

LOCAL FUND AUDIT, MAYURBHANJ, ODISHA

CATEGORY : N A C,General

Audit Report No : 81870/AR/2014-2015-MAYURBHANJ

PARA: 1 TITLE SHEET

1	Name of the Institution :	Udala NAC
2	Year of Accounts under Audit :	2013-2014 2012-2013
3	Name of the Local Authority during the year of A/Cs :	1. Duguru Charan Singh,EO 01.04.12 to 25.07.12 2. Bijay Ketan Mohanty, EO 26.07.12 to 08.02.13 3. Santosh Kumar Nial, EO 09.02.13 to 31.03.14
	Name of the Local Authority at the time of Audit :	1. Somanath Sarangi, EO
4	Duration of Audit :	20-02-2015 To 24-04-2015 (Mandays Consumed :- 52)
5	Name of the Auditors :	MADHAB CHANDRA OJHA - Lead Auditor(20-02-2015 to 25-04-2015) SANGRAM HANSDA - Auditor(16-03-2015 to 25-04-2015) MAYA MARANDI - Auditor(20-02-2015 to 25-04-2015)
6	Name of the Reviewing Officer :	SUBHASIS GHARAI(District Audit Officer)
7	Date of submission of report by Reviewing officer :	13-06-2015
8	Entry Conference Date :	19-02-2015
9	Exit Conference Date :	10-06-2015
10	Name of the District Audit Officer :	SUBHASIS GHARAI
11	Date of approval of report by District Audit Officer :	13-06-2015

PARA: 2 PHYSICAL VERIFICATION

S/no	Name	Value	Remarks
1	Date of Physical Verification	20.02.2015	
2	Recorded At	Page-144	
3	Liquid Cash	NIL	
4	Cycle Token	1000 Nos.	Page - 41
5	Parking Fee receipt Books	25 Nos	Page-54
6	Cart & Carriage receipt books	33 Nos.	Page - 31
7	Misc. receipt books	15 Nos	Page - 19
8	Holding Tax receipt books	11 Nos	Page - 23
9	MB	NIL	Page - 8
10	Postage Stamp (Worth Rs)	121.00	Page - 129

Comments

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

Sino	List Records/Register
1	Budget Estimate
2	Abstract of the Budget Estimate
3	Cashier
4	Subsidiary Cash Book
5	Treasury Chalan
6	Register of Bills
7	Salary Bills
8	Periodical Increment Certificates
9	Cash Book of the ULB
10	Appropriation Register of Loan Funds
11	Stock account of License Number Plates
12	Miscellaneous Receipt forms
13	Daily Collection Register
14	Register of Grants
15	Stock account of Tickets used for daily Collection of Market fees
16	Stamp Account
17	Stock Register of Stationeries
18	Assessment List
19	Arrear Demand Register
20	Receipt form
21	Stock account of Receipt forms
22	Miscellaneous Supply Bill (Rule-343)
23	Register of Works (Rule-345)
24	Measurement Book (Rule-365)
25	Provident Fund Ledger (Rule-442 & 463)
26	Paid Vouchers from

B : List of Records/Registers not Produced to Audit

Sino	List Records/Register
1	Educational Budget Estimate
2	Schedule for the Budget Estimate
3	Subsidiary Account of Special Taxes
4	Order Book
5	Absentee Statement
6	Permanent Advance Account
7	Voucher of Recoupment of Permanent Advance Account
8	Register of Adjustment
9	Advance Ledger
10	Register of Outstanding Advance
11	Deposit ledger
12	Register of Outstanding Deposits
13	Register of Quarterly & Annual account of Receipts
14	Register of Quarterly & Annual account of Expenditures
15	Annual Account of Receipts and Expenditure
16	Establishment Audit Register
17	Register of Investments
18	Loan Register
19	Register of Tax on Carts and Carriages and Animals
20	License for Carriages , Carts and Animals
21	Application for License for Carriages, Carts and Animals
22	License register for Drivers, and Owners of Carriages plying for hire
23	Register of lands
24	Register of Rents and Fixed Demand
25	Jamabandi Register
26	Ledger of lessees
27	Arrear list
28	Register of Interest bearing Securities
29	Profession Tax Demand and Collection Register
30	Education Tax Demand & Collection Register
31	Appeal Petition
32	Register of Petition form

33	Mutation Register
34	Register of Writes Off form
35	Tax Collectors
36	Tax Collectors
37	Progress Statement
38	Notice Demand
39	Distrain Warrant
40	Form of Inventory and Notice
41	Warrant Register
42	Register of Distrained property & sales
43	Register of Estimate and Allotment (Rule-332)
44	Nominal Muster Roll (Rule-340)
45	Contract Agreement form for Works (Rule-341)
46	Contract Certificate (Rule-343)
47	Stock & Store Register(Works) (Rule-346)
48	Postal/Bank Passbook No./Venue etc. to be mention

C : List of Records/Registers not Maintained

SIno	List Records/Register
1	Abstract Register of Receipts
2	Abstract Register of Expenditure
3	Demand and Collection Register

Comments

Non maintenance/Irregular maintenance of Records.

The records and registers as per Rule-67-72 of O.M.Rule-1953 were not/properly maintained by this office have been incorporated in para-3 of this report. It is not only highly irregular, but violating Govt. instructions and there by the very purpose of maintenance of records is failed. Hence the local authority is advised to take sincere and effective measures for maintenance of those records and compliance reported to audit.

PARA: 4 FINANCIAL POSITION
Udala NAC - 2013-2014

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	Accountant Cash Book	01-04-2013	3507961 5.95	45185459. 00	80265074. 95	41218993. 00	31-03-2014	3904608 1.95	31-03-2014	3904608 1.95	0.00	
2	NOAP Cash book	01-04-2013	125202.0 0	5059.00	130261.00	0.00	31-03-2014	130261.0 0	31-03-2014	130261.0 0	0.00	Not produced. Kept out side of accountant cash book as per last AR.
	GRAND TOTAL		3520481 7.95	45190518. 00	80395335. 95	41218993. 00		3917634 2.95		3917634 2.95	0.00	

Udala NAC - 2012-2013

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	Accountant Cash Book	01-04-2012	3321785 5.96	39430637. 99	72648493. 95	37568878. 00	31-03-2013	3507961 5.95	31-03-2013	3507961 5.95	0.00	
2	NOAP Cash book	01-04-2012	120380.0 0	4822.00	125202.00	0.00	31-03-2013	125202.0 0	31-03-2013	125202.0 0	0.00	Not produced. Kept out side of the accountant cash book as per last AR.
	GRAND TOTAL		3333823 5.96	39435459. 99	72773695. 95	37568878. 00		3520481 7.95		3520481 7.95	0.00	

Comments

4.1 The details of receipt and expenditure for the year 2012-13 & 2013-14 is furnished vide statement B-1,C-1,B-2 & C-2 enclosed to this A.R.

4.2 It is to mention that the bank pass book balance existing as on 31.3.12 has been taken as opening balance in the Accountant cash book i.e. the cheques issued during the year 2011-12, but encashed after 31.3.12 were not excluded from O.B. position of cash book resulting to give an enhanced O.B. position in the cash book. The C.B. position in the cash book has been arrived accordingly to give rise to an enhanced C.B. as on 31.3.13. Similarly O.B. & C.B. arrived for the year 2013-14 also which is incorrect. So, the O.B. for the year 2012-13 taken as per the C.B. of previous year Audit Report & accordingly the C.B. of the instant year under audit i.e for the year 2012-13 & 2013-14 have been arrived. Hence the local authority is advised to maintain the cash book properly.

4.3 - Non-Production of NOAP Cash Book

It is seen that a SB a/c No-05468 MCC Bank Ltd. Udala having balance amount of Rs. 130261.00 as on 31.03.2014 is kept outside of accountant cash book. As noticed from last AR No-9117/AR/2012-13 this account is related to NOAP cash book. On production of audit objection memo the local authority stated that the NOAP cash book has not been maintained and the said amount will be included to accountant cash book. However the balance amount of Rs. 130261.00 is to be included to accountant cash book and compliance reported to audit till then Rs. 130261.00 is kept under objection.

4.4 - Budget & Annual Account of Udala N.A.C for the year 2012-13 & 2013-14

The annual budget estimate of Udala NAC for the year 2012-13 & 2013-14 have been prepared & resolved unanimously by the Council, the budget has been sent to H&UD Department through the ADM, Mayurbhanj vide letter No 349/23.04.12 (For 2012-13) & 785/07.06.13 (For 2013-14). The approved budget has not been returned by Govt. in H & UD Department till date.

Further ,no supplementary budget has been prepared by the NAC. On verification of the budget estimate for the year 2013-14 w.r.t. the actual receipts &

expenditures the following variations are noticed.

4.5 -Details of budget & actual figure are furnished below.

For the year 2012-13

RECEIPT

Sl. No.	Head of A/C	Budget Estimate	Actual Receipt
1	Rates & Taxes	245000.00	546597.86
2	Licence & Fees	235000.00	421445.00
3	Receipt under Special Act	100000.00	0.00
4	Revenue derived from Municipal properties & apart from taxes	1100000.00	1919833.00
5	Grants & Contribution	29525000.00	29529178.00
6	Miscellaneous	800000.00	3425309.13
7	Extra Ordinary & Debts	0.00	2338179.00
	Total	32005000.00	38180541.99

EXPENDITURE

Sl. No.	Head of A/C	Budget Estimate	Actual Receipt
1	General Administration & Collection Charges	8045997.00.00	7359823.00
2	Public Safety	3150000.00	2558199.00
3	Public Health	9800000.00	6078260.00
4	Public Convenience	7300000.00	13189849.00
5	Public Instruction	200000.00	0.00
6	Miscellaneous	3530000.00	5051752.00
7	Extra Ordinary & Debts	0.00	2080899.00
	Total	23980000.00	36318782.00

For the year 2013-14

RECEIPT

Sl. No.	Head of A/C	Budget Estimate	Actual Receipt
1	Rates & Taxes	269500.00	519283.35
2	Licence & Fees	258500.00	472049.00
3	Receipt under Special Act	110000.00	0.00
4	Revenue derived from Municipal properties & apart from taxes	1210000.00	2522095.00
5	Grants & Contribution	32477500.00	34024381.00
6	Miscellaneous	880000.00	3347858.65
7	Extra Ordinary & Debts	0.00	2553971.00
	Total	35205500.00	43439638.00

EXPENDITURE

Sl. No.	Head of A/C	Budget Estimate	Actual Receipt
1	General Administration & Collection Charges	8850597.00	7332039.00
2	Public Safety	5365000.00	4057793.00
3	Public Health	13770000.00	6792064.00
4	Public Convenience	7808347.00	15606803.00
5	Public Instruction	220000.00	0.00
6	Miscellaneous	2750000.00	4232497.00
7	Extra Ordinary & Debts	0.00	1451976.00
	Total	38763944.00	39473172.00

It is revealed that there was a huge difference between actual figures & budgetary provision for the year 2012-13 & 2013-14. The E.O. is advised to prepared the budget as realistic manner.

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

Udala 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	SBI Udala	30996388369	01-04-2013	637124.00	31-03-2014	637124.00	0.00	RMG
2	SBI Udala	30422170298	01-04-2013	0.00	31-03-2014	0.00	0.00	RD
3	SBI Udala	30351169179	01-04-2013	1388.00	31-03-2014	1388.00	0.00	GYM
4	SBI Udala	10795560133	01-04-2013	2513.67	31-03-2014	0.67	2513.00	SJSRY
5	SBI Udala	30322639471	01-04-2013	0.00	31-03-2014	0.00	0.00	BRGF
6	SBI Udala	30341991679	01-04-2013	12707.00	31-03-2014	12707.00	0.00	LFS
7	SBI Udala	30341973150	01-04-2013	190943.00	31-03-2014	190943.00	0.00	Non-LFS
8	SBI Udala	10795561104	01-04-2013	841680.78	31-03-2014	841680.78	0.00	IDSMT
9	SBI Udala	10795561386	01-04-2013	646136.00	31-03-2014	646136.00	0.00	12th FCA
10	SBI Udala	30249491026	01-04-2013	0.00	31-03-2014	0.00	0.00	MDM
11	SBI Udala	30249491026	01-04-2013	0.00	31-03-2014	0.00	0.00	MDM
12	SBI Udala	30250919434	01-04-2013	0.00	31-03-2014	0.00	0.00	NOAP
13	SBI Udala	10795560484	01-04-2013	18666.40	31-03-2014	18666.40	0.00	BSVY
14	SBI Udala	31108276569	01-04-2013	616516.00	31-03-2014	616516.00	0.00	Water Bodies
15	SBI Udala	30140342189	01-04-2013	781034.27	31-03-2014	356186.27	424848.00	DDO A/C
16	SBI Udala	10795561397	01-04-2013	97651.00	31-03-2014	70558.00	27093.00	Tini Konia
17	SBI Udala	30256253627	01-04-2013	341078.00	31-03-2014	329078.00	12000.00	Gen./ZSS
18	Udala LAMPS Ltd.	1180	01-04-2013	60115.00	31-03-2014	60115.00	0.00	Own Fund
19	BOI Udala	547710110002352	01-04-2013	3193783.00	31-03-2014	3037783.00	156000.00	13th FCA
20	BOI Udala	547710200000632	01-04-2013	738775.00	31-03-2014	738775.00	0.00	Parking
21	BOI Udala	547710110004006	01-04-2013	1594834.00	31-03-2014	1594834.00	0.00	NRB
22	BGB Udala	103210100006013	01-04-2013	612032.00	31-03-2014	612032.00	0.00	MP Lad
23	BGB Udala	103210100002861	01-04-2013	6266650.00	31-03-2014	6266650.00	0.00	NRY
24	MCC Bank Udala	04168	01-04-2013	7010.00	31-03-2014	7010.00	0.00	Market
25	MCC Bank Udala	00060	01-04-2013	11480.93	31-03-2014	11480.93	0.00	Town Hall
26	BGB Udala	103210110002411	01-04-2013	2147325.00	31-03-2014	2147325.00	0.00	CC Road (Spl)
27	UBI Udala	1833010012829	01-04-2013	529321.00	31-03-2014	531461.00	-2140.00	Own Fund
28	IOB Udala	263101000010002	01-04-2013	536421.00	31-03-2014	231934.00	304487.00	SJSRY
29	IOB Udala	263101000010003	01-04-2013	3803718.00	31-03-2014	3803718.00	0.00	NOAP
30	BOI Udala	547710110017597	01-04-2013	7593753.00	31-03-2014	7593753.00	0.00	BRGF
31	IOB Udala	263101000010001	01-04-2013	3439857.00	31-03-2014	3439857.00	0.00	RD
32	UBI Karanjia	1833010021906	01-04-2013	4751934.00	31-03-2014	4746944.00	4990.00	RM
33	PL A/C	14168	01-04-2013	501425.90	31-03-2014	501425.90	0.00	Govt. A/C
34	MCC Bank Udala	05468	01-04-2013	130261.00	31-03-2014	130261.00	0.00	NOAP
	GRAND TOTAL			40106133.95		39176342.95	929791.00	

Udala NAC - 2012-2013

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
35	SBI Udala	30996388369	01-04-2012	611560.00	31-03-2013	611560.00	0.00	RMG
36	SBI Udala	30422170298	01-04-2012	1988488.00	31-03-2013	1988488.00	0.00	RD
37	SBI Udala	30351169179	01-04-2012	1335.00	31-03-2013	1335.00	0.00	GYM
38	SBI Udala	10795560133	01-04-2012	654274.67	31-03-2013	654274.67	0.00	SJSRY
39	SBI Udala	30322639471	01-04-2012	8442381.00	31-03-2013	8442381.00	0.00	BRGF
40	SBI Udala	30341991679	01-04-2012	12214.00	31-03-2013	12214.00	0.00	LFS
41	SBI Udala	30341973150	01-04-2012	95505.00	31-03-2013	95505.00	0.00	Non-LFS
42	SBI Udala	10795561104	01-04-2012	808996.78	31-03-2013	808996.78	0.00	IDSMT
43	SBI Udala	10795561386	01-04-2012	621046.00	31-03-2013	621046.00	0.00	12th FCA
44	SBI Udala	30249491026	01-04-2012	359729.00	31-03-2013	1729.00	358000.00	MDM
45	SBI Udala	30250919434	01-04-2012	3111792.00	31-03-2013	3111792.00	0.00	NOAP
46	SBI Udala	10795560484	01-04-2012	17941.40	31-03-2013	17941.40	0.00	BSVY
47	SBI Udala	31108276569	01-04-2012	830328.00	31-03-2013	830328.00	0.00	Water Bodies
48	SBI Udala	30140342189	01-04-2012	2607780.27	31-03-2013	2399810.27	207970.00	DDO A/C
49	SBI Udala	10795561397	01-04-2012	93859.00	31-03-2013	66766.00	27093.00	Tini Konia
50	SBI Udala	30256253627	01-04-2012	321276.00	31-03-2013	264551.00	56725.00	Gen./ZSS
51	Udala LAMPS Ltd.	1180	01-04-2012	60115.00	31-03-2013	60115.00	0.00	Own Fund
52	BOI Udala	547710110002352	01-04-2012	2503417.00	31-03-2013	2378417.00	125000.00	TFC
53	BOI Udala	547710200000632	01-04-2012	55443.00	31-03-2013	55443.00	0.00	Parking
54	BOI Udala	547710110004006	01-04-2012	356979.00	31-03-2013	356979.00	0.00	NRB
55	BGB Udala	103210100006013	01-04-2012	757515.00	31-03-2013	557515.00	200000.00	MP Lad
56	BGB Udala	103210100002861	01-04-2012	7372539.00	31-03-2013	7372539.00	0.00	NRV
57	MCC Bank Udala	4168	01-04-2012	6738.00	31-03-2013	6738.00	0.00	Market
58	MCC Bank Udala	00060	01-04-2012	11730.93	31-03-2013	11730.93	0.00	Town Hall
59	BGB Udala	103210110002411	01-04-2012	2066000.00	31-03-2013	2066000.00	0.00	CC Road
60	UBI Udala	1833010012829	01-04-2012	64995.00	31-03-2013	64995.00	0.00	Own Fund
61	PL A/C	14168	01-04-2012	2220425.90	31-03-2013	2220425.90	0.00	Govt. A/C
62	MCC Bank Udala	05468	01-04-2012	125202.00	31-03-2013	125202.00	0.00	NOAP
	GRAND TOTAL			36179605.95		35204817.95	974788.00	

Reconciliation

Reconciliation

For the year 2012-13

Cheques issued, but encashed after 31.3.13

Name of Bank	A/C No.	Cheque No./Date	Amount	Date of Encashment
SBI, Udala	10795560133	162499/30.3.13	200000.00	12.4.13
SBI, Udala	30140342189	793322/30.3.13	100000.00	5.4.13
	-do-	793321/30.3.13	99293.00	5.4.13
	-do-	793323/30.3.13	8677.00	3.4.13
SBI, Udala	30249491026	395011/30.3.13	358000.00	8.4.13
SBI, Udala	30256253627	904400/30.3.13	10530.00	4.4.13
	-do-	904403/30.3.13	46195.00	29.4.13
BOI, Udala	547710110002352	13187/30.3.13	125000.00	13.4.13
SBI, Udala	10795561397	587447/4.3.11	27093.00	Not encashed yet
		Total	974788.00	

For the year 2013-14

Cheques issued, but encashed after 31.3.14

Name of Bank	A/C No.	Cheque No./Date	Amount	Date of Encashment
SBI, Udala	30140342189	845279/26.3.14	4620.00	3.4.14
		845289/31.3.14	12500.00	9.4.14
		845290/31.3.14	277150.00	19.4.14
		845280/26.3.14	3000.00	22.4.14
		845293/26.3.14	127578.00	1.5.14
SBI, Udala	10795560133	162505/31.3.14	2513.00	28.5.14
IOB,Udala	263101000010002	237252/31.3.14	212500.00	26.5.14
		237251/31.3.14	22487.00	27.5.14
		237253/31.3.14	69500.00	27.6.14
BOI, Udala	547710110002352	13202/3.3.14	156000.00	3.4.14
UBI, Udala	1833010021909	400467/7.3.14	4990.00	7.4.14
SBI, Udala	30256253627	904453/10.3.14	1000.00	Not encashed yet
		904454/10.3.14	1000.00	5.4.14
		904452/10.3.14	10000.00	26.5.14
UBI, Udala	1833010012829	496812/31.3.14	1860.00	2.4.14
SBI, Udala	10795561397	587447/4.3.11	27093.00	Not encashed yet
		Total	933791.00	
Deduct cheque deposited to cash book on/before 31.3.14 , credited to pass book after 31.3.14				
UBI, Udala	1833010012829	854878/14.3.14	-2000.00	5.4.14
		867809/26.3.14	-2000.00	5.4.14
		Total	929791.00	

PARA: 6 STOCK POSITION

Udala NAC - 2013-2014

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Nil	0	0	0	0.00	0	

Udala NAC - 2012-2013

S/no	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
2	Nil	0	0	0	0.00	0	

Comments

No comment.

PARA: 7 INVESTMENT

Udala 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	0.00	0.00	0.00	0.00	31-03-2014	0.00	31-03-2014	0.00	0.00	
	GRAND TOTAL	0.00	0.00	0.00	0.00		0.00		0.00	0.00	

Udala NAC - 2012-2013

S/no	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
2	01-04-2012	0.00	0.00	0.00	0.00	31-03-2013	0.00	31-03-2013	0.00	0.00	
	GRAND TOTAL	0.00	0.00	0.00	0.00		0.00		0.00	0.00	

DETAILS OF CB ON INVESTMENT & Comments :

No comment.

PARA: 8 **ADVANCE**

Udala NAC - 2013-2014

S/no	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference (In Rs:)	Remarks
1	01-04-2013	Accountant cash book	1555718.00	490500.00	2046218.00	180500.00	31-03-2014	1865718.00	31-03-2014	1865718.00	0.00	
GRAND TOTAL			1555718.00	490500.00	2046218.00	180500.00		1865718.00		1865718.00	0.00	

Udala NAC - 2012-2013

S/no	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference (In Rs:)	Remarks
2	01-04-2012	Accountant cash book	1555718.00	54000.00	1609718.00	54000.00	31-03-2013	1555718.00	31-03-2013	1555718.00	0.00	
GRAND TOTAL			1555718.00	54000.00	1609718.00	54000.00		1555718.00		1555718.00	0.00	

Comments :

8.1 Advance

Year wise Break up of Outstanding advance as on 31.3.14	
Progressive upto 2003-04	1493932.00
2005-06	11686.00
2006-07	50100.00
2012-13	0.00
2013-14	310000.00
Total	1865718.00

Details of outstanding advance as on 31.3.14

Sl.No.	Name of Advance holder	Vr.No./Date	Amount	Purpose
	Unclassified as per last A.R.		1493932.00	
1	Ajay Ku. Das, Ex- EO	202/30.8.05	4000.00	T.A. Advance
2	A.K. Pattanaik, Contractor	328/7.11.05	7686.00	Construction of well
3	Bikash Ku. Panda, JE	533/15.2.07	50100.00	Construction of Sabha Gruha.
	2012-13		0.00	
	2013-14			
4	Pramod Ku. Das, T.C.	293/17.9.13	60000.00	For Election.
5	Dhaneswar Kisku, JE	470/4.1.14	250000.00	Construction of AWC building at W.N.-11
Total			1865718.00	

Non adjustment of Advance

It can be seen that advance of Rs. 1865718.00 is outstanding for adjustment as on 31.3.14. Sincere and effective step need be taken to square of the position without further delay by submitting the vouchers for the purposes, advances were paid or by refund of advanced amount and compliance reported to audit.

PARA: 9 GRANTS
Udala 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	33244592.00	34024381.00	67268973.00	29971057.00	31-03-2014	37297916.00	
	GRAND TOTAL	33244592.00	34024381.00	67268973.00	29971057.00		37297916.00	

Udala NAC - 2012-2013

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
2	01-04-2012	32011384.00	29529178.00	61540562.00	28295970.00	31-03-2013	33244592.00	
	GRAND TOTAL	32011384.00	29529178.00	61540562.00	28295970.00		33244592.00	

Comments :

The details of grant position for the year 2012-13 & 2013-14 is furnished vide statement D-1 & D-2 enclosed to this A.R.

Non utilization of Grants

It is seen from the above table that Grants amounting to Rs.37297916.00 is lying unspent at the end of the year. Non- utilization of grants defeats the very purpose of the Legislature which they have sanctioned and also leads to price escalation of the projects/ schemes for which they were meant for.However steps need be taken to utilized the same or to refund the idle funds in respect of closed/defunct schemes and compliance reported to audit .

PARA: 10 UTILISATION CERTIFICATE

Udala 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	102524759.88	34024381.00	136549140.88	4852208.00	31-03-2014	131696932.88	
	GRAND TOTAL	102524759.88	0.00	136549140.88	4852208.00		131696932.88	

Udala NAC - 2012-2013

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
2	01-04-2012	88508544.88	29529178.00	118037722.88	15512963.00	31-03-2013	102524759.88	
	GRAND TOTAL	88508544.88	0.00	118037722.88	15512963.00		102524759.88	

Comments :

Year wise Break up of Pending U.C. Position as on 31.3.13

Year of Account	Amount
1977-78	1000.00
1983-84	3150.00
1984-85	80116.85
1985-86	90000.00
1986-87	77784.00
1987-88	77770.00
1988-89	241500.00
1989-90	157000.00
10990.91	424355.00
1991-92	754153.00
1992-93	388846.00
1993-94	141879.00
1994-95	304037.00
1995-96	277200.00
1996-97	1336179.00
1997-98	1353230.00
1998-99	367800.00
1999-2000	1404299.00
2000-01	1188009.00
2001-02	2768409.00
2002-03	2648683.00
2003-04	6927314.00
2004-05	697547.00
2005-06	2590930.00
2006-07	5353143.00
2007-08	8486097.00
2008-09	6529226.00
2009-10	21175384.00
2010-11	15568884.00
2011-12	23904888.00
2012-13	23965059.00
Difference in totalling as per last AR No.59/2011-12	-26759111.97

Total	102524759.88
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Year wise Break up of Pending U.C. Position as on 31.3.14

Year of Account	Amount
1977-78	1000.00
1983-84	3150.00
1984-85	80116.85
1985-86	90000.00
1986-87	77784.00
1987-88	77770.00
1988-89	241500.00
1989-90	157000.00
10990.91	424355.00
1991-92	754153.00
1992-93	388846.00
1993-94	141879.00
1994-95	304037.00
1995-96	277200.00
1996-97	1336179.00
1997-98	1353230.00
1998-99	367800.00
1999-2000	1404299.00
2000-01	1188009.00
2001-02	2768409.00
2002-03	2648683.00
2003-04	6927314.00
2004-05	697547.00
2005-06	2590930.00
2006-07	5353143.00
2007-08	8486097.00
2008-09	6529226.00
2009-10	21151809.00
2010-11	14854915.00
2011-12	21884671.00
2012-13	21870612.00
2013-14	34024381.00
Difference in totalling as per last AR No.59/2011-12	-26759111.97
Total	131696932.88

Details of submission of U.C.s during 2012-13

Scheme	Letter No./Date	Amount	Year	Submitted to
R.D.	2952/16.8.12	1514861.00	12-13	F.A -cum-Joint Secy H&UD Deptt. BBSR
R.D.	4414/6.12.12	4049258.00	12-13	F.A -cum-Joint Secy H&UD Deptt. BBSR
Street Light	3646/9.10.12	2000000.00	11-12	F.A -cum-Joint Secy H&UD Deptt. BBSR
Octroi Compensation	2453/6.7.12	5555844.00	11-12	F.A -cum-Joint Secy H&UD Deptt. BBSR
Octroi Insentive	4000/8.11.12	2393000.00	11-12	Octroi Compensation
	Total	15512963.00		

Details of submission of U.C.s during 2013-14

Scheme	Letter No./Date	Amount	Year	Submitted to
R.D.	4974/30.11.13	37332.00	09-10, 10-11, 11-12, 12-13	F.A -cum-Joint Secy H&UD Deptt. BBSR
	3011/17.7.13	2201460.00	11-12, 12-13	F.A -cum-Joint Secy H&UD Deptt. BBSR
R&B	22876/3.6.13	666416.00	10-11, 11-12	F.A -cum-Joint Secy H&UD Deptt. BBSR
13 th FCA	1631/17.4.13	1291000.00	10-11, 11-12	F.A -cum-Joint Secy H&UD Deptt. BBSR
	3006/17.7.13	656000.00	11-12, 12-13	F.A -cum-Joint Secy H&UD Deptt. BBSR
	Total	4852208.00		

Non submission of U.C.s

As per Rule 171 of OGFR (volume-I) and instructions contained in the sanctioned orders, scheme funds were to be utilised in the year of receipt. Unutilised fund, if any, may either be refunded to the Govt. or utilised in subsequent year with prior approval of the Govt. As per provisions contained in Rule 173 of OGFR (volume-I), UC is to be submitted to the proper quarter by 30th June of the subsequent year of release of fund. It would be seen from the above figure that the pending position of U C of this N.A.C has reached at an alarming stage. Sincere & effective steps may be taken by the local authority to clear up the pendency.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 -

Less credit to cashier's cash Book

During checking of totaling D.C.R. tracing figures with cashier cash book it was noticed that total sum of Rs.653.00 has been less credited to cashier's cash book, then the amount collected through DCR. The details of which is furnished below.

On issue of objection memo the said amount of Rs.653.00 was recovered.

Sl. No	Date of Collection in DCR	M.R Serial No.	Amount collected in DCR	Amount taken to cashier cash book	Less credited to cashier cash book	Name of the T.C	MR No./Date	Amount recovered
1	29.05.13	2571 to 2581	3450.00	3400.00	50.00	Sangram Kumar Sahu	2866/4.5.15	50.00
3	04.02.14	1623 to 1626	827.44	824.44	3.00	J. Mahanta	3604/30.3.15	3.00
4	19.03.13	443 to 449	13300.00	12700.00	600.00	C. R. Mohanty	2865/4.5.15	600.00
TOTAL			17577.44	17124.44	653.00			653.00

11.2 -

Totalling mistake in D.C.R

On checking of totaling of D.C.R it is noticed that actual total of DCR is Rs. 1192.00 but due to totaling mistake it is shown Rs. 100.00 has been less credited to DCR.

On issue of objection memo the said amount of Rs.100.00 was recovered.

Sl. No	Date of Collection	MR SI. No	Actual amount	Amount shown in DCR	Less	Person Responsible	MR No./Date	Amount recovered
1	28.04.14	1693 to 1700	1192.00	1092.00	100.00	J. Mahanta	3603/30.3.15	100.00
TOTAL			1192.00	1092.00	100.00			

11.3 -

Less Deposit in D.C.R

On checking of receipt book with D.C.R it was noticed that in the following cases less amount has been credited to D.C.R than the actual amount collected through receipt. As such a total sum of Rs.628.00 less credited to D.C.R needs recovery.

On issue of audit objection memo Rs.628.00 was recovered

Sl. No	Purpose of Collection	Date	MR SI No	Actual Amount	Deposit in DCR	Less	Name of the T.C	MR No./Date	Amount recovered
1	U/S 290, Saraswati Puja mela	12.02.15	3001 to 3100	4190.00	4160.00	30.00	K. Prusty	3607/30.3.15	30.00

2	House rent	18.02.14	1204	1000.00	500.00	500.00	S. Behera	3601/30.3.15	500.00
3	Holding Tax	16.09.14	2280	919.36	916.36	3.00	S. Behera	3602/30.3.15	3.00
4	Parking Fees	-----	18201 to 18300	885.00	875.00	10.00	S. R. Mohanty	3609/31.3.15	45.00
5	Parking Fees	-----	20501 to 20600	820.00	815.00	5.00	S. R. Mohanty		
6	Parking Fees	-----	23801 to 23900	800.00	780.00	20.00	S. R. Mohanty		
7	Parking Fees	-----	23401 to 23500	830.00	820.00	10.00	S. R. Mohanty		
8	Parking Fees	-----	8601 to 8700	795.00	790.00	5.00	K. Behera	3610/31.3.15	20.00
9	Parking Fees	-----	401 to 500	765.00	760.00	5.00	K. Behera		
10	Parking Fees	-----	5201 to 5300	910.00	900.00	10.00	K. Behera		
11	Parking Fees	-----	17001 to 17100	885.00	855.00	30.00	N. C. Naik	3611/31.3.15	30.00
TOTAL						628.00			628.00

11.4 -

Non-Credit of M.R amount to cashier cash book

On checking of receipt books w.r.t DCR and cashier cash book it is noticed that total sum Rs.20131.08 was collected through the following receipts but not credited to cashier cash book. Hence the said amount needs recovery and compliance reported to audit.

On issue of audit objection memo Rs.20131.00 was recovered.

Sl. No	M.R No/Date	Amount Collected through M.R	Name of T.C/Others	MR No./Date	Amount recovered
1	1717/6.2.2015	1200.00	Kasinath Prusty	3606/30.3.15	1200.00
2	3128/19.2.2015	378.72	S.Sahu	3608/30.3.15	755.00
3	3129/19.02.2015	330.08	S.Sahu		
4	3130/19.02.2015	46.28	S.Sahu		
5	2642/12.08.2013	500.00	C.R Mohanty	2872/4.5.15	1500.00
6	2643/14.08.2013	500.00	C.R Mohanty		
7	2644/14.08.2013	500.00	C.R Mohanty		
8	2661/03.12.2013	10.00	P. C. Das	3605/30.3.15	20.00
9	2662/03.12.2013	10.00	P. C. Das		
10	1743/24.01.2013	1000.00	S. K. Mohanty		
11	1744/30.01.2013	5000.00	S. K. Mohanty		
12	1745/12.03.2013	1000.00	S. K. Mohanty	3632/7.5.15	10000.00
13	1746/15.03.2013	1000.00	S. K. Mohanty		
14	1747/10.03.2013	1000.00	S. K. Mohanty		
15	1748/04.04.2013	1000.00	S. K. Mohanty		
16	2146 to 2155/18.06.12 10 nos @ Rs.416.00	4160.00	Smt. Arora Boss	2867/4.5.15	6656.00
17	2156 to 2157/18.06.12 2 nos @ Rs.416.00	832.00	Smt. Arora Boss		
18	2158 to 2161/18.06.12 4 nos @ Rs.416.00	1664.00	Smt. Arora Boss		
TOTAL		20131.08			20131.00

11.5 -

Totaling mistake in Cashier Cash Book

On checking of totaling of Cashier Cash Book it was noticed that actual total of Cashier Cash Book is Rs. 10219.24.00 but due to totaling mistake it is shown Rs. 9359.24.00 has been less credited to Cashier Cash Book.

On issue of audit objection memo Rs.860.00 was recovered

Sl. No	Date of Collection	MR Sl. No	Actual amount	Amount shown in DCR	Less	Person Responsible	MR No./Date	Amount recovered
1	24.06.13	6801 to 6900	10219.24	9359.24	860.00	C. R. Mohanty	2864/4.5.15	860.00
TOTAL			10219.24	9359.24	860.00			

11.6 -
1. Non-refund of undisbursed OAP/ODP amount.

During checking of OAP/ODP aquittance with cash book it was noticed that total sum of Rs.67300.00 was paid to Sri K Prusty towards disbursement of pension, but after disbursement of Rs.54900.00 the undisbursed amount of Rs.12400.00 has not been refunded, which needs recovery. The details of non refund of undisbursed amount of Rs. 12400.00 is given below.

On issue of audit objection memo Rs.12400.00 was recovered from Sri K.Pusty,TC vide MR No.-2871/4.5.15

Ward No	For the month	Vr. No/Date	Amount received for disbursement	Amount disbursed as per aquittance	Balance to be refunded
1&10	October-13	352/7.10.2013	28,800.00	22,700.00	6100.00
1&10	December-13	446(A)/11.12.13	30,100.00	25000.00	5100.00
10	August-13		8400.00	7200.00	1200.00
TOTAL			67300.00	54900.00	12400.00

11.7 -
1. Non-refund of undisbursed amount of umbrella.

During checking of OAP/ODP aquittance with cash book it was noticed that a total sum of Rs 59,900.00 was paid to S.N Mohanty towards disbursement for umbrella, but after payment the undisbursed amount of Rs 1300.00 has not been refunded which needs recovery and compliance for audit.

On issue of audit objection memo Rs.1300.00 was recovered from Sri S.Mohanty,TC vide MR No.-2868/4.5.15

Date of payment	Amount received for disbursement of umbrella	Amount disbursed as per aquittance	Balance to be refunded.
20.6.2013	59900.00	49200.00	1300.00

11.8 -
1. Less credit to cashiers cash book than amount collected through M.R.

During checking of Miscellaneous receipt books of C.R Mohanty it was noticed that a total sum of Rs.7200.00 was collected through the

following receipts towards refund of OAP/ODP, but Rs.5715 has been credited to cashier cash book on 03.03.2014. Hence, less credit of Rs.1485.00(7200.00-5715.00) needs recovery.

On issue of audit objection memo Rs.1485.00 was recovered from Sri C.R. Mohanty,TC vide MR No.-2870/4.5.15

MR No/Date	Amount
497 /25.2.2014	900.00.00
498/25.2.14	3300.00
499/25.2.14	1500.00
500/25.2.14	1500.00
Total	7200.00
Amount credited to cashiers cash book	5715.00
Balance amount to be credited	1485.00

11.9 -

Non credit of parking fee.

During checking of receipt books with D.C.R of Sri J. Mohanta T.C it was noticed that a total sum of Rs 350.00 was collected through receipt from 4001 to 4035 but the said of Rs.350.00 amount has not been credited to D.C.R and subsequently to N.A.C fund.Hence, non credit of Rs.350.00 needs recovery and compliance reported to audit.

On issue of audit objection memo Rs.350.00 was recovered from Sri J.Mohanty,TC vide MR No.-2869/4.5.15

PARA: 12 LOSS OF STOCK & STORE

12.1 -

Nil

PARA: 13 AUDIT OF RECEIPTS

13.1 -

DCB position of Taxes

The details of DCB position for the year 2012-13 & 2013-14 is furnished vide statement E-1 & E-2 enclosed to this A.R. The abstract position is given below.

DCB position of Taxes for the year 2012-13 is furnished below.

SI No	Particulars	Holding Tax	Lighting Tax	Water tax
1	Taxes outstanding at the beginning as on 01.04.12	546000.00	271310.79	249479.27
2	Demand for the Year	366583.40	184553.66	18483.20
3	Total	912583.70	455864.45	433562.47
4	Collect during the year	31288.84	156406.38	154232.30

	a) Collection	272764.82	137476.94	135316.10
	b) Excess Collection			
	c) Rebate	1464.36	732.18	745.42
		38988.38	19661.62	19661.62
5.	Balance outstanding as on 31.03.13	602294.86	299458.07	279330.17

DCB position of Taxes for the year 2013-14 is furnished below.

SI No	Particulars	Holding Tax	Lighting Tax	Water tax
1	Taxes outstanding at the beginning as on 01.04.13	602294.86	299458.07	279330.17
2	Demand for the Year	366522.72	184553.66	184083.20
3	Total	968817.58	484011.73	463413.37
4	Collect during the year	295811.04	149123.07	143837.84
	a) Collection	260326.23	131388.66	127568.46
	b) Excess Collection			
	c) Rebate	410.72	213.36	1678.39
		35895.53	17947.77	17947.77
5.	Balance outstanding as on 31.03.14	673006.54	334888.66	319575.53

13.2 -
Year wise break up and time barred dues

Year wise break up of outstanding Taxes for the year 2012-13

Year	H. Tax	L. Tax	W. Tax
1	2	3	4
1975-76	1.74	0.45	0.00
1976-77	115.68	27.80	0.00
1977-78	191.25	49.53	0.00
1978-79	408.04	103.89	0.00
1979-80	431.64	216.58	177.22
1980-81	598.62	300.07	246.33
1981-82	626.40	315.42	260.38
1982-83	772.10	388.57	334.09
1983-84	739.06	372.30	300.68
1984-85	1577.66	789.65	653.41
1985-86	1645.02	823.33	686.83
1986-87	2118.90	1060.27	919.87
1987-88	2584.78	1293.21	1150.07
1988-89	3127.90	1564.47	1337.05
1989-90	3404.88	1702.44	1572.32
1990-91	4216.76	2108.38	1864.32
1991-92	5052.86	2404.14	2040.28

1992-93	5301.52	2528.36	2211.06
1993-94	8361.90	3940.15	3568.03
1994-95	8545.80	4028.10	3717.30
1995-96	9014.36	4384.78	4010.26
1996-97	19706.76	9392.48	8961.53
1997-98	19208.96	9366.04	8867.54
1998-99	21251.50	10574.65	10029.37
1999-00	21461.04	10729.52	10214.54
2000-01	24593.80	12193.38	11267.54
2001-02	24427.24	12110.62	11424.41
2002-03	24173.04	12065.12	11361.48
2003-04	25061.52	12579.76	11829.78
2004-05	24722.38	12360.19	11604.41
2005-06	25315.62	12664.16	11673.72
2006-07	27133.84	13602.49	12235.66
2007-08	41471.46	20747.08	18376.23
2008-09	38114.94	19106.52	17555.40
2009-10	31525.02	15913.83	14512.01
2010-11	32453.60	16226.80	14830.50
2011-12	33459.27	16734.54	15032.75
2012-13	109378.00	54689.00	54503.80
Total	602294.86	299458.07	279330.17

Year wise break up of outstanding Taxes for the year 2013-14

Year	H. Tax	L. Tax	W. Tax
2	9	10	11
1975-76	1.09	0.28	0.00
1976-77	84.03	19.88	0.00
1977-78	125.09	32.99	0.00
1978-79	295.28	75.70	0.00
1979-80	266.56	139.68	131.38
1980-81	390.90	201.85	191.37
1981-82	424.68	220.20	213.32
1982-83	555.34	285.23	281.57

1983-84	553.82	279.08	271.84
1984-85	1275.62	637.81	542.65
1985-86	1334.66	667.33	562.25
1986-87	2033.78	1016.89	912.11
1987-88	2520.52	1260.80	1140.83
1988-89	3098.34	1549.69	1327.81
1989-90	3245.28	1622.64	1522.88
1990-91	4076.28	2038.14	1814.88
1991-92	4881.42	2318.42	1967.20
1992-93	4911.20	2333.20	2028.54
1993-94	7885.42	3701.91	3342.43
1994-95	8063.44	3786.92	3488.76
1995-96	8532.00	4143.60	3781.72
1996-97	18549.92	8817.40	8439.31
1997-98	17558.72	8540.92	8161.56
1998-99	18885.38	9391.59	8965.45
1999-00	19934.48	9966.24	9570.40
2000-01	22993.80	11393.38	10586.68
2001-02	22521.04	11157.52	10599.57
2002-03	22256.44	11106.82	10531.44

2003-04	23088.44	11593.22	10971.50
2004-05	22660.34	11329.17	10711.39
2005-06	22713.30	11363.00	10785.96
2006-07	24103.72	12087.43	11134.00
2007-08	37922.22	18972.46	16998.49
2008-09	34002.90	17050.50	15948.80
2009-10	27472.10	13887.36	12934.96
2010-11	27887.28	13943.64	13071.06
2011-12	28629.15	14319.48	13197.23
2012-13	83810.04	41905.02	41827.86
2013-14	143462.52	71731.26	71618.32
Total	673006.54	334888.65	319575.52

Time barred dues by limitation

It would be seen from above table that the total outstanding dues as on 31.03.2013 was Rs. 1327470.71 out of which a sum of Rs. 109196.40 has become barred by limitation. The amount covered by prosecution to realise the barred due could not be ascertained due to non-maintenance of prosecution register which should be maintained henceforth to watch the recovery position and produce the same to next audit for verification. Suitable and adequate step need to be taken to realise the outstanding taxes by initiating certificate cases under ODPR Act against the defaulters. Also steps may be taken to realise the time barred due through mutual settlement.

Outstanding dues for the year 2009-10 & 2010-11 under the following heads became time barred by limitations during the year under audit. Hence the total amount of Rs. 109196.40 is furnished below is held under objection.

Name of the Taxes	2009-10	2010-11	Total
Holding Tax	27472.10	27887.28	55359.38
Lighting Tax	13887.36	13943.64	27831.00
Water Tax	12934.96	13071.06	26006.02
Total	54294.42	54901.98	109196.40

13.3 -
DCB of Licence fees, Rent and Fixed Demand.

The DCB of Licence fees, Rent, and fixed demand for the year 2012-13 & 2013-14 has been arrived and furnished below basing upon the records and registers made available to audit. The DCB register has not been maintained properly which needs to be maintained earlier and compliance to audit.

For the year 2012-13

Particulars	D&O Trade	Lease of Road side Land	Shop Room	RMC	Market	Ferry Ghat
Arrea Demand	21937.00	117841.50	694558.00	165164.00	368806.00	51404.00
Current Demand	6500.00	0.00	339000.00	265164.00	0.00	0.00
Total	286437.00	117841.50	1033558.00	430328.00	368806.00	51404.00
Collection	6500.00	0.00	256565.00	430328.00	0.00	0.00
Balance	21937.00	117841.50	776993.00	0.00	368806.00	51404.00

For the year 2013-14

Particulars	D&O Trade	Lease of Road side Land	Shop Room	RMC	Market	Ferry Ghat
Arrea Demand	21937.00	117841.50	776993.00	0.00	368806.00	51404.00
Current Demand	8714.00	0.00	340000.00	265164.00	0.00	0.00
Total	30651.00	117841.50	1116993.00	265164.00	368806.00	51404.00
Collection	8714.00	0.00	333800.00	265164.00	0.00	0.00
Balance	21937.00	117841.50	783193.00	0.00	368806.00	51404.00

13.4 -

Year wise break up of outstanding fees , rents & Fixed Demand as on 31.03.2014

Particulars	Year	Amount
D&O Trade (u/s - 290)	2004-05	21937.00
	Total	21937.00
Lease of road side land (U/S -255)	1980-81	72.00
	1981-82	336.00
	1982-83	336.00
	1983-84	566.00
	1984-85	446.00
	1985-86	446.00
	1986-87	645.00
	1987-88	624.00
	1988-89	1064.00
	1989-90	1108.00
	1990-91	1346.00
	1991-92	1810.00
	1992-93	2145.00
	1993-94	3560.50
	1994-95	3383.50
	1995-96	4460.50
	1996-97	4921.00
	1997-98	6790.50
	1998-99	6555.00
	1999-2000	7717.00
	2000-01	8904.00
	2001-02	9548.00
	2002-03	11080.00
	2003-04	16291.50
	2004-05	23686.00
	Total	117841.50
Shop Room	1995-96	1809.00
	1996-97	4623.00
	1997-98	4824.00
	1998-99	4824.00
	1999-00	4824.00

	2000-01	6633.00
	2001-02	8241.00
	2002-03	11457.00
	2003-04	9648.00
	2004-05	15000.00
	2005-06	6300.00
	2006-07	8700.00
	2007-08	12500.00
	2008-09	78410.00
	2009-10	75650.00
	2010-11	58750.00
	2011-12	73950.00
	2012-13	160000.00
	2013-14	237050.00
	Total	783193.00
R.M.C	-----	0.00
Market		
a. Goat Market	1986-87	37895.00
	1990-91	18553.00
	1993-94	30575.00
	1997-98	14501.00
	Total	101524.00
b. Cattle Market	1972-73	5705.00
	1984-85	25000.00
	1986-87	11852.00
	1990-91	38713.00
	1997-98	20000.00
	Total	101270.00
c. Weekly Market	1994-95	86000.00
	Total	86000.00
d. Dailly Market	1994-95	66175.00
	Total	66175.00
e. Cock market	1993-94	3000.00
	1994-95	8001.00
	1995-96	2836.00
	Total	13837.00
	Grand Total	368806.00
Ferry Ghat		
Ferry Ghat -I	1969-70	252.00
	1970-71	56.00
	1971-72	50.00

	1972-73	70.00
	1991-92	3850.00
	1992-93	5003.00
	Total	9281.00
Ferry Ghat –II	1977-78	1000.00
	1979-80	1220.00
	1983-84	2570.00
	1984-85	287.00
	1985-86	140.00
	1986-87	280.00
	1988-89	500.00
	1990-91	380.00
	1992-93	28752.00
	1993-94	2945.00
	1997-98	3185.00
	2005-06	240.00
	2006-07	297.00
	2007-08	327.00
	Total	42123.00
	Grand Total	51404.00

13.5 -

Assessment of Holding Taxes

Assessment of holding tax, light tax & Water tax has been done basing on the annual value of holding by the valuation organization of H & UD Deptt. of Odisha during the financial year 2011-12 vide letter no-826/V.O. dt. 27.11.12 which was adopted by the council w.e.f 01.04.2012. The rate of collection of holding tax is @ 6% of annual value and light tax & water tax is @ 2% of annual value.

13.6 -

Maintenance of DCB Register

In spite of suggestions in last audit reports the DCB register of licence fee, Rent and fixed demand has not been maintained . In response to objection memo the local authority stated the proper maintenance of DCB will be ensured. However the same may be maintained properly and produced to next audit.

PARA: 14 AUDIT OF EXPENDITURE

14.1 -

1. Inadmissible H.R.A

On verification of records made available to audit, it is noticed that a sum of Rs. 5351.00, paid to Sri Satya Ranjan Mohanty, O.T.P towards house rent during the year 2011-12 was suggested for recovery in the last AR No-9117/AR/2012-13 as his wife is also a govt. employee and drawing HRA from govt. basing on the prove that Sri Mohanty has deposited Rs. 2400.00 towards HRA received during the year 2007-08 vide MR No-1616/22.08.2008. Besides payment of HRA to Sri Mohanty has been disallowed since 03/2013 as revealed from acquittance roll. Hence the payment of HRA for the period from 03/2012 to 02/2013 amounting of Rs. 5351.00 as detailed below is inadmissible and needs recovery.

Vr. No/Date	Month	Amount
94/02.05.12	03/12	434.00
121/09.05.12	04/12	447.00
151/02.06.12	05/12	447.00
239/11.07.12	06/12	447.00
272/03.08.12	07/12	447.00
301/06.09.12	08/12	447.00
351/04.10.12	09/12	447.00
406/02.11.12	10/12	447.00
451/05.12.12	11/12	447.00
472/01.01.13	12/12	447.00
514/29.01.13	01/13	447.00
561/06.03.13	02/13	447.00
	TOTAL	5351.00

On issue of audit objection memo Rs.5351.00 was recovered from Sri Satyanarayan Mohanty, Peon vide MR No.-2873/4.5.15

14.2 -

1. Excess deposit to Bank towards Loan Payment

On checking of Vouchers and acquittance roll of staffs with cash book it was noticed that vide Vr. No-582 & 583 dated 06.03.2014 a total sum of Rs. 10700.00 has been received by the Baitarani Gramya Bank, Udala towards loan deposit of staffs for the month of 02/2014. But the actual amount of loan as per acquittance roll and Bank statement for the month 02/2014 is Rs. 9350.00. Hence excess receipt of Rs. 1350.00 (Rs.10700.00 – Rs. 9350.00) by BGB, Udala needs recovery.

On issue of audit objection memo Rs.1350.00 was recovered from B.M.,BGB Udala vide MR No.-2874/4.5.15

14.3 -

1. Excess Payment due to wrong calculation

On checking of vouchers with accountant cash book it was noticed that a sum of Rs. 27630.00 was passed for payment. After deduction of Rs.3339.00 the net payable amount is Rs. 24291.00, but net amount of Rs. 24492.00 was paid vide Vr. No-588/23.03.13. Hence the excess payment of Rs.201.00(24492.00 – 24291.00) needs recovery and report compliance to audit

Details of Deduction.

Royalty – Rs.230.00

EGB -Rs 66.00

SD – Rs. 829.00

IT – Rs. 557.00

ST – Rs. 1381.00

Cess – Rs. 276.00

Total –Rs. 3339.00

On issue of audit objection memo the local authority agreed for recovery for which the following officials are held responsible.

However an amount of Rs 201.00 was found to has been recovered from Sri Susanta Patra, JE vide MR No. 3688/9.6.2015 and was verified during exit conference.

14.4 -
1. Production of original MR.

A total sum of Rs.190557.00 as been refunded towards EMD/SD in support of which original MR could not be produced to audit for verification.In response to objection memo the local authority stated it will be produced. Till then Rs.190557.00 is kept under objection.

SI No	Voucher no/Date	Amount	To whom paid
1	92/06.06.13	15000.00	M. Marandi
2	233/26.08.13	3000.00	B. R Modi
3	234/26.08.13	2000.00	A. K mangaraj
4	235/26.08.13	21500.00	M. R Mohanty
5	236/26.08.13	10000.00	B. behera
6	240/26.08.13	1600.00	P. Hembram
7	249/29.08.13	7000.00	A. Pattanaik
8	421/30.11.13	61841.00	B. Behera
9	422/30.11.13	53216.00	B. Behera
10	476/06.01.14	4000.00	B.R. Modi
11	508/20.01.14	7000.00	P. Hembram
12	659/31.03.14	4400.00	B.R. Modi
TOTAL		190557.00	

However the above vouchers and connected case records were produced before audit during exit conference and verified. So the para settled on the spot.

14.5 -
Acknowledgement Wanting

A sum of Rs. 814980.00 has been paid to NIPS towards sanitation bill in support of which acknowledgement from the authority concerned could not be produced to audit for verification.In response to objection memo the local authority stated it will be obtained and produced to audit. Till then Rs.814980.00 is kept under objection.

Vr. No/date	Amount
83/03.06.13	156000.00
295/17.09.13	156000.00
331/01.10.13	156000.00
333/01.10.13	5115.00
334/01.10.13	5115.00
334 (A)/01.10.13	4950.00
430/09.12.13	156000.00
518/25.01.14	4950.00
519/25.01.14	5115.00
557/17.02.14	5115.00
646/26.03.14	4620.00
660/31.03.14	156000.00
TOTAL	814980.00

However the above vouchers and connected case records were produced before audit during exit conference and verified. So the para settled on the spot.

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PARA: 15 AUDIT ON WORKS

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15.1 -

1. **Name of Project**– Constuction of Guard wall from Gendua parida land to Kalo land

Estimated Cost -500000.00

Exe – Departmentally by Sri Susanta ku. Patra, J.E

M.B No -25/2011 (Page- 40 to 43)

Vr. No – 491/11.01.13, Rs. 250000.00 MP Lad

Excess payment due to non-deduction of VAT

On checking of above case records it was noticed that Rs. 2698.00 has been excess paid due to non-deduction of 4% VAT from the cost of metal as the cost is inclusive of VAT as per schedule of rate. Hence the excess payment of Rs. 2698.00 as detailed below needs recovery.

i. CC (1:3:6) with 40 mm size = 144.34 cum

VAT = 144.34 X 0.96 X Rs.495.00 X 4/104 = Rs. 2638.00

ii. M-20 = 3.31 cum

VAT =3.31 X 0.54 X Rs. 880.00 X 4/104 = Rs. 60.00

Total = Rs. 2698.00

On issue of objection memo the local authority was agreed for recovery. The said amount of Rs.2698.00 needs recovery for which 1)Bijay Ketan Mohanty,Ex-EO 2) Susanta Ku. Patra,JE & 3) Chittaranjan Mohanty,T.C.-cum-Accountant found equally responsible.

However an amount of Rs 2698.00 was verified to has been recovered from Sri Susanta Patra, JE vide MR No. 3689/9.6.2015 as produced to audit during the exit conference.

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15.2 -

1. **Name of Project**– Constuction of Guard wall from Hota babu house to Colvert

Estimated Cost -500000.00

Exe – Departmentally by Sri Susanta ku. Patra, J.E

M.B No -25/2011 (Page- 49 to 51)

Vr. No – 492/11.01.13, Rs. 250000.00 MP Lad

Excess payment due to non-deduction of VAT

On checking of above case records it was noticed that Rs. 2704.00 has been excess paid due to non-deduction of 4% VAT from the cost of metal as the cost is inclusive of VAT as per schedule of rate. Hence the excess payment of Rs. 2704.00 as detailed below needs recovery.

CC (1:3:6) with 40 mm size = 145.18 cum
VAT = 145.18 X 0.96 X Rs.495.00 X 4/104 = Rs. 2653.00

ii. M-20 = 2.77 cum

VAT =2.77 X 0.54 X Rs. 880.00 X 4/104 = Rs. 51.00

Total = Rs. 2704.00

On issue of objection memo the local authority was agreed for recovery. The said amount of Rs.2704.00 needs recovery for which 1)Bijay Ketan Mohanty,Ex-EO 2) Susanta Ku. Patra,JE & 3) Chittaranjan Mohanty,T.C.-cum-Accountant found equally responsible.

However an amount of Rs 2704.00 was verified to has been recovered from Sri Susanta Patra, JE vide MR No. 3690/ 9.6.15 & 3697/10.6.15 as per the records produced to audit during the exit conference.

15.3 -

1. **Name of Project**– Constuction of Guard wall from Kara nana house to Udala Podadiha PWD

road

Estimated Cost -500000.00

Exe – Departmentally by Sri Susanta ku. Patra, J.E

M.B No -28/2011 (Page- 63 to 65)

Vr. No – 125/14.05.12, Rs. 250000.00 MP Lad

Excess payment due to non-deduction of VAT

On checking of above case records it was noticed that Rs.2964.00 has been excess paid due to non-deduction of 4% VAT from the cost of metal as the cost is inclusive of VAT as per schedule of rate. Hence the excess payment of Rs.2964.00 as detailed below needs recovery.

i. CC (1:3:6) with 40 mm size = 159.12 cum

VAT = 159.12 X 0.96 X Rs.495.00 X 4/104 = Rs. 2908.00

ii. M-20 = 3.06 cum

VAT =3.06 X 0.54 X Rs. 880.00 X 4/104 = Rs. 56

Total = Rs. 2964.00

On issue of objection memo the local authority was agreed for recovery. The said amount of Rs.2964.00.00 needs recovery for which 1)Duguru Charan Singh,Ex-EO 2) Susanta Ku. Patra,JE & 3) Chittaranjan Mohanty,T.C.-cum-Accountant found equally responsible.

However an amount of Rs 2964.00 was verified to has been recovered from Sri Susanta Patra, JE vide MR No. 3691/ 9.6.15 & 3698/10.6.15 as per the records produced to audit during the exit conference.

15.4 -

1. **Name of Project**– Constuction of Guard wall from Saraswati Mandir Gate to Subash Kandelwal house

Estimated Cost -200000.00

Exe – Departmentally by Sri Dhaneswar Kisku, J.E

M.B No -02/2012 (Page- 60 to 65)

Vr. No – 21/15.04.13, Rs. 100000.00 MP Lad

Excess payment due to non-deduction of VAT

On checking of above case records it was noticed that Rs. 614.00 has been excess paid due to non-deduction of 4% VAT from the cost of metal as the cost is inclusive of VAT as per schedule of rate. Hence the excess payment of Rs.614.00 as detailed below needs recovery.

i. CC (1:3:6) with 40 mm size = 31.91 cum
 VAT = 31.91 X 0.96 X Rs.495.00 X 4/104 = Rs. 583.00

ii. M-20 = 1.69 cum
 VAT = 3.31 X 0.54 X Rs. 880.00 X 4/104 = Rs. 31.00

Total = Rs. 614.00

On issue of objection memo the local authority was agreed for recovery. The said amount of Rs.614.00 needs recovery for which 1) Santosh Ku. Nial Ex-EO 2) Susanta Ku. Patra, JE & 3) Chittaranjan Mohanty, T.C.-cum-Accountant found equally responsible.

However an amount of Rs 614.00 was verified to has been recovered from Sri Dhaneswar Kisku, JE vide MR No. 3699/10.6.15 as per the records produced to audit during the exit conference.

15.5 -

1. **Name of Project**– Constuction of of CC road from forest Qrt to NAC office

Estimated Cost -99000.00

M.B No -01/2013-14 (Page- 46 to 48)

Vr. No-488/09.01.14 , Rs. 99000.00 (R&B)

Exe –Manoranjan Mohanty

J.E – Susanta Kumar Patra

Excess payment due to non-installation of Sign Board

On checking of above case record it was noticed that there was provision for sign board of Rs. 700.00 in agreement as well as in estimate. But the installation of sign board has not been executed. Hence excess payment of Rs. 700.00 due to non-installation of sign board by deviating provision given in agreement and estimate is inadmissible and needs recovery.

On issue of objection memo the local authority was agreed for recovery. The said amount of Rs.700.00 needs recovery for which the following persons are found responsible.

However an amount of Rs 700.00 was verified to has been recovered from Sri Monaranjan Mohanty, Contractor vide MR No. 3693/ 9.6.15 as per the records produced to audit during the exit conference.

15.6 -

1. **Name of Project**– Constuction of of CC road from Ghania parida house to Bikram Parida.

Estimated Cost -500000.00

M.B No -28/2011 (Page- 139 to 144)

Vr. No- 461/15.12.12 , Rs. 500000.00 (SDF)

Exe –Departmentally by Susanta Kumar Patra, J.E

Excess payment due to non-deduction of voids

On checking of above case record with MB it was noticed that spreading of moorum work of 8.98 cum has been executed, but 1/8th voids not deducted from the quantity of work.
 Excess payment = 1/8th of 8.98 cum = 1.12 cum @ 297.20/cum = Rs. 333.00.

Hence excess payment of Rs. 333.00 is inadmissible due to non-deduction of voids from moorum quantity and needs recovery.

On issue of objection memo the local authority was agreed for recovery. The said amount of Rs.333.00 needs recovery for which the following persons are found responsible.

However an amount of Rs 333.00 was verified to has been recovered from Sri Susanta Patra, JE vide MR No. 3694/ 9.6.15 as per the records produced to audit during the exit conference.

15.7 -

1. **Name of Project**– Constuction of of CC road in front of Prafulla Jena house.

Estimated Cost -60000.00

M.B No -03/2013-14 (Page- 37 to 40)

Vr. No-248/29.08.13 , Rs. 60000.00 (R&B)

Exe –Manoranjan Mohanty

J.E – Susanta Kumar Patra

Excess payment due to non-installation of Sign Board

On checking of above case record it was noticed that there was provision for sign board of Rs. 600.00 in agreement as well as in estimate. But the installation of sign board has not been executed. Hence excess payment of Rs. 600.00 due to non-installation of sign board by deviating provision given in agreement and estimate is inadmissible and needs recovery.

On issue of objection memo the local authority was agreed for recovery. The said amount of Rs.600.00 needs recovery for which the following persons are found responsible.

However an amount of Rs 600.00 was verified to has been recovered from Sri Monaranjan Mohanty, Contractor vide MR No. 3695/ 9.6.15 as per the records produced to audit during the exit conference.

15.8 -

1. **Name of Project**– Constuction of of CC guard at Astasambhu Mandir

Estimated Cost -76300.00

M.B No -03/2013-14 (Page-108 to 110)

Vr. No-299/18.09.13 , Rs.76300.00 (RD)

Exe –Manoranjan Mohanty

J.E – Susanta Kumar Patra

Excess payment due to non-installation of Sign Board

On checking of above case record it was noticed that there was provision for sign board of Rs. 500.00 in agreement as well as in estimate. But the installation of sign board has not been executed. Hence excess payment of Rs. 500.00 due to non-installation of sign board by deviating provision given in agreement and estimate is inadmissible and needs recovery.

On issue of objection memo the local authority was agreed for recovery. The said amount of Rs.500.00 needs recovery for which the following persons are found responsible.

However an amount of Rs 500.00 was verified to has been recovered from Sri Monaranjan Mohanty, Contractor vide MR No. 3696/ 9.6.15 as per the records produced to audit during the exit conference.

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PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -
No comment

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 -
<p>Various schemes like Maintenance of Road & Bridges under 13th F.C Awards, Road Development Grants, Motor vehicle grant , 13th FCA General Area Basic grant , 13th FCA performance grant , Performance based incentive grant , MLALAD , MPLAD , CC road (urban asset) etc. have been implemented in this municipality in order to improve the conditions of urban roads & bridges .</p>

PARA: 18 MISCELLANEOUS

18.1 -

Assets and liabilities position of Udala NAC for the year 2012-13 &2013-14 is furnished below.

For 2012-13

Assets		1. Cash balance as on 31.3.13	0.00
		2. Amount of S.B account as on 31.3.13	36054403.95
		3. Balance in S.B. a/c 05468 of MCC,Udala(OAP/ODP)	125202.00
		4. Outstanding taxes to be collected	2266258.14
		a)Tax ----- 1181083.10	
		b)Rent and Fees—776993.00	
		c)Lease-----559988.50	
		Total-----2518064.60	
		Less10% irrecoverable-251806.46	
		To be collected-----2266258.14	
		5. Advance recoverable	1555718.00
		6. Investment(TDR)	Nil
		Total	40001582.09
Liabilities		1. Unspent balance of Govt. grant	33244592.00
		2. Outstanding loan to be refunded for various purposes	1145017.00
		a)Tractor loan—224176.00	
		b)NSDL loan-----723597.00	
		c)Mini bus loan- 52000.00	

		d)LIC loan-----145244.00	
		Total-----1145017.00	
	3.	Arrear Electric bill	8455872.00
	4.	Water bill	1224424.00
	5.	Refundable deposit	2526229.54
	6.	Sale tax	56678.00
	7.	Income tax	6071.00
	8.	Royalty	76864.00
	9.	Cess	208107.00
		Total liabilities	46943854.54
		Liabilities over assets as on 31.3.13	6942272.45
		Total assets	40001582.09

For 2013-14

Assets	1.	Cash balance as on 31.3.13	0.00	
	2.	Amount of S.B account as on 31.3.13	39975872.95	
	3.	Balance in S.B. a/c 05468 of MCC,Udala(OAP/ODP)	130261.00	
	4.	Outstanding taxes to be collected	2403587.00	
		a)Tax ----- 1327470.73		
		b)Rent and Fees—783193.00		
	c)Lease-----559988.50			
		Total-----2670652.23		
		Less10% irrecoverable-267065.23		
		To be collected-----2403587.00		
	5.	Advance recoverable	1865718.00	
	6.	Investment(TDR)	Nil	
		Total	44375438.95	
Liabilities	1.	Unspent balance of Govt. grant	37297916.00	
	2.	Outstanding loan to be refunded for various purposes	1145017.00	
		a)Tractor loan—224176.00		
		b)NSDL loan----723597.00		
		c)Mini bus loan-52000.00		
		d)LIC loan-----145244.00		
			Total-----1145017.00	
		3.	Arrear Electric bill	8627787.00
		4.	Water bill	1238696.00
		5.	Refundable deposit	2734637.54
		6.	Sale tax	128769.00
		7.	Income tax	74144.00
		8.	Royalty	196111.00
	9.	Cess	263159.00	
		Total liabilities	51706236.54	
		Liabilities over assets as on 31.3.14	7330797.59	
		Total assets	44375438.95	

It would be seen from the above table a sum of Rs.7330797.59 was liabilities over assets as on 31.3.14 which is highly alarming. So also seen from last & previous audit reports that liabilities over assets are increasing year by year.

The local authority is advised to take necessary steps with consultation of the council to enhance the income source of its own and to minimise the non plan expenditure wherever necessary in order to liquidate the liabilities over assets

18.2 -

Non production of Asset Register

The asset register was not maintained by the auditee institution. The asset created out of Govt. of India Funds as well as of State Govt. shall be duly entered in the asset register showing the details of the sources of expenditure, date of commencement and completion of works and hand over of the asset etc. The asset register should be reviewed periodically by the executive officer besides the Dist. Authority. Due to non maintenance of the asset register the true and fair picture of the assets created could not be ensured.

In reply to objection memo the local authority assured to maintain the same and produce to next audit.

18.3 -

SINKING FUND

No such fund is in operation in this municipality as per rule 148(4)a of O.M. Rules, 1953. However, the local authority may take necessary steps to create such type of fund in order to meet urgent liabilities in future.

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

19.1 -

Position of Loan

For 2012-13

Category of Loan	Outstanding as on 1.4.12	Receipt during 2012-13	Total	Refund during 2012-13	Balance outstanding as on 31.3.13
NSDP	723597.00	0.00	723597.00	0.00	723597.00
Tractor Loan	224176.00	0.00	224176.00	0.00	224176.00
Mini Bus	52000.00	0.00	52000.00	0.00	52000.00
LIC Loan	145244.00	0.00	145244.00	0.00	145244.00
Total	1145017.00	0.00	1145017.00	0.00	1145017.00

For 2013-14

Category of Loan	Outstanding as on 1.4.13	Receipt during 2013-14	Total	Refund during 2013-14	Balance outstanding as on 31.3.14
NSDP	723597.00	0.00	723597.00	0.00	723597.00
Tractor Loan	224176.00	0.00	224176.00	0.00	224176.00
Mini Bus	52000.00	0.00	52000.00	0.00	52000.00
LIC Loan	145244.00	0.00	145244.00	0.00	145244.00
Total	1145017.00	0.00	1145017.00	0.00	1145017.00

NON PRODUCTION OF LOAN REGISTER:-

Loan Register of NSDP loan, Tractor loan, Mini Bus loan, LIC loan for the year 2012-13 & 2013-14 could not be produced to audit for verification

even after issues of objection memo. Besides as per last AR No-9117/AR/2012-13 for the year 2011-12 a total sum of Rs. 1145017.00 was outstanding as on 31.03.12 for deposit. It will be maintained as the reply of local authority.

The Loan Register is to be maintained in the prescribed form No. XXVII and Appropriation Register of loan funds in form no. XXVIII, which are required to be maintained as per Rule-149 & 150 respectively of the O.M.Rules-1953. The local authority is once again advised to ensure early maintenance of the said registers in proper form and produce to next audit for verification.

19.2 -
SD/EMD Deposits

Particulars	2012-13	2013-14
Deposit outstanding at beginning of year	2445469.54	2526229.54
Receipt	403111.00	640156.00
Total	2848580.54	3166385.54
Refund during the year	322351.00	431748.00
Balance outstanding at end of year	2526229.54	2734637.54

19.3 -
CPF Position

The details of CPF position for the year 2012-13 & 2013-14 is furnished in statement F-1 & F-2 enclosed to this A.R. The abstract position is given below.

	2012-13	2013-14
Outstanding at beginning of the year	1445681.00	2300824.00
Deposit during the year	1391143.00	1764354.00
Total	2836824.00	4065178.00
Withdrawn during the year	536000.00	544000.00
Balance outstanding at end of the year	2300824.00	3521178.00

Details of Deposit of CPF
For 2012-13

1. Contribution	1099100.00
2. Interest	77343.00
3. CPF of 3/12 deposited in 4/12-	154200.00
4. Deposited directly towards loan clearance	60500.00
1. Pramod Ch. Das, TC on 13.3.13-17500.00	
2. Sibakar Behera, TC on 16.8.12-17000.00	
3. Narendra Patra, Peon on 12.9.12-6000.00	
4. Firoz Bibi, Peon-on 11.12.12-20000.00	
Total-60500.00	
Total	1391143.00

For 2013-14

1.Contribution	1531300.00
2.Interest	193554.00
3.Deposited directly towards loan clearance	39500.00
1.Subhakar Behera, TC on 7.8.13-16000.00	
2.Prasan Ku. Mohanty,TC on 17.7.13-7500.00	
3.Firoz Bibi,Peon on 23.12.13 -16000.00	
Total-----39500.00	
Total	1764354.00

19.4 -
Non Deposit of Govt. dues

It can be seen from the table furnished below that a total sum of Rs.662183.00 is pending for deposit of Govt. dues as on 31.3.14. The same need be immediately deposited to their proper heads and compliance reported to audit.

The details of receipt and deposit/refund of Govt. Revenue during the year 2012-13 & 2013-14 is furnished below.

For the year 2012-13

Sl.No.	Particulars	O.B. as on 1.4.12(As per audit)	Receipt during the year	Total	Deposit/refund during the year	Balance as on 31.3.13
1	Royalty	69711.00	407078.00	476789.00	399925.00	76864.00
2	I.T	231073.00	208928.00	440001.00	433930.00	6071.00
3	VAT/Sale tax	481858.00	499513.00	981371.00	924693.00	56678.00
4	Labour Cess	45483.00	162624.00	208107.00	0.00	208107.00
	Total					347720.00

For the year 2013-14

Sl.No.	Particulars	O.B. as on 1.4.13(As per audit)	Receipt during the year	Total	Deposit/refund during the year	Balance as on 31.3.14
1	Royalty	76864.00	374011.00	450875.00	254764.00	196111.00
2	I.T	6071.00	195651.00	201722.00	127578.00	74144.00
3	VAT/Sale tax	56678.00	582399.00	639077.00	510308.00	128769.00
4	Labour Cess	208107.00	182630.00	390737.00	127578.00	263159.00
	Total					662183.00

PARA: 20 RESULT OF AUDIT
20.1 -

The maintenance of records & registers is very poor. The accountant cash book was maintained in haphazard manner. Beside the subsidiary cash book was also maintained in a similar way. The abstract of annual receipt & expenditure register, advance ledger, loan register, SD, IT, VAT, Cess, CPF account ledger were not maintained properly. The local authority is advised to maintain such records properly and produce them to next audit.

Certified that the accounts of Udala NAC for the financial year 2012-13 & 2013-14 have covered under audit and found correct subjected to the comments/remarks offered in the foregoing paragraphs.

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	4.1	0.00	130261.00	0.00	0.00	0.00	
2	13.2	0.00	109196.40	0.00	0.00	0.00	
Total		0.00	239457.40	0.00	0.00	0.00	

Audit Certificate

Certified that the accounts of Udala NAC for the financial year 2013-2014 2012-2013 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

Spot Recovery

SI No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	15-4	3699	2015-06-10	614	Dhaneswar Kisku, JE
2	15-3	3698	2015-06-10	266	Susanta Patra, JE
3	15-3	3691	2015-06-09	2698	Susanta Patra, JE
4	15-2	3697	2015-06-10	6	Susanta Patra, JE
5	15-2	3690	2015-06-09	2698	Susanta Patra, JE
6	14-3	3688	2015-06-09	201	Susanta Patra, JE
7	15-1	3689	2015-06-09	2698	Susanta Patra, JE
8	Page-13	2874	2015-05-04	1350	B.M.,BGB Udala
9	Page-13	2873	2015-05-04	5351	Satyanarajan Mohanty,Peon
10	Para-11.9	2869	2015-05-04	350	J.Mohanta,TC
11	Para-11.8	2870	2015-05-04	1485	C.R Mohanty,TC
12	Para-11.7	2868	2015-05-04	1300	S.Mohanty,TC
13	Para-11.6	2871	2015-05-04	12400	K.Pusty,TC
14	Para-11.5	2864	2015-05-04	860	C.R Mohanty,TC
15	Para-11.4	2867	2015-05-04	6656	A.Boss,Ex-S.A.
16	Para-11.4	3605	2015-03-30	20	P.Ch. Das,D.A.
17	Para-11.4	3632	2015-05-07	10000	Sangram Mohanty,TC
18	Para-11.4	2872	2015-05-04	1500	C.R Mohanty,TC
19	Para-11.4	3608	2015-03-30	755	Sangram Ku. Sahu,TC
20	Para-11.4	3606	2015-03-30	1200	K.Pusty,TC
21	Para-11.3	3610	2015-03-31	20	K.Behara,Peon
22	Para-11.3	3611	2015-03-31	30	N.Nayak,Peon
23	Para-11.3	3609	2015-03-31	45	Satyanarayan Mohanty,TC
24	Para-11.3	3602	2015-03-30	3	S.Behera,Tc
25	Para-11.3	3601	2015-03-30	500	S.Behera,Tc
26	Para-11.3	3607	2015-03-30	30	K.Pusty,TC
27	Para-11.2	3603	2015-03-30	100	J.Mohanta,TC
28	Para-11.1	3604	2015-03-30	3	J.Mohanta,TC
29	Para-11.1	2865	2015-05-04	600	C.R Mohanty,TC
30	Para-11.1	2866	2015-05-04	50	Sangram Ku. Sahu,TC
31	15-5	3693	2015-06-09	700	Monaranjan Mohanty, Contractor
32	15-6	3694	2015-06-09	333	Susanta Patra, JE
33	15-7	3695	2015-06-09	600	Monaranjan Mohanty, Contractor
34	15-8	3696	2015-06-09	500	Monaranjan Mohanty,

35			0000-00-00	0	Contractor
				Total	55922