

LOCAL FUND AUDIT, KHURDA, ODISHA

CATEGORY : N A C

Audit Report No : 154764/AR/2015-2016-KHURDA

PARA: 1 TITLE SHEET

1	Name of the Institution :	Khandapada NAC
2	Year of Accounts under Audit :	2014-2015
3	Name of the Local Authority during the year of A/Cs :	1. Sri Kunjabana Pradhan,E.O. From 01-04-14 to 28-01-15. 2. Sri Binoy Ranjan Mahapatra,E.O. From 28-01-15 to till date.
	Name of the Local Authority at the time of Audit :	Sri Binoy Ranjan Mahapatra,E.O.
4	Duration of Audit :	02-01-2016 To 30-01-2016 (Mandays Consumed :- 19)
5	Name of the Auditors :	DANARDAN TRIPATHY - Lead Auditor(02-01-2016 to 30-01-2016) SABITA SAHOO - Auditor(02-01-2016 to 30-01-2016)
6	Name of the Reviewing Officer :	KALI CHARAN PATTANAIAK(Audit Superintendent)
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 :	

Para1.1 :- Demographic information:-

Name Of The Institution	Area In sq Km	No of Ward	Population of the Institution					Female Population	Male Population
			S.C	S.T	Minority	General	Total		
Khandapada NAC	9	13	0	0	0	9034	9034	4334	4700

PARA: 2 PHYSICAL VERIFICATION

S/no	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	Postage Stamp	02-01-2016				Nil
2	Cash in Hand	02-01-2016				Nil
3	Miscellaneous Receipt Books	02-01-2016				Nil
4	Receipt Book for Daily Market	02-01-2016				Nil
5	Receipt Book for Parking fees- Rs. 5.00	02-01-2016				Nil
6	Receipt Book for Parking Fees- Rs. 8.00	02-01-2016				Nil
7	Receipt Book for Parking Fees- Rs. 3.00	02-01-2016				Nil
8	Receipt Books for Collection under Section -290	02-01-2016				Nil
9	Water Tanker and Cess Poll Receipt Books	02-01-2016				Nil
10	Holding Tax Receipt Books	02-01-2016				Nil
11	Unused Measurement Books	02-01-2016				Nil

Comments

The Executive Officer was directed to deposit the cash in hand amount in the concerned bank account immediately. Further, he is directed not to keep such a huge amount of cash in hand to avoid misutilization.

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

SIno	List Records/Register	Rules	Form No
1	Stock account of Receipt Forms	Rule 196	Form L
2	Tax collector's daily collection register	Rule 192	Form K
3	Stock Register of Stationery	Rule 172	Form No. XLIV
4	Stamp Account	Rule 172	Form No. XLIV
5	Stock account of Tickets used for daily collection of Market fees	Rule 171	Form No. XLIII
6	Register of Grants	Rule 80	Form No. XLII
7	Daily Collection Register	Rule 171	Form No. XL
8	Miscellaneous Receipts	Rule 157	Form No. XXXIV
9	Advance Ledger	Rule 136	Form No. XXVIII
10	Cash Book of the municipality	Rule 125	Form No. XIV
11	Periodical Increment Certificate	Rule 99	Form No. XI
12	Absentee Statement	Rule 97	Form No. X
13	Salary Bills	Rule 97	Form No. IX
14	Register of Bills	Rule 96	Form No. VII
15	Challan	Rule 87	Form No. VI
16	Subsidiary Cash Book	Rule 128 A	Form No. V-A
17	Budget Estimate	Rule 74	Form No. I
18	Contract Agreement Form	Rule 341	Form W-III
19	Stock & Store Register of Municipality	Rule 346	Form W-VII
20	Measurement Book	Rule 365	Form W-VIII

B : List of Records/Registers not Produced to Audit

SIno	List Records/Register	Rules	Form No
1	Register of Estimates & Allotments	Rule 332	Form W-I
2	Demand and Collection Register	Rule 178	Form B
3	License Register for Drivers and Owners of Carriages plying for hire	Rule 156	Form No. XXXIII
4	Stock account of License Number Plates	Rule 155	Form No. XXXII
5	Loan Register	Rule 149	Form No. XXVII
6	Register of Investments	Rule 148	Form No. XXVI
7	Establishment Audit Register	Rule 146	Form No. XXV
8	Annual Account of Receipts and Expenditure	Rule 145	Form No. XXIV
9	Register of Quarterly & Annual account of Expenditure	Rule 144	Form No. XXIII
10	Register of Quarterly & Annual account of Receipt	Rule 144	Form No. XXII
11	Register of outstanding deposits	Rule 143	Form No. XXI
12	Deposit Ledger	Rule 142	Form No. XX
13	Register of Outstanding Advances	Rule 140	Form No. XIX
14	Cashier's Cash Book	Rule 81	Form No. V
15	Nominal Muster Roll (NMR)	Rule 340	Form W-II
16	Miscellaneous Supply Bill	Rule 343	Form W-V
17	Register of Works	Rule 345	Form W-VI

C : List of Records/Registers not Maintained

SIno	List Records/Register	Rules	Form No
1	License for Carriages, Carts, Horses Other and animals	Rule 154	Form No. XXX
2	Register of the Tax on Carriages, Carts, Horses and Other animals	Rule 151	Form No. XXIX
3	Register of adjustments	Rule 132	Form No. XVII
4	Abstract Register of Expenditure	Rule 129	Form No. XVI
5	Abstract Register of Receipts	Rule 129	Form No. XV

D : List of Records/Registers not Required

SIno	List Records/Register	Rules	Form No
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Comments

PARA: 4 FINANCIAL POSITION

Khandapada 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:)(AUDIT)	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	2257691 4.76	31956355. 00	54533269. 76	21991135. 00	31-03-2015	3254213 4.76	31-03-2015	2850601 8.76	4036116.0 0	
	GRAND TOTAL		2257691 4.76	31956355. 00	54533269. 76	21991135. 00		3254213 4.76		2850601 8.76	4036116.0 0	

Comments
Para- 4.1: Reasons of difference

The reasons of difference in Closing Balance of Rs. 4036116.00 in between the audit and the cash book are given below.

Sl. No.	Description of Reasons							Amount (Rs.)
1	The reason of difference of Rs. 601357.00 is related to the year 2011-12 as mentioned in the last A.R., i.e., A.R. No.- 59375/AR-2015-Khurda.							(-) 601357.00
2	The following grants have been received during the year 2014-15 as found in the bank pass books, but the same have not been received in the cash book during the year under audit.							(+)4640449.00
	Date of receipt in the Pass Book	A/C No.,Bank		Nature of Grant		Amount		
	02-03-15	04180100009785, U Co. Bank, Khandapada		Motor Vehicle Tax		275000.00		
	02-03-15			Maintenance of Road and Bridges		2700000.00		
	14-03-15			Solid Waste Management		300004.00		
	14-03-15			Solid Waste Management		80845.00		
	14-03-15			Maintenance of Road and Bridges		472000.00		
	04-03-15	31387210756, S.B.I., Khandapada		TFC		807000.00		
	07-03-15	331044804193, S.B.I., Khandapada		National Food Security Act		5600.00		
		Total				4640449.00		
3	The Closing balance of cash as on dt. 24-11-14 has been enhanced by Rs.2976.00 in the following way.							(-)2976.00
	C.B. of cash of previous day	Cash received	Total	Cash deposited in the bank	C.B. of cash as per Audit	C.B. of cash as per Sub cash book	Difference	
	44711.00	1871.00	46582.00	4847.00	41735.00	44711.00	2976.00	
Total								4036116.00

The local authority is suggested to reconcile the above difference of Rs. 4036116.00 with intimation to audit.

4.2. Details of Closing Balance as per Cash Book

The details of closing balance as per cash book is given below.

Sl. No.	Particulars	Amount
1	A/C No. 04180100005023, U Co. Bank, Khandapada	294374.00
2	A/C No. 04180110063729, U Co. Bank, Khandapada	110019.00
3	A/C No. 04180110063736, U Co. Bank, Khandapada	208256.00
4	A/C No. 04180110058923, U Co. Bank, Khandapada	387150.00
5	A/C No. 04180100005503, U Co. Bank, Khandapada	401060.00

6	A/C No. 04180100009785, U Co. Bank, Khandapada	6978508.00
7	A/C No. 04180200000219, U Co. Bank, Nayagarh	13828.00
8	A/C No. 003053003197, NDCC Bank, Khandapada	135971.00
9	A/C No. 31044804193, SBI, Khandapada	1233341.00
10	A/C No. 31387210756, SBI, Khandapada	5250763.00
11	A/C No. 50100059326004, HDFC Bank, Nayagarh	4382337.00
12	A/C No. 50100059325961, HDFC Bank, Nayagarh	1500000.00
13	P.L. Account	6906259.00
14	Postal Account	350.36
15	Civil Deposit	6050.00
16	GP Adv. (S. Money)	4917.40
17	GP Adv	2310.00
18	P.A. Cash Book	3.00
19	TDR	653376.00
20	Cash in hand	37146.00
Total		28506018.76

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

Khandapada 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	U Co Bank, Khandapada	04180100005023	31-03-2015	347470.00	31-03-2015	294374.00	53096.00	
2	U Co Bank, Khandapada	04180110063729	31-03-2015	110019.00	31-03-2015	110019.00	0.00	
3	U Co Bank, Khandapada	04180110063736	31-03-2015	208256.00	31-03-2015	208256.00	0.00	
4	U Co Bank, Khandapada	04180110058923	31-03-2015	387150.00	31-03-2015	387150.00	0.00	
5	U Co Bank, Khandapada	04180100005503	31-03-2015	401060.00	31-03-2015	401060.00	0.00	
6	U Co Bank, Khandapada	04180100009785	31-03-2015	10806357.00	31-03-2015	6978508.00	3827849.00	
7	U Co Bank, NAYAGARH	04180200000219	31-03-2015	13778.00	31-03-2015	13828.00	-50.00	
8	NDCCB, Khandapada	003053003197	31-03-2015	138254.00	31-03-2015	135971.00	2283.00	
9	S.B.I., Khandapada	31044804193	31-03-2015	1245901.00	31-03-2015	1233341.00	12560.00	
10	S.B.I., Khandapada	31387210756	31-03-2015	6057763.00	31-03-2015	5250763.00	807000.00	
11	HDFC, Nayagarh	50100059326004	31-03-2015	4382337.00	31-03-2015	4382337.00	0.00	
12	HDFC, Nayagarh	50100059325961	31-03-2015	1500000.00	31-03-2015	1500000.00	0.00	
13	Post Office, Khandapada	49055	31-03-2015	350.36	31-03-2015	350.36	0.00	
14	P.L. Account		31-03-2015	6906062.00	31-03-2015	6906259.00	-197.00	
	GRAND TOTAL			32504757.36		27802216.36	4702541.00	

Reconciliation

PARA: 6 STOCK POSITION

Khandapada NAC - 2014-2015

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
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Comments

No comments.

PARA: 7 INVESTMENT

Khandapada NAC - 2014-2015

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	01-04-2014	2310.00	0.00	2310.00	0.00	31-03-2015	2310.00	31-03-2015	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 :

Comments

It is revealed from the last Audit Report that, the investment were made at G.P. level before formation of NAC. No fresh investment has been made during the year under audit. The register of investment in form No. XXV as per Rule- 198 of Odisha Municipal Rules, 1953 has npt been maintained. The same may be maintained and produce to next audit for verification.

PARA: 8 ADVANCE

Khandapada 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	675487.00	1464660.00	2140147.00	846260.00	31-03-2015	1293887.00	31-03-2015	1293887.00	0.00	
	GRAND TOTAL		675487.00	1464660.00	2140147.00	846260.00		1293887.00		1293887.00	0.00	

Comments :

8.1 Details of outstanding advance

The details of outstanding advances as on 31-03-15 are furnished below.

Sl. No.	Name and Designation of the advance Holder	Ref. to the Vr. No. and date of Payment of Advance	Amount of Advance Outstanding			Purpose of Advance	Name and designation of Officers responsible for payment of the advance
			For more than one year	For less than one year	Total		
1	Unclassified advance as on 31-03-2012		399587.00		399587.00		
2	Kishore Chandra Naik, N.W.	131/14-06-13	10000.00 (Out of Rs. 25000.00, Rs. 15000.00 adjusted during 2013-14)		10000.00	Medical Advance	Kartika Chandra Misra, E.O.
3	Sumitra Mukhi	355/7-10-13	6000.00		6000.00	Festival Advance	Kartika Chandra Misra, E.O.
4	Halu Mukhi	355/7-10-13	7000.00		7000.00	Festival Advance	Kartika Chandra Misra, E.O.
5	Halu Mukhi	45/28-11-13	5600.00 (Out of Rs. 8000.00, Rs. 2400.00 adjusted during 2013-14)		5600.00	Medical Advance	Kartika Chandra Misra, E.O.
6	Kartika Chandra Mishra, E.O.	390/23-10-13, 383/12-10-13, 405/12-11-13, 444/19-11-13	100000.00		100000.00	Failin Restoration work	Kartika Chandra Misra, E.O.
7	Subas Chandra Das, Peon	135/28-06-14		20000.00	20000.00	Harishchandra Yojana	Kunjabana Pradhan, E.O.
8	Saroj Kumar Sahoo	214/28-08-14		40000.00	40000.00	LSG Day Celebration	Kunjabana Pradhan, E.O.
9	Saroj Kumar Sahoo	224/01-09-14		30000.00	30000.00	LSG Day Celebration	Kunjabana Pradhan, E.O.
10	Subas Chandra Das, Peon	227/03-09-14		20000.00	20000.00	Harishchandra Yojana	Kunjabana Pradhan, E.O.
11	Amita Das, Chairperson	297/01-10-14		6000.00	6000.00	T.A. advance	Kunjabana Pradhan, E.O.
12	Nibedita Misra, Councilor	298/01-10-14		300.00	300.00	T.A. advance	Kunjabana Pradhan, E.O.
13	Saroj Ku Pradhan Concilor	298/01-10-14		300.00	300.00	T.A. advance	Kunjabana Pradhan, E.O.
14	Pradipta Ku Sahoo,	298/01-10-14		300.00	300.00	T.A. advance	Kunjabana

	Councilor						Pradhan, E.O.
15	Geetanjali Choudhury, Councilor	298/01-10-14		300.00	300.00	T.A. advance	Kunjabana Pradhan, E.O.
16	Laxmi Narayan Sahoo, TC	512(A0/13-02-15		20000.00	20000.00	Cleaning of Road	Binay Ranjan Mahapatra, E.O.
17	Techno Electronics, Ganesh Nagar, Bhubaneswar	521/04-03-15		500000.00	500000.00	Supply of High Mast Light	Binay Ranjan Mahapatra, E.O.
18	Subas Chandra Das, Peon	546/13-03-15		40000.00	40000.00	Marriage Advance	Binay Ranjan Mahapatra, E.O.
19	Festival Advance to staff	286/01-10-14		72500.00 (Out of Rs. 145000.00, Rs. 72500.00 adjusted during 2014-15	72500.00	Festival Advance	Kunjabana Pradhan, E.O.
20	Festival Advance to staff	287/01-10-14		16000.00	16000.00	Festival Advance	Kunjabana Pradhan, E.O.
Total					1293887.00		

8.2 Year wise break up outstanding advances

The Year wise break up outstanding advances as on 31-03-15 is given below.

Year	Amount of outstanding advance
Prior to 2009-10	390022.00
2010-11	9565.00
2011-12	0.00
2012-13	0.00
2013-14	128600.00
2014-15	765700.00

8.3 Details of Advance paid during the year 2013-14 which were remained unadjusted for more than one year as on 31-03-2015

In pursuance of G.O. no. 2221/F, Dt. 08-03-2002 read with letter no. 15179/DLFA, 28-09-13 of Director, Local Fund audit, Odisha, advances remaining outstanding for more than one year is to be treated as loss to the govt. fund. Such unadjusted advances are to be suggested for recovery through surcharge proceedings as per the said G.O. by fixing up responsibility on the sanctioning authority who have sanctioned the advance but failed to adjust the same and the advance payee jointly.

The following are the details of such advances amounting to Rs. 128600.00 paid during the year 2013-14 as mentioned in the last audit report, but remained unadjusted for more than one year i.e., till 31-03-15 .

Sl No.	Name of Advnace Payee	Vr. No./Date	Amount Paid	Amount adjusted during 13-14 or 14-15	Amount outstanding	Purpose	Name of the Sanctioning Authority
1	2	4	5	6	7		8
1	Kishore Chandra Naik, N.W.	131/14-06-12	25000.00	15000.00	10000.00	Medical advance	Kartika chadra Misra
2	Sumitra Mukhi	355/7-10-13	6000.00	- -	6000.00	Festival Advance	Kartika chadra Misra
3	Halu Mukhi	355/7-10-13	7000.00	0.00	7000.00	Festival Advance	Kartika chadra Misra
4	Halu Mukhi	355/7-10-13	8000.00	2400.00	5600.00	Medical Advance	Kartika chadra Misra
5	Kartika Chandra Mishra, E.O.	390/23-10-13, 383/12-10-13, 405/12-11-13, 444/19-11-13	100000.00	---	100000.00		Kartika chadra Misra
		Total			128600.00		

From the above table, it would be seen that an advance of Rs. 128600.00 which were paid during 2013-14 and not been adjusted till 31-03-15 and so remaining outstanding for more than one year and thus suggested for recovery from the following persons.

- Sri Kartika Chandra Mishra, E.O. Rs. 114300.00
- Sri Kishore Chandra Naik, N.W. Rs. 5000.00

3.	Sri Halu Mukhi, Sweeper	Rs. 6300.00
4.	Smt. Sumitra Mukhi, Sweeper	<u>Rs. 3000.00</u>
Total		Rs. 128600.00

Responsible Person for this paragraph

Sln0	Name	Designation	Adress	Amount(In Rs:)
1	Kartika Chandra Mishra	E.O.		120600.00
2	Kishore Chandra Naik	Night Watcher	NAC, Khandapada	5000.00
3	Sumitra Mukhi	Sweeper		3000.00

PARA: 9 GRANTS

Khandapada NAC - 2014-2015

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	01-04-2014	25036197.00	28701433.00	53737630.00	21685140.00	31-03-2015	32052490.00	
	GRAND TOTAL	25036197.00	28701433.00	53737630.00	21685140.00		32052490.00	

Comments :

The details of receipt and utilisation of grants during the year 2014-15 is given below.

Sl No.	Name of the Grant	OB as on 01-04-14	Receipt during the year 2014-15	Total	Expenditure incurred the year 2.14-15	C.B. as on 31-03-2015
1	113 th FC	5851847	1487000	7338847		7338847
2	SRC Grant	582328		582328		582328
3	OC	2473854	11930000	14403854	11930000	2473854
4	Incentive	1811485		1811485	390610	1420875
5	SJSRY	241573	225750	467323		467323
6	MLA LAD/SPF	2872460	1000000	3872460	1322650	2549810
7	RD Grant	739838	4994000	5733838	2360097	3373741
8	Parking Grant	352052		352052	406282	-54230
9	FDR	37993		37993		37993
10	Town Hall	198000	0	198000	81614	116386
11	Office Building	303270		303270		303270
12	Maintenance of NRB	607444	400000	1007444		1007444
13	Maintenance of R & B	0		0		0
14	Local Festival Grant	0		0		0
15	Unclassified amount	188962		188962		188962
16	Motor Vehicle Tax	-3270207	550000	-2720207	90002	-2810209
17	Devolution Fund	4900000	1487000	6387000		6387000
18	Special Grant for UAG	-300764		-300764		-300764
19	R & B	1286000		1286000		1286000
20	SWM	-494780		-494780		-494780

21	12 th FC	0		0		0
22	12 th FC /Mnt. Of Data Base	0		0		0
23	Special Development Programme	0		0	519672	-519672
24	Scavengers' awareness	13000		13000		13000
25	Election	194771		194771		194771
26	Salary Grant	291600		291600		291600
27	HARISHCHANDRA Sahayata Yojanaa	60000	300000	360000	46000	314000
28	Retired pension	60000	50000	110000	111165	-1165
29	SOAP, NOAP, ODP	6035471	4073600	10109071	3436700	6672371
30	MPLAD		195000	195000	970348	-775348
31	AWC		1500000	1500000		1500000
32	Solid Waste Management		489083	489083		489083
33	NFBS		20000	20000	20000	0
		25036197	28701433	53737630	21685140	32052490

PARA: 10 UTILISATION CERTIFICATE

Khandapada 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	41722717.00	21685140.00	63407857.00	17655964.00	31-03-2015	45751893.00	
	GRAND TOTAL	41722717.00	0.00	63407857.00	17655964.00		45751893.00	

Comments :

4.	Sri Laxmi Narayan Sahoo	Rs. 96.00
5.	Sri Dillip Kumar Acharya	Rs. 608.00
6.	Sri Lal Mohan Pattanaik	<u>Rs. 34196.00</u>
Total		Rs. 55735.00

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Saroj Kumar Sahoo	Tax Collector	At,P.O.- Khandapada	16545.00
2	Ramesh Chandra Mohanty	Tax Collector	At.-Khandapada	264.00
3	Mohita Ranjan Ratha	Tax Collector	At-P.O.- Khandapada	4026.00
4	Laxmi Narayan Sahoo	Tax Collector	At P.O. - Khandapad	96.00
5	Dillip Kumar Acharya	Tax Collector		608.00
6	Lal Mohan Pattanaik	Junior Assistant	At-P.O.Khandapara	34196.00

11.2 - Less Receipt shown in DCR vide Memo No. 24/11-01-16

On checking of the counterfoils of the Receipt Books of the Tax Collectors, it was seen that less amount was taken to DCR as against actual collection.

Receipt book no	Receipt no/Date	Name of the Tax collector	Amount collected (Rs)	Amount taken to DCR/ subsidiary cash book (Rs)	Difference
2	178/23.04.14	Laxminarayan Sahoo	164.00	154.00	10.00
4	360/19.04.14	R.C. Mohanty	27.00	24.00	3.00
	369/28.04.14		232.00	227.00	5.00
1	43/20.10.14		62.00	60.00	2.00
Total					20.00

The objection memo was not returned to the audit till the completion of audit.

However, for the above misappropriation of cash have been made by the following officials and the amount is suggested for recovery from them.

- Sri Ramesh Chandra Mohanty Rs. 10.00
 - Sri Laxmi Narayan Sahoo Rs. 10.00
- Total Rs. 20.00

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Laxmi Narayan Sahoo	Tax Collector	At P.O. - Khandapad	10.00
2	Ramesh Chandra Mohanty	Tax Collector	At.-Khandapada	10.00

11.3 - Amount collected by the cashier from the Tax Collectors but not deposited in the Subsidiary Cash book NAC Fund vide Memo No. 22/11-01-16

On checking of the DCR of the Tax Collectors with reference to the Subsidiary Cash Book, it was seen that although the following taxes are collected by the cashier in shape of cash from the Tax collectors but those are not shown receipt in the Subsidiary Cash Book (NAC Fund).

Name of the Cashier	Name of the Tax Collector	Date	Amount(Rs)
Lal Mohan Pattanaik	LaxmiNaraYansahoo	27.11.14	1130.00
	Prakash Chandra Barik	08.12.15	400.00
Total			1730.00

The objection memo was not returned to the audit till the completion of audit.

However, for the above misappropriation of cash have been made by the Cashier Sri Lal Mohan Pattanaikand the amount is suggested for recovery from him.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Lal Mohan Pattanaik	Junior Assistant	At-P.O.Khandapara	1730.00

11.4 - Excess /less receipt shown in Subsidiary Cash Book vide Memo No. 25/11-01-16

On checking of Misc Receipt of the Cashier, it was seen that the following less/excess amount was taken to Subsidiary cash book as against actual collection and finally a sum of Rs. 9175.00 was shown received in less in the Subsidiary Cash Book.

Date of receipt	Received from whom	Amount (Rs)	Total Amount (Rs)	Receipt taken in Subsidiary Cash book (Rs)	Difference (Rs)	Remarks
08.10.14	D.K Acharya	3790.00	5932.00	6932.00	1000.00	Excess
	R.K Mohanty	421.00				
	MohitRanjanRath	1721.00				
15.03.15	D.K Acharya	6172.00	7999.00	7997.00	2.00	Less
	R.K Mohanty	1827.00				
11.05.15	D.K Acharya	8398.00	12981.00	5408.00	7573.00	Less
	R.K Mohanty	4583.00				
226/17.07.15	Babuli Khuntia	1300.00	13200.00	15.09.15-5800.00	2600.00	Less
227/17.07.15	Jagannath Das	800.00		26.09.15-4800.00		
228/17.07.15	Kailash ch. Dalei	800.00		Total-10600.00		
229/17.07.15	KrupasindhuSahoo	3100.00				
234/10.09.15	ChakradharRath	1600.00				
235/10.09.15	GadadharBehera	600.00				
236/10.09.15	Ram Ch.Das	1600.00				
137/10.09.15	Suptd.Sub jail, Khandapada	3200.00				
Total						

The objection memo was not returned to the audit till the completion of audit.

However, for the above misappropriation of cash have been made by the Cashier Sri Lal Mohan Pattanaikand the amount is suggested for recovery from him.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Lal Mohan Pattanaik	Junior Assistant	At-P.O.Khandapara	9175.00

11.5 - Exhibition of Excess Expenditure vide Memo No. 51/19-01-16

On checking of the subsidiary cash book with reference to connected vouchers & OAP pay acquittance roll, it was seen that a sum of Rs. 2300.00 has been shown as excess expenditure towards payment of OAP beneficiaries. The details of which are given below.

Voucher No/Date	Category	AR page	Expenditure as per voucher	Expenditure as per AR	Excess	Dis bursing Officer
512 & 513/12.02.15	IGNOAP	1-45	87600.00	86100.00	1500.00	IndumatiParida,C.O
561/15.03.15	IGNOAP	1-45	99600.00	99300.00	300.00	
561/15.03.15	Senior Citizen	1-13	32000.00	31500.00	500.00	
Total					2300.00	

However on issue of objection memo in this regard, the local authority recovered the amount from Sri Subas Chandra Das, Peon vide M.R. No. 269/02-03-16.

11.6 - Exhibition of Double expenditure vide Memo No. 52/19-01-16

On checking of the subsidiary cash book with reference to connected vouchers & OAP pay acquittance roll, it was seen that a sum of Rs. 1500.00 has been shown as double payment towards of OAP beneficiaries as against one time payment to them. The details of which are given below.

1 st time payment vide voucher no/date	2 nd time payment vide voucher no/date	Category	AR page	Sl.no	Name of beneficiary	Amount(Rs)	Disbursing Officer
95/16.06.14	151/15.07.14	ODP	62	23	Sabitri Acharya	300.00	Indumati Parida, C.O
			63	26	Ram chandra Panda	300.00	
			63	27	Nilamani Sahoo	300.00	
207/15.08.14	239/15.09.14	MBPY	39	308	Baikunthnath Pradhan	300.00	
376/15.12.14	455/15.01.15	ODP	61	13	Biranchi Narayan Palei	300.00	
Total						1500.00	

However on issue of objection memo in this regard, the local authority recovered the amount from Sri Subas Chandra Das, Peon vide M.R. No. 269/02-03-16.

11.7 - Exhibition of Excess expenditure in Subsidiary cash book vide Memo No. 53/19-01-16

On checking of the subsidiary cash book with reference to connected vouchers & OAP pay acquittance roll, it was seen that a sum of Rs. 291300.00 has been booked as expenditure towards distribution of old age pension vide voucher no-561/15.03.15 as against actual distribution of Rs.291200.00 to the beneficiaries which resulted excess expenditure of Rs. 100.00.

The objection memo was not returned to the audit till the completion of audit.

However, for the above excess expenditure Smt. Indumati Parida, C.O. is responsible and the amount is suggested for recovery from her.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Indumati Parida	Community Organisor	Khandapada NAC	100.00

11.8 - Excess expenditure booked in the cash book in making of payment to the sanitation Workers through Muster Roll vide Memo No. 46/16-01-16

On checking of the paid vouchers with reference to the Subsidiary Cash Book, it was seen that as against the payment of Rs. 36160.00 to the Sanitation Workers through Muster Rolls vide different vouchers, as detailed below, a sum of Rs. 39663.00 has been shown expenditure in the cash book resulting excess payment of Rs. 3503.00

Voucher No./Date	Amount for which expenditure booked in the cash book	Amount actually paid to the Sanitation Workers	Excess expenditure booked	Remarks
27/15-04-14	6102.00	5876.00	226.00	As against the passed amount and paid amount of Rs. 5876.00, expenditure booked for Rs. 6102.00 in each case
27/15-04-14	6102.00	5876.00	226.00	
202/08-08-14	6102.00	5424.00	678.00	No acknowledgement receipt obtained from Bubuj Majhi
203/08-08-14	6102.00	5424.00	678.00	
204/08-08-14	6102.00	5424.00	678.00	
205/08-08-14	6102.00	5424.00	678.00	
206/08-08-14	3051.00	2712.00	339.00	
Total	39663.00	36160.00	3503.00	

The objection memo was not returned to the audit till the completion of audit.

However, for the above excess expenditure the following officials are responsible and the amount is suggested for recovery from them.

1.	Sri Kunjabana Pradhan, E.O.	Rs. 1752.00
2.	Sri Lal Mohan Pattanaik	<u>Rs. 1751.00</u>
Total		Rs. 3503.00

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Lal Mohan Pattanaik	Junior Assistant	At-P.O.Khandapara	1751.00
2	Kunjabana Pradhan	Executive Officer	Khandapada	1752.00

11.9 - Excess expenditure shown in the cash book than the amount drawn as per Acquittance Roll vide Memo No. 95/27-01-16

On checking of the Pay Acquittance Roll of staff with reference to the Subsidiary cash book, it was seen that as against the admissible bill prepared and drawn for Rs. 63344.00 for the month of vide A.R. page no. , a sum of Rs. 63444.00 was shown expenditure in the cash book vide vr. no. 547/13-03-15 resulting excess expenditure of Rs. 100.00.

The objection memo was not returned to the audit till the completion of audit.

However, for the above excess expenditure the following officials are responsible and the amount is suggested for recovery from them.

1.	Sri Binoy Ranjan Mahapatra, E.O.	Rs. 50.00
2.	Sri Lal Mohan Pattanaik	<u>Rs. 50.00</u>
Total		Rs. 100.00

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Binoy Ranjan Mahapatra	Executive Officer	Khandapada NAC	50.00
2	Lal Mohan Pattanaik	Junior Assistant	At-P.O.Khandapara	50.00

PARA: 12 LOSS OF STOCK & STORE
12.1 -

No Comments.

PARA: 13 AUDIT OF RECEIPTS
13.1 - Cheques/DD received by the cashier from the Tax Collectors but not shown receipt Cash book NAC Fund vide Memo No. 22/11-01-16

On checking of the DCR of the Tax Collectors with reference to the Subsidiary Cash Book, it was seen that although the following Cheques/DD

are received by the cashier from the Tax collectors but those are not shown received in the Cash Book (NAC Fund).

Name of the Cashier	Name of the Tax Collector	Date	Amount(Rs)	In shape of
Lal Mohan Pattanaik	Saroj Kumar Sahoo	24.10.14	14700.00	D.D
		24.12.14	30000.00	D.D
		26.12.14	8400.00	D.D
Total			53100.00	

The objection memo was not returned to the audit till the completion of audit.

Till it is produced to next audit, a sum of Rs. 53100.00 is held under objection.

13.2 - Collection of Cheque/DD not shown receipt in the Accountant cash book vide Memo No. 23/11-01-16

On checking of the counterfoils of the Misc receipt book & other Receipt book, it was seen that the following receipts of Cheque/DD were not entered in the Accountant cash book. The details of which are given below.

Receipt No/Date	Name of Tax Collector/Cashier	Name of Tax Payer	Amount (Rs)
2918/08.01.15	Lal Mohan Pattanaik	Harischandra Sahayata	100000.00 (Cheque)
2927/30.01.15		Bharati Infra tel.Ltd	1000.00 (Cheque)
2983/31.03.15		Sr. Manager, Net work Vodafvone	4000.00 (Cheque)
253/27.12.15		Collector, Nayagarh	20000.00 (Cheque)
254/30.12.15			15000.00 (Cheque)
2318/09.05.14	Prakash Ch.Barik	Bharati Infra tel.Ltd	1000.00 (D.D)
2369/07.01.15		Sr. Manager, Network Operation	1000.00 (D.D)
Total			142000.00

The objection memo was not returned to the audit till the completion of audit.

Till it is produced to next audit, a sum of Rs. 142000.00 is held under objection.

PARA: 14 AUDIT OF EXPENDITURE

14.1 - EXCESS PAYMENT TO CONSOLIDATED STAFFS OF THE MUNICIPALITY vide Memo No. 81/25-01-16

i. **Govt. in H & UD Department vide his letter No. 16880/HUD Dt.15.05.1999** has issued instruction to local bodies for allowing consolidated pay who have served less than ten year from the cut off date i.e. **19.5.1997**.

ii. For adoption of uniform scale of monthly remuneration for contractual employees Govt. in Finance Department has issued an instruction vide his **Lr. No. 32986(255)/F. Dt. 7.7.2008** that, the consolidated salary/ remuneration for such employees shall be the sum equivalent to the minimum of the pay scale admissible to the regular post against which such contractual engagement has been made. The same was communicated to all the Executive Officer of the Municipalities and NAC for information by the Govt. in H & UD Deptt. vide his **Lr. No. 23894/HUD Dt. 6.9.2008**.

iii. The **Circular No. 32986/F Dt. 7.7.2008** was amended by Finance Department Lr. No. **40545(255)/F. Dt. 29.8.2009**. On the said order Govt in Finance Department has pleased to decide that the minimum pay of the corresponding post in the revised scale of pay in the corresponding pay band as indicated in **column 5** of the first schedule of ORSP Rule 2008 notified vide **SRO No. 638/2008 Dt. 24.12.2008** shall hence forth be applicable as contractual remuneration to contractual appointees engaged in different govt. Departments and government offices.

iv. The service condition of the employees of the ULBs are regulated with the rules and provisions of O.M. Act/Rules, which is governed under rules/ provisions applicable to the employees of the State Government. **As per Rule 415 of the O.M. Rules-1953**, the conditions of the employees of a municipal council **shall not be more favourable than those of Government servants of similar standing and status in respect of**

- a. Salary and allowances,
- b. Leave and leave salary

c. Travelling allowance and superannuation and retirement.

Further, for the engagement of Computer Operator, the following guidelines has been issued by Finance department.

1. As per Order No.FA-Codes-1/2012-6024/W Dt.12.062012, Computer Operator is not covered by the Notification of Labour and Employment Department. Hence the rate of remuneration of Computer Operator was fixed @ Rs.4000.00/per month prior to dt. 01-04-2013.

2. As per Office Memorandum No. 8304/W Dt.1.8.2013 of Work Department which was concurred by the Finance Department U.O.R. No. 100/WF-I Dt.23.4.2013, the monthly remuneration of Computer operator was fixed @5200.00 per month w.e.f. 1.7.2013.

On checking of the Pay acquittance roll of the Contractual employees of the NAC, it reveals that 16 Nos. of employees were engaged in the same establishment and remuneration on consolidated pay were allowed to them as detailed below and due to allowing higher rate than admissible as per above govt. guide lines a sum of **Rs. 288640.00** was paid in excess including payment of EPF @ 12% to the consolidated employees the details of which are furnished below.

SL.N O.	NAME OF THE EMPLOYEE	POST ASSIG NED	BASIC PAY ADM. FOR THE POS T	Month of payment/Voucher No. /Date												TOTAL ADM PAID SSIB LE RATE / PM (Basic +EPF 12%)	TOTAL AMOU NT ADM SIBLE	EXCE SS PAID	
				Mar, 2014	Apr., 2014	May, 2014	Jun, 2014	July, 2014	Aug., 2014	Sep., 2014	Oct., 2014	Nov., 2014	Dec., 2014	Jan., 2015	Feb., 2015				
				9/11- 04-14	48/08- 05-14	105/2- 06-14	156/1- 07-14	188/0- 08-14	251/3- 09-14	257/3- 09-14	349/2- 11-14	387/1- 12-14	436/09-0- 1-15	494/1- 02-15	547/1- 03-15				
1	Dillip Kumar Acharya	Tax Collect or	5200	1028 6	1028 6	10286	10286	10286	11286	11286	11286	11815	11815	11053	11815	13178 6	5824	69888	61898
2	MohitRanjan Ratha	Tax Collect or	5200	1028 6	1028 6	10286	10286	1666	1666	11286	11286	11815	11815	11815	11815	11430 8	5824	58240	56068
3	Saroj Kumar Sahoo	Tax Collect or	5200	1028 6	1028 6	10286	10286	10286	11286	11286	11286	11815	11815	11815	11815	13254 8	5824	69888	62660
4	Ramesh Kumar Mohanty	Tax Collect or	5200	1028 6	1028 6	10286	10286	10286	11286	11286	11286	11815	11815	11815	11815	13254 8	5824	69888	62660
5	Raj Kishore Mishra	Peon	4440	NA	NA	NA	NA	NA	4976	4976	4976	5794	5794	5795	5795	38106	4973	34811	3295
6	Raj Kishore Sahoo	Peon	4440	NA	NA	NA	NA	NA	4976	4976	4976	5794	5794	5795	5795	38106	4973	34811	3295
7	Rabindra Kumar Barik	Electric al Helper	4440	NA	NA	NA	NA	NA	4976	4976	4976	5794	5794	5795	5795	38106	4973	34811	3295
8	Samarendra Kumar Barik	Store Keeper	4440	NA	NA	NA	NA	NA	5676	5676	5676	5908	5908	5908	5908	40660	4973	34811	5849

9	Laxman Das	Driver	5200	NA	NA	NA	NA	NA	NA	NA	NA	5908	NA	5908	5908	17724	5824	17472	252
10	Rabindra Kumar Nayak	Sweeper	4440	NA	NA	NA	NA	NA	5323	6044	6044	6041	6250	6048	6250	42000	4973	34811	7189
11	Mini Dei	Sweeper	4440	NA	NA	NA	NA	NA	5500	6044	6044	5624	6250	6250	6250	41962	4973	34811	7151
12	Subasi Dei	Sweeper	4440	NA	NA	NA	NA	NA	5323	6044	6044	6249	6250	6250	6250	42410	4973	34811	7599
13	Sara Mukhi	Sweeper	4440	NA	NA	NA	NA	NA	NA	4976	NA	NA	NA	NA	NA	4976	4973	4973	3
14	Sita Nayak	Sweeper	4440	NA	NA	NA	NA	NA	NA	4976	4976	NA	5113	5113	5113	25291	4973	24865	426
15	Sanatan Nayak	Sweeper	4440	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	0	4973	0	0
16	Prasanta Kumar Raut	Computer Operator	5200	5908	5908	5908	5908	5908	6908	6908	6908	7044	7044	7044	7044	78440	5824	69888	7000

The objection memo was not returned to the audit till the completion of audit.

However, for the above excess expenditure the following officials are responsible and the amount is suggested for recovery from them.

1. Sri Kunjabana Pradhan, E.O. Rs. 223924.00
 2. Sri Binaya Ranjan Mahapatra, E.O. Rs. 64716.00
- Total Rs. 288640.00

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Kunjabana Pradhan	Executive Officer	Khandapada	223924.00
2	Binoy Ranjan Mahapatra	Executive Officer	Khandapada NAC	64716.00

14.2 - Irregular engagement of staff on DLR/Consolidated/Contractual Basis vide Memo No. 82/25-01-16

Different Circulars/Notifications have been issued by the H & UD Department and Finance Department for engagement of employee under DLR/Contractual basis.

1. As per provision contained in section 73(1) of O.M.Act, 1950, ULB can employ staff with prior sanction of the state government.
2. As per Section 73(2) OF Orissa Municipal Act, 1950, in case of emergency the Municipal Council may make provision for temporary employment under it for a period not exceeding 44 days. This means that beyond 44 days the council have no power to continue any person in service appointed as NMR/DLR etc. Continuance of such, attracts penal action as provided under section 75-A of Orissa Municipal Act-1950.
3. As per Circular No. -Misc.-129/2000/3605/H & UD, dtd. 15-12-2000, it was clearly instructed to disengage all DLRs/NMRs engaged in ULBs who were engaged after 19-05-97.As per Lr. No. 12204/HUD Dt. 19.04.2000 of Secretary to Govt., H & UD Department, action will initiated against the persons who have (i) authorised such employment (ii) issued orders for such employment.
4. As per Lr. No. 17815(45)/F Dt. 12.04.1993, Engagement of persons on daily wages or office and field works without special sanction of Finance Department is here by banned. Violation of these instructions will result in fixation of personal responsibility on the officer engaging such persons and also on person disbursing the wages to the concerned persons.

On verification of the personal file and the Pay Acquittance Roll of the Staff, it was seen that the following persons have been engaged as DLR/NMR after the date line of dt. 19-05-97.

SL.NO	NAME OF THE EMPLOYEE	POST ASSIGNED	Date of engagement	Month of payment/Voucher No. /Date												TOTAL PAID
				Mar, 2014	Apr., 2014	May, 2014	Jun, 2014	July, 2014	Aug., 2014	Sep., 2014	Oct., 2014	Nov., 2014	Dec., 2014	Jan., 2015	Feb., 2015	
				9/11-04-14	48/08-05-14	105/20-06-14	156/17-07-14	188/08-08-14	251/30-09-14	257/30-09-14	349/26-11-14	387/18-12-14	436/09-01-15	494/10-02-15	547/13-03-15	
1	Raj Kishore Mishra	Peon	19/02/2010	3976	3976	3976	3976	3976	4976	4976	4976	5794	5794	5795	5795	57986
2	Raj Kishore Sahoo	Peon	15/08/1997	3976	3976	3976	3976	3976	4976	4976	4976	5794	5794	5795	5795	57986
3	Rabindra Kumar Barik	Electrical Helper	19/02/2010	3976	3976	3976	3976	3976	4976	4976	4976	5794	5794	5795	5795	57986
4	Samarendra Kumar Barik	Store Keeper	01/10/2010	3976	3976	3976	3976	3976	5676	5676	5676	5908	5908	5908	5908	60540
5	Laxman Das	Driver	01/10/2010	3976	3976	3976	3976	3976	5076	5076	5076	5908	5526	5908	5908	58358
6	Sara Mukhi	Sweeper	30/06/2004	4376	4376	4376	4376	4376	4391	4976	3811	4942	4948	3957	4321	53226
7	Sita Nayak	Sweeper	30/06/2004	4376	4376	4376	4376	4376	4391	4976	4976	4942	5113	5113	5113	56504
8	Sanatan Nayak	Sweeper	18/10/1997	4376	4376	4376	4116	3876	4106	4826	4541	4601	4948	4683	4680	53505
9	Sumitra Mukhi	Sweeper	30/06/2004	0	0	0	0	0	0	0	0	0	0	0	0	0
10	Prasanta Kumar Raut	Computer Operator	10/10/2007	5908	5908	5908	5908	5908	6908	6908	6908	7044	7044	7044	7044	78440
																534531

The objection memo was not returned to the audit till the completion of audit.

However, to regularise the expenditure Ex-Post facto approval from the Govt. In H. & U.D. department may be obtained and produced to next audit. Till then a sum of Rs. 534531.00 is held under objection.

14.3 - Excess payment made due to making wrong arithmetical calculation in D.A. Arrear vide Memo No. 91/27-01-16

On checking of the Pay Acquittance Roll of the Staff, it was seen that due to making wrong arithmetical calculation in drawal of D.A. arrear (from 100% to 107%) for the period from July, 2014 to Sept., 2014 of Sri Lal Mohan Pattanaik, Junior Assistance, a sum of **Rs. 467.00**, as calculated above has been paid in excess to him. The payment of DA Arrear along with other staff was shown expenditure in the cash book for Rs. 30520.00 vide voucher no. 397/18-12-14.

Month	Basic Pay	Grade Pay	Total	DA admissible @107%	DA drawn @100%		Arrear DA admissible		Arrear DA drawn and paid		Excess amount paid
				Amount	Amount	AR Page no.	Amount	AR Page no.			
July, 14	5420	1900	7320	7832	7320	80	512.00				
Aug., 14	5640	1900	7540	8068	7540	84	528.00				
Sep., 14	5640	1900	7540	8068	7540	87	528				
Total				23968.00	22400.00		1568.00	2035.00	467.00		

The objection memo was not returned to the audit till the completion of audit.

However, for the above excess expenditure the following officials are responsible and the amount is suggested for recovery from them.

- Sri Kunjabana Pradhan, E.O. Rs. 234.00
 - Sri Lal Mohan Pattanaik Rs. 233.00
- Total Rs. 467.00

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Kunjabana Pradhan	Executive Officer	Khandapada	234.00
2	Lal Mohan Pattanaik	Junior Assistant	At-P.O.Khandapara	233.00

14.4 - Excess loan amount of the employee deposited in the bank than the amount recovered/deducted from the Pay bill vide Memo No. 92/27-01-16

On checking of the paid vouchers with reference to the cash book and the Pay Acquittance Roll of the staff, it was seen that as against the recovery of Rs. 334400.00 from the staff, a sum of Rs. 326400.00 has been deposited in the bank against the different employee of the NAC who have borrowed the loan which resulted excess deposit of Rs. 8000.00 which is a loss to the NAC. The details of deduction and remittance is given below.

Vr. No./ Date	Amount deposited in the bank	Amount deducted from the Pay bill of the staff towards loan amount recovery			Excess amount deposited		Persons against whom excess deposit made	
		Month	A.R. Page No.	Amount	Name	Amount		
12/11-04-14	39650.00			38650.00	1000.00			1000.00
53/08-05-14	39650.00			38650.00	1000.00			1000.00
111/20-06-14	38850.00			37850.00	1000.00			1000.00
162/17-07-14	38850.00			37850.00	1000.00			1000.00
195/08-08-14	44350.00			43350.00	1000.00			1000.00
279/30-09-14	88700.00			86700.00	1000.00			1000.00
355/26-11-14	44350.00			43350.00	1000.00			1000.00
Total	334400.00			326400.00	8000.00			8000.00

The objection memo was not returned to the audit till the completion of audit.

However, for the above excess expenditure the following officials are responsible and the amount is suggested for recovery from them.

- Sri Kunjabana Pradhan, E.O. Rs. 4000.00
 - Sri Lal Mohan Pattanaik Rs. 4000.00
- Total Rs. 8000.00

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Kunjabana Pradhan	Executive Officer	Khandapada	4000.00
2	Lal Mohan Pattanaik	Junior Assistant	At-P.O.Khandapara	4000.00

14.5 - Excess amount remitted towards EPF of the employee than the amount recovered/deducted from the Pay bill vide Memo No. 93/27-01-16

On checking of the paid vouchers with reference to the cash book and the Pay Acquittance Roll of the staff, it was seen that as against the recovery of Rs. 276863.00 from the Pay Bill of the staff towards both the employee and the council share of the EPF, a sum of Rs. 285878.00 has been remitted as EPF against the different employee of the NAC which resulted excess deposit of Rs. 9015.00 which is a loss to the NAC. The details of deduction and remittance is given below.

Vr. No./ Date	Amount remitted towards EPF	Amount deducted from the Pay bill of the staff towards EPF			Excess amount remitted
		Month	A.R. Page No.	Amount	
19/15-04-14	23754.00			22849.00	905.00
60/08-05-14	23754.00			22849.00	905.00
114/20-06-14	23754.00			22849.00	905.00
172/17-07-14	23754.00			22849.00	905.00
201/08-08-14	23754.00			22849.00	905.00
282/30-09-14	23754.00			22849.00	905.00
283/30-09-14	23754.00			22849.00	905.00
322(A0/14-11-14	23754.00			21183.00	2571.00
372/12-12-14	31239.00			31236.00	3.00
445/09-01-15	32501.00			32498.00	3.00
507/10-02-15	32106.00			32003.00	103.00
Total	285878.00			276863.00	9015.00

The objection memo was not returned to the audit till the completion of audit.

However, for the above excess expenditure the following officials are responsible and the amount is suggested for recovery from them.

1.	Sri Kunjabana Pradhan, E.O.	Rs. 4456.00
2.	Sri Binoy Ranjan Mahapatra, E.O.	Rs. 52.00
3.	Sri Lal Mohan Pattanaik	<u>Rs. 4507.00</u>
Total		Rs. 9015.00

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs.)
1	Kunjabana Pradhan	Executive Officer	Khandapada	4456.00
2	Binoy Ranjan Mahapatra	Executive Officer	Khandapada NAC	52.00
3	Lal Mohan Pattanaik	Junior Assistant	At-P.O.Khandapara	4507.00

14.6 - Excess amount remitted to LIC than the amount recovered/deducted from the Pay bill of staff towards their LIC premium vide Memo No. 94/27-01-16

On checking of the paid vouchers with reference to the cash book and the Pay Acquittance Roll of the staff, it was seen that as against the recovery of Rs. 268424.00 from the staff, a sum of Rs. 268452.00 has been remitted to the LIC against the different employee of the NAC towards their LIC premium which resulted excess deposit of Rs. 28.00 which is a loss to the NAC. The details of deduction and remittance is given below.

Vr. No./ Date	Amount deposited in the bank	Amount deducted from the Pay bill of the staff towards loan amount recovery			Excess amount deposited	Persons against whom excess deposit made	
		Month	A.R. Page No.	Amount		Name	Amount
20/15-04-14	22371.00			22366.00	5.00		5.00
57/08-05-14	22371.00			22366.00	5.00		5.00
113/20-06-14	22371.00			22366.00	5.00		5.00
173/17-07-14	22371.00			22366.00	5.00		5.00
200/08-08-14	22371.00			22370.00	1.00		1.00

274/30-09-14	44742.00			44740.00	2.00		2.00
322(B)/14-11-14	22371.00			22370.00	1.00		1.00
373/12-012-14	22371.00			22370.00	1.00		1.00
444/09-01-15	22371.00			22370.00	1.00		1.00
508/10-02-15	22371.00			22370.00	1.00		1.00
556/13-03-15	22371.00			22370.00	1.00		1.00
Total	268452.00			268424.00	28.00		28.00

The objection memo was not returned to the audit till the completion of audit.

However, for the above excess expenditure the following officials are responsible and the amount is suggested for recovery from them.

1. Sri Kunjabana Pradhan, E.O. Rs. 13.00
 2. Sri Binoy Ranjan Mahapatra, E.O. Rs. 01.00
 3. Sri Lal Mohan Pattanaik Rs. 14.00
- Total Rs. 28.00

Responsible Person for this paragraph				
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S/no	Name	Designation	Adress	Amount(In Rs:)
1	Binoy Ranjan Mahapatra	Executive Officer	Khandapada NAC	1.00
2	Kunjabana Pradhan	Executive Officer	Khandapada	13.00
3	Lal Mohan Pattanaik	Junior Assistant	At-P.O.Khandapara	14.00

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PARA: 15 AUDIT ON WORKS

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15.1 - Less realization towards cost of Royalty vide Memo No. 121/30-01-16

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On checking of the works files with reference to the Measurement Books and related documents, it was shown that a sum of Rs. 22472.00, as detailed below was realized in less from the works bills of the different projects.

It is to mention here that as per letter no. 421/2004/Dt. 31-08-2004 of Steel and Mines Department read with Rule-24(ii) and rule- 28(ii) of the Odisha Minor mineral Rules, 2004, new rates for royalty of different minor minerals was fixed the Govt. with enhancement of 40 % of the base rate of the minor minerals as on 01-09-2004 in every 3 years. As per that circular, the rate of royalty has been enhanced which is furnished in the following table.

Name of Minor Minerals	Base rate as on 01-09-2004	Rate as on 01-09-2007(40 % of rate of 01-09-2004)	Rate as on 01-09-2010(40 % of rate of 01-09-2007)	Rate as on 01-09-2013(40 % of rate of 01-09-2010)
Sand, Earth, Bricks etc	10.00/Cum	14.00/Cum	19.60/Cum	27.44/Cum
Stone and Stone Products	36.00/Cum	50.40/Cum	70.56/Cum	98.78/Cum

But it was seen that royalty as per the rate as on 01-09-2010 has been deducted from the work bills and due to which a sum of Rs. 22472.00, as detailed below sustained loss to the Govt.

Sl. No.	Details of work	Item of work done	Quantity of work done	Materils consumed (In Cum)				Admissible amount of Royalty to be deducted from the bill (In Rs.)					Amount of Royalty to be deducted from the bill (In Rs.)	Less amount deducted towards Royalty (In Rs.)
				Sand	Metal/ Stone	Chips	Bricks	Sand	Metal	Chips	Bricks	Total		
1	i. Name of the Work:Const. Of RCC Drain at	Spreading Sand	4.68	4.68	0			128.4	0	0	0	128		

	Gadvitar Bye Pass Road																		
	ii. Name of the J.E.:Smt. Subhasmita Prusty	C.C.(1:3:6)	4.68	2.2464	4.4928		61.64	443.8	0	0	505								
	iii. Name of the A.E. : Sisir Kumar Sahoo	C.C.(1:2:4)	11.23	5.0535	0	10.107	138.7	0	998.4	0	1137								
	iv. Name of the E.O. : Kunjaban Pradhan	Brick Masonry	0				0	0	0	0	0								
	v. Vr. No./Date: 231/05-09-14																		
	vi. Amount in Rs.86135/-																		
	vii. M.B. No./Page No.:59/25-30																		
												1771	1265	506					
2	i. Name of the Work: Completion Golapkhari C.C. In Ward NO.12	Spreading Sand	4.32	4.32	0		118.5	0	0	0	119								
	ii. Name of the J.E.: Ashwini Kumar Santa	C.C.(1:3:6)	4.32	2.0736	4.1472		56.9	409.66	0	0	467								
	iii. Name of the A.E. : Sisir Kumar Sahoo	C.C.(1:2:4)	0	0	0	0	0	0	0	0	0								
	iv. Name of the E.O. : Kunjaban Pradhan	Brick Masonry	5.27				5.27	0	0	0	144.61	145							
	v. Vr. No./Date: 409/20.12.2014																		
	vi. Amount in Rs.69,314/-																		
	vii. M.B. No./Page No.:63/33-39																		
												585	526	59					
3	i. Name of the Work: Const. Of Protection wall of Kacheri office towards Gadavitarahi, W.N.11	Spreading Sand	3.06	3.06	0		83.97	0	0	0	84								
	ii. Name of the J.E.: Ashwini Kumar Santa	C.C.(1:3:6)	13.09	6.2832	12.5664		172.4	1241.3	0	0	1414								
	iii. Name of the A.E. : Sisir Kumar Sahoo	C.C.(1:2:4)	10.2	4.59	0	9.18	125.9	0	906.8	0	1033								
	iv. Name of the E.O. : Kunjaban Pradhan	Brick Masonry	0	0	0	0	0	0	0	0	0								
	v. Vr. No./Date: 533/13.03.2015	C.P. 12mm	49.3	0.7395	0	0	0	20.29	0	0	20								

	Subhasmita Prusty																			
	iii. Name of the A.E. : Sisir Kumar Sahoo	C.C.(1:1.5:3)	1.47	0.6615	0	1.323	18.15	0	130.7	0	149									
	iv. Name of the E.O. : Kunjaban Pradhan																			
	v. Vr. No./Date: 319/10.11.2014																			
	vi. Amount in Rs.39343/-																			
	vii. M.B. No./Page No.:59/43-46																			
																				578
																				391
																				187
7	i. Name of the Work: C.C Road from Tahasil Office to Gadavitar Sahi, W.N.11	Spreading Sand	36.00	36.00	0		987.8	0	0	0	988									
	ii. Name of the J.E.: Ashwini Kumar Santa	C.C.(1:3:6)	24.00	11.52	23.04		316.1	2275.9	0	0	2592									
	iii. Name of the A.E. : Sisir Kumar Sahoo	C.C.(1:2:4)	24.00	10.8	0	21.6	296.4	0	2134	0	2430									
	iv. Name of the E.O. : Kunjaban Pradhan																			
	v. Vr. No./Date: 537/13.03.2015																			
	vi. Amount in Rs.153296/-																			
	vii. M.B. No./Page No.:62/167-168																			
																				6010
																				4293
																				1717
8	i. Name of the Work: Const. Of C.C Drain from Girihanuman Temple Lower Step, W.N.12	Spreading Sand	20.25	20.25	0		555.7	0	0	0	556									
	ii. Name of the J.E.: Ashwini Kumar Santa	C.C.(1:3:6)	13.5	6.48	12.96		177.8	1280.2	0	0	1458									
	iii. Name of the A.E. : Sisir Kumar Sahoo	C.C.(1:2:4)	37.13	16.709	0	33.417	458.5	0	3301	0	3759									
	iv. Name of the E.O. : Kunjaban Pradhan																			
	v. Vr. No./Date: 535/13.03.2015																			
	vi. Amount in Rs.251680/-																			
	vii. M.B. No./Page																			

	No.:62/139-141											5773	4123	1650
9	i. Name of the Work: Drain from Jagabandhu Panda Res. To JMFC Res., W.N.1	Spreading Sand	23.99	23.99	0		658.3	0	0	0	658			
	ii. Name of the J.E.: Subhasmita Prusty	C.C.(1:3:6)	16.23	7.7904	15.5808		213.8	1539.1	0	0	1753			
	iii. Name of the A.E. : Sisir Kumar Sahoo	C.C.(1:2:4)	65.29	29.381	0	58.761	806.2	0	5804	0	6611			
	iv. Name of the E.O. : Kunjaban Pradhan													
	v. Vr. No./Date: 232/05.09.2014													
	vi. Amount in Rs.296.361/-													
	vii. M.B. No./Page No.:57/140-146													
												9022	5563	3459
10	i. Name of the Work: Protection wall at Nuapokhari, W.N.1	Spreading Sand	0	0	0		0	0	0	0	0			
	ii. Name of the J.E.: Subhasmita Prusty	C.C.(1:3:6)	0	0	0		0	0	0	0	0			
	iii. Name of the A.E. : Sisir Kumar Sahoo	C.C.(1:2:4)	0	0	0	0	0	0	0	0	0			
	iv. Name of the E.O. : Kunjaban Pradhan	Brick Masonry	48.51	13.583	0	0	48.51	372.7	0	0	373			
	v. Vr. No./Date: 182/02.08.2014	C.P. 16mm	275.45	4.9581	0	0	0	136.1	0	0	136			
	vi. Amount in Rs.148766/-													
	vii. M.B. No./Page No.:59/16-18													
												509	380	129
11	i. Name of the Work: Const. Of Cycle Stand Women's College, W.N.1	Spreading Sand	2.01	2.01	0		55.15	0	0	0	55			
	ii. Name of the J.E.: Ashwini Kumar Santa	C.C.(1:3:6)	2.01	0.9648	1.9296		26.47	190.61	0	0	217			

	iii. Name of the A.E. : Sisir Kumar Sahoo	C.C.(1:1.5:3)	4.8	2.16	0	4.32	59.27	0	426.7	0	486		
	iv. Name of the E.O. : Binoy Ranjan Mohapatra												
	v. Vr. No./Date: 510/12.02.2015												
	vi. Amount in Rs.77498/-												
	vii. M.B. No./Page No.:62/102-104												
											758	541	217
12	i. Name of the Work: Renovation of Girihanuman Steps, W.N.13	Spreading Sand	0	0	0		0	0	0	0	0		
	ii. Name of the J.E.: Subhasmita Prusty	C.C.(1:3:6)	0	0	0		0	0	0	0	0		
	iii. Name of the A.E. : Sisir Kumar Sahoo	C.C.(1:2:4)	7.104	3.1968	0	6.3936	87.72	0	631.6	0	719		
	iv. Name of the E.O. : Kunjaban Pradhan	Brick Masonry	0	0	0	0	0	0	0	0	0		
	v. Vr. No./Date: 209/23.08.2014	C.P. 12mm	0	0	0	0	0	0	0	0	0		
	vi. Amount in Rs.132535/-												
	vii. M.B. No./Page No.:59/1-4												
											719	503	216
13	i. Name of the Work: C.C.Drain at Gokulananda Res. To RD Road, W.N.6	Spreading Sand	10.70	10.7	0		293.6	0	0	0	294		
	ii. Name of the J.E.: Subhasmita Prusty	C.C.(1:3:6)	7.14	3.4272	6.8544		94.04	677.08	0	0	771		
	iii. Name of the A.E. : Sisir Kumar Sahoo	C.C.(1:2:4)	25.92	11.664	0	23.328	320.1	0	2304	0	2624		
	iv. Name of the E.O. : Kunjaban Pradhan												
	v. Vr. No./Date: 234/05.09.2014												
	vi. Amount in Rs.166549/-												
	vii. M.B. No./Page No.:59/10-15												

												3689	2634	1055
14	i. Name of the Work: Const. Of Drain at Tanla Sahi, W.N.13	Spreading Sand	22.5	22.5	0			617.4	0	0	0	617		
	ii. Name of the J.E.: Subhasmita Prusty	C.C.(1:3:6)	15.00	7.2	14.4			197.6	1422.4	0	0	1620		
	iii. Name of the A.E. : Sisir Kumar Sahoo	C.C.(1:2:4)	83.7	37.665	0	75.33		1034	0	7441	0	8475		
	iv. Name of the E.O. : Kunjaban Pradhan	Brick Masonry	0	0	0	0	0	0	0	0	0	0		
	v. Vr. No./Date: 233/05.09.2014	C.P. 12mm	0	0	0	0	0	0	0	0	0	0		
	vi. Amount in Rs.362286/-													
	vii. M.B. No./Page No.:57/123-130													
												10712	7651	3061
15	i. Name of the Work: Const. Of Harijan Sahi C.C Road, W.N.7	Spreading Sand		0	0			0	0	0	0	0		
	ii. Name of the J.E.: Ashwini Kumar Santa	C.C.(1:3:6)		0	0			0	0	0	0	0		
	iii. Name of the A.E. : Sisir Kumar Sahoo	C.C.(1:1.5:3)	57.4	25.83	0	51.66		708.8	0	5103	0	5812		
	iv. Name of the E.O. : Kunjaban Pradhan	Brick Masonry	0	0	0	0	0	0	0	0	0	0		
	v. Vr. No./Date: 371/05.12.2014	C.P. 12mm	0	0	0	0	0	0	0	0	0	0		
	vi. Amount in Rs.300000/-													
	vii. M.B. No./Page No.:63/1-3													
												5812	4151	1661
16	i. Name of the Work: Const. Of Town Hall Pacheri at Umadevi Bagayat, W.N.13	Spreading Sand	4.05	4.05	0			111.1	0	0	0	111		
	ii. Name of the J.E.: Ashwini Kumar Santa	C.C.(1:3:6)	4.05	1.944	3.888			53.34	384.06	0	0	437		
	iii. Name of the A.E. : Sisir	C.C.(1:2:4)	7.54	3.393	0	6.786		93.1	0	670.3	0	763		

19	i. Name of the Work: Const. Of C.C Drain at Tanla Sahi, W.N.13	Spreading Sand	6	6	0		164.6	0	0	0	165			
	ii. Name of the J.E.: Subhasmita Prusty	C.C.(1:3:6)	4	1.92	3.84		52.68	379.32	0	0	432			
	iii. Name of the A.E. : Sisir Kumar Sahoo	C.C.(1:2:4)	22	9.9	0	19.8	271.7	0	1956	0	2228			
	iv. Name of the E.O. : Kunjaban Pradhan	Brick Masonry		0	0	0	0	0	0	0	0			
	v. Vr. No./Date: 236/05.09.2014	C.P. 12mm		0	0	0	0	0	0	0	0			
	vi. Amount in Rs.129055/-	RRHG Stone		0	0		0	0	0	0	0			
	vii. M.B. No./Page No.:59/4-10													
												2824	2017	807
20	i. Name of the Work: Const. Of C.C Road NAC Road to Jatia Behera, W.N.11	Spreading Sand	20.33	20.33	0		557.9	0	0	0	558			
	ii. Name of the J.E.: Subhasmita Prusty	C.C.(1:3:6)	27.11	13.013	26.0256		357.1	2570.8	0	0	2928			
	iii. Name of the A.E. : Sisir Kumar Sahoo	C.C.(1:2:4)	21.69	9.7605	0	19.521	267.8	0	1928	0	2196			
	iv. Name of the E.O. : Kunjaban Pradhan	Brick Masonry		0	0	0	0	0	0	0	0			
	v. Vr. No./Date: 235/05.09.2014	C.P. 12mm		0	0	0	0	0	0	0	0			
	vi. Amount in Rs.199133/-	RRHG Stone		0	0		0	0	0	0	0			
	vii. M.B. No./Page No.:59/19-24													
												5682	4059	1623
21	i. Name of the Work: Impv. Of Bandha Bimaleswar C.C, W.N.1	Spreading Sand	23.69	23.69	0		650.1	0	0	0	650			
	ii. Name of the J.E.:	2.5cm A.S Florryng	22.56	0.2707	0	0.5189	7.429	0	51.25	0	59			

	ii. Name of the J.E.: Ashwini Kumar Santa	C.C.(1:4:8)	11.34	5.4432	10.8864			149.4	1075.4	0	0	1225		
	iii. Name of the A.E. : Sisir Kumar Sahoo	Vetrified Tile Fixing	151.2	39.312	0	0		1079	0	0	0	1079		
	iv. Name of the E.O. : Binoy Ranjan Mohapatra		0	0	0	0	0	0	0	0	0	0		
	v. Vr. No./Date: 517/25.02.2015.		0	0	0	0	0	0	0	0	0	0		
	vi. Amount in Rs.200000/-													
	vii. M.B. No./Page No.:63/72-73												2303	875
														1428
3	i. Name of the Work: Renovation of Sanitary Well at Kumbhar Sahi, W.N.8	Spreading Sand	0.28	0.28	0			7.683	0	0	0	8		
	ii. Name of the J.E.: Ashwini Kumar Santa	C.C.(1:3:6)	0.28	0.1344	0.2688			3.688	26.552	0	0	30		
	iii. Name of the A.E. : Sisir Kumar Sahoo	C.C.(1:1.5:3)	5	2.25	0	4.5		61.74	0	444.5	0	506		
	iv. Name of the E.O. : Binoy Ranjan Mohapatra		0	0	0	0	0	0	0	0	0	0		
	v. Vr. No./Date: 525/10.03.2015.		0	0	0	0	0	0	0	0	0	0		
	vi. Amount in Rs.40000/-													
	vii. M.B. No./Page No.:63/77-79												544	409
														135
4	i. Name of the Work: Const. Of Naba Kishore Nayak Res. To Nrusingha Charan Pradhan	Spreading Sand	0.93	0.93	0			25.52	0	0	0	26		
	ii. Name of the J.E.: Ashwini Kumar Santa	C.C.(1:3:6)	0.93	0.4464	0.8928			12.25	88.191	0	0	100		
	iii. Name of the A.E. : Sisir Kumar Sahoo	C.C.(1:2:4)	4.78	2.151	0	4.302		59.02	0	425	0	484		
	iv. Name of the E.O. : Binoy	RRHG Stone	0	0	0	0	0	0	0	0	0	0		

	Ranjan Mohapatra	Masonry...																	
	v. Vr. No./Date: 482/04.02.15	CB Brick Masonry....	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	vi. Amount in Rs.37388/-	12 mm C.P.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	vii. M.B. No./Page No.:62/157-158	2.5 cm AS Flooring	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
																610	380	230	
5	i. Name of the Work: Culvert at Brahmananda Patajoshi Res towards Antaryami Panda Res.	Spreading Sand	0.57	0.57	0			15.64	0	0	0	0	16						
	ii. Name of the J.E.: Ashwini Kumar Santa	C.C.(1:3:6)	0.57	0.2736	0.5472			7.508	54.052	0	0	62							
	iii. Name of the A.E. : Sisir Kumar Sahoo	C.C.(1:1.5:3)	2.64	1.188	0	2.376		32.6	0	234.7	0	267							
	iv. Name of the E.O. : Binoy Ranjan Mohapatra		0	0	0	0	0	0	0	0	0	0	0						
	v. Vr. No./Date: 483/04.02.15		0	0	0	0	0	0	0	0	0	0	0						
	vi. Amount in Rs.23271/-																		
	vii. M.B. No./Page No.:62/151-153																		
																345	243	102	
	Total																		2052

The objection memo was not returned to the audit till the completion of audit.

However, for the above excess payment due to less realisation of royalty the following officials are responsible and the amount is suggested for recovery from them.

- Sri Aswini Kumar Santa, J.E. Rs. 1026.00
 - Sri Sisir Kumar Sahoo, A.E. Rs. 1026.00
- Total Rs. 2052.00

Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Aswini Kumar Santa	Junior Engineer	Now, J.E., M.I., Nuagaon	1026.00
2	Sisir Kumar Sahoo	Asst. Engineer	Now	1026.00

15.3 - Excess payment made to the Executant due to making less realization of Royalty vide Memo No. 123/30-01-16

On checking of the work bills with reference to the Measurement Books and other connected documents, it was seen that a sum of Rs. 1714.00, as calculated below has been paid in excess to the executants Sri Sudarsana Pradhan due to making less realization of royalty from the bills.

It is here to mention that while arriving the finished rate for the different items royalty has been added as per the rate as on 01-09-2013, i.e., Rs. 27.44 and Rs. 98.78 per cum for sand, earth, bricks etc. and Stone and Stone products respectively but deducted from the work bills as per the rate as on 01-09-2010, i.e., Rs.19.60/cum and Rs. 70.56/cum respectively. Further, less quantity of C.C.(1:2:4) has been taken into count in the Royalty statement and due to which a sum of Rs. 1714.00 has been paid in excess.

Sl. No.	Details of work	Item of work done	Quantity of work done	Materils consumed (In Cum) & Admissible amount of Royalty to be deducted from the bill (In Rs.)					Quantity of work done as per royalty statement			Amount of Royalty to be deducted from the bill (In Rs.)			Less amount deducted towards Royalty (In Rs.)
				Sand		Metal/Chips		Total	Sand		Metal/Chips		Total		
				Qty.	Amt. Of Royalty	Qty.	Amt. Of Royalty	Qty.	Amt. Of Royalty	Qty.	Amt. Of Royalty	Qty.	Amt. Of Royalty	Qty.	
1	i. Name of the Work:Const. Of Auto Stand at Madhuban field, W. No.-12	Spreading Sand	8.75	8.75	240.1	0	0	240.1	8.75	8.75	171.5	0	0	171	69
	ii. Name of the J.E.: Ashwini Kumar Santa	C.C.(1:3:6)	8.5	4.08	111.955	8.16	806.04	918	8.5	4.08	79.968	8.16	575.77	656	262
	iii. Name of the A.E. : Sisir Kumar Sahoo	C.C.(1:2:4)	23.3	10.485	287.708	20.97	2071.4	2359.1	13.5	6.075	119.07	12.15	857.3	976	1383
	iv. Name of the E.O. : Binoy Ranjan Mohapatra														
	v. Vr. No./Date: 509/12.02.2015.														
	159643/-														
	vii. M.B. No./Page No.:62/78-83														
								3517.2						1803	1714

The objection memo was not returned to the audit till the completion of audit.

However, for the above excess payment due to less realisation of royalty the following officials are responsible and the amount is suggested for recovery from them.

1.	Sri Aswini Kumar Santa, J.E.	Rs. 857.00
2.	Sri Sisir Kumar Sahoo, A.E.	<u>Rs. 857.00</u>
Total		Rs. 1714.00

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs.)
1	Aswini Kumar Santa	Junior Engineer	Now, J.E., M.I., Nuagaon	857.00
2	Sisir Kumar Sahoo	Asst. Engineer	Now	857.00

15.4 - Objection on works vide Memo No. 127/30-01-16

Name of the Work	Construction of CC drain from Gokulananda Res. To RD Road, W-6
Name of the JE	Subhasmita Prusty
Name of the M.E.	Sisir kumar Sahoo
Name of the E.O.	Kunjaban Pradhan
Name of the Contractor	Priyabrata Das
Voucher No./Date	234/05-09-14
Amount	166549.00
M.B. No./Page No.	59/10-15

Fictitious measurement Centering & shuttering

On Checking of the measurement of the above work bill with reference to the connected M.B., it was seen that fictitious measurement has been made for centering & Shuttering for C.C.(1:2:4) and due to which a sum of Rs. 418.00, as detailed below has been paid in excess to the executants.

Measurement of CC(1:2:4) as per M.B. p.-12	Measurement of centering & Shuttering as per M.B. p.-12 and its cost.	Measurement of centering & Shuttering admissible as per audit and its cost.	Excess Paid
64.91.10.1	464.90.6=155.76 sqmt. @Rs.75.74/sqmt. =11797.00	460.30.6=144.72	418.00
260.30.250.6 (Wall)		24.60.6= <u>5.52</u>	
14.60.250.6 (Wall)		150.24 sqmt. @Rs.75.74/sqmt. =11379.00	

The objection memo was not returned to the audit till the completion of audit.

However, for the above excess payment the following officials are responsible and the amount is suggested for recovery from them.

1. Smt. Subhasmita Prusty, J.E.	Rs. 209.00
2. Sri Sisir Kumar Sahoo, A.E.	<u>Rs. 209.00</u>
Total	Rs. 418.

Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Subhasmita Prusty	Junior Engineer	Now, J.E., Berhampur Municipal Corporation	209.00
2	Sisir Kumar Sahoo	Asst. Engineer	Now	209.00

15.5 - Objection on works vide Memo No. 128/30-01-16

Name of the Work	Repair of Slab at Pathani samanta Statue
Name of the JE	Aswini Kumar santa
Name of the M.E.	Sisir kumar Sahoo
Name of the E.O.	Kunjaban Pradhan
Name of the Contractor	Sudarsan Pradhan
Voucher No./Date	210/23-08-14
Amount	20934.00
M.B. No./Page No.	62/108-110

Exhibition of Fictitious measurement

On Checking of the measurement of the above work bill with reference to the connected M.B., it was seen that fictitious measurement has been made for the following items, as detailed below and due to which a sum of Rs. 7011.00, as detailed below has been paid in excess to the executants.

It was seen that no detailed measurement for the item of work actually done has been taken in the M.B. and in half-hazard manner only Rs. 5000.00 has been added in the bill for the cost of extra work done and Rs. 2011.00 has been added for electrical work, but no such detailed of work has been entered in the M.B. So the above total amount of Rs. 7011.00 is not admitted in audit and needs recovery from the person responsible.

The objection memo was not returned to the audit till the completion of audit.

However, for the above fictitious payment the following officials are responsible and the amount is suggested for recovery from them.

1.	Sri Aswini Kumar Santa, J.E.	Rs. 3506.00
2.	Sri Sisir Kumar Sahoo, A.E.	<u>Rs. 3505.00</u>
Total		Rs. 7011.00

Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Sisir Kumar Sahoo	Asst. Engineer	Now	3505.00
2	Aswini Kumar Santa	Junior Engineer	Now, J.E., M.I., Nuagaon	3506.00

15.6 - Objection on works vide Memo No. 129/30-01-16

Name of the Work	Construction of CC drain from Girihanuman Temple lower steps To Trinath Chhak, W-12
Name of the JE	Aswini Kumar santa
Name of the M.E.	Sisir kumar Sahoo
Name of the E.O.	Kunjaban Pradhan
Name of the Contractor	Satya Narayan Pradhan
Voucher No./Date	535/13-03-15
Amount	251680.00
M.B. No./Page No.	62/139-141

Excess payment made due to making wrong arithmetical calculation

On Checking of the measurement of the above work bill with reference to the connected M.B., it was seen that due to making arithmetical calculation mistake a sum of Rs. 3055.00, as detailed below has been paid in excess to the executants.

Item of work	Measurement as per M.B.	Total as per M.B.	Total as per Audit	Difference	Rate	Excess paid amount
C.C.(1:3:6)	701.5.125	13.50	13.125	0.375 cum	3264.85	1224.00
C.C.(1:3:6)	701.5.125	13.50	13.125	0.375 cum	4885.87	1832.00
						3056.00
(-) Less : 0.04 as per agreement						1.00
Net excess paid amount						3055.00

The objection memo was not returned to the audit till the completion of audit.

However, for the above less realisation of royalty the following officials are responsible and the amount is suggested for recovery from them.

1.	Sri Aswini Kumar Santa, J.E.	Rs. 1528.00
2.	Sri Sisir Kumar Sahoo, A.E.	<u>Rs. 1527.00</u>
Total		Rs. 3055.00

Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Aswini Kumar Santa	Junior Engineer	Now, J.E., M.I., Nuagaon	1528.00
2	Sisir Kumar Sahoo	Asst. Engineer	Now	1527.00

15.7 - Objection on works vide Memo No. 111/29-01-16

Name of the Work	Construction of Maruti C.C., W-4
Name of the JE	Aswini Kumar santa
Name of the M.E.	Sisir kumar Sahoo
Name of the E.O.	Kunjaban Pradhan
Name of the Contractor	Nrusingha Prasad Ray
Voucher No./Date	374/15-12-14
Amount	50000.00
M.B. No./Page No.	63/04-09

1. Item added in the bill fictitiously without the same being measured.

On checking of the measurement of the above work bill, it was seen that a sum of Rs. 15680.63 was added in the Abstract of the bill for the item "Fixing of vitrified tile in the dados of the wall" vide item no. 6 at page-8 of the aforesaid M.B., but the same item was not found in the measurement of the work taken vide page no. 04-06 of the said M.B. so without the work being executed as no measurement found in the M.B., bill was made for the aforesaid item fictitiously for which a sum of Rs.15680.00 has been paid in excess.

The objection memo was not returned to the audit till the completion of audit.

However, for the above fictitious payment the following officials are responsible and the amount is suggested for recovery from them.

1. Sri Aswini Kumar Santa, J.E.	Rs. 7840.00
2. Sri Sisir Kumar Sahoo, A.E.	<u>Rs. 7840.00</u>
Total	Rs. 15680.00

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Aswini Kumar Santa	Junior Engineer	Now, J.E., M.I., Nuagaon	7840.00
2	Sisir Kumar Sahoo	Asst. Engineer	Now	7840.00

15.8 - Objection on works vide Memo No. 112/29-01-16

Name of the Work	Improvement of Gundicha Mandap, W-9
Name of the JE	Aswini Kumar santa
Name of the M.E.	Sisir kumar Sahoo
Name of the E.O.	Kunjaban Pradhan
Name of the Contractor	Chandra Sekhar Pani
Voucher No./Date	454/15-01-15
Amount	200000.00
M.B. No./Page No.	61/183-184

a. Excess payment made due to making wrong arithmetical calculation of long wall

On Checking of the measurement of the above work bill with reference to the connected M.B., it was seen that due to making wrong arithmetical calculation a sum of Rs. 41009.00, as detailed below has been paid in excess to the executants.

i. The calculation of measurement of long wall was made excess by 30' and due to which quantity of different items related to the long wall has been enhanced. The details are given below.

Measurement as per M.B.	Total as per M.B.	Total as per audit	Diffrence
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2(30.17-2(1.25/2))	87.84 ft.	57.84 ft.	30 ft.
3(24.35-2(1.25/2))	<u>70.50</u>	<u>70.50</u>	
	158.34	128.34	

Calculation of excess payment in different items

Ref. of M.B./Page/Item No./Line	Item	Details of measurement as per M.B.	Details of measurement as per audit	Difference	Rate	Amount
61/180/1/3	RCC(1:1.5:3) for beam	158.34'0.83'0.83' = 109.08 cft, or 3.09 cum	128.34'0.83'0.83' = 88.41 cft, or 2.50	0.59 cum	8966.43	5290.00
61/181/2/2	Providing 12 mm Rod	158.344.89 =563.69 kg.	128.3440.30480.89 =139.26 kg.	424.43 <u>kg</u> kg	5828.93/100	24740.00
61/182/3/1	Brick work	158.340.837 =919.96 cft, or, 26.03 cum	128.340.837 =745.65 cft, or, 21.10 cum	4.93 cum	2227.00	10979.00
Total						41009.00
Excess work done						4199.00
Excess paid to the Contractor						36810.00

The objection memo was not returned to the audit till the completion of audit.

However, for the above excess payment the following officials are responsible and the amount is suggested for recovery from them.

1.	Sri Aswini Kumar Santa, J.E.	Rs. 18405.00
2.	Sri Sisir Kumar Sahoo, A.E.	<u>Rs. 1840500</u>
Total		Rs. 36810.00

Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Aswini Kumar Santa	Junior Engineer	Now, J.E., M.I., Nuagaon	18405.00
2	Sisir Kumar Sahoo	Asst. Engineer	Now	18405.00

PARA: 16 AUDIT ON UNITS / DEPARTMENT
PARA: 17 AUDIT ON SCHEMES / PROGRAMMES
PARA: 18 MISCELLANEOUS
PARA: 19 AUDIT OF LOAN/DEPOSITS/CPF INCLUDING POSITIONS
PARA: 20 RESULT OF AUDIT
Result Of Audit

Sl 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	128600.00	128600.00	128600.00	0.00	128600.00	

2	11.1	55735.00	55735.00	55735.00	55735.00	0.00
3	11.2	20.00	20.00	20.00	20.00	0.00
4	11.3	1730.00	1730.00	1730.00	1730.00	0.00
5	11.4	9175.00	9175.00	9175.00	9175.00	0.00
6	11.7	100.00	100.00	100.00	100.00	0.00
7	11.8	3503.00	3503.00	3503.00	3503.00	0.00
8	11.9	100.00	100.00	100.00	100.00	0.00
9	13.1	0.00	53100.00	0.00	0.00	0.00
10	13.2	0.00	142000.00	0.00	0.00	0.00
11	14.1	288640.00	288640.00	288640.00	0.00	288640.00
12	14.2	0.00	534531.00	0.00	0.00	0.00
13	14.3	467.00	467.00	467.00	0.00	467.00
14	14.4	8000.00	8000.00	8000.00	0.00	8000.00
15	14.5	9015.00	9015.00	9015.00	0.00	9015.00
16	14.6	28.00	28.00	28.00	0.00	28.00
17	15.1	22473.00	22473.00	0.00	0.00	0.00
18	15.2	2052.00	2052.00	2052.00	0.00	2052.00
19	15.3	1714.00	1714.00	1714.00	0.00	1714.00
20	15.4	418.00	418.00	418.00	0.00	418.00
21	15.5	7011.00	7011.00	7011.00	0.00	7011.00
22	15.6	3055.00	3055.00	3055.00	0.00	3055.00
23	15.7	15680.00	15680.00	15680.00	0.00	15680.00
24	15.8	36810.00	36810.00	36810.00	0.00	36810.00
Total		594326.00	1323957.00	571853.00	70363.00	501490.00

Audit Certificate

Certified that the accounts of Khandapada 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	Memo No.2(3)/11.01.16 & AOSP-7	260/Book No. 3	2016-01-27	1600	Lal Mohan Pattanaik
2	Memo No.2(3)/11.01.16 & AOSP-7	259/Book No. 3	2016-01-27	5	Lal Mohan Pattanaik
3	Memo No.2(3)/11.01.16 & AOSP-7	258/Book No. 3	2016-01-27	230	Lal Mohan Pattanaik
4	Memo No.5(1) & 5(2)/19.01.16 & AOSP-32-34	269/Book No. 3	2016-03-02	3800	Subas Chandra Das, Peon
Total				5635	