

LOCAL FUND AUDIT, BOLANGIR, ODISHA

CATEGORY : N A C,General

Audit Report No : 192351/AR/2016-2017-BOLANGIR

PARA: 1 TITLE SHEET

1	Name of the Institution :	Patnagarh N A C
2	Year of Accounts under Audit :	2015-2016
3	Name of the Local Authority during the year of A/Cs :	SHRI KULAMANI KHATUA
	Name of the Local Authority at the time of Audit :	SHRI KULAMANI KHATUA
4	Duration of Audit :	04-05-2016 To 27-05-2016 (Mandays Consumed :- 20.5)
5	Name of the Auditors :	DOLAMANI SAHOO - Lead Auditor(04-05-2016 to 28-05-2016) BHAGATRAM MIRDHA - Auditor(04-05-2016 to 28-05-2016)
6	Name of the Reviewing Officer :	PADMALAYA MEHER(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	07-07-2016
8	Entry Conference Date :	30-04-2016
9	Exit Conference Date :	23-08-2016
10	Name of the District Audit Officer :	DILLIP KUMAR CHHATRIA
11	Date of approval of report by District Audit Officer :	03-10-2016

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	Baldev Bihar Park Rs 3	04.05.2016	39	39	70	0
2	Receipt Book Rs 3	04.05.2016	21	21	51	0
3	Weekly Market Rs 5	04.05.2016	37	37	57	0
4	Daily Market Rs 3	04.05.2016	56	56	46	0
5	Measurement Books	04.05.2016	1	1	40	0
6	Cattle Market	04.05.2016	41	41	32	0
7	Cattle Market E.Tax Rs2	04.05.2016	32	32	24	0
8	Cattle Market E.Tax Re1	04.05.2016	35	35	22	0
9	Holding Tax Receipt Books	04.05.2016	2	2	4	0
10	Miscellaneous Receipt Books	04.05.2016	29	29	11	0
11	Service Postage Stamp	04.05.2016	921	921	32	0
12	Liquid Cash	04.05.2016	0	0	61	
13	Level Book	04.05.2016	0	0	81	0
14	Guda Tax Rs 5	04.05.2016	25	25	95	0

Comments

As required under Rule 158 of Odisha Municipality Rules 1953 the stock of Money Receipt and other Miscellaneous Receipts were not maintained properly. As per rule one receipt book of each kind should be issued and next book should be issued only after returned. But the rule was violated in many cases during the year under audit 2015-16. The local authority is advised to follow the rules meticulously for avoiding misappropriation of cash.

PARA: 3 LIST OF VERIFIED RECORDS

A : List Of Verified Records/Register

Sino	List Records/Register	Rules	Form No
1	Tax Ledger (personal A/C of Tax Payers)	Rule 178	Form B(I)
2	Assessment List	Rule 177	Form A
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	Daily Collection Register	Rule 171	Form No. XL
7	Miscellaneous Receipts	Rule 157	Form No. XXXIV
8	Deposit Ledger	Rule 142	Form No. XX
9	Register of Outstanding Advances	Rule 140	Form No. XIX
10	Advance Ledger	Rule 136	Form No. XVIII
11	Register of adjustments	Rule 132	Form No. XVII
12	Abstract Register of Expenditure	Rule 129	Form No. XVI
13	Abstract Register of Receipts	Rule 129	Form No. XV
14	Cash Book of the municipality	Rule 125	Form No. XIV
15	Periodical Increment Certificate	Rule 99	Form No. XI
16	Absentee Statement	Rule 97	Form No. X
17	Salary Bills	Rule 97	Form No. IX
18	Order Book	Rule 96	Form No. VIII
19	Register of Bills	Rule 96	Form No. VII
20	Challan	Rule 87	Form No. VI
21	Subsidiary Cash Book	Rule 128 A	Form No. V-A
22	Cashier's Cash Book	Rule 81	Form No. V
23	Subsidiary account of special taxes	Rule 79	Form No.-IV
24	Schedule for the Budget Estimate	Rule 77	Form No. III
25	Abstract of the Budget Estimate	Rule 74	Form No. I-A
26	Budget Estimate	Rule 74	Form No. I
27	Tax collector's daily collection register	Rule 192	Form K
28	Stock account of Receipt Forms	Rule 196	Form L
29	Nominal Muster Roll (NMR)	Rule 340	Form W-II
30	Contract Agreement Form	Rule 341	Form W-III
31	Contract Certificate	Rule 343	Form W-IV
32	Miscellaneous Supply Bill	Rule 343	Form W-V
33	Register of Works	Rule 345	Form W-VI
34	Stock & Store Register of Municipality	Rule 346	Form W-VII
35	Measurement Book	Rule 365	Form W-VIII

B : List of Records/Registers not Produced to Audit

Sino	List Records/Register	Rules	Form No
1	Demand and Collection Register	Rule 178	Form B
2	Register of Grants	Rule 80	Form No. XLII
3	Register of Interest Bearing Securities	Rule 147	Form No. XLI
4	Arrear List	Rule 170	Form No. XXXIX
5	Ledger of Lessees	Rule 170	Form No. XXXVIII
6	Jamabandi Register	Rule 170	Form No. XXXVII
7	Register of Rents for which there is fixed demand	Rule 163	Form No. XXXVI
8	Register of Lands	Rule 160	Form No. XXXV
9	License Register for Drivers and Owners of Carriages plying for hire	Rule 156	Form No. XXXIII
10	Stock account of License Number Plates	Rule 155	Form No. XXXII
11	Application for License for Carriage, Cart, Horses and Other animals	Rule 152	Form No. XXXI
12	License for Carriages, Carts, Horses Other and animals	Rule 154	Form No. XXX
13	Register of the Tax on Carriages,	Rule 151	Form No. XXIX

	Carts, Horses and Other animals		
14	Appropriation Register of Loan Funds	Rule 150	Form No. XXVIII
15	Loan Register	Rule 149	Form No. XXVII
16	Register of Investments	Rule 148	Form No. XXVI
17	Establishment Audit Register	Rule 146	Form No. XXV
18	Annual Account of Receipts and Expenditure	Rule 145	Form No. XXIV
19	Register of Quarterly & Annual account of Expenditure	Rule 144	Form No. XXIII
20	Register of Quarterly & Annual account of Receipt	Rule 144	Form No. XXII
21	Register of outstanding deposits	Rule 143	Form No. XXI
22	Voucher of Recoupment of Permanent Advance Account	Rule 110	Form No. XIII
23	Permanent Advance Account	Rule 108	Form No. XII
24	Arrear Demand Register	Rule 187	Form H
25	Tax collector's Ledger	Rule 198	Form M

C : List of Records/Registers not Maintained

Sino	List Records/Register	Rules	Form No
1	Form of appeal petition	Rule 183	Form E
2	Register of Petitions	Rule 183	Form F
3	Mutation Register	Rule 184	Form G
4	Tax Receipt Form	Rule 188	Form I
5	Register of writes off of demands	Rule 190	Form J
6	Progress statement of collection of taxes	Rule 200	Form N
7	Notice of demand for tax u/s-161 of OM Act	Rule 202	Form O
8	Distrain Warrant Register	Rule 202	Form P
9	Form of inventory & Notice	Rule 203	Form Q
10	Warrant register	Rule 202	Form R
11	Register of Distrained property & sales	Rule 204	Form S
12	Register of Estimates & Allotments	Rule 332	Form W-I

D : List of Records/Registers not Required

Sino	List Records/Register	Rules	Form No
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Comments

Nonmaintenance of records:--

Some important registers prescribed and very essential in nature has not been maintained in the NAC during the period under audit.

1. Grant-in-Aid Register of Govt.grants received during 2015-16.
2. Mutation Register
3. Distrain Warrant Register
4. Deposit of SD and EMD
5. C.P.F. deposit and withdrawal Register

Rule-70 of Odisha Municipal Rules 1953 envisages the list of forms , records and registers relating to Municipal Account which shall be maintained in proper form and shall be kept by the local authority. But during the course of audit it was revealed that some important records and registers as furnished above were not made available to audit and consequently the audit was put into illusion to assess the financial implication of such records w.r.t. Municipal Account. Moreover, on being asked as regards the maintenance of such document the local authority did not pay any hid for which it is clear that the said records/registers are not being maintained by the dealing assistants of concerned section.

The E.O. being the head of office is held responsible because of having not taken any initiative to get those prescribed records maintained by the dealing assistant.

Recommendations :

The local authority should ensure the early maintenance of aforementioned important records and registers which should have maintained as prescribed in Odisha Municipal Rules, 1953.

PARA: 4 FINANCIAL POSITION

Patnagarh N A C - 2015-2016

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	ACCOUNTANT CASH BOOK	01-04-2015	5545423.238	93828476.88	149282709.26	85516635.20	31-03-2016	6376607.406	6376607.406	6376607.406	0.00	
	GRAND TOTAL		5545423.238	93828476.88	149282709.26	85516635.20		6376607.406		6376607.406	0.00	

Comments

The details of Receipt for the year 2015-16 has been furnished below .

Receipt for the year 2015-16,

Sl.No.	Head of Receipt	2014-15	2015-16
		2	3
i	Taxes		4
	1 Holding tax		142505.58
	2 Lighting Tax		173380.02
	3 Tax on cart & carriages		21510
	4 Water Tax		118855.85
	total		479759.88
ii	Licences & others fees		
	1 Building plan approved fees		400755
	2 Licences U/S 290		6900
	3 Parking fees		61000
	4 Birth & Death certificate		38960
	5 Slaughter fees		2160
	6 User fees		20790
	7 Taxi Stand		12500
	8 Park fees		38995
	9 Cycle Licence /stand		55000
	10 Water connection fees		63000
	11 Renewal fees of Mobile Tower		15000
	12 Marriage certificate fees		2500
	total		717560
iii	Revenue derived from council property		
	1 Rent on Land and Building		997137
	2 Daily Market		113266
	3 Weekly Market		101535
	4 Cattle Market		330621
	5 Sulabha Souchalaya		65000

6	Lease on Tank	42680	143013
7	Water Tanker	90500	38870
8	Rent and stall	272765	54083
9	Hire charges of Tractor	0	200000
10	Rent on Kalyan Mandap	20900	38000
11	RTI Fees	3864	4111
12	NOC	2800	3210
	total	1796534	2088846
D	Govt Grant & contribution		
1	Incentive Grant	0	0
2	Honorarium, SF/DA,TA	0	64000
3	Octroi compensation Grant .	24093000	15346000
4	WODC	1397500	3016200
5	MLALAD	1400000	1990000
6	MPLADA	200000	1700000
7	Road Development	1032000	1670002
8	SGRY	0	0
9	OAP/ODP/NOAP	6808500	10703299
10	Harichandra Sahayat Yojana	0	300000
11	NFBS	40000	260000
12	13Th FC Grant		426000
13	14Th FC Grant	3599000	5840000
14	User and Matering of Supply Water	0	1500000
15	Solid waste Mangement	489083	0
16	Maintenace of Capital Asset	0	458000
17	Creation of Capital Asset	0	960000
18	Swachh Bharat Mission Grant	0	7142788
19	Odisha Urban Livelihood Mission	0	1169000
20	Non-residential Building	400000	300000
21	BRGF	4928000	0
22	Accounting Reform	121500	0
23	Protection of conservation of water bodies	0	
24	Road & Bridges	0	2408000
25	Moter vechicle Tax	1281000	1423000
26	Spl.Development Programme Grant	0	1000000
27	Development of park greenary	0	0
28	CC.Road	0	0
29	Civil Supply of Grant	0	5000
30	Festival Grant	50000	0
31	Devolution Grant	3459000	5786000
32	Debas	0	0
33	Const.of Kalyan Mandap	0	0
34	Street Light	0	0

35	Pension Grant	170000	13298000
36	IHSDP	0	0
	total	49468583	76765289
E	Miscellaneous		
1	Misc.receipt	77858.91	4910
2	Witheld Amount	0	0
3	EGB	50200	82301
4	PDS	3284859	1753833
5	Bank Interest	1959867	2140945
6	Cost of Tender papers	309880	1694687
7	Contractor Licences	0	59280
8	Cess pool	43450	89400
9	Guda Tax	75200	155035
10	Cost of Electrol roll	0	0
11	RTI Fees	0	0
	total	5801314.91	5980391
F	Extra ordinary Debt		
1	Personal loan of staff	10400	9600
2	LIC .of staff .	501916	504667
3	CPF ,of staff .	989500	876000
4	Professsional Tax	55475	51150
5	Income Tax	222247	443715
6	Ryalty	410682	676572
7	Security Deposit	1270268	1436390
8	VAT	675518	1165818
9	TDS deposit	57817	0
10	Audit Recovery	79822	3653
11	Pension contribution	509679	463097
12	Advance Adjustment	1069774	1744287
13	Refund of OAP/ODP	78600	149200
14	SUDA	0	0
15	Labour Cess	146936	272482
16	UPS Subsidy	0	0
	total	6078634	7796631
	GRAND TOTAL	64032153.1	93828476.88

The details of Head wise Expenditure for the year 2015-16 .

Head of Expenditure	2014-15	2015-16
OFFICE ESTABLISHMENT		
1 Pay and DA of office staff	3656560	2014869.00
2 Arrear pay	1833759	977344.00
3 Pension	1342923	2481647.00
4 TA	98242	42385.00

5	Pay and allowance of Contractuals		359600.00
6	Pay and allowance of CO		113700.00
7	Allowance to Chairman & Vice	19620	0.00
	TOTAL	6951104	5989545.00
II COLLECTION ESTABLISHMENT			
1	Pay and DA of collection staff	501132	783344.00
2	Pay and DA of octroi staff	4970748	4883227.00
3	DLR/NMR/Work Charged	808051	721623.00
	TOTAL	6279931	6388194.00
III LIGHT ESTABLISHMENT			
1	Pay and DA of Light staff	248316	284198.00
	TOTAL	248316	284198.00
IV P.H. AND SANITATION			
1	Pay and DA of Sanitation staff	2150409	1874511.00
2	Sanitary materials	2352890	2208459.00
3	Drainage	723512	740400.00
4	Sanitation	5584986	7735353.00
	TOTAL	10811797	12558723.00
V PUBLIC WORKS			
1	Remuneration to Engineering staff	223200	195630.00
2	WODC	469086	703810.00
3	MLALAD	1292585	2271519.00
4	MPLAD	818914	1589272.00
5	Road Maintenance	109957	215750.00
6	Road Development	524849	666572.00
7	CC Road	5349230	1997739.00
8	SJSRY	336110	1061549.00
9	Repair of Bathing Ghat	33131	88500.00
10	Non-Residential Building	210910	532643.00
11	BRGF	458669	6249006.00
12	Boundary Wall for conservation of govt.land	400227	383720.00
13	13 th FC	5252094	3617483.00
14	Park and Greenary	823413	2737943.00
15	Cross Bandha	93300	0.00
16	IHSDP	8175451	5652453.00
17	Street Light and Electrification	7765170	3513651.00
18	Octroi Grant	721075	240607.00
19	M.V.Tax		234047.00
20	Kalyan Mandap	90545	90750.00
21	Own Sources	824393	3152739.00
22	OAP/ODP/NOAP/MBPY	8706000	8720500.00
23	NFBS	100000	360000.00
24	HSY		276000.00

25	Swachh Bharat Mission		803550.00
26	Performance Based Grant		21589.00
27	NULM		424750.00
28	IHHL		442000.00
	TOTAL	42778309	46243772.00
VI MISCELLANEOUS			
1	Fair and festival	10000	8830.00
2	Electricity bill	400000	3678533.00
3	Telephone bill	15171	22968.00
4	Advertigement	347635	246043.00
5	Cost of Cycle and Rickshaw Token	24600	12000.00
6	Election	50028	0.00
7	Observation of LSG/National days	78535	157600.00
8	Hire charges of vehicles	126580	155300.00
9	Jalchhattra	143346	135272.00
10	Legal charges	113200	123500.00
11	Bank charges paid	0	2514.11
12	Diesel cost	117440	262785.00
13	DEBAS		97850.00
14	Tractor Repair,Road Tax	42000	101117.00
15	Donation	55000	84000.00
16	Contingency	632806	887050.09
17	RTI	980	0.00
18	PDS	3119503	1418887.00
19	Miscellaneous	710295	0.00
	TOTAL	5987119	7394249.20
VII EXTRAORDINARY DEBT			
1	TDS	9816	0.00
2	Income Tax	114561	443715.00
3	Royalty paid	606595	557289.00
4	VAT paid	1015991	1165818.00
5	Cess paid	220581	226140.00
6	Refund of SD/EMD /ABS	1659557	2569722.00
7	Payment for Audit	54000	0.00
8	Advance paid	1717440	1695270.00
9	Transfer of Fund		
	TOTAL	5398541	6657954.00
	Grand Total	78455117	85516635.20

Annual Budget

The Annual Budget of this NAC for the Year 2015-16 has been prepared with due approval of the Council Meeting. The same was sent to the Collector, Balangir for onwards transmission to the Govt. of Odisha, H&UD Deptt. for approval.

The ADM, Balangir was sent the Budget Estimate of Patnagarh NAC to Govt.. The details of Budget Estimate of probable Receipts & Expenditure for the year

2015-16 are furnished below.

STATEMENT SHOWING RECEIPT BUDGET OF PATNAGARH NAC FOR THE YEAR 2015-16.		
Sl.No.	Head of account	Budget Estimate for the year 2015-16
I	RATE AND TAXES	
1	Tax on Cart and Carriage	46000.00
2	Holding Tax	345000.00
3	Light Tax	345000.00
4	Water Tax	345000.00
5	Parking Fee	172500.00
6	Sauchalaya	57500.00
7	Marriage Certificate	11500.00
8	Tower Fees	28750.00
9	User Fees	9200.00
	TOTAL	1360450.00
II	LICENSE AND OTHER FEES	
1	License for offensive and dangerous trade	28750.00
2	Contractor license	28750.00
3	Slaughtering fee	5750.00
4	Birth and death fee	23000.00
5	Building fee	34500.00
7	Rent of kalyan Mandap	1150000.00
	TOTAL	1270750.00
III	RECEIPT UNDER SPECIAL ACT	
1	Cattle Pound	1150.00
	TOTAL	1150.00
IV	REVENUE DERIVED FROM MUNICIPAL PROPERTIES AND POWER	
1	Rent of building	1725000.00
2	Cattle market	575000.00
3	Weekly market	460000.00
4	Daily market	230000.00
5	Water supply house connection fees	230000.00
6	Hire charges of water tanker	46000.00
7	Annual sale of cycle stand at weekly market	69000.00
8	Cess pool fee	11500.00
9	PDS	300000.00
	TOTAL	3646500.00
V	GRANT AND CONTRIBUTION	
1	Maintenance of road and bridge	7000000.00
2	Road development	5500000.00
3	Construction of boundary wall	1000000.00
4	Protection and conservation of water bodies	300000.00
5	Arrear salary D.A. to the employees	500000.00
6	Solid waste management	300000.00
7	Octroi compensation	29500000.00
8	13 th Finance Commission	5710055.00
9	Pension LFS/Non-LFS	1500000.00
10	B.R.G.F.	7500000.00
11	Incentive	6095550.00
12	IHSDP	10050000.00
13	Devolution of funds	5000000.00
14	Construction of C.C. road with drain	5000000.00
15	Double account entry system	1000000.00

16	Special fund compensation	4000000.00
17	Street light/High mast light	1400000.00
18	Sauchalaya/Public toilet	300000.00
19	Extension of office guest house/Kalyan mandap	500000.00
20	Constn. of Staff Quarters	300000.00
21	Sanction of grants for observation of festival	200000.00
22	SJSRY	1500000.00
23	C.R.F./F.D.R. Grant	300000.00
24	Construction of park /Development of park	500000.00
25	Motor Vehicle Tax	1700000.00
	TOTAL	9665605.00
VI	GRANT AND CONTRIBUTION FOR OTHER PURPOSE	
1	M.L.A. L.A.D.	2000000.00
2	M.P.L.A.D.	2000000.00
3	WODC	4500000.00
4	NFBS	200000.00
5	OAP/ODP/MBPY	9910000.00
6	Harischandra Sahayata Yoyana	500000.00
	TOTAL	19110000.00
VII	MISCELLANEOUS	
1	Distress Warrant	1000.00
2	Fishery Rent(Lease of Tank)	150000.00
3	Audit Recovery	20000.00
4	Deptt. Profit (Current A/C)(E& A)	35000.00
5	Deduction of cost of materials.ECB	65000.00
6	Bank interest	3500000.00
7	Information Act	5000.00
8	Misc.	500000.00
9	SD/EMD	2000000.00
10	Withheld Amount	157560.00
	TOTAL	6433560.00
VIII	EXTRA ORDINARY & DEBT.	
1	Leave Salary and Pension Contribution	200000.00
2	L.I.C.	500000.00
3	Other adjustment	1500000.00
4	Income Tax	450000.00
5	O.S.T./VAT	850000.00
6	Royalty	400000.00
7	Deposit of C.P.F.	800000.00
8	Other deposit(misc.)Tender Paper	750000.00
9	Professional Tax	180000.00
10	Labour Cess	250000.00
	TOTAL	5880000.00
	Total Receipt	134358015.00
	Probable Opening Balance	4940045.00
	Grand Total	139298060.00

So the expenditure statement

EXPENDITURE OF BUDGET ESTIMATE OF PATNAGARH NAC FOR THE YEAR 2015-16

Sl.No.	Head of account	Budget estimate for the year 2015-16
I (a)	GENERAL PURPOSE	
1	Pay+GP of office Esst.	1220000.00
2	D.A.of office Esst.	1220000.00

3	House rent allowance	70000.00
4	L.S. and P.C.	200000.00
5	Contingencies/news paper	300000.00
6	Travelling allowances	100000.00
7	Allowances to C.P./V.C.P. and councilors	100000.00
8	Payment of Gratuity and Pension	2000000.00
9	Arrear salary D.A. and others to municipal employees	4000000.00
10	Pay of accountant	260000.00
11	Pay of MIS Computer	180000.00
	TOTAL	9650000.00
I(b)	COLLECTION ESST.	
1	Pay of collection Esst./L.S. &P.C.	1200000.00
2	D.A. of collection Esst.	1200000.00
3	House Rent	60000.00
4	Contingency	15000.00
	TOTAL	2475000.00
I (c)	OCTROI ESST.	
1	Pay of Octroi Esst./ L.S. &P.C.	2300000.00
2	D.A. of Octroi Esst.	2300000.00
3	House rent	150000.00
4	Contingency	20000.00
5	N.M.R. of Octroi and others	300000.00
6	Work Charges	1000000.00
	TOTAL	6070000.00
II	PUBLIC SAFETY	
1	Pay of light Esst./ L.S. &P.C.	400000.00
2	Street light extensions/Shifting of poles	6000000.00
3	Street light Energy Charges	3500000.00
4	Payment towards deduction ofnoxious animals	50000.00
	TOTAL	9950000.00
III	PUBLIC HEALTH	
1	Private Sanitation ,Ward No.1 to 10	9000000.00
2	Other Sanitary Arrangements/Purchages of Equipment	800000.00
3	Fair festival and Exhibition	200000.00
4	Solid waste management	5000000.00
	TOTAL	15000000.00
IV	WATER SUPPLY AND WATER WORK	
1	Payments and maintenance of P.H.D. water supply	500000.00
2	Maintenance of public tanks and works	400000.00
3	Temporary water supply(Jala Chatra)	150000.00
4	Repair of water tanker/Tractor	300000.00
5	Construction of inlet and outlet of bathing ghat	200000.00
6	Const. of Cross Bond	320000.00
7	Cleaning /maintenance of ponds	300000.00
	TOTAL	2170000.00
V	CONSERVANCY	
1	Pay of sweepers / L.S. &P.C.	1550000.00
2	D.A. of sweepers	1550000.00
3	House rent and other allowance	120000.00
4	Plantation of the trees on the road side	15000.00
5	Maintenance of park and other charges	350000.00
	TOTAL	3585000.00
VIII	CONTRIBUTION OF GENERAL PURPOSE	

1	Special assistant to destitute	100000.00
2	Contribution to voluntary organization for sports and culture	20000.00
	TOTAL	120000.00
IX	PUBLIC WORKS	
1	Engeneering Esst./L.S.&P.C.	168200.00
2	Dearness Allowance	50400.00
3	House Rent & other allowance	10000.00
4(a)	Road (Original) ,Road Dev	5000000.00
(b)	Road repair (Road Dev.)	
5(a)	Building (Original,Market Complex)	200000.00
(b)	Building repair(Market Complex and own source	200000.00
©	Beautification of town,Welcome gate	200000.00
(d)	Construction of Park,Park greenery afforestation	500000.00
(e)	Construction of material store and plant/With held amount	
6	OAP/ODP/MBPY/NOAP	9000000.00
7	Drainage work	500000.00
8	Souchalaya	1000000.00
9	M.L.A.L.A.D.	1500000.00
10	M.P.L.A.D.	1500000.00
11	C.R.F.Works	300000.00
12	T.F.C. Expenditure,13 th F.C.	4000000.00
13	Law Charges	220000.00
14	WODC	3000000.00
15	Constn. of Slaughter house & Meat market	500000.00
16	Street Vendor Policy	400000.00
17	B.R.G.F.	6000000.00
18	M.V.Tax	1500000.00
19	Best Performance Incentive	2500000.00
20	SWM (State plan)	300000.00
21	Amrut Dhara(Cold Drinking Water Project and Tube well)	100000.00
22	Office Furniture and Fixture	100000.00
23	Tubewell Platform	50000.00
24	Construction of Boundary Wall	800000.00
25	Protection and Conservation of Water bodies	300000.00
26	Maintenance of Road and Bridges	5000000.00
27	Construction of CC Road with drain	4500000.00
28	IHSDP Scheme	10050000.00
29	Completion of Old Age home at Rampali at W.N.8	1000000.00
30	Rent & Stall	100000.00
31	Construction of Kalyan Mandap	2000000.00
32	DEABAS	350000.00
33	Refund of G.I.S.	80000.00
34	Shelter House	500000.00
	TOTAL	63478600.00
X	PUBLIC INSTRUCTION	
1	Library and Reading Room	
2	Awareness Camp	20000.00
	TOTAL	20000.00
XI	XJSRY	
1	Pay of C.O.	253500.00
2	D.A./H.R. of C.O.	253500.00
3	Contingencies	300000.00
4	SJRY Dev/NULM	3000000.00

5	NFBS	200000.00
6	Harischandra Sahayata Yoyana	400000.00
	TOTAL	4407000.00
XII	MISCELLANEOUS	
1	Relief to flood affected peoples	15000.00
2	Misc. Expenditure	400000.00
3	L.S.G. /National Days	150000.00
4	Election /Census	100000.00
5	Stationary and printing	100000.00
6	Dress Allowance/Code	150000.00
7	Release of Advertisement	350000.00
8	Purchase of Computer & Accessories,A.C.	80000.00
9	C.P.F./G.P.F.	800000.00
10	R.T.I. Act	2000.00
11	Phone Bill	25000.00
12	Cost of Cycle Token	50000.00
13	Preparation of DPR for Development Work	200000.00
14	Refund of APS Money	
	TOTAL	2422000.00
XIII	EXTRA ORDINARY DEBTS	
1	Refund of Security Deposit/EMD	2000000.00
2	Pension Contribution	200000.00
3	Advance(Other)/F.A./Medical	1000000.00
4	Deduction towards new Cheque Book/BD Charges	2000.00
5	Deposit of O.S.T./VAT	800000.00
6	News Paper and Hire Charges	85000.00
7	Other Deposits (EMD)	250000.00
8	Income Tax	450000.00
9	Royalty	400000.00
10	L.I.C.	500000.00
11	Deposit of P.Tax	200000.00
12	Cess	250000.00
13	Chartered Accountant and Audit	200000.00
14	Exposure visit for elected councilors to other state	200000.00
15	Swachha Bharat	450000.00
16	PDS(Making of BD)DM OSCSC Ltd.Balangir	300000.00
	TOTAL	7287000.00
	Total Expenditure	126634600.00
	Closing Balance (Probabale)	12663460.00
	Grand Total	139298060.00

Lack of coherence between estimated receipt and actual receipt

As per Rule-56 of Odisha Budget Manual, the estimation of fixed revenue should be based upon the actual demand including arrear and the probabilities of their realisation during the year. Odisha Budget Manual read with Section-108(a) of the Odisha Municipal Act, 1950 stipulates that the estimate of income and expenditure should be reasonable and proper.

Further, the said rule of the Odisha Budget Manual stipulates that the Budget estimates of revenue and receipts should be based on the existing rates of taxes, duties and fees, etc., and no increase or reduction in such rates and no proposals for abandonment of revenue which have not been sanctioned by Government should be proposed in the estimates.

It is seen from the Statement that, a total sum of Rs.93828476.88 has been received during the Year 2015-16 as against the probable Receipts of Rs.134358015.00 which is made in the Budget Estimate.Steps may be taken to increase to receipt for the sound financial position of NAC.

It is seen from the Statement that, a total sum of Rs85516635. 20 was made towards Expenditure during the Year 2015-16 as against the probable Expenditure

of Rs.126634600.00 made in the Budget Estimate.

Hence it was established that the preparation of Budget is not realistic in nature as such Budget may be prepared basing up on the actual collection & expenditure which should be realistic.

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

Patnagarh N A C - 2015-2016

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	Andhra Bank,Patnagarh	239910100010077	31-03-2016	17244.00	31-03-2016	17244.00	0.00	Perfomance Based Incentive Grant
2	Axis Bank,Patnagarh	916010009191120	31-03-2016	3438703.00	31-03-2016	3337503.00	101200.00	OAP Account
3	U.G.Bank,Patnagarh	12008125730	31-03-2016	449550.00	31-03-2016	449550.00	0.00	CRF Grant
4	U.G.Bank,Patnagarh	12008127737	31-03-2016	186697.00	31-03-2016	186697.00	0.00	BRGF Grant
5	U.G.Bank,Patnagarh	12008132180	31-03-2016	874885.00	31-03-2016	874885.00	0.00	MP LAD
6	U.G.Bank,Patnagarh	12008132282	31-03-2016	13839.00	31-03-2016	13839.00	0.00	CRF Fund
7	U.G.Bank,Patnagarh	12008132351	31-03-2016	37263.00	31-03-2016	37263.00	0.00	EFC Fund
8	U.G.Bank,Patnagarh	12008132408	31-03-2016	2631903.00	31-03-2016	2606476.00	25427.00	WODC Fund
9	U.G.Bank,Patnagarh	12008132486	31-03-2016	499799.00	31-03-2016	499799.00	0.00	Souchalaya Account
10	U.G.Bank,Patnagarh	12008132816	31-03-2016	2551.00	31-03-2016	2551.00	0.00	12th FC Fund
11	U.G.Bank,Patnagarh	12008132362	31-03-2016	178596.00	31-03-2016	169596.00	9000.00	Own Source
12	U.G.Bank,Patnagarh	12008132827	31-03-2016	95325.00	31-03-2016	370748.00	-275423.00	SD,IT,Royalty Account
13	U.G.Bank,Patnagarh	84002407214	31-03-2016	534575.00	31-03-2016	534575.00	0.00	Solid Waste Management,State Plan
14	U.G.Bank,Patnagarh	84003229920	31-03-2016	340891.00	31-03-2016	340891.00	0.00	Protection and Conservation
15	U.G.Bank,Patnagarh	84003857693	31-03-2016	654042.00	31-03-2016	654042.00	0.00	Boundary Wall
16	U.G.Bank,Patnagarh	84003876740	31-03-2016	606026.00	31-03-2016	606026.00	0.00	Non Res-Building
17	U.G.Bank,Patnagarh	84004104137	31-03-2016	2412143.00	31-03-2016	2412143.00	0.00	Road and Bridges
18	U.G.Bank,Patnagarh	84004474642	31-03-2016	36207.00	31-03-2016	36207.00	0.00	Park Greenary and Aff.
19	U.G.Bank,Patnagarh	84004686704	31-03-2016	13454.00	31-03-2016	13454.00	0.00	Rent and Stall
20	U.G.Bank,Patnagarh	8400577678	31-03-2016	9270589.00	31-03-2016	9270589.00	0.00	IHSDP
21	U.G.Bank,Patnagarh	84007719603	31-03-2016	2093509.00	31-03-2016	804063.00	1289446.00	Constn. of CC Road
22	S.B.I.,Patnagarh	34047990818	31-03-2016	1460631.00	31-03-2016	210631.00	1250000.00	Octroi Compensation
23	S.B.I.,Patnagarh	11263175334	31-03-2016	25312.00	31-03-2016	25312.00	0.00	Current,Sal. account
24	S.B.I.,Patnagarh	11263176803	31-03-2016	1407800.78	31-03-2016	1407800.78	0.00	MLA LAD
25	S.B.I.,Patnagarh	11263176814	31-03-2016	10439.18	31-03-2016	10439.18	0.00	EIUS
26	S.B.I.,Patnagarh	11263176825	31-03-2016	6868.90	31-03-2016	6868.90	0.00	S.R.Account
27	S.B.I .Patnagargh	11263176847	31-03-2016	407147.30	31-03-2016	407147.30	0.00	CRF Account .
28	S.B.I .Patnagargh	11263177670	31-03-2016	10049.26	31-03-2016	10049.26	0.00	Non LFS Pension
29	S.B.I .Patnagargh	11263178539	31-03-2016	99507.87	31-03-2016	99507.87	0.00	OAP Account
30	S.B.I .Patnagargh	30675046647	31-03-2016	2008209.00	31-03-2016	2008209.00	0.00	Road Development Grant
31	S.B.I .Patnagargh	30716836494	31-03-2016	6574653.00	31-03-2016	6574653.00	0.00	LFS Pension .
32	S.B.I .Patnagargh	30839825313	31-03-2016	10893568.00	31-03-2016	10893568.00	0.00	BRGF
33	S.B.I .Patnagargh	31264703831	31-03-2016	4646429.00	31-03-2016	4646429.00	0.00	13th and 14th FC
34	Bank of Baroda,Patnagarh	35940100006474	31-03-2016	169606.00	31-03-2016	169606.00	0.00	PDS Fund
35	Bank of Baroda,Patnagarh	35940100006492	31-03-2016	17406.00	31-03-2016	17406.00	0.00	DEABAS
36	Bank of Baroda,Patnagarh	35940100006961	31-03-2016	545788.00	31-03-2016	545788.00	0.00	IHSDP
37	DCB Bank,Patnagarh	14813300001458	31-03-2016	3988144.00	31-03-2016	3988144.00	0.00	Swachha Bharat Mission
38	DCB Bank,Patnagarh	148111000004	31-03-2016	1095274.00	31-03-2016	1095274.00	0.00	IHSDP Fund

39	DCB Bank,Patnagarh	148133000013 42	31-03-2016	663963.00	31-03-2016	660270.00	3693.00	M.V.Tax Grant
40	PNB,Patnagarh	741500010001 6894	31-03-2016	146881.87	31-03-2016	146881.87	0.00	Devolution Fund
41	PNB,Patnagarh	741500010002 0426	31-03-2016	672550.00	31-03-2016	672550.00	0.00	OULM Fund
42	PNB,Patnagarh	741500010000 3425	31-03-2016	22714.77	31-03-2016	22714.77	0.00	Electrical S.D.
43	PL Account,Patnagarh	000100000	31-03-2016	6908683.13	31-03-2016	6908683.13	0.00	Govt Accounts
GRAND TOTAL				66169417.06		63766074.06	2403343.00	

Reconciliation

The bank reconciliation statement of the accounts as furnished by the accountant,generated in prescribed software is given below.

(1) AXIS BANK ,PATNAGARH A/C NO.9160100009191120 (OAP)

Closing Balance as per Bank Pass Book as on 31.03.2016		Rs 3438703.00	
Closing Balance as per Acco.. Cash Book as on 31.03.2016		Rs 3337503.00	
Difference		Rs 101200.00	
Cheque issued but not encashed within 31.03.2016			
Chq No 000005 OAP	600.00		
Chq No 000006 OAP	600.00		
Chq No 000008 NFBS	20000.00		
Chq No 000009 NFBS	20000.00		
Chq No 000010 NFBS	20000.00		
Chq No 000011 NFBS	20000.00		
Chq No 000012 NFBS	20000.00		
TOTAL	101200.00		

(2) UTKAL GRAMYA BANK,PATNAGARH A/C NO-12008132408 (WODC)

Closing Balance as per Bank Pass Book as on 31.03.2016		Rs 2631903.00	
Closing Balance as per Accou. Cash Book as on 31.03.2016		Rs 2606476.00	
Difference		Rs 25427.00	
Cheque Received but not entered within 31.03.2016			
Chq No 079777/19.03.2016 Royalty transferred	25427.00		
TOTAL	25427.00		

(3) UTKAL GRAMYA BANK,PATNAGARH A/C NO.12008132362 (OWN SOURCE)

Closing Balance as on 31.03.2016 as per Pass Book		Rs 169596.00	
Closing Balance as on 31.03.2016 as per Cash Book		Rs 160596.00	
Difference		Rs 9000.00	
Cheque issued but not encashed within 31.3.2016			

Chq.No.989706 dt.31.03.2016	4000.00		
Chq.No.989707 dt.31.03.2016	5000.00		
TOTAL	9000.00		

(4) UTKAL GRAMYA BANK,PATNAGARH A/C.NO.12008132827(SD.IT,ROYALTY)

Closing Balance as on 31.03.2016 as per Pass Book		Rs 95325.00	
Closing Balance as on 31.03.2016 as per Cash Book		Rs 370748.00	
Difference		Rs 275423.00	
Amount deposited but not reflected in Pass Book			
UGB -12008132362(OWN SOURCE) on 15.04.2015	5013.00		
1501101 Sale of tender papers on 25.05.2015	6302.00		
3401001 Earnest Deposit Municipal Fund on 30.07.2015	1010.00		
SBI-11263176803 (MLA LAD) on 11.09.2015	19522.00		
M.V.Tax Grant –DCB Bank Ac..1342 on 15.02.2016	3693.00		
UGB-84007719603 Constn. of CC Road on 18.03.2016	45022.00		
BAGB-12008132408 (WODC) on 19.03.2016	25427.00		
UGB-84007719603 (Constn of CC Road) on29.03.2016	117773.00		
UGB-84007719603 (Constn of CC Road) on29.03.2016	63661.00		
Cheque No. 989638 dtd 17.3.2016 issued but not encashed within 31.03.2016	- 12000.00		
TOTAL	275423.00		

(5) UTKAL GRAMYA BANK,PATNAGARH A/C.NO.84007719603(Constn. of C.C. Road)

Closing Balance as on 31.03.2016 as per Pass Book		Rs 2093509.00	
Closing Balance as on 31.03.2016 as per Cash Book		Rs 804063.00	
Difference		Rs 1289446.00	
Cheque issued but not encashed within 31.3.2016			
Chq.No.989002 Dt.18.03.2016	45022.00		
Chq.No.989003 Dt.29.03.2016	692820.00		
Chq.No.989005 Dt.29.03.2016	370170.00		
Chq.No.989006 Dt.29.03.2016	117773.00		
Chq.No.989007 Dt.29.03.2016	63661.00		
TOTAL	1289446.00		

(6) STATE BANK OF INDIA,PATNAGARHI A/C.NO.34047990818(Octroi Compensation)

Closing Balance as on 31.03.2016 as per Pass Book		Rs 1460631.00	
Closing Balance as on 31.03.2016 as per Cash Book		Rs 210631.00	
Difference		Rs 1250000.00	
Cheque issued but not encashed within 31.3.2016			

Chq.No.915166 Dt.29.03.2016	13958.00		
Chq.No.915167 Dt.29.03.2016	104941.00		
Chq.No.915168 Dt.29.03.2016	1131101.00		
TOTAL	1250000.00		

(7) DCB BANK,PATNAGARH A/C.NO.14813300001342(M.V.TAX GRANT)

Closing Balance as on 31.03.2016 as per Pass Book		Rs 663963.00	
Closing Balance as on 31.03.2016 as per Cash Book		Rs 660270.00	
Difference		Rs 3693.00	
Cheque issued but not encashed within 31.3.2016			
Chq.No.000006 dt.15.2.2016	3693.00		
TOTAL	3693.00		

ABSTRACT

Bank	Account No.	Amount	Remarks
(1)Axis Bank	9160100009191120	101200.00	
(2)BAGB	12008132408	25427.00	
(3)UGB	12008132362	9000.00	
(4)UGB	12008132827	-275423.00	
(5)UGB	84007719603	1289446.00	
(6)SBI	34047990818	1250000.00	
(7)DCB Bank	14813300001342	3693.00	
	TOTAL	2403343.00	

PARA: 6 STOCK POSITION

Patnagarh N A C - 2015-2016

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	BPL RICE	65.80	2698.50	2764.30	0.00	0.00	SP-26
2	AA Y RICE	77.00	1161.30	1238.30	0.00	0.00	SP-07
3	APL RICE	52.70	3480.75	3533.45	0.00	0.00	SP-46
4	PLO RICE	8.25	89.53	97.78	0.00	0.00	SP-86
5	RDP RICE	16.25	34.30	50.55	0.00	0.00	SP-106
6	AP RICE	14.00	28.70	42.70	0.00	0.00	SP-66
7	APL WHEAT	15.77	1103.19	1118.96	0.00	0.00	SP-126
8	NFSA AAY RICE	0.00	393.75	316.72	77.03	77.03	SP-06
9	NFSA PHH RICE	0.00	1938.03	1447.85	490.18	490.18	SP-26
10	NFSA AP RICE	0.00	20.50	9.90	10.60	10.60	SP-65
11	NFSA PHH WHEAT	0.00	299.07	150.32	148.75	148.75	SP-45

Comments

PDS. STOCK FOR THE YEAR 2015-16 .

S.I.N.o	Name of the Items	OB	RPT	TOTAL	SALES	BALANCE	BALANCE AS PER STOCK BOOK	REMARK
1	BPL.Rice	65.8	2698.5	2764.3	2764.3	0	0	SRP-26
2	AA Y.Rice	77	1161.3	1238.3	1238.3	0	0	SRP-07
3	APL.Rice	52.7	3480.75	3533.45	3533.45	0	0	SRP-46
4	PLO.Rice	8.25	89.53	97.78	97.78	0	0	SRP-86
5	RDP.Rice	16.25	34.3	50.55	50.55	0	0	SRP-106
6	AP.Rice	14	28.7	42.7	42.7	0	0	SRP-66
7	APL.Wheat	15.77	1103.19	1118.96	1118.96	0	0	SRP-126
	TOTAL	249.77	8596.27	8846.04	8846.04	0	0	

NFSA-2013 .STARTED FROM 1.11.2015.PDS. STOCK FOR THE YEAR 2015-16.

S.I.N.o	Name of the Items	OB	RPT	TOTAL	SALES	BALANCE	BALANCE AS PER STOCK	REMARK
1	AA Y.Rice	0	393.75	393.75	316.72	77.03	77.03	SRP-06
2	PHH.Rice	0	1938.03	1938.03	1447.85	490.18	490.18	SRP-26
3	AP.Rice	0	20.5	20.5	9.9	10.6	10.6	SRP-65
4	WHEAT PHH	0	299.07	299.07	150.32	148.75	148.75	SRP-45
	Total	0	2651.35	2651.35	1924.79	726.56	726.56	

As per Rule 106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article.

As per Rule 106 (iii) of O.G.F.R., the inventory should be checked by the Competent administrative authority once a year and a certificate of the result of check recorded.

As per Rule 106 (iv) of O.G.F.R., articles of dead stock should be verified at least once a year and the result of verification recorded on the inventory. All discrepancies noticed must be proper investigated and brought to account immediately so that the inventory may represent the true account.

As per Rule 111 of O.G.F.R., a physical verification of all stores should be made at least once in every year by the Head of Office concerned or such other as may be specially authorised by him.

As per Rule 269 of O.G.F.R., subject to any special rules or order made by Government in this behalf, every cashier, store-keeper and other subordinate who is entrusted with the custody of cash or stores should be required to furnish security, the amount being regulated according to circumstances and to local conditions in each case under the sanction of competent authority and to execute bond setting forth the conditions under which government will hold the security and may ultimately refund or appropriate it.

PARA: 7 INVESTMENT

Patnagarh N A C - 2015-2016

S/no	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2015	0.00	0.00	0.00	0.00	31-03-2016	0.00	31-03-2016	0.00	0.00	0
	GRAND TOTAL	0.00	0.00	0.00	0.00		0.00		0.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

No investment was found in the previous year or in the year under audit i.e. during 2015-16.

PARA: 8 **ADVANCE**

Patnagarh N A C - 2015-2016

S/no	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference (In Rs:)	Remarks
1	01-04-2015	ACCOUNTANT CASH BOOK	4741159.00	1695270.00	6436429.00	1744287.00	31-03-2016	4692142.00	31-03-2016	0.00	4692142.00	
	GRAND TOTAL		4741159.00	1695270.00	6436429.00	1744287.00		4692142.00		0.00	4692142.00	

Comments :

Irregular maintenance of advance

As per the Rules 136 to 140 of OM Rules 1953, and instructions of the Finance Deptt.Odisha Bhubaneswar ,advance granted to any contractor and individuals for departmental and allied purpose were required to be promptly adjusted within one month from the date of advance payment by way of obtaining detailed vouchers and cash recovery if any .Advance Ledger is to be maintained in each ULB recording person wise separate accounts of such advance as the same is to be balanced and signed by the E.O. on quarterly basis. The DDO is responsible for any deviation of the same. But scrutiny of of the advance position during 2015-16,it was revealed that the following irregularities persistence for years were not rectified till date.

Irregularities

- 1)The entries in Accountant Cash Book relating to advance payment and adjustment were not maintained in proper column with red ink.
- 2)Advance figure is not included in details of Closing Balance in the Cash Book at the end of each month and year.
- 3)Advance relating to works, purchase etc.were not reflected in the Advance Ledger maintained for the year.
- 4)No steps has been taken by the E.O. to adjust the paid advance in stipulated time.

The Details of Advance paid ,adjusted and balance as on 31.3.2016

Advace paid,adjusted and balance during 2015-16						
	Name of the employee	Purpose	Voucher No./Date	Amount paid	Amount adjusted	Advance Outstanding
1	Sudam Meher,H.A.	Sal advance	56/20.4.2015	50000	22500	27500
		LSG day observation	528/22.8.2015	100000	100000	0
		LSG day observation	694/15.10.2015	52400	52400	0
		Festival Advance	560/2.9.2015	10000	5000	5000
2	Chintamani Thanapati,DEO	Sal advance	179/23.5.2015	20000	10664	9336
		Sal advance	839/23.11.2015	15000	2250	12750
		Festival Advance	560/2.9.2015	10000	5000	5000
3	Bibhuti B.Dehury,LM	Baldev Bihar Park	317/24.6.2015	40000	0	40000
		JCB removal of cable wire	716/17.10.2015	30000	0	30000
		Tree plantation at BB Park	764/4.11.2015	5000	0	5000
		Pipe water supply at BB Park	833/21.11.2015	100000	0	100000
		Sal advance	899/17.12.2015	30000	30000	0
		Purchase of submersible Pump	1008/9.2.2016	17500	0	17500

		Festival Advance	698/15.10.2015	15000	14250	750
4	Sk.Isaq Mohammad,TC	Sal advance	325/25.6.2015	60000	32000	28000
		Festival Advance	560/2.9.2015	10000	5000	5000
5	Aniruddha Dip,Sweeper	Sal advance	379/8.7.2015	50000	23338	26662
		Festival Advance	698/15.10.2015	10000	4000	6000
6	Kulamani Khatua,EO	Sal advance	397/9.7.2015	200000	93338	106662
		High Court Case &TA	615/11.9.2015	15000	0	15000
7	Dillip Meher,OP	Purchase of Hume Pipes	434/24.7.2015	50000	0	50000
		15 August donation to Sub Collector	524/22.8.2015	11000	11000	0
		Purchase of Diary	918/29.12.2015	20000	20000	0
		Festival Advance	560/2.9.2015	10000	5000	5000
8	Jaydev Dash,OM	Sal advance	583/7.9.2015	100000	33340	66660
		Festival Advance	560/2.9.2015	10000	5000	5000
9	Parthasarathi Mahakur,DEO	Repair of Computer	996/5.2.2016	3000	3000	0
		Festival Advance	560/2.9.2015	10000	5000	5000
10	Sagnika Pattanaik,CO	TA advance	998/5.2.2016	1370	1370	0
11	Tikeswar Pasayat,OP	Payment of HSY	1053/22.1.2016	30000	24000	6000
		Payment of HSY	1165/30.3.2016	21000	0	21000
		Festival Advance	560/2.9.2015	10000	5000	5000
12	Ms.Bijaylaxmi & Pallavi Pest BBSR	F.A. for employees	554/2.9.2015	234000	156000	78000
13	Gunamani Bariha	Festival Advance	560/2.9.2015	10000	5000	5000
14	Manju Kadam	Festival Advance	560/2.9.2015	10000	5000	5000
15	Ramakanta Bag	Festival Advance	560/2.9.2015	10000	5000	5000
16	Bhakta Pr.Singhbabu,TC	Festival Advance	560/2.9.2015	10000	5000	5000
17	M.B.Sahu	Festival Advance	560/2.9.2015	10000	5000	5000
18	S.S.Mishra	Festival Advance	560/2.9.2015	10000	5000	5000
19	P.C.Barik	Festival Advance	560/2.9.2015	10000	5000	5000
20	Supal Meher	Festival Advance	560/2.9.2015	10000	5000	5000
21	C.S.Saraf	Festival Advance	560/2.9.2015	10000	5000	5000
22	A.P.Singhbabu	Festival Advance	560/2.9.2015	10000	5000	5000
23	J.D.Panigrahi	Festival Advance	560/2.9.2015	10000	5000	5000
24	B.D.Nag	Festival Advance	560/2.9.2015	10000	5000	5000
25	B.D.Mishra	Festival Advance	560/2.9.2015	10000	5000	5000
26	J.D.Saraf	Festival Advance	560/2.9.2015	10000	5000	5000
27	H.K.Seth	Festival Advance	560/2.9.2015	10000	5000	5000
28	P.K.Mishra	Festival Advance	560/2.9.2015	10000	5000	5000
29	Manoj K.Rana	Festival Advance	560/2.9.2015	10000	5000	5000
30	Khada Kumbhar	Festival Advance	560/2.9.2015	10000	5000	5000
31	B.Sandha	Festival Advance	560/2.9.2015	10000	5000	5000
32	Ashok Sundhria	Festival Advance	560/2.9.2015	10000	5000	5000
33	Bimala Suna	Festival Advance	560/2.9.2015	10000	5000	5000
34	Payal Nag	Festival Advance	560/2.9.2015	10000	5000	5000
35	Surya Dip	Festival Advance	560/2.9.2015	10000	5000	5000

36	R.N.Joshi	Festival Advance	560/2.9.2015	10000	5000	5000
37	S.Munda	Festival Advance	560/2.9.2015	10000	5000	5000
38	Raja Bariha	Festival Advance	560/2.9.2015	10000	5000	5000
39	Nakula Nag	Festival Advance	560/2.9.2015	10000	5000	5000
40	Rajesh Suna	Festival Advance	560/2.9.2015	10000	5000	5000
41	Soren Padhi	Festival Advance	560/2.9.2015	10000	3000	7000
42	B.R.Jena	Festival Advance	560/2.9.2015	10000	5000	5000
43	Chaitanya Sabar	Festival Advance	560/2.9.2015	10000	0	10000
		Festival Advance	698/15.10.2015	10000	4000	6000
44	Priyabrata Mallik	Festival Advance	560/2.9.2015	15000	6000	9000
45	S.Kumbhar	Festival Advance	560/2.9.2015	10000	4000	6000
			Total	1695270	830450	864820

Advance outstanding for more than 1 year

Advance outstanding for more than 1 Year on 31.3.2016

Sl.No.	Name of the employee	Purpose	Voucher No./Date	Amount paid	Amount adjusted	Advance Outstanding
1	Jaydev Saraf,OP	Salary Adv.	726/29.10.14	30000	28000	2000
2	Sk.Isaq Mohammad,TC	Salary Adv.	766/1.11.14	40000	34671	5329
3	Khada Kumbhar,Sweeper	Salary Adv.	219/3.7.14	100000	90000	10000
4	Bibhuti B.Dehuri,LM	Salary	1325/24.3.14	100000	100000	0
5	Barun Ku.Sa ,JE	Works	99/22.5.14	6000	0	6000
		Works	157/11.6.14	6000	0	6000
		Works	158/11.6.14	6000	0	6000
		Works	159/11.6.14	6000	0	6000
6	Biswaranjan Jena,JE	Works	337/7.8.14	25000	25000	0
			TOTAL	319000	277671	41329

YEARWISE BREAKUP OF OUTSTANDING ADVANCE AS ON 31.03.2016

A sum of Rs 830450.00 was adjusted for 2015-16, Rs 717337.00 for 2014-15 and Rs 196500.00 for 2013-14 and in Grand Total a sum of Rs 1744287.00 during the year under audit.

YEAR	AMOUNT OF ADVANCE OUTSTANDING AS ON 31.03.2016
Prior to 2010-11	769439.00
2010-11	357000.00
2011-12	593720.00
2012-13	1586334.00
2013-14	479500.00
2014-15	41329.00
2015-16	864820.00
TOTAL	4692142.00

As per instruction contained in letter No.2221/F, dt.08.03.2002 of the Principal Secretary to Government in Finance Department, Odisha, Bhubaneswar, advance remained unadjusted for more than one year without having any valid reason will be treated as unsecured advance and loss to the auditee organisation and may be surchargeable from the person(s) responsible. Further, as per circular No.15179/DLFA, dt.28.09.2013 of the Director of Local Fund Audit, Odisha, Bhubaneswar, the advance sanctioning authority and the advance holders are equally responsible for outstanding advances more than one year (surchargeable advances) which may

be recovered and compliance reported to audit.

As the advance in sl.1,2 &3 in more than 1 year are relating to salary advance and adjusting by recoupment monthly,some of the amounts has been recouped till date and others are continuing recoupment for years, may be recouped subsequently.Hence the amounts in Sl.,5 is suggested for recovery .

Persons Responsible

- 1.Kulamani Khatua ,E.O. Sanctioning authority
- 2.Barun Ku.Sa,JE,Receipant

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs.)
1	Sri Kulamani Khatua	Executive Officer,Patnagarh NAC	Executive Officer,Patnagarh NAC At.PO.Patnagarh Dist.Balangir	12000.00
2	Sri Barun Ku.Sa	JE BRGF,Patnagarh NAC	JE BRGF,Patnagarh NAC At.PO.Patnagarh Dist.Balangir	12000.00

PARA: 9 GRANTS

Patnagarh N A C - 2015-2016

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2015	44976624.57	52139990.00	97116614.57	36887272.00	31-03-2016	60229342.57	Except sl 30, the TA,DA of councilors,Pension grant,OAP,ODP,NOAP,NFBS,H SY of the statement below.
	GRAND TOTAL	44976624.57	52139990.00	97116614.57	36887272.00		60229342.57	

Comments :

As per Rule 170 and 171 of OGFR Vol-I,grants received should be spent within same financial year and UC should be sent on utilisation of the same.But it is found that a huge amount of grant was lying unspent at the end of the year 2015-16.It lack the efficiency of the local authority to utilise the fund in time. The local authority is impressed upon to utilise the unspent grant as early as possible and utilise the future funds in the same year of receipt.

Statement Showing details of receipts and utilisation of Grants of Patnagarh NAC during the year 2015-16

	Scheme	Open.Bal.	Lt.No./Date	Amt.Received	Total	Utilised	Closing Balance
1	Octroi Compensation Grant		13332/HUD/25.05.2015	4163000			
			19055/HUD/30.07.2015	2859000			
			26696/HUD/09.10.2015	3512000			
			27359/HUD/17.10.2015	1955000			
			5260/HUD/25.02.2016	2857000			
	Total	253867.00		15346000	15599867.00	5765965	9833902.00
2	Road Devlopment/Maint. Grant		17353/HUD/09.07.2015	507778			
			17356/HUD/09.07.2015	136667			
			17359/HUD/09.07.2015	183334			
			4352/HUD/20.02.2016	186667			
			4355/HUD/20.02.2016	140000			
			4358/HUD/20.02.2016	515556			
	Total	-44355.34		1670002	1625646.66	882322	743324.66
3	M.V.Tax		20029/HUD/07.08.2015	703000			
			5203/HUD/25.02.2016	720000			
	Total	3298596.00		1423000	4721596.00	234047	4487549.00

4	Devolution Fund		20045/HUD/07.08.2015	2893000			
			5275/HUD/25.02.2016	2893000			
	Total	3459000.00		5786000	9245000.00	6233414	3011586.00
5	13th Finance Commission		9812/HUD/02.04.2015	426000			
	Total	277452.00		426000	703452.00	703452	0.00
6	14th Finance Commission		19466/HUD/03.08.2015	2974000			
			32245/HUD/16.12.2015	2866000			
	Total	0.00		5840000	5840000.00	2914031	2925969.00
7	Non-Residential Bldg.		04127/HUD/18.02.2016	300000			
	Total	504079.00		300000	804079.00	532643	271436.00
8	Solid Waste Management	489083.00		0	489083.00	0	489083.00
9	MLA LAD		1380/DRDA/06.04.2015	990000			
			1583/DRDA/22.04.2015	1000000			
			2168/DRDA/05.06.2015	100000			
			3613/DRDA/22.08.2015	900000			
	Total	-1224698.00		2990000	1765302.00	2271519	-506217.00
10	MPLAD		5511/DRDA/16.12.2015	1700000			
	Total	61365.00		1700000	1761365.00	1589272	172093.00
11	WODC		WODC	2500000			
			257/WODC/05.02.2016	500000			
			645/WODC/06.03.2016	16200			
	Total	6814457.00		3016200	9830657.00	703810	9126847.00
12	BRGF	4469331.00		0	4469331.00	4469331	0.00
13	Road and Bridges		31853/HUD/11.12.2015	2408000			
	Total	10067478.00		2408000	12475478.00	0	12475478.00
14	Performance based Incentive grant	8005874.00		0	8005874.00	1801264	6204610.00
15	Entertainment Tax	3385.00		0	3385.00	0	3385.00

16	Constn. of Boundary wall	1167100.00		0	1167100.00	383720	783380.00
17	Protection of Water bodies	473931.00		0	473931.00	0	473931.00
18	Public Toilet with water supplies	1407000.00		0	1407000.00	0	1407000.00
19	Development of Park and greenary	18180.00		0	18180.00	18180	0.00
20	Improvement of Water supply	3000000.00		0	3000000.00	0	3000000.00
21	Maintenance Improvement of Street Light	-7629513.00		0	-7629513.00	0	-7629513.00
22	Festival Advance Grant	50000.00		0	50000.00	0	50000.00
23	DEBAS	467841.00		0	467841.00	0	467841.00
24	Other miscellaneous grants	9587171.91		5000	9592171.91	6714002	2878169.91
25	Creation of Capital assets	0.00	5230/HUD/25.02.2016	960000	960000.00	0	960000.00
26	Maintenance of Capital assets	0.00	5234/HUD/25.02.2016	458000	458000.00	0	458000.00
27	Swacha Bharat Mission		19866/HUD/07.08.2015	2870788			
	Community Toilet		19866/HUD/07.08.2015	838500			
	Swacha Bharat Mission		19866/HUD/07.08.2015	1476405			
	Swacha Bharat Mission		19866/HUD/07.08.2015	1957095			
	Total	0.00		7142788	7142788.00	1245550	5897238.00
28	Odisha Urban	0.00	18976/HUD/29.07.	1169000	1169000.00	424750	744250.00

	Livelihood Mission		2015				
29	Metering of Water Supply	0.00	5183/HUD/25.02.2016	1500000	1500000.00	0	1500000.00
30	TA/DA of Elected Councilors			64000			
	Pension grant			13298000			
	OAP/ODP/NOAP			10703299			
	HSY			300000			
	NFBS			260000			
	Total	0.00		24625299	24625299.00	9356500	15268799.00
	TOTAL	44976624.57		76765289	121741913.57	46243772	75498141.57

No UC need to be submitted on TA,DA of councilors,Pension grant,OAP,ODP,NOAP,NFBS,HSY .Hence the amount in SI.No30 has not been taken into table of grant.

PARA: 10 UTILISATION CERTIFICATE

Patnagarh N A C - 2015-2016

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2015	213279618.70	36887272.00	250166890.70	36964914.00	31-03-2016	213201976.70	
	GRAND TOTAL	213279618.70	36887272.00	250166890.70	36964914.00		213201976.70	

Comments :

As per Rule 170 and 171 of OGFR, Vol-I, grants received should be spent within same financial year in which it was received by the local authority and UC should be submitted by the end of the 30th June of the subsequent year to the funding authority as well as to the Principal A.G.(A&E) Odisha. But it was found that the rule was not observed resulting a huge amount of UC pending at the end of the year under audit.

The local authority is impressed upon to expedite the expenditure process and ensure to clear the pendency by way of submission of UCs to proper quarters.

The details of UCs submitted during the year under audit is as follows-

Statement showing details of Utilisation Certificate submitted during 2015-16				
	SI.No	Letter No.	Amount in Rs	Fund for the year
	1	232/DUDA/15.05.2015	4163000	Octroi Compensation grant 2014-15
	2	397/DUDA/01.09.2015	4163000	Octroi Compensation grant 2015-16
	3	507/DUDA/03.12.2015	2859000	Octroi Compensation grant 2015-16
	4	213/DUDA/30.03.2016	3512000	Octroi Compensation grant 2015-16
	5	213/DUDA/30.03.2016	1955000	Octroi Compensation grant 2015-16
	6	527/DUDA/03.12.2015	258462	Devolution fund 2011-12
	7	517/DUDA/03.12.2015	3459000	Devolution fund 2014-15
	8	234/DUDA/15.05.2015	61909	Devolution Fund 2011-12
	9	234/DUDA/15.05.2015	266540	Devolution Fund 2012-13
	10	395/DUDA/01.09.2015	773542	Road Development Grant 2013-14
	11	395/DUDA/01.09.2015	239259	Road Development Grant 2014-15
	12	513/DUDA/03.12.2015	117739	Road Development Grant 2014-15
	13	32/DUDA/20.01.2016	176149	Road Development Grant 2014-15
	14	222/DUDA/15.05.2015	5159000	Maintenance of Road and Bridges 2013-2014
	15	215/DUDA/30.03.2016	183720	Boundary Wall 2011-12
	16	391/DUDA/01.09.2015	540000	M.V. Tax 2012-2013
	17	515/DUDA/03.12.2015	950000	M.V. Tax 2013-2014
	18	217/DUDA/30.03.2016	641000	M.V. Tax 2014-2015
	19	217/DUDA/30.03.2016	640000	M.V. Tax 2014-2015
	20	217/DUDA/30.03.2016	93003	M.V. Tax 2015-2016
	21	236/DUDA/15.05.2015	1805000	Construction of C.C. Road 2012-2013
	22	236/DUDA/15.05.2015	235000	Construction of C.C. Road 2012-2013
	23	236/DUDA/15.05.2015	63000	Construction of C.C. Road 2012-2013

	24	236/DUDA/15.05.2015	84000	Construction of C.C. Road 2012-2013
	25	236/DUDA/15.05.2015	403000	Construction of C.C. Road 2013-2014
	26	2023/ptg/23/07/2015	719470	Aurvedic health centre BRGF 2011-2012
	27	2025/ptg/10.04.2015	931926	Old Age Home BRGF 2013-2014
	28	2027/ptg/23.07.2015	844304	Renovation of Bramhapura Tank BRGF 2014-2015
	29	2027/ptg/23.07.2015	840943	Constn. of Guard Wall at Nanisagar tank BRGF 2014-2015
	30	2576/ptg/15.10.2015	826948	Constn. of Guard Wall at Tikapali BRGF 2014-2015
		Grand Total	36964914	

Yearwise breakup of submission of UCs

Yearwise Breakup of UC submitted	
2011-2012	1223561
2012-2013	2993540
2013-2014	8217468
2014-2015	11948342
2015-2016	12582003
Total	36964914

Yearwise breakup of pending UCs for submission as on 31.03.2016

The year wise breakup of pending UCs as ascertained from the records and registers made available to audit is furnished below. The scheme wise breakup of pendency could not be worked out due to non maintenance of Grant-in-Aid register and UCs position. The same need be worked out and produced to audit for checking.

Year	UC Pending	UC submitted during the year	Balance UC to be submitted as on 31.03.2016
Unclassified	999999.92		999999.92
1968-69	20000		20000
1970-71	22		22
1973-74	24864		24864
1977-78	25158.7		25158.7
1978-79	10000		10000
1980-81	107378.3		107378.3
1981-82	54588		54588
1982-83	7920		7920
1983-84	14496		14496
1985-86	14363		14363
1986-87	21759.2		21759.2
1987-88	164964.3		164964.3

1988-89	86195		86195
1989-90	397201.7		397201.7
1991-92	328297.19		328297.19
1994-95 to 2003-04	223034		223034
1999-2000 to 2003-04	12957828.35		12957828.35
2004-05	5457053		5457053
2005-06	6885177		6885177
2006-07	9778795		9778795
2007-08	3420620		3420620
2008-09	19657568		19657568
2009-10	14891661		14891661
2010-11	9406670		9406670
2011-12	30725518	1223561	29501957
2012-13	23403099.04	2993540	20409559.04
2013-14	32883247	8217468	24665779
2014-15	41312141	11948342	29363799
2015-16	36887272	12582003	24305269
TOTAL	250166890.7	36964914	213201976.7

It was noticed that there has been a Unclassified amount of Rs.999999.92 is pending UC Figure which has been rolling since long and the same has not yet reconciled .The E.O is impressed upon to get the figure classified and submit the UC accordingly .

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 -			
Misappropriation of cash due to Non- credit /Less credit of Misc. Receipt and Holding tax.			
On verification of the Misc Receipt and Holding Tax of the NAC for the year 2015-16 , It was noticed that a sum of Rs.44238.00.00 was non- credit / Less credited by different officials resulting misappropriation of cash which need recovery from the person held responsible.			
S.I.No	Name of the person responsible	Particular of recovery	Amount
1	Chitrasen Saraf ,TC	Misc.Receipt for cycle Token @10/-collected from vide M.R No.1 to 100 /353/8.10.2015 not taken into D.C.R	1000
		Misc.Receipt for cycle Token @10/-collected from vide M.R No.1 to 100 /288/17.10.2015 not taken into D.C.R	1000
		Misc.Receipt for cycle Token @10/-collected from vide M.R No.1 to 100 /234/13.10.2015 not taken into D.C.R	1000
		Misc.Receipt for cycle Token @10/-collected from vide M.R No.1 to 100 /261/12.8.14 not taken into D.C.R	1000
		Misc.Receipt for cycle Token @10/-collected from vide M.R No.1 to 100 /377/23.11.2015 not taken into D.C.R	1000
		Misc.Receipt for cycle Token @10/-collected from vide M.R No.1 to 95/383/23.11.2015 not taken into D.C.R	950
		Total	5950
		Holding Tax collected from following vide M.R No.1 to 76/78/Except M.R No.24 not taken into D.C.R	

1/1.4.16	282
2/1.4.16	6059
3/1.4.16	513
4/1.4.16	148
5/1.4.16	169
6/1.4.16	174
7/1.4.16	68
8/1.4.16	54
9/1.4.16	96
10/1.4.16	556
11/1.4.16	294
12/1.4.16	46
13/1.4.16	174
14/1.4.16	148
15/1.4.16	118
16/1.4.16	79
17/1.4.16	174
18/1.4.16	248
19/1.4.16	164
20/1.4.16	122
21/1.4.16	165
22/1.4.16	160
23/1.4.16	108
25/1.4.16	23
26/1.4.16	112
27/1.4.16	231
28/1.4.16	109
29/1.4.16	1380
30/1.4.16	294
31/1.4.16	85
32/1.4.16	16
33/1.4.16	1440
34/1.4.16	1440
35/1.4.16	1836
36/1.4.16	1836
37/1.4.16	249
38/1.4.16	176
39/1.4.16	25

40/1.4.16	54
41/1.4.16	29
42/1.4.16	88
43/1.4.16	182
44/1.4.16	78
45/1.4.16	106
46/1.4.16	389
47/1.4.16	123
48/1.4.16	279
49/1.4.16	80
50/25.04.2016	21
51/25.04.2016	83
52/26.04.2016	72
53/28.04.2016	203
54/28.04.2016	980
55/28.04.2016	92
56/28.04.2016	59
57/28.04.2016	129
58/28.04.2016	265
59/28.04.2016	53
60/28.04.2016	81
61/28.04.2016	268
62/28.04.2016	340
63/28.04.2016	143
64/28.04.2016	281
65/28.04.2016	451
66/28.04.2016	564
67/28.04.2016	205
68/28.04.2016	207
69/28.04.2016	632
70/28.04.2016	620
71/30.04.2016	82
72/30.04.2016	50
73/30.04.2016	1293
74/30.04.2016	240
75/30.04.2016	50
76/30.04.2016	1355

		Total	29598
		TOTAL	35548
2	Byasdev Nag ,TC	Misc.Receipt for cycle Token @10/-collected from vide M.R No.1 to 100 /266/14.08.2014 not taken into D.C.R	1000
		Misc.Receipt for cycle Token @10/-collected from vide M.R No.1 to 100 /354/14.10.2015 not taken into D.C.R	1000
		Misc.Receipt for cycle Token @10/-collected from vide M.R No.1 to 100 /258/12.08.2014 not taken into D.C.R	1000
		Misc.Receipt for cycle Token @10/-collected from vide M.R No.1 to 100 /283/24.09.2014 not taken into D.C.R	1000
		Misc.Receipt for cycle Token @10/-collected from vide M.R No.1 to 100 /284/24.09.2014 not taken into D.C.R	1000
		Misc.Receipt for NOC Water connection-collected from vide M.R No.1 /357/9.10.2015 not taken into D.C.R	1000
		Hoolding Tax collected vide M.R No.85/66/20.04.2016 not taken into DCR	162
		Hoolding Tax collected vide M.R No.86/66/20.04.2016 not taken into DCR	57
		Hoolding Tax collected vide M.R No.87/66/20.04.2016 not taken into DCR	29
		Hoolding Tax collected vide M.R No.88/66/20.04.2016 not taken into DCR	237
		Total	6485
3	Danardan Panigrahi ,ATC	Less deposit shown due to wrong entry in DCR . Actual Rs.80.00 on MR.No.79/348/17.10.2015 .but shown in DCR Rs.20.00. Less shown Rs.60.00	60
		Less deposit shown due to wrong entry in DCR . Actual Rs1180.00 on MR.No87/379/11.12.2015 .but shown in DCR Rs.1160.00 Less shown Rs.20.00	20
		Less deposit shown due to wrong entry in DCR . Actual Rs1180.00 on MR.No88/379/11.12.2015 .but shown in DCR Rs.1160.00 Less shown Rs.20.00	20

		Total	100
4	Priyabrat Mallick ,Junior Clerk	Misc.Receipt forBuilding fees-collected from vide M.R No.6 /300/29.12.2014 not taken into D.C.R	2105
		Total	2105
		GRAND TOTAL	44238

On issue of Objection memo the amounts were recovered and replied as follows.

(1) Recovered Rs 35548.00 from Sri Chitrasen Saraf,vide M.R.No.404/6 Dt.20.5.2016 and deposited in UGB Ac.No.12008132362 on date 27.5.2016.It was verified and the objection dropped.

(2) Recovered Rs 6485.00 from Sri Byasadev Nag,vide M.R.No.404/5 Dt.20.5.2016 and deposited in UGB Ac.No.12008132362 on date 27.5.2016.It was verified and the objection dropped.

(3) Recovered Rs 100.00 from Sri Danardan Panigrahi,vide M.R.No.404/8 Dt.27.5.2016 and deposited in UGB Ac.No.12008132362 on date 30.5.2016.It was verified and the objection dropped.

(4) Recovered Rs 2105.00 from Sri Priyabrata Mallik,vide M.R.No.404/7 Dt.27.5.2016 and deposited in UGB Ac.No.12008132362 on date 30.5.2016.It was verified and the objection dropped.

Total Recovered (1) Rs 35548.00+(2) Rs 6485.00 +(3) Rs 100.00+ (4) Rs 2105.00= Rs 44238.00

PARA: 12 LOSS OF STOCK & STORE

12.1 -

No loss of stock and store during the year under audit.

PARA: 13 AUDIT OF RECEIPTS

13.1 -

1- Assessment of Taxes:-

Annual value of Assessment of holding tax was made by the valuation Organization during the year 1994-95 as per Lr. No. 132, dt.14.01.94 of H & UD Deptt. (Valuation department) of Govt of Orissa, which was finally published in this NAC on dt. 30.03.95 under section of 143 of Orissa Municipal Act 1950 and sub-rule - 5 of Rule- 516(B) of Orissa Municipal Rule - 1953, vide Lr. No. 533. dt.29.03.95 of valuation Organization. This was placed before the council on 15.09.95 and it was decided to be effective from dt.01.10.1995 .and it was due for revision in 2000 after a gap of 5 years. The sanction of works by the NAC was made as per latest schedules of rates and the collection of tax on the basis of holdings as per schedule of rates 1995 was bound to create financial crisis for the NAC .Action may be taken to revised the rates of annual value of

holding.

2- . Assessment of New holding Tax:-

No new assessment has been made during the year 2015-16.

3- DCB Position:-

The Demand , Collection and Balance (DCB) position of Taxes and fees for the year 2015-16 have been furnished in Statement below. It was noticed from the table that the Tax collection achievement is very poor. The council may review the collection position periodically and strong action may be taken against the defaulters holding owners.

Collection of taxes :

The Demand, Collection and Balance (DCB) position of Taxes and fees for the year 2015-16 has been furnished below. However, an abstract position of collection of different taxes is furnished below.

Statement Showing the details Demand , Collection and Balance DCB position of Patna garch NAC for 2015-16

Tax	Demand			Rebate	Effective Demand			Collection			Balance		
	Arrear	Current	Total		Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
Holding Tax	257109.40	141822.10	398931.50	16927.20	257109.40	124894.90	382004.30	70592.06	95421.95	166014.01	186517.34	29472.95	215990.29
Light Tax	339266.21	146870.02	486136.23	16927.20	339266.21	129942.82	469209.03	68957.67	104422.35	173380.02	270308.54	25520.47	295829.01
Water Tax	246199.21	122046.94	368246.15	15087.60	246199.21	106959.34	353158.55	62616.35	89717.06	118855.85	183582.86	17242.28	200825.14
Total (A)	842574.82	410739.06	1253313.88	48942.00	842574.82	361797.06	1204371.88	202166.08	289561.36	491727.44	640408.74	72235.70	712644.44
Rent on Stall	342127.00	1296960.00	1639087.00	0.00	342127.00	1296960.00	1639087.00	150400.00	846737.00	997137.00	191727.00	450223.00	641950.00
Cattle market	0.00	330621.00	330621.00	0.00	0.00	330621.00	330621.00	0.00	330621.00	330621.00	0	0	0
Water tanker	0.00	38870.00	38870.00	0.00	0.00	38870.00	38870.00	0.00	38870.00	38870.00	0	0	0
Lease of daily Market	0.00	113266.00	113266.00	0.00	0.00	113266.00	113266.00	0.00	113266.00	113266.00	0	0	0
U/s-290	0.00	6900.00	6900.00	0.00	0.00	6900.00	6900.00	0.00	6900.00	6900.00	0	0	0
User Fee	0.00	20790.00	20790.00	0.00	0.00	20790.00	20790.00	0.00	20790.00	20790.00	0	0	0
Building Fee	0.00	400755.00	400755.00	0.00	0.00	400755.00	400755.00	0.00	400755.00	400755.00	0	0	0
Lease of Cycle Stand	0.00	55000.00	55000.00	0.00	0.00	55000.00	55000.00	0.00	55000.00	55000.00	0	0	0
RTI	0.00	4111.00	4111.00	0.00	0.00	4111.00	4111.00	0.00	4111.00	4111.00	0	0	0
Marriage Certificate	0.00	2500.00	2500.00	0.00	0.00	2500.00	2500.00	0.00	2500.00	2500.00	0	0	0
Lease of parking fee	0.00	61000.00	61000.00	0.00	0.00	61000.00	61000.00	0.00	61000.00	61000.00	0	0	0
Guda tax	0.00	155035.00	155035.00	0.00	0.00	155035.00	155035.00	0.00	155035.00	155035.00	0	0	0
Sulabha Souchalaya	0.00	65000.00	65000.00	0.00	0.00	65000.00	65000.00	0.00	65000.00	65000.00	0	0	0

Cart & Carriages	0.00	21510.00	21510.00	0.00	0.00	21510.00	21510.00	0.00	21510.00	21510.00	0	0	0
Slaughter fees	0.00	2160.00	2160.00	0.00	0.00	2160.00	2160.00	0.00	2160.00	2160.00	0	0	0
Birth & Death	0.00	38960.00	38960.00	0.00	0.00	38960.00	38960.00	0.00	38960.00	38960.00	0	0	0
Lease of Tank	0.00	143013.00	143013.00	0.00	0.00	143013.00	143013.00	0.00	143013.00	143013.00	0	0	0
Water Connction Fee	0.00	63000.00	63000.00	0.00	0.00	63000.00	63000.00	0.00	63000.00	63000.00	0	0	0
Cost of Tender Paper	0.00	1694687.00	1694687.00	0.00	0.00	1694687.00	1694687.00	0.00	1694687.00	1694687.00	0	0	0
Contractor License	0.00	59280.00	59280.00	0.00	0.00	59280.00	59280.00	0.00	59280.00	59280.00	0	0	0
Weekly Market	0.00	101535.00	101535.00	0.00	0.00	101535.00	101535.00	0.00	101535.00	101535.00	0	0	0
Misc	0.00	4910.00	4910.00	0.00	0.00	4910.00	4910.00	0.00	4910.00	4910.00	0	0	0
N.O.C.	0.00	3210.00	3210.00	0.00	0.00	3210.00	3210.00	0.00	3210.00	3210.00	0	0	0
Taxi Stand	0.00	12500.00	12500.00	0.00	0.00	12500.00	12500.00	0.00	12500.00	12500.00	0	0	0
Cesspool	0.00	89400.00	89400.00	0.00	0.00	89400.00	89400.00	0.00	89400.00	89400.00	0	0	0
Kalyan Mandap	0.00	38000.00	38000.00	0.00	0.00	38000.00	38000.00	0.00	38000.00	38000.00	0	0	0
Hire Charges of Tractor	0.00	200000.00	200000.00	0.00	0.00	200000.00	200000.00	0.00	200000.00	200000.00	0	0	0
Park Fees	0.00	38995.00	38995.00	0.00	0.00	38995.00	38995.00	0.00	38995.00	38995.00	0	0	0
Rent of Security Deposit	0.00	54083.00	54083.00	0.00	0.00	54083.00	54083.00	0.00	54083.00	54083.00	0	0	0
Total (B)	342127.00	3488470.00	3830597.00	0.00	342127.00	5116051.00	5458178.00	150400.00	4665828.00	4816228.00	191727.00	450223.00	641950.00
Grand Total (A+B)	1184701.82	3899209.06	5083910.88	48942.00	1184701.82	5477848.06	6662549.88	352566.08	4955389.36	5307955.44	832135.74	522458.70	135459.44

It was noticed from the above table that the overall percentage of collection of holding tax, light tax, water tax and drainage tax against demand raised was 22.25% in 2012-2013 and 19.19 % in 2014-15. The holding tax constitutes prime sources of municipal council but percentage of collection thereof is very poor which shows the inefficiency and lack of proper monitoring skill of the local authority. The council may review the collection position periodically and strong action may be taken against the defaulters holding owners.

As per Rule-175 of Odisha Municipal Rules, 1953, the NAC shall be divided into circles for the purpose of collection of taxes. Each circle shall be numbered and a Tax Collector shall be appointed in charge of one or more circles. The O.M. Act, 1950 stipulated u/s 158, that notification shall be made and posted in the office of the NAC declaring day(s) and time for receipt of taxes, u/s 159(2) any tax on the annual value of holdings shall be payable quarterly installment and every such installment shall be deemed to be due on the first day of the quarter in respect of which payable. u/s 34 / 48 .

The rebate may be allowed not exceeding 10 per cent (paid within 30 days) and 5 per cent (paid beyond 30 days and within 60 days) and the NAC may in like manner, provide for grant rebate at such percentage not exceeding 20% for the tax due for any year paid before 30th April and not exceeding 10 per cent where it is paid on or before 31st May of that year. Further, u/s 160 of the Act, a receipt signed by the tax collector or any other officer authorized by the E.O. was to be given against each payment of tax. Also as per Rule-201(2) and Rule-202 of O.M. Rules, 1953, the NAC may establish a system of reward and punishment to tax collector to ensure best results in collection of tax .

13.2 -

- Time Barred Tax .

As per Section 161(1) of the Orissa Municipal Act, 1950 if the sum due on account of any tax is not paid within sixty one days from the date on which it became due, the Executive Officer shall cause to be served on the person liable to pay the same a notice in the prescribed form. If still the dues are not collected, the NAC is armed with Section 162 of the Act to levy by distress and sale of any movable property belonging to the defaulter wherever found, or of any movable property belonging to any other person which may be found within the holding in respect of which such defaulter is liable to such tax. In spite of all these provisions under Section 161(1), 162,163,164,165 and 166, if the NAC fails to realize the arrear tax by distress and sale, according to Section 169 the NAC may at any time apply to the District Collector for the recovery of the whole or any part of any arrear as an arrear of Land Revenue. Again as per Section 170 of the Act, the NAC instead of proceeding by distress and sale in case of failure to realize the whole or any part of any tax, the NAC may sue the person liable to pay the same in any court of competent jurisdiction. Further it was found that though the system of penalty was there, yet there was no dictation of breach of tax rule as per Rule 553 of the OM rules 1953.

On scrutiny of the DCB register of individual holdings and files it is seen that, the NAC has failed to take appropriate action under various sections of the Orissa Municipal Act, 1950. As a result, arrears to the tune of Rs712644.44 as detailed below are remaining uncollected for years together. The year wise breakup of outstanding taxes is furnished below.

Year -wise and category-wise break-up of balance of taxes as on 31.03.2016

Year	Holding Tax	Light Tax	water tax	Total
Prior to 2011-12	70867.54	135988.38	67766.72	274622.64
2012-13	36751.52	41805.34	31150.18	109707.04
2013-14	40795.97	45961.31	42981.58	129738.86
2014-15	38102.31	46553.51	41684.38	126340.2
2015-16	29472.95	25520.47	17242.28	72235.7
TOTAL	215990.29	295829.01	200825.14	712644.44

As per section 346 of the Odisha Municipal Act, 1950, no distraint shall be made, no suit shall be instituted and no prosecution shall be commenced in respect of any sum due to a NAC under this Act, after the expiration of a period of three years from the date on which distraint might first have been made, a suit might first have been instituted, or prosecution might first have been commenced, as the case may be in respect of such sum.

It would be seen from the year wise break up of outstanding taxes that the taxes of Rs.712644.44 is lying as outstanding balance as on 31.3.2016. Out of which a sum of Rs. 109707.14 or Rs109707/-has become barred by limitation (tax outstanding for more than three years i.e. for the year 2012-13) during the year 2015-16. But not a single demand notice U/s 161 or distress warrant u/s 162, 163 has been issued during the year 2015-16 NAC authorities which resulted loss to the NAC Fund. For the above loss the following officials are found responsible.

- 1) Smt. Bishnupriya Mishra, Ex.E.O.
- 2) Sri Manbodh Sahu, Tax Daroga

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Manbodh Sahu	Tax Daroga	Now Tax Daroga, Patnagarh NAC At.PO.Patnagarh Dist.Balangir	54853.00
2	Smt.Bishnupriya Mishra	Ex.E.O.Patnagarh NAC	Now Executive Officer Nuapada NAC At.PO.Dist.Nuapada Odisha	54854.00

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PARA: 14 AUDIT OF EXPENDITURE

14.1 -

IRREGULAR AND UNAUTHORISED DLR/NMR PAYMENT

During the year under audit it was found that a sum of Rs.721623.00 was shown expenditure towards DLR payment. As per G.O.No. 36051/HUD/Dt.19.05.97 no DLR and NMR should be engaged without the prior concurrence of the Govt. in HUD department , but by violating the instruction of the Government the above payments were made which cannot be admitted in audit. On being asked about the production of post facto approval from the competent authority no such approval could be made available to audit. However , the total amount of Rs.721623.00 is held under objection till the ex-post facto approval of Govt.is obtained and produced to audit.

DLR/NMR Payment of Patnagarh NAC fo2015-2016		
Voucher No./Date	Amount	Purpose
62/21.04.2015	6000.00	DLR Salary of PDS staff for 3/2015
155/15.05.2015	56703.00	DLR Salary of office staff for 3/2015
157/15.05.2015	6000.00	DLR Salary of PDS staff for 4/2015
159/15.05.2015	56233.00	DLR Salary of office staff for 4/2015
268/05.06.2015	56703.00	DLR Salary of office staff for 5/2015
270/09.06.2015	6000.00	DLR Salary of PDS staff for 5/2015
398/09.07.2015	52649.00	DLR Salary of office staff for 6/2015
400/09.07.2015	6000.00	DLR Salary of PDS staff for 6/2015
481/12.08.2015	52415.00	DLR Salary of office staff for 7/2015
546/02.09.2015	53274.00	DLR Salary of office staff for 8/2015
549/02.09.2015	3000.00	DLR Salary of PDS staff for 8/2015
711/16.10.2015	52062.00	DLR Salary of office staff for 9/2015
734/02.11.2015	6000.00	DLR Salary of PDS staff for 8/2015
735/02.11.2015	6000.00	DLR Salary of PDS staff for 9/2015
782/07.11.2015	54133.00	DLR Salary of office staff for 10/2015
784/07.11.2015	6000.00	DLR Salary of PDS staff for 10/2015
859/02.12.2015	52361.00	DLR Salary of office staff for 11/2015
863/02.12.2015	6000.00	DLR Salary of PDS staff for 11/2015
966/19.01.2016	6000.00	DLR Salary of PDS staff for 12/2015
1059/22.02.2016	6000.00	DLR Salary of PDS staff for 1/2016
1113/14.03.2016	172090.00	DLR Salary of office staff for 12/2015,1/2016 and 2/2016
TOTAL	721623.00	

14.2 -

Irregular retention of OAP amount by the disbursing officer.

In course of checking of the OAP acquaintance roll with reference to the advance paid to the disbursing officials it was noticed in the following cases, though the beneficiaries were paid for the respective periods and the residual amount of the advance arose out of absence/ death of the beneficiaries was not refunded back to the NAC fund but irregularly and in admissible retained by the disbursing officer is subject to misappropriation of cash. Hence the balance amount of Rs.9200.00- as detailed below needs recovered from Biyasadev Nag .

ABSTRACT OF ADVANCE PAID & REFUND OF MBPY & IGNOAP OF SRI BYASADEV NAG.

Vr. No./Date	Amount of Advance	Period	Actual Payment made as per acquittance roll	Refund if any	MR. No./Date	Balance
892/12.12.15	24000	Dec-15	21200	0		2800
1259/13.03.2016	32800	Mar-16	32800	0		6400
	56800		54000	0		9200

On issue of objection memo a sum of Rs 9200.00 was recovered and replied that-

(1) Recovered Rs 2800.00 and Rs 6400.00 from Byasadev Nag and deposited in Axis bank Ac.No.1120 on dtd.16.5.2016.It was verified and the para was dropped.

PARA: 15 AUDIT ON WORKS

15.1 -

Less Deduction of Royalty in work bill(AOS p-25)

Name of the work:-Construction of CC Road near Rameswar Bagarti house to Dhoba Hans in Ward No.10 (IHSDP)

Esst.Cost:Rs 97284.00 Lowest tendered :Rs 97284.00 Sudhansu Sk.Naik

Paid :Rs 97284.00 Vr.No.296/17.06.2015 1st and Final M.B.No.98 P-66-70

JE.Biswaranjan Jena , H.C.-Sudam Meher, E.O.Kulamani Khatua

The amount of royalty due Rs 2330.00(As per statement attached in case record)

The amount of royalty deducted and realized Rs 2248.00

Less deduction and excess paid Rs 82.00

The excess payment of bill needs recovery from the contractor ,unless from the persons responsible for payment of the same.

On issue of objection memo the amount of Rs 82.00 was recovered from Sudhansu sekhar Naik,Contractor vide M.R.No.404/11 dtd.30.5.2016.The receipt was vried and the para was dropped.

15.2 -

Less Deduction of Labour Cess from work bill(AOS P-22)

Name of the work:Construction of drain cover slab in front of Kunu Meher house at Rampur Harijan pada Ward no.13

Voucher No.258/05.06.2015 Rs 24191.00 1st and final

Contractor:Narasingha Padhan,JE-Biswaranjan Jena

Accountant :Rakesh ku.Behera,H.C:Sudam Meher E.O.-Kulamani Khatua

On scrutiny of the work bill it was found that a sum of Rs 242.00 was not deducted from the work bill as details below.

Gross Amount of the bill Rs 24191.00

Deduction particulars

- a) S.D. 726.00
- b) I.T. 242.00
- c) VAT 1210.00
- d) Roy. 123.00
- e) ECB 35.00

Total deduction 2336.00

Net Amount Rs 21855.00

As such labour cess @1% of Rs 24191.00 amount to Rs 242.00 was not realized from the work bill and hence paid in excess which needs recovery from the contractor unless from the persons responsible for payment of the same.

In response to the objection memo it was replied that Recovered Rs 242.00 from Narasingha Padhan vide M.R.No.404/9 dtd.30.5.2016.Verified the receipt and the para was dropped.

15.3 -

Less Deduction of cost of ECB from work bill(AOS p-25)

Name of the work:-Construction of drain cover slab in Ward No.48 (Ph-I) (Own Source)

Esst.Cost:Rs 48791.00 Lowest tendered :Rs 46801.00 Umakanta Darwan

Paid :Rs 46801.00 Vr.No.43/18.04.2015 1st and Final M.B.No.97 page 134-137

JE.Biswaranjan Jena , H.C.-Sudam Meher, E.O.Kulamani Khatua

The amount of ECB due Rs 69.16.00(As per statement attached in case record)

The amount of royalty deducted and realized -nil

Less deduction and excess paid Rs 69.00

The excess payment of bill needs recovery from the contractor ,unless from the persons responsible for payment of the same.

In response to the objection memo it was replied that Recovered Rs 69.00 from U.K.Darwan vide M.R.No.404/10 dtd.31.5.2016.Verified the receipt and the para was dropped.

15.4 -

Excess payment in work allowing excess than the tendered (AOS P-23)

On scrutiny of the payment of work bill with reference to estimate ,tender papers and agreement it was found that a sum of Rs 3311.00 was paid in excess in two cases as details below.

Case-I

Name of the work:-Construction of CC Road in front of Chaitanya Banchor house to Suresh Agrawal in Ward No.10 (IHSDP)

Esst.Cost:Rs 97284.00 Lowest tendered :Rs 95722.12 Sudhansu Sk.Naik

Paid :Rs 97284.00 Vr.No.242/05.06.2015 1st and Final M.B.No.89 P-153 to 156

JE.Biswaranjan Jena , H.C.-Sudam Meher, E.O.Kulamani Khatua

Excess paid Rs 97284.00-Rs 95722.00= Rs 1562.00

Case-II

Name of the work:-Construction of CC Road in front of Kunu Meher house to Kalia Kumbhar house in Ward No.13 (IHSDP)

Esst.Cost:Rs 99081.00 Lowest tendered :Rs 97500.34 Umakanta Darwan

Paid :Rs 99249.00 Vr.No.37/15.04.2015 1st and Final M.B.No.102 P-25 to 33

JE.Biswaranjan Jena , H.C.-Sudam Meher, E.O.Kulamani Khatua

Excess paid Rs 99249.00-Rs 97500.00= Rs 1749.00

The excess payment needs recovery from the concerned contractors unless the amount need be recovered from the persons responsible for payment of the same.

In response to the objection memo it was replied that steps will be taken to recover the amount,and the para holds good.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Biswaranjan Jena	JE Patnagarh NAC	Now working at Patnagarh NAC At.PO.Patnagarh Dist.Balangir	1103.00
2	Sri Sudam Meher	in charge Head Asst	Now Head Asst Patnagarh NAC At.PO.Patnagarh Dist.Balangir	1104.00
3	Sri Kulamani Khatua	Executive Officer,Patnagarh NAC	Executive Officer,Patnagarh NAC At.PO.Patnagarh Dist.Balangir	1104.00

15.5 -

Excess Payment in work bill with excess breadth of Guard Wall (AOS P- 26)

Name of the work:-Construction of protection wall with road widening from PWD road to Bhanusagar Tank Ladies Ghat in ward No.6 (MP LAD)

Esst.Cost:Rs 2.00 lakhs Contractor :-Sambit Kumar Hota

JE.Biswaranjan Jena , M.E.-J.K.Parida , E.O.Kulamani Khatua

Vr.No.1001/05.02.2016 Rs 200000.00 1st and Final M.B.No.109 page-42-48

On scrutiny of the work bill with reference to estimate ,measurement book etc it was found that a sum of Rs 11105.00 was paid in excess with excess breadth of guard wall in item no.4 C.C.(1:2:4)

As per estimate	C.C.(1:2:4) using 12 mm size cbhg	1X41X0.45X2	36.9 cum.
As per M.B.	C.C.(1:2:4) using 12 mm size cbhg	1X42.5X0.48X1.8	36.72 cum.

Though the height was decreased still the breadth was increased .No reason of increase in breadth was furnished.

Quantity due	C.C.(1:2:4) using 12 mm size cbhg	1X42.5X0.45X1.8	34.425 cum.
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Excess 36.72 cum. - 34.425 cum. = 2.295 cum.

Excess cost 2.295 cum.X @ 4838.78 = Rs 11105.00

The excess cost need be recovered from the contractor ,unless from the persons responsible for payment of the same.

On reply to the objection memo the local authority replied that steps will be taken to recover the amount from the concern contractor.

Persons responsible

- 1.Sri Biswaranjan Jena,JE
- 2.Sri Jayanta Ku.Parida,M.E.
- 3.Sri Kulamani Khatua,E.O.

Responsible Person for this paragraph

SIno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Biswaranjan Jena	JE Patnagarh NAC	Now working at Patnagarh NAC At.PO.Patnagarh Dist.Balangir	3701.00
2	Sri Jayanta Ku.Parida	In charge ME ,Patnagarh NAC	Now working as ME,Balangir Municipality At.PO.Dist.Balangir	3702.00
3	Sri Kulamani Khatua	Executive Officer,Patnagarh NAC	Executive Officer,Patnagarh NAC At.PO.Patnagarh Dist.Balangir	3702.00

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -
There was no unit or department of the NAC during the year under audit.

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 -
<u>MPLAD Scheme</u>
Sj.Kalikeh Narayan Singhdeo,MP has sponsored the fund for the NAC during the year 2015-16.
<u>(1)Provision regarding recommendation of work by MP:-</u>
Each MP shall recommend eligible work on his own letter pad duly signed by him and not the MP nominee or any other third party.--- This has been followed in district level.
<u>(2)Parking of MPLAD Fund:-</u>

The implementing agency shall also deposit the funds only in a nationalized bank with separate account for each MP.--- The MPLAD fund was kept in UGB ,Patnagarh A/c.No.12008132180 in a separate account during the year 2015-16.

(3)Execution of work under MPLAD scheme :-

All works to locally felt infrastructure and developments needs with an emphasis on creation of durable assets in the constituency are permissible under MPLAD scheme except those are prohibited.

During the year 2015-16 ,6 nos. of CC.Roads ,3 nos of community buildings ,1 no of drain were sanctioned and fund for 7 nos of projects were supplied.

(4)Refund of savings and interests accrued to District Authority :-

The interest accrued under District fund to be used for permissible works recommended by the MP concerned.The interest accrued at implementing agency level shall be calculated and refunded to the District Authority within 30 days of completion of work. -----Refunded.

(5) Diversion of scheme fund :-

No diversion of fund during 2015-16.

(6)Submission /Non submission of MPRs:-

Submitted when asked.

(7)Creation of awareness for public use of assets created :-

Used by the public as soon as completed.

(8)Preparation of Inflated estimates :-

No

(9)Un-fruitful expenditure on incomplete works and wasteful expenditure on abandoned work :-

No

(10)Non completion of work within due time :-

No

PARA: 18 MISCELLANEOUS

18.1 -

NON RENEWAL OF PERMISSION OF TELECOM TOWER LEADS TO LOSS OF MUNICIPAL FUND .

Govt. of Odisha, Housing & Urban Development Department , vide NOTIFICATION No.35742/HUD,BBSR,Dtd.17-12-13 issued a regulation for installation of Telecom Towers(TT) in Urban Area of Odisha with a view to create a healthy and congenial atmosphere for the wellbeing and convenience of general public. Accordingly, the regulation titled "Special Regulation for Installation of Telecom Towers in Urban Area of Odisha-2013"(SRITTUAO-13) .

As per the SRITTUAO-13, the telecom service provider will install the Telecom Tower in the urban area after obtaining the permission from the local urban local body according to the term and condition prescribed depositing the fee fixed by the H&UD Deptt . As per point-12. The permission issued in favour of the 'service provider ' will be valid for a period of 3years from the date of issue. Point-13, the renewal of the permission shall be done on submission of prescribed application before three month of expiry of the permission with all required documents & renewal fees as stipulated by the government and sanctioned by the Urban Local Body. In case the service provider fails to apply for renewal of license in time, penalty at the rate of Rs.10,000/- per month of delay shall be levied in addition to the renewal fees.

As the actual date of last renewal of license fee by the following telephone tower may be indicated against each tower. In absence the loss is calculated taking issue of notification as base date to last date 31.03.2016. As such due to non collection of renewal fees along with the penalty to the tune of Rs.14,64,000.00 was incurred loss in this NAC. Hence the amount of Rs. 14,64,000.00 is suggested for recovery.

SL NO	ADDRESS OF TELEPHONE TOWER .	TYPE OF TOWER	DATE OF LAST RENEWAL	NO OF MONTH DELAY IN RENEWAL SINCE OF ISSUE OF NOTIFICATION ON DT.31.03.2016	YEARLY RENEWAL FEES FROM 2014-15	PENALTY @ Rs.10000/-PER MONTH	TOTAL
1	Sobha Chandra Meher, Babaji pada, Plot.No.4373/7475,Khata No.678/1032	Aircel	Not Available	12	2000	120000	122000
2	Ananda Sagar Thakur ,Brahmapur , Plot .1291 Khata No.81	Aircel	Not Available	12	2000	120000	122000
3	Ranjan Kumar Meher ,Brahmapur , Plot .312 Khata No.578/421	Aircel	Not Available	12	2000	120000	122000
4	Pramod Meher ,Brahmapur , Plot .2032/4375 Khata No.578/237	Airtel	Not Available	12	2000	120000	122000
5	Bhala Sagar Meher Dhumabhata Road , Not available	Airtel	Not Available	12	2000	120000	122000
6	Gulapi Seth Ward No.04, Badapada	Airtel	Not Available	12	2000	120000	122000
7	Kantilata Meher W/o- Sarat chandra Meher , Plot .2665 Khata No.518	Airtel	Not Available	12	2000	120000	122000
8	Sasmita Ranjan Mishra , Tikapali , Plot .2537/5087Khata No.678/136	Airtel	Not Available	12	2000	120000	122000
9	Mahadev Meher Gad vitar , Plot .3051/4656/4914 Khata No.878/604	Airtel	Not Available	12	2000	120000	122000
10	Ishwar Meher, Plot . 2981/6067Khata No.678/1264	Wireless T.T infoService Ltd	Not Available	12	2000	120000	122000
11	Babita Agrawal Plot . 1482/6224 Khata No.678/1374	QUIPPO TLECOM INFRASTRUCTURE LTD	Not Available	12	2000	120000	122000
12	Sanjaya Meher , Plot . 2277/258Khata No.678/1374	Aircel	Not Available	12	2000	120000	122000
	Total				24000	1440000	1464000

In response to the objection it was replied that steps had been taken in past for renewal and will be taken in future for renewal of the towers by the concered companies.However no such effective steps were found to be taken and the reply of the local authority is not satisfactory. On audit point of view is not admitted and recovery suggested to person held responsible .

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Kulamani Khatua	Executive Officer,Patnagarh NAC	Executive Officer,Patnagarh NAC At.PO.Patnagarh Dist.Balangir	732000.00
2	Sri Manbodh Sahu	Tax Daroga	Now Tax Daroga,Patnagarh NAC At.PO.Patnagarh Dist.Balangir	732000.00

18.2 -

Approval of House Building plan.

On checking of the approval of House building plan file submitted to audit , it is observed that in clause -2 of the approval order of House building plan . It was mention that the validity of the approval was only for one year from the date of approval . In the following cases through one year was passed after approval of the building plan neither fresh approval order nor any renewal were issued . further no holding Tax were collected from these buildings . As such due to non- collection of fresh approval fees / renewal fees and non- imposition of holding tax after lapse of building plan approval order a Sum of Rs- 13450.00 lossed incurred by NAC as detail below .

Sl.No	Name of the applicant	Plinth Area in Sqt ft	Estimated Building Cost	Fees for one year	Date of approval	Loss due to Non-collection of fees after Lapse of one year from Issue of approval
1	Smt-Sabita Agrawal, w/o-Manoj Agrawal ,Ward No.05	1920	1920000	9650	341/27.03.14	9650
2	Prem Sagar Joshi ,S/o-Late-Gobind Joshi ,Ward No.6	1500	750000	3800	1718/31.12.2012	3800
	TOTAL	3420	2670000	13450		13450

In response to the objection it was replied that steps had been taken for collection.However no such effective steps were found to be taken and the reply of the local authority is not satisfactory. On audit point of view is not admitted and recovery suggested to person held responsible .

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Kulamani Khatua	Executive Officer,Patnagarh NAC	Executive Officer,Patnagarh NAC At.PO.Patnagarh Dist.Balangir	6725.00
2	Sri Manbodh Sahu	Tax Daroga	Now Tax Daroga,Patnagarh NAC At.PO.Patnagarh Dist.Balangir	6725.00

18.3 -

Inadmissible payment of Festival Advance and Non-realisation

On scrutiny of payment of advance and recovery, adjustment etc. It was found that a sum of Rs.10000.00 was paid to Sri Chaitanya Sabar ,without his application and the amount was transferred to his bank account which was not realized at all till the date of audit.Again he was sanctioned and paid Festival Advance of Rs.10000.00 subsequently 2nd time which was in progress of realization till date of audit as details

below.

Vr.560/02.09.2015	1 st time	Sl. 21	Rs.10000.00	Transferred to Bank account	Not realized
Vr.698/15.10.2015	2 nd time	Sl. 3	Rs.10000.00	Paid by cheque	Realised Rs.4000.00 upto 2/2016

On issue of objection memo on irregular and inadmissible payment a sum of Rs.10000.00 was recovered from Sri Chaitanya Sabar and credited to NAC fund vide M.R. No.-15 Dt.15.05.2016 and deposited in SBI Patnagarh AC.No. 114324003262 on Dt.15.05.2016.Hence the Para was dropped.

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

19.1 -

Rule-6 of OTC Vol-1 read with Rule 4 of OGFR stipulates that all moneys received or realised on behalf of Government should be deposited in full into treasury/ with the competent authority within three days of its receipt/realization. Retention of Government money/revenue outside the treasury is irregular and not permissible.

The position of Govt revenue namely VAT/royalty/cess/Income tax for the 2015-16 is given below-

P articulars	Royalty	Vat	L/Cess	Income Tax
Opening Balance	0	0	0	0
Received	676572	1165818	272482	443715
Total	676572	1165818	272482	443715
Deposited	557289	1165818	226140	443715
Balance	119283	0	46342	0

The local authority admitted the fact and told that it will be deposited soon. Till the deposit of the same to the proper quarters and compliance reported to audit the total sum of Rs 165625.00 is held under objection.

19.2 -

DEPOSIT .

When deductions (usually percent of the total amount of the bills) are made from the bills of contractors as security for the due performance of work in the future , the bills shall be passed by the Executive Officer and or the Chairman or the Vice-Chairman , as the case may be ,for the full amount due on the bill but only the net amount paid shall be entered in the cash book (Form No.XIV). The amount deducted as security shall be brought on to the municipal accounts and into the ledger of deposits (Form No.XX) through the medium of the 37 / 39 adjustment register , in the manner described in Rules 133 and 134. But the Deposit Ledger which should have been maintained as per Rule142 of OMRules 1953 , but not maintained

The position of deposits i.e. EMD and SD for the year 2015-2016 is furnished below –

Particular	EMD AND SD
OB	8611526.62
Received	1962271
Total	10573797.62

Refunded	2569722
Balance to be Refund	8004075.62

PARA: 20 RESULT OF AUDIT

20.1 -

Despite the appointment of accountant in contractual basis ,the main i.e. Accountant cash book was maintained by the Head Assistant which was not properly maintained.The cash book was not closed monthly with closing balance and bank reconciliation.The details of outstanding advance and bank balance was not reflected at the end of each month during the year 2015-16.The daily transactions were maintained by the accountant in prescribed Tally software which had no hard copy to produce.

Recommendations-

- 1) The local authority is to produce the hard copy of the computer generated cash book for each months with closing balance and advance figure properly.
- 2) Ensure prompt and effective action for recoupment of outstanding advance to avoid misappropriation of govt.money.
- 3) Ensure that grants be spend and UC be submitted in due time.
- 4) Ensure that the funds shall not be diverted from one scheme to another.
- 5) Ensure that as per the scheme guidelines,the assets created out of govt. grants shall be duly entered into the asset register showing the details of the source of fund,date of commencement and completion and handing over of the assets etc.
- 6) Ensure that the govt. dues be remitted to proper quarter within three days of its receipts or relation to maintain fiscal balance and fiscal space available for appropriate spendind to growth and development.
- 7) Ensure that all statutory records be maintained as prescribed in OMR Rules 1953 and at the end of each month E.O. shall verify the cash balance in the chest with that of the cash book and records signed and dated certificate to that effect.

20.2 -

As a result of audit a sum of Rs3115758.44 is held under objection , out of which a sum of Rs 1625573.00 is suggested for recovery and a sum of Rs 16215573.00 is surchargeable.

Result Of Audit

Sl	Name Of The	Amount	Amount kept on	Amount	Amount	Amount	Remarks
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No	Paragraph	suggested for recovery(In Rs:)	objection(In Rs:)	Surchargeable(In Rs:)	Embezzlement(In Rs:)	Othercases(In Rs:)
1	8.1	24000.00	24000.00	24000.00	0.00	0.00
2	13.2	109707.00	712644.44	109707.00	0.00	0.00
3	14.1	0.00	721623.00	0.00	0.00	0.00
4	14.2	0.00	0.00	0.00	0.00	0.00
5	15.4	3311.00	3311.00	3311.00	0.00	0.00
6	15.5	11105.00	11105.00	11105.00	0.00	0.00
7	18.1	1464000.00	1464000.00	1464000.00	0.00	0.00
8	18.2	13450.00	13450.00	13450.00	0.00	0.00
9	19.1	0.00	165625.00	0.00	0.00	0.00
Total		1625573.00	3115758.44	1625573.00	0.00	0.00

Audit Certificate

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

Spot Recovery

SI No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	15.3/25	404/10	2016-05-31	69	Umakanta Darwan
2	18.3/21	404/4	2016-05-26	10000	Chaitanya Sabar
3	11.1/29	404/7	2016-05-27	2105	Priyabrata Mallik
4	15.1/25	404/11	2016-05-31	82	Sudhansu Sekhar Naik
5	15.2/22	404/9	2016-05-30	242	Narasingha Padhan
6	14.1/17	Axis Bank Ac-1120	2016-05-16	9200	Byasadev Nag
7	11.1/13	404/8	2016-05-26	100	Janardan Panigrahi
8	11.1/13	404/5	2016-05-26	6485	Byasadev Nag
9	11.1/11	404/6	2016-05-26	35548	Chitrasen Saraf
				Total	63831