

LOCAL FUND AUDIT, BALASORE, ODISHA

CATEGORY : N A C

Audit Report No : 259343/AR/2016-2017-BALASORE

PARA: 1 TITLE SHEET

1	Name of the Institution :	Nilgiri N.A.C.
2	Year of Accounts under Audit :	2015-2016
3	Name of the Local Authority during the year of A/Cs :	1. EX.PRAFULLA KUMAR NAYAK, E.O.- 01.04.2015 TO 31.03.16
	Name of the Local Authority at the time of Audit :	AJAY KUMAR MOHAPATRA, E.O.
4	Duration of Audit :	27-12-2016 To 11-01-2017 (Mandays Consumed :- 11)
5	Name of the Auditors :	BINOD KUMAR NAYAK - Lead Auditor(27-12-2016 to 11-01-2017) DASARATHA RAY MOHAPATRA - Auditor(27-12-2016 to 11-01-2017)
6	Name of the Reviewing Officer :	KANANBALA NAYAK(District Audit Officer)
7	Date of submission of report by Reviewing officer :	31-03-2017
8	Entry Conference Date :	26-12-2016
9	Exit Conference Date :	31-03-2017
10	Name of the District Audit Officer :	KANANBALA NAYAK
11	Date of approval of report by District Audit Officer :	31-03-2017

Para1.1 :- Demographic information:-

Name Of The Institution	Area In sq Km	No of Ward	Population of the Institution					Female Population	Male Population
			S.C	S.T	Minority	General	Total		
Nilgiri N.A.C.	11.59	13	2627	4715	274	10675	18291	9434	8857

PARA: 2 PHYSICAL VERIFICATION

S/no	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	Others					
2						
3	Service Postage Stamps					
4	Measurement Books					
5	Miscellaneous Receipt Books					
6	Cash in hand					

Comments

As per Rule 20 (a) of Odisha Local Fund Audit Rules, 1951 physical verification of MB, M.R. books, cash and postage stamps have been conducted before commencement of audit i.e 27.12.16. The details of which given under.

SI. No	Items	Date of physical verification(before transaction)	Physical Balance	Balance as per Cashbook/Stock register	Discrepancy	Reference to the page no of Cash Book/Stock Register
1	MB	27.12.16	21 nos	21 nos	0	92
2	Postage Stamp		1298.00	1298.00	0	55
3	H. Tax		74 nos	74 nos	0	178
4	Parking Fee		58 nos	58 nos	0	184
5	Licence u/s-290		57 nos	57 nos	0	181

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

SlnO	List Records/Register	Rules	Form No
1	Measurement Book	Rule 365	Form W-VIII
2	Stock & Store Register of Municipality	Rule 346	Form W-VII
3	Register of Works	Rule 345	Form W-VI
4	Contract Certificate	Rule 343	Form W-IV
5	Contract Agreement Form	Rule 341	Form W-III
6	Nominal Muster Roll (NMR)	Rule 340	Form W-II
7	Register of Estimates & Allotments	Rule 332	Form W-I
8	Tax collector's Ledger	Rule 198	Form M
9	Stock account of Receipt Forms	Rule 196	Form L
10	Tax collector's daily collection register	Rule 192	Form K
11	Tax Receipt Form	Rule 188	Form I
12	Demand and Collection Register	Rule 178	Form B
13	Tax Ledger (personal A/C of Tax Payers)	Rule 178	Form B(I)
14	Assessment List	Rule 177	Form A
15	Stock Register of Stationery	Rule 172	Form No. XLIV
16	Stamp Account	Rule 172	Form No. XLIV
17	Stock account of Tickets used for daily collection of Market fees	Rule 171	Form No. XLIII
18	Register of Grants	Rule 80	Form No. XLII
19	Daily Collection Register	Rule 171	Form No. XL
20	Miscellaneous Receipts	Rule 157	Form No. XXXIV
21	Annual Account of Receipts and Expenditure	Rule 145	Form No. XXIV
22	Register of outstanding deposits	Rule 143	Form No. XXI
23	Deposit Ledger	Rule 142	Form No. XX
24	Register of Outstanding Advances	Rule 140	Form No. XIX
25	Advance Ledger	Rule 136	Form No. XVIII
26	Register of adjustments	Rule 132	Form No. XVII
27	Cash Book of the municipality	Rule 125	Form No. XIV
28	Periodical Increment Certificate	Rule 99	Form No. XI
29	Absentee Statement	Rule 97	Form No. X
30	Salary Bills	Rule 97	Form No. IX
31	Order Book	Rule 96	Form No. VIII
32	Register of Bills	Rule 96	Form No. VII
33	Challan	Rule 87	Form No. VI
34	Subsidiary Cash Book	Rule 128 A	Form No. V-A
35	Cashier's Cash Book	Rule 81	Form No. V
36	Schedule for the Budget Estimate	Rule 77	Form No. III
37	Abstract of the Budget Estimate	Rule 74	Form No. I-A
38	Budget Estimate	Rule 74	Form No. I

B : List of Records/Registers not Produced to Audit

SlnO	List Records/Register	Rules	Form No
1	Register of Distrained property & sales	Rule 204	Form S
2	Warrant register	Rule 202	Form R
3	Form of inventory & Notice	Rule 203	Form Q
4	Distraint Warrant Register	Rule 202	Form P
5	Notice of demand for tax u/s-161 of OM Act	Rule 202	Form O
6	Progress statement of collection of taxes	Rule 200	Form N
7	Register of writes off of demands	Rule 190	Form J
8	Arrear Demand Register	Rule 187	Form H
9	Mutation Register	Rule 184	Form G
10	Register of Petitions	Rule 183	Form F
11	Jamabandi Register	Rule 170	Form No. XXXVII
12	Register of Lands	Rule 160	Form No. XXXV

13	License Register for Drivers and Owners of Carriages plying for hire	Rule 156	Form No. XXXIII
14	Stock account of License Number Plates	Rule 155	Form No. XXXII
15	Application for License for Carriage, Cart, Horses and Other animals	Rule 152	Form No. XXXI
16	License for Carriages, Carts, Horses Other and animals	Rule 154	Form No. XXX
17	Register of the Tax on Carriages, Carts, Horses and Other animals	Rule 151	Form No. XXIX
18	Establishment Audit Register	Rule 146	Form No. XXV
19	Register of Quarterly & Annual account of Expenditure	Rule 144	Form No. XXIII
20	Register of Quarterly & Annual account of Receipt	Rule 144	Form No. XXII
21	Abstract Register of Expenditure	Rule 129	Form No. XVI
22	Abstract Register of Receipts	Rule 129	Form No. XV

C : List of Records/Registers not Maintained

Sino	List Records/Register	Rules	Form No
1	Arrear List	Rule 170	Form No. XXXIX
2	Ledger of Lessees	Rule 170	Form No. XXXVIII
3	Register of Rents for which there is fixed demand	Rule 163	Form No. XXXVI

D : List of Records/Registers not Required

Sino	List Records/Register	Rules	Form No
1	Miscellaneous Supply Bill	Rule 343	Form W-V
2	Form of appeal petition	Rule 183	Form E
3	Register of Interest Bearing Securities	Rule 147	Form No. XLI
4	Appropriation Register of Loan Funds	Rule 150	Form No. XXVIII
5	Loan Register	Rule 149	Form No. XXVII
6	Register of Investments	Rule 148	Form No. XXVI
7	Voucher of Recoupment of Permanent Advance Account	Rule 110	Form No. XIII
8	Permanent Advance Account	Rule 108	Form No. XII
9	Subsidiary account of special taxes	Rule 79	Form No.-IV

Comments

For non-maintenance of the above mentioned register, the NAC Authority replied during the Exit Conference that steps will be taken to maintain the above mentioned registers henceforth.

PARA: 4 FINANCIAL POSITION

Nilgiri N.A.C. - 2015-2016

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	All Cashbook	01-04-2015	5316389 8.66	69169656. 00	12233355 4.66	53413867. 45	31-03-2016	6891968 7.21	31-03-2016	6891968 7.21	0.00	
	GRAND TOTAL		5316389 8.66	69169656. 00	12233355 4.66	53413867. 45		6891968 7.21		6891968 7.21	0.00	

Comments

Position of Balance Sheet as on 31.03.16

Liabilities	Value(In Rs)	Assets	Value (In Rs)
Unspent balance of Grants	99113485.00	Cash in hand	0.00
Unremitted Govt. Dues:-		Cash in Bank	68919687.21
VAT	631150.00	Cash in treasury	0.00
Cess	605002.00	Cash in Post Office	0.00
Royalty	1316668.00	Advance recoverable	73900.00
IT	64900.00	Outstanding Taxes, rents, rates etc.:-	
Refundable deposit:-		Holding	216519.55
SD	547481.00	Light	129635.50
EMD	0.00	Water	150164.50
Unpaid salary	297145.00	Shop rent	255595.00
Pension	36114.00	Sairat	24444.00
Unpaid Bills:-		Licence fee u/s-290	48796.00
Telephone bill	1950.00		
Grand total	102613895.00	Grand total	69818741.76

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

Nilgiri N.A.C. - 2015-2016

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	All Cashbooks	-	31-03-2016	69947030.21	31-03-2016	68919687.21	1027343.00	
	GRAND TOTAL			69947030.21		68919687.21	1027343.00	

Reconciliation
Details of Cashbook and passbook position as on 31.03.16 are mentioned below:-

Sl. No	Name of the scheme	Name of the Bank	A/C No	CB as on 31.03.16		Difference
				CB as per passbook	CB as per cashbook	
1	NRV	Balasure Bhadrak Cooperative Bank	1466	1113.00	1113.00	0.00
2	MPLAD	Balasure Bhadrak Cooperative Bank	1465	134617.00	134617.00	0.00
3	R.D. Grant	Balasure Bhadrak Cooperative Bank	7135	3800503.00	3788211.00	12292.00
4	Own fund	Balasure Bhadrak Cooperative Bank	1539	8580.00	8580.00	0.00
5	IDSMT Grant	UCO Bank	7481	292525.00	292525.00	0.00
6	MLA LAD	UCO Bank	7687	710292.95	710292.95	0.00
7	12th Finance & Solid Waste Management Grant	UCO Bank	4320100011514	71696.00	71696.00	0.00
8	13th Finance, R & B, C.C.Road , General Area Basic Grant & 14th. Fianance	UCO Bank	4320110012666	10517871.00	10517871.00	0.00

9	RMG (H), RMG (N), Devolution fund, Boundary wall, Water bodies, M.V., Park & Greenary, Incentive Grant	UCO Bank	4320100002708	2468624.00	2468624.00	0.00
10	SJSRY, NSDP	UCO Bank	7557	28161.00	28161.00	0.00
11	Tressury Passbook (PL A/c)	UCO Bank	4320210000335	0.00	0.00	0.00
12	SOAP, NOAP, SRC DRM, BSY, UNDP, NFBS	State Bank of India, Nilgiri	11226725511	10404979.57	10384979.57	20000.00
13	SJSRY	State Bank of India, Nilgiri	30316126309	170382.50	170382.50	0.00
14	Non-LFS pension	State Bank of India, Nilgiri	30320940924	4398799.00	4398799.00	0.00
15	S.D., I.T., Royalty, VAT	Odisha Gramya Bank, Nilgiri	42063403000039	6450159.00	5817862.00	632297.00
16	Kalyan Mandap Grant	Odisha Gramya Bank, Nilgiri	42063403000653	3906432.00	3906432.00	0.00
17	Special Problem Fund, Spl. Dev. Fund(MLA) and Public Toilet Grant	Axis Bank, Nilgiri	914010028316706	5733777.94	5733777.94	0.00

18		Postal, Nilgiri	49672	1547.00	1547.00	0.00
19	Devolution Fund	Axis Bank, Nilgiri	914010046142332	6528079.00	6528079.00	0.00
20	I.T.,VAT,Royalty, Cess & S.D.	Axis Bank, Nilgiri	915010021294426	544150.25	544150.25	0.00
21	Water Bodies	State Bank of India, Nilgiri	34919605672	1538053.00	1538053.00	0.00
22	R.D. Grant	State Bank of India, Nilgiri	34919606085	1848717.00	1848717.00	0.00
23	M.P.LAD	State Bank of India, Nilgiri	35113152072	800048.00	800048.00	0.00
24	Swacha Bharat Mission	State Bank of India, Nilgiri	35113144367	3043863.00	2741863.00	302000.00
25	Odisha Urabn Live hood Mission (OULM)	Odisha Gramya Bank, Nilgiri	420634003001896	3012739.00	2972264.00	40475.00
26	4th. S.F.F. (15-16)	Odisha Gramya Bank, Nilgiri	420634003002142	1418000.00	1418000.00	0.00
27	O.C.	State Bank of India, Nilgiri	30737123625	2113321.00	2093042.00	20279.00
Grand Total				69947030.21	68919687.21	1027343.00

Bank reconciliation statement of Nilgiri N.A.C for the year ending on 31.03.16

1	BBCC, Nilgiri A/C No -7135(RD Grant)	
	Closing balance as per Cashbook a/c as on 31.03.16	3788211.00
	Add:- Following Cheque issued during 2015-16, but not encashed till 31.03.16	12292.00

Vr. No. & Date	Cheque No. & Date	Amount	Date of drawal	+	
811/14.03.16	004310/14.03.16	12292.00	05.04.16		
					3800503.00
Closing balance as per passbook a/c as on 31.03.16					3800503.00
Discrepancy					Nil
2 SBI, Nilgiri A/C No – 25511(SOAP/NOAP)					
Closing balance as per Cashbook a/c as on 31.03.16					10384979.57
Add:- Following Cheques issued during 2015-16, but not encashed till 31.03.16					20000.00
Vr. No. & Date	Cheque No. & Date	Amount	Date of drawal	+	
680/19.01.15	448650/19.01.15	10000.00	Not drawn		
680/19.01.15	448653/19.01.15	10000.00	Not drawn		
	Total	20000.00			
					10404979.57
Closing balance as per passbook a/c as on 31.03.16					10404979.57
Discrepancy					Nil
3 Odisha Gramya Bank, Nilgiri. A/C No - 0039 (SD,IT,RT)					
Closing balance as per Cashbook a/c as on 31.03.16					5817862.00
Add:- Following Cheques issued during 2015-16, but not encashed till 31.03.16					
Vr. No. & Date	Cheque No. & Date	Amount	Date of drawal	+	
853/28.03.16	044539/28.03.16	454960.00	04.04.16		645166.00
854/28.03.16	044540/28.03.16	190206.00	14.10.16		
	Total	645166			
					6463028.00
Deduct:- The following Cheque deposit shown in Cashbook a/c during 2015-16, but not credited in passbook a/c till 31.03.16					
Date of credit in Cashbook a/c	Cheque No. & Date	Amount	Date of deposit	(-)	
31.03.16	228689/28.03.16	12869.00	02.04.16		12869.00
					6450159.00
Closing balance as per passbook a/c as on 31.03.16					6450159.00
Discrepancy					Nil
4 SBI, Nilgiri A/C No-44367 (Swachha Bharat Mission)					
Closing balance as per Cashbook a/c as on 31.03.16					2741863.00
Add:- The following Cheque deposit shown in Cashbook a/c during 2015-16, but not credited in passbook a/c till 31.03.16					
Vr. No. & Date	Cheque No. & Date	Amount	Date of drawal		

862/31.03.16	Letter of credit	302000.00	05.04.16		
					3043863.00
Closing balance as per passbook a/c as on 31.03.16					3043863.00
Discrepancy					Nil
5 Odisha Gramya Bank, Nilgiri A/C No – 1896(OULM)					
Closing balance as per Cashbook a/c as on 31.03.16					2972264.00
Add:- Following Cheques issued during 2015-16, but not encashed till 31.03.16					40475.00
Vr. No. & Date	Cheque No. & Date	Amount	Date of drawal	+	
850/28.03.16	045253/28.03.16	40475.00	04.04.16		
					3012739.00
Closing balance as per passbook a/c as on 31.03.16					3012739.00
Discrepancy					Nil
6 SBI, Nilgiri A/C No-23625(O.C. Grant)					
Closing balance as per Cashbook a/c as on 31.03.16					2093042.00
Add:- Following Cheque issued but not encashed till 31.03.16					20279.00
Vr. No. & Date	Cheque No. & Date	Amount	Date of drawal	+	
49/03.05.14	169390/03.05.14	3000.00	Not drawn		
387/13.10.15	681342/13.10.15	700.00	Not drawn		
393/13.10.15	681348/13.10.15	700.00	Not drawn		
397/13.10.15	681352/13.10.15	700.00	Not drawn		
611/09.12.15	681398/09.12.15	1000.00	Not drawn		
640/26.12.15	681413/26.12.15	700.00	Not drawn & fresh cheque issued on 27.02.17		
678/19.01.16	196043/19.01.16	1500.00	Not drawn & fresh cheque issued on 27.02.17		
696/20.01.16	196045/20.01.16	700.00	18.04.16		
826/21.03.16	196090/21.03.16	1479.00	20.04.16		
856/29.03.16	196099/29.03.16	2000.00	12.04.16		
857/29.03.16	196100/29.03.16	2000.00	02.04.16		
858/30.03.16	196101/30.03.16	2000.00	01.06.16		
859/30.03.16	196102/30.03.16	3800.00	02.04.06		
		20279.00			
					2113321.00
Closing balance as per passbook a/c as on 31.03.16					2113321.00
Discrepancy					Nil

PARA: 6 STOCK POSITION

Nilgiri N.A.C. - 2015-2016

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Wooden Table	6	0	0	6.00	6	S.R.P-2
2	Wooden Chair	7	0	0	7.00	7	S.R.P-3
3	Fibre Chair	18	0	0	18.00	18	S.R.P-4
4	Steel Almirah	7	1	0	8.00	8	S.R.P-5
5	Type Machine	2	0	0	2.00	2	S.R.P-6
6	Iron Table	4	0	0	4.00	4	S.R.P-7
7	Wooden Almirah	2	0	0	2.00	2	S.R.P-8
8	Computer	7	0	0	7.00	7	S.R.P-9
9	Cycle	2	0	0	2.00	2	S.R.P-10
10	Trolley Rickshaw	1	0	0	1.00	1	S.R.P-11
11	Gas light	1	0	0	1.00	1	S.R.P-12
12	Wooden Rack	4	0	0	4.00	4	S.R.P-13
13	Iron rack	1	0	0	1.00	1	S.R.P-27
14	Wall Clock	3	0	0	3.00	3	S.R.P-15
15	Iron Chair	22	0	0	22.00	22	S.R.P-16
16	Tractor with trolley	1	0	0	1.00	1	S.R.P-17
17	Ladder	2	0	0	2.00	2	S.R.P-28
18	Wooden Bed	1	0	0	1.00	1	S.R.P-19
19	Tri Cycle	8	0	0	8.00	8	S.R.P-20
20	Iron Box	4	0	0	4.00	4	S.R.P-24
21	Fan	13	0	0	13.00	13	S.R.P-25
22	Cooler	2	0	0	2.00	2	S.R.P-26

Comments

Details of dead stock position at the end of the year 2015-16 are given under.

Sl. No	Material/Item	Quantity
1	Wooden Table	6 nos
2	Wooden Chair	7 nos
3	Fibre Chair	18 nos
4	Steel Almiraha	8 nos
5	Type Machine	2 nos
6	Iron Table	4 nos
7	Wooden almiraha	2 nos
8	Computer	7 nos
9	By-Cycle	3 nos
10	Trolley Rickshaw	1 no
11	Gas light	1 no
12	Wooden Rack	4 nos
13	Iron Rack	1 no
14	Wall Clock	3 nos
15	Moving chair and Iron chair	22 nos
16	Tractor	1 no
17	Ladder	1 no
18	Wooden Bed	1 no
19	Try-Cycle	4 nos
20	Iron Box	4 nos
21	Electric Fan	13 nos
22	Cooler	2 nos

PARA: 7 INVESTMENT

Nilgiri N.A.C. - 2015-2016

Sno	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2015	0.00	0.00	0.00	0.00	31-03-2016	0.00	31-03-2016	0.00	0.00	
	GRAND TOTAL	0.00	0.00	0.00	0.00		0.00		0.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

There is no investment made by N.A.C. during the close of Audit.

PARA: 8 ADVANCE

Nilgiri N.A.C. - 2015-2016

S/no	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference (In Rs:)	Remarks
1	01-04-2015	Accountant	152040.00	301500.00	453540.00	379640.00	31-03-2016	73900.00	31-03-2016	73900.00	0.00	
	GRAND TOTAL		152040.00	301500.00	453540.00	379640.00		73900.00		73900.00	0.00	

Comments :

Statement showing the Details of Advance Paid and Adjusted in respect of Nilgiri N.A.C,Nilgiri,Balasure during the financial year 2015-16								
Sl.No.	Name and Designation	Advance Paid Vr.No & date	Purpose of Advance paid	Advance Paid during 2015-16(in Rs)	Adjustment Vr. No & date	Amount adjusted during 2015-16	Outstanding Advance on 31.03.16	Authority
1	Smt. Mamata Panda,C.O.	78/23.5.15	T.A. Advance	5000.00	863/30.03.16	5000.00	0.00	
2	Dinesh Kumar Naik,J.E.	97/10.6.15	Cleaning of drain	50000.00	148&149/10.07.15	50000.00	0.00	
3	Dinesh Kumar Naik,J.E.	98/10.06.15	Treatment of his wife	30000.00	114/02.07.15	3000.00	0.00	
					M.R.-1503/6.8.15	27000.00		
4	Manoj Kumar Das,Amin	187/20.07.15	Rath Yatra	30000.00	319/9.9.15	30000.00	0.00	
5	Debendra Dasbabu,Peon	231/06.08.15	Pisciculture of Pond	15000.00	404/14.10.15	15000.00	0.00	
6	Manoj Kumar Das,Amin	275/28.08.15	L.S.G. Day celebration	50000.00	610/9.12.15	50000.00	0.00	
7	Ananta Sethi,Watchman	358/01.10.15	Medical Advance	5000.00	453/02.11.15	1000.00	0.00	
					563/01.12.15	1000.00		
					650/02.01.16	1000.00		
					708/02.02.16	1000.00		
					786/01.03.16	1000.00		
8	Manoj Kumar Das,Amin	359/1.10.15	Festival Advance	15000.00	453/02.11.15	1500.00	7500.00	Er. Prafulla Kumar Nayak
					563/01.12.15	1500.00		

					650/02.01.16	1500.00		
					708/02.02.16	1500.00		
					786/01.03.16	1500.00		
9	Narendra Gochhayat, Peon	359/1.10.15	Festival Advance	5000.00	453/02.11.15	500.00	2500.00	Er. Prafulla Kumar Nayak
					563/01.12.15	500.00		
					650/02.01.16	500.00		
					708/02.02.16	500.00		
					786/01.03.16	500.00		
10	Mahendra Prusty, Peon	359/1.10.15	Festival Advance	5000.00	453/02.11.15	500.00	2500.00	Er. Prafulla Kumar Nayak
					563/01.12.15	500.00		
					650/02.01.16	500.00		
					708/02.02.16	500.00		
					786/01.03.16	500.00		
11	Ananta Sethi, Watchman	359/1.10.15	Festival Advance	5000.00	453/02.11.15	500.00	2500.00	Er. Prafulla Kumar Nayak
					563/01.12.15	500.00		
					650/02.01.16	500.00		
					708/02.02.16	500.00		
					786/01.03.16	500.00		
12	Kartikeswar Dhal, T.C.	359/1.10.15	Festival Advance	15000.00	453/02.11.15	1500.00	7500.00	Er. Prafulla Kumar Nayak
					563/01.12.15	1500.00		
					650/02.01.16	1500.00		
					708/02.02.16	1500.00		
					786/01.03.16	1500.00		
13	Satya Narayan Rana, Lighter	359/1.10.15	Festival Advance	5000.00	453/02.11.15	500.00	2500.00	Er. Prafulla Kumar Nayak
					563/01.12.15	500.00		
					650/02.01.16	500.00		
					708/02.02.16	500.00		
					786/01.03.16	500.00		
14	Gajendra Mukhi, Sweeper	359/1.10.15	Festival Advance	5000.00	453/02.11.15	500.00	2500.00	Er. Prafulla Kumar Nayak
					563/01.12.15	500.00		
					650/02.01.16	500.00		
					708/02.02.16	500.00		
					786/01.03.16	500.00		
15	Sarat Chandra Sahani, Sweeper	359/1.10.15	Festival Advance	10000.00	453/02.11.15	1000.00	5000.00	Er. Prafulla Kumar Nayak
					563/01.12.15	1000.00		
					650/02.01.16	1000.00		
					708/02.02.16	1000.00		
					786/01.03.16	1000.00		
16	Mana Gobinda Sing, Driver	359/1.10.15	Festival Advance	5000.00	453/02.11.15	500.00	2500.00	Er. Prafulla Kumar Nayak

					563/01.12.15	500.00		
					650/02.01.16	500.00		
					708/02.02.16	500.00		
					786/01.03.16	500.00		
17	Rajendra Behera,Sweeper	359/1.10.15	Festival Advance	5000.00	453/02.11.15	500.00	2500.00	Er. Prafulla Kumar Nayak
					563/01.12.15	500.00		
					650/02.01.16	500.00		
					708/02.02.16	500.00		
					786/01.03.16	500.00		
18	Rukmini Mukhi,Sweeper	359/1.10.15	Festival Advance	5000.00	453/02.11.15	500.00	2500.00	Er. Prafulla Kumar Nayak
					563/01.12.15	500.00		
					650/02.01.16	500.00		
					708/02.02.16	500.00		
					786/01.03.16	500.00		
19	Anadi Mahal,Peon	370/08.10.15	Festival Advance	15000.00	453/02.11.15	1500.00	7500.00	Er. Prafulla Kumar Nayak
					563/01.12.15	1500.00		
					650/02.01.16	1500.00		
					708/02.02.16	1500.00		
					786/01.03.16	1500.00		
20	Narendra Gochhayat,Peon	562/30.11.15	Higher study of Child	9000.00	708/02.02.16	3000.00	0.00	
					786/1.03.16	3000.00		
					M.R.-1569/31.3.16	3000.00		
21	Manas Ranjan Panda,Jr. Asst	29/20.4.15	GIS Advance	7500.00		0.00	7500.00	Er.Prafulla Kumar Nayak,E.O.
22	Manoj Kumar Das,Amin	855/29.03.16	Jalachhatra	5000.00		0.00	5000.00	Er. Prafulla Kumar Nayak
				301500.00		241500.00	60000.00	
1	Manoj Kumar Das,Amin	23/30.04.14	Postage stamp	1500.00	861/31.03.16	1500.00	0.00	
2	Rajendra Behera,Sweeper	737/02.03.15	Sister's marriage	10000.00	279/1.9.15	1000.00	3000.00	Adjusted Rs.3000.00 vide Vr. No-1/4.4.16,Vr. No-95/2.5.16 & Vr. No-150/3.616
					346/1.10.15	1000.00		
					453/02.11.15	1000.00		
					563/01.12.15	1000.00		
					650/02.01.16	1000.00		
					708/02.02.16	1000.00		
					786/01.03.16	1000.00		
3	Ajay Kumar Mohapatra,Sr.Asst.	465/18.09.14	Festival Advance	7500.00	1/04.04.15	1500.00	0.00	
					41/01.05.15	1500.00		
					81/01.06.15	1500.00		
					114/02.07.15	1500.00		
					196/01.18.15	1500.00		

4	Manoj Kumar Das,Amin	465/18.09.14	Festival Advance	7500.00	1/04.04.15	1500.00	0.00
					41/01.05.15	1500.00	
					81/01.06.15	1500.00	
					114/02.07.15	1500.00	
					196/01.18.15	1500.00	
5	Anadi Mahal,Peon	465/18.09.14	Festival Advance	7500.00	1/04.04.15	1500.00	0.00
					41/01.05.15	1500.00	
					81/01.06.15	1500.00	
					114/02.07.15	1500.00	
					196/01.18.15	1500.00	
6	Kartikeswar Dhal,T.C.	465/18.09.14	Festival Advance	7500.00	1/04.04.15	1500.00	0.00
					41/01.05.15	1500.00	
					81/01.06.15	1500.00	
					114/02.07.15	1500.00	
					196/01.18.15	1500.00	
7	Satya Narayan Rana,Lighter	465/18.09.14	Festival Advance	2500.00	1/04.04.15	500.00	0.00
					41/01.05.15	500.00	
					81/01.06.15	500.00	
					114/02.07.15	500.00	
					196/01.18.15	500.00	
8	Rajendra Behera,Sweeper	465/18.09.14	Festival Advance	2500.00	1/04.04.15	500.00	0.00
					41/01.05.15	500.00	
					81/01.06.15	500.00	
					114/02.07.15	500.00	
					196/01.18.15	500.00	
9	Gajendra Mukhi,Sweeper	465/18.09.14	Festival Advance	2500.00	1/04.04.15	500.00	0.00
					41/01.05.15	500.00	
					81/01.06.15	500.00	
					114/02.07.15	500.00	
					196/01.18.15	500.00	
10	Mana Gobinda Sing,Driver	465/18.09.14	Festival Advance	2500.00	1/04.04.15	500.00	0.00
					41/01.05.15	500.00	
					81/01.06.15	500.00	
					114/02.07.15	500.00	
					196/01.18.15	500.00	
11	Ananta Sethi,Watchman	465/18.09.14	Festival Advance	2500.00	1/04.04.15	500.00	0.00
					41/01.05.15	500.00	
					81/01.06.15	500.00	
					114/02.07.15	500.00	
					196/01.18.15	500.00	

12	Rukmini Mukhi,Sweeper	465/18.09.14	Festival Advance	2500.00	1/04.04.15	500.00	0.00	
					41/01.05.15	500.00		
					81/01.06.15	500.00		
					114/02.07.15	500.00		
					196/01.18.15	500.00		
13	Narendra Gochhayat,Peon	465/18.09.14	Festival Advance	2500.00	1/04.04.15	500.00	0.00	
					41/01.05.15	500.00		
					81/01.06.15	500.00		
					114/02.07.15	500.00		
					196/01.18.15	500.00		
14	Mahendra Prusty,Peon	465/18.09.14	Festival Advance	2500.00	1/04.04.15	500.00	0.00	
					41/01.05.15	500.00		
					81/01.06.15	500.00		
					114/02.07.15	500.00		
					196/01.18.15	500.00		
15	Mamata Panda,C.O.		Salary Advance	22140.00	212/01.08.15	22140.00	0.00	
				83640.00		80640.00	3000.00	
1	Bijay Kumar Das,Works Sarkar	471/22.2.14	Motor Cycle Advance	9000.00	1/04.04.15	2000.00	0.00	
					41/01.05.15	2000.00		
					81/01.06.15	2000.00		
					114/02.07.15	2000.00		
					196/01.18.15	1000.00		
2	Dinesh Kumar Nayak,J.E.	/17.01.14	repair of road	35000.00	15/24.04.14	10000.00	0.00	Rs.35000.00 adjusted during 14-15 audit,but last audit overlooked the adjustment of advance
					16/24.04.14	10000.00		
					59/05.05.14	5000.00		
					60/05.05.14	5000.00		
					61/05.05.14	5000.00		
3	Narendra Gochhayat,Peon	236/08.10.13	Salary Advance	8000.00	1/04.04.15	1000.00	0.00	
					41/01.05.15	1000.00		
					81/01.06.15	1000.00		
					114/02.07.15	1000.00		

					196/01.08.15	1000.00		
					279/01.09.15	1000.00		
					346/01.10.15	1000.00		
					353/02.11.15	1000.00		
4	Anadi Mahal, Peon	522/14.03.14	Salary Advance	5500.00	1/04.04.15	1000.00	0.00	
					41/01.05.15	1000.00		
					81/01.06.15	1000.00		
					114/02.07.15	1000.00		
					196/01.08.15	1000.00		
					279/01.09.15	500.00		
5	Santosh Kumar Pani, Jr. Asst.	257/29.10.13	Salary Advance	5000.00		0.00	5000.00	
				62500.00		57500.00	5000.00	
1	Unclassified Advance	Prior to 11-12		0.00		0.00	5900.00	
			Total Adv. Paid during 15-16	301500.00	Total Adv. adjusted during 15-16	379640.00	73900.00	Outstanding advance as on 31.03.16

During the Exit Conference discussion was made about non-adjustment of advance amounting to Rs 73900.00 and the NAC Authority replied that steps will be taken to adjust the advance as soon as possible.

PARA: 9 GRANTS

Nilgiri N.A.C. - 2015-2016

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2015	69608408.00	62154404.00	131762812.00	32649327.00	31-03-2016	99113485.00	
	GRAND TOTAL	69608408.00	62154404.00	131762812.00	32649327.00		99113485.00	

Comments :

Rule-171(3) (1) of OGFR Vol-1 provides that Grants sanctioned shall be spent within a year from the date of sanction. The unspent balance of the previous year's grant has either to be surrendered to the Govt. or it has to be taken to subsequent year's grant with prior approval of the sanctioning authority. From the grant statement as shown above it is revealed that a huge amount of Govt. grants to the tune of Rs 99113485.00 is lying unspent till the end of the financial year 2015-16 i.e. as on 31.03.2016. Hence attention of higher authority is drawn to utilize the grants in due time observing all the guidelines of concerned scheme and surrender the balance amount to Govt. account.

The local authority furnished no compliance regarding the year wise break up of unspent grants. Besides this, the last audit report is silent regarding the above matter. So it was not possible on part of present audit to furnish year-wise break up of unspent grants.

During the Exit Conference discussion was made about low spending of grants and the NAC Authority replied that due to receive of the grants in the flagend of the year , the grants were not spent within the same financial year. However the grants should be utilised in the next year.

PARA: 10 UTILISATION CERTIFICATE

Nilgiri N.A.C. - 2015-2016

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2015	139872652.00	62154404.00	202027056.00	31972296.00	31-03-2016	170054760.00	
	GRAND TOTAL	139872652.00	0.00	202027056.00	31972296.00		170054760.00	

Comments :

Details of U.C. submitted during the period covered under audit is furnished below.

Year	Name of the Grant	G.O.No. & Date	T.V.No. & Date	Amount	Maching Share	Total	U.C. Submitted		DUDA letter No. & Date
							Amount	Balance	
13-14	MLALAD	190/P/24.01.14		200000.00	0.00	200000.00	200000.00	0.00	760/27.04.15 & 1482/28.11.15
14-15	Octroi Compensation (March,14 to May,14)	9301/ HUD/ 2.05.14	715/ 27.11.14	2103000.00	0.00	2103000.00	2103000.00	0.00	480/ 23.02.16
14-15	Octroi Compensation (Sept.,14 to Nov.,14)	19509/ HUD/ 25.09.14	716/ 27.11.14	2104000.00	0.00	2104000.00	2104000.00	Rs. 0.00	480/ 23.02.16
14-15	Octroi Compensation (Dec.,14 to Feb.,15)	2016/ HUD/ 20.01.15	747/ 19.02.15	2104000.00	0.00	2104000.00	2104000.00	0.00	480/ 23.02.16
14-15	Octroi Compensation Energy dues :- Rs.15,00,000/- Esst. & SWM : Rs.44,41,000/-	4343/ HUD/ 10.02.15	416/ 16.03.15	5941000.00	0.00	5941000.00	5941000.00	0.00	480/ 23.02.16
14-15	13th Finance R&B	7344/ HUD/ 04.03.15	3/ 12.03.15	901000.00	0.00	901000.00	618561.00	282439.00	472/ 20.02.16
14-15	Roads & Brideges(R&B)	4751/ HUD/ 12.02.15	21/ 28.02.15	3000000.00	0.00	3000000.00	1902923.00	1097077.00	472/ 20.02.16

14-15	13th. Finance General Basic	14916/ HUD/ 25.07.14	On line	1146000.0 0	0.00	1146000.0 0	297714.00	848286.0 0	472/ 20.02.16
14-15	Genral Basic Area Grant under 13thF.C.	6908/ HUD/ 28.02.15	On line	1359000.0 0	0.00	1359000.0 0	1246436.00	112564.0 0	472/ 20.02.16
14-15	R.D.Grant	127/ HUD/ 1.01.15	3/ 02.02.15	203000.00	22555.00	225555.00	90000.00	135555.0 0	486/ 27.02.16
14-15	R.D.Grant	1999/ HUD/ 20.01.15	12/ 11.02.15	657000.00	73000.00	730000.00	78000.00	652000.0 0	486/ 27.02.16
14-15	R.D.Grant	130/ HUD/ 1.01.15	4/ 02.02.15	152000.00	16888.00	168888.00	162053.00	6835.00	486/ 27.02.16
14-15	R.D.Grant	1996/ HUD/ 20.01.15	14/ 11.02.15	491000.00	54555.00	545555.00	454074.00	91481.00	486/ 27.02.16
14-15	R.D.Grant	133/ HUD/ 1.01.15	5/ 02.02.15	564000.00	62666.00	626666.00	459000.00	167666.0 0	486/ 27.02.16
14-15	R.D.Grant	2021/ HUD/ 20.01.15	13/ 11.02.15	1821000.0 0	202333.0 0	2023333.0 0	1422853.00	600480.0 0	486/ 27.02.16
14-15	M.V.Tax Grant	19587/ HUD/ 26.09.14	1/ 01.08.15	526000.00	0.00	526000.00	526000.00	0.00	478/ 23.02.16
14-15	M.V.Tax Grant	3820/ HUD/ 06.02.15	12/ 28.02.15	526000.00	0.00	526000.00	375934.00	150066.0 0	478/ 23.02.16
14-15	SWM (General) State Plan	5986/ HUD/ 25.02.15	4/ 12.03.15	300004.00	0.00	300004.00	300004.00	0.00	470/ 21.02.16
14-15	SWM (SCP)	5986/ HUD/ 25.02.15	1/ 12.03.15	80845.00	0.00	80845.00	80845.00	0.00	470/ 21.02.16
14-15	SWM (TASP)	5986/ HUD/ 25.02.15	2/ 12.03.15	108234.00	0.00	108234.00	75451.00	32783.00	470/ 21.02.16
14-15	SDP	1113/P/31.05.14		100000.00		100000.00	100000.00	0.00	1151/12.08.15

14-15	MLALAD	1415/P/19.08.14		600000.00		600000.00	135378.00	464622.00	760/27.04.15
14-15	MLALAD	1415/P/19.08.14		500000.00		500000.00	364682.00	135318.00	1146/12.08.15
14-15	MLALAD	617/P/13.02.15		100000.00		100000.00	100000.00	0.00	1146/12.08.15
15-16	MLALAD	1576/P/04.08.15		400000.00		400000.00	300000.00	100000.00	1481/28.11.15 & 212/01.03.16
15-16	MLALAD	1820/P/14.09.15		200000.00		200000.00	200000.00	0.00	212/01.03.16
15-16	MPLAD	1813/P/14.09.15		1100000.00		1100000.00	864280.00	235720.00	58/16.01.16 & 210/01.03.16
15-16	SPF	1555/P/04.08.15		900000.00		900000.00	455030.00	444970.00	211/01.03.16
15-16	SPF	633/P/20.02.16		2600000.00		2600000.00	1905445.00	694555.00	785/27.4.15,1155/12.08.15,1483/28.11.15 & 211/01.03.16
15-16	Octroi Compensation (March, 15 to May, 15)	13332/ HUD 25.05.2015	410/ 07.08.15	2103000.00	0.00	2103000.00	2103000.00	0.00	480/ 23.02.16
15-16	Octroi Compensation (June, 15 to Augst., 15)	19055/ HUD 30.07.2015	792/ 28.08.15	3663000.00	0.00	3663000.00	3663000.00	0.00	480/ 23.02.16
15-16	Devolution Fund	20045/ HUD 07.08.2015	01/ 01.09.15	2375000.00	0.00	2375000.00	1239633.00	1135367.00	476/ 23.02.16
						Total	31972296.00	0	

No year wise break up of pending U.Cs is furnished by the previous and last Audit. Thus the present audit is taken previous years pending U.Cs as prior to 2014-15. Year wise break up of Pending U.Cs is furnished below.

Sl.No.	Year	U.C. Pending
1	Prior to 2014-15	118630744.00
2	2015-16	51424016.00
	Total	170054760.00

As per rule 170 and 171 OGFR Vol-1 grants received should be utilized within the same financial year in which it is received and UCs to be submitted by 30th June of the subsequent year to the funding authority. On scrutiny of available records it is revealed that UCs to the tune of Rs 170054760.00 is pending for submission till 31.03.2016 which is very alarming. In the absence of UCs it could not be assessed whether the funds were utilized for the purpose for which the same were granted. The E.O. is impressed upon to take steps to clear the pendency. Despite Audit suggestions year after year to clear the pendency, such pendency in submission of UCs has been continuing since long.

During the Exit Conference discussion was made about non-submission of UCs amounting to Rs 170054760.00 and the NAC Authority replied that steps will be taken to submit the UCs as early as possible.

PARA: 11 MISAPPROPRIATION & DEFALCATION
11.1 - Excess expenditure shown as disbursement of MBPY/IGNPY for the year 2015-16 OSP-5 to 10

During checking of MBPY/IGNPY acquittance for the year 2015-16 it is noticed that a sum of Rs 6300.00 as detailed below has been paid in excess as per the certificate furnished by the disbursing officials. The same needs recovery and early compliance reported to audit.

Sl. No.	Name of the scheme	Period of claim	Vr. No/Date	Amount shown as disbursement(In Rs)	Amount disbursed as per audit(In Rs)	Excess	Reason
1	MBPY(Normal)	03/15	16/13.04.15	260100	259800	300	The beneficiary bearing sl. no 797 was absent but taken into consideration.
2	MBPY(above 80)	03/15	16/13.04.15	15500	15000	500	Out of 31 beneficiaries, one beneficiary bearing Sl no 14 was absent. The sum was to be disbursed to 30 no. of beneficiary. But the sum has shown as disbursement to 31 beneficiaries.
3	MBPY(ODP)	03/15	16/13.04.15	60000	59700	300	There are 202 no. of beneficiaries starting from 1 to 202. But the sum was shown disbursement to 203 beneficiaries.
4	IGNPY(above 80)	03/15	16/13.04.15	53500	53000	500	The beneficiary bearing sl. no 84 was absent but taken into consideration.
5	MBPY(WP)	04/15	169/14.05.115	318400	318000	400	The beneficiary bearing sl. no 181 was absent but taken into consideration.
6	MBPY(above 80)	10/15	505/12.11.15	17000	16500	500	The beneficiary bearing sl. no 3 was absent but taken into consideration.
7	MBPY(above 80)	11/15	624/14.12.15	23800	23100	700	The beneficiary bearing sl. no 3 was absent but taken into consideration.
8	MBPY(ODP)	02/16	809/14.03.15	250500	250200	300	The beneficiary bearing sl. no 3 was absent but taken into consideration.
9	MBPY(NORMAL)	06/15	182/13.07.15	250500	250200	300	There is jump of one serial no at page 135 (starting serial is 822 instead of 821 after 820.
10	MBPY(NORMAL)	07/15	237/12.08.15	249900	249600	300	There is jump of one serial no at page 135 (starting serial is 822 instead of 821 after 820.

11	MBPY(NORMAL)	08/15	323/115.09.15	308100	307800	300	There is jump of one serial no at page 135 (starting serial is 822 instead of 821 after 820.
12	MBPY(NORMAL)	01/16	729/11.02.16	297600	297300	300	There is jump of one serial no at page 135 (starting serial is 822 instead of 821 after 820.
13	MBPY(NORMAL)	02/16	809/14.03.16	297600	297300	300	There is jump of one serial no at page 135 (starting serial is 822 instead of 821 after 820.
14	IGNPY(above 80)	01/16	729/11.02.16	63500	63000	500	The beneficiary bearing sl. no 42 was absent but taken into consideration.
15	IGNPY(above 80)	02/16	809/14.03.16	63500	63000	500	The beneficiary bearing sl. no 42 was absent but taken into consideration.
16	IGNPY(Normal)	02/16	809/14.03.16	90000	89700	300	The beneficiary bearing sl. no 241 was absent but taken into consideration.
Total				2619500	2613200	6300	

In response to objection memo the local authority effected the recovery of Rs 6300.00 from Upendra Nath Das, peon vide M.R. no-2572/Dt.25.03.17. Hence, the Para is dropped.

11.2 - Money collected through M.R. neither taken to deposit register nor taken to cashbook till the closure of audit OSP- 12 to 13

During checking of D.C.R. of Misc. Receipts with reference to M.R. books it is noticed that an amount of Rs 43170.00 collected through different money receipts as given under has neither taken to cashbook nor taken to deposit register till the closure of audit. The same needs recovery.

Sl. No.	Particulars	M.R. No/Date	D.C.R. Page	Amount(In Rs)	Person responsible	
1	Ratha Bati	201 to 300/Misc./18.07.15	109	1050.00	Kartikeswar Dhal,T.C.	
2		301 to 400/Misc./19.01.15	110	1020.00		
3		401 to 500/Misc./26.07.15	111 & 113	1000.00		
4		701 to 800/Misc./27.07.15	113 & 114	1040.00		
5		801 to 900/Misc./27.07.15	114	1020.00		
6		901 to 1000/Misc./29.7.15	115	1000.00		
7		1101 to 1116/Misc./28.7.15	115	160.00		
8	Licence fee	9107/Misc./18.05.15	116	300.00	Kartikeswar Dhal,T.C.	
9	Shop rent	9108/Misc./18.05.15		745.00		
10	Licence fee	9109/Misc./22.05.15	117	100.00		
11		9110/Misc./22.05.15		200.00		
12	Shop rent	9111/Misc./22.05.15	117	720.00		
13		9112/Misc./22.05.15		720.00		
14		9113/Misc./22.05.15		370.00		
15	Shop rent	9114/Misc./02.06.15		745.00		
16	Auction money	9115/Misc./05.06.15		8500.00		
17	Shop rent	9116/Misc./30.06.15	135	745.00		
18		9180/Misc./12.03.16		740.00		
19		9181/Misc./12.03.16		4440.00		
20		Licence fee		9182/Misc./12.03.16		200.00
21		Shop rent		9183/Misc./14.03.16		745.00
22		9184/Misc./14.03.16		590.00		
23		9185/Misc./14.03.16		7425.00		
24		9186/Misc./14.03.16		5400.00		
25		Licence fee		9187/Misc./14.03.16	200.00	
26		Shop rent		9188/Misc./14.03.16	745.00	
27		9189/Misc./14.03.16		590.00		
28		Licence fee		9190/Misc./14.03.16	50.00	
29	Shop rent	9191/Misc./14.03.16	590.00			
30	Licence fee	9192/Misc./14.03.16	136	590.00		
31		9193/Misc./14.03.16		590.00		
32		9194/Misc./14.03.16		740.00		
33		9195/Misc./14.03.16		100.00		
Total				43170.00		

In response to the objection memo, the local authority effected the recovery of Rs 43170.00 from Kartikeswar Dhal, T.C. as detailed below. Hence the Para is dropped.

Sl.no	M.R. no/ Bank & date	Amount(In Rs)
1	SBI, Nilgiri a/c no- 23625/14.02.17	3040.00
2	2569/24.03.17	40130.00
Total		43170.00

11.3 - Money collected through M.R. neither taken to D.C.R nor taken to deposit register OSP- 13 to 14

On checking of D.C.R of Misc. Receipts with reference money receipts it is noticed that an amount of Rs4300.00 as detailed below has been collected through money receipts. But the same has neither taken to D.C.R. nor taken to deposit register till the closure of audit. It results in misappropriation of cash amounting to Rs4300.00. It needs recovery and early compliance reported to audit.

Sl. no	Particulars	M.R. no/Date	Amount(In Rs)	Person Responsible
1	Licence fee	9105/Misc./17.05.15	50.00	Kartikeswar Dhal, T.C.
2		8701/Misc./22.05.15	50.00	
3		8702/Misc./22.05.15	50.00	
4		8703/Misc./22.05.15	50.00	
5		8704/Misc./22.05.15	50.00	
6		8705/Misc./22.05.15	50.00	
7		8706/Misc./22.05.15	50.00	
8		8707/Misc./22.05.15	50.00	
9		8708/Misc./22.05.15	50.00	
10		8709/Misc./22.05.15	50.00	
11		8710/Misc./22.05.15	50.00	
12		8711/Misc./22.05.15	50.00	
13	Ratha Bati	01 to 100/Misc./18.07.15	1000.00	Kartikeswar Dhal, T.C.
14		101 to 200/ Misc/19.07.15	1000.00	
15		601 to 700/Misc/27.07.15	1010.00	
16		1001 to 1069/Misc./28.07.15	690.00	
Total			4300.00	

In response to the objection memo, the local authority effected the recovery of Rs 4300.00 from Kartikeswar Dhal, T.C. as detailed below. Hence the Para is dropped.

Sl. no	M.R. no/Bank & Date	Amount (In Rs)
1	SBI, Nilgiri a/c no- 23625/14.02.17	3700.00
2	2569/24.03.17	600.00
Total		4300.00

11.4 - Tampering of money receipts against the amount collected for license fee OSP- 14 to 15

During checking of collections for license fees the following money receipts are found to be tampered against the amount collected from the payee. As the result an amount of Rs2580.00 is less deposited than the actual due. The same needs recovery and compliance reported to audit.

Sl. no	Particular	M.R. no/Date	Amount collected(In	Amount taken to	Less taken(In Rs)	D.C.R. Page	Pers
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			Rs)	D.C.R(In Rs)			
1	Licence fee	8751/16.05.15	1200.00	120.00	1080.00	104	
2		8767/19.05.15	1200.00	200.00	1000.00	121	
3		8796/19.03.16	500.00	200.00	300.00	134	Kartik
4		9208/31.07.15	200.00	100.00	100.00	115	
5		9210/5.08.15	300.00	200.00	100.00	116	
Total			3400.00	820.00	2580.00		

In response to the objection memo the local authority effected the recovery of Rs 2580.00 from Kartikeswar Dhal, T.C. vide M.R. no-2569/24.03.17. Hence the Para is dropped.

11.5 - Less money taken to cashbook than the actual collection from Misc. Fee OSP- 15

On checking of D.C.R. of Misc. Fee with reference to money receipts it is noticed that an amount of Rs 14270.00 was collected towards Misc. Fee. But sum of Rs14220.00 is taken as receipts on 22.05.15 and taken to cashbook. As the result Rs50.00 (Rs14270.00-14220.00) is taken less receipt than the actual collection. The same needs recovery.

M.R. no/Date	Amount collected(In Rs)	Amount taken to cashbook	Less taken	D.C.R. Page
6897 to 6900/22.05.15	1300.00			
5712 to 8739/22.05.15	12970.00			
Total	14270.00	14220.00	50.00	102

In response to the objection memo the local authority effected the recovery of Rs 50.00 from Kartikeswar Dhal, T.C. vide M.R. no-2569/24.03.17. Hence the Para is dropped.

11.6 - Holding tax taken to D.C.R. but not taken to cashbook OSP- 15 to 16

On checking of D.C.R. of holding tax with reference to money receipts it is revealed that tax amounting to Rs1974.00 taken to D.C.R. has neither been taken to cashbook nor deposited in passbook till closure of audit. The same needs recovery and compliance reported to audit.

Sl. no	MR.No./date	Head of collection			Total	D.C.R. page	Pers
		Holding	Water	Light			
1	526 to 533/12.04.15	444.00	336.00	336.00	1116.00	78	
2	795 to 800/28.10.15	240.00	183.00	183.00	606.00	83	
3	681/5.12.15	100.00	76.00	76.00	252.00	98	Kartik
Total		784.00	595.00	595.00	1974.00		

In response to the objection memo the local authority effected the recovery of Rs 1974.00 from Kartikeswar Dhal, T.C. vide M.R. no-2569/24.03.17. Hence the Para is dropped.

11.7 - Less receipt taken to D.C.R. than the actual collection OSP- 16 to 17

On checking of D.C.R. of holding tax with reference to money receipts it noticed that an amount of Rs 657.00.as detailed below taken as less receipt than the actual collection. The same needs recovery and compliance reported to audit.

Sl. no	MR.no/date	Head of collection			Total	Amount taken to D.C.R	Less receipt taken	D.C.R. page	Pers
		Holding	Water	Light					
1	554/26.04.15	712.00	532.00	532.00	1776.00	1332.00	444.00	90	Kartik

2	809/07.01.16	170.00	128.00	128.00	426.00	213.00	213.00	87	
Total		882.00	660.00	660.00	2202.00	1545.00	657.00		

In response to the objection memo the local authority effected the recovery of Rs 657.00 from Kartikeswar Dhal, T.C. vide M.R. no-2569/24.03.17. Hence the Para is dropped.

11.8 - Tampering of money receipts against the amount collected for holding tax OSP- 17

During checking of collections for holding tax the following money receipts are found to be tampered against the amount collected from the payee. As the result an amount of Rs616.00 is less deposited than the actual due. The same needs recovery and compliance reported to audit.

MR.no/date	Period	Head of collection			Total	Amount taken to D.C.R	Less receipt taken	D.C.R.	page
		Holding	Water	Light					
854/13.01.16	12-13 to 15-16	292.00	220.00	220.00	732.00	549.00	183.00	92	
855/13.01.16	12-13 to 15-16	692.00	520.00	520.00	1732.00	1299.00	433.00	92	
Total		984.00	740.00	740.00	2464.00	1848.00	616.00		

In response to the objection memo the local authority effected the recovery of Rs 433.00 from Kartikeswar Dhal, T.C. vide M.R. no-2569/24.03.17 and produced the collection of Rs 183.00 which was taken to D.C.R vide M.R. no-1132/01.02.16. Hence the Para is dropped.

11.9 - Money collected through M.R. neither taken to D.C.R. nor taken to cashbook OSP-18

On checking of D.C.R. of holding tax with reference to money receipts is noticed that an amount of Rs19.00 as shown below is neither taken to D.C.R. nor taken to cashbook though the same has been collected through the following M.R.

Sl. no	MR.No./date	Head of collection			Total	Person Responsible
		Holding	Water	Light		
1	595/29.04.15	9.00	5.00	5.00	19.00	Kartikeswar Dhal, T.C.

In response to the objection memo the local authority effected the recovery of Rs 19.00 from Kartikeswar Dhal, T.C. vide M.R. no-2576/25.03.17. Hence the Para is dropped.

11.10 - Less receipt of holding tax shown in D.C.R. than the actual collection OSP- 18 to 19

On checking of D.C.R. of holding tax with reference to money receipts it noticed that a sum of Rs393.00 as detailed below taken as less receipt than the actual collection. The same needs recovery and compliance reported to audit.

Sl. no	M.R. no/Date	Actual receipt	Receipt shown in D.C.R	Less receipt taken	D.C.R. Page	Person
1	1501 to 1517/31.03.16	2951.00	2951.00	0.00	114	
2	1518 to 1529/31.03.16	3040.00	3038.00	2.00	114	
3	1530 to 1550/31.03.16	5432.00	5432.00	0.00	115	
4	1551 to 1570/31.03.16	6965.00	6874.00	91.00	116	
5	1571 to 1594/31.03.16	3487.00	3487.00	0.00	117	
6	1601 to 1647/31.03.16	4666.00	4366.00	300.00	120	
Total		26541.00	26148.00	393.00		Kartikes

In response to the objection memo the local authority effected the recovery of Rs 393.00 from Kartikeswar Dhal, T.C. vide M.R. no-2569/24.03.17. Hence the Para is dropped.

PARA: 12 LOSS OF STOCK & STORE
12.1 -

No Comments.

PARA: 13 AUDIT OF RECEIPTS
13.1 - D.C.B. of taxes, fees and rents

The D.C.B register is a vital register of the U.L.B. It is mandatory to maintain the same to keep a strong watch on demand, collection and balance of different taxes and other revenues. It was noticed that a demand collection and balance register of Holding , Light, Water Taxes not been properly maintain by the N.A.C. since long in spite of issue of objection memo by audit each and every year. It is worthwhile to mention here that due to non maintenance of D.C.B register there might be every possibility of leakage of revenue towards collection of Taxes like Holding, Water, Light and Latrine and Room rent etc.

The details of demand, collection and balance of Taxes, Room rent, Fees etc in respect of Nilgiri N.A.C. for the year 2015-16 is furnished below.

D.C.B. for the year 2015-16										
Sl. No	Head of account	Demand			Collection			Balance		
		Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
1	Holding	230712.55	71247.00	301959.55	43399.00	42041.00	85440.00	187313.55	29206.00	216519.55
2	Light	143148.50	51743.00	194891.50	32643.00	32613.00	65256.00	110505.50	19130.00	129635.50
3	Water	162656.50	53324.00	215980.50	33585.00	32231.00	65816.00	129071.50	21093.00	150164.50
	SubTotal	536517.55	176314.00	712831.55	109627.00	106885.00	216512.00	426890.55	69429.00	496319.55
4	Shop room rent	267103.00	235255.00	502358.00	159281.00	87482.00	246763.00	107822.00	147773.00	255595.00
5	Sairat	120790.00	138811.00	259601.00	108880.00	126277.00	235157.00	11910.00	12534.00	24444.00
6	Licence fee	76846.00	48060.00	124906.00	36382.00	39728.00	76110.00	40464.00	8332.00	48796.00
	SubTotal	464739.00	422126.00	886865.0000	304543.00	253487.00	558030.00	160196.00	168639.00	328835.00
	Grand Total	1001256.55	598440.00	1599696.55	414170.00	360372.00	774542.00	587086.55	238068.00	825154.55

During the Exit Conference discussion was made about non-collection of Taxes, Room rent and fees and the NAC Authority replied that steps will be taken to collect the fees and fine in time.

13.2 - Year wise Break up of D.C.B.

The year wise break up of D.C.B. position is given below:-

Year wise Break up			
Year	Arrear	Current	Total
87-88	240.55	0.00	240.55
88-89	701.00	0.00	701.00
89-90	657.00	0.00	657.00
90-91	1178.00	0.00	1178.00
91-92	734.00	0.00	734.00
92-93	740.00	0.00	740.00
93-94	490.00	0.00	490.00
94-95	500.00	0.00	500.00
95-96	449.00	0.00	449.00
96-97	550.00	0.00	550.00
97-98	98.00	0.00	98.00
98-99	253.00	0.00	253.00
99-2000	2062.00	0.00	2062.00
2000-01	4362.00	0.00	4362.00
2001-02	4827.00	0.00	4827.00
2002-03	15418.00	0.00	15418.00
2003-04	18216.00	0.00	18216.00
2004-05	8019.00	0.00	8019.00
2005-06	33487.00	0.00	33487.00
2006-07	43724.00	0.00	43724.00
2007-08	24207.00	0.00	24207.00
2008-09	2145.00	0.00	2145.00
2009-10	38080.00	0.00	38080.00
2010-11	61926.00	0.00	61926.00
2011-12	66912.00	0.00	66912.00
2012-13	49416.00	0.00	49416.00
2013-14	23681.00	0.00	23681.00
2014-15	23818.00	0.00	23818.00
2015-16	0.00	69429.00	69429.00
Total	426890.55	69429.00	496319.55

From the above table it is seen that Rs.49416.00 has been time barred dues for the year 2012-13 under holding tax, light tax and water tax during the period 2015-16. Er. Prafulla Kumar Nayak, E.O. is considered responsible.

During the Exit Conference discussion was made about time barred dues and the NAC Authority replied that steps will be taken to recover the amount as early as possible.

Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Er. Prafulla Kumar Nayak	Ex-E.O.	Now S.D.O. P.H. Deptt.,Balasore	49416.00

13.3 - Building Plan

The approval of Building plan is furnished below.

O.B.	Nil
Receipt during 15-16	16
Approved	15
Balance	01

41 Nos new building has been assessed during the period covered under audit. Sincere steps need to be taken to watch out the progress of construction of building so as to impose tax on completion. The building plan is approved for construction of building for one year. Steps needs to be taken for quick assessment of holding tax just after completion of house.

PARA: 14 AUDIT OF EXPENDITURE
14.1 - Less realization of Professional Tax-OSP-10 to 11

A sum of Rs 4000.00 as per the details furnished here under was found to have been less realized towards the Professional Tax as per G.O. No-22206/F dated 2.8.10.

Sl. No.	Name of the employee	Period	P.Tax due per month	P.Tax realized per month	Less realised	Gross salary
1	Ajay Kumar Mohapatra, Sr.Asst.	3/15 to 1/16	200.00	125.00	75.00X11= 825.00	Exceeding Rs. 300000.00
		2/16	300.00	125.00	175.00X01=175.00	
				Total	1000.00	
2	Debendra Dasbabu, Peon	3/15 to 2/16	125.00	0.00	125.00X12=1500.00	Exceeding Rs. 160000.00
3	Anadi Mahal, Peon	3/15 to 2/16	125.00	0.00	125.00X12=1500.00	Exceeding Rs. 160000.00
				Total	4000.00	

Hence the above amount needs recovery from the persons concerned and compliance reported to audit.

In response to the objection memo, the local authority effected the recovery of Rs 4000.00 from the person concerned as detailed below. Hence the Para is dropped.

Sl.no	Name of the employee	M.R. No/Date	Amount (In Rs)
1	Ajay Ku. Mohapatra, Sr. Assistant	2573/25.03.17	1000.00
2	Debendra Dasbabu, peon	2574/25.03.17	1500.00
3	Anandi Mahal, peon	2575/25.03.17	1500.00
	Total		4000.00

14.2 - Excess payment made towards fuel consumption of vehicle than the actual bill OSP- 20

On checking of the log book of vehicle it is noticed that a sum of Rs1303.00 as shown below has been paid in excess towards fuel consumption than the actual bill supplied for the purpose. The same needs recovery and compliance reported to audit.

Vehicle no/Date	Vr. No/date	Amount paid	Particular of bill		Total bill amount	Excess
			Bill no/date	Amount		
OD01G-8199	665/12.01.16	3153	10740/01.12.15	1164	3104	49
			10800/15.12.15	970		
			10848/22.12.15	970		
584/02.12.15	3663	7782/02.11.15	1485	3465	198	
			12116/23.11.15			1980
716/02.02.16	6356	12330/05.01.16	2393	5408	948	
			13050/21.01.16			3015
803/02.03.16	3955	13116/04.02.16	962	3847	108	
			12996/15.02.16			721
			13038/26.02.16			2164
	Total	17127			15824	1303

In response to the objection memo the local authority effected the recovery of Rs 1303.00 from Suchismita Parichha, T.C. vide M.R. no-2577/25.03.17. Hence the Para is dropped.

14.3 - Staff strength of Nilgiri N.A.C.

Sl. No	Name of the post	Sanctioned Strength	Men in position	Vacant	Remarks
1	Executive officer	1	1	0	
2	SR. Assistant	1	0	1	
3	Accountant	1	1	0	Fill up through service provider
4	Junior Engineer	1	1	0	
5	JR. Assistant	1	1	0	
6	Amin	1	1	0	
7	Tax Collector	1	1	0	
8	Peon	3	3	0	
9	Sweeper	1	1	0	
10	Worker sarkar	1	1	0	
11	Community organiser	1	1	0	Contractual
12	Computer programmer	1	1	0	Contractual
	Total	14	13	1	

PARA: 15 AUDIT ON WORKS
15.1 - Construction of drain from Murali Behera house to School at Ward No-7. O.S.P-21

Scheme- 13th F.C.A, Contractor- Rabindranath Parida, EC-Rs70963/-, E.O.- Er. Prafulla Kumar Nayak, J.E.-Dinesh Kumar Nayak, Accountant-Ajay Kumar Mohapatra,

Vr .No- 216/TFC/01.08.15 – Rs.71408/- - 1st and final bill- MB No-52, Page – 94 to 101

A) Excess payment made than the estimated cost:-

The work order has been issued for Rs 70963.00 in favour of Rabindra Nath Parida vide Work Order No- 179/27.11.14. But the bill has been passed and paid amounting to Rs 71408.00 to the contractor. As the result Rs.445.00(71408 – 70963) excess paid to the Contractor which needs recovery .

B) Excess payment made due to deviating the quantity of work allowed in the estimate and agreement:-

On scrutiny of the above works bill it is found that Rs. 2614.00 excess paid to the Contractor due to allowing of less/Excess quantity of work done than the agreement and estimate. The details are as follows:-

Item No.	Particulars	Quantity of Work		Less/Excess quantity of Work done	Rate	Amount
		As per Estimate/Agreement	As per Bill			
3	CC M-10 with 40mm metal	20.61Cum	20.14Cum	0.47Cum	3527.80/Cum	1658.06
6	Filling in F & P with excavated materials	6.87Cum	26.01Cum	19.14Cum	49.95/Cum	956.04
					Total	2614.10
					Or say	2614.00

As the result Rs. 2614.00 excess paid to the contractor needs recovery and compliance reported to audit.

In response to the objection memo the local authority effected the recovery of Rs.2614.00 from Rabindra Nath Parida vide M.R. No-2578 dated 25.03.17. Thus the para dropped.

15.2 - Construction of wall near Play field of Tal Khalia at Ward No-10. O.S.P-22

Scheme- R.D. Grant, Contractor- Rabindra Nath Parida, EC-Rs.99000/-, E.O.- Er. Prafulla Kumar Nayak, J.E.-Dinesh Kumar Nayak, Accountant-Ajay Kumar Mohapatra,

Vr .No- 66/TFC/06.05.15 – Rs.100869/- - 1st and final bill- MB No-51, Page – 77 to 83

A) Excess payment made than the estimated cost:-

The work order has been issued for Rs 99000.00 in favour of Rabindra Nath Parida vide Work Order No- 179/01.08.13. But the bill has been passed and paid amounting to Rs 100869.00 to the contractor. As the result Rs.1869.00(100869 – 99000) excess paid to the Contractor which needs recovery and compliance reported to audit.

In response to the objection memo the local authority effected the recovery of Rs.1869.00 from Rabindra Nath Parida vide M.R. No-2579

dated 25.03.17. Thus the para dropped.

15.3 - Construction of CC road from High Max Chhak to Arna Pokhari at Ward No-9.O.S.P-23

Scheme- S.P.F., Contractor- Raj Kishore Panda, EC-Rs127515/-, E.O.- Er. Prafulla Kumar Nayak, J.E.-Gangadhar Das, Accountant-Ajay Kumar Mohapatra,

Vr .No- 578/01.12.15 – Rs.127515/- - 1st and final bill- MB No-58, Page – 154 to 161

Excess payment made due to allowing of Excess thickness in CC of M-10 metalling work:-

On scrutiny of the above mentioned works bill it is found that Rs. 9666.00 excess paid to the Contractor due to allowing of excess thickness in C.C. work of M-10 metalling work than the I.R.C. provision. The comparative calculation between bill and the audit is as follows:-

Particulars	Measurement as per bill		Measurement as per Audit		Excess measurement taken in bill	Rate	Excess paid
C.C. work of M-10 with 40mm and down graded H.G.C.B. metal	Road- 33.30X3.25+3.30+3.20+3.20/4 X0.18+0.20+0.22/3	21.56cum	Road- 33.30X3.25+3.30+3.20+3.20/4X0.175	18.82cum	2.74cum	Rs.3527.80	9666.17 or say Rs.9666.00
	Cut off		Cut off				
	2X33.30X0.25X0.28+0.30+0.32/3	4.99cum	2X33.30X0.25X0.28+0.30+0.32/3	4.99cum			
	Total	26.55cum	Total	23.81cum			

Thus Rs.9666.00 excess paid to the contractor needs recovery and compliance reported to audit.

In response to the objection memo no reply was furnished by the local authority. Thus para stands on its own merit. The following officials are found equally responsible.

This aspect was discussed during the Exit Conference and the NAC Authority replied that steps will be taken to recover the amount as early as possible.

Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Gangadhar Das	Ex-J.E.	Soro Municipality, P.O.-Soro,Dist-Balasore	3222.00
2	Ajay Kumar Mohapatra	Accountant	Nilgiri N.A.C. P.O.-Nilgiri,Dist-Balasore	3222.00
3	Er. Prafulla Kumar Nayak	Ex-E.O.	Now S.D.O. P.H. Deptt.,Balasore	3222.00

15.4 - Construction of CC road from Siva Prasad Swain house to Bhagaban Jena house at Ward No-5.O.S.P-24

Scheme- S.P.F., Contractor- Gouranga Chandra Mohanty, EC-Rs85010/-, E.O.- Er. Prafulla Kumar Nayak, J.E.-Gangadhar Das, Accountant-Ajay Kumar Mohapatra,

Vr .No- 330/16.09.15 – Rs.83312/- - 1st and final bill- MB No-53, Page – 72 to 80

Excess payment made due to allowing of Excess thickness in CC of M-10 metalling work:-

On scrutiny of the above mentioned works bill it is found that Rs6879.00 excess paid to the Contractor due to allowing of excess thickness in C.C. work of M-10 metalling work than the I.R.C. provision. The comparative calculation between bill and the audit is as follows:-

Particulars	Measurement as per bill		Measurement as per Audit		Excess measurement taken in bill	Rate	Excess paid
C.C. work	Cut off		Cut off		1.95cum	3527.80/	Rs6879.21

of M-10 with 40mm and down graded H.G.C.B. metal	2X26.00X0.15X0.25+0.30+0.35/3	2.34cum	2X26.00X0.15X0.25+0.30+0.35/3	2.34cum	cum	or say Rs.6879.00
	Road		Road			
	26.00X2.90+3.00+3.10/3X0.125+0.15+0.175/3	11.70cum	26.00X2.90+3.00+3.10/3X0.125+0.175/3	9.75cum		
	Total	14.04cum	Total	12.09cum		

Thus Rs.6879.00 excess paid to the contractor needs recovery and compliance reported to audit.

In response to the objection memo no reply was furnished by the local authority. Thus para stands on its own merit. The following officials are found equally responsible.

This aspect was discussed during the Exit Conference and the NAC Authority replied that steps will be taken to recover the amount as early as possible.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Gangadhar Das	Ex-J.E.	Soro Municipality, P.O.-Soro,Dist-Balasore	2293.00
2	Ajay Kumar Mohapatra	Accountant	Nilgiri N.A.C. P.O.-Nilgiri,Dist-Balasore	2293.00
3	Er. Prafulla Kumar Nayak	Ex-E.O.	Now S.D.O. P.H. Deptt.,Balasore	2293.00

15.5 - Constn. of CC road from Gangadhar Singh house to Sanjay Biswal house at Ward No-6. O.S.P-25

Scheme- R & B, Contractor- Ramakant Jena, EC-Rs50000/-, E.O.- Er. Prafulla Kumar Nayak, J.E.-Gangadhar Das, Accountant-Ajay Kumar Mohapatra,

Vr .No- 597/04.12.15 – Rs.50000/- - 1st and final bill- MB No-57, Page – 128 to 135

Excess payment made due to allowing of Excess thickness in CC(1:3:6) metalling work:-

On scrutiny of the above mentioned works bill it is found that Rs.6451.00 excess paid to the Contractor due to allowing of excess thickness in C.C.(1:3:6) metalling work than the I.R.C. provision. The comparative calculation between bill and the audit is as follows:-

Particulars	Measurement as per bill	Measurement as per Audit	Excess measurent taken in bill	Rate	Excess paid	
C.C.(1:3:6) with 40mm H.G.C.B. metal	Road	Road	1.61cum	4006.60/cum	RS.6450.62 or say Rs.6451.00	
	9.30X3.00+3.30/2X0.15+0.18+0.21/3	5.27cum	9.30X3.00+3.30/2X0.125			3.66cum
	Cut off		Cut off			
	2X9.30X0.25X0.30+0.32+0.34/3	1.48cum	2X9.30X0.25X0.30+0.32+0.34/3			1.48cum
Total	6.75cum	Total	5.14cum			

Thus Rs.6451.00 excess paid to the contractor needs recovery and compliance reported to audit.

In response to the objection memo no reply was furnished by the local authority. Thus para stands on its own merit. The following officials are found equally responsible.

This aspect was discussed during the Exit Conference and the NAC Authority replied that steps will be taken to recover the amount as early as possible.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Er. Prafulla Kumar Nayak	Ex-E.O.	Now S.D.O. P.H. Deptt.,Balasore	2150.00
2	Ajay Kumar Mohapatra	Accountant	Nilgiri N.A.C.	2150.00

3	Gangadhar Das	Ex-J.E.	P.O.-Nilgiri,Dist-Balasore Soro Municipality, P.O.-Soro,Dist-Balasore	2151.00
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15.6 - Repair of Bhagabat Tungi,Raigaon at Ward No-12. O.S.P-26

Scheme-MLALAD, VLL- Rudreswar Patra, EC-Rs10000/-, E.O.- Er. Prafulla Kumar Nayak, J.E.-Dinesh Kumar Nayak, Accountant-Ajay Kumar Mohapatra,

Vr .No- 219/04.08.15 – Rs.100000/- - 1st and final bill- MB No-49, Page – 166 to 181

Excess payment made due to allowing of Contractor profit & O.H.C.in the Estimate to V.L.L.:-

On scrutiny of the above mentioned works bill it is found that Rs.6317.00 excess paid to the V.L.L. due to allowing of Contractor profit and O.H.C. in the Estimate. Work order has been issued to V.L.L on the recommended by the local M.L.A. The details are as follows:-

Item No.	Particulars	Quantity	Contractor profit & O.H.C.	Excess paid
3	C.C. M-10 metalling	3.33 cum	397.75/cum	1324.50
4	Supplying, fitting and fixing vertified tile in floor	8.10sqm	134.06/sqm	1085.88
5	Fixing Glazzed tiles in dados and risers on 12mm thick C.P. (1:3)	8.55sqm	84.15/sqm	719.48
6	12mm thick C.P.(1:6) for brick work	96.04sqm	10.62/sqm	1019.94
8	Providing fitting ,fixing up window	3.13sqm	692.46/sqm	2167.39
			Total	6317.19
			Or say	6317.00

Thus Rs.6317.00 excess paid to the V.L.L. needs recovery and compliance reported to audit.

In response to the objection memo no reply was furnished by the local authority. Thus para stands on its own merit. The following officials are found equally responsible.

This aspect was discussed during the Exit Conference and the NAC Authority replied that steps will be taken to recover the amount as early as possible.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Dinesh Kumar Nayak	Ex-J.E.	Dhenkanal Municipality,Dist-Dhenkanal	2106.00
2	Ajay Kumar Mohapatra	Accountant	Nilgiri N.A.C. P.O.-Nilgiri,Dist-Balasore	2105.00
3	Er. Prafulla Kumar Nayak	Ex-E.O.	Now S.D.O. P.H. Deptt.,Balasore	2106.00

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -
No Comment.

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 -

Scheme wise target and achievement for the year 2015-16

Scheme wise target and achievement for the year 2015-16													
Financial Achievement								Physical Achievement					
Sl. No.	Name of the Scheme	O.B	Funds received during the year	Total Fund available	Expenditure	Unspent Balance	% of utilisation	No. of spill over Projects from previous year	No. of projects planned for current year	Total	No. of projects completed during the year	No. of spill over projects to the next year	% of achievement
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	R & B Gr.	3000000.00	1977000.00	4977000.00	2779000.00	2198000.00	55.84	41	27	68	36	32	52.94
2	Public Toilet	2344000.00	0.00	2344000.00	0.00	2344000.00	0.00	3	0	3	0	3	0.00
3	M.V Grant	1052000.00	1168000.00	2220000.00	1002000.00	1218000.00	45.14	14	13	27	18	9	66.67
4	Devolution fund grant	2840000.00	4751000.00	7591000.00	3776000.00	3815000.00	49.74	4	10	14	1	13	7.14
5	MLALAD Grant	800000.00	950000.00	1750000.00	935000.00	815000.00	53.43	4	7	11	6	5	54.55
6	S.P.F Fund Grant	900000.00	200000.00	1100000.00	455000.00	645000.00	41.36	6	2	8	3	3	37.50
7	NRB Grant	400000.00	300000.00	700000.00	326000.00	374000.00	46.57	1	1	2	0	2	0.00
8	R.D Grant	3388000.00	1342000.00	4730000.00	3475000.00	1255000.00	73.47	61	16	77	49	28	63.64
9	SDP Grant	0.00	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0.00
10	13th. F.C Grant	2962000.00	0.00	2962000.00	2407000.00	555000.00	81.26	38	0	38	33	5	86.84
11	Water Bodies	1500000.00	0.00	1500000.00	0.00	1500000.00	0.00	3	0	3	0	3	0.00
12	14th. F.C Grant	0.00	4795000.00	4795000.00	1889000.00	2906000.00	39.40	0	42	42	10	32	23.81
13	4th S.F.C Grant	0.00	1418000.00	1418000.00	0.00	1418000.00	0.00	0	3	3	0	3	0.00
14	MPLAD Grant	0.00	2057000.00	2057000.00	864000	1193000.00	42.00	0	7	7	5	2	71.43
15	Adhar	0.00	20000.00	20000.00	0.00	20000.00	0.00	0	1	1	0	1	0.00
	Total:	19186000.00	18978000.00	38164000.00	17908000.00	20256000.00	46.92	175	129	304	161	141	52.96

17.2 -
URBAN WAGE EMPLOYMENT PROGRAMME (UWEP) :

1. This programme seeks to provide wage employment to beneficiaries living below the poverty line within the jurisdiction of urban local bodies by utilizing their labour for construction of socially and economically useful public assets. These assets may be Community Centres, Stormwater Drains, Roads, Night Shelters, Kitchen Sheds in Primary Schools under Mid-day Meal Scheme and other community requirements like Parks Solid Waste Management facilities, as decided by the community structures themselves. The Urban Wage Employment Programme (UWEP) will be applicable only to towns / cities with population upto 5 lakhs, as per the 1991 Census.
2. UWEP will provide opportunities for wage - employment, especially for the unskilled and semiskilled migrants / residents by creating of community assets. Special emphasis will be on the construction of community assets in low - income neighbourhoods with a strong involvement and participation of local communities.
3. The material : labour ratio for works under this programme shall be maintained at 60:40 . However, States / UTs can relax this material : labour ratio up to 10% (either way), wherever absolutely necessary. The prevailing minimum wage rate, as notified from time to time for each area, shall be paid to beneficiaries under this programme.
4. Community Development Societies (CDSs) shall survey and draw up a list of available basic minimum services in their areas. Missing basic minimum services shall be first identified. Other requirements of physical infrastructure shall be listed thereafter.
5. As far as possible, work are to be executed through CDSs, under the general control and supervision of the ULBs. ULBs are expected to maintain a close watch over the quality of construction. Work must be done departmentally and detailed guidelines as regards maintenance of muster rolls, social audit etc. will be issued in this regard by the concerned State / UT Governments. To the extent possible, even the material component of the work should be done departmentally .Where departmental work is not possible due to the specialized nature of the work involved, such material component of the work may be got done through agencies by following proper tendering / Government procedure.
6. In all cases it must be ensured that the work undertaken under UWEP is brought to a safe state and no work is left incomplete or pending half - way. In case of cost escalation, or expansion in the nature of the work, or increase in the project estimate for any other reason whatsoever, and if additional funds are not available under this programme, it shall be the basic responsibility of the sanctioning authority implementing authority i.e. Urban Local Body / District Urban Development Agency to ensure the completion of such works by bringing in additional resources from other programmes/ own resources, if so required.
7. Wage employment should be used very sparingly, only for short - term measures till the beneficiary is able to get the benefits of skill development for self - employment ventures or employment in the formal sector.

PARA: 18 MISCELLANEOUS
18.1 - Audit paras pending for settlement

As ascertained from the last audit reports, the details of audit pars pending for settlement is furnished below.

Sl No.	Audit Report no with year of account	Paragraphs pending for settlement relating to misappropriation of cash and loss of stock store		Paragraphs pending for settlement other than misappropriation and defalcation		Total	
		No of paragraphs	Amount	No of paragraphs	Amount	No of paragraphs	Amount
1	101868/AR/2015-16	1	5300.00	10	137782.00	11	143082.00

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

19.1 - Position of Govt. Dues namely IT/VAT/Royalty/Cess as on 31.03.16

Particulars	Royalty	VAT	Labour Cess	I.T.
Outstanding dues as on 01.04.15	1303677.00	854663.00	601065.00	40642.00
Amount collected during the year	467951.00	939124.00	194904.00	236874.00
Total	1771628.00	1793787.00	795969.00	277516.00
Amount remitted during the year	454960.00	1162637.00	190967.00	212616.00
Balance to be remitted as on 31.03.16	1316668	631150.00	605002.00	64900.00

This aspect was discussed during the Exit Conference and the NAC Authority replied that steps will be taken to deposit the amount as early as possible.

PARA: 20 RESULT OF AUDIT

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Result Of Audit

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs.)	Amount kept on objection(In Rs.)	Amount Surchargeable(In Rs.)	Amount Embezzlement(In Rs.)	Amount Othercases(In Rs.)	Remarks
1	13.2	49416.00	49416.00	49416.00	0.00	0.00	
2	15.3	9666.00	9666.00	9666.00	0.00	0.00	
3	15.4	6879.00	6879.00	6879.00	0.00	0.00	
4	15.5	6451.00	6451.00	6451.00	0.00	0.00	
5	15.6	6317.00	6317.00	6317.00	0.00	0.00	
Total		78729.00	78729.00	78729.00	0.00	0.00	

Audit Certificate

Cetrified that the accounts of Nilgiri N.A.C. for the financial year 2015-2016 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

Spot Recovery

SI No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs.)	Name of the person
1	Para-15.1,O.S.P-21	2578	2017-03-25	2614	Rabindra Nath Parida
2	OSP- 11	2575	2017-03-25	1500	Anadi Mahal, Peon
3	OSP- 12,13,14,15,16,17,18 & 19	2569	2017-03-24	46817	Kartikeswar Dhal, T.C.
4	OSP-18	2576	2017-03-25	19	Kartikeswar Dhal, T.C.
5	OSP- 12 & 14	SBI, Nilgiri, A/C- 23625	2017-02-14	6740	Kartikeswar Dhal, T.C.
6	OSP- 10	2573	2017-03-25	1000	Ayay Ku. Mohapatra, E.O.
7	OSP- 11	2574	2017-03-25	1500	Debendra Dasbabu, Peon
8	OSP-10	2572	2017-03-25	6300	Upendra Nath Das, Peon
9	Para-15.2,O.S.P-22	2579	2017-03-25	1869	Rabindra Nath Parida
10			0000-00-00	0	
				Total	68359

