

LOCAL FUND AUDIT, PURI, ODISHA

CATEGORY : N A C,General

Audit Report No : 110336/AR/2015-2016-PURI

PARA: 1 TITLE SHEET

| | | |
|----|--------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Name of the Institution : | Pipili NAC |
| 2 | Year of Accounts under Audit : | 2014-2015 |
| 3 | Name of the Local Authority during the year of A/Cs : | 1.SHRI SATYA NARAYAN TRIPATHY ,EO. UPTO -01.4.14 to 09.09.2014 2.SHRI DEBABRATA MISHRA,JE,IN CHARGE EO 24.11.2014 TO 31.12.2014 3.SRI NATABARA BISWAL .IN CHARGE EO FROM 01.01.2015 to 31.3.15 |
| | Name of the Local Authority at the time of Audit : | SHRI NATABARA BISWAL .IN CHARGE EO |
| 4 | Duration of Audit : | 15-05-2015 To 16-06-2015 (Mandays Consumed :- 11) |
| 5 | Name of the Auditors : | INDUMATI SAHOO - Lead Auditor(15-05-2015 to 16-06-2015) RAJALAXMI BEHERA - Lead Auditor(15-05-2015 to 16-06-2015) PUSPARANI SWAIN - Auditor(15-05-2015 to 16-06-2015) |
| 6 | Name of the Reviewing Officer : | SURENDRA CH. MISHRA(Audit Superintendent) |
| 7 | Date of submission of report by Reviewing officer : | 31-08-2015 |
| 8 | Entry Conference Date : | 15-05-2015 |
| 9 | Exit Conference Date : | 05-01-2016 |
| 10 | Name of the District Audit Officer : | Smt Arundhati Jena |
| 11 | Date of approval of report by District Audit Officer : | 17-01-2016 |

PARA: 2 PHYSICAL VERIFICATION

| S/no | Name | Value | Remarks |
|------|---------------|--------------------|---------|
| 1 | Receipt books | 16.5.15 | 16 |
| 2 | Postage stamp | Dt.16.5.2015 | nil |
| 3 | Liquid Cash | Before transaction | 00 |
| 4 | MB | 16.5.15 | |

Comments

| Particulars of other stock items verified | D t. Of verification | Pg. ref. of the stock Reg. | Book balance of the stock items shown in the Registeri no.s | Actual balance of stock found after verification | Difference |
|---------------------------------------------------|----------------------|----------------------------|-------------------------------------------------------------|--------------------------------------------------|----------------------------------------------------|
| Parking Fee collection receipt Books | 16.05.15 | 44 | 108 | 95(From book no.506 to 600) | 13 |
| Receipt worth of Rs.10/- each | 16.05.15 | 71 | 168 | 168 | 0 |
| Receipt worth of Rs.5/- each | | | | | |
| Misc. receipt Book | 16.05.15 | 3 | 24 | 24 | 0 |
| Cycle stand receipt Books. Each receipt of Rs.2/- | 16.05.15 | 81 | 194 | 194 | 0 |
| Motor cycle stand receipt Book | 16.05.15 | 56 | 124 | 121(From 80 to 200) | 03(Due to totaling mistake in the stock Register.) |
| Boating Receipt Book | 16.05.15 | 23 | 487 | 487 | 0 |
| Holding Tax receipt Books | 16.05.15 | 85 | 21 | 21 | 0 |
| Hata collection Receipt Book | 16.05.15 | 92 | 37 | 37 | 0 |
| Izara Receipt Books | 16.05.15 | 8 | 69 | 69 | 0 |

After correction of totaling mistakes in the stock register, the balance figure was corrected by the store keeper when physical verification was over. The local authority is requested to chase the action of the store keeper in order to avoid the possibilities of misutilisation of receipt books in future. Further, the project of boating is already stopped. Retention of 487 no.s of receipt books printed for boating purpose without their utilisation is merely a blockage of NAC money. The authority is requested to restart the project with an immediate effect for better utilisation of the printed receipt books..

The local authority in response to POM stated that steps have been taken to utilize the balance unused receipt books to generate income in the NAC.

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

| Sino | List Records/Register |
|------|-------------------------------------------------------|
| 1 | Register of Works |
| 2 | Miscellaneous Supply Bill |
| 3 | Nominal Muster Roll (NMR) |
| 4 | Tax collector's daily collection register |
| 5 | Stock Register of Stationery |
| 6 | Stamp Account |
| 7 | Register of Grants |
| 8 | Daily Collection Register |
| 9 | Arrear List |
| 10 | Miscellaneous Receipts |
| 11 | Annual Account of Receipts and Expenditure |
| 12 | Register of Quarterly & Annual account of Expenditure |
| 13 | Register of Quarterly & Annual account of Receipt |
| 14 | Deposit Ledger |
| 15 | Advance Ledger |
| 16 | Register of adjustments |
| 17 | Abstract Register of Expenditure |
| 18 | Abstract Register of Receipts |
| 19 | Cash Book of the municipality |
| 20 | Periodical Increment Certificate |
| 21 | Salary Bills |
| 22 | Register of Bills |
| 23 | Challan |
| 24 | Subsidiary Cash Book |
| 25 | Cashier's Cash Book |
| 26 | Budget Estimate |
| 27 | Abstract of the Budget Estimate |
| 28 | Stock & Store Register of Municipality |
| 29 | Measurement Book |

B : List of Records/Registers not Produced to Audit

| Sino | List Records/Register |
|------|-------------------------------------------------------------------|
| 1 | Progress statement of collection of taxes |
| 2 | Demand and Collection Register |
| 3 | Register of Interest Bearing Securities |
| 4 | Ledger of Lessees |
| 5 | Jamabandi Register |
| 6 | Register of Rents for which there is fixed demand |
| 7 | Register of Lands |
| 8 | License for Carriages, Carts, Horses Other and animals |
| 9 | Register of the Tax on Carriages, Carts, Horses and Other animals |
| 10 | Appropriation Register of Loan Funds |
| 11 | Loan Register |
| 12 | Register of Investments |
| 13 | Establishment Audit Register |
| 14 | Register of outstanding deposits |
| 15 | Register of Outstanding Advances |
| 16 | Voucher of Recoupment of Permanent Advance Account |
| 17 | Permanent Advance Account |
| 18 | Order Book |
| 19 | Subsidiary account of special taxes |
| 20 | Schedule for the Budget Estimate |

C : List of Records/Registers not Maintained

| Sino | List Records/Register |
|------|-----------------------------------------|
| 1 | Contract Certificate |
| 2 | Contract Agreement Form |
| 3 | Register of Estimates & Allotments |
| 4 | Register of Distrained property & sales |
| 5 | Warrant register |
| 6 | Form of inventory & Notice |

| | |
|----|----------------------------------------------------------------------|
| 7 | Distrain Warrant Register |
| 8 | Notice of demand for tax u/s-161 of OM Act |
| 9 | Tax collector's Ledger |
| 10 | Stock account of Receipt Forms |
| 11 | Register of writes off of demands |
| 12 | Tax Receipt Form |
| 13 | Arrear Demand Register |
| 14 | Mutation Register |
| 15 | Register of Petitions |
| 16 | Form of appeal petition |
| 17 | Tax Ledger (personal A/C of Tax Payers) |
| 18 | Assessment List |
| 19 | Stock account of Tickets used for daily collection of Market fees |
| 20 | License Register for Drivers and Owners of Carriages plying for hire |
| 21 | Stock account of License Number Plates |
| 22 | Application for License for Carriage, Cart, Horses and Other animals |
| 23 | Absentee Statement |

Comments

Data showing Non-maintenance of some important Records/Registers along with consequences of such non-maintenance are furnished below.

| Sl. No. | Particulars of Records/ Register | Rule particular | Form prescribed | Comments |
|---------|-----------------------------------------|-----------------|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Contract Certificate Rule | Rule 343 | Form W-IV | Payment for works given out on contract for which running accounts are to be kept and shall be maintained in prescribed form. Non-maintenance of such accounts leads to dislocation in payment. |
| 2 | Contract Agreement Form | Rule 341 | Form W-III | For every work given out on contract, an agreement on stamped paper shall be taken and executed in prescribed form. Non-adherence to such practice will leave room for maladjustment and as such, delay in the execution/completion of work. |
| 3 | Register of Estimates & Allotments | Rule 332 | Form W-I | Register of Estimates & Allotments is an important Register maintained in work section to keep abreast of the projects to be executed and provision of funds there for. Non-maintenance of such Reg. will lead to dislocation in allotment of funds leading to completion of work in time. |
| 4 | Register of Distrained property & sales | Rule 204 | Form S | Whenever, the taxes on Holdings, Latrine, Light and Water etc. are left uncollected, the warrant of distress is executed to recover the outstanding dues from the defaulters. Non-maintenance of the concerned Reg. will lead to dislocation in collection of arrear dues of the Municipality. |
| 5 | Warrant register | Rule 202 | Form R | In case of persistent non-collection of tax, the E.O. of the Municipality takes steps for issue of warrants for collection |

| | | | | |
|----|------------------------------------------------|----------|--------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | | | of arrear dues. Non-issue of the warrant will result in non-collection of the arrear dues. |
| 6 | Form of inventory & Notice Rule | Rule 203 | Form Q | If the taxes are paid before issue of warrant, no distraint shall be made. In case of receipt and non-payment, steps are taken for seizure of movable property of the defaulter by making an inventory of the movable properties available. |
| 7 | Distress of Warrant Register | Rule 202 | Form P | Due to non-receipt of the payment Distraint Warrants are issued observing all the formalities. The E.O. is empowered to issue such warrant. Non-maintenance of such Reg. will result in legal complications. |
| 8 | Notice of demand for tax u/s-161 of OM Act | Rule 202 | Form O | Such notice is issued by the E.O. of the Municipality conveying the amount of demand from the owners of the holdings. It is a preliminary step towards collection of dues. Non communication of the information to the tax payer may result in non-collection of the demand. |
| 9 | Tax collector's Ledger | Rule 198 | Form M | It is a ledger regularly posted by the cashier of the municipality / NAC. The entries under heading 'collection' are to be filled up from the daily total in DCR under various quarterly columns. In case of non posting / irregular posting / erroneous posting will fail to depict a clear picture of the collections of NAC/ Municipality. |
| 10 | Stock account of Receipt Forms Rule 196 Form L | Rule 196 | Form L | This is regarding issuance of receipt books meant for various collections of the municipality. It is a process for systematic issue of receipt books resulting in proper collection and monitoring. |
| 11 | Register of writes off of demands | Rule 190 | Form J | For the purpose of writing off the demand under Rule shall be entered in a register in Form no. J. Non maintenance of such register will result in unnecessary increase in demand and lower percentage in collection. |
| 12 | Arrear Demand Register | Rule 187 | Form H | Arrear demand register is maintained to indicate the arrear according to the years to which they relate distinctively. Non maintenance of the register will result in chaos and the arrear demand cannot be assessed properly. |
| 13 | Mutation Register | Rule 184 | Form G | All alterations (increase or decrease) in demand on the existing assessment shall be recorded in the register and |

| | | | | |
|----|-----------------------------------------------------------------------------|----------|-----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | | | corresponding entries regarding change of holding are to be indicated. Non maintenance of such register will result in improper collection dues of the municipality. |
| 14 | Form of appeal petition | Rule 183 | Form E | Appeal petition against the assessment under section 153 received are to be maintained in Form No. F. Prior to consideration of the appeal petition the executive officer shall verify the report and ensure correctness of the entries made there in. Failure to proper scrutiny and taking any step without ensuring the correctness of the facts may result in improper judgement . |
| 15 | Register of Petitions | Rule 183 | Form F | After receipt of the appeal petitions, the Executive Officer is required to ensure and report the correctness of the entries in columns 1 to 6 in form No. E for further action. Non adherence to such principles will be lead to irregular disposal of the petitions. |
| 16 | Tax Ledger (personal A/C of Tax Payers) | Rule 178 | Form B(l) | A personal ledger account for each tax payer is maintained to ensure demand and collection of taxes on the basis of annual value of holdings. Non maintenance of such register will create problem in ensuring actual demand and collection made there from. |
| 18 | Assessment List | Rule 177 | Form A | A circle wise assessment list of holdings is prepared to facilitate collection of taxes. Non maintenance of such list will lead further complicacies in collection of the dues of the municipality / NAC. |
| 20 | License Register for Drivers and Owners of Carriages plying for hire | Rule 156 | Form No. XXXIII | Non-maintenance of license register of drivers and owners of carriages plying on hire will result in leakage of revenue of the municipality as the correct position of the issue of license cannot be ensured instantly / at the time of need ,so as to take further appropriate action. |
| 21 | Stock account of License Number Plates | Rule 155 | Form No. XXXII | The stock books of the number plates are to be verified by the Executive Office at regular intervals so as to ensure fraudulent issue/misuse. Non adherence to such principles will result in mis-utilization of the number plates by the concerned tax collectors. |
| 22 | Application for License for Carriage, Cart, Horses and Other animals | Rule 152 | Form No. XXXI | A register for exhibition of amount of taxes realized on account of carts and carriages etc. are maintained to ensure proper and timely collection. Non maintenance of the register will result in improper |

| | | | | |
|----|--------------------|---------|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | | | assessment of the demand leading to less collection of the municipal revenue. |
| 23 | Absentee Statement | Rule 97 | Form No. X | The Absentee Statement facilitates the Executive Officer to ensure Absenteeism of the persons / employees so as to enable him / her to draw the salary of the employee concerned. Non maintenance / non receipt of such Absentee Statement will result in improper preparation of the salary bills of the staff of the NAC. |

Immediate steps may be taken for maintenance such important Records & Registers and fact reported

PARA: 4 FINANCIAL POSITION

Pipili NAC - 2014-2015

| S/no | Name of the Cash Book | OB as on Date | Opening Balance(In Rs:) | Receipt during the Year under Audit(In Rs:) | Total(In Rs:) | Expenditure during the Year under Audit(In Rs:) | Closing Balance as per Audit (DD MM YYYY) | Closing Balance(In Rs:) | Closing Balance as per (DD MM YYYY) Cash Book | Closing Balance(In Rs:)(CASH BOOK) | Difference (In Rs:) | Remarks |
|------|-----------------------|---------------|-------------------------|---------------------------------------------|-------------------------|-------------------------------------------------|-------------------------------------------|-------------------------|-----------------------------------------------|------------------------------------|---------------------|---------|
| 1 | Accountant cash book | 01-04-2014 | 2313886 9.61 | 49941447. 44 | 73080317. 05 | 47926263. 57 | 31-03-2015 | 2515405 3.48 | 31-03-2015 | 2515405 3.48 | 0.00 | |
| | GRAND TOTAL | | 2313886 9.61 | 49941447. 44 | 73080317. 05 | 47926263. 57 | | 2515405 3.48 | | 2515405 3.48 | 0.00 | |

Comments

Analysis of closing balance:-

Cash in hand:- Nil

Cash in bank:- Rs. 25141000.02

Cash in P.L.A/Cs:- Rs. 13053.46

Total:- Rs.25154053.48

| HEAD WISE RECEIPT FOR THE YEAR-2014-15 | | |
|----------------------------------------|-------------------------------------|--------|
| Sl no. | Head of Account | Amount |
| A | OWN SOURCE, TAXES AND FEES | |
| | 1 Holding Tax (Arrear) | 57674 |
| | 2 Holding Tax (Current) | 168113 |
| | 3 Light Tax (Arrear) | 12588 |
| | 4 Light Tax (Current) | 84007 |
| | 5 Boating Fees | 40 |
| | 6 Market Rent Izara | 28722 |
| | 7 U/S 290 | 2700 |
| | 8 Shop Room Rent of Market complex | 515700 |
| | 9 Bi Weekly Market fee | 440714 |
| | 10 Parking Fees | 352042 |
| | 11 Auction | 79350 |
| | 12 Tower Renewal / Installation fee | 21000 |

| | | |
|-------|------------------------------------------------|------------|
| 13 | Building Plan approval fee | 30900 |
| 14 | Mutation Fee | 14110 |
| 15 | Cess poll | 13400 |
| 16 | Cycle Stand | 32444 |
| 17 | GIS BP Das | 4752 |
| 18 | Interest From Bank deposit | 726646.44 |
| 19 | RTI | 124 |
| 20 | Security Deposit from the tenants of shop room | 150000 |
| 21 | Cost of Tender Paper | 200620 |
| 22 | ECB | 18981 |
| 23 | Misc. | 285993 |
| | Total | 3240620.44 |
| (B) | Grants | |
| 1 | 13th FC Grant | 3341000 |
| 2 | Road Dev. Grant | 3454000 |
| 3 | Solid waste Management | 489083 |
| 4 | Motor vehicle Tax Grant | 1073000 |
| 5 | Non-residential building | 400000 |
| 6 | Capital nature of expr. | 2899000 |
| 7 | Festival Grant | 50000 |
| 8 | Octroi Compensation | 20167000 |
| 9 | Maintenance of road s& bridges | 3500000 |
| 10 | pension | 510000 |
| 11 | OAP/ODP/MBPY | 4532400 |
| 12 | SJSRY | 156562 |
| 13 | NFBS | 200000 |
| 14 | Phailine | 272400 |
| 15 | Census | 46100 |
| 16 | Salary of Accountant & MIS Computer programmer | 185100 |
| 17 | M.P.Lad | 200000 |
| 18 | Election | 53813 |
| | Total | 41529458 |
| (C) | Misc. receipts | |

| | | |
|----|------------------------------|-------------|
| 1 | GPF | 27065 |
| 2 | CPF | 281569 |
| 3 | EPF | 276358 |
| 4 | LIC | 379998 |
| 5 | Loan instalment recovery | 586416 |
| 6 | P.T. | 42925 |
| 7 | Recovery of festival advance | 224500 |
| 8 | Recovery of pay advance | 219340 |
| 9 | Audit recovery | 123914 |
| 10 | Royalty | 181208 |
| 11 | Other advance recovery | 905000 |
| 12 | VAT | 360573 |
| 13 | Cess | 91100 |
| 14 | I.T. | 166908 |
| 15 | S.D. | 716168 |
| 16 | EMD | 159104 |
| 17 | Withheld amount | 429223 |
| | Total | 5171369 |
| | G.TOTAL Receipt | 49941447.44 |
| | Add O.B.as on 01.4.14 | 23138869.61 |
| | G.Total | 73080317.05 |
| | | |

HEAD WISE EXPENDITURE FOR THE YEAR=2014-2015

| SL. NO | HEAD | AMOUNT |
|--------|-----------------------------------------|---------|
| A | own source | |
| 1 | Pay Advance | 65000 |
| 2 | Festival Advance | 130000 |
| 3 | Other Advance | 280000 |
| 4 | TA | 58321 |
| 5 | Repair and Purchase of Electrical Goods | 1736478 |
| 6 | Energy Charges | 1271777 |
| 7 | Trolley Fair | 45540 |
| 8 | AC Repairing | 314850 |

| | | |
|----------|-------------------------------------|------------|
| 9 | Observation of National Day | 159235 |
| 10 | Jalachatra | 77810 |
| 11 | Fair & Festival | 23200 |
| 12 | CM/VC/Concilors' Allownces | 45075 |
| 13 | House Rent of Homeopathy Dispensary | 6000 |
| 14 | H Medicine | 4730 |
| 15 | Law Charges | 35000 |
| 16 | Contingency | 62396 |
| 17 | Printing | 13860 |
| 18 | Stationery | 64155 |
| 19 | Office Equipment | 122550 |
| 20 | Bankcommission Charges | 485.57 |
| 21 | Protection Of Water Bodies | 11359 |
| 22 | TV | 14900 |
| 23 | Maintenance of Fogging Mechine | 40000 |
| 24 | Advertisement cost | 126663 |
| 25 | Insurance of tractor | 20187 |
| 26 | Office building repair | 140589 |
| 27 | Withheld amount | 400000 |
| 28 | Arrear Salary & Misc. | 147073 |
| 29 | Total | 5417233.57 |
| B | Grants | |
| 1 | 13th FC Grant | 1520544 |
| 2 | Development of park | 1000000 |
| 3 | Motor Vehicle Grant | 572235 |
| 4 | Spl.problem fund | 2231061 |
| 5 | Devolution Fund | 2582212 |
| 6 | Festival Grant | 50000 |
| 7 | Compensation | 20167000 |
| 8 | Maintenance of roads and bridges | 1897229 |
| 9 | pension | 510000 |
| 10 | OAP/ODP/MBPY | 4049700 |
| 11 | SJSRY | 160500 |

| | | |
|-----|------------------------------------------------|-------------|
| 12 | NFBS | 200000 |
| 13 | Census | 46100 |
| 14 | Salary of Accountant & MIS Computer programmer | 291600 |
| 15 | MLA & M.P.Lad | 396852 |
| 16 | Incentive | 884746 |
| 17 | Dist Innovation Fund | 204501 |
| 18 | HSY | 48000 |
| | Total | 36812280 |
| C . | Deposits | |
| 1 | Refund SD to contractor | 2416908 |
| 2 | Refund of SD to the tenant of shop room | 132696 |
| 3 | Refund of EMD | 311685 |
| 4 | Income Tax | 156995 |
| 5 | VAT | 339355 |
| 6 | Labour Cess | 89153 |
| 7 | EPF deposit | 733823 |
| 8 | CPF deposit | 474979 |
| 9 | GPF | 27065 |
| 10 | P.T. | 42925 |
| 11 | LIC | 379998 |
| 12 | Loan | 591168 |
| | Total | 5696750 |
| | G.TOTAL Expenditure | 47926263.57 |
| | Add C.B,as on 31.3.15 | 25154053.48 |
| | G.Total. | 73080317.05 |

On verification of closing balance in Bank Accounts of the NAC, it came to notice that the NAC has made transaction of its fund in an ineligible bank i.e. Indusind Bank bearing no.21355188. At the end of the financial year, an amount of Rs.630747.18 is left as closing balance. The local authority is suggested to close the accounts and transfer the fund to a nationalised bank as prescribed by the Finance Deptt. vide Lr. No.23301/F, dt.11.7.13.

It may be stated that the savings accounts bear only 4% of interest.. If the fund is kept in Flexi/ Auto sweep A/Cs, higher rate of interest accruals could be obtained from the scheme fund without affecting affecting the fund flow for the scheme . The local authority is advised to look after the better interest of the NAC in this respect as per the instruction there in Finance Deptt. Letter No3424/F dt.12.10.12.

Para4.2 Budget of Pipili NAC.

The budget of Pipili NAC for the year 2014-15 has been prepared and was got approved from H & UD Deptt. Vide order no.17566/HUD dt.3.9.14. The total budgeted figure and actual transaction is furnished below.

| Particulars of transaction | Budget provision | Actual transaction | Deviation | Percentage of deviation. |
|-----------------------------------|-------------------------|---------------------------|--------------------|---------------------------------|
| Receipt | 78422000.00 | 49941447.44 | 28480552.56 | 36.31 % |
| Expenditure | 77703570.00 | 47926263.57 | 29777306.43 | 38.32 % |

From the above figure it was noticed that the percentage of deviation of receipt figure was 36.31% and the percentage of deviation of expenditure figure was 38.32% which implies that the budget so prepared was not realistic. Therefore the local authority has been advised for preparation of realistic budgets in coming years and also to take sincere steps for augmentation of NAC revenue.

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

Pipili NAC - 2014-2015

| S/no | Name of the Bank | A/C No. | Closing Balance Date As on (dd/mm/yyyy) | Closing Balance in Pass Book(In Rs:) (A) | Closing Balance in Bank Date Cash Book (dd/mm/yyyy) | Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B) | Difference(In Rs:)(A-B) | Remarks |
|------|-------------------------------|-------------|-----------------------------------------|------------------------------------------|-----------------------------------------------------|---------------------------------------------------------------|-------------------------|-----------------------------------------------------------------|
| 1 | SBI ,PIPLI ,PC/RD | 10764860054 | 31-03-2015 | 0.00 | 31-03-2015 | 0.00 | 0.00 | A/C closed on 21.0315 & amount transfer on A/c no-10764863475 . |
| 2 | SBI ,Pipli ,SJSRY | 10764861944 | 31-03-2015 | 0.00 | 31-03-2015 | 0.00 | 0.00 | A/C closed on 21.0315 & amount transfer on A/c no-10764863475 . |
| 3 | SBI ,Pipli ,13th Finance | 31297701358 | 31-03-2015 | 0.00 | 31-03-2015 | 0.00 | 0.00 | A/C closed on 21.0315 & amount transfer on A/c no-10764863475 . |
| 4 | SBI ,Pipli ,R&B ,m.v ,Tax | 10764863533 | 31-03-2015 | 0.00 | 31-03-2015 | 0.00 | 0.00 | A/C closed on 21.0315 & amount transfer on A/c no-10764863475 . |
| 5 | SBI ,Pipli ,MLA/MP Lad | 30195427876 | 31-03-2015 | 2349618.00 | 31-03-2015 | 2349618.00 | 0.00 | |
| 6 | SBI ,Pipli ,Liability | 30267970119 | 31-03-2015 | 1561094.00 | 31-03-2015 | 1561094.00 | 0.00 | |
| 7 | SBI ,Pipli ,Park | 10764862788 | 31-03-2015 | 55960.69 | 31-03-2015 | 55960.69 | 0.00 | |
| 8 | SBI ,Pipli ,S.B A/C | 10764863475 | 31-03-2015 | 2150313.23 | 31-03-2015 | 2148438.23 | 1875.00 | |
| 9 | SBI ,Pipli ,Current A/C | 10764859050 | 31-03-2015 | 1594654.37 | 31-03-2015 | 1573054.37 | 21600.00 | |
| 10 | SBI ,Pipli ,LFS Pension | 30308917701 | 31-03-2015 | 18701.00 | 31-03-2015 | 18701.00 | 0.00 | |
| 11 | SBI ,Pipli ,Non Lfs Pension | 30308972146 | 31-03-2015 | 53724.00 | 31-03-2015 | 53724.00 | 0.00 | |
| 12 | Axis ,Pipli | 10024079605 | 31-03-2015 | 3628865.55 | 31-03-2015 | 3628865.55 | 0.00 | |
| 13 | Idusind Bank | 21355188 | 31-03-2015 | 630747.18 | 31-03-2015 | 630747.18 | 0.00 | |
| 14 | Axis ,Pipli ,SJSRY | 10012827271 | 31-03-2015 | 200241.00 | 31-03-2015 | 200241.00 | 0.00 | |
| 15 | Axis ,Pipli ,Road& Bridge | 12827099 | 31-03-2015 | 4931938.00 | 31-03-2015 | 4931938.00 | 0.00 | |
| 16 | Axis ,Pipli ,13th Finance | 12833546 | 31-03-2015 | 4430334.00 | 31-03-2015 | 4430334.00 | 0.00 | |
| 17 | Axis ,Pipli , RD A/C | 12772373 | 31-03-2015 | 3558284.00 | 31-03-2015 | 3558284.00 | 0.00 | |
| 18 | PLA ,A/C ,Sub-treasury ,Pipli | 8448 | 31-03-2015 | 13053.46 | 31-03-2015 | 13053.46 | 0.00 | |
| | GRAND TOTAL | | | 25177528.48 | | 25154053.48 | 23475.00 | |

Reconciliation

CLOSING BALANCE AS PER BANK PASS BOOKS & CASH BOOK BALANCE FIGURE

| Sl no | Name of the bank | Closing balance as on 31.03.15 | Closing balance as per pass book | Closing balance as per cash book | Difference |
|-------|------------------|--------------------------------|----------------------------------|----------------------------------|------------|
| 1 | All banks | 31.03.15 | 25177528.48 | 25154053.48 | 23475.00 |
| | | | | | |

1.SBI ,Pipli ,SB A/C NO-10764863475

a.Closing balance as per cash book as on 31.03.15 -- Rs 2148438.23

b.Add amounts booked as expenditure on 11.03.15 -- Rs 1875.00 [deducted from cash book vide -Cheque no-815805/dt 11.03.15 but encashed on bank

11.04.15]

TOTAL -- Rs 2150313.23 (As per bank pass book)

2. SBI,Pipli ,(Current A/C NO --10764859050

a.Closing balance as per cash book as on 31.03.2015 --Rs 1573054.37

b.Add amount booked as expenditure on 12.01.2015 --Rs 21600.00 (Deducted from cash book vide-cheque no-915171/12.01.2015 but not deducted from bank)

TOTAL Rs 1594654.37 (as per bank pass book)

General comments:-

1) As per letter no.1584/F dt.27.4.13 of Finance Deptt.,the DDO shall maintain a Register for reconciliation of receipts and disbursement of scheme funds. The NAC has not maintained such Register. The local authority is suggested to maintain the Register so that the position of scheme fund can be glanced as per necessity for an immediate action.

2) As per Rule 85(1) of the OM Rules,1953, all money received on the accounts of NAC should be remitted intact to the treasury immediately. It is observed that the collected money in the NAC is found parked in the banks other than Treasury Bank.

PARA: 6 STOCK POSITION

Pipili NAC - 2014-2015

| S/no | Material/ Item | Opening Balance | Receipt | Issued | Closing Balance As per Audit | As per stock register | Remarks |
|------|----------------------|-----------------|---------|--------|------------------------------|-----------------------|---------|
| 1 | Bleaching Powder | 0 | 40 | 30 | 10.00 | 10 | 0 |
| 2 | 5000 KL Water Tanker | 0 | 1 | 0 | 1.00 | 1 | |

Comments

On verification of stock register it came to notice that no stock verification is being made in regular interval by the local authority as per Rule 111 of OGFR. No stock register has been maintained for dead stocks in the NAC as per Rule 106 of OGFR showing the no.received, no.s disposed off and the balance in hand for each kind of article..The local authority is requested to overcome the omissions in future .

However ,the Stock position of Electrical Items & Sanitary materials as per the records available in Audit is furnished below .

| A) Stock Position of Electric Items of Pipli N.A.C FOR 2014-15 | | | | | | |
|-----------------------------------------------------------------|-------------------------|--------|----------|----------|----------|----------|
| Sl.no. | Items | O.B | Receipt | Total | Issue | Balance |
| 1 | 36W Tube Light | 177 | 1200 | 1377 | 590 | 787 |
| 2 | 250W S.V Ballast | 9 | 25 | 34 | 16 | 18 |
| 3 | 250W S.V Lamp | 9 | 30 | 39 | 32 | 7 |
| 4 | 36W Tube Light Fitting | 0 | 250 | 250 | 197 | 53 |
| 5 | 400W S.V Lamp | 0 | 30 | 30 | 17 | 13 |
| 6 | 400W S.V Ballast | 0 | 20 | 20 | 15 | 5 |
| 7 | Ignitor | 0 | 30 | 30 | 16 | 14 |
| 8 | 20W C.F.L | 0 | 100 | 100 | 77 | 23 |
| 9 | Capacitor 33 MFD S.V | 0 | 20 | 20 | 8 | 12 |
| 10 | 36W Ballast | 0 | 300 | 300 | 100 | 200 |
| 11 | Service Wire 10mm | 0 | 2 coil | 2 coil | 2 coil | 0 |
| 12 | 24W Holder | 0 | 100 | 100 | 55 | 45 |
| 13 | 36W Rotar Holder | 0 | 200 | 200 | 91 | 109 |
| 14 | 24W LED | 0 | 186 | 186 | 186 | 0 |
| 15 | 2x24W Ballast | 0 | 160 | 160 | 28 | 132 |
| 16 | Service Wire 2.5/4 mm | 335 | 2008 mtr | 2343 mtr | 2086 mtr | 257 mtr |
| 17 | Connector | 0 | 186 | 186 | 186 | 0 |
| 18 | 24W Lamp | 0 | 900 | 900 | 182 | 718 |
| 19 | Connector MNX 32(240 V) | 0 | 7 | 7 | 6 | 1 |
| 20 | 400W S.V Holder | 0 | 10 | 10 | 0 | 10 |
| 21 | Campa Stand | 0 | 20 | 20 | 20 | 0 |
| 22 | Kitkat 63A(415V) | 0 | 10 | 10 | 8 | 2 |
| 23 | Timer F.M LXT | 0 | 10 | 10 | 4 | 6 |
| 24 | Finolex 22/3 | 1 coil | 3 coil | 4 coil | 2.5 coil | 1.5 coil |

| | | | | | | |
|----|-----------------------|---|----------|----------|---------|---------|
| 25 | Finolex 0.75 | 0 | 1 coil | 1 coil | 1 coil | 0 |
| 26 | Finolex 48/3 | 0 | 3 coil | 3 coil | 3 coil | 0 |
| 27 | AB Cable 35x1+1x25 | 0 | 1020 mtr | 1020 mtr | 900 mtr | 120 mtr |
| 28 | 2x24W Fitting | 0 | 10 | 10 | 10 | 0 |
| 29 | M/S Pole 9 mtr | 0 | 10 | 10 | 10 | 0 |
| 30 | Single ARM 1mtr | 0 | 10 | 10 | 10 | 0 |

B)Stock position of Sanitary materials of Pipli N.A.C for the Year- 2014-15

| Items | Received | Issued | Balance |
|----------------------|----------|---------|---------|
| Soap | 738 | 732 | 6 |
| Fulla Jhadu | 22 | 22 | 0 |
| White Phenyle | 38 | 38 | 0 |
| Harpic | 18 | 18 | 0 |
| Room Spray | 25 | 25 | 0 |
| Black Phenyle | 18 | 18 | 0 |
| Khadika | 203 | 200 | 3 |
| Wilper | 1 | 1 | 0 |
| Colin Spray | 1 | 1 | 0 |
| Bleaching Powder | 40 Bags | 30 Bags | 10 Bags |
| 5000 KL Water Tanker | 01 No. | 0 | 01 no |
| Belcha | 3 Nos. | 0 | 3 nos |
| 1" PVC Pipe | 18 Kg. | 0 | 18 kg |

PARA: 7 INVESTMENT

Pipili NAC - 2014-2015

| S/no | Opening Balance of Investment as on (DD MM YYYY) | Opening Balance(In Rs:) | Amount Encashed during the Year under Audit(In Rs:) | Total(In Rs:) | Amount Invested during the Year under Audit(In Rs:) | Closing Balance as per (DD MM YYYY) Audit | Closing Balance Audit(In Rs:) | Closing Balance as per (DD MM YYYY) Investment Ledger | Closing Balance Investment Ledger(In Rs:) | Difference(In Rs:) | Remarks |
|------|--------------------------------------------------|-------------------------|-----------------------------------------------------|---------------|-----------------------------------------------------|-------------------------------------------|-------------------------------|-------------------------------------------------------|-------------------------------------------|--------------------|---------|
| 1 | 01-04-2014 | 0.00 | 0.00 | 0.00 | 0.00 | 31-03-2015 | 0.00 | 31-03-2015 | 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 :

The position of investment of the NAC was nil as reported in the Audit Report No.45040/2014-15 on the accounts of the NAC for the year 2013-14.No investment is found to have been made during 2014-15.In course of audit, it was found that the internal income of the NAC of the year was not sufficient to feed the DLRs engaged in office and in other sanitation work. So there is no scope in case of the NAC to invest for a better earning. The local authority is advised to strengthen the internal control and take effective steps to enhance the possessed source of earning so that some surplus income can be achieved and that can be invested to boost the economy of the NAC.

Further,it is observed that the funds of the NAC are generally kept in savings accounts,out of which only 4% interest is earned. The local authority was advised by previous audit to operate flexi accounts for a better interest, which is not executed till the end of current audit.Once again the authority is advised to follow the guide lines issued by F.D. vide G.O. No.1912/F Dt.21.1.2014 regarding operating flexi funds in different bank accounts in forth coming years.

PARA: 8 ADVANCE

Pipili NAC - 2014-2015

| S/no | Advance Outstanding as on (DD MM YYYY) | Cashbook Name | Advance Outstanding (In Rs:) | Advance Paid during the Year under Audit(In Rs:) | Total(In Rs:) | Advance adjusted during the Year under Audit(In Rs:) | Advance Outstanding as per (DD MM YYYY) Audit | Advance Outstanding Audit (In Rs:) | Advance Outstanding as per (DD MM YYYY) Cash Book | Advance Outstanding Cash Book(In Rs:) | Difference (In Rs:) | Remarks |
|--------------------|----------------------------------------|----------------------|------------------------------|--------------------------------------------------|-------------------|------------------------------------------------------|-----------------------------------------------|------------------------------------|---------------------------------------------------|---------------------------------------|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------|
| 1 | 01-04-2014 | Accountant cash book | 7433970.00 | 475000.00 | 7908970.00 | 1548840.00 | 31-03-2015 | 6360130.00 | 31-03-2015 | 6360130.00 | 0.00 | Advance adjusted during the year 2014-15 is Rs.1348840.00 and during the year 2012-13, Rs.200000.00. Total adjustment is Rs.1548840.00. |
| GRAND TOTAL | | | 7433970.00 | 475000.00 | 7908970.00 | 1548840.00 | | 6360130.00 | | 6360130.00 | 0.00 | |

Comments :

PARA-8.1 .Year wise break up of outstanding advances

| The year wise break up of outstanding advances as on 31.03.2015 is furnished below . | | |
|--------------------------------------------------------------------------------------|---------|-----------------------------------------------------------------|
| FOR THE YEAR | AMOUNT | remarks |
| Up to 2007-08 | 4580530 | |
| 2008-09 | 167600 | |
| 2009-10 | 445500 | |
| 2010-11 | 74000 | |
| 2011-12 | 505000 | |
| 2012-13 | 0 | |
| 2013-14 | 485000 | |
| 2014- 15 | 102500 | Rs 1,02,500.00 (salary advance-Rs 56,500.00+F.A. Rs.46,000.00) |
| TOTAL | | 6360130 |
| | | 6360130 |

PARA-8.2 . Details of adjustment of previous advance:-

| Name of the receiptant of advance | Purpose | Vr. No./ Dt. Of payment of advance | Amount | Vr. No./ Dt. Of adjustment | Amount | Related to the year |
|-----------------------------------|---------------------------------------|------------------------------------|---------------|----------------------------|---------------|---------------------|
| Pradipta Ranjan Sahoo, Contractor | Const. of C.C. road, C/R no.134/12-13 | 406/31.8.13 | 150000 | 587/30.3.15 | 150000 | 13-14 |
| Pradipta Ranjan Sahoo | Const. of C.C. road, C/R no.68/12-13 | 410/33.8.13 | 100000 | 590.30.3.15 | 100000 | 13-14 |
| Pradipta Ranjan Sahoo | Const. of C.C. road, C/R no.130/12-13 | 725/27.12.13 | 100000 | 586/30.3.15 | 100000 | 13-14 |
| Pradipta Ranjan Sahoo | Const. of C.C. road, C/R no.145/12-13 | 726/27.12.13 | 50000 | 588/30.3.15 | 50000 | 13-14 |
| Pradipta Ranjan Sahoo | Const. of C.C. road, C/R no.132/12-13 | 728/27.12.13 | 100000 | 589/30.3.15 | 100000 | 13-14 |
| Ramesh Ch. Prusty, Contractor | Const. of GNS building | 657/30.12.11 | 100000 | 16/7.4.14 | 100000 | 11-12 |
| Bijoy Kr. Kodamsing | Repairing of street light | 636/1.11.13 | 25000 | 125/20.5.14 | 25000 | 13-14 |
| reconciliation as detail below. | | 12-13 | 200000 | 12-13 | 200000 | 12-13 |
| Total | | | 625000 | | 625000 | |

In previous AR no-45040/14-15 Outstanding of Advance as on 31.03.2014 is 7433970.00. But outstanding for the year 12-13 of Rs 2,00,000.00 has been adjusted during the year 12-13 vide vrs no-971/31.03.13 & vrs no-973/31.03.13 @ Rs.100000.00 each. How ever the said Rs.200000.00 has been included in the adjustment of advance during the current year.

PARA-8.3. Non reflection of the outstanding advance amounts in the closing balance of the cash book .

On scrutiny of the different account records for the year 2014-15 it was revealed that though the advance payments have been shown as expenditures in the cash book ,the advance adjustments are not reflected in the inner column of the cash book in most cases .Further the balancing of the advances and the outstanding advance position after a day transaction was not reflected in the closing balance of the cash book separately .Hence it was suggested during the current audit that the the day to date outstanding of advance position may be reflected in the closing balance of the cash book .

Beside the above it is noticed that the outstanding of advance register & advance ledger have not been properly maintain in this NAC. Hence the present E.O. is suggested to ensure for maintenance of the same in order to watch the outstanding position of advance and produce to next audit.

PARA-8.4.The details of advance outstanding for the year 2014-15 is furnished below .

Salary and Festival Advances paid during 2014-15 but not adjusted till 31.03.15

| SI NO | NAME OF THE EMPLOYEES | DESIGNATION | VR NO & DATE | PARTICULARS | ADV OUTSTANDING AS ON 31.03.15 | REMARKS |
|-------|-----------------------|-------------|--------------|-------------|--------------------------------|--------------------|
| 1. | Mubark Khan | OTP | 30/10.07.14 | Fest adv | Rs 4,500.00 | Out of Rs 15000.00 |
| 2. | M.D.Salim | OTP | 230/10.07.14 | Fest Adv | Rs 4,500.00 | Out of 15000/ |
| 3. | Abdul sik Khan | OTP | 230/10.07.14 | Fest Adv | Rs 4,500.00 | Out of 15000/ |
| 4. | Gahar Mahamad | OTP | 230/10.07.14 | Fest Adv | Rs 4,500.00 | Out of 15000/ |

| | | | | | | |
|-----|------------------|-----------------|--------------|------------|----------------|------------------|
| 5. | Umar Ali Sha | OTP | 230/10.07.14 | Fest Adv | Rs 4,500.00 | Out of 15000/ |
| 6. | Kamar Ali Sha | OTC | 230/10.07.14 | Fest Adv | Rs 4,500.00 | Out of 15000/ |
| 7. | S.K.Jakir | Homio Asst | 230/10.07.14 | Fest Adv | Rs 4,500.00 | Out of 15000/ |
| 8. | S.K Samasor | OTP | 230/10.07.14 | Fest Adv | Rs 4,500.00 | Out of 15000/ |
| 9. | Jalaludin Shah | DLR (Watch man) | 231/10.07.14 | Fest Adv | Rs 5,000.00 | Rs 5,000.00 |
| 10. | Kutabudin Ahamad | Homio peon | 231/10.07.14 | Fest Adv | Rs 5,000.00 | Rs 5,000.00 |
| 11. | Uchhaba Behera | DLR | 384/12.12.14 | salary adv | Rs 12,000.00 | Rs 15,000.00 |
| 12. | Bighnes Das | OTP | 441/01.01.15 | Salary adv | Rs 22,000.00 | Out of 25,000.00 |
| 13. | S.K.Samser | OTP | 494/03.02.15 | salary adv | Rs 22,500.00 | Out of 25,000.00 |
| | | | | TOTAL | Rs 1,02,500.00 | |

PARA-8.5. Instalment of Festival Advance not deducted from Salary: (OSP NO-48/C)

On scrutiny of the Pay Acquittance Register, it was noticed that, total sum of **Rs.10, 000.00** has been paid towards Festival Advance vide Voucher No.231/dtd.10.07.2014 to Jalaludin Shah, DLR & Kutabudin Ahamed, Peon. The Festival advance has been given these staff in the month of July, 2014 as mentioned below. But till the end of the year i.e. on 31.03.2015 this advance amount has not been deducted from their respective salary bills. Details list are given below.

Paid Voucher No.231/dtd.10.07.2014 - 5,000.00 Paid to Jalaludin Shah

-do- - 5,000.00 Paid to Kutabudin Ahamed.

Total = Rs.10,000.00

In response of audit objection memo ,the amount of Rs 10,000.00 has been recovered from Jalaludin shah,vide M,R.No.-15587/09.06.15 & Kutabudin Ahamed vide M.R.No-15588/12.06.2015 & credited to Accountant's Cash Book pg no.31/c in a consolidated amount with other receipts..

PARA-8.6. Advance outstanding for more than one year:- (OSP NO-47/c)

On checking of the Accountant Cash Book wrt advance ledger for the year 2014-15, it was noticed that, total sum of advance amount of **Rs.4,85,000.00** as detailed in following table is paid to the staff / Contractor in shape of salary and construction of C.C.roads respectively during 2013-14 & left unadjusted till to the end of the financial year of 2014-15. As per the Govt. instruction laid in the G.O.No.2221/F.,dt.08.03.2002 of Finance Deptt. & Order No.15179/dtd.28.09.2013 of the Directorate, L.F.A., BBSR, the advance left outstanding for more than one year is a loss to the institution.

It is worthwhile to be pointed out here that out of Rs.4,85,000/- a sum of Rs.2,85,000 towards salary / Development work advance has been adjusted during the year 2015-16 i.e. (Prior to exit conference) leaving a balance of Rs.2,00,000/- as per the details furnished below. Therefore, the outstanding advance of Rs.2,00,000.00 being treated as loss of Institution, needs recovery. For this Sri Satya Narayan Tripathy, Ex-E.O. who paid such advance to the contractor is responsible.

Advance paid during 2013-14 but not adjusted till 31.03.2015.

| Sl. No. | Name of the staff / Contractor | Voucher No. / Date | Purpose of advance | Amount | Remarks |
|---------|-----------------------------------|--------------------|--------------------------------------------------------------------------|-----------------------|----------------------------------------------------------------------------|
| 1 | Pradipta Ranjan Sahoo, Contractor | 407/dt.31.08.2013 | C.C. road from Kulamani house to Harijan sahi, C.R.No.55/12-13 | 2,25,000.00 | Adjusted Rs225000.00 vide VR. No.466/01.12.15 |
| 2 | -do- | 408/dt.31.08.2013 | C.C road from Idrish house to sekh Isha house C.R.no-149/12-13 | 75,000.00 | |
| 3 | -do- | 409/dt.31.08.2013 | C.C road from Delta chak main road to Raju Barik house,C.R no-54/2012-13 | 75,000.00 | |
| 4 | -do- | 729/dt.27.12.2013 | C.C road from Madhiali main road to Harijan Sahi,C.R no-137/2012-13 | 50,000.00 | Adjusted Rs50000.00 vide VR. No.467/01.12.15 |
| 5 | -do- | 730/dt.27.12.2013 | C.C road from khandiagiri to Mallick Sahi ,C.R No-141/2012-13. | 50,000.00 | |
| | | | TOTAL | Rs.4,75,000.00 | |
| 6 | Kailash Chandra Swain | 836/dt.13.02.2014 | Salary Advance | 10,000.00 | Adjusted Rs10000.00 on salary of 03/15 &04/15 of acqui page no-78/c & 85/c |
| | | | Grand Total | Rs.4,85,000.00 | 2,85,000.00 |

Surchargeable amount Rs. 2,00,000.00

Responsible Person for this paragraph

| Sno | Name | Designation | Adress | Amount(In Rs:) |
|-----|--------------------------------|-------------|-------------------|----------------|
| 1 | Sri Satya Narayan Tripathy, | Ex.E.O., | Pipili NAC, Puri. | 200000.00 |

PARA: 9 **GRANTS**

Pipili NAC - 2014-2015

| Sno | 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 | 01-04-2014 | 23363778.53 | 41529458.00 | 64893236.53 | 36812280.00 | 31-03-2015 | 28080956.53 | |
| | GRAND TOTAL | 23363778.53 | 41529458.00 | 64893236.53 | 36812280.00 | | 28080956.53 | |

Comments :

The Details of Grants position is furnished below.

| Grant particulars | O.B.as on 1.4.15 | Receipt during the year | Total | Expenditure | C.B.as on 31.3.15 |
|------------------------------------------------|------------------|-------------------------|------------|----------------|-------------------|
| 13th FC Grant | 1643185 | 3341000 | 4984185 | 1520544 | 3463641 |
| Road Dev. Grant | 246913 | 3454000 | 3700913 | 0 | 3700913 |
| Kalyan Mandap | 1200000 | 0 | 1200000 | 0 | 1200000 |
| Development of park | 1201023 | 0 | 1201023 | 1000000 | 201023 |
| Solid waste Management | 0 | 489083 | 489083 | 0 | 489083 |
| Motor Vehicle Tax Grant | 996280 | 1073000 | 2069280 | 572235 | 1497045 |
| Spl.problem fund | 2911462 | 0 | 2911462 | 2231061 | 680401 |
| Non-residential building | 395000 | 400000 | 795000 | 0 | 795000 |
| Devolution Fund | 1763000 | 2899000 | 4662000 | 2582212 | 2079788 |
| Festival Grant | 0 | 50000 | 50000 | 50000 | 0 |
| Bus stand | 2500000 | 0 | 2500000 | 0 | 2500000 |
| Boundary wall | 1024124 | 0 | 1024124 | 0 | 1024124 |
| Octroi Compensation | 0 | 20167000 | 20167000 | 20167000 | 0 |
| Maintenance of road and bridge | 1046698 | 3500000 | 4546698 | 1897229 | 2649469 |
| pension | -818602 | 510000 | -308602 | 510000 | -818602 |
| OAP/ODP/MBPY | 1572300 | 4532400 | 6104700 | 4049700 | 2055000 |
| SJSRY | 1019903 | 156562 | 1176465 | 160500 | 1015965 |
| NFBS | 10000 | 200000 | 210000 | 200000 | 10000 |
| Phailin | 1248587 | 272400 | 1520987 | 0 | 1520987 |
| Census | 0 | 46100 | 46100 | 46100 | 0 |
| Salary of Accountant & M/S Computer programmer | 104090 | 185100 | 289190 | 291600 | -2410 |
| MLA lad.& M.P.Lad | 2238851 | 200000 | 2438851 | 396852 | 2041999 |
| Harischandra Yojana | 48000 | 0 | 48000 | 48000 | 0 |
| Market complex | -1421006 | 0 | -1421006 | 0 | -1421006 |
| Incentive | 1667000.53 | 0 | 1667000.53 | 884746 | 782254.53 |
| FDR | 929318 | 0 | 929318 | 0 | 929318 |
| Protection of water body | 105900 | 0 | 105900 | 0 | 105900 |
| Entertainment Tax | 2000 | 0 | 2000 | 0 | 2000 |

| | | | | | |
|----------------------|-------------|----------|-------------|---------------|-------------|
| Dist Innovation Fund | 1770000 | 0 | 1770000 | 204501 | 1565499 |
| Election | -40248 | 53813 | 13565 | 0 | 13565 |
| Total | 23363778.53 | 41529458 | 64893236.53 | 36812280 | 28080956.53 |

From the above table , it was revealed that the closing balance of the unutilised Govt. Grants as on 31.3.15 was Rs.28080956.53, where as the closing balance of the Cash Book excluding refundable deposits of Rs.415569.00 and Govt. due like,Royalty, VAT,Labour Cess & IT of Rs.1403205.00 (Rs.1286299.00+ Rs.81315.00+11595.00+Rs.23996.00) comes to Rs. Rs.23335279.48 .This shows that there was an encroachment of Govt.grants to the tune of Rs.4745677.05 (Rs.28080956.53 - Rs.23335279.48) till 31.3.2015. Hence, it was suggested by the current Audit that the encroached Govt. Grant may be recouped as early as possible. Till then, the amount of Rs.4745677.05 is kept under objection.

On scrutiny of the receipt and utilisation of Govt. grant , the following irregularities came to notice. The attention of the local authority was also drawn to the irregularities through Audit Objection Memo. The memo was not complied till to the end of audit. But at the time of exit conference the local authority stated that steps have been taken to recoup the said enclosed amount during the current year.

A)Non-utilisation of Recurring Grants:-

1) **Regarding the grant of maintenance of road and bridge:-** Out of total grant of Rs. 4546698.00 a sum Rs.1897229.00 has been spent towards maintenance of road and bridge during year under audit .Beside the above, out of previous year's grant of Rs.1996000.00,expenditure could be made for the total amount and U.C. for the amount of Rs.1150000.00 vide voucher No.240 & 241 dt,21.7.14 & vr. No.428/dt.31.12.14 was sent vide Lr. No.184 dt.5.2.15. Due to low spending efficiency of the local authority and submission of U.C. at February of the financial year, the current release of the grant was made on 12.2.15. Though instruction was there in the G.O. to spend the amount as early as possible and submit U.C .till 31.3.15, the local authority has no plan and project in hand for immediate effectiveness. So , the Govt. grant received during the year was laid idle. The authority was silent on the matter.

2) **Regarding utilization of the grant received towards solid waste management:-** it came to notice that the garbage collected from the wards are being deposited on road side causing enormous unhygienic atmosphere and foul odor every where. It is learnt from the Accounts section that the Govt. grant is not sufficient for the project for construction of new dump yard and passage to the old dump yard .The local authority was requested to ensure the fact,which he did not respond. How ever, the authority had Rs.489083.00 of Govt. Grants at his possession to utilize the amount and submit U.C. by 31.03.15.It may be stated that the target period was already expired at the time of audit,the utilization particulars of the Grant amount was not produced for verification in spite of issue of Objection Memo.

3) **Regarding utilization of the grant received towards Road Development:-** After meeting the expenditure on the head the local authority has submitted the U.C . of the spent amount of Rs.819000.00 on 20.5.14.But the Govt. has released the Grant of Rs.3454000.00 in the month of January.There is the instruction to utilize the fund before 31.5.15. The local authority was requested to produce the d utilization particulars of the fund before Audit for verification. He was also requested to report the fact regarding late release of Govt. Grant in the head.But till to the last of audit, the Audit Objection Memo fetched no reply.

4) **Regarding utilization of the grant of 13th Finance received for Road & Bridge and general area basic:-** The grant amounting to Rs.1107000.00 was received by the NAC on line dtd.25.7.14.Since then the amount is left blocked in the savings accounts without any utilization till to the end of financial year in spite of Govt. instruction to utilize the grant till 31.3.15. Further ,grant amount of Rs.1314000.00 and Rs.920000.00 have been received in 2 phases dtd.28.2.15 & 4.3.15 respectively with an instruction to utilize the Grant within 31.5.15.However a sum of Rs.1520544.00 has been utilised out of total grant Rs.4984185.00 during period under audit. Hence , the local authority was requested to produce the utilization particulars of the Grant amount as the target period was already been over at the time of audit. .But the Objection memo was not responded .

(B) Non-utilisation of Non-recurring Grants:- The grant of Rs.1200000.00 was received towards construction of Kalyan Mandap during the year 2013-14. It was learnt that in spite of repeated request to the Govt. , land acquisition for the construction of kalyan mandap could not be made possible.The same is the case in respect of the grant received towards construction of bus stand. The grant amounting to Rs.2500000.00 has been received before 2013-14 and left rolling in the savings account without any utilization. Hence the very purpose of sanction grant has not been fulfilled To contact the Accounts Section ,it is reported that on of the spot , the purpose was still not made.Being a responsible Govt. employee, the authority is well aware that fair retention of Govt. money without any utilisation is violating the codal provision laid in Section IV of Appendix 10 of OGFR. If the local body feels that the grant cannot be spent within such prescribed period for reasons to be assigned by them, the local body concerned should move the Govt. to extend the period already fixed.What steps were taken by the local authority in this regard was not apprised to Audit.

(C) Non-utilisation of MP/MLA LADS:-.lit is observed that MP/MLA LADS to the tune of Rs.2238851.00.00 was the opening balance at the beginning of the year,and Rs.200000.00 is received during 2014-15..Out of the total amount, expenditure could be made to the tune of Rs.396852.00 leaving the balance of Rs.2041999.00 still in retention .As in the codal provision,in the sanction letter/order ,the time limit is prescribed for completion of the work for the Implementing Agency. The time limit for completion of the works should generally not exceed one year. In exceptional cases, where the implementation time exceeds one year, specific reasons for the same shall be incorporated in the sanction letter/order. The sanction letter/order also include a clause for suitable action against the Implementation Agency in the event of their failure to complete the work within the stipulated time as per the State Government Procedure.The local authority was requested to state the cause behind the non-utilisation of the fund.He was also requested to produce a copy of the sanction letter/order against the fund received during last five years, the list of developmental work items as recommended by the concerned MP & MLA for verification, which he did not respond till to the end of audit.

(D) Parking of Govt Grant in the bank accounts:-It may be stated that the Grant amount received towards Road Development, Maintainance of Road & Bridge,13 Finance awards, Solid Waste Management, Non-residential building are just extracted in the month of Jan, Feb. & March 2015 from the PL A/Cs and parked in the savings bank accounts without any utilization during the financial year,which is highly irregular. Suitable explanation was asked for from the local authority through Audit Objection Memo,which he did not turned over till to the end of audit.

(E) **Non-maintenance of scheme wise separate Asset Register:** As per Rule 171(5) of OGFR, the grantee institutions should maintain a register in Form no (OGFR 30-A) of the permanent and semi-permanent assets acquired wholly or substantially out of govt grants. The register should be maintained by the grantee institutions separately in respect of each sanctioning authority and a copy thereof furnished to the sanctioning authority annually.

(F) **Consequences of non-utilisation of unspent Grants:** The Urban Poor are bereft of the benefits as the grants are not utilised

Year wise break up of unspent grant as on 31.03.15

Upto 2013-14 Rs.1.32,33,949.00

Upto 2014-15 Rs. 1,48,47007.00

Total Rs. 2,80,80,956.00

The local authority is therefore suggested to take effective steps to utilise the balance unspent grant at an early date for the purpose for which the same has been sanctioned and compliance reported.

PARA: 10 UTILISATION CERTIFICATE

Pipili NAC - 2014-2015

| 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 | 01-04-2014 | 60974336.00 | 36812280.00 | 97786616.00 | 27819762.00 | 31-03-2015 | 69966854.00 | |
| | GRAND TOTAL | 60974336.00 | 36812280.00 | 97786616.00 | 27819762.00 | | 69966854.00 | |

Comments :

Reconciliation of U.C. Position on 01.04.2014

It is revealed that as per letter no.4225/DLFA Dt.16.05.15 of DLFA ,Odisha U.C. due for submission for only that portion grant which is actually spent during that year.Hence Outstanding of U.C. Position has been reduced to the extent of unspent of Govt. grants as on 01.04.2014 .i.e. Rs.(84338114.00 - 60974336.00)= Rs. 23363778.00.

| | |
|--------------------------------------------------------------------------------------|-----------------|
| U.C.outstanding for submission as on 31.03.2014/ 01.04.2014(As per last A.R.) | 84338114 |
| Deduct balance of unspent grant as on 31.03.2014/ 01.04.2014 | (-) 23363778.00 |
| Balance of U C Out standing for submission as on 01.04.2014(worked out by audit) | 60974336.00 |

Statement showing the details of submission of U.C.during the year 2014-15

| Name of Grants | Received in G.O. No/Dt. | Received amount | U C submitted vide Letter No./Dt. | U C amount |
|----------------------------------|-------------------------|-----------------|-----------------------------------|------------|
| Octroi Compensation Grant | 9301/2.5.14 | 3556000 | 513/30.3.15 | 14226000 |
| | 14501/19.7.14 | 3556000 | 518/30.3.15 | 5941000 |
| | 19509/25.9.14 | 3557000 | | |
| | 2016/20.1.15 | 3557000 | | |
| | 4343/10.2.15 | 5941000 | | |
| Motor vehicle Tax | 19587/26.9.14 | 536000 | 362/16.3.15 | 536000 |
| Devolution Fund | 22518/11.11.14 | 289000 | 516/30.3.15 | 289000 |
| Festival | 27747/27.12.14 | 50000 | 273/28.2.15 | 50000 |
| Road development | 3574/11.2.14 | 354000 | 922/20.5.14 | 354000 |
| | 3804/13.2.14 | 465000 | 920/20.5.14 | 465000 |
| Maintenance ofRoads & Bridges | 3682/12.2.14 | 1150000 | 184/5.2.15 | 1150000 |
| C.C.road(Capital Nature of work) | 4691/22.2.14 | 1763000 | 181/16.1.15 | 1345082 |
| | 4694/22.2.14 | 240000 | 918/20.5.14 | 240000 |

| | | | | |
|------------------|----------------|----------|---------------|----------|
| | 4698/22.2.14 | 378000 | 916/20.5.14 | 378000 |
| | 4702/22.2.14 | 582000 | 914/20.5.14 | 582000 |
| 13th FC, | 3438/10.2.14 | 846000 | 2012/31.12.14 | 846000 |
| Parks & greenery | 2573/31.1.14 | 300000 | 2007/31.12.14 | 300000 |
| | 2569/31.1.14 | 600000 | 2005/31.12.14 | 600000 |
| | 2577/31.1.14 | 100000 | 2003/31.12.14 | 100000 |
| Boundary wall | 29634/26.10.12 | 417680 | 390/19.2.15 | 417680 |
| | Total | 28237680 | | 27819762 |

-Abstract position of Submission of UC during the Year 2014-15

| Year | Amount |
|--------------|-----------------------|
| 2012-13 | Rs 417680.00 |
| 2013-14 | 6360082.00 |
| 2014-15 | 2 1042000.00 |
| Total | Rs 27819762.00 |

Year- Wise Break up of Pending UC as on 31.03.2015

As no such Register has been maintained in this NAC .It is very difficult to workout the exact position of U C pending for submission as on 31.03.2015 . .However,basing on the records available in audit the following position has been furnished

| Year | Amount |
|---------------|-----------------------|
| Up to 2013-14 | Rs 54196574.00 |
| 2014-15 | Rs 15770280.00 |
| Total | Rs 69966854.00 |

Non-submission of U.C. against the expenditure made during the year 2014-15.- (OSP 22 to 24)

It is revealed that during the Year 2014-15 UC for Rs 27819762.00 has been submitted although a sum of Rs36812280.00 has been utilised towards different Grants in this NAC .Besides the above ,from the above position it is revealed that no sincere & effective step has been taken by the Local Authority to submit the U C in due course after utilisation of the said Grants .As a result the pendency of the UC has been increasing from Year to Year .

From the above position of U.C it is ,revealed that there is a huge amount pending for submission of U.C, As per para 5(1) of the O.M. No. 212411F, dtd. 17.07.2014 of Finance Department , submission of U.C. to the sanctioning authority is required in respect of those grant-in aid or grant sanctioned for specific purpose wherein the sanction order specifically stipulates submission of such utilisation certificate.Further,as per Rule 173 of OGFR, Vol.-I, Utilisation Certificate (UC) is to be submitted to the proper quarter by 30th June of the succeeding year of expenditure. Hence,the local authority was requested to submit the balance U.C. to proper quarters in respect of the Govt. instruction.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - Misappropriation of cash by the way of NON-REFUND OF UNSPENT BALANCE OAP by the disbursing officials- OSP 34,36

During scrutiny of the above cited records and registers it is seen that during the year 2014-15 Rs.2979700/-has been withdrawn towards disbursement of MBPY & IGNOAP. But against this a total amount of Rs. 2957000/- was disbursed leaving cash in hand of Rs.227000/- as detailed below.

| SL NO | Month | particulars | Amount received | Amount spent | Amoun REF:MBPY/IGN OAP/IGNWP/OD P aquittances, subsidiary cash book and related files Due to be refunded |
|--------------|--------|-------------|-----------------|----------------|--------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Apr-14 | MBPY | 167400 | 166800 | 600 |
| 2 | Apr-14 | IGNOAP | 87000 | 86700 | 300 |
| 3 | May-14 | MBPY | 166200 | 165600 | 600 |
| 4 | May-15 | IGNOAP | 86700 | 86400 | 300 |
| 5 | Jun-14 | MBPY | 164400 | 163800 | 600 |
| 6 | Jun-14 | IGNOAP | 86100 | 85500 | 600 |
| 7 | Jul-14 | MBPY | 163500 | 162000 | 1500 |
| 8 | Jul-14 | IGNOAP | 85500 | 85200 | 300 |
| 9 | Aug-14 | MBPY | 162900 | 162000 | 900 |
| 10 | Aug-14 | IGNOAP | 84600 | 84000 | 600 |
| 11 | Sep-14 | MBPY | 162000 | 161700 | 300 |
| 12 | Sep-14 | IGNOAP | 84300 | 83400 | 900 |
| 13 | Sep-14 | MBPY NEW | 20500 | 20000 | 500 |
| 14 | Oct-14 | MBPY | 161100 | 159600 | 1500 |
| 15 | Oct-14 | IGNOAP | 83700 | 82200 | 1500 |
| 16 | Nov-14 | MBPY | 179100 | 177600 | 1500 |
| 17 | Nov-14 | IGNOAP | 83700 | 82500 | 1200 |
| 18 | Dec-14 | MBPY | 166200 | 165000 | 1200 |
| 19 | Dec-14 | IGNOAP | 83400 | 82500 | 900 |
| 20 | Jan-15 | MBPY | 150300 | 149100 | 1200 |
| 21 | Jan-15 | IGNOAP | 84300 | 83400 | 900 |
| 22 | Feb-15 | MBPY | 150300 | 149100 | 1200 |
| 23 | Feb-15 | IGNOAP | 83100 | 82200 | 900 |
| 24 | Mar-15 | MBPY | 150300 | 148800 | 1500 |
| 25 | Mar-15 | IGNOAP | 83100 | 81900 | 1200 |
| TOTAL | | | 2979700 | 2957000 | 22700 |

Audit objection memo in this regard was issued to the local authority to recover the amount from Sri Kailash Chandra Swain (T.C) pension

distributor.

However the same has been deposited vide M.R. no.15592/16.6.15 and the receipt credited to the Accountant's Cash Book page No31/cin a consolidated amount with other receipts...

11.2 - Misappropriation of cash by Non credit of collection amount Holding tax in the NAC accounts- OSP 6,7

Ref: Receipt book no. 78

Receipt no. 7761 -7782

Name of the T.C- Sri Ajay Ku. Satpathy

During scrutiny of the above cited receipts it is seen that through the Receipt no. 7761-7782 the collection of Holding Tax during 21.4.15-22.4.15 amounting to Rs.5190/- as detailed below has not been deposited with the Cashier till 18.5.15 in NAC Fund .

Audit objection memo in this regard issued to the local authority to recover the amount from the person concerned.

| sl no. | receipt no/date | amount |
|--------|-----------------|--------|
| 1 | 7760/21.4.15 | 78.4 |
| 2 | 7761/21.4.15 | 294.4 |
| 3 | 7762/21.4.15 | 294.4 |
| 4 | 7763/21.4.15 | 15 |
| 5 | 7764/21.4.15 | 73.6 |
| 6 | 7765/21.4.15 | 131.2 |
| 7 | 7766/21.4.15 | 13.6 |
| 8 | 7767/21.4.15 | 294.4 |
| 9 | 7768/21.4.15 | 585.6 |
| 10 | 7769/21.4.15 | 110.4 |
| 11 | 7770/21.4.15 | 32.8 |
| 12 | 7771/21.4.15 | 368 |
| 13 | 7772/21.4.15 | 220.8 |
| 14 | 7773/21.4.15 | 179.2 |
| 15 | 7774/21.4.15 | 110.4 |
| 16 | 7775/22.4.15 | 67.2 |
| 17 | 7776/22.4.15 | 110.4 |
| 18 | 7777/22.4.15 | 329.6 |
| 19 | 7778/22.4.15 | 76.8 |
| 20 | 7779/22.4.15 | 64 |
| 21 | 7780/22.4.15 | 912 |
| 22 | 7781/22.4.15 | 367.4 |
| 23 | 7782/22.4.15 | 460 |

| | | |
|--|-------|--------|
| | TOTAL | 5189.6 |
|--|-------|--------|

However Rs.78.40 & Rs.5112/- were deposited and the receipt is taken to page 22/13.5.15 & 24/19.5.15 of the Cashiers cash book respectively and taken to page. 18/c of the Accountant's Cash Book.

11.3 - Misappropriation of cash by Non -credit of collection amount (Holding tax) in NAC accounts- OSP 8,9

Ref: Receipt book no. 79

Receipt no. 7801-7822

Name of the T.C- Sri Rashmi Ranjan Das

During scrutiny of the above cited receipts it is seen that through the Receipt no. 7801-7822 the collection during 20.4.15 to -22.4.15 amounting to Rs.10504/- has not been deposited with the Cashier till 18.5.15 as given below.

| sl no. | receipt no/date | amount |
|--------|-----------------|---------|
| 1 | 7801/20.4.15 | 1469 |
| 2 | 7802/20.4.15 | 42 |
| 3 | 7803/20.4.15 | 55 |
| 4 | 7804/20.4.15 | 264 |
| 5 | 7805/20.4.15 | 357 |
| 6 | 7806/20.4.15 | 441 |
| 7 | 7807/20.4.15 | 441 |
| 8 | 7808/20.4.15 | 331 |
| 9 | 7809/20.4.15 | 220 |
| 10 | 7810/20.4.15 | 800 |
| 11 | 7811/20.4.15 | 164 |
| 12 | 7812/21.4.15 | 1322.6 |
| 13 | 7813/21.4.15 | 33.6 |
| 14 | 7814/21.4.15 | 184 |
| 15 | 7815/21.4.15 | 735 |
| 16 | 7816/21.4.15 | 705 |
| 17 | 7817/21.4.15 | 587 |
| 18 | 7818/21.4.15 | 771 |
| 19 | 7819/21.4.15 | 588 |
| 20 | 7820/21.4.15 | 95 |
| 21 | 7821/21.4.15 | 441 |
| 22 | 7822/21.4.15 | 459 |
| | TOTAL | 10504.2 |

Audit objection memo in this regard issued to the local authority to recover the amount from the person concerned.

However the same has been deposited in cash. and the receipt taken to the Cashiers cash book at page no.24/19.5.15 and pg.18/c of Accountant's Cash Book..

11.4 - Misappropriation of cash by LESS CREDIT OF RS.300/- in respect of collection from Hata.- (OSP 35,36) & Rs.30 (OSP20)

A) During scrutiny of Hata chali collection receipts w.r.t. D.C.R. and Cashiers Cash book it came to notice that from receipt no. 8763-8769, amount collected was Rs.2525/-.But against this collection amount taken to DCR is Rs.2225/- resulting a short credit of Rs.300/- which was suggested for recovery.

However , the same has been deposited vide M.R NO.15586/6.6.15 and taken to the Cashier's Cash book at p.33/dt.6.6.15.

B) LESS CREDIT OF RS. 30/-

During scrutiny of Parking collection receipts w.r.t. D.C.R. and Cashiers Cashbook it came to notice that on 30.7.14 amount collected was Rs.930/-.But against this collection amount taken to cashiers cash book is Rs.900/- resulting a short credit of Rs.30/- which is suggested for recovery.

However , the same has been deposited vide M.R.NO.15585/6.6.15 and taken to the Cashier's Cash book at p.33/dt.6.6.15 and Accountant's Cash Book at pg.30/c.

11.5 - LESS CREDIT OFFPARKING FEE OF RS.550 OSP58

During scrutiny of Parking collection receipts w.r.t. D.C.R. and Cashiers Cashbook it come to notice that Parking receipt book no.248 was issued to Sri Gandharba Sahoo on 24.8.14.He had submitted collection amount upto receipt no.24745. Till date he has not deposited the cost of 55 receipts ,Rs.550/-@ 10.00 each which is suggested for recovery.

However the same has been deposited vide M.R. No.24746 to 24800 .on 17.06.2015

11.6 - NON CREDIT OF PARKING FEE OF RS.2000/- osp 21

During scrutiny of Parking collection receipts w.r.t. D.C.R. and Cashiers Cash book it came to notice that receipt collected during 22.4.15-13.5.15 vide receipt book no.493 & 510 amounting Rs.2000/- were not deposited in the cashiers cash bookby Sri P.K.Behera

After issue of Objection memo Rs.1000/-deposited at page 25/22.5.15 and another 1000/- deposited at cashiers cash book page no.33/6.6.15.

PARA: 12 LOSS OF STOCK & STORE

12.1 - Blockage of funds due to excess procurement of store-OSP67 to 68

On verification of store materials like street lights bulbs and other light bulbs in the stock register, it is noticed that these are retained

in huge quantities even after one year of their purchase. In case of Tube light consisting 5 lamps each may be taken for an example. 400 no.s of it was purchased on 14.6.14. During the whole year only 178 no.s of lights could be utilised during the year under audit leaving 222 no. still in possession. But the same material of 500 no.s are again purchased on 26.3.15. At the end of the year, the no. of the articles in the stock is still huge in number. The attention of the local authority was drawn to the point through audit objection memo. In response, he just overlooked the particular objection and gave his view on general stock. From the explanation of the local authority, it reveals that due to internal disturbance of locality as well as the office, no Executive Officer was appointed in the office. The office work was brought to a halt for six or more months together and so, in between the period, no stock could be used. The explanation of the local authority does not meet the objection raised by the Audit in case of inadmissible hurry purchase and slow utilisation of Tube light of 24 W T consisting of 5 Lamps each. The unauthorised retention of old stock is a loss to the institution and the cost of 222 no.s of light amounting to Rs.30593.00 @ Rs.137.81 per unit is suggested for recovery from the E.O., who without stock verification has allowed such inadmissible purchase. The following table shows the particulars of light purchased and utilised during the year under audit. It may be observed there in that some types of lamps are purchased and not used through out the year. The supplier has assured the warranty period for the commodity only for one year of its sale. It is seen that from the date of the purchase of lights till to the end of the financial year and also till to June 2015, huge quantity of lights as detailed in the table is still in balance. As the warranty period of the purchased lights is already over, the NAC can not claim any compensation from the supplier in case of any demolish. As per Rule 114 of O.G.F.R., balance of store should not be held in excess of the requirement of a reasonable period. Store remaining in stock for a year should be considered surplus unless there is good reason to treat them otherwise. The excess procurement of stock is merely a blockage of public fund. As the longevity of the light can not be assured after the warranty period, the cost amount of balance stock of Rs.180926.00 is treated as irregular expenditure and thus held under objection.

| Particulars of electrical goods | O.B. | Purchased during the year | Used during the year | Balance as on 31.3.2015 | Dt.of purchase/ Quantity purchased | Pg.ref.of the stock Reg. | Rt. Pe |
|---------------------------------|------|---------------------------|----------------------|-------------------------|---------------------------------------|--------------------------|--------|
| Tube 24 W T 5 Lamp | 00 | 900 | 178 | 722 no.s | 14.6.14(400 no.) 26.3.15(500 no.) | 85 | 137.8 |
| GLS 100W BC philips | 00 | 30 | 0 | 30 no.s | 14.6.14(30 no) | 51 | 13.08 |
| TM C o90/136 philips | 00 | 20 | 0 | 20 no.s | 14.6.14(20 no.s) | 50 | 346.2 |
| Halogen Lamp(500 WT) | 00 | 30 | 0 | 30 no.s | 14.6.14(30 no.s) | 33 | 55.82 |
| Halogen Lamp(1000 WT) | 00 | 10 | 0 | 10 no.s | 14.6.14(10 no.s) | 31 | 77.63 |
| 250WT Sd.lamp | 00 | 50 | 27 | 23 no.s | 25.2.14(20 no.s) 14.6.14(30 no.s) | 16 | 689.0 |
| 36 WT Tube light lamp | 177 | 1200 | 413 | 787 no.s | 14.6.14 (700 no.) 26.3.15(500no.s) | 5 | 40.99 |
| HPIT 400 WT Phillips lamp | 00 | 30 | 0 | 30 no.s | 14.6.14(30 no.s) | 25 | 785.0 |

As per Rule 106 of OGFR, article of dead stock should be verified at least one year and the result of verification recorded on the inventory. But it is observed that no dead stock Register has been maintained in this NAC office. The local authority is advised to take effective steps to short out the dead stocks and their necessary disposal through public auction. Besides, the stock position of major items like computer, Printer, Scanner, Xerox machine, Vehicles, building materials, Steel Almira and other costly machineries should be mentioned in a separate Stock Register. As the same Register is not maintained in the office, the authority is suggested to prepare so and produce to Audit in the next meet.

Responsible Person for this paragraph

| Sno | Name | Designation | Adress | Amount(In Rs:) |
|-----|-----------------------------|-------------|-------------------|----------------|
| 1 | Sri Satya Narayan Tripathy, | Ex.E.O., | Pipili NAC, Puri. | 30593.00 |

12.2 - Non-production of dead stock Register of Electric goods: (osp no-62/c)

On scrutiny of the Accountant Cash Book w.r.t. Paid vrs., it was noticed that, total sum of **Rs.61, 93,987.00** has been paid towards purchase of electric goods as detailed below. It may be stated that the newly made stock Register for electrical goods reveals nil balance as on 1.4.2014 against most of the item. No stock verification for the dead stock is made deviating the Rule 106 (iv) of O.G.F.R. Further, as per Rule 111 of O.G.F.R., a physical verification of all stores should be made at least once in every year by the Head of office concerned. No such physical verification is found made by the local authority years together. Prior to the year under audit, there was no stock Register. As physical verification of stock was not recorded anywhere, the position of stock, whether the same are utilised or misutilised can not be ascertained either by the Audit or by the local authority. As such, to chase for the proper utilisation of stock, the local authority is advised to verify physically the stock in a regular interval.

| Sl. No. | Vr. No./ Date | Amount | Particulars |
|----------------|-------------------|---------------------|-------------------------------------------------|
| 1 | 138/dt.26.05.2014 | 58,401.00 | Purchase of electric goods |
| 2 | 139/dt.26.05.2014 | 56,200.00 | -do- |
| 3 | 140/dt.26.05.2014 | 36,300.00 | 20 nos. of battery |
| 4 | 142/dt.31.05.2014 | 14,900.00 | 1 no. of LED TV |
| 5 | 220/dt.03.07.2014 | 12,16,393.00 | Electric goods |
| 6 | 236/dt.15.07.2014 | 5,16,868.00 | Purchase of electric goods |
| 7 | 229/dt.09.07.2014 | 3,02,900.00 | 6 nos. of A.C & 6 nos. of Stabilizer |
| 8 | 394/dt.12.12.2014 | 4,93,463.00 | Supply of electric good (205 nos. street light) |
| 9 | 577/dt.26.03.2015 | 34,59,599.00 | Supply of electric good (186 nos. street light) |
| 10 | 306/dt.23.08.2014 | 6,600.00 | Stabilizer 1 no. |
| 11 | 305/dt.23.08.2014 | 2,563.00 | Supply of electric goods |
| 12 | 560/dt.18.03.2015 | 10,700.00 | Purchase towards 1 no. of LED Manitor |
| 13 | 86/dt.07.05.2014 | 4,200.00 | Purchase of Induction Cooker |
| 14 | 580/dt.26.03.2015 | 14,900.00 | Purchase of LED TV |
| Total : | | 61,93,987.00 | |

In the exit conference, the local authority has assured to make stock verification in a regular interval.

PARA: 13 AUDIT OF RECEIPTS

13.1 - Inadequate and ineffective collection from the internal source of income -OSP 43 to 46.

Here under the data information is showing the internal collection of Pipili NAC from 2008-09 to 2014-15. The data is obtained from the abstract Register of receipts maintained in the NAC office. On verification of books of accounts in connection with receipts of the internal collection, some irregularities came to notice, which is discussed below.

| Data showing the internal collection of Pipili NAC from 2008-09 to 2014-15 | | | | | | | | |
|----------------------------------------------------------------------------|---------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| | | 2008-09 | 2009-10 | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 |
| Tax on Holdings and land | Current | 35237 | 42078 | 41004 | 87912 | 113509 | 121645 | 168113 |
| | Arrear | 49269 | 28849 | 24248 | 52209 | 41866 | 31008 | 57654 |
| Light Tax | Current | 16445 | 21660 | 19456 | 42397 | 58829 | 58736 | 84007 |
| | Arrear | 24506 | 14210 | 10328 | 23412 | 17307 | 11992 | 12588 |
| Cycle stand | | 175 | 10721 | 13879 | 21309 | 22036 | 25780 | 32444 |
| Projection and erections of Temporary shed | | 3642 | 29876 | 831 | | | | |
| Dangerous &Offensive trade u/s 290 | | 24211 | 240755 | 33930 | 11290 | 52982 | 2325 | 2700 |
| Parking fee | | 273593 | 421530 | 416005 | 439990 | 336435 | 300575 | 352042 |
| Private market/Izra | | 14399 | 22592 | 29175 | 28504 | 29165 | 25558 | 28722 |
| Rented market complex | | 352100 | 421050 | 656950 | 691800 | 561100 | 573200 | 511300 |
| Market collection | | 321038 | 367556 | 351789 | 408102 | 400969 | 651405 | 440714 |
| Sale of tender paper | | 267693 | 172114 | 77402 | 211784 | 326187 | 398362 | 200620 |
| Misc(Plan approval, Mutation, Tower, cess pull | | 71459 | 34121 | 146874 | 200512 | 13576 | 97225 | 81450 |
| Hoarding | | | | 37150 | 40180 | 3000 | 17705 | |
| Boating fee | | | | | | 20480 | 1635 | 40 |
| Lease of pond | | | 10500 | | 150000 | 41350 | 489454 | 79350 |
| Total | | 1453767 | 1837612 | 1859021 | 2409401 | 2038791 | 2806605 | 2051744 |

Collection from Taxes:-

As per decision of Council, the holding tax has been imposed @ 6% and Light tax has been imposed @ 3% of Annual rental value of Holdings. A sum of **Rs. 280000.00** have been provided in the Annual Budget Estimate 2014-15 for collection of Arrear and Current Holding tax, Light tax, Carts and Carriage. But collection in this head is made to the tune amounting to Rs.322362.00. From the average of the collection standard, it may be presumed that proper assessment is not made while preparing budget. It happened because no DCB position of the tax is made from years together. The local authority has not taken any interest for preparation of DCB position. However on pursue of the Audit personnel, an d DCB position was prepared and it is so hoped that the authority would prepare the budget in a realistic manner.

In response to Audit Objection memo, the local authority stated that the budget amount is not accurate amount. However, he assured that in future the budget will be prepared in a realistic manner.

II. Collection from License and other fee:-

In the Annual Budget Estimate 2014-15, a sum of **Rs.20000.00** has been provided for collection towards Dangerous & Offensive trade. But collection has been made only for Rs.2700.00 in this head. Collection in this head may be observed from the above table. Where collection of the amount of Rs.52982.00 in this head was made during 2012-13, that was made for Rs.2325.00 & Rs.2700.00 during 2013-14 & 2014-15 respectively. The rates of the collection drastically fall during last 2 years. The cause there of was not reported to Audit.

III. Collection from rented market complex:-

A sum of **Rs.600000.00** has been provided in the Annual Budget Estimate of 2015-16 for collection towards house rent of Market Complex. But collection is possible to the tune of Rs.511300.00 during the year inclusive arrears. From the above table it may be observed that collection in this head had touched it's highest apex during 2011-12. No considerable collection have been made in the succeeding years since then. The present position of the market complex given on rent in the following table.

| Location | No.s of Shop rooms exist | Rent fixed per room per month during 2014-15 | Amount due in a month | Amount due in a year | |
|-----------------|--------------------------|----------------------------------------------|-----------------------|----------------------|--------|
| Jatani Chhaka | 28 | 400 | 11200 | 134400 | |
| Hata godown | 8 | 500 | 4000 | 48000 | |
| Nimapada Chhaka | Block No. 1 (Gr. Floor) | 12 | 500 | 6000 | 72000 |
| | (1st floor) | 11 | 400 | 4400 | 52800 |
| | Block No.-2 | 25 | 500 | 12500 | 150000 |
| | Block No.-3 | 25 | 500 | 12500 | 150000 |
| Total | | 109 | 50600 | 607200 | |

As the prevailing rent of shop room at Pipili market for 8'x8' room is approximately Rs.700.00, the local authority was requested to ensure the fact that the shop rooms are not sub-letted. It is learnt that at Jatani Chhaka, 28 No.s of shop rooms are of A.C Sheet (asbestos) roof. The local authority is advised to remodel the shop rooms for better collection.

IV. Collection from sairat auction

The position of sairats as enlisted below are given on lease. The sairats are given on lease for 3 years. In the table it is observed that some sairats are not leased during the year under audit. The sairats like Nanua, Khamamuhan & Kendua are leased on a nominal price only. The cause there of was not apprised to Audit. Further, when the collection was made for Rs.79350.00 during the year as against the budget provision for Rs.100000.00 only. The discrepancy was not complied till the end of audit.

| Sl.No. | Name of the sairat | Dt. Of auction | Dt. Of expiry of auction | Lease amount collected during 14-15 |
|-------------------------------------------------------|--------------------|----------------|--------------------------|-------------------------------------|
| 1 | Kushu Pokhari | 29.6.13 | 31.3.16 | |
| 2 | Tala Pokhari | 29.6.13 | 31.3.16 | |
| 3 | Gola Pokhari | 29.6.13 | 31.3.16 | |
| 4 | Khajuria | 29.6.13 | 31.3.16 | |
| 5 | Bada Pokhari | 29.6.13 | 31.3.16 | |
| 6 | Chandan Jora | 29.6.13 | 31.3.16 | |
| 7 | Bhubanananda Tank | 10.4.15 | 31.3.18 | |
| 8 | Benta Pokhari | 1.4.15 | 31.3.18 | 51000 |
| 9 | Sukutia | 1.3.13 | 31.3.16 | |
| 10 | Janasankha | 1.4.15 | 31.3.18 | 9950 |
| 11 | Anantipatra | 1.4.15 | 31.3.18 | 17400 |
| 12 | Makara Gadia | No auction | | |
| 13 | Nanua | 1.4.15 | 31.3.18 | |
| 14 | Godanai | No auction | | |
| 15 | Kuagadia | No auction | | |
| 16 | Khamamuhan | 1.4.15 | 31.3.18 | 1000 |
| 17 | Kendua | 1.4.15 | 31.3.18 | |
| 18 | Baliagadia | No auction. | | |
| Total lease amount related to the year 2014-15 | | | | 79350.00 |

VI. Collection from boating:-

During the year 2012-13, a new project was started to provide boating amusement to the visitors. Rs. 15.00 per head was fixed for boating in the Bhubanananda Tank, which is adjacent to the NAC office building. 10 No.s of boats were purchased for the purpose. During 2012-13 collection from the boating was made for Rs.20480.00. But during 2014-15, the collection is made for Rs.40.00 only. As the boating place is situated in the office premises, it is observed that the boats are left to be ruined in earth. 486 No. of receipt books are kept in almirah, which is of no use any more. The local authority was requested to explain what are the cause behind the failure of the project, which he responded childish. In his reply he stated, "Bhubanananda Tank has been auctioned for 3 years from 2012-13 to 2014-15 March. Due to loss of pisciculture, the party did not take any interest in maintenance of pond & did not clear the weeds for which the boat could not be operational on the weeds." From the statement of the authority, it is apprehended that the tank was on lease for boating purpose and the lease holder has deviated the term and condition of the agreement. Without taking any remedial measures against such deviation, the local authority has left the situation to be automatically corrected. Such dormant attitude of the local authority led the project to fail and thus the institution has to face a lot of loss there after. However, the authority has assured to take action for implementation of the scheme.

Poor collection of revenue and Maintenance of Uneconomical establishments:-

The NAC derives its taxation powers from Section 131 of Orissa Municipal Act 1950 and Section 192 of Orissa Municipal Corporation Act 2003. The data in the table above showing the revenue income of this ULB revealed the position of revenue generated by it from internal sources and from which it is evident that the ULB is not able to mobilize its available potential resources to meet its day to day expenses. The sources of revenue assigned to it seems not enough to enable it to carry out the wide range of basic and obligatory functions and there is a complete mismatch between the increase in and resource generated to meet it, which is causing fiscal imbalance. As per section 174 of Orissa Municipal Act 1950, the ULBs are authorized to incur expenditure on general office establishment, which should not exceed 5 percent of their normal revenue income. But it is seen from the annual revenue income of the NAC that, the expenditure incurred on payment of remuneration to the DLRs engaged in the office as well as in sanitation work outside the office is already overlapping the annual income of the revenue. It may be stated that the annual revenue income of the institution is Rs.2094444.00 and expenditure towards the remuneration of the engaged DLRs is Rs.2150841.00 as detailed below.

| | |
|------------------------------------------------------------------------------------------------|---------------|
| Total payment made to M/S Mind Mart, the manpower service provider in the year 2014-15 | Rs.1334841.00 |
| The remuneration paid to the DLRs engaged in the office @68000/month for 12 months of the year | Rs.816000.00 |

| | |
|-------------------------------------|---------------|
| Total expenditure. made in the year | Rs.2150841.00 |
|-------------------------------------|---------------|

It is an alarming situation that the higher cost of establishment expenditure had reduced the availability of funds for developmental purposes as the matching share with the Govt. Grants. Rather, the syndrome is apparent that the fiscal dependency of the NAC authority on Government grants to carry out the normal functions of the NAC has been increased during the year 2014-15. The authority was requested to comply the queries stating the internal coherences/external intricacies for leakage of revenue.

13.2 - Non assessment of Holding Tax prior to 2014-15 depriving NAC of additional revenue.

13.2.1 On verification of collection registers of last five years, it reveals that, no rate chart for fixation of Holding Tax has been revised for years together. No re-assessment of the old holdings also is made for the years together. As per sec.146 of Odisha Municipal Act.1950, new valuation and assessment list should be prepared once in every 5 years. Further, holding tax is determined on the basis of annual value of the property calculated on the basis of construction cost of the building and the reasonable ground rent for the land on which the building is situated. Till appointment of valuation officer, the E.O. is to execute the duty of the valuation officer. The NAC does not keep the accounts when the assessment was made last time. However, the local authority is advised for re-assessment of old holdings and revise the rate of tax following latest schedule of rate while determining the cost of construction of the building.

13.2.2 Beside the above due to new assessment a sum of Rs. 95172.00 has been received in this NAC during 2014-15

| SL NO. | WORD NO. | NO.OF HOLDINGS | HOLDING TAX | LIGHT TAX | TOTAL |
|--------------|----------|----------------|-------------|-----------|-------|
| 1 | 1 | 0 | 0 | 0 | 0 |
| 2 | 2 | 7 | 3086 | 1543 | 4629 |
| 3 | 3 | 8 | 6698 | 3349 | 10047 |
| 4 | 4 | 3 | 1959 | 980 | 2939 |
| 5 | 5 | 6 | 1813 | 907 | 2720 |
| 6 | 6 | 7 | 16678 | 8339 | 25017 |
| 7 | 7 | 4 | 5034 | 2517 | 7551 |
| 8 | 8 | 23 | 18342 | 9216 | 27558 |
| 9 | 9 | 11 | 9439 | 4720 | 14159 |
| 10 | 10 | 0 | 0 | 0 | 0 |
| 11 | 11 | 0 | 0 | 0 | 0 |
| 12 | 12 | 1 | 368 | 184 | 552 |
| TOTAL | | 70 | 63417 | 31755 | 95172 |

13.3 - LOSS OF REVENUE DUE TO NONCOLLECTION OF RENT FROM HATA CHALIs SINCE 2004-05 & TIME BARRED DUE FOR 2010-11

In course of scrutiny of Hatachali collection receipts, it came to notice that there are 650 shops(Chalis) in Hata paying annual rent to the NAC. Out of which 75 shops as enlisted in following table are not paying rents since 2004-05. As a result, the NAC is loosing Rs 3,15,000/- (75 nos. @Rs 25 .00/per month X 14 years) including Rs 23,100/- for the year 2010-11.

Audit objection memo in this regard issued to the local authority brought no reply till the end of audit. Hence Rs 23,100/- being barred by the limitation of time is suggested for recovery.

| Sl no | Shop no | type of shop | name of the occupant | Rate/month | Remarks | demand for 2010-11 |
|-------|-----------|--------------|----------------------|------------|------------------------|--------------------|
| | 124/555 | coconut | Bijay Ku Panda | Rs.25 | not paid since 2004-05 | 300 |
| | 2508/631 | betel | Sukanta Ku Panda | Rs.25 | not paid since 2004-05 | 300 |
| | 3545/639 | betel | Biswanath Sehy | Rs.25 | not paid since 2004-05 | 300 |
| | 4368/183 | Cloth | Narayan Patra | Rs.25 | not paid since 2004-05 | 300 |
| | 5544/190 | betel | Bhagabat Patra | Rs.25 | not paid since 2004-05 | 300 |
| | 6359/198 | Cloth | Laxmidhar Sahoo | Rs.25 | not paid since 2004-05 | 300 |
| | 778/215 | Pidia Dokan | Panchu Sahoo | Rs.25 | not paid since 2004-05 | 300 |
| | 8231/219 | Gua | Brundaban Sahoo | Rs.25 | not paid since 2004-05 | 300 |
| | 999/228 | Gua | Sukadev Sahoo | Rs.25 | not paid since 2004-05 | 300 |
| | 10102/558 | Gua | Agadhu Sahu | Rs.25 | not paid since 2004-05 | 300 |
| | 11447/235 | Gua | Jalandhara Behera | Rs.25 | not paid since 2004-05 | 300 |
| | 12516/236 | Gua | Chakradhar Nayak | Rs.25 | not paid since 2004-05 | 300 |
| | 13100/240 | Gua | Gopal Sahu | Rs.25 | not paid since 2004-05 | 300 |
| | 1420/245 | Gua | Kedar nath Sahu | Rs.25 | not paid since 2004-05 | 300 |
| | 15279/494 | Gua | Ramesh Ch Sahoo | Rs.25 | not paid since 2004-05 | 300 |
| | 16127/495 | betel | Ramesh Ch Prahan | Rs.25 | not paid since 2004-05 | 300 |
| | 17481/497 | Grocery | Netrananda Sahoo | Rs.25 | not paid since 2004-05 | 300 |
| | 18476/614 | betel | Ganga Dhar Gosh | Rs.25 | not paid since 2004-05 | 300 |

| | | | | | |
|-----------|--------------|-----------------------|-------|------------------------|-----|
| 19466/607 | Gua | Purna Ch. Sahoo | Rs.25 | not paid since 2004-05 | 300 |
| 20348/616 | Gua | Suresh ch Sahoo | Rs.25 | not paid since 2004-05 | 300 |
| 21447/505 | Cloth | Kandhuri ch Behera | Rs.25 | not paid since 2004-05 | 300 |
| 22211/570 | Grocery | Rajani Dei | Rs.25 | not paid since 2004-05 | 300 |
| 23212/569 | betel | Golakh Das | Rs.25 | not paid since 2004-05 | 300 |
| 24235/573 | betel | Guna Samantaray | Rs.25 | not paid since 2004-05 | 300 |
| 25308/579 | Rice | Aintha Dalei | Rs.25 | not paid since 2004-05 | 300 |
| 26248/575 | Chuna | S.K.Runiabi | Rs.25 | not paid since 2004-05 | 300 |
| 27364/33 | Hotel | Suresh Dxit | Rs.50 | not paid since 2004-05 | 600 |
| 28160/48 | betel | Sudarsan Sahoo | Rs.25 | not paid since 2004-05 | 300 |
| 29228/337 | Gua | Ramesh Ch Sahoo | Rs.25 | not paid since 2004-05 | 300 |
| 30296/68 | Cloth | Raj kishore Prusty | Rs.25 | not paid since 2004-05 | 300 |
| 31340/30 | Cloth | Banamali Senapati | Rs.25 | not paid since 2004-05 | 300 |
| 32346/71 | betel | Prasanta Parida | Rs.25 | not paid since 2004-05 | 300 |
| 33347/3 | Cloth | Banamali Sahoo | Rs.25 | not paid since 2004-05 | 300 |
| 34300/74 | Cloth | Padmanava behera | Rs.25 | not paid since 2004-05 | 300 |
| 35312/77 | Cloth | Akshaya ku saho | Rs.25 | not paid since 2004-05 | 300 |
| 36486/79 | pan masala | Sarada prasada prusty | Rs.25 | not paid since 2004-05 | 300 |
| 37343/82 | Cloth | Ghanashyama Das | Rs.25 | not paid since 2004-05 | 300 |
| 38311/83 | Cloth | Sanatana Das | Rs.25 | not paid since 2004-05 | 300 |
| 39293/86 | patato onion | Santosh ku Mallick | Rs.25 | not paid since 2004-05 | 300 |
| 40319/88 | patato onion | Basudev Das | Rs.25 | not paid since | 300 |

| | | | | | | |
|-----------|--------------|---------------------|-------|------------------------|---------|-----|
| | | | | | 2004-05 | |
| 41197/96 | pan masala | Rama ch Sahoo | Rs.25 | not paid since 2004-05 | | 300 |
| 42532/101 | pan masala | Laxmidhar Behera | Rs.25 | not paid since 2004-05 | | 300 |
| 4397/110 | Dress | Jagannath Patra | Rs.25 | not paid since 2004-05 | | 300 |
| 44303/113 | pan masala | Aditya Prusty | Rs.25 | not paid since 2004-05 | | 300 |
| 45336/114 | Cloth | Yudhisthir Sahoo | Rs.25 | not paid since 2004-05 | | 300 |
| 46258/114 | chhata | Sridhar Mahapatra | Rs.25 | not paid since 2004-05 | | 300 |
| 47459/126 | patato onion | Krushna Pradhan | Rs.25 | not paid since 2004-05 | | 300 |
| 48266/127 | chhata | Artatrana Mohapatra | Rs.25 | not paid since 2004-05 | | 300 |
| 49315/128 | patato onion | Bhola Sethy | Rs.25 | not paid since 2004-05 | | 300 |
| 50251/577 | Dress | Biswanath patra | Rs.25 | not paid since 2004-05 | | 300 |
| 51460/609 | Dress | Bhagaban Basak | Rs.25 | not paid since 2004-05 | | 300 |
| 52351/617 | Vegetable | Bali Sahoo | Rs.25 | not paid since 2004-05 | | 300 |
| 53317/582 | Pulses | Arakshita Prusty | Rs.25 | not paid since 2004-05 | | 300 |
| 54395/281 | Gudakhu | Tahar Khan | Rs.25 | not paid since 2004-05 | | 300 |
| 55374/282 | Gudakhu | S.k.Abdul | Rs.25 | not paid since 2004-05 | | 300 |
| 56266/585 | Guda | Tapan Ku Sahoo | Rs.25 | not paid since 2004-05 | | 300 |
| 57541/289 | patato onion | Babuli Sahoo | Rs.25 | not paid since 2004-05 | | 300 |
| 58433/602 | Vegetable | Kalia Panda | Rs.25 | not paid since 2004-05 | | 300 |
| 59495/341 | Vegetable | L axmidhar Swain | Rs.25 | not paid since 2004-05 | | 300 |
| 60158/561 | Vegetable | Dhadu Sahoo | Rs.25 | not paid since 2004-05 | | 300 |
| 61122/335 | Gudakhu | Sk.Jalil | Rs.25 | not paid since 2004-05 | | 300 |

| | | | | | |
|-----------|------------|---------------------|-------|------------------------|-------|
| 6279/318 | Light | Sanjukta Swain | Rs.25 | not paid since 2004-05 | 300 |
| 63513/370 | betel | Parakshita Sahoo | Rs.25 | not paid since 2004-05 | 300 |
| 64518/533 | Vegetable | Drudhan Baral | Rs.25 | not paid since 2004-05 | 300 |
| 65416/547 | Vegetable | Tunia Behera | Rs.25 | not paid since 2004-05 | 300 |
| 66398/586 | betel | Gadadhara Behera | Rs.25 | not paid since 2004-05 | 300 |
| 67487/623 | Vegetable | Gatikrushna Bal | Rs.25 | not paid since 2004-05 | 300 |
| 68352/618 | Vegetable | Dibakara Swain | Rs.25 | not paid since 2004-05 | 300 |
| 69524/633 | Vegetable | Laxmidhar Nayak | Rs.25 | not paid since 2004-05 | 300 |
| 70484/621 | Vegetable | Kailash Ch. Nayak | Rs.25 | not paid since 2004-05 | 300 |
| 71557/172 | Rice | Purna Ch. Sahoo | Rs.25 | not paid since 2004-05 | 300 |
| 72563/644 | Hotel | Suresh Ch Das | Rs.50 | not paid since 2004-05 | 600 |
| 73564/486 | pan masala | Pramod Ku Baral | Rs.25 | not paid since 2004-05 | 300 |
| 74550/641 | Vegetable | Bhagaban Jena | Rs.25 | not paid since 2004-05 | 300 |
| 75565/645 | Vegetable | Managovinanda Sahoo | Rs.25 | not paid since 2004-05 | 300 |
| | | TOTAL | | | 23100 |

Responsible Person for this paragraph

| S/no | Name | Designation | Adress | Amount(In Rs:) |
|------|----------------------------|-------------|----------------------------------------|----------------|
| 1 | DR.P.K.PATTASENANI ,HMO | Ex-E.O | PIPLI NACAt present BMC Bhubaneswar | 23100.00 |

13.4 - DCB Position of Market Complex of Pipli N.A.C for the year 2014-15 & time barred due there in-

DCB Position of Market Complex of Pipli N.A.C for the year 2014-15

| Demand | | | Collection | | | Balance | | | Outstanding Balance for 2010-11 |
|--------|---------|--------|------------|---------|--------|---------|---------|--------|---------------------------------|
| Arrear | Current | Total | Arrear | Current | Total | Arrear | Current | Total | |
| 72600 | 592800 | 665400 | 1200 | 514500 | 515700 | 71400 | 78300 | 149700 | 9600 |

The details of the balance Position of Market Complex of Pipli N.A.C for the year 2014-15

| Shop No. | Name of the Location | Name of the Occupant | Demand | | | Collection | | | Balance | | | Outstanding Balance for 2010-11 |
|----------|-----------------------------|------------------------|--------|---------|-------|------------|---------|-------|---------|---------|-------|---------------------------------|
| | | | Arrear | Current | Total | Arrear | Current | Total | Arrear | Current | Total | |
| 1 | Jatni Chhaka (Hata Complex) | Purna Ch. Sahoo | 0 | 6000 | 6000 | 0 | 6000 | 6000 | 0 | 0 | 0 | 0 |
| 2 | Jatni Chhaka (Hata Complex) | Mohan Sahoo | 0 | 6000 | 6000 | 0 | 6000 | 6000 | 0 | 0 | 0 | 0 |
| 3 | Jatni Chhaka (Hata Complex) | Raghunath Prusty | 0 | 6000 | 6000 | 0 | 6000 | 6000 | 0 | 0 | 0 | 0 |
| 4 | Jatni Chhaka (Hata Complex) | Nrusingh Ch. Sahoo | 0 | 6000 | 6000 | 0 | 6000 | 6000 | 0 | 0 | 0 | 0 |
| 5 | Jatni Chhaka (Hata Complex) | Laxmidhar Sahoo | 0 | 6000 | 6000 | 0 | 6000 | 6000 | 0 | 0 | 0 | 0 |
| 6 | Jatni Chhaka (Hata Complex) | Umesh Ch. Das | 0 | 6000 | 6000 | 0 | 6000 | 6000 | 0 | 0 | 0 | 0 |
| 7 | Jatni Chhaka (Hata Complex) | Rama Gopal Behera | 0 | 6000 | 6000 | 0 | 6000 | 6000 | 0 | 0 | 0 | 0 |
| 8 | Jatni Chhaka (Hata Complex) | Sridhar Prusty | 0 | 6000 | 6000 | 0 | 6000 | 6000 | 0 | 0 | 0 | 0 |
| 1 | Jatni Chhaka | Sarat Ku Singh | 0 | 4800 | 4800 | 0 | 4800 | 4800 | 0 | 0 | 0 | 0 |
| 2 | Jatni Chhaka | Ajaya Ku. Singh | 0 | 4800 | 4800 | 0 | 4800 | 4800 | 0 | 0 | 0 | 0 |
| 3 | Jatni Chhaka | Sansaka Sekhar Mohanty | 2000 | 4800 | 6800 | 0 | 2800 | 2800 | 2000 | 2000 | 4000 | 0 |
| 4 | Jatni Chhaka | Budhanath Sahoo | 0 | 4800 | 4800 | 0 | 4800 | 4800 | 0 | 0 | 0 | 0 |
| 5 | Jatni Chhaka | Kishore ch. Mohanty | 0 | 4800 | 4800 | 0 | 4800 | 4800 | 0 | 0 | 0 | 0 |
| 6 | Jatni Chhaka | Bhogaram Singh | 0 | 4800 | 4800 | 0 | 4800 | 4800 | 0 | 0 | 0 | 0 |
| 7 | Jatni Chhaka | Surendranath Sahoo | 0 | 4800 | 4800 | 0 | 4800 | 4800 | 0 | 0 | 0 | 0 |
| 8 | Jatni Chhaka | Ramesh Ch. Sahoo | 0 | 4800 | 4800 | 0 | 4800 | 4800 | 0 | 0 | 0 | 0 |
| 9 | Jatni Chhaka | Bidyadhar Sahoo | 0 | 4800 | 4800 | 0 | 4800 | 4800 | 0 | 0 | 0 | 0 |
| 10 | Jatni Chhaka | Sridhar Prusty | 0 | 4800 | 4800 | 0 | 4800 | 4800 | 0 | 0 | 0 | 0 |
| 11 | Jatni Chhaka | Pradeep Ku Sahoo | 0 | 4800 | 4800 | 0 | 4800 | 4800 | 0 | 0 | 0 | 0 |
| 12 | Jatni Chhaka | Krishna Sahoo | 0 | 4800 | 4800 | 0 | 4800 | 4800 | 0 | 0 | 0 | 0 |
| 13 | Jatni Chhaka | Srinibas Mohanty | 0 | 4800 | 4800 | 0 | 4800 | 4800 | 0 | 0 | 0 | 0 |
| 14 | Jatni Chhaka | Dhukhishyam Sahoo | 0 | 4800 | 4800 | 0 | 4800 | 4800 | 0 | 0 | 0 | 0 |
| 15 | Jatni Chhaka | High Court Case | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |

| | | | | | | | | | | | | |
|----|-------------------------|---------------------|-------|------|-------|-----|------|------|-------|------|-------|------|
| | | dispute | | | | | | | | | | |
| 16 | Jatni Chhaka | Kailash Sahoo | 0 | 4800 | 4800 | 0 | 4800 | 4800 | 0 | 0 | 0 | |
| 17 | Jatni Chhaka | Arakhita Prusty | 0 | 4800 | 4800 | 0 | 4800 | 4800 | 0 | 0 | 0 | |
| 18 | Jatni Chhaka | Dwijabar Das | 26000 | 4800 | 30800 | 0 | 0 | 0 | 26000 | 4800 | 30800 | 4800 |
| 19 | Jatni Chhaka | Pranakrushna Prusty | 0 | 4800 | 4800 | 0 | 4800 | 4800 | 0 | 0 | 0 | |
| 20 | Jatni Chhaka | Patta Sahoo | 4400 | 4800 | 9200 | 0 | 0 | 0 | 4400 | 4800 | 9200 | |
| 21 | Jatni Chhaka | Prafulla K. Mohanty | 400 | 4800 | 5200 | 0 | 4400 | 4400 | 400 | 400 | 800 | |
| 22 | Jatni Chhaka | Prakash Ch. Tangu | 0 | 4800 | 4800 | 0 | 4400 | 4400 | 0 | 400 | 400 | |
| 23 | Jatni Chhaka | Ghanashyam Pradhan | 0 | 4800 | 4800 | 0 | 4800 | 4800 | 0 | 0 | 0 | |
| 24 | Jatni Chhaka | Rama Ch. Chanda | 0 | 4800 | 4800 | 0 | 4800 | 4800 | 0 | 0 | 0 | |
| 25 | Jatni Chhaka | Hemanta Ku Dash | 400 | 4800 | 5200 | 0 | 4400 | 0 | 400 | 400 | 800 | |
| 26 | Jatni Chhaka | Akhila Sahoo | 4000 | 4800 | 8800 | 800 | 0 | 800 | 3200 | 4800 | 8000 | |
| 27 | Jatni Chhaka | Bauribandhu Sarangi | 400 | 4800 | 5200 | 400 | 4000 | 4400 | 0 | 800 | 800 | |
| 28 | Jatni Chhaka | Surendranath Behera | 17200 | 4800 | 22000 | 0 | 0 | 0 | 17200 | 4800 | 22000 | 4800 |
| 1 | Nimapara Chaka(Block-I) | Prasana Ku. Dash | 0 | 6000 | 6000 | 0 | 6000 | 6000 | 0 | 0 | 0 | |
| 2 | Nimapara Chaka(Block-I) | Manik Chand Jain | 0 | 6000 | 6000 | 0 | 6000 | 6000 | 0 | 0 | 0 | |
| 3 | Nimapara Chaka(Block-I) | Maheswar Sethy | 0 | 6000 | 6000 | 0 | 6000 | 6000 | 0 | 0 | 0 | |
| 4 | Nimapara Chaka(Block-I) | Arjuna Sahoo | 0 | 6000 | 6000 | 0 | 5500 | 5500 | 0 | 500 | 500 | |
| 5 | Nimapara Chaka(Block-I) | Gopinath Sahoo | 0 | 6000 | 6000 | 0 | 6000 | 6000 | 0 | 0 | 0 | |
| 6 | Nimapara Chaka(Block-I) | Suresh Ku. Sahoo | 0 | 6000 | 6000 | 0 | 6000 | 6000 | 0 | 0 | 0 | |
| 7 | Nimapara Chaka(Block-I) | Smruti Ranjan Sinha | 0 | 6000 | 6000 | 0 | 6000 | 6000 | 0 | 0 | 0 | |
| 8 | Nimapara Chaka(Block-I) | Sk. Sorajuddin | 0 | 6000 | 6000 | 0 | 6000 | 6000 | 0 | 0 | 0 | |
| 9 | Nimapara Chaka(Block-I) | Ashish Ku. Swain | 0 | 6000 | 6000 | 0 | 5000 | 5000 | 0 | 1000 | 1000 | |
| 10 | Nimapara Chaka(Block-I) | Sabitree Behera | 0 | 6000 | 6000 | 0 | 4000 | 4000 | 0 | 2000 | 2000 | |
| 11 | Nimapara Chaka(Block-I) | Rama Sankar Patra | 0 | 4800 | 4800 | 0 | 4800 | 4800 | 0 | 0 | 0 | |
| 12 | Nimapara Chaka(Block-I) | Abdul Wehob Khan | 0 | 4800 | 4800 | 0 | 4000 | 4000 | 0 | 800 | 800 | |
| 13 | Nimapara Chaka(Block-I) | Shebaj Khan | 0 | 4800 | 4800 | 0 | 2000 | 2000 | 0 | 2800 | 2800 | |

| | | | | | | | | | | | |
|----|--------------------------|---------------------------|------|------|------|---|------|------|------|------|------|
| 14 | Nimapara Chaka(Block-I) | Chandra Sekhar Parida | 0 | 4800 | 4800 | 0 | 2400 | 2400 | 0 | 2400 | 2400 |
| 15 | Nimapara Chaka(Block-I) | Kalpna Sahoo | 3200 | 4800 | 8000 | 0 | 0 | 0 | 3200 | 4800 | 8000 |
| 16 | Nimapara Chaka(Block-I) | Bishnu Priya Pattnaik | 0 | 4800 | 4800 | 0 | 4800 | 4800 | 0 | 0 | 0 |
| 17 | Nimapara Chaka(Block-I) | Prasanta Ku. Sahoo | 0 | 4800 | 4800 | 0 | 4400 | 4400 | 0 | 400 | 400 |
| 18 | Nimapara Chaka(Block-I) | Anwar Alli | 1600 | 4800 | 6400 | 0 | 0 | 0 | 1600 | 4800 | 6400 |
| 19 | Nimapara Chaka(Block-I) | Afsari Begum | 0 | 4800 | 4800 | 0 | 4800 | 4800 | 0 | 0 | 0 |
| 20 | Nimapara Chaka(Block-I) | Afsari Begum | 0 | 4800 | 4800 | 0 | 4800 | 4800 | 0 | 0 | 0 |
| 21 | Nimapara Chaka(Block-I) | Gani Mahammed (Gate no.2) | 0 | 3600 | 3600 | 0 | 3600 | 3600 | 0 | 0 | 0 |
| 1 | Nimapara Chaka(Block-II) | Bibhuti Bhushan Maharana | 0 | 6000 | 6000 | 0 | 5500 | 5500 | 0 | 500 | 500 |
| 2 | Nimapara Chaka(Block-II) | Rasananda Maharana | 0 | 6000 | 6000 | 0 | 5500 | 5500 | 0 | 500 | 500 |
| 3 | Nimapara Chaka(Block-II) | Nirupama Maharana | 0 | 6000 | 6000 | 0 | 5500 | 5500 | 0 | 500 | 500 |
| 4 | Nimapara Chaka(Block-II) | Rashmi Ranjan Maharana | 0 | 6000 | 6000 | 0 | 5500 | 5500 | 0 | 500 | 500 |
| 5 | Nimapara Chaka(Block-II) | Nilima Pradhan | 0 | 6000 | 6000 | 0 | 3500 | 3500 | 0 | 2500 | 2500 |
| 6 | Nimapara Chaka(Block-II) | Trilochana Pradhan | 0 | 6000 | 6000 | 0 | 6000 | 6000 | 0 | 0 | 0 |
| 7 | Nimapara Chaka(Block-II) | Abu Kyas Ali Khan | 0 | 6000 | 6000 | 0 | 6000 | 6000 | 0 | 0 | 0 |
| 8 | Nimapara Chaka(Block-II) | Rojia Khan | 0 | 6000 | 6000 | 0 | 6000 | 6000 | 0 | 0 | 0 |
| 9 | Nimapara Chaka(Block-II) | Md. Muslin | 0 | 6000 | 6000 | 0 | 6000 | 6000 | 0 | 0 | 0 |
| 10 | Nimapara Chaka(Block-II) | Sridhar Pradhan | 0 | 6000 | 6000 | 0 | 4000 | 4000 | 0 | 2000 | 2000 |
| 11 | Nimapara Chaka(Block-II) | Md. Abdul Najim | 0 | 4800 | 4800 | 0 | 4800 | 4800 | 0 | 0 | 0 |
| 12 | Nimapara Chaka(Block-II) | Anima Rani Sahoo | 0 | 4800 | 4800 | 0 | 4400 | 4400 | 0 | 400 | 400 |
| 13 | Nimapara Chaka(Block-II) | Nalini Prabh Das | 0 | 4800 | 4800 | 0 | 4400 | 4400 | 0 | 400 | 400 |
| 14 | Nimapara Chaka(Block-II) | Suresh Ch. Parida | 0 | 4800 | 4800 | 0 | 4400 | 4400 | 0 | 400 | 400 |
| 15 | Nimapara Chaka(Block-II) | Bikash Ku. Sahoo | 0 | 4800 | 4800 | 0 | 4400 | 4400 | 0 | 400 | 400 |

| | | | | | | | | | | | |
|----|----------------------------|--------------------|------|------|-------|---|------|------|------|------|-------|
| | ck-II) | | | | | | | | | | |
| 16 | Nimapara Chaka(Blo ck-II) | Rajat Ku. Swain | 0 | 4800 | 4800 | 0 | 3200 | 3200 | 0 | 1600 | 1600 |
| 17 | Nimapara Chaka(Blo ck-II) | Saudamini Mohanty | 0 | 4800 | 4800 | 0 | 4800 | 4800 | 0 | 0 | 0 |
| 18 | Nimapara Chaka(Blo ck-II) | Bishnu Das | 0 | 4800 | 4800 | 0 | 4400 | 4400 | 0 | 400 | 400 |
| 19 | Nimapara Chaka(Blo ck-II) | Sk. Alli Jullu | 0 | 4800 | 4800 | 0 | 4400 | 4400 | 0 | 400 | 400 |
| 20 | Nimapara Chaka(Blo ck-II) | Sarda Prasad Singh | 0 | 4800 | 4800 | 0 | 3200 | 3200 | 0 | 1600 | 1600 |
| 21 | Nimapara Chaka(Blo ck-II) | Nasir Khan | 0 | 9600 | 9600 | 0 | 9600 | 9600 | 0 | 0 | 0 |
| 22 | Nimapara Chaka(Blo ck-II) | Sarda Prasad Singh | 0 | 6000 | 6000 | 0 | 5000 | 5000 | 0 | 1000 | 1000 |
| 23 | Nimapara Chaka(Blo ck-II) | Urmila Singh | 0 | 6000 | 6000 | 0 | 4000 | 4000 | 0 | 2000 | 2000 |
| 24 | Nimapara Chaka(Blo ck-II) | Barda Prasad Singh | 0 | 6000 | 6000 | 0 | 4500 | 4500 | 0 | 1500 | 1500 |
| 25 | Nimapara Chaka(Blo ck-II) | Md. Abid | 0 | 6000 | 6000 | 0 | 6000 | 6000 | 0 | 0 | 0 |
| 26 | Nimapara Chaka(Blo ck-II) | Bharat Ku. Singh | 7000 | 6000 | 13000 | 0 | 0 | 0 | 7000 | 6000 | 13000 |
| 27 | Nimapara Chaka(Blo ck-II) | Barda Prasad Singh | 6000 | 6000 | 12000 | 0 | 0 | 0 | 6000 | 6000 | 12000 |
| 1 | Nimapara Chaka(Blo ck-III) | Allam Noor | 0 | 6000 | 6000 | 0 | 6000 | 6000 | 0 | 0 | 0 |
| 2 | Nimapara Chaka(Blo ck-III) | Narahari Singh | 0 | 6000 | 6000 | 0 | 6000 | 6000 | 0 | 0 | 0 |
| 3 | Nimapara Chaka(Blo ck-III) | Kantha Pradhan | 0 | 6000 | 6000 | 0 | 6000 | 6000 | 0 | 0 | 0 |
| 4 | Nimapara Chaka(Blo ck-III) | Israil Khan | 0 | 6000 | 6000 | 0 | 6000 | 6000 | 0 | 0 | 0 |
| 5 | Nimapara Chaka(Blo ck-III) | Mangu Shaha | 0 | 6000 | 6000 | 0 | 6000 | 6000 | 0 | 0 | 0 |
| 6 | Nimapara Chaka(Blo ck-III) | Abdul Rehman Khan | 0 | 6000 | 6000 | 0 | 5500 | 5500 | 0 | 500 | 500 |
| 7 | Nimapara Chaka(Blo ck-III) | Md. Anis | 0 | 6000 | 6000 | 0 | 6000 | 6000 | 0 | 0 | 0 |
| 8 | Nimapara Chaka(Blo ck-III) | Md. Kasar | 0 | 6000 | 6000 | 0 | 6000 | 6000 | 0 | 0 | 0 |
| 9 | Nimapara Chaka(Blo ck-III) | Iftkhar Husain | 0 | 6000 | 6000 | 0 | 5500 | 5500 | 0 | 500 | 500 |
| 10 | Nimapara Chaka(Blo ck-III) | Amir Uddin Khan | 0 | 6000 | 6000 | 0 | 6000 | 6000 | 0 | 0 | 0 |
| 11 | Nimapara | Sabita Ma | 0 | 6000 | 6000 | 0 | 6000 | 6000 | 0 | 0 | 0 |

| | | | | | | | | | | | | |
|----|---------------------------|----------------------|-------|--------|--------|------|--------|--------|-------|-------|--------|------|
| | Chaka(Block-III) | harana | | | | | | | | | | |
| 12 | Nimapara Chaka(Block-III) | Narasingh Sahoo | 0 | 6000 | 6000 | 0 | 5500 | 5500 | 0 | 500 | 500 | |
| 13 | Nimapara Chaka(Block-III) | Kali Prasad Mahanty | 0 | 6000 | 6000 | 0 | 6000 | 6000 | 0 | 0 | 0 | |
| 14 | Nimapara Chaka(Block-III) | Md. Aftab Alam | 0 | 6000 | 6000 | 0 | 6000 | 6000 | 0 | 0 | 0 | |
| 15 | Nimapara Chaka(Block-III) | Imtar Khan | 0 | 6000 | 6000 | 0 | 6000 | 6000 | 0 | 0 | 0 | |
| 16 | Nimapara Chaka(Block-III) | Surendra Pradhan | 0 | 6000 | 6000 | 0 | 6000 | 6000 | 0 | 0 | 0 | |
| 17 | Nimapara Chaka(Block-III) | Pradeep Ranjan Sahoo | 0 | 6000 | 6000 | 0 | 5500 | 5500 | 0 | 500 | 500 | |
| 18 | Nimapara Chaka(Block-III) | Atar Khan | 0 | 6000 | 6000 | 0 | 6000 | 6000 | 0 | 0 | 0 | |
| 19 | Nimapara Chaka(Block-III) | Rahi Suddin Bibi | 0 | 6000 | 6000 | 0 | 6000 | 6000 | 0 | 0 | 0 | |
| 20 | Nimapara Chaka(Block-III) | Prabhat Ku. Mekap | 0 | 6000 | 6000 | 0 | 5500 | 5500 | 0 | 500 | 500 | |
| 21 | Nimapara Chaka(Block-III) | Manoranjan Satapathy | 0 | 6000 | 6000 | 0 | 4000 | 4000 | 0 | 2000 | 2000 | |
| 22 | Nimapara Chaka(Block-III) | Saroj Ku. Kantha | 0 | 6000 | 6000 | 0 | 6000 | 6000 | 0 | 0 | 0 | |
| 23 | Nimapara Chaka(Block-III) | Ayas Khan | 0 | 6000 | 6000 | 0 | 6000 | 6000 | 0 | 0 | 0 | |
| 24 | Nimapara Chaka(Block-III) | Abdul Hakim | 0 | 6000 | 6000 | 0 | 5000 | 5000 | 0 | 1000 | 1000 | |
| 25 | Nimapara Chaka(Block-III) | Abdul Salim Khan | 0 | 6000 | 6000 | 0 | 4500 | 4500 | 0 | 1500 | 1500 | |
| | | Total | 72600 | 592800 | 665400 | 1200 | 514500 | 515700 | 71400 | 78300 | 149700 | 9600 |

It is revealed from the DCB given in above table that there is a huge amount of money i.e. Rs.149700/- as outstanding balance for the year 2014-15. Out of this , the outstanding rent balance of Rs.9600.00 related to the year 2010-11 has become barred by the limitation of time. So, according to Section 346 and other related sections of OM Act, 1950,it is suggested for surcharge action. Responsibility has been fixed on the Executive Officer for not taking timely action thus contributing to cause of loss.

Responsible Person for this paragraph

| Sno | Name | Designation | Adress | Amount(In Rs:) |
|-----|-------------------------|-------------|-------------------------------------|----------------|
| 1 | DR.P.K.PATTASENANI ,HMO | Ex-E.O | PIPLI NACAt present BMC Bhubaneswar | 9600.00 |

13.5 - Poor collection in taxes and other irregularities- OSP 49,50,51

1. As per Section 161 of the Odisha Municipal Act, 1950 if the sum due on account of any tax is not paid within 61 days, the Executive Officer shall cause to be served the demand notices on the defaulter. (N.B.-Tax due on the first day of the quarter in respect of which it is payable)

2. As per Section 162 of the Odisha Municipal Act, 1950, if any person after service upon him of the demand notice within fifteen days of the service of the same or from the date of any order made in an appeal under Section 153, failed to pay his outstanding arrear taxes along with costs levied as per Rule 205 distress and sale of movable property belonging the defaulter may be made within 6 months of the service of the notice.

3. As per Section 170 of the Odisha Municipal Act, 1950, instead of proceeding by distress and sale or in case of failure to realise thereby the whole or any part of any tax, the municipality may sue the person liable to pay the same in any court of competent jurisdiction.

During scrutiny of Holding Tax Receipts w.r.t .DCR it come to notice that there are 2172 no.s of holdings in total 16 words.Audit solicited information regarding the effectiveness of these Acts in the NAC from the local authority through Audit Objection Statement. But unfortunately, the local authority remained silent on the matter of this vital source of income.

4. As per Rule 176 of the Odisha Municipal Rules, 1953, Demand and Collection Register and Tax Collector's Daily Collections Register should be maintained and it should be d.Previously the DCB of Holding Tax was not prepared . On personal effort of the current audit and frequent request there by, the DCB position was worked out up dated as on 31.3/2015 and the same is given below.

D.C.B. POSITION OF HOLDING/LIGHT TAX ON THE ACCOUNTS OF PIPILI N.A.C. FOR THE YEAR 2014-15

| Name of Tax | Demand | | | Collection | | | Balance | | | Percentage of collection | |
|--------------|----------------|---------------|----------------|--------------|---------------|---------------|----------------|---------------|----------------|--------------------------|--------------|
| | Arrear | Current | Total | Arrear | Current | Total | Arrear | Current | Total | Arrear | Current |
| Holding Tax | 1263298 | 285211 | 1548509 | 57674 | 194038 | 251712 | 1205624 | 91172 | 1296796 | 4.565 | 68.03 |
| Light Tax | 637554 | 141017 | 778571 | 12588 | 96514 | 109102 | 624966 | 44504 | 669470 | 1.974 | 68.44 |
| Total | 1900852 | 426228 | 2327080 | 70262 | 290552 | 360814 | 1830590 | 135676 | 1966266 | 3.696 | 68.17 |

The amount reflected under collection of current amount was inclusive of rebate allowed i.e. Rs.25925.46 & Rs.12506.67 towards Holding Tax and Lighting Tax respectively.

5.From the DCR and collection receipts it is seen that the collection amount of tax is very less. . So far as arrear demand and the collection thereof is concerned, the rate of collection is only 3.69% of the demand., it is due to lack of proper supervision of the local authority. To boost the economy of the NAC, the local authority is to strengthen the internal control over the staffs engaged for collection of taxes, to be more vigilant in respect of collection of arrear dues and to execute the reassessment which should be done in every 5 years as per section 146 of OM Act .The local authority is also suggested to implement the reward/penalty procedure for better collection of the Taxes.

6. The year wise break up could not be made as the same was not furnished by the local authority. The local authority is suggested to ensure for maintenance of DCB register and Year wise break-up statement and produce to next audit.

7.As per Rule 13(3) OM Act holding tax was to be levied on the land within the Municipal/NAC area which are exclusively used for Agricultural purpose.. But no action has been taken by the T.D./E.O for collection of tax from the land used for Agricultural purpose in the NAC .

13.6 - Non-maintenance of records/Register supporting the annual collection of fee towards license renewal of tele-towers.

On verification of different files regarding issue of NOCs to different Companies, it came to notice that following companies have got their License to erect their Telephone Towers in Pipli NAC as detail in the following table . Due to non-maintenance of Records , non-keeping of Datas like Date of issue of NOC, Date of collection of installation fee, License fee, Trade License fee etc. The total no.s of tower erected in NAC area & the amount due and collection thereof could not be ascertained by the Audit. The Local Authority was requested to furnish the complete data so that the due Revenue of N.A.C towards renewal of license fee and the collection there of would be well judged.

| SI.No. | Name of the Tower Company | Particular of Site | | | Date of Issue of NOC | | Yearwise Collection | | |
|--------|---------------------------|--------------------|-----------|-------|----------------------|------|---------------------|--------------------|------------------|
| | | Plot No. | Khata No. | Mouza | Letter No. | Date | For the Year | Date of Collection | Amount Collected |

| | | | | | | | | |
|---|------------------------------------|---------|---------|---------------------------------------|------|------------|--------------------|------------|
| 1 | Tower Vision | 86 | 234/231 | Patasahanipur, Narasinghpur, pipli | | | 15.04.2015 | 25000 |
| | | | | | | | 25.05.2015 | 35000 |
| 2 | Vodafone | | | Jatani Chhak | | 2008-11 | 29.03.2010 | 3000 |
| | | | | Danda Mukundpur | | 2010-11 | 29.03.2010 | 1000 |
| | | 1901 | 105 | Siriapur | 1780 | 30.08.2011 | | |
| | | | | Jatani Chhak, Danda Mukundpur | | 2011-12 | 15.03.2011 | 2000 |
| | | | | Jatani Chhak, Danda Mukundpur | | 2012-13 | 22.03.2012 | 2000 |
| | | | | Jatani Chhak, Danda Mukundpur | | 2014-15 | 18.03.2014 | 2000 |
| | | | | Jatani Chhak, Danda Mukundpur | | 2015-16 | 20.1.15 | 2000 |
| | | | | | | 2015-18 | 30.3.15 | 8000 |
| 3 | IDEA | 662 | 336 | Bhabanipur | 263 | 13.02.2009 | 19.07.2011 | 1000 |
| | | 1245 | 450 | Siriapur | 1103 | 16.07.2009 | 16.05.2012 | 1000 |
| | | 225 | 254/09 | Madhiali | 270 | 09.03.2010 | 30.05.2013 | 1000 |
| | | | | | | | 17.04.2004 | 1000 |
| 4 | Bharati Infratel Ltd. | | | | | | M.R.No.4501/9.9.08 | 1000 |
| | | 225/513 | 254/9 | Madhiali | | | 2012-13 | 1000 |
| | | | | | | | 2014-15 | 11.04.2014 |
| | | | | | | | 2015-16 | 29.1.15 |
| 5 | ATC Telecom Tower | 1245 | 450 | Siriapur | 1103 | 16.07.2009 | 06.03.2014 | 5000 |
| | | 26 | 259 | Bhabanipur | | | 2015-16 | 23.02.2015 |
| 6 | ATC India Tower Corp.Pvt.Ltd | 26 | 259 | Bhabanipur | 489 | 29.03.2010 | 2012-15 | 14.03.2014 |
| | | 1245 | 456 | Siriapur | | | | |

It is further Notice that M/S Dishnet Wireless Ltd. has deposited Rs.10,000/- vide MR no.1310/dt.19.08.2010 for issue of NOC in his favour. The file/records are silent on the issue of NOC. The local Authority was requested to inform regarding subsequent issue of NOC to the company.

Besides M/S Tower Vision India Ltd. and M/S GTL Infrastructre ltd.have applied for NOC for installation of their respective mobile Tower as following. The particulars/reasons for issue/non-issue of NOC was required by Audit for information.

| Name of the Company | Date of Application | Plot No. | Khata No. | Mouza |
|-----------------------------|---------------------|----------|-----------|--------------|
| M/S Tower Vision India Ltd. | 12.10.2011 | 86 | 234/231 | Narasinghpur |
| M/S GTL Infrastructure ltd. | 16.08.2010 | 1981 | 369 | Siriapur |

In response to the Audit Objection Memo, it was assured that there are 13 nos of tele companies whose complete data of the erected

towers would be produced at the time of exit conference. But during exit conference they could not produce the record hence if they would not produce those to next Audit then from 2009 onwards it will be assumed that the tele companies have been granted permission and from that year the installation fee and renewal fee and the penalty would be calculated and will be suggested for recovery.

13.7 - Non-collection of renewal of license fee & fine for delay payment by the tele-tower companies.

On verification of files on issue of NOCs to the tele-tower companies, i.e M/S IDEA & M/S ATC India Tower Corporation Pvt. Ltd., it came to notice that an amount of Rs.50390.00 as detailed in following tables have not been collected towards license renewal fee and fine towards non-deposit/ late deposit of license renewal fee. In response to POM, the local authority had reported that necessary steps have been taken for realization of the fees. It was further reported that 13 no.s of companies have installed their tower in the NAC premises. But no records maintained in support of these 13 companies were produced before Audit for verification. Only the record/file in respect of 2 no.of towers i.e. M/S IDEA & M/S ATC India Tower Corporation Pvt. Ltd were produced , where information regarding collection of dues, dt. Of permission granted etc. are recorded in full fledged.Till to the date of exit conference, no outcome was noticed in this respect. The local authority has assured to produce the details of rest 11 no.s of tele-tower along with their particulars of payment to next Audit.

However, non-effectiveness of in-time collection of license renewal fee from the tele-tower companies is a temporary loss to the institution. Till it's recoument the amount is suggested recovery from the Executive Officer, who were not in putting the demand notice to the tele-companies and the dealing Asst.s ,who did not make the authorities by moving the file ahead.

Calculation of collection position from ATC India Tower Corporation Pvt. Ltd. against their erection of tele-towers in the premises of Pipili NAC and presentation of the same against officers responsible for non-collection.

| Collection from M/S ATC | | | | | | | |
|------------------------------------------------------------------------------------------------|-------------------------------------------|--------------------------|------------------------|--------------------------------------|-------------|-----------------|------------------------|
| Sri Prasanna Kumar Patasenani,Ex-E.O (From 1.02.09 to 07.10.11) & Bishnu Prasad Das, Sr. Asst. | | | | | | | |
| Permissio n granted during | Month of due for submission of renwal fee | Period of responsibility | Amount for renewal fee | Fine for non-collection @Rs100/- p.m | Total due | Deposit made/dt | Balance to be Realized |
| July-09 | Jul-10 | 7.10 to 9.11 | 1000 | 1400 | 2400 | | |
| Site-I | July-11 | 7.11 to 9.11 | 1000 | 300 | 1300 | | |
| | July-12 | | | | | | |
| | July-13 | | | | | | |
| | July-14 | | | | | | |
| March-10 | March-11 | 3.11 to 9.11 | 1000 | 800 | 1800 | | |
| Site-II | March-12 | | | | | | |
| | March-13 | | | | | | |
| | March-14 | | | | | | |
| | March-15 | | | | | | |
| | Total | | 3000 | 2500 | 5500 | 0 | 5500 |
| Collection from M/S IDEA | | | | | | | |
| Sri Prasanna Kumar Patasenani,Ex-E.O (From 1.02.09 to 07.10.11) & Bishnu Prasad Das, Sr. Asst. | | | | | | | |
| Permissio n granted during | Month of due for submission of renwal fee | Period of responsibility | Amount for renewal fee | Fine for non-collection @Rs100/- p.m | Total due | Deposit made/dt | Balance to be Realized |

| | | | | | | | |
|--------------|----------|---------------|-------------|-------------|--------------|-----------------|-------------|
| Feb-09 | Feb-10 | 2.10 to 7.11 | 1000 | 1800 | 2800 | 1000/5.7.1 1 | |
| Site-I | Feb-11 | 2.11 to 10.11 | 1000 | 900 | | | |
| | Feb-12 | | | | | | |
| | Feb-13 | | | | | | |
| | Feb-14 | | | | | | |
| | Feb-15 | | | | | | |
| July-09 | July-10 | 7.10 to 10.11 | 1000 | 1500 | | | |
| Site-II | July-11 | 7.11 to 10.11 | 1000 | 400 | | | |
| | July-12 | | | | | | |
| | July-13 | | | | | | |
| | July-14 | | | | | | |
| March-10 | March-11 | 3.11 to 10.11 | 1000 | 900 | | | |
| | March-12 | | | | | | |
| | March-13 | | | | | | |
| | March-14 | | | | | | |
| | March-15 | | | | | | |
| Total | | | 5000 | 5500 | 10500 | 1000/5.7.1 1 | 9500 |

Collection from M/S ATC

Sri Satyanarayan Tripathy; Ex-E.O (From 07.10.11-24.11.14) & Bishnu Prasad Das, Sr. Asst.

| Permission granted during | Month of due for submission of renewal fee | Period of responsibility | Amount for renewal fee | Fine for non-collection @Rs100/- p.m | Total due | Deposit made/dt | Balance to be Realized | |
|---------------------------|--------------------------------------------|--------------------------|------------------------|--------------------------------------|--------------|-----------------|------------------------|-------------|
| July-09 | Jul-10 | 10.11 to 2.14 | | 2900 | 2900 | | | |
| Site-I | July-11 | 10.11 to 2.14 | | 2900 | 2900 | | | |
| | July-12 | 7.12 to 02.14 | 1000 | 2000 | 3000 | | | |
| | July-13 | 7.13 to 02.14 | 1000 | 800 | 1800 | | | |
| | Sub-Total | | | 2000 | 8600 | 10600 | 8000/6.3.14 | 2600 |
| | July-14 | 7.14 to 11.14 | | 1000 | 500 | 1500 | | |
| March-10 | March-11 | 10.11 to 11.14 | | 3800 | 3800 | | | |
| Site-II | March-12 | 3.12 to 11.14 | 1000 | 3300 | 4300 | | | |
| | March-13 | 3.13 to 11.14 | 1000 | 2100 | 3100 | | | |
| | March-14 | 3.14 to 11.14 | 1000 | 900 | 1900 | | | |
| | March-15 | | | | | | | |
| Sub-Total | | | 4000 | 10600 | 14600 | | 14600 | |
| Total | | | 6000 | 19200 | 25200 | 8000 | 17200 | |

Collection from M/S IDEA

Sri Satyanarayan Tripathy; Ex-E.O (From 07.10.11-24.11.14) & Bishnu Prasad Das, Sr. Asst.

| Permission granted during | Month of due for submission of renewal fee | Period of responsibility | Amount for renewal fee | Fine for non-collection @Rs100/- p.m | Total due | Deposit made/dt | Balance to be Realized |
|---------------------------|--------------------------------------------|--------------------------|------------------------|--------------------------------------|--------------|------------------------------|------------------------|
| Feb-09 | Feb-10 | | | | | | |
| Site-1 | Feb-11 | 10.11 to 5.12 | | 800 | | | |
| | Feb-12 | 2.12 to 5.12 | 1000 | 400 | | 1000/16.5.12 | |
| | Feb-13 | 2.13 to 11.14 | 1000 | 2200 | | | |
| | Feb-14 | 2.14 to 11.14 | 1000 | 1000 | | | |
| | Feb-15 | | | | | | |
| Total | | | 3000 | 4400 | 7400 | 1000 | 6400 |
| July-09 | July-10 | 10.11 to 11.14 | | 3800 | | | |
| Site-II | July-11 | 10.11 to 11.14 | | 3800 | | | |
| | July-12 | 7.12 to 11.14 | 1000 | 0 | | 1000/19.06.12 | |
| | July-13 | 7.13 to 11.14 | 1000 | | | 1000/11.7.13 & 5210/30.10.13 | |
| | July-14 | 7.14 to 11.14 | 1000 | | | 1000/30.5.14 | |
| Total | | | 3000 | 7600 | 10600 | 8210 | 2390 |
| March-10 | March-11 | 10.11 to 11.14 | | 3800 | | | |
| Site-III | March-12 | 3.12 to 11.14 | 1000 | 3300 | | | |
| | March-13 | 3.13 to 05.13 | 1000 | 300 | | 1000/30.5.13 | |
| | March-14 | 3.14 to 11.14 | 1000 | 900 | | | |
| | March-15 | | | | | 10000/12.2.15 | |
| Total | | | 3000 | 8300 | 11300 | 11000 | 300 |
| Grand total | | | | | | | 9090 |

Collection from M/S ATC

Sri Natabar Biswal; E.O (From 01.01.15 to till date) & Bishnu Prasad Das, Sr. Asst.

| Permission granted during | Month of due for submission of renewal fee | Period of responsibility | Amount for renewal fee & trade license fee | Fine for non-collection @Rs100/- p.m | Total due | Deposit made/dt | Balance to be Realized |
|---------------------------|--------------------------------------------|--------------------------|--------------------------------------------|--------------------------------------|-----------|-----------------|------------------------|
| Jul-09 | Jul-10 | | | | | | |
| Site-I | Jul-11 | | | | | | |
| | Jul-12 | 12.14 to 2 .15 | | 300 | | | |
| | Jul-13 | 12.14 to 2 .15 | | 300 | | | |
| | Jul-14 | 12.14 to 2 .15 | | 300 | | | |
| Site-II | Mar-10 | Mar-11 | 12.14 to 2 .15 | | 300 | | |
| | Mar-12 | 12.14 to 2 .15 | | 300 | | | |
| | Mar-13 | 12.14 to 2 .15 | | 300 | | | |
| | Mar-14 | 12.14 to 2 .15 | | 300 | | | |

| | | | | | | |
|--------------|--------|------|-------------|-------------|-------------|-------------|
| | Mar-15 | 3.15 | 1000 | 100 | | |
| Total | | | 1000 | 2200 | 3200 | 3200 |

Collection from M/S IDEA

Sri Natabar Biswal; E.O (From 01.01.15 to till date) & Bishnu Prasad Das, Sr. Asst.

| Permission granted during | Month of due for submission of renewal fee | Period of responsibility | Amount for renewal fee | Fine for non-collection @Rs100/- p.m | Total due up to the date of deposit | Deposit made/dt | Balance to be realized |
|---------------------------|--------------------------------------------|--------------------------|------------------------|--------------------------------------|-------------------------------------|-----------------|------------------------|
| Feb-09 | Feb-10 | | | | | | |
| Site-I | Feb-11 | | | | | | |
| | Feb-12 | | | | | | |
| | Feb-13 | | | | | | |
| | Feb-14 | | | | | | |
| | Feb-15 | 1.1.15-31.3.15 | 1000 | 200 | | | |
| Jul-09 | Jul-10 | 12.14 to 3.15 | | 400 | | | |
| Site-II | Jul-11 | 12.14 to 3.15 | | 400 | | | |
| | Jul-12 | 12.14 to 3.15 | | 400 | | | |
| | Jul-13 | 12.14 to 3.15 | | 400 | | | |
| | Jul-14 | 12.14 to 3.15 | | 400 | | | |
| Mar-10 | Mar-11 | 12.14 to 3.15 | | 400 | | | |
| Site-III | Mar-12 | 12.14 to 3.15 | | 400 | | | |
| | Mar-13 | 12.14 to 3.15 | | 400 | | | |
| | Mar-14 | 12.14 to 3.15 | | 400 | | | |
| | Mar-15 | 3.15 | 1000 | 100 | | | |
| Total | | | 2000 | 3900 | | | 5900 |

Particulars of deposit by the company

| M.R. No./Ch.No. | Dt. | Amount |
|-----------------|----------|--------------|
| 16552 | 5.7.11 | 1000 |
| 1118 | 19.6.12 | 1000 |
| 904164 | 16.5.12 | 1000 |
| 369622 | 30.5.13 | 1000 |
| 5727 | 11.7.13 | 1000 |
| 370231 | 30.10.13 | 5210 |
| 7825 | 30.5.14 | 1000 |
| Total | | 11210 |

Collection particulars from the Tele company of M/s ATC India

statement of amount paid for the month to the persons deployed along with cheque number and date and Bank account from which the payment has been made along with the claim bills. The Manpower Service Provider is to submit proof of deposit of EPF and ESI amount to the EPF / ESI account of the person concerned along with the claim bills for EPF & ESI. No payment shall be released unless documentary evidence of deposit of EPF & ESI is attached to the claim bill.

But unfortunately, no such documents are checked by the NAC authority before payment of consolidated remuneration of the DLRs to the service provider. It means that the employee's share of EPF & ESI contributed by the NAC was going to the pocket of the service provider and without checking the documentary evidence, without assessment, the payment have been made from month to month only on the claim of the service provider.

On issue of Audit Objection Memo, the local authority replied that the DLRs are paid as per the Odisha Gazette Notification of Labour & ESI Deptt. dtd.6th Oct.2012 including the special allowance called as variable Dearness Allowance @ 2.50 per day for each DLR for full month of 30 days .As per the said notification, on the expiry of every block period of two years from the dt. of coming into force of this notification the variable dearness allowance is admissible @ Rs.2.50 only per day per head. As such, the daily wage with VDA is admissible from Oct.2014. Further, in the said notification it is also specified that the daily minimum rates of wages shall be inclusive of wages payable for the weekly day of rest. It means that the labour engaged in the work is bound to take one off in a week and the payment is admissible for a labour for maximum 26/27 days in a month. On verification of pay bills, muster rolls it was found that the excess payment made by the NAC to the tune of Rs.142053.00 as detailed in following table, which is recoverable from the involved person being treated as a loss to the institution. The details of excess payment of individual month is attached with the Audit Report starting from Annexure A to L.

Particulars of payment in favor of M/S Mind Mart in abstract.

| Voucher No | Date | Amount paid | For the month | Payment made in excess | Details attached in Annexures |
|------------|----------|-------------|-------------------------------------------------------------------------------------------------|------------------------|-------------------------------|
| 17 | 7.4.14 | 113990 | March 2014 | 10282.00 | A |
| 70 | 3.5.14 | 115690 | April 2014 | 15610.00 | B |
| 144 | 5.6.14 | 111186 | May 2014 | 10282.00 | C |
| 221 | 4.7.14 | 105250 | June 2014 | 8155.00 | D |
| 259 | 1.8.14 | 110741 | July 2014 | 10386.00 | E |
| 339 | 4.9.14 | 110300 | August 2014 | 10928.00 | F |
| 349 | 29.11.14 | 338868 | Sept., Oct. & Nov.2014 | 18633.00 | G |
| | | | | 9453.00 | H |
| | | | | 14145.00 | I |
| 418 | 29.12.14 | 91500 | From Feb14 to Nov.14, the salary of Jagabandhu Mohapatra, Mali & Debaraj Barik, Night Watchman. | 12335.00 | J |
| 432 | 1.1.15 | 119369 | December 2014 | 10364.00 | K |
| 498 | 3.2.15 | 117947 | Jan.2015 | 11480.00 | L |
| Total | | 1334841 | | 142053.00 | |

The details of payment are furnished in ANNEXURE-A to L.

So far as the excess payment to M/S Mind Mart is concerned, the Executive Officer, who allowed the inadmissible pay and the Accountant, who did not take timely action to draw the attention of the local authority towards such irregularities are both equally responsible for the it.

At the time of Exit Conference, the local authority was stated that "The payment has been made calculating the no. of days the work has been done. Hence no extra payment has been made. However, weekly off days should have been given to the labours which couldn't be done due to protest of labours. This type of practice have been stopped. Since 01.4.15 and will not continue further".

Basing on the reply of the local authority and on consideration the para is dropped.

14.2 - Irregular payment for excess consumption of diesel-OSP25 to 27

(A) Verified the Log Book of office vehicle No.OR13 E-2304 in respect of coverage of distance as well as consumption of fuel every day starting from 19.4.12 and onward. A short data collected from the Log Book is presented here under in the table. It is observed there that during 2012 the vehicle from the starting point has taken maximum 0.5 hr to cover one ward and 1.5 hr.s to cover 2 No.s of wards in a single day including disposal of wastages in dustbin. But during 2014, the vehicle has been shown to take 3 hour to cover the area from market to

hata. from 2 to 3 hr.s to cover the areas from market to any one ward. As the meter reading of the vehicle has not been recorded in the log book and each entry in Log book is not certified by the checking authority, the consumption of fuel per hr. for extra hr. is not accepted by the Audit. Maximum 2 hr. for outsized covered area is admissible keeping in view of the increased population and increased premises of market complex. The cost of the fuel consumed extra as detailed in table-ii amounting to Rs.19412.00 is recoverable from the involved officials .

Table-1

| Dt. Of use of the vehicle | Area covered | Time consumed in hr.s | Diesel consumed |
|---------------------------|------------------------|-----------------------|-----------------|
| 1.5.12 | Ward No.1 &2 | 1.5 | 6 ltr. |
| | 2 & 3 | 1.5 | 6ltr. |
| 6.5.12 | 3 &4 | 1.75 | 8 ltr. |
| 7.5.12 | 4 & 5 | 1.5 | 6.ltr. |
| 8.5.12 | 5 &6 | 1.5 | 6 ltr. |
| 9.5.12 | 6 &7 | 1.75 | 8 ltr. |
| 10.5.12 | 7 & 8 | 0.75 | 4 ltr. |
| 11.5.12 | 9 | .75 | 4 ltr. |
| 12.5.12 | 10 | .5 | 2.360 ltr. |
| 13.5.12 | 11 | .5 | 2 ltr. |
| 14.5.12 | 12 | .5 | 2 ltr. |
| 15.5.12 | 13 | 1.5 | 6 ltr. |
| 16.5.12 | 14 | 1.75 | 8 ltr. |
| 19.5.12 | Market | 0.67 | 2 ltr. |
| 20.5.12 | .5 | 0.67 | 2 ltr. |
| 22.5.12 | 13 | 1 | 5 ltr. |
| 25.5.12 | 16 | 1 | 5 ltr. |
| 3.4.12 | Market, Hata & Dustbin | 1.5 hr. | 6 ltr. |

From the above table it is observed that the vehicle was consuming 4 ltr. Per hour till 21.5.12, but started consuming 5 ltr./ hr. from 22.5.12.The MVI certificate in support of the consumption rate of the vehicle was not produced to audit for verification in spite of issue of objection memo.

Table-2

Excess consumption of diesel @ 5 ltr. Per hour in the dates during the year 2014-15

| April | May | June | July | August |
|-------|-----|------|------|--------|
| 2 | 3 | 1 | 2 | 2 |
| 3 | 4 | 2 | 3 | 3 |
| 4 | 5 | 5 | 4 | 4 |
| 7 | 6 | 6 | 5 | 5 |
| 15 | 7 | 9 | 6 | 6 |
| 17 | 8 | 10 | 14 | 7 |
| 19 | 9 | 13 | 15 | |
| 21 | 10 | 14 | 16 | |
| 22 | 11 | 17 | 17 | |
| 23 | 12 | 18 | 19 | |
| 28 | 13 | 19 | 20 | |
| 29 | 16 | 20 | 21 | |
| 30 | 17 | | 24 | |
| | 21 | | 28 | |
| | 22 | | 29 | |
| | 27 | | 30 | |
| | 28 | | | |
| | 29 | | | |
| | | | | |

| | |
|-------------------------------------------------------------------------------------|--------------------------------------|
| Rt.per ltr. Up to 30.5.14 | Rs.58.63 |
| Qty of fuel consumed in extra upto 30.5.14 @ 5 ltr.per day in 1 hr.each for 31 days | 155 ltr. |
| Cost of the diesel | Rs.9087.65 |
| Rt.per ltr. From June 2014 & onward | Rs.60.73 |
| Qty of fuel consumed in extra upto 7.8.14 @ 5 ltr.per day in 1 hr.each for 34 days | 170 ltr. |
| Cost of the diesel | Rs.10324.10 |
| Total cost of the fuel consumed extra | Rs.19411.75 or to say Rs.19412.00 |

During the time of exit conference the local authority has replied that "as per the guideline maximum 5.25 ltr/hour should be consumed by the vehicle run in the NAC where as shown consumed 5ltr/hr as per log book". In view of the reply the Certificate of the MVI may be obtained and to be produce to next audit. Till then amount is kept under objection.

(B) Expenditure voucher No.390. /dt. 12.12.14 is referred. In the said vr. Rs.2220.00 has been paid for reimbursement of fuel cost towards purchase of 39.23 ltr. Of diesel @Rs.56.58/ltr.. But the stock is not entered in log book. The use of the fuel was not shown to Audit, failing which the cost is suggested for recovery from the Accountant who did not check the use of purchased fuel and the In-Charge of maintenance of vehicle Log Book.

In response to audit objection memo the local authority has produced the log book at the time of exit conference which was verified and the sub para 14.2.B is dropped.

PARA: 15 AUDIT ON WORKS

| |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>15.1 - Excess payment due to unauthorized enhancement of unit rate-OSP28</p> |
| <p>CR No.60/13-14, Vr.No.238/21.7.14 & No.510/21.2.15, Rs.145000.00 & Rs.339000.00,MB-73,Page-90-100,</p> |
| <p>Name of the Contractor- Sri Ramesh Kr. Agrawalla</p> |
| <p>Name of the JE – Sri Debabrata Mishra</p> |
| <p>On scrutiny of the above work case record with connected MB, it was noticed that by allowing excess rate for the item of work "Earth work in Slushy soil within 5 km by mechanical carriage" an amount of Rs.1572.00 has been paid in excess to the contractor as per details given below.</p> |
| <p>The rate analysis of for earth work in or slushy soil by mechanical carriage including loading & unloading within 5 km carriage was given below.</p> |
| <p>Mulia,44 nos. @150/-=Rs.6600.00 (for 100Cum)</p> |
| <p>T&P 2% =Rs.132.00</p> |
| <p>OHC @10% = Rs.660.00</p> |
| <p>Carraige =Rs.10200.00</p> |
| <p>Royalty =Rs.1960.00</p> |

Total for 100 cum =Rs.19552.00, For 1 cum, rate was =Rs.195.52
 Deduct 2/3rd for loading cost = $2/3 \times Rs.61/-$ =Rs.40.65
 Unit cost of earth work arrived= Rs.154.87(195.52-40.65)/cum.
 But the work is executed for 222.50 cum @Rs.195.52. Thus the contractor has been paid in excess @40.65/cum(Rs.195.52-Rs.154.87) amounting to Rs.9044.62 or say Rs.9045.00. On issue of objection memo the alleged amount is recovered from the contractor vide M.R.No.15593/19.6.15 and taken to the Accountant's Cash Book at pg.32/c.

15.2 - Excess payment due to unauthorized enhancement of unit rate .-OSP 29

CR No.58/13-14, Vr. No.511/21.2.15, Rs.217000.00 ,MB-735 Page-1-9
 Name of the Contractor- Sri Ramesh Kr. Agrawalla
 Name of the JE – Sri Debabrata Mishra
 (A) On scrutiny of the above work case record with connected MB, it was noticed that by allowing excess rate for the item of work "Earth work in hard soil within 5 km by mechanical carriage" an amount of Rs.1021.00 has been paid in excess to the contractor as per details given below.
 The rate analysis of for earth work in ordinary soil by mechanical carriage including loading & unloading within 5 km carriage was given below.
 Mulia,43 nos. @150/-=Rs.6450.00 (for 100 Cum)
 T&P 2% =Rs.129.00
 OHC @10% = Rs.645.00
 Carraige =Rs.10200.00
 Royalty =Rs.1960.00
 Total for 100 cum =Rs.19255.00, For 1 cum, rate was =Rs.192.55
 Deduct 2/3rd for loading cost = $2/3 \times Rs.61/-$ =Rs.40.65
 Unit cost of earth work = Rs.151.90(192.55-40.65)
 Excess rate provided to the contractor for the unit of work is Rs.3.94(Rs.155.84-Rs.151.90)
 Excess payment made for execution of 259.20 cum is $259.20 \times 3.94 = Rs.1021.00$
 On issue of objection memo the alleged amount of Rs.1021.00 has been recovered MR No.15593/19.6.15 and taken to Accountant's Cash Book at pg.32/c.

15.3 - Inadmissible payment to the contractor without check measurement and submission of completion certificate.OSP30

On scrutiny of following work case records, it is noticed that all the works have been prepared by the J.E. and no technical sanction and administrative approval is made by the competent authority. The final payment is made in each case record on production of bill only without waiting any check measurement and completion certificate by competent authority, which is highly irregular. In case of all the repair works the decision is taken on 4.6.2014. The E.O. has ordered to the J.E. to do needful on 5.6.14. The bills were prepared on 11.6.14 and the contractor was paid on 13.6.14 without issue of work order. It seems from the said action that the payment is made on hasty decision of the local authority. The local authority was requested to clarify that without any completion certificate, without any check measurement, how the bill amounts have been passed for payment. No clarification was reached the Audit camp till the day of completion of audit. As the payment for the works are not free from ambiguity, the total payment of Rs.96657.00 is held under objection.

| Repair works during 2014-15 | | | |
|-----------------------------|------------------------------------------------------------|-----------------|--------------------|
| Case record No. | Works particular | Voucher No./dt. | Bill amount in Rs. |
| 120/2014-15 | Cleaning of drain near Satyabadi Mishra house in ward no.8 | 584/26.3.15 | 7747 |
| 11/14-15 | Repair of college road in Ward No.9 | 182/13.6.14 | 9937 |
| 10/2014-15 | Repair of B.K.Singh gali, Ward No.1 | 181/13.6.14 | 9937 |
| 9/2014-15 | Repair of parking place at NPR chhaka | 180/13.6.14 | 9937 |
| 8/2014-15 | Repair of Teacher's colony in Ward No.5 | 179/13.6.14 | 9937 |
| 7/14-15 | Repair to B1 market | 178/13.6.14 | 9937 |
| 6/14-15 | Repair to Mallick sahi Road | 177/13.6.14 | 9937 |
| 5/14-15 | Repair of approach road at New colony,in Ward No.4 | 176/13.6.14 | 9937 |
| 4/14-15 | Repair of Devi Mandap gali,in Ward No.4 | 175/13.6.14 | 9937 |
| 3/14-15 | Repair to Mallick sahi Road, Ward No.5 | 174/13.6.14 | 9414 |
| Total | | | 96657 |

In response to audit objection memo the local authority has replied that "Due to urgency nature work has been taken up and JE has given technical sanction with his technical power as per OM Act 365(2). Which was duly Check measured and the payment has been made .Hence the para may be dropped."

Basing on the reply of the local authority on verification during exit conference the para is dropped

15.4 - Execution of work without technical sanction and administrative approval-OSP 31

Name of Work :- Construction of water cooling shed at Khandai giri Chhaka in ward No.12

Cost estimated:-Rs.150000.00 ,CR No.60/12-13

Amount paid:-Rs.76300.00

Vocher No.13/7.4.14

Contractor,s name:- Sri Sridhar Pradhan

J.e.'s Name:- Sri Debabrata Mishra.

On scrutiny of the work case record w.r.t. M.B., following irregularities came to notice. Suitable clarification was needed from the local authority to settle the objection.Unfortunately the objection memo was not responded till to the end of audit.As the payment for the work is not accepted by audit, the amount of Rs.76300.00 paid to the contractor is held under objection.

1. The estimate of the cost of the work is neither approved by the J.E., nor by the A.E. the Chair person and the Executive Officer. Without any technical sanction e-tendering process is executed and finally payment is made to the contractor.
2. Though check measurement has been made by the municipal Engr., no completion certificate is given by the Executive Engr. on the body of the bill.
3. No adhesive special stamps are embossed on the form No.XIII, i.e.the Agreement form under Rule 341 of Municipal Act . The NAC authority has caused loss to the Govt. by not paying stamp duty.Not only in this case but also in all most all the cases, the agreement forms bear no adhesive special stamps.
4. There is no mention of final bill/Running bill, Dt. Of commencement and Dt. Of completion on the body of bill for payment.

The local authority has produced all the relevant record by observing all the formalities at the time of exit conference .The same was verified and dropped.

15.5 - Excess payment due to allowing higher rate towards RCC M-20.-OSP 32 to 33

On scrutiny of the following case records , it was found that due to allowing higher rate towards cost of R.C.C ,M-20 grade with 20mm and down grade crusher broken chips than the admissible rate in the estimate the excess payment has been made to the contractor. As such the NAC has to sustain a loss amounting to Rs.147276.00 as calculated below.

| Name of the project | Quantity executed RCC M-20 | Rate paid @5760.10/cum | Rate admissible @4457.23/cum | Excess paid |
|--------------------------------------------------------------------------------------------------------------------------------------|----------------------------|------------------------|------------------------------|-------------|
| Construction of C.C.Road from Sultan Nagar Road to Juma Mian House, Ward No-14,CR no 132/12-13,E.C-200000,Vr-589/30.3.15 | 26.03 | 149935 | 116022 | 33914 |
| Construction of C.C.Road from Sultan Nagar main Road to Kapila Behera House, Ward No-14,CR no-145/12-13,E.C-100000,Vr no-588/30.3.15 | 14.92 | 85941 | 66502 | 19439 |
| C.C.Road from N.H.203 to Pada Sahi, Ward No.12CR No 130/12-13,E.C-20000 ,Vr 586/30.3.15 | 29.88 | 172112 | 133182 | 38930 |
| C.C. Road from Madhiali,Main road to Pada sahi via Ratnakar Barik House,ward no-11,CR no-134/12-13,E.C300000 ,Vr-587/30.3.15 | 42.21 | 243134 | 188140 | 54994 |
| | | | | 147276 |

Admissible analysis of rate as per SR-2012 is furnished below.

| | | | | | |
|------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|--|--|
| R.C.C work of M-20 grade with 20mm and down grade C.B chips including hoisting & laying including cost,carriage and royalty , tax of materials | | | | | |
|------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|--|--|

| | | | | | | |
|---------------------------------------------|-------|-----------|---------|--------------|----------|--|
| <u>Data for 15cum</u> | | | | | | |
| Cost of Materials | | | | | | |
| 20mm CBHG chips | 8.10 | cum@Rs. | 880.00 | per cum=Rs. | 7128.00 | |
| 10mm CBHG chips | 5.40 | cum@Rs. | 910.00 | per cum=Rs. | 4914.00 | |
| Sand(Screened & washed)- | 6.75 | cum@Rs. | 42.00 | per cum=Rs. | 283.50 | |
| cement- | 5.21 | Mt. @Rs. | 6920.00 | per Mt. =Rs. | 36053.20 | |
| | | | | Rs. | 48378.70 | |
| <u>Labour</u> | | | | | | |
| Mate | 0.86 | Nos. @Rs. | 170.00 | per Each=Rs. | 146.20 | |
| Mason (2nd Class)- | 1.50 | Nos. @Rs. | 190.00 | per Each=Rs. | 285.00 | |
| Man mulia- | 20.00 | Nos. @Rs. | 150.00 | per Each=Rs. | 3000.00 | |
| | | | | Rs. | 3431.20 | |
| <u>Machinery</u> | | | | | | |
| Concrete mixer (cap. 0.40/0.28cm) | 6.00 | Hr. @Rs. | 161.00 | per Hr=Rs. | 966.00 | |
| Generator 33 KVA | 6.00 | Hr. @Rs. | 240.00 | per Hr=Rs. | 1440.00 | |
| | | | | | 2406.00 | |
| Contractors profit & O.H. Charges 7.5% each | | 10.00% | | Rs. | 5421.59 | |
| <u>Carriage & Royalty of materials</u> | | | | | | |
| 20mm CBHG chips | 8.10 | cum@Rs. | 383.76 | per cum=Rs. | 3108.46 | |
| 10mm CBHG chips | 5.40 | cum@Rs. | 383.76 | per cum=Rs. | 2072.30 | |
| Sand(Screened & washed)- | 6.75 | cum@Rs. | 121.60 | per cum=Rs. | 820.80 | |
| cement- | 5.21 | Mt. @Rs. | 107.00 | per Mt.=Rs. | 557.47 | |
| | | | | Rs. | 6559.03 | |
| | | | | Rs. | 66196.52 | |
| | | | | say Rs. | 66196.50 | |
| | | | Per Cum | | 4413.10 | |
| Add Cess | | 1% | | | 44.13 | |
| | | | | | 4457.23 | |

In response to the audit objection memo, the local authority has stated that "the analysis of rate as prescribed by the Works Deptt. has been followed while preparing the estimate". The analysis of rate shown to audit dose not match with the revised analysis of rate 2006 and SR-2012. as prescribed by the works Deptt. As such, the objected amount of Rs.147276.00 is suggested for recovery from the J.E. and M.E.

Responsible Person for this paragraph

| S/no | Name | Designation | Adress | Amount(In Rs.) |
|------|-----------------------|------------------------|-------------------|----------------|
| 1 | Sri Debabrata Mishra, | Ex.J.E.,In charge E.O. | Pipili NAC, Puri. | 73638.00 |
| 2 | Sri Debabrata Sarangi | M.E. | Pipili NAC, Puri | 73638.00 |

15.6 - Irregularities in execution of work projects in a general observation-

On verification of work case records , it came to notice that in none of them the site survey report have been recorded before execution of work. No graphical presentation of the project is available in most of the case record. As no permanent Asset Register is maintained in the office of the NAC,the authenticity of expenditure on the construction of C.C. roads can not be well judged.There are so many work project like

construction of C.C. road are being executed every year. Renovation and repair works to the also being made regularly. But without area wise road map, without site verification report, how the local authority is allowing the payment is not free from doubt. In order to clear up such ambiguity, the local authority is requested to maintain the Permanent Asset Register and the detail ward wise map showing total coverage of roads there in and present the Audit in the next meet.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

| |
|-----------------------------------------|
| 16.1 - Audit on units/Department |
|Nil..... |

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

| | | | | | | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------------|----------------------|-------------|------------------------------------|-----------------------------------------------|--|
| 17.1 - Audit on schemes/Programms | | | | | | | |
| Name of the scheme | Financial achievement | | | | | | |
| | O.B. | Fund received during the yr. | Total Fund available | Expenditure | Unspent balance at the end of year | Percentage of expr. To that of available fund | |
| SJSRY | 1019903 | 156562 | 1176465 | 160500 | 1015965 | 13.6 | |
| NFBS | 10000 | 200000 | 210000 | 200000 | 10000 | 95.23 | |
| OAP/ODP/MBPY | 1572300 | 4532400 | 6104700 | 4049700 | 2055000 | 66.33 | |
| MLA/MP LAD | 2238851 | 200000 | 2438851 | 396852 | 2041999 | 16.27 | |
| <p>From the above table it may be observed that the achievement on the operation of scheme of NFBS & OAP/ODP/MBPY is up to the par of satisfaction. The percentage of achievement of the scheme SJSRY & MLA/MP LAD is very low. The local authority is suggested to take vital steps for proper implementation of those scheme, so that the common people can achieve the benefit.</p> | | | | | | | |

PARA: 18 MISCELLANEOUS

18.1 - Checking of records not produced to previous audit

The record was not produced to audit for verification relating to the previous year 2013-14 which were not produced to audit.

18.2 - Audit Paragraphs pending for settlement

The details of paragraphs pending for settlement is given below.

| SI 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 of cash and defalcation | | total | |
|-------|---------------------------------------|------------------------------------------------------------------------------------------------|--------|---------------------------------------------------------------------------------------|---------|------------------|---------|
| | | No of Paragraphs | Amount | No of Paragraphs | Amount | No of Paragraphs | Amount |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| | 18719/12-13 for 11-12 | 0 | 0 | 17 | 3267463 | 17 | 3267463 |
| | 239055/13-14 for 12-13 | 0 | 0 | 7 | 1130573 | 7 | 1130573 |
| | 345040/AR/14-15 for 13-14 | 0 | 0 | 8 | 4964540 | 8 | 4964540 |
| 4 | 41/11-12 for 10-11 | 0 | 0 | 2 | 10868 | 2 | 10868 |

| | | | | | | | |
|-------|-----------------------|---|---|---|-------|---|-------|
| 5 | 32/10-11 for 09-10 | 0 | 0 | 1 | 20000 | 1 | 20000 |
| Total | | | | | | | |

The Local Authority is suggested to submit the compliance of the above pending A R s at an early date for settlement of Audit objections .

18.3 - Comments on Grievance redressal system

Not produced by the local authority. Hence the local authority is suggested to produce the same to the next audit.

18.4 - Discrimination in respect of absorption of DLRs in regular posts.

Table-1 LIST OF EMPLOYEES WITH DESIGNATION & SCALE OF PAY OF PIPLN.A.C.

| Sl. No. | Name of the Employee with Designation | Qualification | Date of Birth | Date of Joining in Service | Date of Retirement | Scale of pay |
|---------|---------------------------------------|---------------|---------------|----------------------------|--------------------|-------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1 | Sudhakar Das, J.E. | Dipl.Civ.Eng. | 20.05.1964 | 27.06.1996 | 31.05.2024 | 9300-34800 G.P-4600 |
| 2 | Bishnu Prasad Das, Sr.Asst. | B.A. | 21.04.1963 | 19.01.1989 | 30.06.2023 | 5200-20200 G.P-2400 |
| 3 | Kali Prasad Mishra, Jr.Asst. | M.Com., LLB | 08.07.1973 | 23.03.2010 | 31.07.2031 | 5200-20200 G.P-1900 |
| 4 | Jagannath Sabat, Jr.Asst. | B.A. | 02.07.1974 | 20.03.2010 | 31.07.2032 | 5200-20200 G.P-1900 |
| 5 | Shaik Jakir, Homoeo.Asst. | Matriculation | 07.07.1968 | 08.08.2013 | 31.07.2026 | 4440-14680 G.B- 1650 |
| 6 | Ajaya Kumar Satapathy, T.C. | H.S.C. | 15.06.1983 | 23.05.2008 | 30.06.2041 | 5200-20200 G.P-1900 |
| 7 | Md. Salim, P.F.C. | Matriculation | 03.03.1963 | 23.03.1995 | 31.03.2021 | 5200-20200 G.P-1900 |
| 8 | Ashok Kumar Dash, O.T.C. | B.A. | 22.06.1966 | 01.12.1988 | 30.06.2024 | 5200-20200 G.P-1900 |
| 9 | Kailash Chandra Swain, O.T.C | Matriculation | 25.09.1961 | 01.09.1987 | 30.09.2019 | 5200-20200 G.P-1900 |
| 10 | Kamar Alli Sha, O.T.C. | Matriculation | 11.07.1962 | 15.07.1987 | 31.07.2020 | 5200-20200 G.P-1900 |
| 11 | Bijay Ku. Kodamasingh, O.T.C. | Matriculation | 10.02.1964 | 05.04.1989 | 28.02.2022 | 5200-20200 G.P-1900 |
| 12 | Rashmi Ranjan Das, O.T.C. | B.A. | 03.03.1980 | 21.12.2009 | 31.03.2038 | 5200-20200 G.P-1900 |

| | | | | | | |
|----|---------------------------------|-------------|------------|------------|------------|------------------------|
| 13 | Kailash Chandra Mallick, O.T.P. | Class-IX | 25.03.1961 | 01.08.1987 | 31.03.2021 | 5200-20200 G.P-1900 |
| 14 | Mobarak Khan, O.T.P. | Class-VIII | 03.08.1961 | 15.07.1987 | 31.08.2021 | 4440-14680 G.P-1500 |
| 15 | Sanatan Sethi, Cycle Guard | Class-V | 17.06.1955 | 08.08.2013 | 30.06.2015 | 4440-14680 G.P-1500 |
| 16 | Bhaskar Das, Orderly Peon | Class-III | 21.05.1956 | 08.08.2013 | 31.05.2016 | 4440-14680 G.P-1500 |
| 17 | Bighnesh Das, O.T.P. | Class-X | 21.01.1958 | 01.01.1977 | 31.01.2018 | 4440-14680 G.P-1500 |
| 18 | Prafulla Behera, O.P. CP | Class-IX | 06.03.1958 | 07.03.1990 | 31.03.2018 | 4440-14680 G.P-1500 |
| 19 | Hari Behera, Peon | Class-V | 16.05.1962 | 08.08.2013 | 31.05.2022 | 4440-14680 G.P-1500 |
| 20 | SK. Samser, O.T.P. | Class-VII | 15.01.1963 | 07.03.1990 | 31.01.2023 | 4440-14680 G.P-1500 |
| 21 | Mahendra Behera, Peon | B.A., PGDCA | 20.07.1965 | 07.07.1997 | 31.07.2025 | 4440-14680 G.P-1500 |
| 22 | Babana Ghadei, Sweeper | Class-IV | 02.01.1968 | 02.11.1996 | 31.01.2028 | 4440-14680 G.P-1500 |
| 23 | Umar Alli Sha, O.T.P. | Class-VI | 01.01.1970 | 07.08.2012 | 31.01.2030 | 4440-14680 G.P-1500 |
| 24 | Gahar Mohammed, O.T.P. | Class-VIII | 08.08.1970 | 07.08.2012 | 31.08.2030 | 4440-14680 G.P-1500 |

It is observed that the post like UCDN C.O., Accountant, MIS Computer programmer have been filled up from out source depriving the employees from availing their promotional facility in spite of their qualification/ eligibility as mentioned in table-1. Practically, most of them are well versed in computer operation. They just need the technical training and also waiting for the decision of DPC meeting. The authority is expected to take effective steps for the training and promotion of the deprived employees obtaining concurrence of Finance Deptt..

Table-II POSITION OF ULB ESTABLISHMENT

NAME OF THE ULB: Pipli N.A.C

| Sl. No. | Category of post | L.F.S/ Non-L.F.S | No. of Sanctioned Post | Man in Position | Vacancy as on 31.05.2015 | Sanction order no./dt. |
|---------|------------------------|------------------|------------------------|-----------------|--------------------------|------------------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1 | Executive Officer | L.F.S | 1 | - | 1 | 16155/HUD dt.30.5.13 |
| 2 | Senior Asst. | L.F.S | 1 | 1 | - | 34426/HUD dt.8.11.1979 |
| 3 | Junior Asst. | L.F.S | 2 | 2 | - | 8209/HUD dt.16.3.13 |
| 4 | H.M.O | L.F.S | 1 | - | 1 | 16155/HUD dt.30.5.13 |
| 5 | Junior Engineer(Civil) | L.F.S | 1 | 1 | - | 16155/HUD dt.30.5.13 |
| 6 | Work Sarkar | Non-L.F.S | 1 | - | 1 | 8209/HUD dt.16.3.13 |
| 7 | Homoeo. Asst. | Non-L.F.S | 1 | 1 | - | 6157/HUD dt.9.3.2005 |
| 8 | Tax Collector | Non-L.F.S | 2 | 1 | 1 | 8209/HUD dt.16.3.13 |
| 9 | Parking Fee Collector | Non-L.F.S | 1 | 1 | - | 8209/HUD dt.16.3.13 |

| | | | | | | |
|----|------------------------------|-------------|-----------|-----------|-----------|----------------------|
| 10 | Octroi Tax Collector | Non-L.F.S | 15 | 5 | 10 | 8209/HUD dt.16.3.13 |
| 11 | Octroi Tax Peon | Non-L.F.S | 15 | 6 | 9 | 2883/HUD dt.1.2.2005 |
| 12 | Cycle Guard | Non-L.F.S | 1 | 1 | - | 2883/HUD dt.1.2.2005 |
| 13 | Orderly Peon-Cum-Office Peon | Non-L.F.S | 1 | 1 | - | 2883/HUD dt.1.2.2005 |
| 14 | Orderly peon to Chairperson | Non-L.F.S | 1 | 1 | - | 2883/HUD dt.1.2.2005 |
| 15 | Tax Peon | Non-L.F.S | 1 | 1 | - | 2883/HUD dt.1.2.2005 |
| 16 | Chowkidar-Cum-Sweeper | Non-L.F.S | 1 | 1 | - | 2883/HUD dt.1.2.2005 |
| 17 | Sweeper | Non-L.F.S | 4 | 1 | 3 | 2883/HUD dt.1.2.2005 |
| 18 | Amin | Non-L.F.S | 1 | - | 1 | 8209/HUD dt.16.3.13 |
| 19 | UCDN C.O. | Contractual | 1 | 1 | - | |
| 20 | Accountant | Contractual | 1 | 1 | - | |
| 21 | MIS Computer Programmer | Contractual | 1 | 1 | - | |
| | Total :- | | 54 | 27 | 27 | |

Table-III Information on DLR/ NMR who were engaged after the cut-of-date 12.04.1993 in respect of Pipli N.A.C.

| Sl. No. | Name & Designation of the employee | Educational Qualification | Date of Birth | Date of initial engagement in the ULB. | Present remuneration per month |
|---------|--------------------------------------|---------------------------|---------------|----------------------------------------|--------------------------------|
| 1 | 2 | 3 | 4 | 5 | 7 |
| 1 | Kutubudin Ahammed, Homoeo. Attendant | Class-X | 21.02.1965 | 01.05.1996 | 5,100.00 |
| 2 | Jalaluddin Sha, Hata Watchman | Class-V | 12.03.1961 | 01.05.1996 | 4,500.00 |
| 3 | Gandharba Sahoo, Hata Watchman | Class-VII | 13.01.1973 | 01.05.1996 | 4,500.00 |
| 4 | Kartika Behera, Park Mali | Class-VI | 15.03.1970 | 05.01.1997 | 4,500.00 |
| 5 | Uchhaba Behera, Watchman | Class-VI | 02.05.1971 | 01.05.1996 | 5,100.00 |
| 6 | Kalyani Dei, Sweeper | Class-VI | 02.02.1967 | 01.05.1996 | 4,500.00 |
| 7 | Bijaya Ghadei, Sweeper | Class-IX | 31.05.1977 | 01.05.1996 | 4,500.00 |
| 8 | Panchu Ghadei, Sweeper | Class-III | 07.06.1963 | 01.05.1996 | 4,500.00 |
| 9 | Sarata Naudi, Sweeper | Class-VI | 02.04.1966 | 01.05.1996 | 4,500.00 |
| 10 | Prafulla Ghadei, Sweeper | Class-IV | 04.04.1976 | 08.01.1997 | 4,500.00 |

| | | | | | |
|----|-----------------------------|---------|------------|------------|----------|
| 11 | Rabindra Ghadei, Sweeper | Class-V | 05.12.1978 | 01.05.1996 | 4,500.00 |
| 12 | Kanhu Naik, Sweeper | Class-V | 15.01.1977 | 01.05.1996 | 4,500.00 |

In the Finance Deptt. Circular No.17815/dt.12.4.93 and resolution no.22764/dt.15.5.97, where it is clearly mentioned to regularise the services of D.L.Rs/NMRs on absorption in class III and 1V post against the vacant posts keeping in view the Austerity measures issued vide O.M.No.4986/dt.7.2.97 and O.M.No.50791/F dt.10.12.96 read with O.M. No.4986/dt.7.2.97 of Finance Deptt. vide sl. No. 11 of the said resolution after 12.4.93 i.e.after ban period. So,while filling up the regular vacant posts preference should have been given to DLR employees first, where no DLR/NMR employees are available,there may be alternate thought of out sourcing. It is to mention here with that 10 no.s of post against Octroi Tax Collector (Now engaged in different official work),9 No.s of Octroi peon and 3 no.s of sweeper are still laying vacant The local authority has not taken any step to obtain Govt. approval for absorption of 12 No.s of DLRs in the said post. Rather,the service providers are taking a lion,s share of NAC revenue , which is the due of the DLRs waiting for permanent employment. It may be stated that in pursuance of the letter no.24822/HUD dt.5.8.2013 Sri Hari Behera, Sri Sanatan Sethy, Sri Bhasker Ch. Das and SK Sameer have been absorbed against the vacant post of non-LFS cadre. It is hoped that the local authority would take effective step for absorption of rest DLRs against the vacant posts after getting due approval of the Govt, failing which the entire amount paid to them will be recovered and surcharged against the authority who has appointed them.

18.5 - Non-deduction of Professional Tax from Salary OSP NO-59/c

1) On scrutiny of the Pay Acquittance for the year- 2014-15, it was noticed that, a sum of **Rs.1,500.00** as professional tax has not been deducted from salary. Details list are given below. This may be compliance to Audit.

| Sl. No. | Name of the staff | Acq. Page No. / SI. No. | Period | Amount | Remarks |
|----------------|------------------------|-----------------------------|----------------|-----------------|-------------------------------------------------|
| 1 | Sk.Jakir, Homoeo.Asst. | P-152/2, 160/2, 2/2, 2/10 | 04/14 to 07/14 | 125 x 4=500 | Recovered vide M /r no-15590/16.06.15=Rs.500 /- |
| 2 | Gahar Mohammed | 154/15, 162/15, 4/15, 12/15 | 04/14 to 07/14 | 125 x 4 =500 | Recovered vide M /r no-15589/16.06.15=Rs.500 /- |
| 3 | Umar Alli Sha | 154/16, 162/16, 4/16, 13/16 | 04/14 to 07/14 | 125 x 4=500 | Recovered vide M /r no-15591/16.06.15=Rs.500 /- |
| Total : | | | | 1,500.00 | |

In response of audit objection memo ,The local authority has recovered the total amount Rs 1500.00 from the person concerned vide MR given above. .

18.6 - Non-drawal of GIS amount from the treasury against it,s refund-

Non-drawal of GIS amount from the treasury against it,s refund:-

The refund of GIS has been made amounting to Rs.1500.00 out of available cash,which is irregular in nature. Necessary drawal may be made from Treasury to recoup the minus balance in NAC fund.

The amount Rs 1500.00 is kept under objection till recoupment by drawn from treasury.

18.7 - Asset and Liability-

As mentioned in Para 4, the Asset of Pipili NAC is Rs. 31421192.00 whereas the liability is Rs. 33941407.00. It is revealed that the total surplus Assets in disposal by the end of the financial year comes to an amount of Rs.2520215.00 (Rs.33941407.00-Rs.31421192.00)

only, which shows that the financial condition of the NAC was not good and just hand to mouth. Therefore it was advised during the current audit that every possible step need be taken for augmentation of NAC revenue and reducing the expenditure as per as possible in forthcoming years in order to achieve a better financial position.

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

19.1 - Royalty,VAT, L.Cess and etc

| Particulars | O.B.as on 1.4.2014 | Collection during the year | Total | Deposit during the year | C.B.as on 31.3.2015 |
|--------------|-----------------------|-------------------------------|----------------|----------------------------|------------------------|
| P.T. | 0 | 42925 | 42925 | 42925 | 0 |
| Royalty | 1105091 | 181208 | 1286299 | 0 | 1286299 |
| VAT | 60097 | 360573 | 420670 | 339355 | 81315 |
| Labour Cess | 9648 | 91100 | 100748 | 89153 | 11595 |
| Income Tax | 14083 | 166908 | 180991 | 156995 | 23996 |
| Total | 1188919 | 842714 | 2031633 | 628428 | 1403205 |

From the above table it is evident that the NAC authority does not feel it his liability to deposit the Govt.due in time. The authority has retained a huge amount of royalty of Rs.1286299.00 with him unnecessarily as on 31.3.2015,which is highly irregular. The said amount may be transferred to Govt.accounts as early as possible.The amount deposited towards VAT is inclusive the VAT amount collected from sale of tender paper Rs.10031.00i.e.5% of cost of tender paper Rs200620.00. Hence the present E.O.is suggested to ensure the deposit of above outstanding of Govt. due i.e.Rs.1403205.00 at an early date and compliance reported.

19.2 - Royalty,VAT, L.Cess and etc

| Particulars | O.B.as on 1.4.2014 | Collection during the year | Total | Deposit during the year | C.B.as on 31.3.2015 |
|-------------|-----------------------|-------------------------------|-------|----------------------------|------------------------|
|-------------|-----------------------|-------------------------------|-------|----------------------------|------------------------|

| | | | | | |
|-------------|---------|--------|---------|--------|---------|
| P.T. | 0 | 42925 | 42925 | 42925 | 0 |
| Royalty | 1105091 | 181208 | 1286299 | 0 | 1286299 |
| VAT | 60097 | 360573 | 420670 | 339355 | 81315 |
| Labour Cess | 9648 | 91100 | 100748 | 89153 | 11595 |
| Income Tax | 14083 | 166908 | 180991 | 156995 | 23996 |
| Total | 1188919 | 842714 | 2031633 | 628428 | 1403205 |

From the above table it is evident that the NAC authority does not feel it his liability to deposit the Govt.due in time. The authority has retained a huge amount of royalty of Rs.1286299.00 with him unnecessarily as on 31.3.2015,which is highly irregular. The said amount may be transferred to Govt.accounts as early as possible.The amount deposited towards VAT is inclusive the VAT amount collected from sale of tender paper Rs.10031.00i.e.5% of cost of tender paper Rs200620.00. Hence the present E.O.is suggested to ensure the deposit of above outstanding of Govt. due i.e.Rs.1403205.00 at an early date and compliance reported.

19.3 - SD & EMD

| O.B.as on 1.4.2014 | Collection during the year | Total | Refund during the year | Balance as on 31.3.2015 |
|--------------------|---------------------------------------------------------------------|---------|-----------------------------------------------------------|-------------------------|
| 2251586 | Realisation of SD from the works bill of the Contractors- Rs.716168 | | Refund of EMD to the Contracto-Rs.311685 | 415569 |
| | Collection of SD from the tenants of shop room- Rs,150000 | | Refund of SD to the Contractor-Rs.2416908 | |
| | Collection of EMD from the Contractors-Rs.159104 | | Refund of security to the tenants of shop rooms-Rs.132696 | |
| 2251586 | 1025272 | 3276858 | 2861289 | 415569 |

Realisation and refund of S.D.& E.M.D.:- The ledger maintained in the NAC office for the purpose does not show any outstanding due of S.D & E.M.D. to be deposited during the year 2014-15.The deposit position of S.D.& E.M.D.has been collected from the deposit vouchers . The detail is stated below. The local authority is advised to maintain a separate accounts of SD in respect of works accounts and reflect annual SD position hence forth. It may be stated that the case records / MBs were not produced before Audit to mark the refunds of SD there in.In the ledger also, no voucher no.is mentioned against the refund of the security amount. This is an unhealthy practice.The practice may not be followed in future.

19.4 - EPF/ CPF accounts

The position of personal contributions to the EPF/ CPF accounts during the year is given below.

| | | |
|------------------------|------------------|----------------------------|
| Position of CPF | | |
| O.B | 48617 | |
| Received | 474979 | |
| Total | 523596 | |
| deposit | 474979 | |
| Balance | 48617 | |
| epf | | |
| O.B | nil | |
| Received | 733823 | |
| Total | 733823 | |
| deposit | 733823 | |
| Balance | nil | |
| | | |
| | | |
| Recovery of CPF | | |
| Recovery for the month | Amount recovered | Deposited vide Vr. No./Dt. |
| March | 40869 | 2/5.4.14 |
| April | 40869 | 56/2.5.14 |
| May | 40869 | 151/5.6.14 |
| June | 40869 | 212/3.7.14 |
| July | 41169 | 264/1.8.14 |
| August | 41195 | 332/3.9.14 |
| Sept. | 41195 | 352/1.12.14 |
| Oct. | 39195 | 352/1.12.14 |
| Nov. | 37099 | 352/1.12.14 |
| Dec. | 39324 | 434/1.1.15 |
| 15-Jan | 38860 | 493/3.2.15 |
| Feb. | 33466 | 538/10.3.15 |
| Total | 474979 | |
| | | |
| | | |

Recovery of EPF and deposit there of during 2014-15.

| Recovery for the month | Amount recovered | Deposited vide Vr. No./Dt. |
|------------------------|------------------|----------------------------|
| March | 47760 | 22/11.4.14 |
| April | 47297 | 75/5.5.14 |
| May | 46115 | 166/9.6.14 |
| June | 45614 | 228/7.7.14 |
| July | 48005 | 303/18.8.14 |
| August | 48712 | 343/4.9.14 |
| Sept. | 49393 | 383/6.12.14 |
| | 26180 | 462/16.1.15 |
| Oct. | 48010 | 383/6.12.14 |
| | 26180 | 463/16.1.15 |
| Nov. | 48702 | 383/6.12.14 |
| | 26180 | 464/16.1.15 |
| Dec. | 74754 | 446/1.1.15 |
| 15-Jan | 75647 | 502/5.2.15 |
| Feb. | 75274 | 546/11.3.15 |
| Total | 733823 | |
| | | |
| | | |

PARA: 20 RESULT OF AUDIT

| |
|--------------------------------|
| 20.1 - Result of Audit. |
| |
| |
| |
| |

Result Of Audit

| SI No | Name Of The Paragraph | Amount suggested for recovery(In Rs:) | Amount kept on objection(In Rs:) | Amount Surchargeable(In Rs:) | Amount Embezzlement(In Rs:) | Amount Othercases(In Rs:) | Remarks |
|-------|-----------------------|---------------------------------------|----------------------------------|------------------------------|-----------------------------|---------------------------|---------|
| 1 | 8.1 | 200000.00 | 200000.00 | 200000.00 | 0.00 | 0.00 | |

| | | | | | | |
|--------------|------|------------------|-------------------|------------------|-------------|-------------|
| 2 | 9.1 | 0.00 | 4745677.00 | 0.00 | 0.00 | 0.00 |
| 3 | 12.1 | 30593.00 | 180926.00 | 30593.00 | 0.00 | 0.00 |
| 4 | 12.2 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5 | 13.3 | 23100.00 | 23100.00 | 23100.00 | 0.00 | 0.00 |
| 6 | 13.4 | 9600.00 | 9600.00 | 9600.00 | 0.00 | 0.00 |
| 7 | 13.7 | 50390.00 | 50390.00 | 50390.00 | 0.00 | 0.00 |
| 8 | 14.2 | 0.00 | 19412.00 | 0.00 | 0.00 | 0.00 |
| 9 | 15.1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | 15.2 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 11 | 15.5 | 147276.00 | 147276.00 | 147276.00 | 0.00 | 0.00 |
| 12 | 18.1 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 13 | 18.4 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 14 | 18.6 | 0.00 | 1500.00 | 0.00 | 0.00 | 0.00 |
| Total | | 460959.00 | 5377881.00 | 460959.00 | 0.00 | 0.00 |

Audit Certificate

Certified that the accounts of Pipili NAC for the financial year 2014-2015 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

Spot Recovery

| Sl No | Ref Para No/Audit Objection Statement Page No | M.R.No | Date | Amount(In Rs:) | Name of the person |
|--------------|-----------------------------------------------|---------------------------|------------|----------------|-----------------------|
| 1 | 11.1/OSP36 | M.R.NO.15592 | 2015-06-16 | 22700 | SRI KAILASH CH. SWAIN |
| 2 | 11.6/OSP 21 | CASHIERS CASHBOOK PAGE-25 | 2015-05-22 | 1000 | SRI P.K.BEHERA |
| 3 | 11.6/OSP 21 | CASHIERS CASHBOOK PAGE-33 | 0000-00-00 | 1000 | SRI P.K.BEHERA |
| 4 | 11.4/OSP 35,36 | M R NO.15586 | 2015-06-06 | 300 | SRI ASHOK KU DASH |
| 5 | 11.3/OSP 8,9 | CASHIERS CASHBOOK PAGE-24 | 2015-05-19 | 10504 | SRI RASHMIRANJAN DAS |
| 6 | 11.4/OSP 20 | MR NO.15585 | 2015-06-06 | 30 | SRI ASHOK KU DASH |
| 7 | 11.2/OSP 6,7 | CASHIERS CASHBOOK PAGE-22 | 2015-05-19 | 5112 | SRI AJAY KU.SATPATHY |
| 8 | 8/OSP48 | M.R.No 15587 | 2015-06-09 | 5000 | JALALUDDIN SAHA |
| 9 | 8/OSP 48 | M.R.NO.15588 | 2015-06-12 | 5000 | KUTBUDHIN AHAMAD |
| 10 | 11.5/ OSP 58 | CASHIERS CASHBOOK PAGE-40 | 2015-06-17 | 550 | GANDHARBA SAHOO |
| 11 | 18.1/OSP 59 | M.R.NO. 15590 | 2015-06-16 | 500 | SK JAKIR |
| 12 | 18.1/OSP 59 | M.R.NO 15589 | 2015-06-16 | 500 | G. MAHAMMAD |
| 13 | 18.1/OSP 59 | M.R.NO. 15599 | 2015-06-16 | 500 | UMAR ALI SHA |
| 14 | 15.1/ OSP 28 | M.R.NO.15593 | 2015-06-19 | 9045 | DEBABRATA MISHRA |
| 15 | 15.2/OSP 29 | M.R.NO 15593 | 2015-06-19 | 1021 | DEBABRATA MISHRA |
| Total | | | | 62762 | |