

LOCAL FUND AUDIT, KHURDA, ODISHA

CATEGORY : N A C

Audit Report No : 59375/AR/2014-2015-KHURDA

PARA: 1 TITLE SHEET

1	Name of the Institution :	Khandapada NAC
2	Year of Accounts under Audit :	2013-2014
3	Name of the Local Authority during the year of A/Cs :	1)Sri Kartika Chandra Mishra, E.O.(Dt-06-09-12 to Dt-24-02-14) 2)Sri Kunjaban Pradhan,E.O.(From Dt-24-02-14 to till date.)
	Name of the Local Authority at the time of Audit :	Sri Kunjaban Pradhan,E.O.(From Dt-24-02-14 to till date.)
4	Duration of Audit :	24-10-2014 To 21-11-2014 (Mandays Consumed :- 16.5)
5	Name of the Auditors :	BALARAM SARANGI - Auditor(24-10-2014 to 21-11-2014) SHARAT CHANDRA NAYAK - Lead Auditor(24-10-2014 to 21-11-2014)
6	Name of the Reviewing Officer :	SRI PRAMOD CHANDRA TRIPATHY(District Audit Officer)
7	Date of submission of report by Reviewing officer :	
8	Entry Conference Date :	
9	Exit Conference Date :	
10	Name of the District Audit Officer :	SRI PRAMOD CHANDRA TRIPATHY
11	Date of approval of report by District Audit Officer :	

PARA: 2 PHYSICAL VERIFICATION

S/no	Name	Value	Remarks
1	Daily Market	02	Nil
2	Water Tanker,Cess Pole	06	Nil
3	NOC	470	Nil
4	Parking Fee@Rs.8/-	48	Nil
5	Recorded At	Dt-25-10-14.	-
6	Liquid Cash	Rs.7735.00	Nil
7	Postage Stamp	Rs.413-00	Nil
8	M.B.	Nil	Nil
9	Receipt Book ----- U.S.290 Books-----	08	Nil
10	Misc Receipt	01	Nil
11	Holding & Light Tax	07	Nil
12	Parking Fee@Rs.3/-	68	Nil
13	Parking Fee@Rs.5/-	45	Nil
14	Date of Physical Verification	Dt-25-10-14.	-

Comments

PARA: 3 LIST OF VERIFIED RECORDS

A : List Of Verified Records/Register

SIno	List Records/Register
1	Stock Register of Stationeries
2	Stamp Account
3	Stock account of Tickets used for daily Collection of Market fees
4	Register of Grants
5	Daily Collection Register
6	Arrear list
7	Ledger of lessees
8	Jamabandi Register
9	Register of Rents and Fixed Demand
10	Miscellaneous Receipt forms
11	Deposit ledger
12	Advance Ledger
13	Cash Book of the ULB
14	Voucher of Recoupment of Permanent Advance Account
15	Permanent Advance Account
16	Salary Bills
17	Register of Bills
18	Treasury Chalan
19	Subsidiary Cash Book
20	Cashier
21	Demand and Collection Register
22	Arrear Demand Register
23	Receipt form
24	Stock account of Receipt forms
25	Notice Demand
26	Stock & Store Register(Works) (Rule-346)
27	Measurement Book (Rule-365)
28	Postal/Bank Passbook No./Venue etc. to be mention
29	Paid Vouchers from

B : List of Records/Registers not Produced to Audit

SIno	List Records/Register
1	Register of Interest bearing Securities
2	Register of lands
3	License register for Drivers, and Owners of Carriages plying for hire
4	Stock account of License Number Plates
5	Application for License for Carriages, Carts and Animals
6	License for Carriages , Carts and Animals
7	Register of Tax on Carts and Carriages and Animals
8	Appropriation Register of Loan Funds
9	Loan Register
10	Register of Investments
11	Establishment Audit Register
12	Annual Account of Receipts and Expenditure
13	Register of Quarterly & Annual account of Expenditures
14	Register of Quarterly & Annual account of Receipts
15	Register of Outstanding Advance
16	Register of Adjustment
17	Abstract Register of Expenditure
18	Abstract Register of Receipts
19	Absentee Statement
20	Order Book
21	Subsidiary Account of Special Taxes
22	Schedule for the Budget Estimate
23	Educational Budget Estimate
24	Abstract of the Budget Estimate
25	Budget Estimate
26	Assessment List
27	Profession Tax Demand and Collection Register
28	Education Tax Demand & Collection Register
29	Appeal Petition

30	Register of Petition form
31	Mutation Register
32	Register of Writes Off form
33	Tax Collectors
34	Tax Collectors
35	Progress Statement
36	Distrain Warrant
37	Form of Inventory and Notice
38	Warrant Register
39	Register of Distrained property & sales
40	Register of Estimate and Allotment (Rule-332)
41	Nominal Muster Roll (Rule-340)
42	Register of Works (Rule-345)
43	Provident Fund Ledger (Rule-442 & 463)

C : List of Records/Registers not Maintained

S/no	List Records/Register
1	Register of Outstanding Deposits
2	Periodical Increment Certificates
3	Contract Agreement form for Works (Rule-341)
4	Contract Certificate (Rule-343)
5	Miscellaneous Supply Bill (Rule-343)

Comments

PARA: 4 FINANCIAL POSITION

Khandapada NAC - 2013-2014

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	All Cash Book	01-04-2013	2349156 5.76	35964903. 00	59456468. 76	36879554. 00	31-03-2014	2257691 4.76	31-03-2014	2317827 1.76	-601357.0 0	
	GRAND TOTAL		2349156 5.76	35964903. 00	59456468. 76	36879554. 00		2257691 4.76		2317827 1.76	-601357.0 0	

Comments

Difference-A sum of Rs.601357.00 was related for the year 2011-12 .

Total Income for the For the year-13-14		
SL No	Head Of Accounts	Amt. in 13-14
	1 Tax Revenue collection	138,267
	2 Licenses, Fees & Other	
	Recived U/s 290/Temporaly shop	1810
	Enpanelment &	
	Redg of contractor	20000
	Rickshwa Licence fees	90
	RTI fees	70
	Auction Sales	52450
	Election nomination fees	5150
	Sale of tree	17830
	Sale of fruits	27450
	Sales of tender paper	57540
	Sales of obsolate assets	60000
	EMD	1000
	Festival advance recovered	2400
	Medical adv recovered	5000
	Festival adv recovered	32600
	Misc.received	1685
	3 Revenue receipts	285,075
	Shop Room rent	5500
	Building plan approval	9260
	Septic tank cleaning charge	100200
	Charges for supply of water by tanker	24500
	NOC Fees	8900
	Interest from bank	762305
	Audit recovery	784
		911,449
	4 Grants Received	7666124
	OC	
	Incentive	784,000
	Moter vehicle tax	408000
	Devolution of fund KM	3,700,000
	Urban assets creation	1185000
	13th FC for MRB	520,000
	13TH fc GABG	1465000

		Maintnace of R & B	688,000
		RDG	1662000
		SJSRY	136000
		MLA/MP/ SDP/SPF	6850000
		Salary Grant of A/C, MIS	291600
		Scavenger awarness	13000
		SOAP,NOP,ODP etc	6035471
		Election Grants	194771
		Harischandra sahayata	60000
		Rtd penssion	60000
	5Others		
		SD	1014227
		IT	200848
		WCT	1014225
		CESS	200848
		ROYALITY	405696
		EGB	75302
			34,630,112
			35,964,903

Total Expenditure for the year- 13-14

SL No	Head Of Accounts	Amt.
8	Miscelanuous	
	Observation of national day	48866
	Computer & Xerox machine repair	31104
	Printing stattonery	60380
	Telephone	20136
	Tractor Repairing	16904
	Bank commission	679
	Obseration of LSG Day	39574
	Advertisement	158118
	Sanitary Exp	69027
	Postage & Stamp	1978
	Sanitary goods	22641
	Honnorium	26550
	Election	209694
	Festival advance	313000
	Electricity bill paid	567743
	Other contingency exp	5618
	Loan subsidy	278000
	Sjsry tranning	98800
	Misc. exp	17060
	Harischandra sahayata	60000
	Law charge	15727
	Road tax diposite	10460
	Office contingency	5148
		2077207
	Recovery payable EPF	316304
	Insurance premium deduction paid	256240
	Medical advance	33000

	Net salary staff and officer	2625408
	Bank loan instalment paid	540100
	Recovery payable cpf	489984
	Recovery payable cpf loan	88032
	Retairment gratuiety	32600
	Gratuiety & unutilised leave	90730
	Arrier GP	43984
	Conveyance allowance	5500
	Wages to DLR Employees	278399
	PT Deduction paid	20250
	CPF Contribution	112695
	ACP, Revised pay arrier	161470
		5094696
	Development Work	
	MVT	3678207
	SWM	494780
	P & G	448884
	RD	2448567
	13THFC	702287
	INC	570717
	UAC	1988409
	LAD	6986143
	Maintnance of NRB	210556
	Road devlopment grant	1703850
	Urban asset creation for cc road	1040355
	Rayality diposite	405148
	WCT diposite	1009225
	TDSdiposite	193657
	APS paid to con.	90182
	Adv to contractor	100000
	SD refund to contractor	657472
	EMD Paid	28245
		22756684
	Paid for HM Light to ss ,ASLight	1796249
	Paid for wheel barrow to GF	91084
	Paid forffice furniture	15700
	Fans	5810
	Other fixed assets	4737
	Computer & Assesories	141772
	Almirha	7500
		2062852
	Repair maint of fixed assets	5295
	Repair maint of ofc equipments	2100
	Repair maint of Street light	29750
		37145
	ADV Paid to dk acharya for philin restoration	5000
	ADV Paid to EO (KC Mishra)for philin restoration	100000

			105000
	9SOAP, ODP,NOAP		
		Oap,odp distribution	4555970
		NFBS	190000
			4745970
		Total	36,879,554

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

Khandapada NAC - 2013-2014

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	UCO BANK	SB 5503	01-04-2013	366466.00	31-03-2014	366466.00	0.00	
2	UCO BANK	SB 63729	01-04-2013	3941.00	31-03-2014	3941.00	0.00	
3	SBI	4193	01-04-2013	1142677.00	31-03-2014	1142677.00	0.00	
4	Central co-operative Bank		01-04-2013	234970.00	31-03-2014	234970.00	0.00	
5	UCO BANK	219	01-04-2013	13878.00	31-03-2014	13878.00	0.00	
6	SBI	10756	01-04-2013	4389814.00	31-03-2014	4389814.00	0.00	
7	UCO BANK	9785	01-04-2013	9861731.00	31-03-2014	9861731.00	0.00	
8	UCO BANK	5023	01-04-2013	2583880.00	31-03-2014	2583880.00	0.00	
9	UCO BANK	8923	01-04-2013	248189.00	31-03-2014	248189.00	0.00	
10	UCO BANK	63736	01-04-2013	276600.00	31-03-2014	276600.00	0.00	
11	Postal Account	49055	01-04-2013	350.36	31-03-2014	350.36	0.00	
12	Postal Account	49055	01-04-2013	350.36	31-03-2014	350.36	0.00	
13	P.L.A/C.	P.L.A/C.	01-04-2013	3524509.00	31-03-2014	3524509.00	0.00	
	GRAND TOTAL			22647355.72		22647355.72	0.00	

Reconciliation

PARA: 6 STOCK POSITION

Khandapada NAC - 2013-2014

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Phailin Relif Rice	0	Q.427.50 tl.	Q. 427.50 tl.	0.00	0	Rice stock Register not maintained and not produced for Audit

Comments

Rice stock Register not maintained and not produced for Audit. However Q.427.50 tl. has been distributed among Phailin affected peoples of 13 Wards as per distribution list.

The stock Register should be maintained and produced for verification in the next audit.

PARA: 7 INVESTMENT

Khandapada NAC - 2013-2014

Sno	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2013	2310.00	0.00	2310.00	0.00	31-03-2014	2310.00	31-03-2014	2310.00	0.00	
	GRAND TOTAL	2310.00	0.00	2310.00	0.00		2310.00		2310.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

It is revealed from previous audit report that, the investment were made at the G.P. level before formation of N.A.C. No fresh investment has been made during the year under audit .The register of investment in form no. -X X V as per Rule-198 of O.M. Rules- 1953 has not been maintained.The same may be maintained and produced for verification in the next audit.

PARA: 8 ADVANCE

Khandapada NAC - 2013-2014

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	01-04-2013	All Cash Book	533087.00	1256600.00	1789687.00	1114200.00	31-03-2014	675487.00	31-03-2014	675487.00	0.00	
	GRAND TOTAL		533087.00	1256600.00	1789687.00	1114200.00		675487.00		675487.00	0.00	

Comments :

Year wise Brake-up of outstanding Advance -

Prior to 2009-10	390022.00	
2010-11 -	9565.00	
2011-12	-	
2012-13	-	
2013-14	275900.00	
Total-	675487.00	

Details Advance Position for the year 2103-14

Sl. No.	Year	V.R.No./Date	Advance Amount	To whom Paid	Purpose of Advance	Advance amount adjusted 13-14	Advance outstanding as on Dt-31-03-14	Remarks
1.	2012-13	288 to 315/10-10-12	113000.00	L.M.Pattnaik & 14 others	Festival	113000.00	-	
2.	2012-13	327/20-10-12	10000.00	S.C. Naik, N.W.	Festival	10000.00	-	
3.	2012-13	281/19-11-12	10500.00	H. Mukhi .Sw eeper	Medical	10500.00	-	
4.	2013-14	07/06-04-13	70000.00	J.K.Dasm ahapatra.	C.C.Work	70000.00	-	
5..	2013-14	131/14-06-13	25000.00	K.C.Naik, N.W.	Medical	15000.00	10000.00	
6.	2013-14	68/28-05-13	530000.00	S.S.Mishra.	D.Works	530000.00	-	
7.	2013-14	231,309,311,17-09-13	185000.00	K.P.Mishra.	U.L.B.Election	185000.00	-	
8.	2013-14	355/07-10-13, 393/30-10-13	313000.00	Festival Advance to Staffs	Festival Advance	156500.00	156500.00	

		382/09-10-13						
9.	2013-14	451/28-11-13	8000.00	H .Mukhi, Sweeper.	Medical	3600.00	4400.00	
10	2013-14	390/23-10-13 383/12-10-13 405/12-11-13 444/19-11-13	100000.00	K.C.Mishra, E.O.	Failin Restoration Work	-	100000.00	
11.	2013-14	394/30-10-13	5000.00	D.K.Acharya, T.C.	Failin Restoration Work	-	5000.00	
12.	2013-14	551/15-01-14	20600.00	S.C.Das, Peon	O A P Distribution	20600.00	-	
		Total	1390100.00			1114200.00	275900.00	

Steps be taken for early adjustment of outstanding advance and produced it for verification in next audit .

PARA: 9 GRANTS

Khandapada NAC - 2013-2014

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2013	21392112.00	31718966.00	53111078.00	28074881.00	31-03-2014	25036197.00	
	GRAND TOTAL	21392112.00	31718966.00	53111078.00	28074881.00		25036197.00	

Comments :

Grant position as on 31.03.2014

Sl.No.	Grants	OB as on 01.04.2013	Income 13-14	Total Funds available	Expenditure 2013-2014	Balance as on 31.03.2014
1	113th FC	4569134	1985000	6554134	702287	5851847
2	SRC Grant	582328		582328		582328
3	OC	2473856	7666124	10139980	7666126	2473854
4	INCENTIVE	1598202	784000	2382202	570717	1811485
5	SJSRY	241573	136000	377573	136000	241573
6	SPF/MLA Lad	3008603	6850000	9858603	6986143	2872460
7	RDG	3230255	1662000	4892255	4152417	739838
8	Parking Grant	800936		800936	448884	352052
9	FDR	37993		37993	0	37993
10	Town Hall	198000		198000	0	198000
11	Ofc Building	303270		303270	0	303270
12	Maintnace of NRB	818000		818000	210556	607444
13	Maintnace of R & B	0	0	0		0
14	Local festival grant	0	0	0		0
15	Unclassified Amt	188962		188962		188962
16	Moter vehicle tax	0	408000	408000	3678207	-3270207
17	Devolution fund	1200000	3700000	4900000		4900000
18	Special Grant for UAC	1543000	1185000	2728000	3028764	-300764
19	R & B	598000	688000	1286000		1286000
20	SWM	0		0	494780	-494780
21	12th finance	0		0		0
22	12th finance, maintnace of database	0		0		0
23	Creation of capital assets	0		0		0
24	Scavenger awarness	0	13000	13000		13000
25	Election	0	194771	194771		194771
26	Salary Grant	0	291600	291600		291600

27	Harischandrasahayata	0	60000	60000		60000
28	Rtd pension	0	60000	60000		60000
29	SOAP,NOP,ODP	0	6035471	6035471		6035471
		21392112	31718966	53111078	28074881	25036197

PARA: 10 UTILISATION CERTIFICATE

Khandapada NAC - 2013-2014

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	01-04-2013	56317404.00	31718966.00	88036370.00	21277376.00	31-03-2014	66758994.00	
	GRAND TOTAL	56317404.00	0.00	88036370.00	21277376.00		66758994.00	

Comments :

It is seen that, huge amount of U.C. s are pending for submission. Hence , the local authority should take necessary steps for submission of pending U.C. compliance reported to audit .

The following Ucs are send in the Year 2013-2014

Sl..No.	Grant	UC Sent vide-letter No.& Date	Amount	To whom sent
1	12th FC maintnace of Database	284/29.01.2014	23000	FA cum addl s
2	12th FC maintnace of Database	284/29.01.2014	23000	FA cum addl s
3	12th FC maintnace of Database	284/29.01.2014	23000	FA cum addl s
4	12th finance commission	284/29.01.2014	247426	FA cum addl s
5	12th finance commission	284/29.01.2014	55220	FA cum addl s
6	12th finance commission	284/29.01.2014	2063	FA cum addl s
7	Solid waste management	284/29.01.2014	190071	FA cum addl s
8	Urban assets creation	284/29.01.2014	261000	FA cum addl s
9	Urban assets creation	284/29.01.2014	736000	FA cum addl s
10	Urban assets creation	284/29.01.2014	188000	FA cum addl s
11	Urban assets creation	284/29.01.2014	846000	FA cum addl s
12	Urban assets creation	284/29.01.2014	179000	FA cum addl s
13	Creation of capital assets	284/29.01.2014	177000	FA cum addl s
14	Non residential building	284/29.01.2014	200000	FA cum addl s
15	Non residential building	284/29.01.2014	87344	FA cum addl s
16	Non residential building	284/29.01.2014	120000	FA cum addl s

17	Festival grant	284/29.01.2014	40000	FA cum addl s
18	Park & grneery	284/29.01.2014	150000	FA cum addl s
19	Park & grneery	284/29.01.2014	45000	FA cum addl s
20	Park & grneery	284/29.01.2014	253884	FA cum addl s
21	Devolution of fund	284/29.01.2014	169590	FA cum addl s
22	TFC	284/29.01.2014	530000	FA cum addl s
23	TFC	284/29.01.2014	329562	FA cum addl s
24	TFC	284/29.01.2014	561000	FA cum addl s
25	TFC	284/29.01.2014	64000	FA cum addl s
26	TFC	284/29.01.2014	328885	FA cum addl s
27	Incentive	284/29.01.2014	1208000	FA cum addl s
28	Incentive	284/29.01.2014	183622	FA cum addl s
29	Incentive	284/29.01.2014	241378	FA cum addl s
30	Incentive	284/29.01.2014	569000	FA cum addl s
31	Incentive	284/29.01.2014	831000	FA cum addl s
32	Incentive	284/29.01.2014	565000	FA cum addl s
33	Incentive	284/29.01.2014	167194	FA cum addl s
34	Incentive	284/29.01.2014	65583	FA cum addl s
35	Incentive	284/29.01.2014	200000	FA cum addl s
36	Moter vehicle tax	284/29.01.2014	400000	FA cum addl s
37	Moter vehicle tax	284/29.01.2014	1037000	FA cum addl s
38	Moter vehicle tax	284/29.01.2014	45000	FA cum addl s
39	Moter vehicle tax	284/29.01.2014	753673	FA cum addl s
40	Octroi compensation	284/29.01.2014	203683	FA cum addl s
41	Octroi compensation	284/29.01.2014	1133456	FA cum addl s
42	Octroi compensation	284/29.01.2014	1133456	FA cum addl s
43	Octroi compensation	284/29.01.2014	1133456	FA cum addl s
44	Octroi compensation	284/29.01.2014	1136346	FA cum addl s
45	Octroi compensation	284/29.01.2014	2724000	FA cum addl s
46	Road devlopment grant	284/29.01.2014	520484	FA cum addl s
47	Road devlopment grant	284/29.01.2014	531000	FA cum addl s
48	Road devlopment grant	284/29.01.2014	132000	FA cum addl s

49	Road development grant	284/29.01.2014	397000	FA cum addl s
50	SJSRY	31673/30.10.2013	136000	
Total Amount of U.C.			21,277,376	

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - Less Taken from M.R to D.C.R :-

1. Less Taken from M.R to D.C.R :-

On tracing from the following M.R with reference to DCR it was seen that , the following amount were not credited DCR .

M.R Book No./M.R No. Dt.	Collection Amount	Amount Taken To DCR	Less taken to DCR	Person Responsible	Deposited vide. M.R. No./Date
10/950 Dt.2.04.2013	490	480	10	Laxminarayan Sahoo, T.C	2906/ 20-11-14
2/126 Dt.16.12.2013	21	20	1	-do-	2906/ 20-11-14
4/310 Dt.22.08.2013	176	170	6	Ramesh Ku. Mohanty, T.C	2907/ 20-11-14
4/326 Dt.05.11.2013	193	191	2	-do-	2907/ 20-11-14
		Total	19		

On receipt of the memo, the local authority collected the above amount vide M.R. No. shown above.

11.2 - Less in Totaling of the DCR :-
2. Less in Totaling of the DCR :-

On checking of the totaling of the following DCR it was seen that, the following amount were less credited to the N.A.C fund due to less in totaling .

DCR Page No. Dt.	Actual as per totaling	Amount shown as per DCR	Less in totaling	Person Responsible	Deposit Vide-M.R. No./ Date.
33/ Dt.10.10.2013	2369	2349	20	Saroj Ku. Sahoo, T.C	2908/20-11-14
73 to 75 Dt.21.04.13	4770	4767	3	Laxminarayan Sahoo, T.C	2906/20-11-14
97/ Dt.21.03.14	13569	13565	4	Mohit Ranjan Rath, T.C	2909/20-11-14
		Total	27		

On receipt of the memo the local authority collected the above amount from the above persons Vide M.R. No. & date.

11.3 - Less Taken from Main DCR to Bank Account No. 03197 :-
Less Taken from Main DCR to Bank Account No. 03197 :-

(Nayagarh Dist. Central Co-Operative Bank, Khandapara Branch)

On tressing from the main DCR with reference to Bank A/C No.03197 it was seen that the following amount were less credited to the Bank A/c No.03197

Main DCR Page No. Dt.	Amount shown as per Main DCR	Credited on A/C No.03197	Less credited	Person Responsible	Deposited Vide -M.R.No./Date.
93/ Dt.04.11.2013	1376	1375	1	Lalmohan Pattanaik, Jr.Asst.	2910/ 20-11-14
94/ Dt.07.12.2013	4526	4524	2	-do-	2910/ 20-11-14
		Total	3		

On receipt of the memo the local authority collected the above amount from the person at fault Vide M.R. No.& date shown above.

PARA: 12 LOSS OF STOCK & STORE
12.1 -

-Null-

PARA: 13 AUDIT OF RECEIPTS

13.1 - DCB 2013-2014									
DCB 2013-2014									
	Demand			Collection			Balance		
	Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	
Holding Tax	157531	53741	211272	19996	23906	43902	137535		
Light Tax	257478	89962	347440	31449	40145	71594	226029		
Water Tax	70307	33115	103422	10074	14856	24930	60233		
Total	485,316	176,818	662,134	61,519	78,907	140,426	423,797		97

The E.O. is advised to take effective steps to collect the balance demand amount.

13.2 - Non-Collection of Demand from Public Properties
Non-Collection of Demand from Public Properties :-

On checking of the bid sheets, receipts and DCRs in favour of public properties it was found that, the following properties demand for the year 2013-14 has not been collected within the period of Audit. The reason for demand 2013-14 non-collection amount of Rs.61,550/- from public properties may clarify to audit.

Sl. No.	Name of the Public Properties	Demand for 2013-14 (In Rs.)	Collection Amount (In Rs.)	Non-Collection Amount (In Rs.)
1	Patha	2500	Nil	2500
2	Nua-Pokhari Tank	32500	Nil	32500
3	Mochi Pokhari Tank	25500	Nil	25500
4	Bahadasuni Tota	1050	Nil	1050
	Total	61550.00	Nil	61550.00

On receipt of the objection memo, the local authority stated that, steps will be taken for collection from

concerned parties who have taken Bid. The reply of the authority is not acceptable in audit for non-collection

of demand amount in time. So, the E.O. is fully responsible for such non-collection of Bid amount and needs

recovery from him.

1-Sri Kartik Chandra Mishra. Ex-E.O. -----Rs.61550.00

Responsible Person for this paragraph

Sno	Name	Designation	Address	Amount(In Rs:)
1	Kartik chandra Mishra	Ex-E.O.,Khandapara N.A.C.	E.O.,N.A.C.,Konark, Dist-Puri.	61550.00

13.3 - No Income from Public Properties :-

No Income from Public Properties :-

On Checking list of public properties, public property register, Receipts and DCRs it was found that there is no income from the following public properties within the financial Year 2013-15. this is loss of NAC from public properties for 2013-14. The reason for no income from the following public properties may clarify to Audit.

Name of the Public Property :-

1. Tota - 20Nos.
2. Tank - 7Nos.
3. Kine House 1No.

On receipt of objection memo , the local authority stated that, steps to be taken for auction. So, necessary steps to be taken for auction of above properties

and compliance reported to audit.

13.4 - D.C.B. of Public Property.

Demand				Collection			Balance			REMARKS
Name of the Property	Arrears	Current	Total	Arrears	Current	Total	Arrears	Current	Total	
1-Mango totta(24 Nos.)	-	40000.00	40000.00	-	38950.00	38950.00	-	1050.00	1050.00	
2-Kaju totta (2 Nos)	-	53600.00	53600.00	-	53600.00	53600.00	-	-	-	
3-Mango Branches(7 No.s)	-	14980.00	14980.00	-	14980.00	14980.00	-	-	-	
4-Lichu totta(1 No.)	-	300.00	300.00	-	300.00	300.00	-	-	-	
5-Patha(1 No.)	-	2500.00	2500.00	-	-	-	-	2500.00	2500.00	
6-Nua Pokhari Tank	-	32500.00	32500.00	-	-	-	-	32500.00	32500.00	
7-Mochi Pokhari	-	25500.00	25500.00	-	-	-	-	25500.00	25000.00	
8-Daily Market	-	13350.00	13350.00	-	13350.00	13350.00	-	-	-	
9-Slaughter House	-	2050.00	2050.00	-	2050.00	2050.00	-	-	-	
10-Shop Room Rest	11494.00	-	11494.00	-	-	-	11494.00	-	11494.00	
	11494.00	184780.00	299720.00	-	123230.00	123230.00	11494.00	61550.00	176490.00	

Total -	00	00	00	00	00	00	00	0	00	
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The balance current demand amount of R s.61550.00 was suggested for recovery in Para No.- 11.2 .

PARA: 14 AUDIT OF EXPENDITURE

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14.1 - Old News Paper not sold :-

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Old News Paper not sold :-

Rs.388.00 vide Vr. No.1(1) / Dt- 04.04.13 shown expenditure towards Odisha Vaskar News Paper for 9/12 to 2/13. But ,old Paper not sold and no income (at least 10%) has made towards Old News Paper . Reason for such may be stated to audit.

On receipt of memo Rs.39.00 i.e. 10% of expenditure deposited Vide M,R,No.-2903 / D t. -20-11-14.

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14.2 -

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Excess Expenditure towards Telephone Bill shown:-

On checking the vouchers it was seen that office telephone bill for 9/13 & 10/13 comes to Rs.4075.00 but telephone charges towards Top-up etc. shown as 4071.00 towards grant and office phone bill is not taken into account which is not admitted in audit and needs recovery.

V.No. 385/21.10.13-Rs.1011.00

V.No. 447/22.11.13-Rs.1653.00

V.No. 448/22.11.13-Rs. 270.00

V.No. 449/22 .11.13-Rs.1141.00

Total -----Rs.4075.00

On receipt of Half Margin Memo the local authority stated that ,Sim Cards and Vouchers were purchased as per direction of the then E.O. The reply of local authority is not admissible for audit point of view and not admitted in audit and needs recovery.

Sri Kartik Chandra Mishra , Ex-E.O.-----Rs.4071-.00

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Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
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1	Kartik chandra Mishra	Ex-E.O.,Khandapara N.A.C.	E.O.,N.A.C.,Konark, Dist-Puri.	4071.00
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14.3 - Excess expenditure shown on purchase of Aditya Solar light
Excess expenditure shown on purchase of Aditya Solar light

On checking vouchers w.r.t. cash book it was seen that 2 no.s solar light purchased vide V.No. 191/25.7.13 of Rs.82, 800.00. But on checking the vouchers it is seen that vide Bill No.64/2.8.13 Rs. 82,426.00 paid. So excess expenditure of Rs. 374.00 may be clarified to audit.

On receipt of the objection the local authority stated that, steps will be taken for recovered the amount .So, the objection stands and needs recovery.

1-Sri Kartik Chandra Mishra , Ex-E.O.-----Rs. 187.00

2-Sri Kali Prasad Mishra , Jr. Asst.-----Rs. 187.00 .

Total-----Rs. 374.00

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Kartik chandra Mishra	Ex-E.O.,Khandapara N.A.C.	E.O.,N.A.C.,Konark, Dist-Puri.	187.00
2	Sri Kali Prashad Mishra	Jr. Asst.	N.A.C., Pipili, Puri.	187.00

14.4 - Irregular Payment in Jalachatra :-
Irregular Payment in Jalachatra :-

While checking the paid vouchers of Jalachatra, it was seen that , Rs.16,360/- Vide- Vr. No.-192 (1) / 25.07.2013 has shown for 24 centers . But , big Mathia 35 nos. has purchased @ 130.00 which is not admitted in audit except 24 nos. and needs recovery as follows :-

Total Centres for Jalachatra 24 Nos.	Mathia purchased as per Voucher 35 Nos.	Excess Show 11 Nos. @ 13
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On receipt of objection memo the local authority stated that , more than one Mathia used in some important places . The reply is not satisfactory and needs recovery as follows :-

1- Sri kartik Chandra Mishra , Ex-E.O. -----Rs. 715.00

2-Sri Kali Prasad Mishra , Jr. Asst. ----- Rs. 715.00

Total-----Rs.1430.00.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Kartik chandra Mishra	Ex-E.O.,Khandapara N.A.C.	E.O.,N.A.C.,Konark, Dist-Puri.	715.00
2	Sri Kali Prashad Mishra	Jr. Asst.	N.A.C., Pipili, Puri.	715.00

14.5 - Excess days towards Jalachatra :-

Excess days towards Jalachhatra :-

As per Govt. instruction Jalachhatra programme should be made from April to June, but Jalachhatra centre open from Dt-15.03.13 to Dt-13.06.13.. So, excess man days shown Dt-15.03.13 to Dt-31.03.2013 i.e. 17 days @ 103.00 Total Rs.1751.00 is irregular and needs clarification for audit point of view.

On receipt of objection memo , the local authority stated that , as per council resolution Dt- 07-03-13 Jalachhatra center was opened on Dt-15-03-13.However,

steps may be taken to follow the Govt. instruction henceforth.

14.6 - Excess Payment Made :-

Excess Payment Made :-

While checking the paid voucher w.r.t to Accountant Cash Book it was seen that , excess payment has shown with respect of paid vouchers which is not admitted in audit and needs recovery .

Vr. No. / Dt.	Amount (In Rs.)	Amount as per Calculation (In Rs.)
1/ 04.04.13	17978	17798
2/04.04.13	2665	2565
3/04.04.13	2665	2565
66/25.05.13	10500.00	10000.00
272/29.08.13	1123	1103
512/23.12.13	16000	15500.00
		Total

On receipt of objection memo Rs. 1400.00 have been deposited Vide M.R.No. -2904/Dt- 20-11-14.

14.7 -

PARA: 15 AUDIT ON WORKS

15.1 - Excess Payment due to wrong checking of bill:-

1. Excess Payment due to wrong checking of bill:-

Project- Construction of C.C. road from Kundura Sahi to Kumbhar Sahi.

File No.-XXIII-86/12-13.V.No.39/27.04.2013.Estimate-3,05,812.00

Negotiated rate Rs.2, 84, 711.00.W.O-2, 84,711.00

MB No.55 P155-159.Agency-Manoranjan Rath Head of Account -Road Development,JE-S.Prusty,ME-S.K.Mohanty.

On checking of case record w.r.t. MB it was seen that the negotiated rate is 5% less on quoted

rate Rs.2,99,696.00.Accordingly W.O. given for Rs.2,84,711.00.But the bill amount is Rs.3,05,812.00

and 5% less is Rs.2,90,521.00 against W.O.of Rs.2,84,711.00.So excess paid 2,90,521-2,84,711=Rs.5,810.00

which is not admitted in audit and needs recovery.

On receipt of the half margine memo ,the local authority stated to effect the recovery amount from S.D.

Till the recovery is being made the following persons are responsible .

Sri Kartik Chandra Mishra ,Ex- E.O.----- Rs.1936.00.

Smt. Subhasmita prusty, J.E.-----Rs.1936.00.

Sri kali Prasad Mishra ,Junior Asst.----- Rs. 1938.00.

Total-----Rs.. 5810.00 .

Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Smt. Subhasmita Prusty	J.E.	Khandapada N.A.C.	1936.00
2	Kartik chandra Mishra	Ex-E.O.,Khandapara N.A.C.	E.O.,N.A.C.,Konark, Dist-Puri.	1936.00
3	Sri Kali Prashad Mishra	Jr. Asst.	N.A.C., Pipili, Puri.	1938.00

15.2 - Excess Payment on centering and shuttering:-

Excess Payment on centering and shuttering:-

On checking of C/R w.r.t. M.B. it was seen that for drain 4 side centering and shuttering is allowed. But due to wall on two side only 2 side centering and shuttering is admissible which is given below:

Centering and Shuttering allowed

M.B.P61. 4X45X0.75=135 Sq.m
@75.74=Rs. 10,224.90

Admissible

2X45X0.75=67.5Sq.m
@75.74=Rs. 5112.00

Excess paid:-10,224 .00 - 5112.00= Rs.5112.00 needs recovery.

On receipt of Objection memo , the local authority stated to effect the recovery from S.D.

Till the recovery is being made ,the following persons are responsible.

1-Sri Kartik Chandra Mishra ,Ex-E.O.-----Rs. 2556.00.

2-Sri Aswaini Kumar Santa , J.E. ----- -Rs. 2556.00 .

Total-----Rs. 5112.00.

Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Kartik chandra Mishra	Ex-E.O.,Khandapara N.A.C.	E.O.,N.A.C.,Konark, Dist-Puri.	2556.00
2	Sri Aswini Kumar Santa	J.E.	N.A.C.,Khandapada.	2556.00

15.3 - Payment for repair of temple head:-
Name of the Project-Construction of C.C. road inside Jagannath Community Centre at Khandapara.

Head of Account-SDP,V.No.-268/29.08.2013

Bill-1,96,571.00 M.B. No.61 (P 10-19). Agency-Jitendra Ku. Dasmohapatra

JE-A. Santha,ME-S.K. Mohanty.

Payment for repair of temple head:-

On checking the C/R w.r.t. M.B. it was seen that ,the work was for construction of C.C. road inside Jagannath community centre. But on checking the C/R it is seen that ,an item No. 10-Add for unforeseen item for repair of top of the temple 2 no.s @5,000/-= Rs.10,000/- which is not admitted in audit needs clarification for it.

On receipt of the objection memo , the local authority stated to effect the recovery from S.D..Till the recovery is being made ,the following persons are

responsible.

1- Sri Kartik Chandra Mishra ,Ex- E.O. ----Rs. 3333.00.

2- Sri Sishra Kumar Mohanty ,M.E. --- --- Rs..3334.00

3- Sri Aswini Kumar Santa , J.E. ----- -Rs.3333 .00

Total -----Rs. 10000.00.
Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Kartik chandra Mishra	Ex-E.O.,Khandapara N.A.C.	E.O.,N.A.C.,Konark, Dist-Puri.	3333.00
2	Sri Sisira Kumar Mohanty	M.E.	N.A.C. ,Khandapada.	3334.00
3	Sri Aswini Kumar Santa	J.E.	N.A.C.,Khandapada.	3333.00

15.4 - Excess Payment due to calculation of Bill:-
Excess Payment due to calculation of Bill:-
Project-Construction of C.C Road at Dul road in Ward No. 08.

Head of Account-Road Development.W.O.No.-310/22.03.2013.

Estemate-3,05,812.00 Agreement-2,90,521.00

Agency-Sudhansu Sekhar Mishra.M.B.No.-56 P18-23 &P55.

JE-S.Prusty,ME-S.K.Mohanty.

On checking the C/R w.r.t M.B. it was seen that an item Vo.4,C.C(1:2:4) of 32.49 cm(4885.82 is Rs.158740.29 but shown as 1,66,559.31 Total bill comes to 3,03,124.00;5% less comes to 2,87,968.00 but paid Rs.2,90,521.00.

So,excess payment mode 290521-287968=Rs.2553.00 which is not admitted in audit and needs recovery.On receipt of objection memo the local authority agreed to effect the recovery from S.D. Till the recovery is being made the following persons are responsible.

1. Sri Kartik Chandra Mishra,Ex.E.O.	Rs.851.00.
2.Sri S.S.Prusty,J.E.	Rs.851.00.
3. Sri Kali Prasad Mishra,Jr.Asst.	Rs.851.00
Total	Rs.2553.00

Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Sri Kali Prashad Mishra	Jr. Asst.	N.A.C., Pipili, Puri.	851.00
2	Kartik chandra Mishra	Ex-E.O.,Khandapara N.A.C.	E.O.,N.A.C.,Konark, Dist-Puri.	851.00
3	Smt. Subhasmita Prusty	J.E.	Khandapada N.A.C.	851.00

15.5 - Excess Payment due to wrong calculation:-
1. Project-Construction of balance C.C road from RD 29010 to 3710 in Ward No. 8.

Estimate-1,99,133.00 MB 62 P6 to 10 &29.

Agreement-1,98,734.00,V.No.58/23.12.13.

2. Agency-Manoranjan Rath.JE-A.Santha,ME-S.K.Mohanty

i) Excess Payment due to wrong calculation:-

On checking the C/R w.r.t MB it was seen that bill comes to 1,98,734.00 after 2% less over bill Rs.1,99,132.00.But paid Rs.!,98,764.00.So,excess payment of Rs.30.00needs recovery.

On issue of Objection memo the local authority deposit Rs.30.00 vide M.R.No.8901/dt.20.11.14.So no further action is required.

15.6 - Excess Payment due to wrong calculation:-
1. Project-Construction of C.C. road at Kaduasahi Jhola road in Ward No.3.

File No.-XXIII195/12-13.V.No.-207/27.7.13.

Head of Account-Road development.

Estimate-2,03,974.00 . W.O-193775.00 M.B.No.56 P58 to 62

Agency-Sambit Bhusan Senapati.JE-S.Prusty.ME-S.K.Mohanty.

i) Excess Payment due to wrong calculation:-

On checking the C/R it was seen that,the contractor agreed to work on 5% less i.e. as 193775.00.

On checking the C/R & MB it is seen that bill comes to 1, 73,433.00 & after 5% less over bill Rs.1,64,761.00. But 2.2% less calculated & paid Rs.1,69,617.00 allowing excess payment of Rs.4856.00 which is not allowed & needs recovery.

On receipt of objection memo the local authority agreed to realized the amount from S.D. Till the recovery is being made the following persons are responsible.

1.Sri Kartik Chandra Mishra,Ex.E.O.	Rs.1620.00
2.S.Prusty,J.E	Rs.1618.00
3.Sri Kali Prasad Mishra,Jr.Asst.	Rs.1618.00
Total	Rs.4856.00

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Kali Prashad Mishra	Jr. Asst.	N.A.C., Pipili, Puri.	1618.00
2	Smt. Subhasmita Prusty	J.E.	Khandapada N.A.C.	1618.00
3	Kartik chandra Mishra	Ex-E.O.,Khandapara N.A.C.	E.O.,N.A.C.,Konark, Dist-Puri.	1620.00

15.7 -
1. Project-Construction of C.C. road at Bhutubhuti road in Ward No.9.

File No.-XXIII-109/12-13.V.No.-235/10.8.13

Agency-Dasarathi Mohanty.

i) Excess Payment due to wrong deduction:-

On checking the C/R w.r.t. MB it was seen that bill comes to 2,85,434.00. Deduction for I.T Rs.2854.00 but mode 854.00 and cess of Rs.2854.00 but deducted Rs.854.00. So, excess payment made 2000.00+2000.00=4000.00 towards deduction of IT & cess. This may be clarified to audit.

On receipt of objection memo the local authority stated that ,it will be realised from S.D. So, the amount R s, 4000.00 is kept under objection till relation of the same . So, the amount Rs. 4000.00 was kept under objection .

15.8 -
11. Project-Renovation of Harijana Sahi Tank.

Head of Account-Road Development.File No.-XXIII135/12-13.

V.No-206/27.7.13.MBNo.57 P98 to 101.

JE-S.Prusty.ME-S.K.Mohanty.

i) Excess Payment for voids not deducted:-

On checking the C/R w.r.t. MB it is seen that, earth work excavation of 649.93 cum (25.4X26.11X0.98) has done without void deduction of 2% and also no witness pillar remove certificate has given on M.B. So excess payment made of 2% i.e. 12.998 cum@158.00=Rs.2054.00 needs recovery.

On receipt of objection memo the local authority stated that , it will be realised from S.D. which is not admitted on audit and needs recovery .

1-Sri Kartik Chandra Mishra , Ex-E.O.-----Rs.1027.00.

2-Smt.Subha smita Prusty ,J.E.----- Rs.1027.00.

Total- R s. 2054.00.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Kartik chandra Mishra	Ex-E.O.,Khandapara N.A.C.	E.O.,N.A.C.,Konark, Dist-Puri.	1027.00
2	Smt. Subhasmita Prusty	J.E.	Khandapada N.A.C.	1027.00

15.9 - Project-Construction of cremation rest house at Masanipada near Balunkeswar Temple in Ward No. 8.
1. Project-Construction of cremation rest house at Masanipada near Balunkeswar Temple in Ward No. 8.

Head of Account-MP LAD(08-09) Estimate-50,000/-

Agency-Joginath Panigrahi. JE-A.K.Santha.,ME-S.K.Mohanty.

MB61 P147 to 148 & 149 to 150.

On checking the C/R w.r.t. MB it is found as follows:

- i) Grant for cremation rest house but estimate changed to Construction of approach road at Kumbhar Sahi Samsana road.The estimate not signed by ME, EO and CP and not approved by Collector.
- ii) Work order for Rest house and why road work.
- iii) Bill copy not signed by the contractor.
- iv) No cm on M.B and bill copy.

So due to above defects why the expenditure mode be stated to audit.

On receipt of objection memo the local authority stated that, the payment made as per the pass order of the bill by then E.O and J.E. So the reply is not satisfactory and the expenditure is not admitted in audit and needs recovery.

1.Sri Kartik Chandra Mishra,Ex.E.O Rs 25000.00

2.Sri Aswain Kumar Santha,J.E. Rs. 25000.00

Total Rs.50000.00

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Aswini Kumar Santa	J.E.	N.A.C.,Khandapada.	25000.00
2	Kartik chandra Mishra	Ex-E.O.,Khandapara N.A.C.	E.O.,N.A.C.,Konark, Dist-Puri.	25000.00

15.10 - Expenditure made without check measurement and without approval of C.P.

1. Expenditure made without check measurement and without approval of C.P.

On checking the C/R w.r.t. MB it is seen that the following expenditure made against the work given without check measurement by ME on MB & Bill copy and without approval of CP. The reason for such defects be stated to audit for verification.

Sl.No.	Name of the work	Agency	V.No./Dt.	Amount	MB Page	JE
1	Implementation of Padhi Sahi community centre in Ward No. 8	Sisir Dash	550/10.1.14	<u>35,000/-</u> 30,465/-	No.61 P 101 to 105	Aswini Kumar Santha
2	Construction of Balance boundary wall at Nuapokhari in Ward No-1	Saroj Swain	-	<u>2,80,196/-</u> 241,520/-	No.62 P 68 to 76	Aswini Kumar Santha
3	Completion of Durga Community Centre in Ward no. 3	Chaitanya Pattanayak	-	<u>150,000/-</u> <u>130,260/-</u>	No.61 P 159 to 164 & 165 to 168	Aswini Kumar Santha
4	Completion of Padhi Sahi community centre in Ward No. 8	Sisir Dash	549/10.1.14	<u>50,000/-</u> 43,679/-	No.61 P 106 to 110	Aswini Kumar Santha

On receipt of objection memo the local authority stated that, it will be rectified and will be produced in next audit. So the expenditure of Rs. 328924.00 is kept under objection till production of the same in the next audit.

15.11 - Maintenance of Case records:-
1. Maintenance of Case records:-

On checking of Case record and M.B it is seen that the following common irregularities

detected in record maintenance such as:

- I. In some cases the comparative statement is not signed by E.O,C.P,M.E&J.E.
- II. In RCC work provision of expansion joint between RCC slab work is not given.
- III. No display board erected before common cement of work.
- IV. In some cases pass order not done & contractor signature waiting etc.

On receipt of the objection memo the local authority stated that, such defects will be rectified henceforth. So steps be taken for better maintenance of case records.

PARA: 16 AUDIT ON UNITS / DEPARTMENT
16.1 -

-Nil-

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 -
-Nil-

PARA: 18 MISCELLANEOUS

18.1 - Non-Deduction of Professional Tax :-										
<u>Non-Deduction of Professional Tax :-</u>										
<p>During the period of Audit it was found from the Pay Acuttance roll of the Executive Officer that, Sri Kartik Chandra Mishra, Executive Officer has taken salary for the month of March-2013 in which the Profession Tax Rs.200/- has not deducted from his salary .</p> <p>On receipt of objection Memo the local authority stated that , the amount will be collected from the Ex-E.O..So , the objection stands and needs recovery .</p> <p>1-Sri Kartik Chandra Mishra , Ex-E.O.-----Rs. 200.00</p>										
Responsible Person for this paragraph										
<table border="1"> <thead> <tr> <th>Sino</th> <th>Name</th> <th>Designation</th> <th>Adress</th> <th>Amount(In Rs:)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Kartik chandra Mishra</td> <td>Ex-E.O.,Khandapara N.A.C.</td> <td>E.O.,N.A.C.,Konark, Dist-Puri.</td> <td>200.00</td> </tr> </tbody> </table>	Sino	Name	Designation	Adress	Amount(In Rs:)	1	Kartik chandra Mishra	Ex-E.O.,Khandapara N.A.C.	E.O.,N.A.C.,Konark, Dist-Puri.	200.00
Sino	Name	Designation	Adress	Amount(In Rs:)						
1	Kartik chandra Mishra	Ex-E.O.,Khandapara N.A.C.	E.O.,N.A.C.,Konark, Dist-Puri.	200.00						

18.2 - The Executive Officer has taken Salary without LPC and Service Book :-

The Executive Officer has taken Salary without L P C and Service Book :-

During the period of Audit on checking of the Executive Officers Pay Acuttance Roll for the period from March-2013 to January-2014. It was found that, Sri Kartik Chandra Mishra, Executive Officer has been taken salary. On checking the Personal file of Sri Kartik Chandra Mishra, Executive Officer it was found that, he has taking salary from March 2013 to January – 2014 without L P C and Service Book .

Salary for the month	V .R.No./Date	Net salary amount	Remarks
03/13	10/15-04-13	30604.00	
04/13	73/04-06-13	30404.00	
05/13	74/04-06-13	31787.00	
06/13	154/15-07-13	31787.00	
07/13	241/19-08-13	31787.00	
08/13	284/06-09-13	31787.00	
09/13	342/07-10-13	31787.00	
10/13	406/13-11-13	33516.00	
11/13	457/11-12-13	33516.00	
12/13	518/03-01-14	33516.00	
01/14	605/18-02-14	33516.00	

	Total	354007.00	
--	--------------	------------------	--

On receipt of objection memo the local authority stated that , steps will be taken to clarify about this . But , the answer is not to the point . So , the documents

be collected and produced the same in the next audit .Till then the amount of R s. 354007.00 is kept held under objection .

18.3 - Excess Salary Payment :-

Excess Salary Payment :-

On scrutiny of the Pay Acquittance Roll of staff for the period of March-2013 it was found that Sri Rajkishore Mohanty, Tractor Driver has taken excess salary of Rs.500/- .

Vr. No. Dt.	Salary paid in Cash Book (In Rs.)	Salary paid in Acquittance Roll (In Rs.)	Excess paid (In Rs.)
09/17.04.13	8840.00	8340.00	500.00

On receipt of objection memo the local authority stated that , steps will be taken to recovered the amount . So, the objection stands and needs recovery .

1-Sri Rajkishore Mohanty, , Tractor Driver -----Rs.500.00

Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Raj Kishor Mohanty	Tractor Driver	N.A.C. , Khandapada .	500.00

18.4 - Excess Salary Payment :-

Excess Salary Payment :-

On Scrutiny of the Pay Acquittance Roll of the staff it was found that, Sri Laxminarayan Sahoo, Tax Collector has taken salary of Rs.10131.00 for March-2013 at Acquittance Page No.-17 Vide Vr. No.20/- D t.17.04.2013 again Sri Laxminarayan Saho, T.C has taken Rs.2291/- for March – 2013 at Acquittance Page No.27 Vide Vr. No.-89 Dt.04.06.2013 which may be clarify to Audit.

On receipt of objection memo the local authority stated that , steps will be taken to recovered the amount from concerned staff . So , the objection stands and needs

recovery .

1-Sri Laxmi Narayan Sahoo, Tax Collector-----Rs. 2291.00

Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Laxmi Narayan Sahoo	Tax- Collector	N.A.C. ,Khandapada .	2291.00

18.5 - Non-Deduction of Professional Tax :-

Non-Deduction of Professional Tax :-

On scrutiny of the Pay Acquittance Roll of staff, it was seen that the following staffs have taken salary for the month of March-2013 without deduction of Professional Tax which may be clarify to Audit.

Sl. No.	Name of the Employee & Designation	Salary Amount (In Rs.)	Professional Tax Not Deduct (In Rs.)
1	Kaliprasad Mishra, Jr. Asst.	14639.00	125.00
2	Lalmohan Pattanaik, Jr. Asst.	13453.00	125.00
3	Harihar Mishra, Work Sarkar	19018.00	125.00
4	Prasanti Devi, Peon	16513.00	125.00
5	Kishore Ch. Naik, N.W	16513.00	125.00
6	Subash Ch. Das, Orderly Peon	15932.00	125.00
7	Raj Kishore Mohanty, Driver	20365.00	125.00
8	Laxminarayan Sahoo, T.C	19018.00	125.00
9	Rajani Devi, Sweeper	15708.00	125.00
10	Champa Naik, Sweeper	15708.00	125.00
11	Mahendra Mahar, Sweeper	15708.00	125.00
12	Chandra Mukhi, Sweeper	15708.00	125.00
13	Laxmi Naik, Sweeper	15708.00	125.00
	Total		1625.00

On receipt of objection memo the local authority stated that , steps will be taken to recovered the amount from concerned employees . Till the recovery is being made the following persons are responsible .

1-Sri Kartik Chandra Mishra , Ex-E.O. -----Rs. 813.00

2-Sri Lal Mohan Pattnaik , Jr. Asst. -----Rs.812.00

Total-----Rs. 1625.00

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Kartik chandra Mishra	Ex-E.O.,Khandapara N.A.C.	E.O.,N.A.C.,Konark, Dist-Puri.	813.00
2	Lal Mohan Pattnaik	Jr.Asst.	N,A.C. ,Khandapada .	812.00

18.6 -
Excess Deposit of CPF :-

On Scrutiny from the salary Acquittance and CPF statement it was found that the CPF of Kishore Ch. Naik, Night Watcher for the month March-2013 has been deducted of Rs.4116/- from the Acquittance Page No.-16 but , the CPF has been deposited of Rs.4166/- on the CPF statement of March-2013 which may be clarify to Audit.

On receipt of objection memo the local authority stated that , the amount will be recovered from him . So , the objection stands and needs recovery .

1- Sri Lal Mohan Pattnaik , Jr. Asst. -----Rs .50.00

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Lal Mohan Pattnaik	Jr.Asst.	N,A.C. ,Khandapada .	50.00

18.7 - Irregular Payment to DLRS .
Irregular Payment to D L Rs :-

On scrutiny of the Accountant Cash Book it was seen that , a sum Rs.7,14,923.00 was paid towards remuneration of D L R in support of this payment Govt. order and other relevant records was asked for production .

V r. No. & D t.	Period	Total D L R s. Engaged	Salary Paid (In R s.)
30/17.04.2013	March-2013	14	59868.00
91/04.06.2013	April-2013	14	59868.00
92/04.06.2013	May-2013	14	59868.00
162/15.07.2013	June-2013	14	59868.00
249/19.08.2013	July-2013	14	59868.00
292/06.09.2013	Aug.-2013	14	59868.00
372/07.10.2013	Sept.-2013	14	59868.00
415/13.11.2013	Oct.-2013	14	59868.00
465/11.12.2013	Nov.-2013	14	59868.00
527/03.01.2014	Dec.-2013	14	59868.00
614/18.02.2014	Jan-2014	13	58059.00
639/12.03.2014	Feb-2014	13	58184.00
	Total	166	714923.00

On receipt of objection memo the local authority stated that , as per necessity of sanitation work the council

resolution made for appointment for several times .This contradicts the Govt. Guide Lines . So, the amount

of R s . 714923.00 is held under objection .

18.8 - Excess Salary Payment:-
Excess Salary Payment:-

During the period for the year 2013-14 on scrutiny of the Pay Acquittance Roll It is found that , the following sweepers and peons have taken excess grade pay from the month of October - 2012 to February-2014 without approval order of DAO, (LFA), Khurda which may clarify to Audit .

Sl. No.	Name of the Employee and Designation	Salary For the month	V r. No. / D t.	Previously drawn of salary with @1300/-	Currently drawn with @11500/-	of salary
1	Kishore Chandra Naik, Night Watcher	10/12 to 02/13	613/18.02.2014 & 635/ Dt.12.03.2014 637/Dt.12.03.2014 609/18-02-14 611/18-02-14	284218.00	290496.00	
2	Subash Chandra Das Peon	10/12 to 02/13	-do-	282970.00	289248.00	
3	Prasanti Devi, Peon	-do-	-do-	284970.00	290496.00	
4	Mahendra Mahar, Sweeper	-do-	-do-	283516.00	289794.00	

5	Chandra Mukhi, Sweeper	-do-	-do-	283516.00	289794.00
6	Rajani Devi, Sweeper	-do-	-do-	283516.00	289794.00
7	Champa Naik, Sweeper	-do-	-do-	283516.00	289794.00
8	Laxmi Naik, Sweeper	-do-	-do-	283516.00	289794.00
Total				2268986.00	2319210.00

On issue of objection memo the local authority stated that , steps will be taken for approval .

The reply is not satisfactory and needs recovery . Till the recovery is being made the following persons are responsible .

1-Sri Kartik Chandra Mishra ,Ex-E.O. ----- R s .25112.00.

2-Sri Lal Mohan Pattnaik , Jr. Asst . ----- R s.25112.00.

Total-----R s .50224.00.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Kartik chandra Mishra	Ex-E.O.,Khandapara N.A.C.	E.O.,N.A.C.,Konark, Dist-Puri.	25112.00
2	Lal Mohan Pattnaik	Jr.Asst.	N,A.C. ,Khandapada .	25112.00

18.9 - Fuel purchased & not shown on log book:-

Fuel purchased & not shown on log book:-

On checking log book w.r.t. fuel vouchers it is seen that , diesel purchased on following date and the same is not shown on log book . So , the use of it may be stated to audit for verification along with file.

Date	Purpose	Bill No.	Date of Billing	Quantity(In Liter)	Amount	Remarks
20/01/2014	Flood & film	3933	20/01/2013	22	1275.00	The above PO L received by Rakesh Singh vide V No. 582/29.1.14)-
20/01/2014	Leveling of Childrens Park	3934	20/01/2013	43	2491.00	The above PO L received by Rakesh Singh vide V No. 582/29.1.14)-
23/12/2013	Fire station	3847	23/12/2013	49	2839.00	The above PO L received by Rakesh Singh vide V No. 582/29.1.14)
23/12/2013	Office work	2316	02/05/2013	50	2595.00	E .O.Sign on 20.02.14 vide V.No.604(2)/21.2.14
23/12/2013	Office work	2227	23/04/2013	50	2394.00	E .O. Sign on 20.02.14 vide V.No.604(2)/21.2.14

From the above data fuel 22 lit. ,43 lit. and 49 lit. has been issued to fire station the file of which is verified .But , 50lit.& 50lit. , i.e. 100 lit.receive by E.O.

and the purpose for which it is used not produced to audit for verification . So , the cost of 100 lit. R s.4990.00(2595.00+2394.50) is not admitted in audit

and needs recovery .

1-Sri Kartik Chandra Mishra ,Ex- E.O. -----R s. 4990.00

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Kartik chandra Mishra	Ex-E.O.,Khandapara N.A.C.	E.O.,N.A.C.,Konark, Dist-Puri.	4990.00

18.10 - News paper Advertisement copy wanting:-

News paper Advertisement copy wanting:-

On checking of vouchersw.r.t.cash book it is seen that for advertisement the following expenditure has shown the advertisement copy(paper cutting) of which wanting for verification.

Voucher No.	Date	Amount	News Paper
36	26/04/2013	24486.00	Ashirbad Prakasan Pvt. Ltd.
37	26/04/2013	1000.00	Ashirbad Prakasan Pvt. Ltd.
35	26/04/2013	17764.00	Dinalipi
445	19/11/2013	4383.00	Odisha Bhaskar Daily
446	19/11/2013	3120.00	Odisha Bhaskar Daily
335	01/10/2013	35100.00	Odisha Bhaskar Daily
336	01/10/2013	40156.00	Eastern Media Limited
337	01/10/2013	2315.00	Eastern Media Limited
338	01/10/2013	2315.00	Eastern Media Limited
654	21/03/2014	5000.00	Dharitri
	Total	135639.00	

On issue of objection memo the local authority stated that , the will be produced in the next audit . The paper cutting and advertisement copy be collected and the same be produced for verification in the next audit . Till then the entire amount of R s. 135639.00 is kept under objection .

18.11 - Cash and rice distribution to Phailin Relif affected people:-

Cash and rice distribution to Phailin Relief affected people:-

On checking of vouchers it is seen that, Rs.5,13,000/-and rice 427.50Qtl. vide V.No.- 398(A) to (M)/ Dt-09.11.13 shown expenditure to 13 ward household of 1817 no.s for Phailin affected people towards relief (Each family rice 25 Kg and net cash 300.00)

Collector or higher authority order for such expenditure along with grant position and rice stock (Receive) register etc. .be produced to audit .

On receipt of objection memo , the local authority stated that , as per Collectors instruction the relief operation conducted from won fund which is required

during 2014-15 .The file and related documents be produced for verification in the next audit .

18.12 - Advance for Phailin restoration work:-

Advance for Phailin restoration work:-

On checking the vouchers w.r.t. cash book it is seen that , for Phailin restoration work the following advance paid to E.O. himself & Tax collector the vouchers and file order etc. be produced to audit for verification and the reason for non adjustment be stated to audit.

Vo ucher No.	Date	Amount	Remarks
390	23/10/2013	20000.00	EO Khandapara NAC for restoration work
383	12/10/2013	30000.00	EO Khandapara NAC for restoration work
405	12/11/2013	30000.00	EO Khandapara NAC for restoration work
444	19/11/2013	20000.00	EO Khandapara NAC for restoration work
394	30/10/2013	5000.00	Dillip Ku.Acharya,T.C. for restoration work

On receipt of objection memo,the local authority produced cash book towards adjustment of R s. 5000.00 of Sri D.K. Acharya T.C. on D t.-12-06-14 .But , regarding

advance of R s. 100000.00 to Sri Karik Chandra Mishra ,Ex-E.O. could not produced adjustment voucher and related documents . So , the objection stands and

R s. 100000.00 is suggested for recovery .

1-Sri Kartik Chandra Mishra Ex-E.O.-----R s.100000.00

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Kartik chandra Mishra	Ex-E.O.,Khandapara N.A.C.	E.O.,N.A.C.,Konark, Dist-Puri.	100000.00

18.13 - Details of Utilization of Revolving fund of T&C Society & SJSRY loan subsidy wanting:-

Details of Utilization of Revolving fund of T&C Society & SJSRY loan subsidy wanting:-

On checking the vouchers it is seen that the following expenditure shown towards revolving fund of T & C society & SJSRY loan subsidy. To ascertain the genuineness of such payment and detail utilization the following particulars be produced to audit for verification.

- i) The detail purchase made towards raw materials and marketing.
- ii) Infrastructure support for income generation and other group activities.
- iii) Details of saving accounts opened and pass book for transaction.

Voucher No.	Date	Amount	Remarks
323	25/09/2013	75000.00	(3 no.s of beneficiary)under USEP(s)
210	01/08/2013	60500.00	subsidy-USEP
-	01/03/2014	37500.00	USEP loan subsidy
-	01/03/2014	105000.00	UWSP loan subsidy

On receipt of objection memo ,the local authority could not stated any remarks. The above documents be collected from the group & beneficiary and produced the same in the next audit .Till then the amount of R s. 278000.00 is kept under objection .

18.14 - SJSRY training expenditure for previous year having no grant for such expenditure:-

SJSRY training expenditure for previous year having no grant for such expenditure:-

On checking vouchers it is seen that , the following expenditure made for previous year but, no grant /fund is available for it.The reason for such expenditure be stated to audit for verification.

Voucher No.	Date	Amount	Remarks
118	04/06/2013	38800.00	To PPDTS Khandapara for driving training
604(7)	21/02/2014	60000.00	To SCLB Khandapara for training on DTP & data processing.

On receipt of objection memo the local authority fail to give any remarks . So , the expenditure having no grant for it is illigal and not admitted in audit

and needs recovery .

1- Sri Kartik Chandra Mishra , Ex- E.O.----- R s. 98,800.00

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Kartik chandra Mishra	Ex-E.O.,Khandapara N.A.C.	E.O.,N.A.C.,Konark, Dist-Puri.	98800.00

18.15 - Advance paid to the following persons and cause of non adjustment :-

Advance paid to the following persons and cause of non adjustment :-

On checking the vouchers it is seen that advance paid to the following persons and the reason for non adjustment along with file be produced to audit for verification.

Voucher No.	Date	Amount	Remarks
131	14/06/2013	25000.00	To K C Nayak,NW ,For medical treatment
394	30/10/2013	5000.00	To D K Acharya ,T .C, for restoration work
451	28/11/2013	8000.00	To Haluri Mukhi,Sweeper for medical treatment

390	23/10/2013	20000.00	To E.O for restoration work
383	12/10/2013	30000.00	To E.O for restoration work
405	12/11/2013	30000.00	To E.O for restoration work
444	19/11/2013	20000.00	To E.O. for restoration work
355	07/10/2013	287000.00	Festival advance to staff
382	09/10/2013	10000.00	Festival advance to M.K.Sahoo Acct.
393	30/10/2013	16000.00	Festival advance to D L R

Dealt in advance paragraph .

18.16 - Realisation of VAT:-

Realisation of VAT:-

On checking the vouchers it is seen that, the following expenditure made without VAT realization and having no TIN No. the reason be stated to audit.

Voucher No.	Date	Amount	Remarks
1(16)	04/04/2013	1480.00	Pattanaik Variety store Kandapara
6	04/04/2013	9290.00	Pattanaik Variety store Kandapara
51	04/05/2013	600.00	Pattanaik Variety store Kandapara
51	04/05/2013	3332.00	Pattanaik Variety store Kandapara
51	04/05/2013	2878.00	Pattanaik Variety store Kandapara
214	07/08/2013	1840.00	Pattanaik Variety store Kandapara
329	26/09/2013	1695.00	Pattanaik Variety store Kandapara
402	09/11/2013	400.00	Pattanaik Variety store Kandapara
435	13/11/2013	2140.00	Pattanaik Variety store Kandapara
501	17/12/2013	900.00	Pattanaik Variety store Kandapara
539	27/01/2014	600.00	Pattanaik Variety store Kandapara
588	07/02/2014	3480.00	Pattanaik Variety store Kandapara
50	04/05/2013	2946.00	Mahalaxmi Sanitary store
67	25/05/2013	1650.00	Omm Variety store
151	11/07/2013	2850.00	Sahoo H/W Store
197	25/07/2013	1480.00	Autolite Elec.& Mech.
271	29/08/2013	3000.00	Sahoo H/W Store
228	16/08/2013	2538.00	Maa Dakhinakali Industry
227	16/08/2013	1270.00	Sahoo H/W Store
321	25/09/2013	7500.00	Dipti Fabrication ,K shikharpur Nayagarh
432	13/11/2013	750.00	Sahoo H/W Store
340	07/10/2013	2195.00	Nishamani Sanitary work
436	13/11/2013	655.00	Rudra Elec.
437	13/11/2013	310.00	Rudra Elec.

On receipt of objection memo the local authority stated that , due to non availability of non vat shop in the locality smaller amount of materials purchase

purchased for urgent purpose .Steps will be taken for purchase of materials from vat registered shops . So , steps be taken to purchase materials having tin

vouchers .

18.17 - Tender/Quotation for street light materials purchased:-
<u>Tender/Quotation for street light materials purchased:-</u>
<p>On checking of street light vouchers it is seen that Rs.6,72,190.00 , Rs.2,36,856.00 & Rs.35,185.00(ladder) shown expenditure on 22.8.13,21.9.13,2.12.13,18.12.13 and 21.2.14.</p> <p>The tender/Quotation for such expenditure may be produced to audit with grant position for verification along with council resolution.</p> <p>On receipt of objection memo the local authority stated that , Tender work has done on February ,2013 for urgent nature of work along with council resolution .Second time tender has not done. Steps be taken to purchased the materials following tender procedure and council resolution .</p>
18.18 -

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

19.1 - Refund of VAT, Royalty & Cess:-																				
<u>Refund of VAT, Royalty & Cess:-</u>																				
<p>On checking the work bill it is seen that VAT, Ray and Cess collected and deposited case given below and less deposit be clarified to audit.</p>																				
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:10%;">Item</th> <th style="width:20%;">Collected</th> <th style="width:20%;">Deposited</th> <th style="width:20%;">Balance</th> </tr> </thead> <tbody> <tr> <td>Vat</td> <td>1014225/-</td> <td>1009225/-</td> <td>5000/-</td> </tr> <tr> <td>Roylity</td> <td>4,05,696/-</td> <td>4,05,148/-</td> <td>548/-</td> </tr> <tr> <td>Cess</td> <td>2,00,848/-</td> <td style="text-align: center;">-</td> <td>2,00,848/-</td> </tr> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>	Item	Collected	Deposited	Balance	Vat	1014225/-	1009225/-	5000/-	Roylity	4,05,696/-	4,05,148/-	548/-	Cess	2,00,848/-	-	2,00,848/-				
Item	Collected	Deposited	Balance																	
Vat	1014225/-	1009225/-	5000/-																	
Roylity	4,05,696/-	4,05,148/-	548/-																	
Cess	2,00,848/-	-	2,00,848/-																	
<p>On receipt of the objection memo the local authority stated that , the balance amount will be deposited soon . So , steps be taken to deposit the balance amount</p> <p>soon on concerned department and the same be verified in next audit .</p>																				
19.2 - EPF DEPOSIT .																				

O.B.	411213.00	Remarks
Deposit	316304.00	
Interest	43773.00	
Total	771290.00	

19.3 - C P F Deposit

C P F Deposit

O.B.	Nil
DEPOSIT	628918.00
Total	628918.00

PARA: 20 RESULT OF AUDIT

20.1 -

As a result of this audit a total sum of R s.2221983.00 is held under objection out of which R s.406490.00 is suggested for recovery Besides this

a sum of R s. 1871.00 has been recovered on the spot .

20.2 - Remarks by Lead Auditor.

The general maintenance of accounts , records of this N.A.C. can not be said to be satisfactory in view of the remarks , observation and comments in the foregoing

paras. The E.O. is advised to ensure for better maintenance of the accounts henceforth.

20.3 - Audit Certificate -

Certified that , the accounts of Khandapada N.A.C. for the year 2013-14 have been covered under audit and found correct subject to the comments /remarks offered in the foregoing paragraphs .

20.4 -
Spot Recovery -

S I. No.	Refer para No/ Audit objection statement page No.	M.R.No./Date.	Amount	Name of the person	Remarks.
1-	OSP-5	2904/20-11-14	1400.00	L.M. Pattanaik,Jr.Asst.	
2-	OSP-5	2903/20-11-14	39.00	L.M. Pattanaik,Jr.Asst.	
3-	OSP-13	2902/26-11-14	300.00	L.M. Pattnaik,Jr.Asst.	
4-	OSP- 18	2901/20-11-14	30.00	M.R.Rath	
5-	OSP- 22	2906/20-11-14	14.00	L.N.Sahoo,T.C.	
6-	OSP- 22	2907/20-11-14	8.00	R.K.Mohanty ,T.C.	
7-	OSP-22	2908/20-11-14	20.00	S.K.Sahoo, T.C.	
8-	OSP- 22	2909/20-11-14	4.00	M.R.Rath ,T.C.	
9-	OSP-23	2910/20-11-14	3.00	L.M.Pattanaik, Jr.Asst.	
10-	OSP-14	2905/20-11-14	53.00	R.K.Mohanty, Driver.	
		Total -	1871.00		

Result Of Audit

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	13.2	61550.00	61550.00	61550.00	0.00	0.00	
2	14.2	4071.00	4071.00	4071.00	0.00	0.00	
3	14.3	374.00	374.00	374.00	0.00	0.00	
4	14.4	1430.00	1430.00	1430.00	0.00	0.00	
5	15.1	5810.00	5810.00	5810.00	0.00	0.00	
6	15.2	5112.00	5112.00	5112.00	0.00	0.00	
7	15.3	10000.00	10000.00	10000.00	0.00	0.00	
8	15.4	2553.00	2553.00	2553.00	0.00	0.00	
9	15.6	4856.00	4856.00	4856.00	0.00	0.00	
10	15.7	0.00	4000.00	0.00	0.00	0.00	
11	15.8	2054.00	2054.00	2054.00	0.00	0.00	
12	15.9	50000.00	50000.00	50000.00	0.00	0.00	
13	15.10	0.00	328924.00	0.00	0.00	0.00	
14	18.1	200.00	200.00	200.00	0.00	0.00	
15	18.2	0.00	354007.00	0.00	0.00	0.00	
16	18.3	500.00	500.00	500.00	0.00	0.00	
17	18.4	2291.00	2291.00	2291.00	0.00	0.00	
18	18.5	1625.00	1625.00	1625.00	0.00	0.00	
19	18.6	50.00	50.00	50.00	0.00	0.00	
20	18.7	0.00	714923.00	0.00	0.00	0.00	

21	18.8	50224.00	50224.00	50224.00	0.00	0.00
22	18.9	4990.00	4990.00	4990.00	0.00	0.00
23	18.10	0.00	135639.00	0.00	0.00	0.00
24	18.12	100000.00	100000.00	100000.00	0.00	0.00
25	18.13	0.00	278000.00	0.00	0.00	0.00
26	18.14	98800.00	98800.00	98800.00	0.00	0.00
Total		406490.00	2221983.00	406490.00	0.00	0.00

Audit Certificate

Certified that the accounts of Khandapada NAC for the financial year 2013-2014 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	OSP-23	2910	2014-11-20	3	L.M.Pattanaik,Jr.Asst.
2	OSP-22	2909	2014-11-20	4	M.R.Rath, T.C.
3	OSP-22	2908	2014-11-20	20	S.K.Sahoo, T.C.
4	OSP-22	2907	2014-11-20	8	R.K.Mohanty ,T.C.
5	osp-22	2906	2014-11-20	14	L.N.Sahoo,T.C.
6	OSP-5	2903	2014-11-20	39	L.M.Pattanaik,Jr.Asst.
7	OSP-13	2902	2014-11-26	300	L.M.Pattanaik,Jr.Asst.
8	OSP-18	2901	2014-11-20	30	M.R.Rath
9	OSP-5	2904	2014-11-20	1400	L.M.Pattanaik,Jr.Asst.
10	OSP-14	2905	2014-11-20	53	R.K.Mohanty ,Driver
				Total	1871