand	38.00	
Royalty	14.00	
Cost of Cement 1.72 @530.70		Rs.912.80
Masson 2nd. Class 0.18 @116.00		Rs.20.88
M.Mulia & W.Mulia 3.90 @ 90/-		Rs.351.00
TOTAL:- (admissible)		Rs.2385.~~91~~
Rate paid :-		Rs.256.41
Excess paid: per cum		RS.108.29
		140.20

x 2565.47 (according to Bill)

m 135.20

Total amount excess paid for 4.83 cum Rs.870.00

Item No. (4) : RCC work 1:2:4

Cost admissible:-

12mmzie chips 0.90 @ 1237.90		Rs.1113.93
Lead 61Km	Rs.437.5	
Base cost	Rs.750.00	
Royalty	Rs.50.40	
Cost of Sand 0.45 @237.20		Rs.106.74
Cost of cement 3.23 @ Rs.530.70		Rs.1714.16
Masson 2nd class 0.68 R 116/-		Rs.78.88
Man Mulia & Women Mulia 1.8+1.40+1.40=4.60@90/-		Rs.414.00
TOTAL COST ADMISSIBLE:		Rs.3427.71
Cost allowed:		Rs.3714.16

Excess cost allowed: 3714.16-3427.71 = Rs.286.45/ cum.

Total excess paid for 8.67cum : 286.45 x 8.67 = **Rs.2483.00**

(Rs 3353.00) Clarification was sought through the objection memo, why the above calculated excess payment of **Rs. 3353.00 (Rs. 870.00 + Rs. 2483.00)** should not be suggested for recovery from the person(s) found responsible. In response to objection memo local authority ~~replied that~~ " has not been responed. However Rs 3353.00 is suggested for recovery from persons concern which is given below.

1. Shri Satya Narayan Pratihari - E.O = 1118.00
2. Sri Surya Narayan Panda - A.E = 1118.00
3. Sri Amiya Kumar Sethy - J.E = 1117.00

PARA 21.1.2:-

EXCESS PAYMENT DUE TO ADOPTION OF WRONG METHOD OF VOLUME OF R.C.C. & ALLOWED HIGHER RATE THAN ADMISSIBLE:-

Name of the work :- Constn. Of Boundary wall to proposed dumping yard in land fill site.

Name of the Contractor : Brjendra Ku. Pradhan,

Name of the J.E. : Trilochan Behera,

M.B. No.111, Page No. 1 to 15 & 23 to 44,

Vr. No.37/31.1.11 and Vr No.25/18.6.11

Head of Grant :- 12th. FCA(S.W.M. Programme)

A) *In this project nos. of RCC columns were executed and in M.B. after the column base Pedestal of the column was executed like a frustum of pyramidal shape, the volume of which was calculated as $(a^2+b^2)/2 \times h$. But the volume of the pedestal should have been arrived at adopting the prescribed formula i.e. $a^2+b^2\sqrt{(a^2b^2)}h/3$.* $(a^2+b^2+\sqrt{a^2b^2})h/3$

Due to adopting of a wrong method volume of RCC was arrived at 23.99 cum against the admissible volume of 18.15 cum resulting in an excess payment of Rs.25, 882.00 @4431.82/cum as calculated below and this needs recovery.√√

QTY. ALLOWED:-

on page No-25/C

Ist. R/A M.B.No.111 P.7	60colm.x (.90x.90) +(.25 x .25)/2 x.6	=	15.70cum.
2nd.R/A M.B.No.111 P.27	19colm.x (.90x.90) +(.25 x .25)/2 x.6	=	4.97cum.
	2 colm.x(1.2x1.2) + (.38x0.38)/2 x 0.6	=	3.32cum.
	TOTAL:-	=	23.99CUM.

QTY. ADMISSIBLE:-

=	$79(0.90^2+0.25^2+\sqrt{(0.90^2+0.25^2)} \times 0.60/3$ 79x (0.81 + 0.0625+0.225) x0.20= 02195x79	=	17.34cum.
	$2x(1.20^2+0.38^2+\sqrt{(0.20^2 \times 0.38^2)} \times 0.60/3=0.408x2=$		0.816cum.
	TOTAL:-	=	18.15CUM.
	EXCESS :-		5.84CUM.

*Cost of 5.84 cum. of RCC work @ Rs. 4431.82 = **Rs.25882.00** excess paid.*

B. Further it is seen that as per the SR the cost of Centring and shuttering for RCC work in plinth bend is to be allowed at the same rate with column base, mass concrete. But by violating the provisions of the SR the rate of centring and shuttering calculated for execution of Plinth band a higher rate i.e. at the rate applicable for column beam which is inadmissible. As such cost of **211.24sqf**. Centring and Shuttering for Plinth bend is allowed **@257.25/sqf**. which the rate applicable for Colum & Beam, against the admissible rate of **Rs.59.82** which resulted is an excess payment of **Rs.41705.00** as calculated below and as such needs recovery.

ALLOWED FOR CENTRING & SHUTTERING CHARGES OF P.B.:-

Ist.R.A.(M.B.No.111, P.9)	=	131.62
2nd.R.A.(M.B.No.111 P.129)(item 6(b))	=	79.62
TOTAL:-	=	211.24SQFt
AMOUNT PAID @257.25/SQFT.	=	Rs.54341.49
AMOUNT ADMISSIBLE @ 59.82/SQFT.	=	Rs.12636.37
EXCESS PAID	=	**Rs.41705.00**

In toto a sum of Rs. **67587.00 (Rs.25882.00 + Rs.41705.00)** *needs recovery.*

On issue of ~~the~~ objection memo the local authority remained ~~...~~ silent.
So Rs 67587.00 needs recovery from responsible persons which is given below.

1. Sri Satya Narayan pratihari - E.O - 22529.00
2. Sri Surya Narayan panda - A.E - 22529.00
3. Sri Trilochan Behera - J.E - 22529.00

PARA 21.1.3:-

Name of the work : Constn. Of M.M. Rd. from Patapur Mahuli to Dharajan Muhan
Name of the Contractor : Sri Chandra Sekhar Swain,
J.E.
M.B. No.110 Page 20-26, Vr. No. 17/14.3.11,
Head of A/c : R.M.

On scrutiny of the above works case record with reference to estimate and connecting M.B.s it was seen that a sum of Rs. 5654.00 has been paid in excess due to working calculation// allowing excess quantity.

In item No.1

Supply of materials, labour T &P for proving0.15m thick sand & Moorum sub base compacted to 0.10m thick rolling with HRR Cost, conveyance and royalty etc. In this item the road work was done for sub-base for 0.15m thick and after compaction the thickness of sub-base was 0.10m. and the payment was to be made for 0.10m thick or proportion of the same for sub-base.

page No- 18/C to 21/C

It is to mention here that royalty of the above items were paid as per loose thickness quantity. Hence, the quantity, on which royalty was paid, will be treated as quantity utilized for the work. In this work, quantity of collection is equal to quantity of work done (As per M. B). Hence, it is cleared that measurement of the road was made on loose thickness of the road instead of compacted thickness. Payment was (due) to be made as per actual thickness i.e. compacted thickness instead of loose thickness quantity. But in this bill, payment was allowed towards loose thickness quantity resulting excess payment as calculated below.

Measurement made: Item. 1
1x87.5 x (3.15+3+3.05)/3 x (0.17+0.16+0.10)/3 = 38.28
As per audit admissible after compaction:-
1x87.5 (3.15+3+3.05)/3 x (..11+.106 + .07)/3 = 25.49
Excess qty. allowed: 38.28 – 25.49 =12.79
*Excess amount paid: 12.79 X 442.05/cum = **Rs.5654.00***
As such Rs.5654.00 needs recovery from the above work. As such list furnished below.

In totala sum of Rs.89974.00 (Rs.5654.00 + Rs.84320.00) ~~needs recovery.~~ As calculated below) needs recovery.

On issue of objection memo the local authority has not been replied to audit. However total RS 89974.00 needs recovery from the responsible person.

1. Sri Satya Narayan prathihari, E.O = 29991.00
2. Sri Surya Narayan panda - A.E = 29991.00
3. Swagatika Mahanty - J.E = 2351.00
4. Amiya kumar Sethy - J.E = 19346.00
5. Trilochana Behera. - J.E = 8295.00

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SL No.	PARTICULARS	MEASUREMNT AS PER MB		T.QTY.	ADMISSIBLE AS PER AUDIT		EXCESS QTY.	RATE	AMOUNT
		DETAILS OF MEASUREMNT	QTY.		DETAILS OF MEASUREMNT	QTY.			
1	Constn. Of Amalapada new colony Road.	1X55.5X(3.03+3)/2X.15	28.18		1X55.5X(3.03+3)/2X.1	16.73			
	CR No. 3/2009-10,	2X29.3X.65X0.15	5.71		2X29.3X.65X0.1	3.81			
	Name of the contractor : Brahmananda Rout	5X3.3X1.1X.15	2.72		5X3.3X1.1X.1	1.81			
	Head of A/c : T.F.C.	2X55.5X.6X.15	9.99		2X55.5X.6X.1	6.66			
	Vr. NO. 10/3.7.10 M.B. No.95 P.No.120-122 J.E.:- Amiya Kumar Sethy,	TOTAL :-	46.6	42.71	TOTAL	29.01	13.7	260	3562.00
2	Constn. Of Lingaraj Mark Road	1x60.9x2.75x.15	25.12		1x60.9x2.75x.1	16.74			
	CR No. 6/2009-10	2x38.3x.6x.15	6.89		2x38.3x.6x.1	4.59			
	Name of the contractor :Bibekananda Sitha	4X3.2X1.00X0.15	1.92		4X3.2X1.00X0.1	1.28			
	Head of A/c : T.F.C.	2X60X.6X.125	9		2X60X.6X.083	5.76			
	Vr. No. 11/3.7.10 M.B. No.95 P.No.123-125		42.93	42.71	TOTAL	28.37	14.34	275.5	3951.00
3	Constn. Of Rd. from Bichitrananda Biswal house to bana Barik house.	Item No.2							
	CR. No.16/2010-11, J.E. : A.K. Sethi,	1x102x3x(225+.2)2							
	Name of the contractor :Smruti Ranjan Tripathy	(.225 Sand, Moorum subbase compacted to .15 thick ness)							
	Head of Account : PBI Vr. No.34/17.7.10								
	M.B. No.99 Page No. 76-77, J.E. A.K. Sethi		65.02	65.02	1x102x3x(.15+.13)/2	42.84	22.18	407	9027.00
4	Constn. Of Bridge to Patapur Samsan Road	Item No.2							
	CR No. 14/2010-11	1x168x2.75x.15	69.3		1x168x2.75x.1	46.2			
	Name of the contractor :Smruti Ranjan Tripathy	1x38x.6x.1	2.28		1x38x.6x.067	1.52			
	Vr. No.31/15.7.10, M.B. No.100 P.No.20-21		71.58	71.58		47.72	23.86	418	9973.00
5	Constn. Of Rd. from Budhanath to Sarat Bhoi House, Contractor : Smruti Ranjan Tripathy	Item No.2							
	CR No.32/2010-11, J.E. :A. K. Sethi,	1x99x3x0.225	66.82	66.15	1x99x3x0.15	44.55	21.6	407	8791.00
	Vr. No .8/13.09.10, M.B. No.99 P.141-143								

6	Constn. Of C.C.Rd.infront of A.Patna Basanta Nibas near bhoj sahi, J.E. : A.K. Sethi, Contractor : Nalinikanta Bastia, Vr.No.29/22.9.10 M.B.No.99, Page No.163-65, Item. No.1	2x27.5x.6x.15	4.95		2x27.5x.6x.1	3.3			
		1x27.5x3x.15	12.37		1x27.5x3x.1	8.25			
		5x1.8x1x.15	1.35		5x1.8x1x.1	0.9			
		2x27.5x.375x.15	3.09		2x27.5x.375x.1	2.06			
			21.76	21.76		14.51	7.25	400	2900.00
7	Constn. Of Rd. from Barik Sahi Rd. to Gagan Sethi, J.E. :- A.K. Sethi, Head of A/c : R.M. Contractor : Smruti Ranjan Tripathy, Vr. No.44/12.10.10, M.B.No.101, P.No.152-153	1x122x(3.4+3.3)/2x.15	61.3	61.3	1x122x(3.4+3.3)/2x.1	40.87	20.43	442	9030.00
8	Constn. Of Rd. from Lingaraj Pradhan house to Lokanath , Contractor : Jaya Prasad Pradhan J.E. : A.K. Sethi, Vr.No.48/12.10.10 M.B.No.101 P.No.150-151, Head of A/c : R.M.	1x135x(3.1+3+3.05)/3x0.15	61.76	61.76	1x135x(3.1+3+3.05)/3x0.1	41.17	20.59	442	9101.00
9	Constn. Of Rd. from Andhia Minor to Manas Mahapatra House, J.E. : Trilochan Behera	30x(3.30+3.10)/2x(.18+.15)/2	15.84		30x(3.30+3.10)/2x .109	10.46			
	Contractor : Biswanath Swain, Head : R.M.	30x(3.30+3.20)/2x(.18+.14)/2	15.36		30x(3.30+3.20)/2x .106	10.33			
	Vr. No. 25/8.11.10, M.B.No.105,P.No.8-13	30x(3.20+3.10)/2x(.18+.15)/2	15.59		30x(3.20+3.10)/2x .109	10.3			
	Item No.2	25x(3.30+3.15)/2x(.17+.14)/2	12.49		25x(3.30+3.15)/2x .103	8.3			
			59.28	59.28		39.39	19.89	442	8791.00
10	Constn. Of C.C. Road from P.K. Road to Andhia Sasan, Head : H.C.	1x2.1x(5.3+5.1)/2x(.15+.12)/2	1.47		1x2.1x(5.3+5.1)/2x .089	0.97			
	Contractor : Biswajit Kanungo, Item No.1	1x15.3x(5.1+5+4.9+4.7)/4 x (.17+.13)/2	11.3		1x15.3x(5.1+5+4.9+4.7)/4 x .1	7.53			
	Vr. No.3/15.12.10, M.B.No.102 Page :67-74	1x17x(3.6+3.7+3.85+4.1+4.15)/5x (.16+.15+.14)/3	9.89		1x17x(3.6+3.7+3.85+4.1+4.15)/5x .1	6.59			

	Name of the J.E. : Trilochan Behea.		22.66	22.66		15.09	7.57	436.65	3305.00
11	Constn. Of Rd. from Nimapara Athantara Rd. to B. Pradhan House (Hard Case)	Item No. 2 1x53.2x(4.15+3.9+3.75+3.6+3)/5x(.18+.16+.15+.14)/4	30.73		Item No. 2 1x53.2x(4.15+3.9+3.75+3.6+3)/ 5x.104	20.36			
	Contractor : Biswajit Kanungo, J.E.: T.Behera,	1x48x(4.1+3.9+3.7)/3x(.15+.13+.09)/3	23.02		1x48x(4.1+3.9+3.7)/3x.08	14.98			
	Vr. No. 1/3.3.11, M.B. No.107 P.No.28-32 &15-20 VrNo. 41/30.12.10		53.75	53.75		35.34	18.41	442	8137.00
12	Constn. Of C.C. Road from Kapileswar Mandir to Maharana Sahi, Contractor: Biswajit Kanungo	1x27.5x(4.35+3.4+3.2+3+3.05+2.45+3)/7 x .15	13.48		1x27.5x(4.35+3.4+3.2+3+3.05+2.45+3)/7 x .1	8.8			
	J.E. :	2x27.5x.6x.15	4.95		2x27.5x.6x.1	3.3			
	M.B. NO.110 P.No.1-9, Vr. No. 30/25.2.11	2x25.5x.45x.15	3.71		2x25.5x.45x.1	2.29			
	Grant : R.M. (item No.1)		22.14	22.14		14.39	7.75	400	3100.00
13	Constn. Of Alandha Villae Road(TFC)	1(30+19.7)x(2.8+3.1+3.4+3.7+3.9)/5x(.17+.15+.13)/3	25.19		1(30+19.7)x(2.8+3.1+3.4+3.7+3.9)/5x.1	16.79			
	Contractor : Sri Ganesh Bhoi, Vr.No.18/18.3.11	2x28x(.7+.5)/2x.2	6.72		2x28x(.7+.5)/2x.13	4.36			
	M.B.No.104 Page : 71-78 (item No.1)	5x3.1x.9x.22	3.06		5x3.1x.9x.15	2.09			
	Name of the J.E. : T.Behera,	1x6x1.9x.75x.25	2.13		1x6x1.9x.75x.17	1.45			
		49.7x.75x.15	5.59		49.7x.75x.1	3.72			
			42.69			28.41	14.28	325.8	4652.00
									84320.00

PARA No.21.1.4:- *

Name of the work : M.M. Road from Madan Bhola house to Pingalakhi colony, Reach II.
Name of the Contractor : Biswajit Kanunga,
Name of the J.E. :Amiya Kum Sethy,
M.B. No.99 , Page No. 156-157,
Vr. No. 52/12.10.2010,
Head of A/c : R.M.

In this work

Moorum collected	:	*45cm*
15mm to 40 mm soling stone	:	*36cum*

The above materials are shown to have been utilized on the road surface as follows.

M.B. No.99 Page No.152 & 153
Item No.1
Spreading of moorum : 36cum

Total consumption of moorum comes to 36 cum leaving a balance of 9cum which have been utilized for consolidation of soling stone i.e. 25% of 36cum road materials utilized on road surface. The road measurement after consolidation of soling stone is shown as follows.

OM page No- 22 to 24

Item No. 2 : 80mtr. X 3m X 0.15m= 36cum.

The above measurement reveals that the 36 cum road material have been utilized for formation of road with proportion of 75% soling stone and 25% of moorum as 25% moorum has been provided for consolidation. Thus the actual utilization of metal comes to 36X 75% = 27 CUM AGAINST WHICH THE TOTAL COLLECTED QUANTITY OF 36 CUM SHOWN TO HAVE BEEN UTILISED. As per the provision in bill 27cum stone and 9 cum of moorum are utilized on the road surface against which the utilized quantity has been arrived at 36 cum. Hence 9 cum of metal have not been utilized on the road surface because total quantity of 44 cum (36+9) can not be consolidated to 36 cum. As the consolidated material quantity has been arrived at 36 cum only consisting metal and moorum, it is evident that stone and moorum are utilized in the ration of 75% and 25%. Thus balance 9 cum of metal remained unutilized. Hence excess provision has been made for collection of stone than that of the actual requirement and shown fully utilized can not be admitted in audit and cost of the same along with spreading charges amounting to Rs. 4107.00 4170.00 as calculated below needs recover.y

PARTICULARS	Quantity	Rate	Cost
Sone packer	0.5	103.00	51.50
Man mulia	0.5	90.00	45.00
Woman Mulie	2.5	90.00	225.00
T0tal			321.50
Overhead charges			32.15
T & P			6.43
Cost per 2.83 cum			360.08
Cost per 1 cum			**127.24**
Base rate of Soling Stone			130.00
Carriage Charges			329.60
Total :-			**459.60**

Excess Spreading Charges of Soling Stone:-127.24 X 7 cum **= Rs. 890.00**

Cost of the Soling Stone *:- 459.6 x 7 cum* **= Rs.3217.00**

Total: - ***= Rs.4107.00***

Like wise statement furnished below.

There fore, in totala sum of Rs. 27979.00 needs recovery.

On issue of objection memo the local authority has not been replied any thing. How ever the total amount of Rs 27,979.00 needs recovery from the following persons who are found responsible

1. Sri Satya Narayan Pradhan ExEO 9326.00
2. Sri Surya Narayan Panda A.E. 9326.00
3. Sri Amiya Ku Sethy J.E 9327

Rs 27979.00

Sl. No.	PARTICULARS	MEASUREMENT	QTY.	CLASIFICATION OF QTY.		DIFFERENCE	RATE OF SPREADING	COST OF STONE	EXCESS PAID
				SOLING STONE	MOORUM				
1	Const. of M.M. Rd. near house of Bijaya Mohapatra, Contractor :Nalinikantga Bastia Name othe J.E.: A.K. Sethi, Vr.No.52/23.7.10 M.B. No.101, P.No.44-47	1x88x3x.15	39.6	29.7	9.9	9.9	127.24	459.6	5810.00
2	Constn. Of M.M.Rd. from Kiakanta Trinath Bargachha to Dharjan Muhan, Contractor : Nilakanth Bastia, J.E. : A.K. Sethi Vr. No.30/15.07.10, M.B.No.100 P.26 to 27	Item No.2 1x90x3x0.15	40.5	30.375	10.125	10.125	127.24	459.6	4653.00
3	Constn. Of M.M. Road from Madan Bhola house to Pingalakhi colony, Contractor : B. Kanungo J.E.: A.K. Sethi, Vr. No.51/12.10.10 M.B. No.99 P. No. 146 to 147, 171	1x84.75x3x.0.15	38.13	28.5975	9.5325	9.5325	127.24	459.6	4381.00
4	Constn. Of Amulya Sahu House front Rd. , Contractor :Biswanath Swain, Vr. No. 55/ 23.07.10, M.B.No.99 Page No. 69-71	1x68x3x.15	30.6	22.95	7.65	7.65	127.24	459.6	3516.00
5	Constn. Of M.M. Rd. from P.K. Road to Hrudananda Tripathy home, Contractor :B.Swain Vr. No. 58/12.10.10, M.B.No.99 P.No.148 to 149	1x12x4x0.15=7.20 1x67.5x3x0.15=30.37	37.57	28.1775	9.3925	9.3925	127.24	459.6	5512.00
									23872

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PARA NO.21.2.:-

PARA NO.21.2.1.:-

INADMISSIBLE PAYMENT TOWARDS HOUSE RENT & MEDICAL ALLOWANCE TO E.O.:-

*On checking of the Pay acquaintance Roll w.r.t.Cash Book it reveals that a sum of **Rs7188.00**.was paid towards House Rent and Rs. **2400.00** was paid towards Medical allowance to Sri Satya Narayan Pratihari, E.O. of Nimapara N.A.C.*

1. As per Clarification Vide Memo No. 14965/HUD Dt. 27.05.2008 Govt. in H & U.D. Deptt. has clarified that "The Service condition of the employees of the ULB's are regulated with the Rules & Provisions of O.M. Act./Rules which is governed under Rules/Provisions applicable to the State Govt.. As per Rule 415 of the O.M. Rules 1953, the conditions of the employees of the municipal council shall not be more favourable than those of Govt. servants of similar standing & status in respect of

a. Salary & allowance
b. Leave & Leave Salary
c. T.A. etc.

*Since the employees of state Govt. are not getting Medical Allowance the employees of the Mcty. & NAC were not entitled to getting Medical Allowance. Hence Rs.2400/- Paid towards Medical Allowance for the period from 3/2010 to 2/2011 @ **200/-** PM in favour of Sri Pratihari, E.O. is not admitted in audit and it needs clarification why the same will not be suggested for recovery.*

No- 9/C

2. As per Finance Deptt. O.M. No. 55376/F. Dt. 26.12.2008 H.R.A. is not admissible to a employee who has earmarked quarter. Executive officer of N.A.C. has an Earmarked Quarter. Hence he is not entitled to receive H.R.A from the N.A.C.. The detailed calculation of H.R.A. paid to Sri Pratihari, E.O. for the period from3/2010 to 10/2010 was calculated below.

MONTH	AMOUNT
Mar-10	879.00
Apr-10	879.00
May-10	905.00
Jun-10	905.00
Jul-10	905.00
Aug-10	905.00
Sep-10	905.00
Oct-10	905.00
TOTAL	7188.00

Besides that, the E.O., Nimapara N.A.C. was allowed Conveyance allowance @175 /-pm.
As per Municipal Rule No.393 with prior sanction of Govt., the E.O. shall be paid C.A.
For maintaining or hiring a conveyance for the due discharge of his duties.
It is to mention here that E.O., Nimapara has given certificate that he has a Motor Cycle.
Conveyance rate of Motor cycle is **Rs. 125/-** p.m.. Hence following clarifications were sought through the objection memo to justify the same.

1. Sanction order from Govt. regarding Conveyance Allowance in favour of Sri Pratihari, EO
2. Tour diary for a minimum period of 20 days a month.
3. Copy of the Revised rate i.e. @175/- pm. towards conveyance rate of Motor cycle.
4. Council resolution regarding adoption of conveyance allowance & Adoption of Revised rate.

In response to objection memo local authority fails to produce any Sanction order from Govt. and Council resolution. It is further to point out here that no Tour diary for a minimum period of 20days a month was submitted by the E.O. to justify the allowance. Hence Rs.2100.00 paid towards C.A. needs recovery.

Into to a sum of Rs.11688.00 needs recovery from Sri Satyanarayan Pratihari, Ex-E.O.

1. Sri Satyanarayan pratihari, Ex-EO = 11688.00

PARA No.21.2.2:-

LATE CREDIT // NON CREDIT OF IGNWPS/IGNOAP/IGNDPS/IGNWD/MBPY GRANT MONEY IN THE CONCERNED ACCOUNT :-

On checking of Grant Register, Pass Book, Cash Book & Grant Sanction order it reveals that Some grants were received from the D.S.W.O., Puri towards IGNWPS/IGNOAP/IGNDPS/IGNWD/MBPY during the month 2/11 and 3/11. From the same some of the grants were Credited in the pass book during 5/11 and rest of the grants were not yet been credited in the Pass book till date which needs clarification. The details are furnished below.

m page
No-11/C

SL. No.	Lr. No. OF GRANT	NAME OF THE GRANT	AMOUNT	DATE OF CREDIT	NAME OF THE BANK & A/C No.
1	592/30.3.11	MBPY	205200.00	8.6.11	SBI 2685
2	293/22.2.11	IGNWD	32000.00	28.5.11	Axis 9110110019977634
3	602/31.3.11	IGNWPS	24000.00	Not yet credited	
4	287/22.2.11	IGNOAP	410400.00	28.5.11	Axis 9110110019977634
5	290/22.2.11	IGNDPS	15600.00	28.5.11	Axis 9110110019977634
6	605/31.3.11	IGNDPS	15600.00	Not yet credited	
	TOTAL :-		702800.00		
	AMOUNT OF LATE CREDIT		663200.00		
	AMOUNT NOT CREDITED		39600.00		

*From the above it is clear that N.A.C. has lost his interest against the amount of **Rs.663200.00** for more than three months &utilized the N.A.C. fund towards the disbursement of the pension. Besides that, the present position of the grants amounting to **Rs. 39600.00** was not known to the local authority . In response to objection memo local authority replied that the fact was intimated to the concerned bank. After crediting the same in the pass book final compliance will be submitted to audit.*

The reply of the local authority fails to settle the objection. Hence Rs. 39600.00 needs recovery from the following persons found responsible.

1. Sri Satya Narayan prathari, Ex-EO = 13200.00
2. Sri Subash chandra Mohanty - Acctt - 13200.00
3. Sri Rabindra nath Sahu - J.A - 13200.00

PARA NO.21.2.3:-

VOUCHERS WANTING (SJSRY) CASH BOOK :-

The following vouchers relating to the S.J.S.R.Y. Cash Book were not produce before audit for verification. Hence E.O. was requested through the objection memo to take effective steps to produce the same before audit at an early date. But till the colose of audit no records were produced .

The details of voucher are furnished below.

SL. No.	VR. NO. & DATE	PARTICULRS	AMOUNT
1	Vr. No.1/02.07.2010	Acq. of Hon. To Balwadi Trs.	131250.00
2	Vr. No.2/12.07.10	Details of Payment of subsidy to 48 Nos. beneficiary.	540000.00
3	Vr. No.6/	Vouchers regarding SITD, BBSR, towards STEP-UP for 9 Nos. of students.	90000.00
	TOTAL:-		761250.00

n page No-12/c

~~Till the production of the same Rs.7,61,250.00 is held under objection~~

The above vouchers produced hence objection d

21.2.3

PARA No. ~~21.2.4:-~~

Shown

FICTITIOUS EXPENDITURE SHWON IN JALACHATRA :-

On checking of Vouchers w.r.t. Accountant Cash Book it reveals that a sum of **Rs.28, 120.00** was shown as expenditure, out of which Rs.25,000.00 was adjusted towards advance of Sri Rabinarayan Mohanty, T.S.. During the course of checking the following defects are noticed by audit.

1. Jalachatra for the year 2010-11 was commenced w.e.f. 1.5.2010 to 15.07.2010.
2. Jalachatra was taken place in the 8 Nos. different places of N.A.C. area.
3. In support of that 8 Nos. of photo graphs are attached vide Sub. Vr. No. 4.
4. Out of the said 8 Nos. of photographs 2 Nos. photographs were shown double time as stated below.

n page o-14/c

   a. Ist. :- Photo graph No. 7(shown as Near Hospital) & the same photograph shown as (3) Dolabedi Chack.

   b. 2nd. :-Photo graph No. (6) shown as ward No.4 & the same photograph was shown as Near Purneswari Temple.

5. Jalachatra was commenced w.e.f. 1.5.2010, but the photographs of distribution of water were
signed on 28.04.2010.

6. In the sub voucher No.(1) amounting to Rs. 1600.00 was shown as expenditure towards Tent. But in the photograph, not a single tent was used for Jaiachatra.

From the above facts it is cleared that only 6 Nos. of Jalachatra were opened in the N.A.C. area with out Tent against the same, vouchers were collected for 8Nos. Jalachatra's which was not admitted by audit & needs recovery from Sri Rabinarya MohantyT.C.. The excess payment was calculated below.

SL. No.	SUB. VR. No.	PARTICULARS	RATE	EXPR. SHOWN FOR 8 Nos.	EXPR. ADMISSIBLE FOR 6 Nos..	EXCESS
1	1	Tent	200.00	1600.00	1200 × 0.00	1600.00 400.00
2	2	Pot for water	120.00	960.00	720.00	240.00
3	3	Banner	100.00	800.00	600.00	200.00
4	4	Photo	40.00	320.00	320.00	0.00
		Waes for 5/10	1200.00	9600.00	7200.00	2400.00
		June ' 2010	1200.00	9600.00	7200.00	2400.00
5	5	Upto 15th.July 2010	600.00	4800.00	3600.00	1200.00
6	6	P. Jug	35.00	280.00	210.00	70.00
		Glass	20.00	160.00	120.00	40.00
		TOTAL :-		28120.00	19970.00	8150.00 6950.00

On issue of objection memo the local authority has not been replied till end of audit. Hence Rs 8150.00 needs recovery from the following persons bound responsible.

1. Sri Satyanarayan pratihari, Ex-EO = ~~4075.00~~ 3475.00
2. Sri Rabinarayan Mohanty, Tax-collector = ~~4075.00~~ 3475.00

21.2.4

para 21.2.5 **NON CREDIT OF DEPOSITED MONEY IN THE PASS BOOK :-**

*On checking of the Cashiers Cash Book w.r.t. Acct. Cash Book & Pass Book it reveals that two No.s of cheques amounting to **Rs.2750.00 towards census contingency** was deposited vide Challan No.11, Dt.10.08.2010 in the S.B.I.Nimapara, Passbook No. 10722432685. Against the same no amount was credited in the pass book . The detail of deposit was furnished below.*

on page No- 15/C

SL. No.	PARTICULARS	AMOUNT	NAME OF THE BANK IN WHICH DEPOSITED
1	SBI Puri, Ch. No.25056 Dt.5.8.10	1000.00	SBI, Nimapara, A/c No. 10722432685
2	SBI, Puri, Ch. No. 25038 Dt.5.8.10	1750.00	
	TOTAL :-	2750.00	

In response to objection memo local authority replied that "fact was intimated to the concerned Bank. After credit the same in the pass book final compliance will be submitted to audit."

Reply of the local authority fails to settle the objection. Hence Rs.2750.00 needs recoveries from the following officials are found responsible.

1. Sri Satyanarayan Pratihari, Ex-EO = Rs 916.00/
2. Sri Subash Chandra Mohanty, - Actt =Rs 917.00/
3. Sri Jasabanta Sahu, C.I = Rs 917.00/

PARA :21:2:6:-

EXCESS PAYMENT MADE WHILE MAKING PAYMENT TOWARDS ARREAR UNDER .O.R.S.P.'2008 :-

On checking of the payment towards 60% arrear under O.R.S.P. '2008 it reveals that a sum of Rs. 136841.00 was paid in excess to the following employees of the N.A.C. due to less shown in the column 'already drawn'. The detailed calculation sheet of actual payment for the period from 1.1.06 to 11/2008 is furnished below.

So, clarification was sought through the objection memo why the below calculated excess payment due to less shown in the column 'already drawn' should not be suggested for recovery from the person(s) concerned found responsible.

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Sl. No.	Name of the employee	PERIOD	Paid @	AMOUNT PAID	(-) Arr. D.A. 7/05 to 12/05	(-) HRA	NET PAID	REFERENCE PAGE No.	REFERENCE Vr. No.	TOTAL PAID	AMOUNT SHOWN AS PAID	LESS SHOWN
1	Jayakrushna Patra, SC	1/06 to 3/06	8016	24048			24048	84	35/20.03.08			
		4/06 to 6/08		278072	1152	10028	266892	146	56/6.9.08	342575	329550	13025
		7/08 to 11/08	10327	51635			51635	Regular Salary				
2	Subash Ch. Mohanty, JA	1/06 to 3/06	6864	20592			20592	84	35/20.03.08			
		4/06 to 6/08		236634	984	8532	227118	147	57/6.9.08	291755	286209	5546
		7/08 to 11/08	8809	44045			44045	Regular Salary				
3	Rabindranath Sahoo, JA	1/06 to 3/06	6346	19038			19038	84	35/20.03.08			
		4/06 to 6/08		216993	894	7833	208266	148	58/6.9.08	267299	260982	6317
		7/08 to 11/08	7999	39995			39995	Regular Salary				
4	Jasabanta Sahoo,CI	1/06 to 3/06	5402	16206			16206	85	35/20.03.08			
		4/06 to 6/08		185998	768	6689	178541	149	59/6.9.08	228867	219009	9858
		7/08 to 11/08	6824	34120			34120	Regular Salary				
5	G. Rout, TS	1/06 to 3/06	6095	18285			18285	85	35/20.03.08			
		4/06 to 6/08		208335	858	7518	199959	158	68/6.9.08	256619	249886	6733
		7/08 to 11/08	7675	38375			38375	Regular Salary				
6	Rabinarayam Mohanty	1/06 to 3/06	5628	16884			16884	85	35/20.03.08			
		4/06 to 6/08		189570	792	3900	184878	159	69/6.9.08	237377	229841	7536
		7/08 to 11/08	7123	35615			35615	Regular Salary				
7	Rajkishore Pradhan	1/06 to 3/06	5369	16107			16107	85	35/20.03.08			
		4/06 to 6/08		183657	756	6627	176274	160	70/6.9.08	226246	216906	9340
		7/08 to 11/08	6773	33865			33865					
8	Madhabananda Barik	1/06 to 3/06	5244	15732			15732	86	36/20.03.08			
		4/06 to 6/08		172014	738		171276	150	60/6.9.08	219408	209122	10286
		7/08 to 11/08	6480	32400			32400	Regular Salary				
9	Narayan Sethy	1/06 to 3/06	5244	15732			15732					
		4/06 to 6/08		178449	738	6435	171276	151	61/6.9.08	219408	210037	9371
		7/08 to 11/08	6480	32400			32400	Regular Salary				
10	S.N. Ojha, Peon	1/06 to 3/06	4843	14529			14529					
		4/06 to 6/08		165726	678	5973	159075	152	62/6.9.08	204179	194976	9203
		7/08 to 11/08	6115	30575			30575	Regular Salary				

11	Kanduri Gochhayat	1/06 to 3/06	5244	15732			15732	878	37/20.3.07			
		4/06 to 6/08		172014	738		171276	154	64/6.9.08			
		7/08 to 11/08	6480	32400			32400	Regular Salary		219408	209122	10286
12	Brundaban Ghadai	1/06 to 3/06	5244	15732			15732		37/20.3.07			
		4/06 to 6/08		178449	738	6435	171276	153	63/6.9.08			
		7/08 to 11/08	6480	32400			32400	Regular Salary		219408	211531	7877
13	Ramesh Ch. Ghadai	1/06 to 3/06	5244	15732			15732		37/20.3.07			
		4/06 to 6/08		178449	738	6435	171276	155	65/6.9.08			
		7/08 to 11/08	6480	32400			32400	Regular Salary		219408	209093	10315
14	Kanhu Charan Gochhayat	1/06 to 3/06	5244	15732			15732		37/20.3.07			
		4/06 to 6/08		178449	738	6435	171276	156	66/6.9.08			
		7/08 to 11/08	6480	32400			32400	Regular Salary		219408	208575	10833
15	Chanda Dei,	1/06 to 3/06	5244	15732			15732		37/20.3.07			
		4/06 to 6/08		178449	738	6435	171276		67/06.09.08			
		7/08 to 11/08	6480	32400			32400	Regular Salary		219408	209093	10315
										3590773	3453932	136841

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On issue of objection memo, the local authority has not been replied till closed of audit. Hence Rs.1,36,841.00 is needs recovery from following persons.

1).	Sri Jayakrushna Patra,S.C.	Rs.13025/=
2).	Sri Subasha Ch. Mohanty,J.A.	Rs.5546/=
3).	Sri abirdranath Sahoo,J.A.	Rs.6317/=
4)	Sri Jasabanta Sahoo,C.I.	Rs.9858/=
5)	Sri G.Rout, T.S.	Rs.6733/=
6)	Sri Rabinarayan Mohanty.	Rs.7536/=
7)	Sri Rajkishore Pradhan.	Rs.9340/=
8).	Sri Madhabananda Barik	Rs.10286/=
9)	Sri Nar yan Sethy.	Rs.9371/=
10)	Sri S..Ojha,Peon.	Rs.9203/=
11).	Sri Kand ri Gochhayat.	Rs.10286/=
12).	Sri Brundaba n Ghadai.	Rs.7877/=
13).	Sri Ramesh Ch. Ghadai.	Rs.10315/=
14).	Sri Kanhu Charan Gochhayat.	Rs.10833/=
15).	Smt.Chanda Dei.	Rs.10315/=
	Total =	Rs.1,36,841/=

Steps may be taken to effect recovery from the persons noted above failing which the following officials are responsible.

1). Sri Satyanarayan Pratihari, E.O. Rs.68,421/=

2). Sri Jayakrushna Patra, S.C. Rs.68,420/=

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Para-21.1.6. Excess Deposit of I.T.,VAT, Royality & Cess in favour of Nilakantha Mohapatra.

On checking of the adjustment Register w.r.t. works bill it reveals that a sum of Rs.11,088.00 was excess deposited in favour of Sri Nilakantha Mohapatra, Contractor (Construction of Indira Gandhi Degree Women's College). The details are furnished below.

Sl. No.	Month of Collection.	I.T.	Sales Tax.	Labour Cess.
1.	August.2010.	17049	34099	8526
2.	September,2010.	12101	24201	6052
3.	October,2010.	14647	29294	7321
4.	Total to be deposit.	43797	87594	21899
5.	Deposited.	47053	94093	23232
6.	Excess deposit:- (Vide Vr.No.58,59,60/28.11.2010).	3256 +	6499 +	1333

Total Rs.11,088.00 Excess deposited.

On issue of objection memo the Local authority has not been replied till end of audit. Hence Rs.11,088.00 needs recovery from the following person found responsible.

1) Sri Satya Narayan Pratihari, Ex-E.O. Rs.5544.00

2). Sri Subash Chandra Mahanty,Acct. Rs.5544.00

Para-21.2.7. Less deduction of I.T. of Sri Satyanarayan Pratihari, Ex-E.O.

On checking of the salary of Sri Satyanarayan Pratihari, Ex-E.O. it reveals that a sum of Rs.11258.00 was less deducted towards I.T. and Rs.100.00 towards P.T. which needs clarification.

Month.	Gross Pay.	H.R.A.	C.A.	Motor Cycle.	(-)P.T.	Net Pay.
March,2010.	22702.00	879.00	175.00	200.00	200.00	22327.00
April,2010.	22702.00	879.00	175.00	200.00	200.00	22127.00
May,2010.	23374.00	905.00	175.00	200.00	200.00	22799.00
June,2010.	23374.00	905.00	175.00	200.00	200.0-0	22799.00

July.2010.	25728.00	905.00	175.00	200.00	200.00	25153.00
August,2010.	25728.00	905.00	175.00	200.00	200.00	25153.00
September,2010.	25728.00	905.00	175.00	200.00	200.00	25153.00
Arrear. D.A.	18952.00-	-	-	-	-	18952.00
October,2010.	25728.00	905.00	175.00	200.00	200.00	25153.00
November,2010.	24823.00	-	175.00	200.00	200.00	24823.00
December,2010.	24823.00	-	175.00	200.00	200.00	24823.00
January,2011.	24823.00	-	175.00	200.00	200.00	24823.00
February,2011.	24823.00	-	175.00	200.00	200.00	24823.00
Total=	313308.00	7188.00	2100.00	2400.00	2400.00	306608.00
					P.T.	2400.00

No amount was deducted towards C.P.F. There is no saving proof in the personal file. Hence standard deduction is Rs.1,80,000/= & saving U/S. 80(C) is Nil.

Gross Salary. Rs.306608.00

Professional Tax. (-) Rs.2400.00

i.	Standard deduction in	180000.00
ii.	Taxable Income.	124208.00
	Tax to be paid.	12421.00
	Surcharge & Education Cess.	373.00
	Total Tax payable .	12794.00
	Tax paid (vide Vr. No. 27/25.2.11)	(-)1536.00
	Less tax paid	11258.00

It is further to mention here that a sum of Rs2500.00is due for recovery towards P.T for the financial year 2011-12 gross salary was more than Rs300000, against which Rs2400.00 was deducted from the salary resulted less deduction of Rs100/- which needs recovery.

On issue of objection memo the local authority has not been replied till end of audit. Hence Rs11358.00 needs recovery from the following persons found responsible that is Sri Satyanarayan Pratihari, Ex-E.O

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PARA No.22:-

LOGBOOK OF VEHICLE:-

No comments.

PARA No. 23:-

LOG BOOK OF TELEPHONE:-

No comments.

PARA : 24 :-

ADVANCES:-

PARA 24.1.1 :-

ADVANCE POSITION OF ACCOUNTANT CASH BOOK :-

An abstract position of advance paid and adjusted during the year 2010-11 has been furnished below.

1	OPENING BALANCE AS ON 1.4.2010	790462.00
2	ADV. PAID DURING THE YEAR	248091.00
3	TOTAL:	1038553.00
4	ADV. ADJUSTED DURING THE YEAR	320462.00
5	CLOSING BALANCE AS ON 31.3.2011	718091.00

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 Office is advised to take effective steps for maintenance of advance ledger and outstanding advance ledger and compliance reported.

PARA 24.1.2:-

YEAR WISE BREAK UP OF OUTSTANDING ADVANCES :-

The year wise break –up of advance outstanding as on 31.3.2011 is furnished below basing on the last audit report.

YEAR	OPENING BALANCE	ADV. PAID DURING 2010-11	TOTAL	ADV. ADJ. DURING 2010-11	CLSOING BALANCE
2004-05	94001.00		94001.00	12020.00	81981.00 81,991.
2005-06	5003.00		5003.00	5003.00	0.00
2006-07	47500.00		47500.00		47500.00
2007-08	78448.00		78448.00	748.00	77700.00
2008-09	395000.00		395000.00	25000.00	370000.00
2009-10	170500.00		170500.00	170500.00	0.00
2010-11		248091.00	248091.00	107191.00	140900.00
					0.00
TOTAL :-	790462.00 790462.	248091.00	1038543.00 1038553.-	320462.00	718081.00 718091.

The details of out standing balance paid during the year 2010-11 and remain unadjusted is furnished below.

SL. No.	NAME TO WHOM ADV. PAID	VR. No. & DATE	AMOUNT	REASONS OF ADV.	REMARKS
1	Trilochan Behara, J.E.	47/12.10.10	139400.00	Dev. Work.	Adv. Adj. vide Vr. No.65 Dt.30.9.11
2	Sri S.C. Mohanty, Jr. Asst.	37/14.1.11	1500.00	For 10th. Jan' 2010	Not yet adjusted.
	TOTAL:-		140900.00		

PARA: 24.1.3:-

ADVANCE OUTSTANDING MORE THATN ONE YEAR :-

As per para No. 24.1.1 there is no advance is outstanding for the year 2009-10. Hence loss in shape of advance for the year 2010-11 (more than one year) is treated as nil.

PARA : 24-2:-

ADVANCE POSTION OF SJSRY :-

An abstract position of advance paid and adjusted in regard to SJSRY Cash Book for the year 2010-11 is furnished below.

1	Advance outstanding as on 1.4.10	1933550.00
2	Advance paid during the year 2010-11	55000.00
3	TOTAL:-	1988550.00
4	Advance adjusted during 2010-11	0.00
5	Advance outstanding as on 31.03.2011	**1988550.00**

It is to point out here that no action has been taken either to adjust or to realize the amount from the person(s) concerned. Hence attention of the higher authority is drawn to look into the matter and action as deemed proper may be taken against the delinquents.

PARA : 24.2.1 :-

PERSON WISE BREAK UP OF ADVANCE :-

The details of person wise break up of advance as on 31.3.2011 were furnished below.

Sri Anil Kumar Sethi,(Transferred)	480500.00
Sri Rabinarayani Mohanty	1453050.00
Smt. S.R. Sahoo, C.O.	55000.00 (10.11)
TOTAL:-	**1988550.00**

PARA : 24.2.3:-

YEAR WISE BREAKUP OF OUTSTANDING ADVANCE:-

The year wise breakup of outstanding advance as on 31.03.2011 is furnished below.

YEAR	AMOUNT
UPTO 2004-05	480500.00
2005-06	138450.00
2006-07	404100.00
2007-08	555000.00
2008-09	355500.00
2009-10	0.00
2010-11	55000.00
TOTAL:-	**1988550.00**

PARA :24.2.4:-

ADVANCE MORE THAN ONE YEAR (SJSRY):-

From the Para No. 24.2.3 of the A.R. it is clear that there is no advance is out standing for the year 2009-10. There fore no comments.

PARA :25:-

DEPOSITS (SD):-

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" & "C" of the report. The said position has been worked out basing on the cash book and previous audit report.

A	Deposits available at the beginning of the year i.e. 1.4.2010	1012966.07
B	Deposit received during the year 2010-11	604492.00
C	TOTAL:-	1617458.07
D	S.D. REFUNDED FURING 2010-11 During 2010-11	692644.00
E	Balance of deposits at the end of the year i.e. as on 31.3.11	924814.07

PARA: 25-2:-

As required by the Govt. the balance position of Royalty, Income Tax, VAT & Labour Cess for the year 2010-11 is furnished below. It is to mention here that the Opening Balance was taken as per the previous years audit report.

SL. NO.	PARTICULARS	OPENING BALANCE	RECEIVED DURING THE YEAR	TOTAL	AMOUNT DEPOSITED IN PROPER QTR.	CLOSING BALANCE (TO BE DEDPOSITED)
1	ROYALTY	10592.00	300487.00	311079.00	264521.00	46558.00
	VAT	0.00	333369.00	333369.00	300007.00	33362.00
	INCOME TAX	0.00	166684.00	166684.00	150009.00	16675.00
Labour	LAOUR CESS	0.00	86083.00	86083.00	76368.00	9715.00
	TOTAL:-	10592.00	886623.00	897215.00	790905.00	106310.00

The local authority is advised to deposit the balance amount in proper head of account and compliance reported to audit. Total then Rs. 106310.00 is held under objection.

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

MONTH	OFFICE		TAX. ESTT.		CONSERVANCY ESTT.		TOTAL
	SUB.	DED.	SUB.	DED.	SUB.	DED.	
Mar-10	5566.00	2580.00	2515.00	3117.00	3132.00	2620.00	19530.00
Apr-10	4326.00	2580.00	2515.00	3117.00	3132.00	2620.00	18290.00
May-10	4326.00	2580.00	1648.00	1902.00	3132.00	2620.00	16208.00
Jun-10	4326.00	2580.00	1648.00	1902.00	3132.00	2676.00	16264.00
Jul-10	4326.00	2580.00	2515.00	1595.00	3132.00	2652.00	16800.00
Aug-10	4326.00	2580.00	2515.00	1595.00	3132.00	2652.00	16800.00
Sep-10	4326.00	2580.00	2515.00	1595.00	3132.00	2652.00	16800.00
Oct-10	4326.00	2580.00	2515.00	1595.00	3132.00	3452.00	17600.00
Nov-10	4326.00	2580.00	2515.00	2595.00	3132.00	3452.00	18600.00
Dec-10	4326.00	2580.00	2515.00	2595.00	3132.00	4703.00	19851.00
Jan-11	4326.00	3205.00	2515.00	2595.00	3132.00	4626.00	20399.00
Feb-11	2300.00	1875.00	2515.00	2595.00	3132.00	4626.00	17043.00
arr.			867.00	1215.00			2082.00
Feb-11	2026.00	600.00					2626.00
TOTAL:-	53152.00	31480.00	29313.00	28013.00	37584.00	39351.00	218893.00
AMOUNT DEPOSITED IN THE PASS BOOKS OF CONCERNED EMPLOYEES							202093.00
AMOUNT DEPOSITED IN THE OFFICE U.CO. PASS BOOK ON 19.10.10 WRONGLY							16800.00
TOTAL:-							218893.00

During the year under audit a sum of Rs.218893.00 was deducted from the salary bills of staff (Except E.O.) towards C.P.F.. Out of the same a sum of Rs.202093.00 was deposited in the respective pass books of the employees & Rs. 16800.00 deducted from the salary bill of September '2010was wrongly deposited in the Office U.Co. Pass Book on 19.10.2010. Hence E.O. of the N.A.C. is advised to take effective steps to deposit the same in the pass books of the employees by withdrawing the same from the bank. Neither C.P.F. pass books of the staff nor 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. until the amount deposited in concerned head Rs 16800.00 is held under objection.

	Ref to para No	Suggested for recovery	Amount held under objection including suggested for recovery.	Remarks Emb	Other cases
1.	21.1.1	3,353.00	3353.00		—
2.	21.1.2	67,587.00	67587.00		—
3.	21.1.3	89974.00	89974.00	—	
4.	21.1.4	27979.00	27979.00		
5.	21.2.1	11688.00	11688.00	—	
6.	21.2.2	39600.00	39600.00	—	
7.	~~21.2.3~~	—	7,61,250.00	—	
8.	21.2.4.	6950.00 ~~8150.00~~	~~6990.00~~ 6950 ~~8150.00~~	—	
9.	21.2.5	2750.00	2750.00	—	
10.	21.2.6	136841.00	136841.00	—	
	21.2.7	11088	11088		
	21.2.8	11,358 ~~[illegible]~~	11358 ~~[illegible]~~		11258
	25.2	106310	106310		
	26	~~16800~~	16800		
		~~1,29,47,28~~ 399110.	~~399110~~ ~~1,29,47,28~~.	—	11258
		515478. ~~5,04,220~~	~~4,25,968~~ ~~5,33,378~~ 532278.		

Sd/-

Para No	Amount held under obj	Amount suggested for recovery	Amount Saved Due to detection of misappropriation/ Embezzlement	Amount Saved due to other cases	Remarks

PARA No.27:-

RESULT OF AUDIT :-

As a result of audit, a total sum of Rs. 5,32,278.00 is held under objection, which includes Rs. 5,15,478.00 is suggested for recovery. The details of which are furnished in statement-I of this audit report.

Besides a sum of Rs 3623.00 as detailed below has been realised at the instance of audit & review para

10(a)(i)	Rs 1248.00	M.R No. 36060 / 25.4.12
14(4)(ii)	Rs 2200.00	-do- 1531 dt. 4.5.12
10(4)(a)	Rs 175.00	-do- 127 / dt. 18.4.12
Total	Rs 3623.00	

PARA No.27.1:-

AUDIT CERTIFICATE :-

Certified that the accounts of Nimapara NAC. For the year 2010-11 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 and Collection of Taxes and Rents are alarming. Hence the attention of the higher authority is drawn taking necessary action in this regard.

Rajalaxmi Behera.
Auditor.

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<u>Statement-"A"</u> (vide Para-39 AR)

Statement showing the details list of Records and Registers examined during the course of audit on the accounts of N.A.C Nimapara for <u>2010-2011</u>

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 acquaintance roll of staff
11. T.A. acquaintance 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 5 OF AUDIT REPORT)

SHOWING THE DETAILS OF RECEIPTS DURING THE YEAR 2010-11 IN RESPECT OF NIMAPARA N.A.C.

SL. No.	HEAD OF ACCOUNT	RECEIPT DUIRNG THE YEAR 2009-10	RECEIPT DUIRNG THE YEAR 2010-11
I	**RATE AND TAXES :-**		87248.90
1	Holding Taxes	76409.64	43658.05
2	Lighting Taxes	38039.61	41814.05
3	Water Tax	31039.75	**172721.00**
	TOTAL :-	**145489.00**	
II	**LICENCES AND OTHER FEES :-**		
1	Licence fee U/s 307	33500.00	21575.00
2	Licence fee U/s 290	18510.00	22653.00
3	Parking fee	132174.00	152854.00
4	Projection and Erraction	109575.00	266525.00
5	Licence fee on public resort and other entertainment	501.00	
6	Other fees	22680.00	0.00
	TOTAL :-	**316940.00**	**463607.00**
III	**RECEIPT ON SPECIAL ACCOUNTS:-**	0.00	0.00
IV	**REVENUE DERIVED FROM NAC PROPERTIES:-**		
1	Rent on Buildings	45775.00	49765.00
2	Daily Market	43450.00	
3	Auction/Lease of Tanks	6300.00	28850.00
4	Rev. from Slaughter House	7110.00	7500.00
5	Sale proceeds of coconut		500.00
6	Other auction	35055.00	412.00
7	Share money of Hata		12091.00
8	Kine house	415.00	
	TOTAL :-	**138105.00**	**99118.00**
V	**GOVT. GRANTS AND LOANS:-**		
1	Maintenance of Roads		1600000.00
2	ROAD MAINTENENACE(H.C.)		1500000.00
3	ROAD DEVELOPMENT	6384044.00	3276000.00
4	Complensation in lieu of Octroi	6377706.00	7397582.00
5	12th/13th. FCA	1397750.00	812000.00
6	SJSRY	1373000.00	399000.00
7	MLALAD	0.00	0.00
8	MP LAD	400000.00	0.00
9	NFBS	70000.00	80000.00
10	FDR/Natural Calamity	1665348.00	0.00
11	Protection & conservation of water	1000000.00	0.00
12	Protection of Govt. Land Boundary wall	1000000.00	0.00
13	R.T.I.	5000.00	0.00
14	GIA. OF KONARK NAC	13199091.00	13777336.00
15	Urban Basic Service Scheme	0.00	0.00

16	D.R.M.	0.00	0.00
17	E.T. GRANT	1000.00	2000.00
18	Water supply charges	18377.00	0.00
19	Performance Based incentive	1617000.00	1698000.00
20	SAHARANCHALA BIDUT KARAN		2977500.00
21	SOAP/ODP/NOAP	1870000.00	2165400.00
22	Sulabha souchalaya	0.00	247000
23	Maintenance of Rd. & bridges & Non-Res. B	0.00	1162000
24	Dev. Of Park, Grenery & aforestation	0.00	256000
25	Implementation of Accounting system	0.00	50000.00
26	PL cheque return by the Konark NAC	0.00	500000.00
	TOTAL :-	**36378316.00**	**37899818.00**
VI	**PENSION & FAMILY PENSION:-**		
	PENSION	59200.00	79500.00
	Family Pension	0.00	0.00
	TOTAL :-	**59200.00**	**79500.00**
VII	**MISCELLANEOUS :-**		
1	Audit Recovery	14744.00	361.00
2	Cost of Tender Paper	48136.00	181544.00
3	Interest on S.B. A/c	94484.00	81901.00
4	SD money on Tender/EMD	67293.00	187779.00
5	Recoveryof Adv. (cash)	1421625.00	66978.00
6	S.D. Recovered	64120.00	0.00
7	Contractor license fees & renewal fee	5400.00	5760.00
8	Other Misc.	40952.00	0.00
9	Interest on SJSRY	66269.00	83013.00
10	Cess poll	0.00	25000.00
11	MSAP ADM. FEE	0.00	4000.00
12	Int. by J.K. Baral	0.00	34520.00
13	Census contn./ HON. OF CESNSUS	0.00	363250.00
	TOTAL :-	**1823023.00**	**1034106.00**
VIII	**EXTRA ORDINARY DEBT :-**		
	Security Deposit	302688.00	416713.00
	Income Tax	119077.00	166684.00
	Royalty	221757.00	300487.00
	Sales Tax / VAT	238159.00	333369.00
	Labour Cess	30768.00	86083.00
	Others	3371.00	19493.00
	Withheld money		78910.00
	Adv. Adjusted through work bill		140487.00
	TOTAL :-	**915820.00**	**1542226.00**
	GRAND TOTAL :-	**39776893.00**	**41291096.00**
	ADD OPENING BALANCE :-	**21017746.51**	**32803549.36**
	TOTAL :-	**60794639.51**	**74094645.36**

STATEMENT "C" (VIDE PARA 5 OF AUDIT REPORT)

SHOWING THE DETAILS OF EXPENDITURE DURING THE YEAR 2010-11 IN RESPECT OF NIMAPARA N.A.C.

SL. No.	HEADS OF ACCOUNT (EXP.)	EXPENDITURE DUIRNG 2009-10	EXPENDITURE DURING 20'10-11
I	**GENERAL ADMINISTRATION**		
1	PAY OF OFFICE ESTT.	1100266.00	1008277.00
2	CONTINGENCY	54154.00	23729.00
3	D.A.	200460.00	408698.00
4	TA	9486.00	4795.00
5	HRA	16175.00	30417.00
6	ALLOWANCES OF CHAIR PERSON & COUNCILORS	12900.00	15525.00
7	CONVEYANCE ALLOWANCE	2049.00	2100.00
8	RCM	2342.00	0.00
9	TEL. BILLS	6011.00	3338.00
10	INCENTIVE ALLOWANCE	488.00	0.00
11	LEAVE SALARY & PENSION CONTRIBUTION		257790.00
12	MEDICAL ALLOWANCESS		2400.00
			0.00
	TOTAL :-	**1404331.00**	**1757069.00**
II	**COLLECTION ESTT. :-**		
1	PAY OF TAX COLLECTION STAFF	634529.00	436847.00
2	D.A.	86897.00	188832.00
3	H.R.A.	18806.00	16347.00
4	INCENTIVE ALLOWANCE	180.00	180.00
5	T.A.	4471.00	0.00
6	CONTINGENCY	0.00	0.00
	TOTAL :-	**744883.00**	**642206.00**
III	**SURVEY ESTT.**		
1	PENSION & GRATUITY	59660.00	158375.00
	Survey of land (wages)	0.00	2170.00
	TOTAL :-	**59660.00**	**160545.00**
IV	**PUBLIC SAFETY**		
1	PURCHASE OF ESSENTIAL GOODS(oct)		1541570.00
	PURCHASE OF ESSENTIAL GOODS(PBI)	2028636.00	1076256.00
2	OFFICE ENERGY CHARGES (OCT)	15028.00	20279.00
3	OTHER STREET REPAIR CHARGES (OCT.)	58440.00	64690.00
4	STREEET LIGHT ENERGY CHARGES (PBI)		280000.00
5	STREEET LIGHT ENERGY CHARGES (OCT)	240000.00	140000.00
	TOTAL :-	**2342104.00**	**3122795.00**

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(6)

	'BLIC HEALTH		
1	PAY OF SWEEPERS	602715.00	486366.00
2	D.A.	97742.00	228382.00
3	HRA	18768.00	19152.00
4	WAGES FOR SANITATION	14654.00	153110.00
5	OTHER SANITARY MATERIALS (Oct)	49701.00	64510.00
6	OTHER SANITARY MATERIALS		
	TOTAL :-	**783580.00**	**951520.00**
VI	**PUBLIC WORKS**		
1	ROAD MAINTENANCE	774340.00	1386625.00
2	ROAD DEVELOPMENT	2901654.00	1005176.00
3	SJSRY	339295.00	991886.30
4	ESTT. EXP (OCT)	22056.00	24520.00
5	B.D. COMMISSION	1441.05	0.00
6	12TH & 13TH. F.C.	938424.00	1415173.00
7	JALACHHATRA	30840.00	0.00
8	SOAP/NOAP/ODP/MBPY	1505000.00	2047200.00
9	GIA PAID TO KONARK NAC	11087725.00	13199091.00
10	DRM	0.00	0.00
11	NFBS	70000.00	80000.00
12	FDR	1665348.00	0.00
13	MLALAD	818261.00	114146.00
14	MP LAD	293051.00	105218.00
15	SULABHA SAUCHALAYA	146700.00	0.00
16	PBI	0.00	815463.00
17	PCWB	0.00	124209.00
18	ENTERTAINMENT TAX	0.00	1000.00
19	DEV. WORKS OUT OF OCTROI	0.00	1560248.00
20	ROAD MAINTANANCE(HARD CASE)	0.00	1713435.00
21	Paid to PD, DRDA, (RETURN OF MLALAD FUND)	0.00	900000.00
22	Paid to PD, DRDA, (RETURN OF SPL. PROBLEM FUND)	0.00	250000.00
23	Special Problem Fund	0.00	278427.00
24	Payment towards contingency, training and supervision of census-2011.	0.00	191450.00
	TOTAL :-	**20594135.05**	**26203267.30**
	PUBLIC INSTITUTIONS		
1	Library reading room	0.00	0.00
2	Advertisement (Octroi)	73818.00	52200.00
3	Fair and Festival (Octroi)	86460.00	13000.00
4	Other Expenditure	0.00	4000.00
	TOTAL :-	**160278.00**	**69200.00**

(3)

	MISCELLANEOUS		
		0.00	0.00
1	Law charges	17300.00	0.00
2	Stationary & printings	468798.00	692644.00
3	Refund of SD/EMD	921.40	37125.00
4	Others	0.00	3000.00
5	Elections	4300.00	0.00
6	Provident figure & GIS	38.70	2683.00
7	Bank Commissions and B.D. charges	718500.00	248091.00
8	Advance Gen. Cash Book	77500.00	72500.00
9	Festival Advance	0.00	3120.00
10	Jalachatra	0.00	29975.00
11	Contingency other than octroi		
12	Installation of public authority account set up & implementation of (E-file) under RTI Act.	0.00	19082.00
13	Payment towards census work/contingency	0.00	2750.00
14	Return of Interest money of MLA Fund	0.00	34520.00
15	Contribution towards O.S.M.C.U.	0.00	12000.00
16	Penssion Contribution towards Non-LFS employees	0.00	8857.00
17	Payment towards valuation Organisation	0.00	25000.00
	TOTAL :-	**1287358.10**	**1191347.00**
	EXTRA ORDINARY DEBTS :-		
1	Incom tax deposit	119077.00	150009.00
2	Royalty	226757.00	264521.00
3	Labour Cess	30768.00	76368.00
4	Other items	0.00	0.00
5	Vat.	238159.00	300007.00
6	Release of withheld money	0.00	45825.00
	TOTAL	**614761.00**	**836730.00**
	GRAND TOTAL :-	**27991090.15**	**34934679.30**
	ADD CLOSING BALANCE :-	**32803549.36**	**39159966.06**
	TOTAL :-	**60794639.51**	**74094645.36**

-: STATEMENT – 'D' :-

Misappropriation of cash less than Rs.100.00

-Nil-

-: STATEMENT – 'E' :-

Misappropriation of Stock and store less than Rs.100.00

-Nil-

STATEMENT " F " (VIDE PARA 13 OF AUDIT REPORT)

STATEMENT SHOWING THE DETAILS OF RECEIPT AND UTILISATION OF GOVT. GRANTS IN RESPECT OF NIMAPARA NAC FOR THE YEAR 2010-

SL. NO.	NAME OF THE ACCOUNT	OPENING BALANCE AS ON 1.4.2010	RECEIPT DURING THE YEAR 2010-11 FROM GOVT.	MATCHING SHARE	TOTAL	GRANTS UTILISED DURING 10-11 OUT OF GRANT	GRANT UTILISED OUT OF MATCHING SHARE	CLOSING BALALNCE AS ON 31.3.10 OUT OF GRANT	CLOSING BALALNCE AS ON 31.3.10 MATCHING SHARE
1	ROAD MAINTENENACE		1600000.00			1386825.00			
	ROAD MAINTENENACE(H.C.)		1500000.00			1713435.00			
	ROAD DEVELOPMENT	4107879.00	3276000.00	324000.00	10807879.00	914710.00	90466.00	6468909.00	233534.00
2	NSDP	-201602.00	0.00		-201602.00	0.00		-201602.00	
3	INSTALLATION OF STREET LIGHT	-3853.00	0.00		-3853.00	0.00		-3853.00	
4	CONSTN OF OFFICE BLD.	-47999.00	0.00		-47999.00	0.00		-47999.00	
5	MLA LAD	1473534.00	0.00		1473534.00	1014146.00		459388.00	
6	MP LAD	906949.00	0.00		906949.00	105218.00		801731.00	
7	CONSTN. OF KALYAN MANDAP	314630.00	0.00		314630.00	0.00		314630.00	
8	UBS SCHEME	461142.00	0.00		461142.00	0.00		461142.00	
9	SJSRY	3028538.00	399000.00		3427538.00	991886.00		2435652.00	
10	NRY	57500.00	0.00		57500.00	0.00		57500.00	
11	12TH & 13TH. FC	2696745.00	812000.00		3508745.00	1415173.00		2093572.00	
12	COMPENSATION GRANT IN LIEU OF OCTROI	1425307.00	7397582.00		8822889.00	6927847.00		1895042.00	
13	DRM	8250.00			8250.00	0.00		8250.00	
14	TOILET & FOOT PATGH DEWELLER	366000.00			366000.00	0.00		366000.00	
15	TRAINING FOR MASON FOR LOW COST TOILETS	41000.00			41000.00	0.00		41000.00	
16	COMPUTER ROOM & ASSOSARIES	319200.00			319200.00	0.00		319200.00	
17	PURCHASE OF MACHINE ETC.	10976.00			10976.00	0.00		10976.00	
18	CONSTN. OF SULABHA SOUCHALAYA	0.00	247000.00		247000.00	0.00		247000.00	
19	E.T. GRANT	0.00	2000.00		2000.00	1000.00		1000.00	
20	PERFORMANCE BASED INCENTIVE	0.00	1698000.00		1698000.00	2171719.00		-473719.00	
21	PROTECTION & CONSERVATION OF WATER	1000000.00			1000000.00	124209.00		875791.00	
22	PROTECTION OF GOVT. LAND, BOUNDARY WALL	1000000.00			1000000.00	0.00		1000000.00	
25	NFBS		80000.00		80000.00	80000.00		0.00	
26	IMPLEMENTATION OF ACCOUNTING SYSTEM		50000.00		50000.00	0.00		50000.00	
27	SAHARANCHAL BIDUYT KARAN		2977500.00		2977500.00	0.00		2977500.00	
28	Maintenance of Rd. & bridges & Non-Res. Bld.		1162000.00		1162000.00	0.00		1162000.00	
29	Dev. Of Park, Grenery & aforestation		256000.00		256000.00	0.00		256000.00	
30	Special problem fund	528427.00	0.00		528427.00	528427.00		0.00	
	TOTAL :-	17492423.00	21457082.00	324000.00	39273505.00	17374395.00	90466.00	21575110.00	233534.00

(H)

STATEMENT " G " (VIDE PARA 15 OF AUDIT REPORT)

SHOWING THE DETAILS OF LOAN POSITION IN RESPECT OF NIMAPARA NAC FOR THE YEAR 2010-11:

SI. No.	PARTICULARS OF LOAN	RATE OF INT.	No.OF INSTL.	AMOUNT SANCTIONED & RECEIVED	PRINCIPAL & INT.	AMOUNT DUE FOR RECOVERY AS ON 1.4.10	LOAN DUE FOR 2010-11	AMOUNT OF LOAN REPAID	CLOSING BALANCEAS ON 31.3.11
					PRINCIPAL	45000.00	45000.00	0.00	45000.00
1	Constn. Of Market complex	9.75	10	50000.00	INTEREST	34739.00	39127.00	0.00	39127.00
					PRINCIPAL	21000.00	21000.00	0.00	21000.00
2	Seed capital martin money	13	10	70000.00	INTEREST	14005.00	16735.00	0.00	16735.00
					PRINCIPAL	45000.00	45000.00	0.00	45000.00
3	Margin Money for bus	14.5	10	50000.00	INTEREST	85039.00	91564.00	0.00	91564.00
					PRINCIPAL	52000.00	52000.00	0.00	52000.00
4	Piciculture loan	9.75	10	52000.00	INTEREST	80931.00	86001.00	0.00	86001.00
					PRINCIPAL	200000.00	200000.00	0.00	200000.00
5	Constn. Of Kalyan Mandap	9.75	10	200000.00	INTEREST	220562.00	240062.00	0.00	240062.00
					PRINCIPAL	85000.00	85000.00	0.00	85000.00
6	-do-	14.5	10	100000.00	INTEREST	164687.00	177012.00	0.00	177012.00
					PRINCIPAL	180000.00	180000.00	0.00	180000.00
7	N.S.D.P.	14.5	10	250000.00	INTEREST	335352.00	361452.00	0.00	361452.00
8	-DO-	13	10	105000.00	PRINCIPAL	1149750.00	1149750.00	0.00	1149750.00
		13	10	560000.00	INTEREST	299534.00	449301.00	0.00	449301.00
		14	10	140000.00					
		14	10	280000.00					
		10	20	140000.00					
					PRINCIPAL	1777750.00	1777750.00	0.00	1777750.00
					INTEREST	1234849.00	1461254.00	0.00	1461254.00
	TOTAL			PRINCIPAL + INTEREST		3012599.00	3239004.00	0.00	3239004.00

(3)

STATEMENT : "H" (VIDE PARA 17 OF THE A.R.)

STATEMENT SHOWING THE DETAILS OF D.C.B. POSITON OF TAXES, FEES & RENTS OF THE NIMAPARA N.A.C. FOR THE YEAR 2010-11

SL. No.	NAME OF THE TAX & FEES	DEMAND			COLLECTION			BALANCE		
		ARREAR	CURRENT	TOTAL	ARREAR	CURRENT	TOTAL	ARREAR	CURRENT	TOTAL
1	HOLDING TAX	740883.40	383616.00	1124499.40	33015.45	55818.00	88833.45	707867.95	327798.00	1035665.95
2	LIGHTING TAX	387410.02	191808.00	579218.02	16664.80	27785.50	44450.30	370745.22	164022.50	534767.72
3	WATER TAX	237069.62	191808.00	428877.62	14882.00	27724.30	42606.30	222187.62	164083.70	386271.32
4	HOUSE RENT	141064.00	60690.00	201754.00	16370.00	33395.00	49765.00	124694.00	27295.00	151989.00
5	PARKING FEES	0.00	152854.00	152854.00	0.00	152854.00	152854.00	0.00	0.00	0.00
6	LICENCE U/S 290	34145.00	22653.00	56798.00	12573.00	10080.00	22653.00	21572.00	12573.00	34145.00
7	LICENCE U/S 307	120462.00	21575.00	142037.00	0.00	21575.00	21575.00	120462.00	0.00	120462.00
8	DAILY MARKED	0.00	24950.00	24950.00	0.00	24950.00	24950.00	0.00	0.00	0.00
9	LEASE OF TANKS	1000.00	27850.00	28850.00	1000.00	27850.00	28850.00	0.00	0.00	0.00
10	SLAUGHTER HOUSE	0.00	7500.00	7500.00	0.00	7500.00	7500.00	0.00	0.00	0.00
11	OTHER AUCTION	0.00	412.00	412.00	0.00	412.00	412.00	0.00	0.00	0.00
12	SHARE MONEY OF HATA	0.00	12091.00	12091.00	0.00	12091.00	12091.00	0.00	0.00	0.00
13	KINE HOUSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14	LEASE OF COCONUT TREE	0.00	17405.00	17405.00	0.00	17405.00	17405.00	0.00	0.00	0.00
15	OTHER PROPERTY	9141.00	0.00	9141.00	0.00	0.00	0.00	9141.00	0.00	9141.00
	T O T A L :-	**1671175.04**	**1115212.00**	**2786387.04**	**94505.25**	**419439.80**	**513945.05**	**1576669.79**	**695772.20**	**2272441.99**

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Statement-" H-1" (Vide Para No. 27 of the Audit Report)

Details Showing the Result of audit of Nimapara N.A.C.for the Year= 2010-11.

Sl.No.	Ref. to Para.	Amount held under objection.	Amount suggested for recovery.	Amount saved Due to detection of Misappropriation Embezzlement.	Amount saved due to other cases.	Remarks.
1.	21.1.1.	3353/=	3353/=	-	-	-
2.	21.1.2.	67,587/=	67,587/=	-	-	-
3.	21.1.3.	89,974/=	89,974/=	-	-	-
4.	21.1.4.	27,979/=	27,979/=	-	-	-
5.	21.2.1.	11,688/=	11,688/=	-	-	-
6.	21.2.2	39,600/=	39,600/=	-	-	-
7.	21.2.3.	6,950/=	6,950/=	-	-	-
8.	21.2.4.	2,750/=	2,750/=	-	-	-
9.	21.2.5.	136841/=	136841/=	-	-	-
10.	21.2.6.	11,088/=	11,088/=	-	-	-
11.	21.2.7.	11,358/=	11,358/=	-	11258/= IT. 100/= P.T	.
12.	25.2.	106310/=	-	-	-	-
13.	26.	16800/=	-	-	-	-
	Total=	532278/=	409168/=	-		

Annexture – I .(Vide para-17.6.of Audit Report).

Details of Shop wise public personwise demand for the Year- 2010 -11of Nimapara N.A.C.

Sl.No.	Name of the Pension.	Late fine for previous year.	Demand for rent.	Total amount.
1.	Sri Sanatan Lenka	6X5=30	155X12=1860	1890/=
2.	Purnachandra Lenka.	12X5=60	310X12=3720	3780/=
3.	Babaji Sahoo.	1 X 5=5	155X12=1860	1865/=
4.	Laxmidhar Sahoo.	12X5=60	155X12=1860	1920/=
5.	Khetra Mohan Sahoo	12X5=60	155X12=1860	1920/=
6.	Dhobei Ch. Khuntia	11X5=55	125X12=1500	1555/=
7.	Laxmidhar Baral.	2 X 5=10	125X12=1500	1510/=
8.	Panchanana Senapati.	12 X5=60	125X12=1500	1560/=
9.	Alok Ku. Bastia.	12 X5=60	125X12=1500	1560/=
10.	Diptiranjan Mohanty.	1X5=5	125X12=1500	1505/=
11.	Debaraj Mishra.	11 X5=55	125X12=1500	1555/=
12.	Durga Ch. Mishra.	12 X5=60	125X12=1500	1560/=
13.	Mohadeba Mishra.	12 X5=60	125X12=1500	1560/=
14.	Chhabila Pradhan.	12 X5=60	125X12=1500	1560/=
15.	Surendra Ku. Patra.	12 X5=60	125X12=1500	1560/=
16.	Bhagabat Swain.	3 X 5=15	125X12=1500	1515/=
17.	Subam Sahoo.	12 X5=60	125X12=1500	1560/=
18.	Rabindra Ku. Mishra.	3 X 5=15	125X12=1500	1515/=
19.	Satyaban Sahoo.	12 X5=60	115X12=1380	1440/=
20.	Bata Ku. Sahoo.	3 X 5=15	125X12=1500	1515/=

			125X12=1500	1550/=
21.	Smt. Khatramani Mishra.	10 X5=50	125X12=1500	1550/=
22.	Ashok Mishra.	10 X5=50	155X12=1860	1905/=
23.	Ramesh Ch. Nayak.	9 X5 =45	125X12=1500	1560/=
24.	Md. Abrag.	12 X5=60	125X12=1500	1510/=
25.	Rashminarayan Mohanty.	2 X 5=10	125X12=1500	1560/=
26.	Md. Kabir.	12 X5=60	155X12=1860	1880/=
27.	Dibyasingha Mishra.	4 X 5=20	125X12=1500	1560/=
28.	Bidyadhar Mangaraj.	12 X5=60	125X12=1500	1510/=
29.	Harmohan Samantray.	2 X 5=10	125X12=1500	1520/=
30.	Abhimanu Sahoo.	4 X 5=20		
31.	Rajkishore Sahoo.	12 X5=60	125X12=1500	1560/=
32.	Trilochan Mohanty.	3 X 5=15	125X12=1500	1515/=
33.	Sudhansu Sekhar Mohanty.	12 X5=60	145X12=1740	1800/=
34.	Jitendra Kumar Nayak.	12 X5=60	145X12=1740	1800/=
35.	Gyanaranjan Sahoo.	5 X 5=25	290 X 12=3480	3505/=
	Total=	1478./=	59220/=	60690/=

E.O. Nimapara-N.A.C.