

LOCAL FUND AUDIT, DHENKANAL, ODISHA

CATEGORY : N A C,General

Audit Report No : 46400/AR/2014-2015-DHENKANAL

PARA: 1 TITLE SHEET

1	Name of the Institution :	Bhuban NAC
2	Year of Accounts under Audit :	2013-2014
3	Name of the Local Authority during the year of A/Cs :	Dr.Tapaswini Guru.
	Name of the Local Authority at the time of Audit :	Dr.Tapaswini Guru.
4	Duration of Audit :	19-05-2014 To 14-07-2014 (Mandays Consumed :- 22)
5	Name of the Auditors :	SANTOSH KUMAR MISHRA - Lead Auditor(19-05-2014 to 14-07-2014) BISNU PADARBINDA NANDA - Auditor(25-05-2014 to 14-07-2014)
6	Name of the Reviewing Officer :	RANKANIDHI PANDA(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	21-08-2014
8	Entry Conference Date :	14-05-2014
9	Exit Conference Date :	
10	Name of the District Audit Officer :	ANAMA CHARAN ROUT
11	Date of approval of report by District Audit Officer :	15-10-2014

PARA: 2 PHYSICAL VERIFICATION

S/no	Name	Value	Remarks
1	Liquid Cash	NIL	CBP-52
2	POSTAGE STAMP	RS 30.00	PAGE - 20
3	MB BOOKS	3 NOS	SRP-05
4	LEVEL BOOK	03	SRP -18
5	MISC. RECEIPT BOOK	07	SRP-46
6	UNUSED RENT COLLECTION BOOKS	39	SRP-72
7	UNUSED HOLDING TAX RECEIPT BOOK	0	SRP-48
8	UNUSED RECEIPT BOOKS CART CARRIAGE	29	SRP-50
9	UNUSED PARKING FEE RECEIPT BOOK (RS 2.00)	0	SRP-33
10	Recorded At		
11	Date of Physical Verification	20-05-2014	

Comments

Vide Rule-20(A) OLFA rules 1951 physical verification was conducted on 20-05-2014 before transaction adhering to Rule-111 OGFR .Stock Registers are tiny & pretty old. The pages do not sustain human touch. Immediate change of the stock registers as prescribed in municipal rule and OGFR rules 100,111,115 & 119 be prepared and maintained in good quality registers & compliance reported to audit..

PARA: 3 LIST OF VERIFIED RECORDS

A : List of Verified Records/Register

Sino	List Records/Register
1	Paid Vouchers from
2	Postal/Bank Passbook No./Venue etc. to be mention
3	Measurement Book (Rule-365)
4	Register of Works (Rule-345)
5	Stock & Store Register(Works) (Rule-346)
6	Nominal Muster Roll (Rule-340)
7	Contract Agreement form for Works (Rule-341)
8	Contract Certificate (Rule-343)
9	Notice Demand
10	Tax Collectors
11	Tax Collectors
12	Stock account of Receipt forms
13	Demand and Collection Register
14	Assessment List
15	Stock Register of Stationeries
16	Stamp Account
17	Stock account of Tickets used for daily Collection of Market fees
18	Register of Grants
19	Daily Collection Register
20	Register of Rents and Fixed Demand
21	Miscellaneous Receipt forms
22	Stock account of License Number Plates
23	Register of Adjustment
24	Advance Ledger
25	Cash Book of the ULB
26	Abstract Register of Receipts
27	Abstract Register of Expenditure
28	Absentee Statement
29	Periodical Increment Certificates
30	Permanent Advance Account
31	Treasury Chalan
32	Register of Bills
33	Salary Bills
34	Subsidiary Cash Book
35	Budget Estimate
36	Abstract of the Budget Estimate
37	Cashier

B : List of Records/Registers not Produced to Audit

Sino	List Records/Register
1	Provident Fund Ledger (Rule-442 & 463)
2	Miscellaneous Supply Bill (Rule-343)
3	Register of Estimate and Allotment (Rule-332)
4	Register of Distraint property & sales
5	Form of Inventory and Notice
6	Warrant Register
7	Distraint Warrant
8	Progress Statement
9	Receipt form
10	Register of Writes Off form
11	Mutation Register
12	Arrear Demand Register
13	Register of Petition form
14	Appeal Petition
15	Profession Tax Demand and Collection Register
16	Education Tax Demand & Collection Register
17	Register of Interest bearing Securities
18	Ledger of lessees
19	Arrear list
20	Jamabandi Register
21	Register of lands

22	License register for Drivers, and Owners of Carriages plying for hire
23	Establishment Audit Register
24	Register of Investments
25	Loan Register
26	Appropriation Register of Loan Funds
27	Register of Tax on Carts and Carriages and Animals
28	License for Carriages , Carts and Animals
29	Application for License for Carriages, Carts and Animals
30	Annual Account of Receipts and Expenditure
31	Register of Quarterly & Annual account of Expenditures
32	Register of Outstanding Advance
33	Deposit ledger
34	Register of Outstanding Deposits
35	Register of Quarterly & Annual account of Receipts
36	Voucher of Recoupment of Permanent Advance Account
37	Order Book
38	Educational Budget Estimate
39	Schedule for the Budget Estimate
40	Subsidiary Account of Special Taxes
C : List of Records/Registers not Maintained	
Sino	List Records/Register

Comments

Records prescribed but not maintained;

1. Assets Register
2. Loan Ledger
3. S.D. Register
4. U.C. Register
5. D C B Register & Year wise break up of Balance

Further, it is also found that Double Entry Accrual Based A/C system , as per OMA Rules, 2012 has not been followed as directed by the Govt. in H & UD Deptt. vide letter No. 24970 dt. 07.8.2013 & Letter No. 34639/dt. 04.12.2013.

All the records were called for by the audit as mentioned under Rule-67-72 Odisha Municipal Rules-1953. Details of Bank Passbook numbers are furnished in para-5 of this report. Vide Memo Page-42 before the closer of the Audit a list of non production of records was intimated to the local authority w.r.t. Letter no-7913/DLFA (PROG)-XIV-AUD-13/2012 Dt. 26-06-2014. Audit suggested to take effective steps in maintenance of records and production of the same before Audit during Exit Conference. Non maintenance of valuable, important and mandatory in nature records usually leads to financial embezzlements, creates errors in utilization of funds resulting financial irregularities and hurdles in submission of utilization certificates. Different valuable data and financial statistics tends for misrepresentation to public and higher authorities. Hence, to maintain transparency and effective financial administration, all the records as prescribed in the municipal act and OGFR need be maintained and compliance reported to audit.

PARA: 4 FINANCIAL POSITION

Bhuban NAC - 2013-2014

Sno	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	01-04-2013	5989851 5.47	59413794. 00	11931230 9.47	43108586. 00	31-03-2014	7620372 3.47	7620372 3.47	7620372 3.47	0.00	NIL
	GRAND TOTAL		5989851 5.47	59413794. 00	11931230 9.47	43108586. 00		7620372 3.47		7620372 3.47	0.00	

Comments

DETAILS OF CLOSING BALANCE AS ON 31.03.2014

1. As per Accountant Cash Book- Rs.76203723.47

Cash in hand- .Nil

Bank -Rs 76203723.47

DETAILS OF BANK POSITION			
SL.NO	NAME OF THE BANK	A/C NO	AMOUNT
1	2	3	4
1	NGB BHUBAN	3758	12935.00
2	NGB BHUBAN	3468	22223.00
3	NGB BHUBAN	5797	10619.00
4	NGB BHUBAN	7155	39244.00
5	NGB BHUBAN	3919	201308.00
6	NGB BHUBAN	3422	55302.00
7	NGB BHUBAN	2348	58883.00
8	SBI BHUBAN	100656081030	9033.69
9	SBI BHUBAN	33229747528	619509.00
10	SBI BHUBAN	30711601944	16562831.00
11	SBI BHUBAN	30394243882	768755.00
12	SBI BHUBAN	3047436208	174193.00
13	SBI BHUBAN	11656080172	2661.00
14	SBI BHUBAN	33496603282	1338397.00
15	SBI BHUBAN	30345382041	-7169.00
16	SBI BHUBAN	30324506969	942200.00
17	SBI BHUBAN	30345384831	4570.00
18	SBI BHUBAN	11656080933	4191.31
19	SBI BHUBAN	11656080944	2184.62
20	SBI BHUBAN	11656081029	25785070.39
21	SBI BHUBAN	11656081041	14692.71
22	CANARA BANK BHUBAN	0337101118409	10593377.00
23	CANARA BANK BHUBAN	0337101118408	344541.00
24	CANARA BANK BHUBAN	0337101117929	6419256.00

	BAN		
25	CANARA BANK BHU BAN	0337101117457	4061483.00
26	CANARA BANK BHU BAN	0337101121094	1270.00
27	CANARA BANK BHU BAN	0337101117205	-598761.00
28	CANARA BANK BHU BAN	0337101116549	984032.10
29	CANARA BANK BHU BAN	0337101013385	19641.00
30	CANARA BANK BHU BAN	0337101010931	226606.00
31	PNB BHUBAN	676800010013534	5627704.00
32	TREASURY (PL A/C)	8448	1902940.65
		TOTAL	76203723.47

The Pass book balance as per Cash book tallies with the closing balance of the Cash book.

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

Bhuban NAC - 2013-2014

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	NGB BHUBAN	3758	31-03-2014	13165.00	31-03-2014	12935.00	230.00	
2	SBI BHUBAN	11656081030	31-03-2014	9208.69	31-03-2014	9033.69	175.00	
3	PNB BHUBAN	6768000100013534	31-03-2014	5728964.00	31-03-2014	5627704.00	101260.00	
4	NGB BHUBAN	3468	31-03-2014	22653.00	31-03-2014	22223.00	430.00	
5	NGB BHUBAN	5797	31-03-2014	10804.00	31-03-2014	10619.00	185.00	
6	NGB BHUBAN	7155	31-03-2014	40004.00	31-03-2014	39244.00	760.00	
7	NGB BHUBAN	3919	31-03-2014	205207.00	31-03-2014	201308.00	3899.00	
8	NGB BHUBAN	3422	31-03-2014	56330.00	31-03-2014	55302.00	1028.00	
9	NGB BHUBAN	2348	31-03-2014	76925.00	31-03-2014	58883.00	18042.00	
10	CANARA BHUBAN	0337101118409	31-03-2014	10955393.00	31-03-2014	10593377.00	362016.00	
11	CANARA BHUBAN	0337101118408	31-03-2014	401851.00	31-03-2014	344541.00	57310.00	
12	CANARA BHUBAN	0337101117929	31-03-2014	8525181.00	31-03-2014	6419256.00	2105925.00	
13	CANARA BHUBAN	0337101117457	31-03-2014	4110740.00	31-03-2014	4061483.00	49257.00	
14	CANARA BHUBAN	0337101121094	31-03-2014	1270.00	31-03-2014	1270.00	0.00	Opened on 31-10-2013
15	CANARA BHUBAN	0337101117205	31-03-2014	5133090.00	31-03-2014	-598761.00	5731851.00	
16	CANARA BHUBAN	0337101116549	31-03-2014	1024348.10	31-03-2014	984032.10	40316.00	
17	CANARA BHUBAN	0337101013385	31-03-2014	20021.00	31-03-2014	19641.00	380.00	
18	CANARA BHUBAN	0337101010931	31-03-2014	251382.00	31-03-2014	226606.00	24776.00	
19	SBI BHUBAN	33229747528	31-03-2014	619509.00	31-03-2014	619509.00	0.00	
20	SBI BHUBAN	30711601944	31-03-2014	19195692.00	31-03-2014	16562831.00	2632861.00	
21	SBI BHUBAN	30394243882	31-03-2014	924861.00	31-03-2014	768755.00	156106.00	
22	SBI BHUBAN	3047436208	31-03-2014	358485.00	31-03-2014	174193.00	184292.00	
23	SBI BHUBAN	11656080172	31-03-2014	0.00	31-03-2014	2661.00	-2661.00	
24	SBI BHUBAN	33496603282	31-03-2014	1338397.00	31-03-2014	1338397.00	0.00	
25	SBI BHUBAN	30345382041	31-03-2014	6208.00	31-03-2014	-7169.00	13377.00	
26	SBI BHUBAN	30324506969	31-03-2014	990237.00	31-03-2014	942200.00	48037.00	
27	SBI BHUBAN	30345384831	31-03-2014	497.00	31-03-2014	4570.00	-4073.00	
28	Treasury (P/L A/C)	8448	31-03-2014	1902940.65	31-03-2014	1902940.65	0.00	
29	SBI BHUBAN	11656080933	31-03-2014	4272.31	31-03-2014	4191.31	81.00	
30	SBI BHUBAN	11656080944	31-03-2014	2226.62	31-03-2014	2184.62	42.00	
31	SBI BHUBAN	11656081029	31-03-2014	26438174.39	31-03-2014	25785070.39	653104.00	
32	SBI BHUBAN	11656081041	31-03-2014	14977.71	31-03-2014	14692.71	285.00	
	GRAND TOTAL			88383014.47		76203723.47	12179291.00	

Reconciliation

Bank Reconciliation Statement on Accounts of Bhuban NAC F.Y-2013-14

C.B of Bank position as per Bank Pass book	Rs. 88383014.47	
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C.B of Bank position as per cash book						Rs. 76203723.47		
Difference,i.e Excess in Bank pass book=						Rs. 12179291.00		
Reconciliation:-								
Date	Ch.No.	Name Of Bank	A/C NO.	DR/CR	Description	Amount		
Balance as per Bank Pass Book as on dt.31.03.2014							88383014.47	
04.04.13	449950	STATE BANK OF INDIA	11656081029	DR	A/c transfer cheque posted in cash Book on dt.26.03.13 & encashed on dt.04.04.13.	365000.00		
03.06.13		STATE BANK OF INDIA	11656081029	CR	DD No.415897,415898,415900 dt.26.05.13 amount Rs.4200+4200+630.D D no.695965 dt.14.05.13 Rs.2100/-,DD No.695990,695991,695992 dt.15.03.13 for Rs.2100+2100+420.N OT ENTERED IN CASH BOOK on dt.01.06.13 but credited in bank pass book on dt.03.06.13.	-15750.00		
05.06.13		STATE BANK OF INDIA	11656081029	CR	DD.No.877406,399680,399681,399682,399683,399684,399624 dt.25.05.13 for Rs.630+420+4200+4200+4200+2100+4200 NOT ENTERED IN CASH BOOK on dt.01.06.13 but credited in pass book on dt.05.06.13.	-24150.00		
10.06.13		STATE BANK OF INDIA	11656081029	CR	DD No.877398,399,400,401,402,403,404,405 dt.25.05.13 for Rs.2100+2100+2100+2100+2100+630+630+630 NOT ENTERED IN CASH BOOK on dt.07.06.13 but credited in pass book on dt.10.06.13.	-12390.00		
30.06.13		STATE BANK OF INDIA	11656081029	DR	BANK CHARGE deducted from pass book on dt.30.06.13 not posted in cash book.	265.00		
31.12.13		STATE BANK OF INDIA	11656081029	DR	BANK CHARGE deducted from pass book on dt.31.12.13 not posted in cash book.	275.00		
21.12.13	203981	STATE BANK OF INDIA	11656081029	DR	Cheque issued but not cleared as on dt.31.03.14.	-34130.00		
01.03.14	483225	STATE BANK OF INDIA	11656081029	CR	Cheque deposited but not cleared as on	216741.00		

					dt.31.03.14.	
01.03.14	483222	STATE BANK OF INDIA	11656081029	CR	Cheque deposited but not cleared as on dt.31.03.14.	65827.00
01.03.14	483228	STATE BANK OF INDIA	11656081029	CR	Cheque deposited but not cleared as on dt.31.03.14.	195591.00
01.03.14	123614	STATE BANK OF INDIA	11656081029	CR	Posted in cash book on dt.01.03.14 but Credited in bank pass book on dt.07.04.14.	19013.00
01.03.14	373609	STATE BANK OF INDIA	11656081029	DR	Cheque issued but not cleared as on dt.31.03.14 but Debited on dt.04.04.14	-14850.00
10.03.14	373610	STATE BANK OF INDIA	11656081029	DR	Cheque issued but not cleared as on dt.31.03.14 but Debited on dt.03.04.14	-87799.00
25.03.14	125213	STATE BANK OF INDIA	11656081029	CR	Posted in cash book on dt.25.03.14 but Credited in bank pass book on dt.07.04.14.	34041.00
25.03.14	373615	STATE BANK OF INDIA	11656081029	DR	Cheque issued but not cleared as on dt.31.03.14 but Debited on dt.03.04.14.	-500000.00
28.03.14	373618	STATE BANK OF INDIA	11656081029	DR	Cheque issued but not cleared as on dt.31.03.14 but Debited on dt.09.04.14.	-460802.00
28.03.14	373621	STATE BANK OF INDIA	11656081029	DR	Cheque issued but not cleared as on dt.31.03.14 but Debited on dt.15.04.14.	-50692.00
28.03.14	373622	STATE BANK OF INDIA	11656081029	DR	Cheque issued but not cleared as on dt.31.03.14 but Debited on dt.03.04.14.	-5741.00
28.03.14	373622	STATE BANK OF INDIA	11656081029	DR	Cheque issued but not cleared as on dt.31.03.14 but Debited on dt.03.04.14.	-5299.00
28.03.14	373622	STATE BANK OF INDIA	11656081029	DR	Cheque issued but not cleared as on dt.31.03.14 but Debited on dt.03.04.14.	-4858.00
28.03.14	373624	STATE BANK OF INDIA	11656081029	DR	Cheque issued but not cleared as on dt.31.03.14.	-3960.00
29.03.14	373625	STATE BANK OF INDIA	11656081029	DR	Cheque issued but not cleared as on dt.31.03.14.but debited on dt.03.04.14	-177843.00
29.03.14	373626	STATE BANK OF INDIA	11656081029	DR	Cheque issued but not cleared as on dt.31.03.14.but debited on dt.03.04.14	-32434.00
29.03.14	373627	STATE BANK OF INDIA	11656081029	DR	Cheque issued but not cleared as on	-188250.00

					dt.31.03.14.but debited on dt.04.04.14	
29.03.14	373628	STATE BANK OF INDIA	11656081029	DR	Cheque issued but not cleared as on dt.31.03.14.but debited on dt.26.04.14	-10000.00
29.03.14	123615	STATE BANK OF INDIA	11656081029	CR	Posted in cash book on dt.29.03.14 but Credited in bank pass book on dt.15.04.14.	132684.00
29.03.14	713284	STATE BANK OF INDIA	11656081029	CR	Posted in cash book on dt.29.03.14 but Credited in bank pass book on dt.16.04.14.	65497.00
29.03.14	646980	STATE BANK OF INDIA	11656081029	CR	Posted in cash book on dt.29.03.14 but Credited in bank pass book on dt.15.04.14.	20536.00
29.03.14	124391	STATE BANK OF INDIA	11656081029	CR	Posted in cash book on dt.29.03.14 but Credited in bank pass book on dt.15.04.14.	44430.00
29.03.14	771785	STATE BANK OF INDIA	11656081029	CR	Posted in cash book on dt.29.03.14 but Credited in bank pass book on dt.07.04.14.	144253.00
01.03.13	483221	STATE BANK OF INDIA	30711601944	DR	Cheque issued but not cleared as on dt.31.03.14.but debited on dt.17.05.14	-350436.00
01.03.13	483223	STATE BANK OF INDIA	30711601944	DR	Cheque issued but not cleared as on dt.31.03.14.but debited on dt.17.05.14	-500000.00
01.03.13	483224	STATE BANK OF INDIA	30711601944	DR	Cheque issued but not cleared as on dt.31.03.14.but debited on dt.17.05.14	-280442.00
01.03.13	483225	STATE BANK OF INDIA	30711601944	DR	Cheque issued but not cleared as on dt.31.03.14.but debited on dt.26.05.14	-216741.00
01.03.13	483222	STATE BANK OF INDIA	30711601944	DR	Cheque issued but not cleared as on dt.31.03.14.but debited on dt.26.05.14	-65827.00
01.03.13	483226	STATE BANK OF INDIA	30711601944	DR	Cheque issued but not cleared as on dt.31.03.14.but debited on dt.17.05.14	-500000.00
01.03.13	483227	STATE BANK OF INDIA	30711601944	DR	Cheque issued but not cleared as on dt.31.03.14.but debited on dt.17.05.14	-181360.00
01.03.13	483228	STATE BANK OF INDIA	30711601944	DR	Cheque issued but not cleared as on dt.31.03.14.but debited on dt.26.05.14	-195591.00
10.05.13	33521	STATE BANK OF INDIA	30324506969	DR	Posted in cash book as Expr on dt.22.03.13 but cheque cleared on 10.05.13.	210000.00
10.05.13	33524	STATE BANK OF	30324506969	DR	Posted in cash book	70000.00

		INDIA			as Expr on dt.26.03.13 but cheque cleared on 10.05.13.	
10.05.13	33523	STATE BANK OF INDIA	30324506969	DR	Posted in cash book as Expr on dt.26.03.13 but cheque cleared on 10.05.13.	425000.00
03.04.13	50170	STATE BANK OF INDIA	30345382041	DR	Posted in cash book as Expr on dt.13.03.13 but cheque cleared on 03.04.13.	890.00
15.04.13	50164	STATE BANK OF INDIA	30345382041	DR	Posted in cash book as Expr on dt.13.03.13 but cheque cleared on 15.04.13.	750.00
18.04.13	50166	STATE BANK OF INDIA	30345382041	DR	Posted in cash book as Expr on dt.13.03.13 but cheque cleared on 18.04.13.	626.00
04.04.13	449950	STATE BANK OF INDIA	3047436208	CR	A/c transfer cheque posted in cash Book on dt.26.03.13 & credited on dt.04.04.13.	-365000.00
20.04.13	434302	STATE BANK OF INDIA	30345384831	DR	Posted in cash book as Expr on dt.22.03.13 but cheque cleared on 20.04.13.	46860.00
29.03.14	771785	STATE BANK OF INDIA	30394243882	DR	Cheque issued but not cleared as on dt.31.03.14.but debited on dt.07.04.14	-144253.00
06.04.13		CANARA	0337101117929	CR	Online transfer credited in bank pass book on dt.06.04.13 but NOT ENTERED IN CASH BOOK.	-278000.00
25.03.14	125212	CANARA	0337101117929	DR	Cheque issued but not cleared as on dt.31.03.14.but debited on dt.02.04.14	-228959.00
25.03.14	125213	CANARA	0337101117929	DR	Cheque issued but not cleared as on dt.31.03.14.but debited on dt.04.04.14	-34041.00
11.04.13	123307	CANARA	0337101117205	DR	Posted in cash book as Expr on dt.23.03.13 but cheque cleared on 11.04.13.	10000.00
31.03.14	CASH	CANARA	0337101117205	CR	Posted in cash book on dt.31.03.14 however reflected in bank pass book on dt.09.04.14.	300.00
13.04.13	651317	CANARA	0337101118409	DR	Posted in cash book as Expr on dt.13.03.13 but cheque cleared on 13.04.13.	65222.00
01.03.14	123614	CANARA	0337101118409	DR	Cheque issued but not cleared as on dt.31.03.14.but debited on dt.04.04.14	-19013.00
29.03.14	123615	CANARA	0337101118409	DR	Cheque issued but not	-132684.00

					cleared as on dt.31.03.14.but debited on dt.15.04.14	
29.03.14	124391	CANARA	0337101118408	DR	Cheque issued but not cleared as on dt.31.03.14.but debited on dt.15.04.14	-44430.00
29.03.14	646980	CANARA	0337101116549	DR	Cheque issued but not cleared as on dt.31.03.14.but debited on dt.15.04.14	-20536.00
27.04.13	3152	NEELANCHAL GRAMYA BANK	2348	DR	Posted in cash book as Expr on dt.30.01.13 but cheque cleared on 27.04.13.	2000.00
29.04.13	228550	NEELANCHAL GRAMYA BANK	2348	DR	Posted in cash book as Expr on dt.30.01.13 but cheque cleared on 29.04.13.	2000.00
08.06.13		PUNJAB NATIONAL BANK	6768000100013534	DR	Bank charges debited in bank pass book on dt.08.06.13 but NOT ENTERED IN CASH BOOK.	5.00
29.03.14	713283	PUNJAB NATIONAL BANK	6768000100013534	DR	Cheque issued but not cleared as on dt.31.03.14.but debited on dt.04.04.14	-8520.00
29.03.14	713284	PUNJAB NATIONAL BANK	6768000100013534	DR	Cheque issued but not cleared as on dt.31.03.14.but debited on dt.16.04.14	-65497.00
31.03.14	713285	PUNJAB NATIONAL BANK	6768000100013534	DR	Cheque issued but not cleared as on dt.31.03.14.but debited on dt.04.04.14	-2940.00
Cash Book Balance in Cash Book As Per Reconciliation =						85257602.47
Cash Book Balance as on 31.03.2014 =						76203723.47
Balance amount to be reconciled =						9053879.00
Unreconciled amount as per para-5 of Audit report no.40175/AR/2013-14 Dhenkanal Received from D.A.O (LFA,Dhenkanal) vide letter no.2238/LFA Dhenkanal dt.23.06.2014 =						9990860.00
<p>It may be observed from the above table & calculations on Bank reconciliation that the entire un reconcile amount pertaining to the F.Y 2013-14 i.e Rs.21,88,431.00 (differential amount Rs.1,21,79,291.00 - un reconciled amount of 2012-13 as stated above Rs.99,90,860.00) is fully reconciled and further Rs.936981.00 is reconciled out of the unreconciled amount Rs.99,90,860.00 pertaining to the Financial year 2012-13.</p> <p>So now a sum of Rs.90,53,879.00 is remained outstanding for reconciliation pertaining to the financial year 2012-13.</p> <p>Rs.90,53,879.00 may be reconciled by the local authority as per L.no. 690-XIV –Audit -1 / 2003/F 21.09.01 of Principal Secretary to Govt. Finance Deptt. Govt. of Odisha read with L No. 7913/ DLFA, Dt. 26.6.14 of the Directorate of LFA, Odisha which explains the sole responsible of the reconciliation between bank balance of bank passbook w.r.f Bank balance in cash book is sole responsibility and statutory duty of the local authority.</p> <p>so the local authority is advised to reconcile the unreconciled amount Rs.9053879.00 and till then the unreconciled amount Rs.9053879.00 is held under objection.</p>						

PARA: 6 STOCK POSITION

Bhuban NAC - 2013-2014

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	As per AR No-40175/AR/2013-14 Dhenkanal

Comments

Regarding receipt of stores, physical verification of stores, etc -Rule 100, 106-111, 115 and 119 of OGFR may be adhered to while working on stock and stores. As per the MDM rice stock register the balance stock is shown to be disbursed at school points. However, necessary compliance may be submitted to the Higher Authorities justifying the said disbursement. Rice is a perishable item and can not be left idle and unused at godown.

PARA: 7 INVESTMENT

Bhuban NAC - 2013-2014

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	01-04-2013	500.00	0.00	500.00	0.00	31-03-2014	500.00	31-03-2014	500.00	0.00	
2	01-04-2013	750.00	0.00	750.00	0.00	31-03-2014	750.00	31-03-2014	750.00	0.00	
3	01-04-2013	1000.00	0.00	1000.00	0.00	31-03-2014	1000.00	31-03-2014	1000.00	0.00	
4	01-04-2013	5.00	0.00	5.00	0.00	31-03-2014	5.00	31-03-2014	5.00	0.00	
5	01-04-2013	500.00	0.00	500.00	0.00	31-03-2014	500.00	31-03-2014	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 :

Investment registers and records not maintained as per rule 48 Odisha municipal rule- 38. 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. Audit suggests the details of the investment and connected files, registers, etc be produced to the next audit for verification.

PARA: 8 **ADVANCE**

Bhuban NAC - 2013-2014

S/no	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference (In Rs:)	Remarks
1	01-04-2013	Accountant Cash Book	1245853.23	569192.00	1815045.23	591692.00	31-03-2014	1223353.23	31-03-2014	1223353.23	0.00	
GRAND TOTAL			1245853.23	569192.00	1815045.23	591692.00		1223353.23		1223353.23	0.00	

Comments :

(A)

Details of advance paid during the F.Y.2013-14						
Sl.No.	Adv.Vr.No.	Date	Amount	Purpose	Person	
1		12/09.04.13	10800.00	Payment Of Road Tax F/Y 2012-2014.	Muralidhar Sahoo	
2	165	26.06.13	124000.00	Payment Towards SJSRY Development works.	Surendra Nath Sahoo	
3	11	03.08.13	10000.00	Precaution Expenses For Dengu/malaria	Muralidhar Sahoo	
4	18	03.08.13	20000.00	Payment Towards Purchase Of Office Stationery	Satyabrata Sahoo	
5	20	07.08.13	30000.00	Payment for observation of Independence day-2013	Satyabrata Sahoo	
6	10	12.09.13	25872.00	Payment Towards Election Expenses.	Satyabrata Sahoo	
7	18	17.09.13	183520.00	Payment Towards Election Expenses.	Satyabrata Sahoo	
8	20	07.10.13	115000.00	Festival advance to staff	Staff	
9	58	24.01.14	50000.00	Payment Towards various expenses for Celebration of Republic day-2014.	Muralidhar Mishra	
Total:-			569192.00			

(B)

Details of advance adjusted during the F.Y.2013-14							
Sl.No.	Adv.Vr.No.	Date	Adjusted Vr.No.	Date	Amount	Purpose	Person
1	30	11.10.12	13	09.04.13	13000.00	Festival advance to staff	Staff
2	30	11.10.12	75	04.05.13	13000.00	Festival advance to staff	Staff
3	30	11.10.12	122	06.06.13	13000.00	Festival advance to staff	Staff
4	12	09.04.13	139(1)	18.06.13	10800.00	Payment Of Road Tax F/Y 2012-2014.	Muralidhar Sahoo.
5	30	11.10.12	13	12.07.13	12500.00	Festival advance to staff	Staff

6	30	11.10.12	28	13.08.13	12500.00	Festival advance to staff	Staff
7	30	11.10.12	10	03.09.13	12500.00	Festival advance to staff	Staff
8	165	26.06.13	12	12.09.13	25250.00	Work Bill	Surendra Nath Sahoo.
9	20	07.08.13	19	26.09.13	30000.00	Payment for observation of Independence day-2013.	Satyabrata Sahoo.
10	18	03.08.13	31	18.11.13	20000.00	Payment Towards Purchase Of Office Stationery.	Satyabrata Sahoo.
11	20	07.10.13	18	10.12.13	11500.00	Festival advance to staff	Staff
12	165	26.06.13	42	13.12.13	98750.00	Work Bill	Surendra Nath Sahoo.
13	20	07.10.13	11	06.01.14	11500.00	Festival advance to staff	Staff
14	20	07.10.13	10	05.02.14	11500.00	Festival advance to staff	Staff
15	11	03.08.13	67	28.02.14	10000.00	Precaution Expenses For Dengu/malaria.	Muralidhar Sahoo.
16	20	07.10.13	30	01.03.14	11500.00	Festival advance to staff	Staff
17	10	12.09.13	85-96	31.03.14	25872.00	Payment Towards Election Expenses.	Satyabrata Sahoo.
18	18	17.09.13	85-96	31.03.14	183520.00	Payment Towards Election Expenses.	Satyabrata Sahoo.
19	41	31.12.12	97	31.03.14	15000.00	Payment Towards New Year Expenses.	Nanda Kishor Mehena
20	58	24.01.14	98	31.03.14	50000.00	Payment for observation of RePublic day-2014.	Muralidhar Mishra
TOTAL :-					591692.00		

(C)

YEAR WISE BREAK UP OF OUTSTANDING ADVANCE.			
Sl.No.	Financial Years		Outstanding Advance Amount
1	Upto 2000-2001		713200.23
2	2001-2002		17000.00
3	2002-2003		55000.00
4	2003-2004		10000.00
5	2004-2005		7653.00
6	2005-2006		85000.00
7	2006-2007		0.00
8	2007-2008		50000.00
9	2008-2009		50000.00
10	2009-2010		60000.00
11	2010-2011		0.00
12	2011-2012		100000.00
13	2012-2013		6500.00
14	2013-2014		69000.00
TOTAL :-			1223353.23

D

OUTSTANDING ADVANCE F.Y 2012-13					
Sl.No.	VR.No.	Date	Amount	Person Paid	Purpose
1		35.01.13	5000.00	Jagadish Naik (JE)	Works
2	Vide AR No.40175/AR/13-14/Dhenkanal		1500.00	Kailash Ch.Swain (Junior Clerk)	Festival Advance
	TOTAL:-		6500.00		

(E)

OUTSTANDING ADVANCE F.Y 2013-14					
Sl.No.	VR.No.	Date	Amount	Person Paid	Purpose
1		207.10.13	6000.00	Muralidhar Mishra (ATC)	Festival Advance
2		207.10.13	6000.00	Nanda Kishor Meheena (ATC)	Festival Advance
3		207.10.13	6000.00	Satyabrata Sahoo (ATC)	Festival Advance
4		207.10.13	6000.00	Rabindra Kumar Behera (ATC)	Festival Advance
5		207.10.13	6000.00	Haladhar Dehury (ATC)	Festival Advance
6		207.10.13	6000.00	Kodandadhar Pothal (Peon)	Festival Advance
7		207.10.13	6000.00	Jugal Kumar Prusty (Peon)	Festival Advance
8		207.10.13	6000.00	Smt Jhumar Behera (Sweeper)	Festival Advance
9		207.10.13	6000.00	Kanak Naik (Sweeper)	Festival Advance
10		207.10.13	6000.00	Sanjeeb Jena (Sweeper)	Festival Advance
11		207.10.13	6000.00	Bhabani Shankar Gochhayat (Sweeper)	Festival Advance
12		207.10.13	600.00	Patua Jena (DLR Sweeper)	Festival Advance
13		207.10.13	600.00	Smt Sambari Jena (DLR Sweeper)	Festival Advance
14		207.10.13	600.00	Judhisthir Naik (DLR Sweeper)	Festival Advance
15		207.10.13	600.00	Pagal Naik (DLR Sweeper)	Festival Advance
16		207.10.13	600.00	Sambhunath Behera (DLR Sweeper)	Festival Advance
	TOTAL:-		69000.00		

ADVANCE OUTSTANDING MORE THAN ONE YEAR.

A sum of Rs 6500.00 (Rupees Six Thousands Five Hundred Only) remain as outstanding advance for more than one year, which amount now becomes surchargable vide letter (Programme-XIV-AUD-13/2012 read with FD circular no.XIV-AUD-11/2002-2221/F dt.08.03.2002 no.15179/DLFA, Dt. 28.9.13 as the said advance is treated as irrecoverable and treated as loss to the institution. In this case both the sanctioning authority and the advance holder are held equally responsible as follows.

Responsible person for this paragraph

Sl.No.	Name	Designation	Address	Amount (RS)
1	Jagadish Naik	Junior Engineer		2500
2	Kailash Ch.Swain	Junior Clerk		750
3	Rajib Lochan Singh	Tahasildar,Bhuban (Ex- I/C EO)		3250

PARA: 9 **GRANTS**

Bhuban NAC - 2013-2014

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2013	42994148.00	41054592.00	84048740.00	30263277.00	31-03-2014	53785463.00	
	GRAND TOTAL	42994148.00	41054592.00	84048740.00	30263277.00		53785463.00	

Comments :

Receipt and Expenditure of Grants During 2013-14		
Name of The Grant	Receipt	Expenditure
SRC	1000000.00	1339496.00
Performance Based Incentive Grant	1105000.00	0.00
BRGF	4368000.00	6675762.00
E.T Grant	25000.00	0.00
SJSRY	1142760.00	292847.00
Road Development	1713000.00	3938655.00
Compensation in view of Octroi.	16776372.00	10529699.00
Road & Bridges (TFC)	2790000.00	0.00
M.P.LAD	225000.00	181858.00
MLA LAD	590000.00	177048.00
Motor Vehicle Grant	1003000.00	1676044.00
Const of C.C.Road	2737000.00	1400403.00
Devolution of Fund	3700000.00	245005.00
SECC (Honorarium of Enumerator and supervisor)	85860.00	0.00
General Area Basic Grant (TFC)	3109000.00	2629430.00
Manual Scavenger Grant	13000.00	0.00
Harischandra Sahayata	60000.00	60000.00
BRGF Capacity Building	611600.00	0.00
Park & Greenery	0.00	735854.00
TFC	0.00	381176.00
TOTAL	41054592.00	30263277.00

As per clarifications issued by Govt. of India in the ministry of finance vide Letter no: MF/ DOE/OM No- F-12(1) - FCD - 95 dated 03-08-1998 the finance commission grants are to be spent on capital schemes that is on asset creation. Further as per circular No: 29093 date 12/09/1997 issued by H&UD Department Govt. of Odisha, the work program indicating the list of projects and the projects cost need to be approved first by the state government. Ignoring all the instructions of the government the utilization of the grants being operated. Further the unspent balance position of the grant for the FY 2013-14 proves poor financial management of the local authority. The very purpose of the sanction of the grant by the government is defeated if the grants remained unutilized for a longer period. Audit suggests here effective measure should be taken by the local authority to utilize the grant in proper time or refund the said grant to the funding agency after expire of the due time under intimation to the audit.

PARA: 10 UTILISATION CERTIFICATE

Bhuban NAC - 2013-2014

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2013	159254656.00	41054592.00	200309248.00	26923324.00	31-03-2014	173385924.00	
	GRAND TOTAL	159254656.00	0.00	200309248.00	26923324.00		173385924.00	

Comments :
Details of UC submitted during the F.Y.2013-14.

Sl.No.	Name of the Scheme (Grant)	Amount of U.C Submitted	Received vide G.O.No & Dt.	Despatched To ADM/COLLECTOR Dhenkanal vide Letter No. & Dt. Of Bhuban NAC	Despatched To Funding Agency From ADM/COLLECTOR Dhenkanal vide Letter No & Dt.	Remarks
1	Festival Grant	100000.00	26802/HUD DT.24.09.2012	93/21.01.2014	33/27.01.14	
2	Solid Waste Management Grant (TFC)	200000	2903/HUD DT.31.01.2013	93/21.01.2014	27/27.01.14	
3	Road Development Grant	202222	19246/HUD DT.09.07.2012	93/21.01.2014	35/27.01.14	
4	Road Development Grant	303333	26968/HUD DT.26.09.2012	93/21.01.2014	35/27.01.14	
5	Road Development Grant	986667	26965/HUD DT.26.09.2012	93/21.01.2014	35/27.01.14	
6	Road Development Grant	405555	26972/HUD DT.26.09.2012	93/21.01.2014	35/27.01.14	
7	Road Development Grant	144444	8322/HUD DT.25.02.2013	93/21.01.2014	35/27.01.14	
8	Road Development Grant	405556	8316/HUD DT.25.02.2013	93/21.01.2014	35/27.01.14	
9	MOTOR VEHICLE TAX GRANT	400000	9759/HUD DT.28.03.2012	93/21.01.2014	31/27.01.14	
10	MOTOR VEHICLE TAX GRANT	500000	17423/HUD DT.20.06.2012	93/21.01.2014	31/27.01.14	
11	MOTOR VEHICLE TAX GRANT	222714	4663/HUD DT.22.02.2012	93/21.01.2014	31/27.01.14	
12	GENERAL AREA BASIC GRANT (TFC)	1198000	20136/HUD DT.12.07.2011	93/21.01.2014	29/27.01.14	
13	GENERAL AREA BASIC GRANT (TFC)	1296000	19427/HUD DT.10.07.2012	93/21.01.2014	29/27.01.14	
14	Road Development Grant	1040000	15235/HUD DT.24.06.2011	1119/03.08.2013	200/20.08.13	
15	Road Development Grant	375556	15241/HUD DT.24.06.2011	1119/03.08.2013	200/20.08.13	
16	Road Development Grant	493333	16641/HUD DT.08.06.2012	1119/03.08.2013	200/20.08.13	
17	Road Development Grant	151111	16644/HUD DT.08.06.2012	1119/03.08.2013	200/20.08.13	
18	Road Development Grant	202222	16647/HUD DT.08.06.2012	1119/03.08.2013	200/20.08.13	
19	Road Development Grant	493333	19240/HUD DT.09.07.2012	1119/03.08.2013	200/20.08.13	
20	Road Development Grant	151111	19243/HUD DT.09.07.2012	1119/03.08.2013	200/20.08.13	
21	OCTROI GRANT	2347780	12960/HUD DT.05.05.2012	1112/03.08.2013	198/20.08.13	
22	OCTROI GRANT	2347780	19128/HUD DT.09.07.2012	1112/03.08.2013	198/20.08.13	

23	OCTROI GRANT	2347780	159/HUD DT.01.01.2013	1112/03.08.2013	198/20.08.13	
24	OCTROI GRANT	2354406	23665/HUD DT.19.08.2011	1112/03.08.2013	198/20.08.13	
25	OCTROI GRANT	409441	8608/HUD DT.25.02.2013	1112/03.08.2013	198/20.08.13	
26	DEVOLUTION FUND	1200000	34563/HUD DT.18.12.2012		326/26.12.13	
27	SRC	471180	5133/HUD DT.24.02.2012	91/21.01.2014	395/18.02.14	
28	BRGF	2500000	ONLINE TRANSFER	349/30.03.2013		
29	BRGF	799600	ONLINE TRANSFER	1222/21.08.2013		
30	BRGF	997000	ONLINE TRANSFER	1469/08.10.2013		
31	BRGF	1877200	ONLINE TRANSFER	1555/24.10.2013		
GRAND TOTAL :-		26923324.00				

A sum of Rs. 173385924.00 of utilized grants against which expenditure is duly booked in the accountant cash book, utilization certificate is not submitted. The position of pending UC for submission is very much embarrassing. Effective measures should be taken to prepare the utilization certificates and submit the same to the funding agencies at the earliest under intimation to the audit.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - Misappropriation through non-credit of Holding Tax					
A sum of Rs-817.00 is misappropriated by Sri Haladhar Dehury , A.T.C. through non credit of the collected Tax to the appropriate account in the following manner.					
SI No	Receipt No & Date	Description	Amount	Name of the Tax Collector	Remarks
1	10707/ 30-04-14	Holding Tax & Water Tax	408.00	Haladhar Dehury	Collected through MR but not taken to DCR
2	10733/ 19-05-14	Holding Tax & Water Tax	47.00	Haladhar Dehury	Collected through MR but not taken to DCR
3	10734/ 19-05-14	Holding Tax & Water Tax	87.00	Haladhar Dehury	Collected through MR but not taken to DCR
4	10735/ 19-05-14	Holding Tax & Water Tax	67.00	Haladhar Dehury	Collected through MR but not taken to DCR
5	10736/ 19-05-14	Holding Tax & Water Tax	65.00	Haladhar Dehury	Collected through MR but not taken to DCR
6	10737/ 19-05-14	Holding Tax & Water Tax	143.00	Haladhar Dehury	Collected through MR but not taken to DCR
Total			817.00		
On issuing of objection memo vide page -43 no reply was received by the Audit. So, it is suggested that a sum of Rs 817.00 be recovered from Sri Haladhar Dehury, A.T.C.					
Responsible Person for this paragraph					
Slno	Name	Designation	Adress	Amount(In Rs:)	
1	Haladhar Dehury	A.T.C	A.T.C. Bhuban NAC	817.00	

PARA: 12 LOSS OF STOCK & STORE

12.1 - Loss of Stock & Store	
No Comment	

PARA: 13 AUDIT OF RECEIPTS

13.1 - Assessment of Taxes	
<p>The assessment of Taxes on Holding is generally fixed by the valuation department basing on the value of the Holding. Tax like Holding Tax, Light Tax, Water Tax etc. usually collected @ specified by the Govt. in H & UD Department and subsequently approved by the concerned council. During the course of Audit, it was observed that the collection of Taxes was made as per the annual value of the Holding prepared and approved by the valuation authority during the financial year 1998-99 and was effective w.e.f. 01-04-2007. The new valuation has been made during the FY-2010-11. but the same has been effected from 01-04-2014.</p> <p>During the year under audit the tax was collected @ of 10% of the modified annual value of the holdings assessed during the FY-2010-11.</p>	

Rate of Collection

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 collected during 2013-14 is given in the statement B appended to this report. An abstract of such collection of different taxes are furnished below.

Sl.No.	Name Of Tax	Arrear Demand	Current Demand	Total Demand	Collection Made During 2013-14	Balance due for collection	Collection %
1	HOLDING TAX	665365.37	116087.00	781452.37	99954	681498.37	12.79
2	LIGHT TAX	285613.38	40554.00	326167.38	32391	293776.38	9.93
3	WATER TAX	261639.97	40554.00	302193.97	32955	269238.97	10.91
4	TOTAL	1212618.72	197195.00	1409813.72	165300	1244513.72	11.72

In absence of Demand, Collection & Balance register the position of Collection of different taxes was worked out from the records and registers as produced to the Audit. The DCB register as per Rule-176 of Orissa Municipal Rule-1953 is mandatory to be maintained. In absence of the same NAC may suffer unaccountable losses. The performance of Collection of Taxes is very poor, Audit suggest the local authority should take immediate and effective measures to maintained the DCB and improve the position of Tax Collection.

Accounts figures w.r.t DCB Figures

SI No	Particulars	Holding Tax	Light Tax	Water Tax	Total	Remarks
1	Collection as per accounts figure of 2013-14	99954	32391	32955	165300	
2	Deduct Collection due for F.Y-2012-13 but credited during F.Y-2013-14	0	0	0	0	
3	Add collection made during the F.Y-2013-14 but Credited during F.Y-2014-15	0	0	0	0	
	Total	99954	32391	32955	165300	

Note: As DCB Register is not maintained and produced to the Audit, the figures could not be compared with DCB figures. Further the Arrear Demand is worked out from para no-13.3 of AR No-40175/AR/2013-14-Dhenkanal taking into consideration the year wise figures.

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	5044	6399
3	2001-02	12051	4862	5850
4	2002-03	24208	8297	9928
5	2003-04	36943	13477	13786
6	2004-05	25788	10071	4664
7	2005-06	41980	11807	14839
8	2006-07	43946	19825	16184
9	2007-08	9162	0	8123
10	2008-09	10902	0	8162
11	2009-10	13422	0	9453
12	2010-11	42082	15595	15756
13	2011-12	79775	19362	16384
14	2012-13	73730	27244	27410
15	2013-14	16133.00	8163.00	7599.00
	Total	681498.37	293776.38	269238.97

1. Holding Rs. 681498.37

2. Light Rs. 293776.38

3. Water Rs. 269238.97

Total Rs. 1244513.72 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. 73433.00 remains under time barred dues in respect of holding and water tax. The details of such given below:

1. Holding Tax Rs. 42082.00

2. Light Tax Rs. 15595.00

3. Water Tax Rs. 15756.00

Total Rs. 73433.00

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 loss to NAC fund.

Responsible Person for this paragraph.

Responsible Person for this paragraph

Sln0	Name	Designation	Adress	Amount(In Rs:)
1	Alekha Bihari Parida	Executive Officer	Executive Officer, Talcher Municipality, Dist - Angul	24477.00
2	Rajib Lochana Sing	OAS-1, Tahasildar	Tahasildar, Bhuban Tahasil, Dist-Dhenkanal	24477.00
3	Dr Tapaswini Guru	Executive Officer	Bhuban NAC	24479.00

13.5 - Distress Warrants:

No distress warrant was issued during the year 2013-14 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 2013-14 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 2013-14 the NAC had been failed to collect tax under the head of cart & carriage and for the same neither any resolution has been made nor the facts intimated to H & UD Deptt.

13.8 - License Fees on rent and fixed demand:

Despite repeated instruction and suggestions imposed in last A/R No.- 40175/AR/2013-14-Dhenkanal, the DCB register of license 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 AR No-40175/AR/2013-14-Dhenkanal , 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 2013-14	% of Collection	Remarks
1	Rent On Land & Building	64092.00	81772.00		
2	D&O Trade U/s 290	36343.00	20080.00		
3	Cabin License	7150.00	0.00		
4	Hide & Skine	78256.00	0.00		
5	Sairat & Bagayat	251100.00	0.00		
6	Fishary Pond	110000.00	31500.00		
7	Kaine House	1800.00	1800.00		
8	Bus stand Fees	71000.00	53360.00		
9	Daily Market	140000.00	0.00		
10	Feery Ghat	187550.00	0.00		
11	Cycle Stands	2968.00	0.00		
Grand Total :-		950259.00	188512.00	19.84	

The license 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 page

The year-wise breakup of outstanding fees as on 31.3.2014 has not been worked out by the NAC for which it is difficult for the Audit to work 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 next audit.

13.10 - Other internal sources of income (Compost Account :)
<p>In spite of several instructions given in all the previous Audit Reports, no compost account has been maintained by the NAC nor the same has produced to audit for verification. So the old stock of compost a/c remained unaudited since long. The E.O. is advised to take necessary steps to increase</p> <p>Reverence of NAC by way of working out the compost a/c and compliance reported to audit.</p> <p>However, in absence of the compost account register the position of the compost account basing upon the last audit report is</p> <p>Given below:</p> <ol style="list-style-type: none"> 1. Opening Balance as on 1.4.2013 32.6 MT 2. Production during 2013-14 Nil 3. Total 32.6 MT 4. Disposal / sale proceed of stock during 2013-14 NIL 5. C.B. as on 31.03.2014 32.6 MT

PARA: 14 AUDIT OF EXPENDITURE

14.1 - Excess payment observed in T T A Bill of Executive Officer
<p>During the scrutiny of the paid vouchers w.r.t. Accountant's cash book and relevant records it was observed that vide voucher no-4 dt. 08-05-2013 a sum of Rs 4,895.00 was booked as expenditure paid to the Executive Officer, Bhuban towards T T A claims on her transfer from Binika NAC to Bhuban NAC vide Order No -7189/HUD Dt – 21-02-2013, in the following manner</p> <ol style="list-style-type: none"> 1. Dr. Tapaswini Guru, Executive Officer Basic Pay Rs15,600.00 GP Rs4,200.00 Travelled from Binika on 17-03-2013, 10 PM reached Bhuban on 18-03-2013 at 08 AM, by road 355 KMs @ Rs 2.00/km= Rs710.00 + 01 day's DA Rs 140.00 = Total of Rs 850.00 2. Family member Husband in the above manner = Rs 850.00 3. Luggage charges (3000kg X 355Km X 3) / 10 = Rs 3195.00 <p>Circular No -3299/Estt 1-75/11/HUB, Bhubaneswar Date – 07-02-2014 issued by Sri B.C. Mohapatra IAS PD-cum-Joint Secretary to Govt of Odisha, in H & UD Deptt. Read with Appendix 12 of OTA Rule & FDOM No-3379/F dt. 01-08-1992 which is modified and explains the rates of millage allowance for journey by road other than by own vehicle or public motor services as provided under Rule-53 of OTA Rules is revised to Rs1/=per Kilometer in respect of all Govt. Servants irrespective of Grade of Service, w.e.f. 07-02-2014.</p> <p>Hence, for the mileage of Executive Officer for 355Kms, a sum of Rs 355.00 @ Rs 1.00/Km is admissible. So mileage allowance Rs 355.00 + DA Rs 140.00 = Rs 495.00 is admissible in place of Rs 850.00. Here Rs 850.00 – Rs 495.00 = Rs 355.00 is excess paid.</p> <p>Further, vide F.D. No -1582/F Date- 30-04-1960 on admissibility of traveling allowances, where both husband and wife are Govt. Servants, Transfer traveling allowances will not be admissible to both of them as independent Govt. Servants. Either of them may claim traveling allowances. So as the family member husband here is a Govt. Servant; a sum of Rs 850.00 is inadmissible , hence paid in excess.</p> <p>On issuing of objection statement vide memo P-3 suggesting recovery Rs.1205.00 (Rs 355.00 + Rs 850.00) , the local authority replied that , "The concerned person is intimated for providing compliance which will be put before audit during exit conference". This reply in no way convincing to the audit. Hence, a sum of Rs.1205.00 is suggested for recovery from Dr Tapaswini Guru,E.O. Bhuban NAC is solely responsible.</p>

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs.)
1	Dr Tapaswini Guru	Executive Officer	Bhuban NAC	1205.00

14.2 - Excess Expenditure than the requirements

A sum of Rs 50,000.00 is booked as expenditure towards celebration of Independence Day at Bhuban NAC vide Vr No-19 Dt. 26-09-2013. A sum of Rs 20,000.00 is paid to Sri Satyabrata Sahoo after adjusting Rs 30,000.00 advance which was paid to him for the said purpose vide Vr No-20 dt. 07-08-2013.

During the scrutiny, it was observed that , no estimate was prepared for the said expenditure. Simultaneously total expenditure incurred in this connection is not fully supported by NAC Budget.

Further, vide sub-Vr No- 9 to this consolidated Vr. A sum of Rs 38,000.00 is paid to Welcome Hotel and restaurant, Bhuban towards supply of :-

1. Budia Ladu 2Qtls (6000 nos) Rs 100/kg = Rs 20,000/-
2. Tiffin packets 1200 students in parade 1 Pack/Rs 10.00 = Rs 12,000.00/-
3. Tiffin packets for VIP Guests & Staff -400nos/Rs15.00/Pack = Rs 6,000/-

Total = Rs 38,000/-

Vide sub vr no-8 of this voucher a sum of Rs 1600.00 is paid to M/S Bhagabati Printers towards 200 nos invitation cards @ Rs 8.00/per card.

Hence, Total no of Guests = 200
 Total no of staff (including DLRs) = 50
 Councilors of NAC with Family = 30
 Misc guests = 20
 Total Strength under head Guest & Staff = 300

So, 400 packets -300 packets = 100

Packets Tiffin's were procured excess, and food being perishable, the expenditure became wasteful.

Rule – 9 (ii) Orissa General Financial Rules explains “The expenditure should not be prima facie more than the occasion demands”.

On issuing of objection statement vide memo P-5 suggesting recovery Rs.1500.00, the local authority replied that , “ A sum of Rs.1500.00 is recovered from Sri Satyabrata Sahoo , A.T.C Bhuban NAC vide MR No-4190 dt. 25-06-2014. So the para may be dropped”.

14.3 - HIRE CHARGES PAID DURING 2013-14 FAVORING EXECUTIVE OFFICER, BHUBAN NAC

Please refer Orissa municipal Rule 1953 Rule393 which explains, “With prior sanction of Govt,the E.O. shall be paid conveyance allowance for maintaining or hiring a conveyance for the due discharge of his/her duties. Ignoring the said rule, a sum of Rs.45,450/- was paid to the E.O. Bhuban NAC towards hiring charges during the F.Y.2013-14 as explained in the table below:-

HIRE CHARGES PAID DURING 2013-14 FAVORING EXECUTIVE OFFICER, BHUBAN NAC								
SL NO	VR NO & DATE	AMOUNT	PLACE OF VISIT	PURPOSE OF VISIT	DATE OF VISIT	VEHICLE NO	VEHICLE OWNER/ DRIVER'S NAME	TO & FRO KMs TRAVELLED
	124/09-01-2014	1050.00	DHENKANAL	ATTEND THE V.C REVIEW OF COLLECTOR AT SADBHABANA HALL CONFERENCE	01-06-2013	OR05E5768	SISIR KUMAR SAHOO	140
	225/09-01-2014	1050.00	DHENKANAL	ATTEND TRAINING PROGRAMMEE ON 6TH SECC OF DRDA	04-06-2013	OR05E5768	SISIR KUMAR SAHOO	140
	326/09-01-2014	1050.00	DHENKANAL	ATTEND THE TRAINING PROGRAMME AT DIST. OFFICE	07-06-2013	OR05E5768	SISIR KUMAR SAHOO	140
	427/09-01-2014	1050.00	DHENKANAL	ATTEND TEACHER TRANSFER COMMITTEE MEETING AT CONFERENCE HALL	10-06-2013	OR06H2162	TUKUNA SAHOO	140
	528/09-01-2014	1950.00	BHUBANESWAR	FOR DISCUSSING TO F.A FOR SANCTION OF GRANT	13-06-2013	OR06H2162	TUKUNA SAHOO	260
	629/09-01-2014	1050.00	DHENKANAL	ATTEND TEACHERS TRANSFER COMMITTEE MEETING	17-06-2013	OR02F2713	PRMOD KUMAR SAHOO	140
	730/09-01-2014	1050.00	DHENKANAL	TO MEET PD DRDA FOR COMPLY OF QUERY BY COLLECTOR REGARDING BRGF EXPENDITURE	07-07-2013	OR05E5768	SISIR KUMAR SAHOO	140
	831/09-01-2014	1950.00	BHUBANESWAR	TO MEET DEPUTY SECY & DMA FOR POSTING OF MINISTERIAL STAFF.	09-07-2013	OR05E5768	SISIR KUMAR SAHOO	260
	932/09-01-2014	1050.00	DHENKANAL	TO MEET THE ME TO DISCUSS ABOUT BUS STAND PROBLEM & PREPARATION OF TOILET ESTIMATE	13-07-2013	OR05E5768	SISIR KUMAR SAHOO	140
	1033/09-01-2014	1050.00	DHENKANAL	TO ATTEND REVIEW MEETING BY SPL. SECY H & UD WITH JE, CO, ACCOUNTANT	17-07-2013	OR06H2162	TUKUNA SAHOO	140
	1134/09-01-2014	1950.00	BHUBANESWAR	TO ATTEND STATE LEVEL WORKSHOP ON SURVEY OF	26-07-2013	OR05E5768	SISIR KUMAR SAHOO	260

				MANUAL SCAVENGERS WITH CO.				
1235/09-01-2014	1050.00	DHENKANAL		TO ATTEND THE DUDA REVIEW MEETING WITH CO, JE AT DIST OFFICE	27-07-2013	OR05E5768	SISIR KUMAR SAHOO	140
1336/09-01-2014	1050.00	DHENKANAL		TO MEET PD DRDA FOR BRGF FILE PENDING AT DRDA OFFICE	02-08-2013	OR05E5768	SISIR KUMAR SAHOO	140
1437/09-01-2014	1050.00	DHENKANAL		TO MEET ADM DKL FOR R.D FILE COUNTER SIGNATURE & SUBMISSION OF BRGF BILL.	08-08-2013	OR02F2713	PRMOD KUMAR SAHOO	140
1538/09-01-2014	1050.00	DHENKANAL		TO ATTEND THE GRIEVANCE CELL OF COLLECTOR DKL AT DIST OFFICE	12-08-2013	OR05E5768	SISIR KUMAR SAHOO	140
1637/18-11-2013	1650.00	CUTTACK		TO MEET ILW e-TENDER OF PITABAS ROUT	02-04-2013	OR05AD0941	PRMOD KUMAR SAHOO	220
1738/18-11-2013	1050.00	DHENKANAL		ATTEND THE DEC MEETING AT DHENKANAL	11-04-2013	OR05AD0941	PRMOD KUMAR SAHOO	140
1839/18-11-2013	1050.00	DHENKANAL		TOUR TO DRDA OFFICE WITH JE FOR CONSULTANT OF BRGF GRANT	12-04-2013	OR05AD0941	PRMOD KUMAR SAHOO	140
1940/18-11-2013	1050.00	DHENKANAL		TOUR TO DRDA OFFICE FOR SUBMITTING OD II RV NEAR KALYAN MADAP	18-04-2013	OR05AD0941	PRMOD KUMAR SAHOO	140
2041/18-11-2013	1050.00	DHENKANAL		TO MEET ADM OF DIST OFFICE FOR OFFICIAL WORK.	29-04-2013	OR05AD0941	PRMOD KUMAR SAHOO	140
2142/18-11-2013	1950.00	BHUBANESWAR		TOUR TO BBSR H & UD DEPTT TO MEET COMMISSIONER CUM SECY FOR POSING OF REGULAR FOR ASST./ SR. ASST.	30-04-2013	OR05AD0941	PRMOD KUMAR SAHOO	260
2243/18-11-2013	1050.00	DHENKANAL		TO ATTEND THE DRDA REVIEW MEETING AT ADM CHAMBER	09-05-2013	OR05AD0941	PRMOD KUMAR SAHOO	140

2344/18-11-2013	1950.00	BHUBANESWAR	FOR DSC RENEWAL AT NIC & MEET DMA SECY & SUBMITTED PROPOSED FOR SANCTION OF FUNDS	10-05-2013	OR05AD0941	PRMOD KUMAR SAHOO	260
2445/18-11-2013	1050.00	DHENKANAL	TO ATTEND THE VIDEO CONFERENCE AT DSWAM HALL	15-05-2013	OR05AD0941	PRMOD KUMAR SAHOO	140
2546/18-11-2013	1050.00	DHENKANAL	TO ATTEND PLANING MEETING AT SADBHABANA HALL ON COLLECTROTATE.	18-05-2013	OR05AD0941	PRMOD KUMAR SAHOO	140
2647/18-11-2013	1050.00	DHENKANAL	TO MEET ADM FOR SUBMISSION OF PROPOSAL FOR CONSTRUCTION OF C.C. ROAD	22-05-2013	OR05AD0941	PRMOD KUMAR SAHOO	140
2748/18-11-2013	1050.00	DHENKANAL	TO ATTEND THE NATIONAL CALAMITY MEETING AT DISTRICT OFFICE	23-05-2013	OR05AD0941	PRMOD KUMAR SAHOO	140
2849/18-11-2013	1050.00	DHENKANAL	TO ATTEND SPL. SUMMERY DIVISION OF ELECTRICAL ROLL 2013.	31-05-2013	OR05AD0941	PRMOD KUMAR SAHOO	140
2950/18-11-2013	1050.00	DHENKANAL	TO ATTEND VIDEO CONFERENCE REVIEW OF COLLECTOR	01-06-2013	OR05AD0941	PRMOD KUMAR SAHOO	140
3051/18-11-2013	1050.00	DHENKANAL	TO ATTEND TRAINING PROGRAMME OF 6TH SECC	04-06-2013	OR05AD0941	PRMOD KUMAR SAHOO	140
3152/18-11-2013	1950.00	BHUBANESWAR	TO ATTEND DOUBLE ENTRY ACCOUNTING SYSTEM TRAINING AT SUDA OFFICE.	11-09-2013	OR05E5768	MAHESWAR SAHOO	260
329/08-04-2013	1650.00	DHENKANAL	ATTEND THE ILW OFFICE FOR TENDER CASE	19-03-2013	OR05E5768	NIRAKAR PUHAN	140
3310/08-04-2013	360.00	BHUBAN NAC	WARD VISIT IN BHUBAN NAC	03-04-2013	OR02BW7371	S. KHAN	60
3449/24-04-2014	1650.00	CUTTACK	ATTEND THE ILW OFFICE FOR TENDER CASE	20-03-2013	OR05E2167	RABINDRA DEHURY	220

35	50/24-04-2013	1050.00	DHENKANAL	ATTEND THE REVIEW MEETING AT DISTRICT OFFICE	30-03-2013	OR05E2167	RABINDRA DEHURY	140
36	15/03-08-2013	2190.00	BHUBANESWAR	COMPLY OF SINGLE TENDER AT H & UD DEPARTMENT, ODISHA , BHUBANESWAR	23-07-2013	OG02F2355	SUDHIR KUMAR SAHOO	292
	Total	45450.00					TOTAL KMs TRAVELLED	5992

However, rule 53 of OTA rules read with FDOM No.16638/F dt.02.04.2011 explains that, "the rate of mileage allowance for journey by road other than by own vehicle or public motor services is payable @ Re.1/- per Km in respect of all Govt Servant irrespective of Grade.The E.O. has travelled 5992 Km in total so, a sum of Rs.5992.00 only was payable to her resulting an excess payment of Rs.39458.00.

On issue of objection statement suggesting recovery of Rs39458.00 (Rs 45450.00 - Rs 5992.00)from Dr. Tapaswini Guru, vide memo Pg.7 the local authority replied that, "The concerned person is intimated for providing compliance which will be put before audit during exit conference". This reply in no way convincing to the audit.Hence, a sum of Rs.39458.00 is suggested for recovery from Dr Tapaswini Guru,E.O. Bhuban NAC is solely responsible.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs.)
1	Dr Tapaswini Guru	Executive Officer	Bhuban NAC	39458.00

14.4 - Non-deduction full amount of Professional Tax from E.O.'s salary.

Statement showing the disbursement of salary to E.O. Bhuban is annexed to this memo .On scrutiny, it is observed that a total sum of Rs.2400.00 is deducted from salary during the F.Y.2013-14.

The E.O. draws the salary in revise scale of pay 2008 vide FDOM No.-25541/F dt.02.06.2010 in the pay slab of Pay=Rs.9300.00,G.P.=4200.00 & vide schedule of rates of tax on professions ,trades & employment etc vide FD notification No-31801/CTA-43/2010/F dt.21.07.2010; Rs.2500.00 @ Rs.200/- per Month & Rs.300/- for 12 month to be deducted if salary of the assesses exceeds Rs.300000.00 P.a. Here the salary of the E.O. is higher than Rs.300000.00 p.a. So Rs.2500.00 was due for deduction where as Rs.2400.00 is deducted.

STATEMENT OF SALARY DISBURSEMENT OF E.O FROM 01.04.13 TO 31.03.14																	
VR.NO/ DT	CBP	DUES FOR THE MON TH	DESCRIPTION														
			GROSS SALARY							DEDUCTION FROM SALARY					NET AMT PAYABLE		
			Pay	G.P	H R A	Dearnes Allowan ce	Conv eyanc e Allow ance	Incent ive Allow ance	Pension Contrib ution	Total	Pension Contrib ution	CPF	Profes sional Tax	LI C	ADV ANC E	TOTAL	NET AMOUNT
142/19. 06.13	58	Mar-1 3	12580	3387	0	10379	141	0	2970	28883	2970	3000	200	0	0	6170	22713
142/19. 06.13	58	Apr-1 3	15600	4200	0	12870	175	0	2970	35815	2970	3000	200	0	0	6170	29645
122/06. 06.13	46	May-1 3	15600	4200	0	15840	175	0	2970	38785	2970	3000	200	0	0	6170	32615
13/12.0 7.13	76	Jun-1 3	15600	4200	0	15840	175	0	2970	38785	2970	3000	200	0	0	6170	32615
28/13.0	101	Jul-13	16200	4200	0	16320	175	0	3060	39955	3060	3000	200	0	0	6260	33695

8.13																		
1/03.09.13	108	Aug-13	16200	4200	0	16320	175	0	3060	39955	3060	3000	200	0	0	6260	33695	
1/07.10.13	120	Sep-13	16200	4200	0	16320	175	0	3060	39955	3060	3000	200	0	0	6260	33695	
21/08.10.13	122	DA ARREAR FROM DT.07.03.13 TO DT.31.03.13									2395						2395	2395
21/08.10.13	122	DA ARREAR FOR THE MONTH OF APRIL-2013.									2970						2970	2970
3/13.11.13	132	Oct-13	16200	4200	0	16320	175	0	3060	39955	3060	3000	200	0	0	6260	33695	
18/10.12.13	155	Nov-13	16200	4200	0	16320	175	0	3060	39955	3060	3000	200	0	0	6260	33695	
11/06.01.14	185	Dec-13	16200	4200	0	18360	175	0	3060	41995	3060	3000	200	0	0	6260	35735	
1/05.02.14	211	Jan-14	16200	4200	0	18360	175	0	3060	41995	3060	3000	200	0	0	6260	35735	
8/01.03.14	237	DA ARREAR FROM DT.01.07.13 TO DT.30.11.13									10200						10200	10200
3/01.03.14	235	Feb-14	16200	4200	0	18360	175	0	3060	41995	3060	3000	200	0	0	6260	35735	
GRAND TOTAL :-			188980	49587	0	191609	2066	0	36360	483593	36360	36000	2400	0	0	90325	408833	

On issuing of objection statement vide memo P-14 suggesting recovery Rs.100.00, the local authority replied that , "The concerned person is intimated for providing compliance which will be put before audit during exit conference".This reply in no way convincing to the audit.Hence, a sum of Rs.100.00 is suggested for recovery from Dr Tapaswini Guru,E.O. Bhuban NAC is solely responsible.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs.)
1	Dr Tapaswini Guru	Executive Officer	Bhuban NAC	100.00

14.5 - Non-Deduction of Income TAX from the head salary

Please refer letter no.37056/F/FIN/WN/ACCT/0001/2012 dt.13.12.2013 subject deduction of tax at source-Income tax deduction from the head salaries u/s 192 of the income tax act 1961 during the F.Y.2013-14 issued by finance department Govt. of Orissa, read with circular no.08/2013 F.No.-275/192/2013-IT(B) GOI Ministry of finance, department of revenue, central Board of Direct Taxes dt.10.10.2013 Para-2 of which explains that, " As per the finance act 2013, income tax is required to be deducted u/s 192 of this act from income chargeable under the head salaries F.Y.2013-14 & A.Y.2014-15 as per para-9 i.e. calculation of income tax. The deduction in case of E.O.is calculated as follows basing on the information available from the books of accounts of the Bhuban NAC.

9.1 (a) Gross Salary = Rs.4,83,593.00

(b) Less P.T. =Rs. 2,400.00

Total =Rs.4,81,193.00

© House Property = 0.00

Etc (As not declared)

(d) CPF +PC deduct (-) Rs.72,360.00

Rs.4,08,833.00

Rs.4,08,833.00

As per para 9.2 & 2.1 = 10% of the amount by which the total income exceeds Rs.2,00,000.00

Rs.4,08,833.00 – Rs.2,00,000.00

= Rs.2,08,833.00

Tax calculated = Rs.20,833.00

Less rebate vide 87.A =Rs. 2,000.00

Income Tax =Rs.18,833.00

Educational Cess @3%(2% for =Rs. 565.00

Primary & 1% for secondary

Education)

Total =Rs.19,398.00

So audit suggests a recovery of Rs.19,398.00 with the penalty chargeable by IT department for delay payment & necessary fines as per IT Act on D.D.O Bhuban NAC & deposit in appropriate head of account under compliance to the audit.

On issuing of objection statement vide memo Pg-14 suggesting recovery Rs.19,398.00, the local authority replied that , "The concerned person is intimated for providing compliance which will be put before audit during exit conference". This reply in no way convincing to the audit.Hence, a sum of Rs.19,398.00 is suggested for recovery from Dr Tapaswini Guru,E.O. Bhuban NAC is solely responsible.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Dr Tapaswini Guru	Executive Officer	Bhuban NAC	19398.00

14.6 - Non-Recovery of Licence fee (Rent recoverable from Govt Accommodation) From E.O.'s Quarters.

Please refer letter no-Esst.Gen.30/98-7637/Rent dt.18.09.98 & No.CS-JV-28/98-394/F dt.04.01.99 & OM No.6773/F dt.01.11.2008 on fixation & revision of License fee. Flat license fee @Rs.610/- pm is to be deducted towards 4 room quarters of Bhuban NAC.

It is seen from the salary statement that no deduction is made towards license fee on quarter a total sum of Rs.7320.00 @ Rs.610 p.m for 12 months was due for deduction from E.O's Salary.

On issuing of objection statement vide memo Pg-15 suggesting recovery Rs.7,320.00, the local authority replied that , "The concerned person is intimated for providing compliance which will be put before audit during exit conference". This reply in no way convincing to the audit. Hence, a sum of Rs.7,320.00 is suggested for recovery from Dr Tapaswini Guru,E.O. Bhuban NAC is solely responsible.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Dr Tapaswini Guru	Executive Officer	Bhuban NAC	7320.00

14.7 - Unauthorized and wasteful Expenditure

During the scrutiny of the paid vouchers with reference to the accountant cash book and other relevant records it was observed by the Audit

that,

A sum of Rs 40,000.00 is booked as expenditure vide Vr No 67 Dt 27.01.14 towards purchase of 100 Numbers of plastic chairs ,from Beauty Palace Jawar Chawck ,Dhenkanal vide Bill No-BP/7183/13-14 Dt 25.01.14 .

There was no indent/proposal of requirement of such chairs could be found in the records .This purchase was not approved by the Municipal Council.

This purchase was made on instant decision of the purchasing authority as per the books of records .

(a) The budget is prepared in accordance with Rule -74 of Orissa Municipal Rules-1953 but there is no provision /allotments placed for purchase of 100 Nos of plastic chairs .

(b)This purchase violates Rule 9(ii) of O.G.F.R. i.e. expenditure should not be prime facial more than the occasion demands .

(c) OM No-28122/F Dt 13.07.06 explains that competitive quotations shall be invited for purchase of articles for sums upto Rs 50,000.00 .In this case no quotations were invited .

(d)Rule-97 O.G.F.R is completely neglected .As there was no indent/proposal of requirements was raised .Purchase must be made in most economical manner in accordance with the definite requirements of public service .Care should be taken not to purchase stores much in advance of actual requirements ,if such purchase is likely to prove unprofitable to Govt .

(e)Expenditure from out of available cash without receipt of specific allotment by any mode is unauthorized .

On issuing of objection statement vide memo Pg-17 suggesting recovery Rs.40,000.00, the local authority replied that , "The concerned person is intimated for providing compliance which will be put before audit during exit conference".This reply in no way convincing to the audit.Hence, a sum of Rs.40,000.00 is suggested for recovery from Dr Tapaswini Guru,E.O. Bhuban NAC is solely responsible.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Dr Tapaswini Guru	Executive Officer	Bhuban NAC	40000.00

14.8 - Expenditure booked against advertisements not useful in the interest of Bhuban NAC

Besides the advertisements on the tenders and various clubs etc. social organizations functioning within the jurisdictions of Bhuban NAC; the following expenditures as detailed below are made outside the jurisdiction and against nil interests of Bhuban NAC.

Voucher No / Date	Amount	Paid to	Purpose
88/06-05-2013	3000.00	Dharitri	To publish greetings to the public of Bhuban in Dhenkanal-Anugul Dharitri birth-Day edition.
100/23-05-2013	7500.00	Bapu Mandir Nyasa O Pujya Puja Sangathan Kamakhyanagar	Advertisement, materials not available. Charges of the souvenirs, Gandhibichar.
50/09-01-2014	2000.00	Samadhvani, Bhubaneswar	Advertisement, materials not available.
51/09-01-2014	2000.00	Nabanita , Bolangir	Half page advertisement in Black & White in puja issue-2013. Materials not available.
Total Rs.	14500.00		

The said expenditure violates sections 114,115,116,117 and 118 of odisha Municipal Act,1950 which deals with Municipal fund and it's use ,hence becomes inadmissible to the audit as per law.

Therefore this is considered as a loss to Bhuban NAC fund.

On issuing of objection statement vide memo Pg-28 suggesting recovery Rs.14,500.00, the local authority replied that , "The concerned person is intimated for providing compliance which will be put before audit during exit conference".This reply in no way convincing to the audit.Hence, a sum of Rs.14,500.00 is suggested for recovery from Dr Tapaswini Guru,E.O. Bhuban NAC is solely responsible.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Dr Tapaswini Guru	Executive Officer	Bhuban NAC	14500.00

14.9 - Purchase of Mosquito Oil.

Vide Vr.No.66 dt.29.03.2014 a sum of Rs.188250.00 is booked as expenditure towards purchase of Mosquito oils.On issuing of objection statement vide memo Pg.29 for production of the purchase file for the same product. The local authority replied that "The purchase file will be produced at the time of exit conference.Considering the same the para may be dropped".The said reply does not solve the process of verification .So,till production of the said file to the audit a sum of Rs.1,88,250.00 is kept as held under objection.

14.10 - Procurement of Electrical goods such as High Mast Lights etc

A sum of Rs.14,25,070.00 was booked as expenditure as follows vide vr.no.25 dt.10.12.13 Rs.2,25,070.00 & Vr.no.26 dt.10.12.13 Rs.12,00,000.00 towards High Mast light in Bhuban NAC.

On issuing of objection statement vide memo Pg.29 for production of the purchase file for the same product,the local authority replied that "The purchase file will be produced at the time of exit conference.Considering the same the para may be dropped".The said reply does not solve the process of verification .So,till production of the said file to the audit a sum of Rs.14,25,070.00 is kept as held under objection.

14.11 - Tendered Sanitations

In the following manner expenditure is booked to maintain sanitation works through tender in Bhuban NAC.

Vr No & dt.	Amount of Expenses	Paid To	Purpose	Payment Made for the period of
20/10.04.13	7,87,604.00	National Institute Professional Studies Anandapur.	Sanitation lifting of Garbage	Feb,Mar-2013 & Arrear of Oct-12 to Jan-2013.
36/20.07.13	6,29,023.00	National Institute Professional Studies Anandapur.	Sanitation lifting of Garbage	Apr to June-2013.
20,21/26.09.13	2,23,479.00	National Institute Professional Studies Anandapur.	Sanitation lifting of Garbage	July & Aug-2013
42,43/31.10.13	1,19,676.00	National Institute Professional Studies Anandapur.	Sanitation lifting of Garbage	Sept-2013
32/19.02.14	2,63,000.00	Portal Compass HR Solutions	Sanitation lifting of Garbage	Jan-2014
46/25.03.14	2,63,000.00	Portal Compass HR Solutions	Sanitation lifting of Garbage	Feb-2014
Total:-	22,85,782.00			

On issuing of objection statement vide memo Pg.30 for production of the Tender file for the same Service, the local authority replied that "The Tender file will be produced at the time of exit conference. Considering the same the para may be dropped". The said reply does not solve the process of verification .So, till production of the said file to the audit a sum of Rs.22,85,782.00 is kept as held under objection.

14.12 - Purchase of Air Conditioners & coolers.

A sum of Rs.1,10,780.00 is booked as expenditure vide Vr.No.139 dt.12.06.2013 towards purchase of 2 nos LWA5CR5F.AELG Air conditioners along with stabilizers & 2 nos symphony winter air cooler against Rs.1,00,980.00 from OMM Traders Nua Bazar,Bhuban vide bill no.330 dt.15.05.13 and Rs.9,800.00 towards installation & fitting fixings etc. The said items were taken into stock register (Electric) vide page no.61.

(The cost of 2 nos stabilizer are Rs.13,480.00 included in A.C.Price). Out of which one number Air conditioner and one number Air Cooler is stated to be fitted in E.O's Qtrs as per the stock book.Rule-9(iii) of OGFR explains that "No authority should exercise its power of sanctioning expenditure to pass an order which will be directly to its own advantage'.

There is no provisions in NAC Budget for this expenditure as per Rule-74 of OMC Rules-1953.

There is no provisions for appropriation of this expenditure in section 114 to 117 on municipal fund & it's use as per municipal Act-1950.

Considering all the above facts ,this expenditure is not admissible to the audit as it is not in public interest.

On issuing of objection statement vide memo Pg-31 suggesting recovery Rs.55,390.00 i.e. Cost of one Air conditioner and one air cooler which are fitted unauthorized in the E.O's Qtrs the local authority replied that , "The concerned person is intimated for providing compliance which will be put before audit during exit conference".This reply in no way convincing to the audit.Hence, a sum of Rs.55,390.00 is suggested for recovery from Dr Tapaswini Guru,E.O. Bhuban NAC is solely responsible.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Dr Tapaswini Guru	Executive Officer	Bhuban NAC	55390.00

14.13 - OAP etc Payments during the F.Y.2013-14.

A total sum of Rs.92,24,400.00 is booked as expenditure towards OAP etc disbursement during the F.Y-2013-14 as given in the table below. The Procedure of booking the expenditure is totally contrary to the Law,because the system followed is :-An speculated amount without proper indent given to one person for disbursement of OAP etc pensions.

OAP etc Payment for F.Y 2013-14 as booked in the cash book as Expenditure

Voucher No	Date	Amount Booked as expenditure	For the Month of
31	11-04-2013	5,60,000.00	Mar-13
90	14-05-2013	5,78,000.00	Apr-13
138	11-06-2013	7,88,000.00	May-13
16	12-07-2013	7,40,000.00	Jun-13
3	02-08-2013	1,11,600.00	Jun-13/Jul-13
39	13-08-2013	7,70,000.00	Jul-13
15	13-09-2013	7,33,000.00	Aug-13
22	08-10-2013	7,33,000.00	Sep-13

7	13-11-2013	7,33,000.00	Oct-13
39	13-12-2013	12,12,200.00	Nov-13
43	09-01-2014	7,42,800.00	Dec-13
27	07-02-2014	7,61,400.00	Jan-14
19	10-03-2014	7,61,400.00	Feb-14
	Total	92,24,400.00	

After disbursement, the person concerned refunds the balance amount. Here this may be noted that the transaction so made are advance in nature. Further the OAP acquitances are not made in monthly sequence but in annual sequence which is complete contrary to the financial regulations. The audit has taken much pain & extra efforts sparing a lot of man days to prepare a total summary acquittance of OAP payments favoring the entire F.Y.2013-14 to achieve the target of full proof verifications. And at first the audit suggest (a) please make acquitances monthly wise (b) please draw the funds after a proper indent / requisition based upon actual current & arrear requirements (c) Book advance in the name of persons deployed for disbursement (d) Receive the undisbursed balance amount through M.R. (e) Adjust the advance instantly basing upon the abstract of acquittance & M.R. refunds after proper verifications by the section head & Accountant. In this manner Govt. Fund will be saved from avoidable embezzlements. However, in the present finding a sum total of Rs.2,11,800.00 as explained below needs recovery as per the statement annexed to this para.

Statement of OAP etc. funds received & disbursed by Sri Satyabrata Sahoo, A.T.C. during FY-2013-14

Description	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Total
Received	173000	175000	325000	240000	270400	233000	230000	221000	350000	230000	130000	271400	2848800
Disbursed Ward No-11	24600	26700	40700	42000	33000	33600	38100	32700	50500	35000	18500	50900	426300
Disbursed Ward No-12	30000	30000	39500	44200	37500	32100	40500	35100	50700	33300	24700	48600	446200
Disbursed Ward No-13	28200	31500	42900	51700	39300	40300	42900	39900	65500	39000	19500	64100	504800
Disbursed Ward No-14	24900	30300	62400	41900	44400	43800	47400	42900	71800	39000	31800	45600	526200
Disbursed Ward No-15	28800	32700	62000	40800	41500	38300	46200	40800	67000	40600	31500	42000	512200
Disbursed in ward no -11 to -15 for above 80 Years	14000	14500	17800	14000	16100	13500	14000	13000	19400	13500	6500	16500	172800
Total Disbursement	150500	165700	265300	234600	211800	201600	229100	204400	324900	200400	132500	267700	2588500
Refund Balance	1200	9400	32300	0	29600	0	0	0	13700	15300	0	0	101500
Total Disbursement + the Refund Balance = Total Expenditure	151700	175100	297600	234600	241400	201600	229100	204400	338600	215700	132500	267700	2690000
Receipt - Total Expenditure = Balance Due to be refund to NAC Fund	21300	-100	27400	5400	29000	31400	900	16600	11400	14300	-2500	3700	158800

Statement of OAP etc. funds received & disbursed by Sri Murali Mishra, A.T.C. during FY-2013-14

Description	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Total
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Received	164000	175000	275000	220000	246200	220000	200000	211000	347200	205000	205000	195500	2663900
Disbursed Ward No-06	27600	20100	42100	36100	32800	32400	28200	36300	50400	34100	29100	31800	401000
Disbursed Ward No-07	30600	29800	43500	42500	45900	36900	34200	42300	62900	37900	36900	29700	473100
Disbursed Ward No-08	35700	35700	53100	42700	51600	43200	45900	46500	75500	43900	47000	42300	563100
Disbursed Ward No-09	20100	22800	47900	40500	38000	35700	41300	36300	60300	40800	33300	36600	453600
Disbursed Ward No-10	28200	30300	51300	41700	36900	36600	34500	37500	54700	38900	41100	37500	469200
Disbursed in ward no -06 to -10 for above 80 Years	13000	12500	13700	14300	12000	12500	12000	12000	16800	11000	11500	11000	152300
Total Disbursement	155200	151200	251600	217800	217200	197300	196100	210900	320600	206600	198900	188900	2512300
Refund Balance	400	11900	19100	800	30900	21700	3000	400	19500	400	3900	100	112100
Total Disbursement + the Refund Balance = Total Expenditure	155600	163100	270700	218600	248100	219000	199100	211300	340100	207000	202800	189000	2624400
Receipt - Total Expenditure = Balance Due to be refund to NAC Fund	8400	11900	4300	1400	-1900	1000	900	-300	7100	-2000	2200	6500	39500

Statement of OAP etc. funds received & disbursed by Sri Haladhar Dehury, A.T.C. during FY-2013-14

Description	Mar-13	Apr-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Oct-13	Nov-13	Dec-13	Jan-14	Feb-14	Total
Received	180000	185000	337000	235000	277600	217000	240000	236000	405000	240000	230000	224700	3007300
Disbursed Ward No-1	25200	22800	50200	37700	44200	25900	41700	37600	69100	36000	32700	38400	461500
Disbursed Ward No-2	35400	37200	59500	48800	49200	42000	45300	42000	82500	46200	47700	49500	585300
Disbursed Ward No-3	56400	59700	96200	69700	73800	63800	70000	78900	116200	67300	68400	69300	889700
Disbursed Ward No-4	17100	16200	34700	25100	26700	27100	23100	26100	43300	25600	27200	14400	306600
Disbursed Ward No-5	26100	30600	49500	35600	45400	38500	39300	35400	69400	38400	39200	35100	482500
Disbursed in ward no -01 to -05 for above 80 Years	15500	15500	17600	17300	15700	15000	17000	16000	22300	17100	13500	14000	196500
Total Disbursement	175700	182000	307700	234200	255000	212300	236400	236000	402800	230600	228700	220700	2922100
Refund Balance	4300	2200	29300	100	20600	4400	2400	600	100	9200	1300	100	74600
Total Disbursement + the Refund Balance = Total Expenditure	180000	184200	337000	234300	275600	216700	238800	236600	402900	239800	230000	220800	2996700
Receipt - Total Expenditure = Balance Due to be refund to NAC Fund	0	800	0	700	2000	300	1200	-600	2100	200	0	3900	10600

Statement of OAP etc. funds received & disbursed by Sri Ghanashyam Sahoo, A.T.C. during FY-2013-14

Description	Mar-13	May-13	Jun-13	Jul-13	Aug-13	Sep-13	Total
Received	43000	72000	45000	88000	63000	63000	374000
Disbursed in ward no -01 to -15 for DP	42300	69500	44000	84100	62200	63000	365100

Total Disbursement	42300	69500	44000	84100	62200	63000	365100
Refund Balance	100	700	1200	3900	800	0	6700
Total Disbursement + the Refund Balance = Total Expenditure	42400	70200	45200	88000	63000	63000	371800
Receipt - Total Expenditure = Balance Due to be refund to NAC Fund	600	1800	-200	0	0	0	2200

Statement of OAP etc. funds received & disbursed by Sri Rabindra Behera, A.T.C. during FY-2013-14

Description	Nov-13	Dec-13	Jan-14	Feb-14	Total
Received	110000	67800	65000	70000	312800
Disbursed in ward no -01 to -15 for DP	98700	65500	61400	69900	295500
Total Disbursement	98700	65500	61400	69900	295500
Refund Balance	10800	2100	3600	100	16600
Total Disbursement + the Refund Balance = Total Expenditure	109500	67600	65000	70000	312100
Receipt - Total Expenditure = Balance Due to be refund to NAC Fund	500	200	0	0	700

Suggested Recovery amounts

Sl.No.	Name	Amount (Rs)
1	Satyabrat Sahoo(ATC)	1,58,800.00
2	Murali Mishra (ATC)	39,500.00
3	Haladhar Dehury (ATC)	10,600.00
4	Ghanashyam Sahoo (ATC)	2200.00
5	Rabindra Behera (ATC)	700.00

On issuing of Audit objection statement vide p-33 to p-41 the local authority replied that, "The concerned person are intimated the outstanding dues against them. After verification, they are instructed to deposit the balance amount in the NAC fund. The full compliance will be produced at the time of exit conference. Considering the same, the para may be dropped. However, a sum of Rs.700/- has been deposited by Sri Rabindra Kumar Behera, ATC vide MR No-4193 dt. 11-07-2014 as suggested by the audit. Considering the same, the para may be dropped." Hence, excluding Sri Rabindra Kumar Behera, a sum of Rs 211100.00 be recovered as suggested in the table above.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Satyabrata Sahoo	A.T.C	A.T.C Bhuban NAC	158800.00
2	Muralidhar Mishra	A.T.C	A.T.C. Bhuban NAC	39500.00
3	Haladhar Dehury	A.T.C	A.T.C. Bhuban NAC	10600.00
4	Ghanashyam Sahoo	A.T.C	A.T.C Bhuban NAC	2200.00

PARA: 15 AUDIT ON WORKS

15.1 -

Expenditure on Works

Vr No-134 Dt 07.06.2013 ,Scheme-Road Development

Name of the work :- **Improvement of Road & Drain from Kalandi Prusty House to Pravat Kanar House in W.N-1**

Case Record No-531/ Dt 23.05.12

Agency –Prativa Sahoo ,JE-Jagadish Naik ,ME-Bhabani Sankara Mahanty ,

M.B No-129 P-68-73

Name of the EO : Dr Tapaswini Guru

During scrutiny of the Case record Wrt MB and other related documents it was observed that the width of the CC road exceeds in many instances violating the Govt instruction vide G.O No-3593/(60) Dt 25.04.05 /2226/PR Dt 25.03.04 & G.O No-4074/PR Dt 07.02.13 and technical specification vide Indian practical Civil Engineers Hand Book by P.N Khanna I,e, if the slabs are not reinforced longitudinally and transversely the width should not be increased than normal .The above G.O prescribe maximum width of the CC road should be within 3.65Mtrs .

Wheel loads cause flexural stress in the concrete slabs and they fail by tension rather that by compression .Repetitions of wheel loads (dynamic) as they pass over joints create an impact effect and their static value is increases about 25 to 50 percent . Hence the width & Depth & the CC slab should be within the prescribed limit for safer use and longevity .

Item No-3 page-62 MB-129 i.e. sand filling is excess measured by .

RD-1 0 to 4 Mtr	=	1x4x0.25x0.09	=	0.09
RD-2 4 to 19 Mtr	=	1x15x0.35x0.09	=	0.47
RD-3 19 to 34 Mtr	=	1x15x0.25x0.09	=	0.337
RD-4 34 to 49 Mtr	=	1x15x0.25x0.09	=	0.337
RD-5 49 to 64 Mtr	=	1x15x0.40x0.09	=	0.54

(Area = 19.711Sqmxh0.09) **Total = 1.774Cum**

@ Rs 291.49/Cum = Rs 517.00 Paid Excess

Item No-4 Page 63 i.e CC(1:4:8)

Area as above , 19.711Sqmxthickness of CC(1:4:8)0.075 **Total = 1.478Cum**

@ Rs 2769.25/Cum = Rs 4093.00 Paid Excess

Item No-5 page-65 MB-129 CC(1:2:4) is excess measured by .

RD-1 0 to 4 Mtr = 1x4x0.25x0.08 = 0.08

RD-2 4 to 19 Mtr = 1x15x0.35x0.13 = 0.682

RD-3 19 to 34 Mtr = 1x15x0.25x0.14 = 0.525

RD-4 34 to 49 Mtr = 1x15x0.25x0.15 = 0.562

RD-5 49 to 64 Mtr = 1x15x0.40x0.09 = 0.78

Total = 2.629Cum

@ Rs 4019.29/Cum = Rs 10,566.00 Paid Excess

In all the items a total sum of R 15,176.00(Rs 517.00+Rs 4093.00+Rs 10566.00) paid Excess

The Audit has raised objection statement suggesting recovery of a sum of Rs 15,176.00 from the Agency Smt Prativa Sahoo, vide Memo Page No.19 to 21.

The Local Authority has replied that "A sum of Rs 15,176.00 will be recovered from Smt Prativa Sahoo as suggested by the Audit considering the same ,the para may be dropped".The reply of the local authority is admissible to audit, so a sum of Rs 15,176.00 is suggested for recovery from Smt.Prativa Sahoo.For this loss JE-Jagadish Naik ,ME-Bhabani Sankara Mahanty & E.O.Dr Tapaswini Guru are jointly & equally responsible.

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Jagadish Naik	JE	JE Bhuban NAC	5058.00
2	Bhabani Sankara Mahanty	Asst. Engineer	PH, Dhenkanal	5058.00
3	Dr Tapaswini Guru	Executive Officer	Bhuban NAC	5060.00

15.2 -

Vr No-42 Dt 13.12.2013 ,Scheme-SJSRY Amount Rs 1,97,500.00

Name of the work :- **CC Road from Bata Mishra house to Dharanidhar House in W.N-3 of Bhuban NAC**

Case Record No-531/ Dt 23.05.12

Agency –Departmental ,JE-Surendranath Sahoo ,ME-Smt Rasmita Mishra ,

M.B No-128 P-92-103

Name of the EO : Dr Tapaswini Guru

Vide item No-4 Page-95 PCC(1:1.5:3) Road length is measured as 82.7Mtr where as vide item No-3 Pages-94(CC 1:3:6) Road length is measured as 82.2Mtr .So, whether sub base /sub grade supports 0.5Mtr road length in (CC 1:3:6) is constructed which is contrary to the technical specification .Hence, (CC 1:3:6) 0.5x3x0.06m=0.09Cum @ Rs 5251.96/Cum = Rs 473.00 is paid excess .

The Audit has raised objection statement suggesting recovery of a sum of Rs 473.00 from the Agency JE-Surendranath Sahoo, vide Memo Page No.22.

The Local Authority has replied that "A sum of Rs 473.00 will be recovered from JE-Surendranath Sahoo as suggested by the Audit considering the same ,the para may be dropped".The reply of the local authority is admissible to audit, so a sum of Rs 473.00 is suggested for recovery from JE-Surendranath Sahoo.For this loss JE-Surendranath Sahoo ,ME-Smt Rasmita Mishra & E.O.Dr Tapaswini Guru are jointly & equally responsible.

Responsible Person for this paragraph				
Slno	Name	Designation	Adress	Amount(In Rs:)
1	Surendranath Sahoo	JE	Bhuban NAC	157.00
2	Smt Rasmita Mishra	ME	ME, Dhenkanal Municipality	157.00
3	Dr Tapaswini Guru	Executive Officer	Bhuban NAC	159.00

15.3 -

Vr No-12 Dt 12.09.2013 ,Scheme-SJSRY Amount Rs 50,500.00

Name of the work :- **Completion of Hingula Community Center in W.N-13 of Bhuban NAC**

Case Record No-531/ Dt 23.05.12

Agency –Departmental ,JE-Surendranath Sahoo ,ME-Smt Rasmita Mishra ,

M.B No-128 P-53-68

Name of the EO : Dr Tapaswini Guru

Vide item No-7 M.B Page-59 Fitting & Fixing of M.S Door & windows etc the weighthment favouring M.S Window is given as 2x0.88x1=1.76 Sqm =70.2 K.G ,1.76Sqm=16.35Sqft =70.20Kg or per Sqft 4.29Kg was provided .How ever a maximum of 3.5 Kg is admissible weight ,hence 4.29Kg -3.5Kg =0.79Kg/Sqft allowed extra weight .So for 16.35Sqftx0.79Kg=12.92Kg/Sqft @ Rs 65/Per Kg =Rs 840.00 paid excess .

The Audit has raised objection statement suggesting recovery of a sum of Rs 840.00 from the Agency JE-Surendranath Sahoo, vide Memo Page No.23.

The Local Authority has replied that “A sum of Rs 840.00 will be recovered from JE-Surendranath Sahoo as suggested by the Audit considering the same ,the para may be dropped”.The reply of the local authority is admissible to audit, so a sum of Rs 840.00 is suggested for recovery from JE-Surendranath Sahoo.For this loss JE-Surendranath Sahoo ,ME-Smt Rasmita Mishra & E.O.Dr Tapaswini Guru are jointly & equally responsible.

Responsible Person for this paragraph				
Slno	Name	Designation	Adress	Amount(In Rs:)
1	Surendranath Sahoo	JE	JE, Bhuban NAC	280.00
2	Smt Rasmita Mishra	ME	ME, Dhenkanal Municipality	280.00
3	Dr Tapaswini Guru	Executive Officer	Executive Officer,Bhuban NAC	280.00

15.4 -

Vr No-14 Dt -15.11.2013 ,Scheme-MLALAD Name of the work :- Completion of Swarnakara CC in W.N-12 of Bhuban NAC Case Record No-531/ Dt 23.05.12 Agency –Dillip Sathuamahapatra ,JE-Jagadish Naik ,ME-Bhabani Sankara Mahanty , M.B No-112 P161 to 165 Name of the EO : Dr Tapaswini Guru Royalty on sand deducted @ Rs 19.60/Per Cum Royalty on Metal deducted @ Rs 70.50/Per Cum Date of measurement of the work is recorded at MB page 157 as 24.04.13 vide Gazette notification SRO-421 Dt 31.08.04 Royalty shall witness a hike of 40% over basic rates if not revised within a period of 3 years of publication of rates .To that effect the royalty rate is revised w.e.f 31.08.13 So royalty rate of sand = Rs 27.44/Per cum & royalty rate of Metal = Rs 98.70/Per cum .As per material statement attached to the bill wrt the consumption of materials . sand quantity 3.04 @ Rs 27.44/Per cum Rs 83.00 Metal quantity 3.54 @ Rs 98.70/Per cum Rs 349.00 Total Rs 432.00 Deducted vide Vr No-14/15.11.13 (-) Rs 310.00 Balance due to be recovered Rs 122.00 The Audit has raised objection statement suggesting recovery of a sum of Rs 122.00 from the Agency Dillip Sathuamahapatra, vide Memo Page No.24. The Local Authority has replied that “A sum of Rs 122.00 will be recovered from Dillip Sathuamahapatra as suggested by the Audit considering the same ,the para may be dropped”.The reply of the local authority is admissible to audit, so a sum of Rs 122.00 is suggested for recovery from Dillip

Sathuamahapatra. For this loss JE-Jagadish Naik ,ME-Bhabani Sankara Mahanty & E.O.Dr Tapaswini Guru are jointly & equally responsible.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Jagadish Naik	JE	JE Bhuban NAC	40.00
2	Bhabani Sankara Mahanty	Asst. Engineer	PH, Dhenkanal	40.00
3	Dr Tapaswini Guru	Executive Officer	Executive Officer, Bhuban NAC	42.00

15.5 -

Vr No-11 Dt -09.07.2013 ,Scheme-MPLAD Name of the work :- Construction of Maa Mangal CC in W.N-9 of Bhuban NAC Case Record No-531/ Dt 23.05.12 Agency –Ranjan Ku Sahoo ,JE-Jagadish Naik ,ME-Bhabani Sankara Mahanty , M.B No-118 P-82 to 87 Name of the EO : Dr Tapaswini Guru Vide item No 5 MB Page 78 Brick Masonry in Superstructure is measured as 2x2.875x0.25x1.55 = 2.22 Long Wall 2x2.875x0.125x3.55 = 2.55 Long Wall Total height of the building 3.55Mtr (-) width 0.25 wall height 1.55Mtr Balance 2.00Mtr height To cover 2Mtr height again width 0.125 L wall height was given 3.55 Mtr .as a result by over laping method double measurement occurred for 1.55 height of wall whose width is 0.125Mtr So 2x2.875x0.125x1.55=1.11 Cum @ Rs 1840.50/Cum= Rs 2043.00 paid excess towards double measurement . The Audit has raised objection statement suggesting recovery of a sum of Rs 2043.00 from the Agency Ranjan Kumar Sahoo, vide Memo Page No.25. The Local Authority has replied that “A sum of Rs 2043.00 will be recovered from Ranjan Kumar Sahoo as suggested by the Audit considering the same ,the para may be dropped”.The reply of the local authority is admissible to audit, so a sum of Rs 2043.00 is suggested for recovery from Ranjan Kumar Sahoo. For this loss JE-Jagadish Naik ,ME-Bhabani Sankara Mahanty & E.O.Dr Tapaswini Guru are jointly & equally responsible.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Jagadish Naik	JE	JE Bhuban NAC	681.00
2	Bhabani Sankara Mahanty	Asst. Engineer	PH, Dhenkanal	681.00
3	Dr Tapaswini Guru	Executive Officer	Executive Officer, Bhuban NAC	681.00

15.6 -

Vr No-93 Dt -18.05.2013 ,Scheme-Own fund

Name of the work :- **Construction of culvert and drain near Kolasahi By Pass Road in W.N-2of Bhuban NAC**

Agency –Hara Prasad Mishra ,JE-Jagadish Naik ,ME-Bhabani Sankara Mahanty ,

M.B No-118 P-59

Name of the EO : Dr Tapaswini Guru

Vide item No 1 MB Page 62 M.S reinforcement for RCC work in complete the distribution MS road provided for work's Deck slab =10mm .But as it was a connecting road and 8mm Ms road for distribution part is enough to bear the traffick load

The work is measured as (for MS rod) of 10mm size

14x9.2 = 128.80Mtr

2x16Nox0.6Mtr = 19.20Mtr

Lap 11Nox0.5Mtr = 5.50Mtr

Total 153.50Mtr Length x0.617Kg/Mtr=94.70Kg

But admissible 8mm road length 153.50Mtr x0.395Kg/Mtr=60.63Kg

Excess MS Rod allowed 34.07 Kg @ Rs 40.80/Kg = Rs 1391.00 excess paid .**The Audit has raised objection statement suggesting recovery of a sum of Rs 1391.00 from the Agency Hara Prasad Mishra, vide Memo Page No.26.**

The Local Authority has replied that "A sum of Rs 1391.00 will be recovered from Hara Prasad Mishra as suggested by the Audit considering the same ,the para may be dropped".The reply of the local authority is admissible to audit, so a sum of Rs 1391.00 is suggested for recovery from Hara Prasad Mishra.For this loss JE-Jagadish Naik ,ME-Bhabani Sankara Mahanty & E.O.Dr Tapaswini Guru are jointly & equally responsible.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Jagadish Naik	JE	JE Bhuban NAC	463.00
2	Bhabani Sankara Mahanty	Asst. Engineer	PH, Dhenkanal	463.00
3	Dr Tapaswini Guru	Executive Officer	Executive Officer,Bhuban NAC	465.00

15.7 -

Vr No-136 Dt -11.06.2013 ,Scheme-Motor Vehicle

Name of the work :- **Development of road from Sankara Panda House to Narahari house in W.N-3 of Bhuban NAC**

Agency –Dillip Ku Sethy ,JE-Surendranath Sahoo ,ME-Bhabani Sankara Mahanty ,

M.B No-123 P-31 to 42

Name of the EO : Dr Tapaswini Guru

Vide item No 6 expansion joint at P-37 of MB No-123 provided 12Nosx3.5Mtr(avg) .But vide item No-4 PCC(1:1.5:3) at P-35 .The road length is measured as 47.8Mtrs which resembles with item No-3 PCC(1:3:6) at P-34 .That means no deduction was made towards expansion joints in item No-4 .Hence excess quantity of PCC(1:1.5:3) given in the bill is calculated as follows .

12Nos.x3.5Mtrx0.025Mtrx0.09Mtr=0.0945Cum @ Rs 5705.98/Cum =Rs 539.00 excess paid .

The Audit has raised objection statement suggesting recovery of a sum of Rs 539.00 from the Agency Dillip Kumar Sethy, vide Memo Page No.27.

The Local Authority has replied that "A sum of Rs 539.00 will be recovered from Dillip Kumar Sethy as suggested by the Audit considering the same ,the para may be dropped".The reply of the local authority is admissible to audit, so a sum of Rs 539.00 is suggested for recovery from Dillip Kumar Sethy.For this loss JE-Surendranath Sahoo,ME-Bhabani Sankara Mahanty & E.O.Dr Tapaswini Guru are jointly & equally responsible.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Surendranath Sahoo	JE	Bhuban NAC	179.00
2	Bhabani Sankara Mahanty	Asst. Engineer	PH, Dhenkanal	179.00
3	Dr Tapaswini Guru	Executive Officer	Executive Officer,Bhuban NAC	181.00

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 - Undue Payments towards Arrear HRA
<p>1. No payments relating to Arrear HRA having made to the employees of Bhuban NAC under ORSP Rules-2008 during the FY-2013-14.</p> <p>2. No amount has been booked as expenditure towards undue payment of arrear HRA favouring any staff for the period from January-2006 to November-2008 during the FY-2013-14.</p> <p>3. No findings on payment of Arrear HRA as explained above is reported in previous audit reports of Bhuban NAC.</p> <p>4. Vide letter no-6365/DLFA(Program)-XIV-AUD-MISC-52/2012 Dt. 24-05-2014 the present audit is having no comment on undue payment towards arrear HRA.</p>
18.2 - Budget
<p>The Annual Budget for the FY-2013-14 was prepared by Bhuban NAC and send to the H & UD, Department through ADM, Dhenkanal, which was produced to the Audit for verification. The basic principle of the Budget is realistic speculation on different heads of receipt and expenditure which are derived from by a statistics confluence account of the current and previous year receipt expenditures. The Audit observed that due care has not been taken while preparing the Budget, so the Budget deviated far distance from the real receipt and expenditures. Audit suggest proper steps be taken while preparing the Budget by adding professional skills and expertise in the future.</p>
18.3 - Annual Accounts
<p>During Audit it was observed no annual accounts was maintained as per rule -145 of OM Rules-1953 for the FY-2013-14.</p> <p>As soon as possible after the close of the FY and not later than 15th April following, the total of the receipt and expenditures of the year as</p>

worked out in the last column of the register (Forms No-XXII & XXIII) shall be posted into the annual account in form no- XXIV.

Audit suggest for a compliance as per rule to the next audit.

18.4 - Matching Contribution

The position of matching contribution of Govt.Grant for the F.Y.2013-14 is given below:-

1	Matching Contribution Outstanding as on 01.04.2013=	3067215
2	Matching Contribution due for expenditure against Govt.Grant received position during F.Y.2013-14=	190333
3	Total =	3257548
4	Matching Contribution utilised during F.Y.2013-14=	393867
5	Matching Contribution Outstanding as on 31.03.2014=	2863681

Details of Matching contribution received during 2013-14.

Sl.No.	Name of the Scheme covered under Matching contribution	Amount Received during 2013-14	Sanctioned Order No & Dt.	1/9th of the said receipt i.e. share of Bhuban NAC
1	Road Development Grant	255000.00	37204/HUD dt.28.12.2013	28333
2	Road Development Grant	336000.00	37246/HUD dt.28.12.2013	37333
3	Road Development Grant	266000.00	3571/HUD dt.11.02.2014	29556
4	Road Development Grant	255000.00	3574/HUD dt.11.02.2014	28333
5	Road Development Grant	335000.00	3804/HUD dt.13.02.2014	37222
6	Road Development Grant	266000.00	37207/HUD dt.28.12.2013	29556
TOTAL		1713000.00		190333

Details of Matching Contribution utilized during F.Y.2013-14.

Sl.No.	Name of the Scheme covered under Matching contribution	Gross Amount Spent during 2013-14 in matching contribution scheme	Vr.No. & Dt.	1/9th of the spent amount as share of the matching contribution from NAC own fund
1	Road Development	212143	1/02.04.13	21214.00

2	Road Development	273800	132/07.06.13	27380.00
3	Road Development	140617	133/07.06.13	14062.00
4	Road Development	368287	134/07.06.13	36829.00
5	Road Development	195685	135/07.06.13	19569.00
6	Road Development	281167	4/08.07.13	28117.00
7	Road Development	141001	5/08.07.13	14100.00
8	Road Development	111500	6/08.07.13	11150.00
9	Road Development	101679	4/03.08.13	10168.00
10	Road Development	116728	5/03.08.13	11673.00
11	Road Development	56928	6/03.08.13	5693.00
12	Road Development	443839	7/03.08.13	44384.00
13	Road Development	280909	8/03.08.13	28091.00
14	Road Development	170618	15/15.11.13	17062.00
15	Road Development	104095	59/26.12.13	10410.00
16	Road Development	155220	60/26.12.13	15522.00
17	Road Development	183201	61/26.12.13	18320.00
18	Road Development	370764	62/26.12.13	37076.00
19	Road Development	104612	63/26.12.13	10461.00
20	Road Development	125862	64/26.12.13	12586.00
TOTAL:-		3938655		393867.00

A sum of Rs 2863681.00 is the outstanding matching contribution pending for the utilization. Due to improper financial planning and non provision of a suitable budget the said amount remain unutilised . Effect of this cause deprive the public from receiving the benefits out of Govt. grants in a preventive measures for reoccurrence the audit suggest to the local authority to prepare a reasonable budget where provisions for utilization of the matching contribution is well placed.

18.5 - Log Book of Vehicle

The Bhuban NAC is in possession of 4 nos. of vehicles as mentioned below, out of which the Tractor is control by the Sanitation Contractor as per the terms of tender and the rent towards that is deducted from the bill of the contractor. The POL is provided by the contractor for the use of the Tractor. Hence, the checking log book is not necessary. The Auto Tripper and cess pool are updated correctly by the Bhuban NAC. The water tanker is not having self engine, so consumption of fuel is not in the question.

1. Tractor OR-06-H-21873
2. Auto Tripper OR-06-H-4872
3. Cess Pool
4. Water Tanker

18.6 - Irregularities noticed in maintainances of records
<p>The following irregularity are noticed during the course of Audit.</p> <ol style="list-style-type: none"> 1. The DCR of miscellaneous Receipt is not prepared. 2. The cumulative abstract for receipt in Cashier's Cash book is not maintained 3. The DCB of receipt is not properly maintained. 4. Monthly abstract receipt & expenditure is not prepared. 5. Deduction register of work accounts not maintained. 6. Reconciliation of cash book figure with pass book figure is not done at the end of every month. 7. Vouchers are to be numbered serially starting from 01 for a full financial year instead of numbering monthly. 8. Outstanding Advance ledger is not maintained. 9. The accountant cash book maintained properly excluding the postings of advance payments and adjustments. <p>However, due to lack of proper maintenance of records and registers the current annual abstract of receipt and expenditure figure has been worked out</p> <p>Basing upon the cash book and relevant record and register. Hence the present E.O. is advised to prepare correct annual accounts Figure and present to next Audit.</p>

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

19.1 - Sinking Fund
<p>Vide section-111 of OM Act-1950 NAC may raised loans from Sinking Fund. Its shall be lawful for a NAC subject to provision of any law, relating to the raising loan authorities, for the time being in force from time to time to raised loans for the purpose of carrying out any provision of this act & to guarantee repayment of principal and the payment of interest on such loans and to form a sinking fund. The NAC authorities advice to maintain the sinking fund and operate it at the time of requirement. under compliance to audit.</p>
19.2 - Depreciation of Fund
<p>No Comment.</p>
19.3 - Trading Account

No comment.

19.4 - Loan

An abstract position of loan for the year 2013-14 is furnished below. The details of the same are furnished below:

- i) Loan amount outstanding as on 1.4.13 Rs. 9,35,225.00
- ii) Loan received during 2013-14 Rs. Nil
- iii) Total Rs. 9,35,225.00
- iv) Loan repaid during 2013-14 Nil
- v) Loan outstanding as on 31.3.14 Rs. 9,35,225.00

As per rule -149 of OM Rules-1953 the transactions in regard to any loan contracted by a municipality shall be recorded in form no-XXVII. To watch the appropriation of fund raised by loan to the purpose for which the loan has been taken an appropriation register shall be kept in form no- XXVIII, the expenditure shall be posted monthly from the appropriate register and without sanction of Govt. the balance shall not be appropriate even temporarily to any object other than that for which the loan was raised. As there is no loan register maintain in the NAC and previous audit reports are silent in this issue this audit was able to borrow the figures from previous report only. The Executive Officer, NAC Bhuban is advised to maintain and update the loan register under compliance to the Audit for further comments.

19.5 - Accounts of Distress & sales

As per section -167 of OM Act-1950 the Executive officer shall cause regular account to be kept of all distress levid and sales made for the recovery of taxes under this Act. as there is no such account maintain audit could not give its views on this subject. The EO is advice to maintain the same at earliest under compliance to the Audit.

19.6 - Less Deposit of Royalty etc.

Sl.No.	Particulars	Cess	Royalty	VAT	IT	TOTAL
1	OB as on 01.04.13	35987	77818	79809	-4111	189503
2	Collection during 2013-14	176999	460802	711136	459165	1808102
3	TOTAL	212986	538620	790945	455054	1997605
4	Deposited during 2013-14	196751	518823	805108	522510	3805707
5	Outstanding as on 31.03.2014	16235	19797	-14163	-67456	-1808102
6	Remarks					

1. A sum of Rs. 19797.00 is collected from different works vide Rule-13 (II) Orissa Minor Minerals Concession Rules-1990 read with notification no-10611/SM Dt. 22-06-1991 of Odisha Govt. in Steel & Mines Department. & OM No-7635/R dt. 14-02-2003 of Revenue Department. but not

deposited at the Tahasil Office Bhuban creating a loss to the treasury of Govt. of Odisha. Audit suggest immediate deposit of the said amount at Tahasil Office Bhuban under compliance to the Audit.

2. A sum of Rs. 16235.00 is collected from different works towards labour cess. Audit suggest deposit of same at the labour commissioner's office Bhubaneswar at the earliest under intimation to the Audit.

19.7 - Valuation of the Holding

Vide Section-143 (A) OM Act-1950 the EO is to perform duties of valuation officer during interim period & vide Section-144 of OM Act-1950 to determine the rate of tax on holdings. This practice will prevent the loss of receipts in collection of taxes to the NAC. Subsequently the same deed may be reviewed by the Actual valuation officer whenever available. To this effect registers should be maintained on transactions of interim valuations under compliance to the Audit.

19.8 - Position of CPF.

During the course of audit it was observed that the CPF ledger in support of deposit and withdrawal of CPF money is not maintained by the Bhuban

NAC. In absence of the same the CPF position is worked out from the salary acquitances.

The local authority is advised to take necessary steps in this regard under compliance to the Audit.

1	OB as on 01.04.2013	156670
2	Deducted from salary during 2013-14	212500
3	TOTAL	369170
4	Deposited in favour of employees	212500
5	Closing Balance as on 31.03.2014	156670

{Note:-As the net salary is booked as expenditure the CPF deduction is also booked as expenditure Along with other deductions to derive at the gross salary figure.NAC is not maintaining any CPF account or ledger. The deduction amount on CPF is directly sent to Post office through one statement and cash. Hence the CPF is not shown as receipt in the receipt expenditure statement.}

PARA: 20 RESULT OF AUDIT
Result Of Audit

SI No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	11.1	817.00	817.00	817.00	817.00	0.00	
2	13.4	73433.00	73433.00	73433.00	0.00	0.00	
3	14.1	1205.00	1205.00	1205.00	0.00	0.00	

4	14.3	39458.00	39458.00	39458.00	0.00	0.00
5	14.4	100.00	100.00	100.00	0.00	0.00
6	14.5	19398.00	19398.00	19398.00	0.00	0.00
7	14.6	7320.00	7320.00	7320.00	0.00	0.00
8	14.7	40000.00	40000.00	40000.00	0.00	0.00
9	14.8	14500.00	14500.00	14500.00	0.00	0.00
10	14.9	0.00	188250.00	0.00	0.00	0.00
11	14.10	0.00	1425070.00	0.00	0.00	0.00
12	14.11	0.00	2285782.00	0.00	0.00	0.00
13	14.12	55390.00	55390.00	55390.00	0.00	0.00
14	14.13	211100.00	211100.00	211100.00	0.00	0.00
15	15.1	15176.00	15176.00	15176.00	0.00	0.00
16	15.2	473.00	473.00	473.00	0.00	0.00
17	15.3	840.00	840.00	840.00	0.00	0.00
18	15.4	122.00	122.00	122.00	0.00	0.00
19	15.5	2043.00	2043.00	2043.00	0.00	0.00
20	15.6	1391.00	1391.00	1391.00	0.00	0.00
21	15.7	539.00	539.00	539.00	0.00	0.00
Total		483305.00	4382407.00	483305.00	817.00	0.00

Audit Certificate

Certified that the accounts of Bhuban NAC for the financial year 2013-2014 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

Spot Recovery

Sl No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	14.13/AOSP-33 to 41	4193	2014-07-11	700	Rabindra Kumar Behera
2	14.2/AOSP-05	4190	2014-06-25	1500	Satyabrata Sahoo
Total				2200	