

LOCAL FUND AUDIT, DHENKANAL, ODISHA

CATEGORY : N A C,General

Audit Report No : 40175/AR/2013-2014-DHENKANAL

PARA: 1 TITLE SHEET

1	Name of the Institution :	Bhuban NAC
2	Year of Accounts under Audit :	2012-2013
3	Name of the Local Authority during the year of A/Cs :	Alekha Bihari Parida.04.11.09 to30.06.2012 Biswanatha rout.i/c. 30.06.2012 to17.07.2012 Rajiblochana Singh.OAS(1).i/c17.07.2012 to18.03.2013 Dr. Tapaswini Guru. 18.03.2013 to till now.
	Name of the Local Authority at the time of Audit :	Dr. Tapaswini Guru. 18.03.2013 to till now.
4	Duration of Audit :	28-03-2014 To 29-04-2014 (Mandays Consumed :- 20.5)
5	Name of the Auditors :	DOLA GOBINDA SAHOO - Auditor(28-03-2014 to 29-04-2014) AKHILA KUMAR ROUT - Lead Auditor(28-03-2014 to 29-04-2014)
6	Name of the Reviewing Officer :	BIJAY KUMAR NAIK(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	14-05-2014
8	Entry Conference Date :	
9	Exit Conference Date :	
10	Name of the District Audit Officer :	ANAMA CHARAN ROUT
11	Date of approval of report by District Audit Officer :	18-06-2014

PARA: 2 PHYSICAL VERIFICATION

S/no	Name	Value	Remarks
1	MB BOOKS	00	PAGE 5
2	Liquid Cash	nil	
3	POSTAGE STAMP	NIL	PG. 46
4	Recorded At	page-	
5	LEVEL BOOK	06nos	PG. 18
6	Date of Physical Verification	28.03.2014. Before transaction.	
7	MISC. RECEIPT BOOK	07nos	Page 46
8		Before transaction	
9	unused parking fee Rs. 5	02	Page 25
10	unused parkig fee Rs. 10	03	Page 33
11	HOLDING TAX	07	PG. 47
12	UNUSE RENT COLLECTION BOOK	00	PG 72
13	UNUSE PARKING FEE (RS.2)	61	Page 21
14	UNUSE RECEIPT BOOKS CART CARRIAGE	29	PG 50

Comments

PARA: 3 LIST OF VERIFIED RECORDS

A : List Of Verified Records/Register	
Sino	List Records/Register
B : List of Records/Registers not Produced to Audit	
Sino	List Records/Register
C : List of Records/Registers not Maintained	
Sino	List Records/Register

Comments

As above ,some prescribed records & registers have not been maintained by the local authority which is highly irregular.In response to audit objection memo and preliminary compliance the local authority replied that step is being taken to improve the standard of maintenance of records and registers.

Further during Exit Conference the local authority is agreed to maintained the above records and registers and produced to next audit for verification.

PARA: 4 FINANCIAL POSITION

Bhuban NAC - 2012-2013

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	A/c cash book	01-04-2013	5761749 0.47	43115766. 00	10073325 6.47	40834741. 00	31-03-2013	5989851 5.47	31-03-2013	5989851 5.47	0.00	
	GRAND TOTAL		5761749 0.47	43115766. 00	10073325 6.47	40834741. 00		5989851 5.47		5989851 5.47	0.00	

Comments

SHOWING THE DETAILS OF RECEIPT IN RESPECT OF BHUBAN NAC FOR THE FINANCIAL YEAR 2012-13

SL.NO	HEAD OF ACCOUNTS	RECEIPT DURING 2011-12	RECEIPT DURING 2012-13	REMARKS
I	RENT AND TAXES			
1	Holding Tax	67226/-	67857/-	
2	Light Tax	21741/-	21528/-	
3	Water Tax	22506/-	21303/-	
	TOTAL	111473/-	110688/-	
II	LICENCE & OTHER FEES			
1	Parking Fees	58000/-	5745/-	
2	D&O Trade U/S 290	1000/-	1580/-	
3	Projection and Errection	-	3000/-	
4	Licence Fee(Contractor)	1000/-	7000/-	
5	Public Resort & Entertainment			
	TOTAL	60000/-	17325/-	
III	RECEIPT UNDER SPECIAL ACT			
IV	REVENUE DERIVED FROM NAC PROPERTY			
1	Fishiry Tank	98780/-	28700/-	
2	Rent on Land & Building	33339/-	129252/-	
3	Leaser on Land (Sairat & Bagayat)	128201/-	-	
4	Daily Market	46000/-	182000/-	
5	Ferry Ghat	80600/-	-	
6	Kaina House	1580/-	-	
7	Service Tax For Permission Of Road Cutting		11350/-	
	TOTAL	388500/-	351302/-	
V	EXTRA ORDINARY DEBT			
1	SD/EMD	553864/-	819820/-	
2	Recovery Of Advance	104029/-	653400/-	
	TOTAL	658029/-	1473220/-	
VI	GOVT. GRANTS			
1	SUDA	597400/-	45000/-	
2	SRC	300000/-	500000/-	
3	S.W.M (TFC)	2399000/-	-	
4	Incentive Grant		1529000/-	
5	BRGF	10603026/-	-	
6	E.T Grant		-	
7	Road Maintenance		1043000/-	
8	Special Problem Fund	500000/-	-	

9	12 th FC (Data base)+13 th FC	2483000/-	2668000/-
10	SJSRY	-	1599000/-
11	Road Maintenance (Har. case)	-	-
12	Road Development	2727000/-	3541000/-
13	Companssion in View of Octria	10870928/-	9397746/-
14	Road & Bridges(TFC)	-	1381000/-
15	M.P.LAD	1146325/-	150000/-
16	MLA LAD	1040960/-	-
17	Non Residential Buiding(TFC)	-	277000/-
18	DEV. Of Park & Greenery	1090000/-	1000000/-
19	Festival Advance Gr	50000/-	100000/-
20	Motervehicle Grant	1359000/-	2098000/-
21	Constn. Of CC Road	-	3151000/-
22	Devolution Of Fund	-	1700000/-
23	Imprv. Of Urban Road	-	98000/-
24	Companssion & Assignment to ULB	-	883686/-
25	Cultural Grant From ADM DKL	-	31000/-
	TOTAL	37866639/-	31192432/-
VII	MISCELLANEOUS RECEIPT		
1	Intrest From SB A/C	1379162/-	641901/-
2	Royality (Works)	381637/-	533012/-
3	Income Tax	227289/-	323388/-
4	Contingency	421097/-	475931/-
5	Pension Of Retired Employees	11048/-	222832/-
6	CPF Deducted From Pay Bill	182946/-	200500/-
7	LIC Deducted From Pay Bill	359585/-	75062/-
8	GPF Deducted From Pay Bill	96416/-	240500/-
9	Leave Salary	-	-
10	Pratessional Tax	3800/-	3525/-
11	Pension Contribution	65870/-	256854/-
12	Water Tanker	11400/-	3500/-
13	Cess Pool	17200/-	16800/-
14	BTS Tower	27400/-	-
15	Cost Of Tender Paper	305873/-	381725/-
16	ORHSD Loan	-	-
17	MDM Grant	1034364/-	673871/-
18	OAP/ODP/NOAP/MBPY	3965962/-	4936900/-
19	Miscellaneous (Apera)	3000/-	-
20	D P AIDS	14400/-	-
21	Election	-	-
22	RTI	220/-	2430/-
23	Cess (Work Bill)	102988/-	156762/-
24	VAT (Work Bill)	228082/-	422879/-
25	NFBS	90000/-	240000/-
26	With Held	-	79300/-
27	Census	190050/-	-
28	ECB	35651/-	36468/-
29	Plan Approval	16000/-	6000/-
30	Road Cutting Permission	52000/-	40650/-
	TOTAL	8496973/-	9970799/-
	GRAND TOTAL OF RECEIPT	45478355.10	43115766/-
	ADD B AS ON 01.04.11	30644907.37	57617490.47
	GT	76123262.47	100733256.47

STATEMENT—'C'

STATEMENT SHOWING THE DETAILS OF EXPENDITURE IN RESPECT OF BHUBAN NAC FOR THE FINANCIAL YEAR 2012-13

SL.NO	HEAD OF ACCOUNTS	
I	GENERAL ADMINISTRATION	
1	Pay Of Staff Along With Arear	401090/-
2	D.A & Other allowance	226681/-

3	Travelling Allowance of Staff	115617/-
4	Leave Salary	1038940/-
5	Contingency	80080/-
6	Pension Contribution Of LFA & Non-LFS	32764/-
7	Pension	179754/-
8	HRA	11148/-
	TOTAL	2086074/-
<i>II</i>	TAX ESTABLISHMENT	
1	Pay of Staff + Arrear	205110/-
2	D.A & Other Allowance	132800/-
3	HRA	9760/-
4	Pen. Contribution	30768/-
	TOTAL	378438/-
<i>III</i>	OCTRAI ESTABLISHMENT	
1	Pay of Staff	850390/-
2	D.A & Other Allowance	551848/-
3	Contingency	-
4	HRA	42479/-
5	Pen. contribution	127608/-
	TOTAL	1572325/-
<i>IV</i>	PH ESTABLISHMENT	
1	Pay of Staff	437358/-
2	D.A & Other Allowance	276379/-
3	NIPS Labour sanitary Labour	1237402/-
4	Other Sanitary Arrangement	170979/-
5	Conveyance Allowance	-
6	HRA	21892/-
7	Pen. Contribution	65714/-
	TOTAL	2209724/-
<i>V</i>	PUBLIC SAFETY	
1	Street Light (Purchase of Meterials & payment of Energy)	2406724/-
2	DLR Payment	167555/-
	TOTAL	2574279/-
<i>VI</i>	PUBLIC CONVEYANCE & GRANTS	
1	Allowances of JE &ME	285700/-
2	MLA LAD	699026/-
3	Own Fund	451660/-
4	MP LAD	405805/-
5	Development of Park	231376/-
6	Road Development	1179476/-
7	BRGF	6834374/-
8	TFC	833789/-
9	Kaliyan Mandap	672438/-
10	Road Maint. & Buldings	770200/-
11	Protection of Govt. Land	246045/-
12	S.P.F	355818/-
13	SRC Grant	2519870/-
	TOTAL	15485577/-
<i>VII</i>	OTHER THAN GRANT	
1	MDM	934233/-
2	OAP/ODP/NOAP/MBPY	7353100/-
3	SJSRY Revolving Fund/Subsidary/Works	2101900/-
	TOTAL	10389233/-
<i>VIII</i>	EXTRA ORDINARY DEBT	
1	Advance of Staff & Esta	711000/-
2	SD/EMD Refunded	532056/-
	TOTAL	1243056/-
<i>IX</i>	OTHER MISC. EXPENDITUR	
1	Income Tax	379102/-
2	Royalty	697795/-
3	CPF Of Staff	200500/-
4	LIC Premium	75062/-

5	ORHDC Lone	-
6	GPF Of Staff	240500/-
7	Purchase of Computer & Printer	41293/-
8	Miscellaneous	131554/-
9	VAT	433206/-
10	Professional Tax	3525/-
11	Pension Contribution	256854/-
12	Cess Deposited	169054/-
13	Pay of ACP & Driver	127200/-
14	GIS Of Staff	48000/-
15	Off Day All *	11362/-
16	Republic Day Observation	83080/-
17	LSG Day Celebration	98800/-
18	Independence Day Celebration	49610/-
19	Jala Ehhatra	9886/-
20	Gratscity	199520/-
21	Garbage Lifting	-
22	NFBS	590000/-
23	News Paper	8936/-
24	Cost of Camera	9000/-
25	Financial Assistance	110000/-
26	Vehicle Insurance	20003/-
27	Cost of Fuel	21732/-
28	Hire Charges of Vehicle	35015/-
29	Furniture	37170/-
30	Telephone Bill	45094/-
31	Festival Advance	-
32	RTI	2000/-
33	DP AIDS	12400/-
34	Advertisement	65187/-
35	Legal Charges	56000/-
36	T.E Of Chair Person	59935/-
37	Allowance CP/VCP	21300/-
38	Sitting All of Councillers	13080/-
39	Gratuity	195520/-
40	Family Persion	-
41	Water Tax	150000/-
42	De Watering of Well	15065/-
43	Withheld	141896/-
44	Festival Observation	30799/-
	TOTAL	4896035/-
	GR TOTAL EXP-	40834741/-
	ADD CLOSING BALANCE AS ON 31.03.13	59898515.47
	GRAND TOTAL	100733256.47

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

Bhuban NAC - 2012-2013

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	SBI BHUBANA	11656081029	31-03-2013	6790690.39	31-03-2013	6462381.39	328309.00	
2	SBI BHUBANA	30394243882	31-03-2013	599659.00	31-03-2013	587806.00	11853.00	
3	SBI BHUBANA	30345382041	31-03-2013	53667.00	31-03-2013	38024.00	15643.00	
4	SBI BHUBANA	30711601944	31-03-2013	20267864.00	31-03-2013	19048219.00	1219645.00	
5	SBI BHUBANA	11656080944	31-03-2013	2140.62	31-03-2013	2098.62	42.00	
6	SBI BHUBANA	11656081030	31-03-2013	8850.69	31-03-2013	8675.69	175.00	
7	SBI BHUBANA	30324506969	31-03-2013	926381.00	31-03-2013	173344.00	753037.00	
8	SBI BHUBANA	30345584831	31-03-2013	113284.00	31-03-2013	70497.00	42787.00	
9	SBI BHUBANA	30470436208	31-03-2013	1843858.00	31-03-2013	2024566.00	-180708.00	
10	SBI BHUBANA	11656081041	31-03-2013	14395.71	31-03-2013	14110.71	285.00	
11	SBI BHUBANA	11656080933	31-03-2013	4107.31	31-03-2013	4026.31	81.00	
12	Treasury(PL A/C)	8448	31-03-2013	1902940.65	31-03-2013	1902940.65	0.00	
13	Canara Bank	116549	31-03-2013	932070.10	31-03-2013	912290.10	19780.00	
14	PNB Bhuban	6768000100013534	31-03-2013	5711078.00	31-03-2013	5686770.00	24308.00	
15	Canara Bank	0377101117205	31-03-2013	4056163.00	31-03-2013	-1737788.00	5793951.00	
16	Canara Bank	118408	31-03-2013	651629.00	31-03-2013	638749.00	12880.00	
17	Canara Bank	117457	31-03-2013	3555056.00	31-03-2013	3505799.00	49257.00	
18	Canara Bank	0377101010931	31-03-2013	241620.00	31-03-2013	216844.00	24776.00	
19	Canara Bank	0377118409	31-03-2013	13697138.00	31-03-2013	13421597.00	275541.00	
20	Canara Bank	0377101013385	31-03-2013	19243.00	31-03-2013	18863.00	380.00	
21	NGB Bhuban	4919	31-03-2013	197239.00	31-03-2013	193340.00	3899.00	
22	NGB Bhuban	3758	31-03-2013	12720.00	31-03-2013	12490.00	230.00	
23	SBI Bhuban	11656080172	31-03-2013	0.00	31-03-2013	2661.00	-2661.00	
24	NGB Bhuban	3468	31-03-2013	21773.00	31-03-2013	21343.00	430.00	
25	NGB Bhuban	7155	31-03-2013	38450.00	31-03-2013	37690.00	760.00	
26	NGB Bhuban	5797	31-03-2013	10451.00	31-03-2013	10266.00	185.00	
27	NGB Bhuban	3422	31-03-2013	54209.00	31-03-2013	53181.00	1028.00	
28	NGB Bhuban	2348	31-03-2013	493107.00	31-03-2013	463065.00	30042.00	
29	Canara Bank	0377101117929	31-03-2013	7669591.00	31-03-2013	6104666.00	1564925.00	
	GRAND TOTAL			69889375.47		59898515.47	9990860.00	

Reconciliation

On the above table it is seen that there is difference of 9990860/- (Rs 59898515.47-Rs 69889375.47) between cash book balance and pass book balance as on dt 31.03.13. Hence the EO is requested to reconcile the above difference figure and compliance report.

In response to preliminary report and during the period of Exit Conference the Local authority replied that the difference of Rs.9990860.00 is being reconciled and will be produced to next audit.

PARA: 6 STOCK POSITION

Bhuban NAC - 2012-2013

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	MDM rice	62.65740	00	00	62.66	62.65740	The above stock remain unutilised which need to be utilise or refund to proper quarter.

Comments

PARA: 7 INVESTMENT

Bhuban NAC - 2012-2013

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	01-04-2012	500.00	0.00	500.00	0.00	31-03-2013	500.00	31-03-2013	500.00	0.00	
2	01-04-2013	750.00	0.00	750.00	0.00	31-03-2013	750.00	31-03-2013	750.00	0.00	
3	01-04-2012	1000.00	0.00	1000.00	0.00	31-03-2013	1000.00	31-03-2013	1000.00	0.00	
4	01-04-2012	5.00	0.00	5.00	0.00	31-03-2013	5.00	31-03-2013	5.00	0.00	
5	01-04-2012	500.00	0.00	500.00	0.00	31-03-2013	500.00	31-03-2013	500.00	0.00	
	GRAND TOTAL	2755.00	0.00	2755.00	0.00		2755.00		2755.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

Basing upon the previous audit report the above figure has been incorporated. However on issuing of objection memo the local authority failed to produce the same for physical verification.

During the Exit Conference the Local authority agreed to produce the same to next audit after trace out .

PARA: 8 **ADVANCE**

Bhuban NAC - 2012-2013

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	01-04-2012	A/c cash book	1203253.23	711000.00	1914253.23	668400.00	31-03-2013	1245853.23	31-03-2013	1245853.23	0.00	
	GRAND TOTAL		1203253.23	711000.00	1914253.23	668400.00		1245853.23		1245853.23	0.00	

Comments :

Advance outstanding as on dt.31.03.2013.

Sl.No	Name	Vr.No/date	Amount	
1	Upto 2000-01		713200.23	
	2001-02			
2	Prafulla Kumare Sitha Ex.EO	15/6.9.01	4000.00	
3	---do--	4/6.3.02	10000.00	
4	Narahari Sahoo Ex.C.P	16/6.9.01	3000.00	
	Total		17000.00	
	2002-.03			
5	Bikrama Kesheri Das Ex.EO	18/17.12.02	10000.00	
6	Late Saga ch sahuo Sr.Clk	39/6.01.03	10000.00	
7	Late Natha Behera Sweeper	17/10.02.03	2000.00	
8	Biranchi Narayan Mahapatra	40/16.10.03	3000.00	
9	Sadasiv Naik AT	22/15.03.03	20000.00	
10	-do-	48/15.03.03	10000.00	
	Total		55000.00	
	2003.04			
11	Bikram Kesheri Das Ex EO	25/7.08.03	10000.00	
	2004-05			
12	Suresh ch.Sahoo Ex.EO	84/30.03.05	701.00	
13	Suresh Bhandiri	13/04.08.04	6952.00	
	Total		7653.00	
	2005-06			
14	DEilip Kumar Pal Ex.EO	03/12.04.06	50000.00	
15	-do-	51/31.05.06	30000.00	
16	Kailash Swain Jr.Clk.	43/31.05.06	5000.00	
	Total		85000.00	
	2007-08			
17	Chittaranjan Mishra Contractor	73/16.10.07	15000.00	
18	-do-	01/07.11.07	35000.00	
	Total		50000.00	
	2008.09			
19	Sadasiv Naik ATC	102/06.4.08	10000.00	
20	Gourang Ch Bhera Contractor	19/24.09.08	20000.00	
21	-do-	20/24.09.08	20000.00	
	Total		50000.00	
	2009-10			
22	Sadasiv Naik ATC	Nil/25.03.10	60000.00	
	Total		60000.00	
	2011-12			
23	Manmohan Sahoo ,TC	Nil/04.05.11	100000.00	training
	Total		100000.00	

	2012-13			
24	Nandan Kishore Mehena	41/31.12.12	15000.00	
	Grand Total			
25	Jagdish Naik JE	35/15.01.13	5000.00	
26	Festival Advance to staff	30/10.10.12	78000.00	
	Total		98000.00	
	Grand Total		1245853.23	

	Details of Festival advance			
1	Muralidhar Mishra		6000.00	
2	Nanda Kishore Mehena ATC		6000.00	
3	Satyabrata Sahoo ATC		6000.00	
4	Rabindra Ku. Sahoo ATC		6000.00	
5	Haldhar Dehury ATC		6000.00	
6	Kodandadhar Pothal Peon		6000.00	
7	Jugalo Kishore Prusty peon		6000.00	
8	Ghanshyam Sahoo peon		6000.00	
9	Smt.Kanak NAIK Sweeper		6000.00	
10	Smt.Jhumuru Behera Sweeper		6000.00	
11	Swanjeeb Jena sweeper		6000.00	
12	Bhabanisankar Gochhayat Sweeper		6000.00	
13	Judhistir Naik sweeper		600.00	
14	Sambhunath Behera Sweeper		600.00	
15	Pagal Naik Sweeper		600.00	
16	Patua Jena Sweeper		600.00	
17	Smt.Sibani Jena		600.00	
18	Kailash Ch. Swain Jr. Clk.		3000.00	

Total 78000.00

Outstanding advance more than one year

It is seen from the above table that ,Rs 115000 was outstanding for more than one year. As required under 2222/F dt 08.03.2002 of principal secretary FD Govt. of odisha advance outstanding/ unadjusted for more than one year is treated as lost to the institution and needs recovery from the person responsible.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Monmohan Sahoo	TC	at/po- Bhunana, Dhenkanal	50000.00
2	Alekha Bhiri Parida	EO	at/po- Mathakaragola, Dhenkanal	50000.00

PARA: 9 **GRANTS**

Bhuban NAC - 2012-2013

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	01-03-2012	44907064.00	37014543.00	81921607.00	38927459.00	31-03-2013	42994148.00	
	GRAND TOTAL	44907064.00	37014543.00	81921607.00	38927459.00		42994148.00	

Comments :

it is observed from the above table that a sum of Rs.42994148 is pending unutilised.Such a huge amount of Grants remained unutilised is highly irregular.

During exit conference the local authority agreed to take suitable steps to utilise the grants at the earliest .

PARA: 10 UTILISATION CERTIFICATE

Bhuban NAC - 2012-2013

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	01-04-2012	122240113.00	37014543.00	159254656.00	0.00	31-03-2013	159254656.00	
	GRAND TOTAL	122240113.00	0.00	159254656.00	0.00		159254656.00	

Comments :

UC files not submitted to Audit. UC register and file be submitted to next audit the pending UC is alarming . Steps be taken to submit. the uc at early date and compliance be reported to audit During exit conference the local authority replied that the UC file will be submit to the next audit.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - collection cash not credited in cash book	
MR No. 2467 / 25.03.13 ahalya Guru	Rs. 5000.00
MR No. 2468 / 25.03.13 Krushna ch. moharana	Rs. 1956.00
MR No. 2426 / 16.3.12 krushna ch. saho	Rs. 10.00
Total	Rs. 6966.00
The above cash collected but not account for in cashier cash book or passbook. In this regard an audit objection memo issued and the local authority recovered vide MR No. 4092 / 28.04.14 Rs. 6956.00 and Rs. 10.00 collected vide MR No. 4094 /28.04.14 .	
11.2 - excess drawal	
On checking of the accountant cash book w.r.t paid vouchers for the period of 2012-13 it was noticed that Rs. 47970.00 was drawn vide cheque No. 526752 / 16.10.12 ofPNB Bhuban a/c no. 13534 against the actual payment Rs. 47470.00 for Voucher No. 32/ 16.10.12 for this Rs. 500 excess payment were made in this regard an audit objection memo issued and the local authority recovered Rs. 500 vide MR No. 4093 / 28.04.14 .	

PARA: 12 LOSS OF STOCK & STORE

12.1 - loss of MDM stock rice	
primary stock of rice	38Q.17KG 725 gm. - Stock reg. page 34
Upper Primary stock of rice	24Q. 48Kg. 015gm. - Stock reg. page 34
total stock of rice	62 Q.65Kg. 740gm.
The above rice remain unutilized scince 1st Apr. 2012 the rice is perishable in nature for this it is the chance of destruction . in this regard an audit objection memo issued and advised to utilize or refund the stock to the proper quarter. But the local Authority remain silent on this. Hence the cost of rice @ 2000 per quintal @ market rate comes to 125314.80 or say 125315.00 needs recovery from the person responsible.	
In preliminary compliance the local authority replied that total stock of rice 62Qtl.65kg 740grms has been disbursed at different school Centres appropriately.However ,the stock register which is updated properly could not be produce to the audit will be produced during the exit conference.But during the exit conference the local authority failed to produce the updated stock register for verification .	
Hence objection hold good and needs recovery from person concerned.	

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Alekha Bhiri Parida	EO	at/po- Mathakaragola, Dhenkanal	62658.00
2	Biswnath Rout	HC	at/po- Jajpur road Dist- Jajpur	62657.00

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PARA: 13 AUDIT OF RECEIPTS

13.1 -

13.1 - Assessment of Taxes:

The assessment of Taxes on holding is generally fixed by the valuation Deptt. on the value of the holding collected. Taxes like holding tax, light tax, water tax etc. are to be collected at different rates suggested by Govt. in H & U.D. deptt. and subsequently approved by the concerned council. During the course of audit, it was ascertained that the collection of holding taxes etc. was made as per the annual value of the holding prepared during the year 1998-99 and was effective w.e.f. 1.4.2007 and the new valuation has been made during 2010-11 but the same has been effect from 01.04.2014 .

During the year under audit the taxes was collected at the rate of 10% of the annual value of the holdings assessed during the year 1999-2000.

1) Holding Tax 6% of Annual Value
 2) Light Tax 2 % of Annual Value
 3) Water Tax 2 % of Annual Value

13.2 - Collection of Taxes:

The details of different taxes collection during 2012-13 given in a separate statement appended to this report in hard copy. An abstract of such collection of different taxes are furnished below:

Sl. No	Name of Taxes	Arr. Demand	Current Demand	Total Demand	Collection made during 12-13	Balance	Percentage
a.	Holding tax	587135.37	116087.00	703222.37	67857.00	635365.37	10.37%
b.	Light tax	266557.48	40554.00	307111.48	21528.00	285583.48	7.1%
c.	Water Tax	244388.97	40554.00	284942.97	21303.00	263639.97	7.1%
d.	Total	1098081.82	197195.00	1295276.82	110688.00	1184588.82	8.5%

In absence of Demand Collection and balance register the position of collection of different taxes was worked out from the records and Register available to audit and the DCB statement produced. Hence the figure may be varied from the actual position in this regard an audit objection memo issued to maintain the DCB Register as per Rule- 176 of OM Rules- 1953. The performance of collection of taxes is very poor. In this regard the E.O. should take sincere steps to make better performance to wipe-out the sick position of collection of taxes.

Accounts Figure with reference to DCB Figure:

Sl.	Particular	Holding Tax	Light Tax	Water Tax	Remarks
1.	As per accounts figure	67857.00	21528.00	21303.00	110688.00
2.	Less collection made During 12-13	00	00	00	00
3.	Add. Collection made during the year 12-13 but credited during 13-14	00	00	00	00
	As per DCB	67857.00	21528.00	21303.00	110688.00

13.3 - Year-wise break-up of outstanding taxes:

The year-wise break-up of outstanding taxes derived from the last A/R as well as the records and register available to audit are furnished below:

Sl. No.	Year	Holding	Light	Water
1.	Up to 99-2000	238892.37	150029.38	104701.97
2.	2000-01	12484.00	5044.00	6399.00
3.	2001-02	12051.00	4862.00	5850.00
4.	2002-03	24208.0	8297.00	9928.00
5.	2003-04	36943.00	13477.00	13786.00
6.	2004-05	25788.00	10071.00	4664.00
7.	2005-06	41980.00	11807.00	14839.00
8.	2006-07	43946.00	19825.00	16184.00
9.	2007-08	9162.00	00	8123.00
10.	2008-09	10902.00	00	8162.00
11.	2009-10	13422.00	00	9453.00
12.	2010-11	42082.00	15595.00	15756.00
13.	2011-12	79775.00	19362.00	16384.00
14.	2012-13	73730.00	27244.00	27410.00
	Total	635365.37	285583.48	263639.97

1. Holding Rs. 635365.37

2. Light Rs. 285583.48

3. Water Rs. 263639.97

Total Rs. Rs. 1184588.82 lies outstanding taxes for collection but the E.O. hadn't been taken any sincere steps or legal action against the Defaulter households. Hence the E.O. once again suggested to take sincere step to improve the sick position.

13.4 - Time Barred Dues:

A sum of Rs. 22875.00 remains under time barred dues in respect of holding and water tax. The details of such given below:

- 1. Holding Tax Rs. 13422.00
 - 2. Light Tax Rs. 00
 - 3. Water Tax Rs. 9453.00
- Total Rs. 22875.00

The following official are responsible for the time barred by limitation as they failed to made collection or didn't taken any legal Action/suit actions. The EO should have initiated certificate case in due time to prevent the loss of NAC before the time bar, After the time bar this amount will be a total lost to NAC.

Responsible Person for this paragraph

Sl. no	Name	Address	Amount (In Rs:)
1	Sri Alekha Bihari Parida E.O. Talcher	Talcher Municipality, Talcher, Dist.: Angul	7625.00
2	Rajeev Lochana Singh	Tahasil office, Bhuban, Dist.: Dhenkanal	7625.00
3.	Sri Kailash Ch. Swain	Bhuban NAC, Bhuban, Dist.: Dhenkanal	7625.00

Responsible Person for this paragraph

Sln	Name	Designation	Adress	Amount(In Rs:)
1	Sri Kailash Chandra Swain	Tax Daroga	Bhuban NAC, Bhuban, Dist.: Dhenkanal	7625.00
2	Alekha Bhiri Parida	EO	at/po- Mathakaragola, Dhenkanal	7625.00
3	Rajib Lotchan Sigh	OAS-1	at/po- Bhuban Tahasil Bhuban	7625.00

13.5 - Distress Warrants:

No distress warrant was issued during the year 2012-13 against the defaulters as per Municipal Rules-202 OM- 1953. Hence the maintenance of distress warrant register need be ensured to watch the position.

13.6 - Law Suit:

During 2012-13 the year of account audits not a single case suit against the defaulter tax holder/ payer. Hence the E.O. is advised to take Sincere attempt to take legal action at his end against the defaulters and compliance reported.

13.7 - Cart & Carriage Taxes

During 2012-13 the NAC had been failed to collect tax under the head of cart & carriage for the neither any resolution has been made or the facts intimated to H & UD Deptt.

13.8 - License Fees on rend and fixed demand:

Despite repeated instruction and suggestions imposed in last A/R No.- 1966/12-13, the DCB register of licnese of rent and fixed demand has not been maintained as required under Municipal Rule-1953. In absence of the DCB register there is every possibility of leakage of income in each steps.

Hence the present E.O. is advised to take sincere steps to materialize the maintenance of DCB register of taxes fees and license fees at an early stage and compliance reported to audit.

However, basing upon the previous A/R No- 1966/2012-13 , and the records and register available to audit the DCB balance worked out and given in a separate statement appended to this audit report in hard copy an abstract position of such given below:

Sl. No.	Particulars	Total Demand	Collection during 12-13	% of collection	Remarks
1.	Rent on land & building	236155.00	129252.00		
2.	D & O Trade U/s-290	36343.00	1580.00		
3.	Cabine License	7150.00	3000.00		
4.	Hide & Skine	78256.00	00		
5.	Sairat & Bagayat	251100.00	00		
6.	Fishery ponds	418675.00	28700.00		
7.	Kaine House	1755.00	00		
8.	Bus Stand fees	106746.00	5745.00		
9.	Daily market	454729.00	182000.00		
10.	Ferry Ghat	187550.00	00		
11.	Cycle Stands	2968.00	00		
Total		1781427.40	350277.00	19.67%	

The licence fee collection shows very poor performance and the asset register , auction files were not maintained in this NAC .

13.9 - Year-wise breakup of outstanding fees

The year-wise breakup of outstanding fees as on 31.3.2013 has not been worked out by the NAC for which it is difficult to worked out the year-wise breakup of outstanding collections.

Hence the E.O. once again advised to take sincere steps to prepare the year-wise breakup of outstanding rent and fees and compliance reported to audit.

13.10 - Other internal sources of income (Compost Account :)

Inspire of several instruction given in the previous A/R, no compost account has been maintained by the NAC or the same has not Produced to audit for verification of the old stock of compost a/c. Hence the E.O. is advised to take necessary steps to increase Reverence of NAC by way of worked out the compost a/c and compliance reported to audit.

However, in absence of the compost account register the position of the compost account basing upon the last audit report is

Given below:

1. Opening Balance as on 1.4.2012 32.6 MT
2. Production during 2012-13 Nil
3. Total 32.6 MT
4. Disposal / sale proceed of stock NIL
5. C.B. as on 31.03.2013 32.6 MT

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Purchase materials not enter into Stock Register.

Sl. No.	Purpose	Vr. No. / Date	Amount	Remarks
a.	Voltas world Fridger Fridge BBSR 224/09.05.12 with Stabilizer	33/26.04.12	31401.00	Fridge
b.	Jena Enterprises Turanga, Battery 0152/11-12 dated 07.04.12	01/01.05.12	4500.00	Battery
c.	M/s Sabitri Enterprises	19/13.06.12	692.00	Flask, Glass
d.	Nigama Comp. Tech BBSR 5707/12-13	86/23.08.12	41293.00	Comp. & Printer
e.	Maa Bhagabati Printers 2178/12.09.12	40/18.09.12	3000.00	Fly Leaf
f.	- DO -	41/18.09.12	940.00	Register
g.	Bhanja Prabha BBSR	56/29.09.12	8200.00	OFFICE stationary

h.	Konark Cloth Store 4381/31.08.12	09/05.10.12	500.00	Cloth
i.	Gitanjali Gift House 63/31.08.12	10/05.10.12	3706.00	Umbrella
j.	Jagannath Furniture 54/01.08.12	33/16.10.12	6000.00	Wooden bed
k.	Ashoka Wood Industry 305/03.10.12	16/15.11.12	13398.00	Wooden Table
l.	Cttack Law House	19/15.01.12	495.00	O.P. W.D. Code
m.	Shine Bhubana 1865/17.11.12	62/29.11.12	350.00	Pen Drive
n.	Shri Ram Digital Photo BBSR 712/16.10.12	51/28.01.13	9000.00	Digital Camera
o.	Cycle Store	63/31.01.13	990.00	Tyre & Tube
p.	Computer World BBSR	37/08.03.13	700.00	Pen Drive
Total			125165.00	

During Exit Conference the Local authority agreed to enter the stock into the stock register and produced to next audit. Hence till then a sum of Rs.125165.00 is kept under objection

14.2 - Voucher wanting-

It was ascertained from the a/c cash book w.r.t. paid vr.s for the period covered under audit was noticed that following payments were made towards advertisement against such payment no bill/vouchers, acknowledgement of the payee is available in voucher guard file. Payment without supporting bill/vouchers is highly irregular.

Sl. No.	Purpose	Vr. No. / Date	Amount	Remarks
1.	Manager Srya Praba BBSR	39/21.12.12	8177.00	Stationary
2.	L.J Publication	14/07.01.13	3411.00	Advertisement
3.	Dharitree	20/07.01.13	5741.00	Advertisement
Total			17329.00	

14.3 - Legal Charges Paid Without Proper Document

Sl. No.	Purpose	Vr. No. / Date	Amount	Remarks
1.	C. Chiranjeevee Nanda Advt. High Court	27/18.04.12	9000.00	F.A.O. 04/12
2.	C. Chiranjeevee Nanda Advt. High Court	28/18.04.12	9000.00	F.A.O. 05/12
3.	Pradeep kumar Panda Advt. High Court	20/13.03.13	20000.00	N.P. (C) 19144/2012
4.	Pradeep kumar Panda Advt. High Court	21/13.03.13	18000.00	W.P. (C) 892/2013
Total			56000.00	

The above payment has been made towards legal charges without any supported documents and connecting files. In this regard an audit objection

memo issued and the local authority replied that the file has not yet handed over by Sri Akhila bihari Parida ,Ex-EO.Hence the same will be produced at the time of exit conference.

During the Exit conference the local authority failed to produce the same.Hence objection hold good and suggested for recovery.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Biswnath Rout	HC	at/po- Jajpur road Dist- Jajpur	28000.00
2	Rajib Lotchan Sigh	OAS-1	at/po- Bhuban Tahasil Bhuban	28000.00

14.4 - Voucher wanting -

Sl. No.	For the month of	Vr. No. / Date	Amount	Remarks
1.	Feb/ Mar. 12	08/11.04.12	240000.00	payment made to NIPS
2.	April 2012	39/15.05.12	120000.00	payment made to NIPS
3.	May 12	21/05.06.12	117882.00	payment made to NIPS
4.	June 12	56/22.09.12	106000.00	payment made to NIPS
5.	July 12 to March13	108/31.03.13	653520.00	payment made to NIPS
	Total		1237342.00	

The above payment has been made towards legal charges without any supported documents and connecting files. In this regard an audit objection memo issued and the local authority replied the file has not yet handed over by the Secretary NIPS .Hence the same will be produced at the time of exit conference.

During the Exit conference the local authority failed to produce the same.Hence the local authority is instructed to trace out the same and produce to next audit.

PARA: 15 AUDIT ON WORKS

15.1 - Non-Completion of the Work

Project Name – Construction of Harijana Sahi CC in Word No. 03 , Bhubana NAC

Estimate Cost- 100000.00

Scheme- MLA LAD

MB no. 112 Page. No. 7073 , 107-112

Vr. No./Date- 40/15.05.12 , 50/22.09.12

Name of J.E. – Jagadish Naik

Name of A.E. – Bhabani Mohanty

Agency- Ekadashi Mallik

E.O. – Rajeev Lochana Singh , Head Clerk – Biswanath Sahoo

On the above Case Record It is Noticed that the work was not completed as per approved estimate/ agreement but full and final payment was made deviating the work. As per estimate/ agreement 50.56 Sq.M. @ 132.62 , the total amount comes to 6705.00 was provided but the was not executed. Hence the executants received 6705.00 excess than the bill. In this regard an audit objection memo issued and the local authority replied the ex-post- facto approval estimate produced till then the objection stands good.

Responsible Person for this paragraph

Sln0	Name	Designation	Adress	Amount(In Rs:)
1	Alekha Bhiri Parida	EO	at/po- Mathakaragola, Dhenkanal	2235.00
2	Biswnath Rout	HC	at/po- Jajpur road Dist- Jajpur	2235.00
3	Jagdish Naik	JE	at/po- Bhuban NAC, Bhuban	2235.00

15.2 - Irregular deduction Of contingency in MLA LAD Scheme

Project Name - Badadanda CC in word no.03 Bhubana NAC

Estimate Cost – 49430.00

Scheme - MLA LAD

MB no. - 112 Page. No. – 66 to 69

Vr. No./Date 42/18.05.12

Name of J.E. Jagadish Naik

Name of A.E. Bhabani Mohanty

Agency- Dharanidhara prusty

E.O. – Rajeev Lochana Singh , Head Clerk – Biswanath Sahoo

On the above Case Record It is Noticed that Rs. 3868.00 added to the bill and deducted towards contingency which encroche the MLA LAD scheme fund which violating the guide line in this regard an audit objection memo issued and the local authority replied the same money has kept on passbook. The fact is noted for to not deduct the same in future.

15.3 - Payment made without any agreement

Project Name- Construction of CC near Jagannath Templein word no. 12 Bhubana NAC

Estimate Cost – 75000.00

Scheme – MLA LAD

MB no. - Page. No. -----

Vr. No./Date

Name of J.E. Surendra Nath Sahoo

Name of A.E. Bhabani Mohanty

Agency- Dillip Sathua Mohapatra

E.O. – Rajeev Lochana Singh, Head Clerk – Biswanath Sahoo

On checking of the above Case Record it was noticed that the work order is issued vide letter no. 341/06.03.10 in condition to the work is completed within 30 days. But since now the work is incomplete to the level of execute 24,071.00. Hence the project is loss to the Govt. Needs recovery from the person concerned.

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -

No comment

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 -

No comment

PARA: 18 MISCELLANEOUS

18.1 - Budget

The budget estimate for the year 2012-13 was not prepared but not produced to audit though the NAC was spent 40834741.00. It is Rule the Budget estimate must be prepared before commencement of the Year. The same was sent to the ADMO, Dhenkna and To the H & UD Depts., Bhubaneswar. For approved by H & UD Depts., Bhubaneswar.

18.2 - Annual Accounts

In course of audit of Bhuban NAC for the year 2012-13 it was noticed that the account is not followed the NAC Annual Accounts Procedure. The following irregularities noticed during the course of audit.

1. The DCR of miscellaneous Receipt has not prepared.
2. The cumulative abstract for receipt in Cashier's Cash book has not been maintained

3. The DCB of receipt has not properly maintained.
 4. Monthly abstract receipt & expenditure has not been prepared and maintained in cash book.
 5. Deduction register of work accounts not maintained.
 6. Reconciliation of cash book figure with pass book figure has not been done at the end of every month.
 7. Voucher should numbered serially for a financial year instead of numbering monthely.
 8. Vouchers not serially past in guard file.
 9. The closing balance has tallied from the pass book by hook and cook method, which is void and avoidable.
 10. Auction file not maintained properly.
 11. Advance outstanding ledger not maintained properly.
- However, lack of maintenance of record and register the current annual abstract of receipt and expenditure figure has been worked out Basing upon the cash book and relevant record and register. Hence the present E.O. is advised to prepare correct annual accounts Figure for smooth conduct of audit.

18.3 - Matching Contribution

The position of the matching contribution of govt grant for the year 2012-13 is given below:

i) Matching contribution outstanding as on	1.4.12	Rs. 26,60,000.00
ii) Matching contribution due for expenditure		
against govt. Grant receipt during	2011-12	Rs. 407215.00
iii) Total		Rs. 3067215.00
iv) Matching contribution utilized during	2011-12	Rs. 00
v) Matching contribution outstanding as on	31.3.13	Rs. 3067215.00

For this the E.O. is advised to utilize the matching contribution and compliance reported to audit.

18.4 - Log Book of Vehicle

- The Bhuban NAC has been maintained 4 nos. of Log Book for the following vehicles.
1. Tractor OR-06-H-21873
 2. Auto Tripper OR-06-H-4872
 3. Cess Pool
 4. Water Tanker

18.5 - Excess DA paid

On checking of TA bill of Manamohan Sahoo it was ascertained that vr. No. 35/16.10.12

7 DA excess paid as on 4th, 6th, 13th, 16th, 18th, 20th, 27th July 2012 @ 130 the total DA comes to 910.00 and in vr. No. 24 /13.12.12 13 DA excess paid as on 4th, 13th, 16th august . 7th, 22nd 24th, 25th Sept. 4th, 8th, 9th, 17th, 19th, 26th Dec. For 13 days@ 130 per day comes to 1690.00. In vr. 96 dated 31.03.13 12 day DA excess paid as on 6th, 9th, 21st, 22nd, Nov. 4th, 19th, 26th, 28th Dec. 4th, 11th, 17th, 21st Jan. 2013 12 days @ 140 comes to 1680.00 as such a sum total of 4280.00 excess paid to Manmohan Sahoo needs recovery. In this regard an audit objection memo issued and the local authority replied the fact intimated for recovery.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Monmohan Sahoo	TC	at/po- Bhunana, Dhenkanal	4280.00

18.6 - Inadmissible House Rent paid to E.O.

On checking of pay acquaintance roll of Akhila Bihari Parida E.O. it was ascertained that Rs. 4340.00 HRA paid during 2012-13. March 2012- June 2012 . Which is not admissible as there is an earmark quarter provided to E.O. Hence 4340 needs recovery. In this regard an audit objection memo issued and the local authority replied the fact intimated for recovery.

Sl. No.	Vr. No. / date	Amount	Period	A/R page	Remark
1.	03/10.04.12	1061.00	03/12	57	
2.	15/03.05.12	1093.00	04/12	58	
3.	06/12.06.12	1093.00	05/12	59	
4.	80/29.06.12	1093.00	06/12	60	
	Total	4340.00			

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Alekha Bhiri Parida	EO	at/po- Mathakaragola, Dhenkanal	4340.00

18.7 - INTREST ACCRUED BUT NOT ACCOUNTED FOR IN CASH BOOK

SL. NO	A/C NO	NAME OF BANK	DATE OF INTEREST	AMOUNT	REMARKS
1	11656080944	SBI Bank	30.06.2012	41.00	Not in Operation
			31.12.2012	42.00	
2	11656081030	-DO-	30.06.2012	170.00	FDR Not In Operation
			31.12.2012	175.00	
3	30324506969	-DO-	30.06.2012	17024.00	SJSRY
			31.12.2012	23037.00	
4	30345584831	-DO-	30.06.2012	295.00	Non LFS
			31.12.2012	427.00	
5	30470436208	-DO-	30.06.2012	32865.00	Road Dev
			31.12.2012	17474.00	
6	11656081041	-DO-	30.06.2012	276.00	Not in Operation
			31.12.2012	285.00	
7	11656080933	-DO-	30.06.2012	79.00	NRV Subsidy

			31.12.2012	81.00	
8	30711601944	-DO-	30.06.2012	440261.00	BRGF
			31.12.2012	467627.00	
9	30345382041	-DO-	30.06.2012	1619.00	LFS Pension
			31.12.2012	2583.00	
10	30394243882	-DO-	30.06.2012	4016.00	SRC Gr.
			31.12.2012	11853.00	
11	11656081029	-DO-		77925.00	
			31.12.2012	27321.00	
12	2348	NGB Bhuban	04.08.2012	22281.00	MDM
			04.02.2013	18053.00	
13	3422	-DO-	04.08.2012	1040.00	SJSRY Inoperative
			04.02.2013	1072.00	
14	5797	-DO-	04.08.2012	201.00	NS DP Inoperative
			04.02.2013	207.00	
15	7155	-DO-	04.08.2012	737.00	TFC Inoperative
			04.02.2013	760.00	
16	3468	-DO-	04.08.2012	417.00	Balika Samrudhi Yoj Inoperative
			04.02.2013	430.00	
17	3758	-DO-	29.09.2012	245.00	Pension
			04.02.2013	252.00	
18	3919	-DO-	04.02.2013	3781.00	MLA LAD/BRGF Inop
				3899.00	
19	0377101013385	Canara Bank Bhuban	31.07.2012	369.00	SJSRY
			31.01.2013	340.00	
20	0377118409	-DO-	31.07.2012	139092.00	BRGF
			31.01.2013	185119.00	
21	0377101010931	-DO-	31.07.2012	4962.00	SJSRY Inoperative
			31.01.2013	4776.00	
22	117457	-DO-	31.07.2012	84029.00	MLALAD
			31.01.2013	75802.00	
23	118408	-DO-	31.07.2012	8017.00	MVGran
			31.01.2013	12880.00	
24	0377101117205	-DO-	31.07.2012	29446.00	
			31.01.2013	34618.00	
25	0377101117929	-DO-	31.07.2012	96835.00	
			31.01.2013	136925.00	
26	116549	-DO-	31.07.2012	18887.00	MPLAD
			31.01.2013	19780.00	
27	6768000100013534	PNB Bhuban	06.09.2012	30255.00	
			05.03.2013	24652.00	
			TOTAL	2085635.00	

From the above SB A/C a total sum of Rs 2085635.00 intrest accrued during the financial year 2012-13. Out of which is 641910.00 was taken in to receipt side of Accountant cash book, leaving balance of Rs 1443725.00 (Rs 2085635.00-Rs 641910.00). Hence the EO is advised to account for the same. Till than Rs 1443725.00 is kept under objection.

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

19.1 - Sinking Fund

No such fund has been created in this NAC

19.2 - Depreciation Fund

No such fund has been created in this NAC

19.3 - Trading Account

No such Trading Account opened.

19.4 - Loan

An abstract position of loan for the year 2012-13 is furnished below. The details of the same are furnished below:

i) Loan amount outstanding as on 1.4.12	Rs. 9,35,225.00
ii) Loan received during 2012-13	Rs. Nil
iii) Total	Rs. 9,35,225.00
iv) Loan repaid during 2012-13	Nil
v) Loan outstanding as on 31.3.13	Rs. 9,35,225.00

The present E.O. is advised to take interest to repay the loan at an early stage and compliance reported.

19.6 - Less deposit of Royalty & IT etc

Sl. No.	Particulars	Cess	Royalty	Vat	IT	Total
1.	OB AS ON 01.04.12	48279.00	242601.00	90136.00	51603.00	432619.00
2.	COLLECTION 12-13	156762.00	533012.00	422879.00	323388.00	1436041.00
3.	TOTAL	205041.00	775613.00	513015.00	374991.00	1868660.00
4.	DEPOSITE DURING 2012-13	169054.00	697795.00	433206.00	379102.00	1679157.00
5.	Outstanding 31.03.13	35987.00	77818.00	79809.00	-4111.00	189503.00
6.	Remark					

On the above table it is ascertained that Rs 189503.00 Govt. Dues not deposited to the proper qtr. Hence the EO is advised to deposite the same to the proper qtr and compliance reported.

19.7 - Provident Fund	
<p>During course of audit it was observed that the CPF ledger in support of deposit and withdrawal of CPF money has not maintained by the NAC. In absence of the same the CPF position is not done. Further it is found that the same amount was deposited in the CPF accounts of the staff through though the same has not been realized from the salary during the period under audit.</p> <p>However the E.O. is advised to take quick action to maintain the CPF ledger to make transparency of the a/c of staff.</p>	
19.8 - Position of CPF	
i) O.B. as on 1.4.12	Rs. 1,42,670.00
ii) Deposited during 2012-13	Rs. 1,80,500.00
iii) Total	Rs. 3,23,170.00
iv) Expenditure during 2012-13	Rs. 1,66,500.00
v) Closing balance as on 31.3.13	Rs. 156670.00

PARA: 20 RESULT OF AUDIT

20.1 -

Result Of Audit

Sl No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	.						
2	.						
3	.						
4	.						
5	.						
6	.						
7	.						
8	.						
9	.						
10	.						
11	.						
12	.						
13	.						
Total		296640.00	13237000.00	296640.00	0.00	0.00	

Audit Certificate

Certified that the accounts of Bhuban NAC for the financial year 2012-2013 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

Spot Recovery

Sl No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs.)	Name of the person
1	11.1	4092	2014-04-28	6956	Satabrata Sahoo
2	11.1	4994	2014-04-28	10	Biswnath Rout
3	11.2	4093	2014-04-28	500	Biswnath Rout
4	Memo page 33	4098	2014-04-28	346	Chagul Bhera
				Total	7812