

LOCAL FUND AUDIT, MAYURBHANJ, ODISHA

CATEGORY : N A C

Audit Report No : 266999/AR/2016-2017-MAYURBHANJ

PARA: 1 TITLE SHEET

1	Name of the Institution :	Udala NAC
2	Year of Accounts under Audit :	2015-2016
3	Name of the Local Authority during the year of A/Cs :	Sri Somanath Sarangi, E.O.
	Name of the Local Authority at the time of Audit :	Sri Somanath Sarangi, E.O.
4	Duration of Audit :	16-01-2017 To 02-03-2017 (Mandays Consumed :- 30)
5	Name of the Auditors :	SANTANU KUMAR BISWAL - Lead Auditor(16-01-2017 to 02-03-2017) BHARAT CHANDRA TUDU - Auditor(16-01-2017 to 02-03-2017)
6	Name of the Reviewing Officer :	TRILOCHAN PRADHAN(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	19-04-2017
8	Entry Conference Date :	09-01-2017
9	Exit Conference Date :	
10	Name of the District Audit Officer :	BRAJA KISHORE NAYAK
11	Date of approval of report by District Audit Officer :	

Para1.1 :- Demographic information:-

Name Of The Institution	Area In sq Km	No of Ward	Population of the Institution					Female Population	Male Population
			S.C	S.T	Minority	General	Total		
Udala NAC	7.89	12	980	3248	440	8484	13152	6701	6451

PARA: 2 PHYSICAL VERIFICATION

S/no	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	Parking fees	16.1.2017	50 nos.	50 nos.	SRP-30	
2	H.Tax receipt books	16.1.2017	03 nos.	03 nos.	SRP-30	
3	Cart and Carriage receipt books	16.1.2017	33 nos.	33 nos.	SRP-32	no transaction since 21.9.2012
4	Cash in hand.	16.1.2017	Nil	Nil	P-149	

Comments

No Comments

PARA: 3 LIST OF VERIFIED RECORDS

A : List Of Verified Records/Register

S/no	List Records/Register	Rules	Form No
1	Register of Estimates & Allotments	Rule 332	Form W-I
2	Contract Agreement Form	Rule 341	Form W-III
3	Contract Certificate	Rule 343	Form W-IV
4	Miscellaneous Supply Bill	Rule 343	Form W-V
5	Register of Works	Rule 345	Form W-VI
6	Stock & Store Register of Municipality	Rule 346	Form W-VII
7	Stock Register of Stationery	Rule 172	Form No. XLIV
8	Demand and Collection Register	Rule 178	Form B
9	Arrear Demand Register	Rule 187	Form H
10	Tax Receipt Form	Rule 188	Form I
11	Tax collector's daily collection register	Rule 192	Form K
12	Stock account of Receipt Forms	Rule 196	Form L
13	Tax collector's Ledger	Rule 198	Form M
14	Measurement Book	Rule 365	Form W-VIII
15	Assessment List	Rule 177	Form A
16	Stamp Account	Rule 172	Form No. XLIV
17	Register of Grants	Rule 80	Form No. XLII
18	Stock account of Tickets used for daily collection of Market fees	Rule 171	Form No. XLIII
19	Daily Collection Register	Rule 171	Form No. XL
20	Ledger of Lessees	Rule 170	Form No. XXXVIII
21	Arrear List	Rule 170	Form No. XXXIX
22	Register of Rents for which there is fixed demand	Rule 163	Form No. XXXVI
23	Miscellaneous Receipts	Rule 157	Form No. XXXIV
24	License Register for Drivers and Owners of Carriages plying for hire	Rule 156	Form No. XXXIII
25	Stock account of License Number Plates	Rule 155	Form No. XXXII
26	Register of the Tax on Carriages, Carts, Horses and Other animals	Rule 151	Form No. XXIX
27	License for Carriages, Carts, Horses Other and animals	Rule 154	Form No. XXX
28	Annual Account of Receipts and Expenditure	Rule 145	Form No. XXIV
29	Cash Book of the municipality	Rule 125	Form No. XIV
30	Salary Bills	Rule 97	Form No. IX
31	Challan	Rule 87	Form No. VI
32	Order Book	Rule 96	Form No. VIII
33	Register of Bills	Rule 96	Form No. VII
34	Cashier's Cash Book	Rule 81	Form No. V
35	Schedule for the Budget Estimate	Rule 77	Form No. III
36	Abstract of the Budget Estimate	Rule 74	Form No. I-A
37	Budget Estimate	Rule 74	Form No. I

B : List of Records/Registers not Produced to Audit

S/no	List Records/Register	Rules	Form No
1	Distrain Warrant Register	Rule 202	Form P
2	Warrant register	Rule 202	Form R
3	Form of inventory & Notice	Rule 203	Form Q
4	Register of Distrained property & sales	Rule 204	Form S
5	Tax Ledger (personal A/C of Tax Payers)	Rule 178	Form B(I)
6	Register of writes off of demands	Rule 190	Form J
7	Progress statement of collection of taxes	Rule 200	Form N
8	Register of Interest Bearing Securities	Rule 147	Form No. XLI
9	Register of Lands	Rule 160	Form No. XXXV

10	Jamabandi Register	Rule 170	Form No. XXXVII
11	Appropriation Register of Loan Funds	Rule 150	Form No. XXVIII
12	Establishment Audit Register	Rule 146	Form No. XXV
13	Register of Investments	Rule 148	Form No. XXVI
14	Register of outstanding deposits	Rule 143	Form No. XXI
15	Register of Outstanding Advances	Rule 140	Form No. XIX
16	Register of adjustments	Rule 132	Form No. XVII
17	Abstract Register of Expenditure	Rule 129	Form No. XVI
18	Voucher of Recoupment of Permanent Advance Account	Rule 110	Form No. XIII
19	Abstract Register of Receipts	Rule 129	Form No. XV
20	Periodical Increment Certificate	Rule 99	Form No. XI
21	Absentee Statement	Rule 97	Form No. X

C : List of Records/Registers not Maintained

S/no	List Records/Register	Rules	Form No
1	Notice of demand for tax u/s-161 of OM Act	Rule 202	Form O
2	Nominal Muster Roll (NMR)	Rule 340	Form W-II
3	Form of appeal petition	Rule 183	Form E
4	Register of Petitions	Rule 183	Form F
5	Mutation Register	Rule 184	Form G
6	Application for License for Carriage, Cart, Horses and Other animals	Rule 152	Form No. XXXI
7	Loan Register	Rule 149	Form No. XXVII
8	Register of Quarterly & Annual account of Expenditure	Rule 144	Form No. XXIII
9	Register of Quarterly & Annual account of Receipt	Rule 144	Form No. XXII
10	Deposit Ledger	Rule 142	Form No. XX
11	Advance Ledger	Rule 136	Form No. XVIII
12	Permanent Advance Account	Rule 108	Form No. XII
13	Subsidiary Cash Book	Rule 128 A	Form No. V-A
14	Subsidiary account of special taxes	Rule 79	Form No.-IV

D : List of Records/Registers not Required

S/no	List Records/Register	Rules	Form No
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Comments

The prescribed registers which are not maintained need be maintained and produce to next audit for verification.

PARA: 4 FINANCIAL POSITION

Udala NAC - 2015-2016

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	NOAP Cash book	01-04-2015	132874.00	8154.00	141028.00	0.00	31-03-2016	141028.00	31-03-2016	141028.00	0.00	Kept outside Accountant Cash book.
2	Accountant Cash book	01-04-2015	4196767.149	46180764.03	88148435.52	68820612.00	31-03-2016	19327823.52	31-03-2016	19406874.31	-79050.79	
	GRAND TOTAL		4210054.549	46188918.03	88289463.52	68820612.00		19468851.52		19547902.31	-79050.79	

Comments
Reconciliation of difference in audit figure & cash book figures as on 31.3.2016.
As per cash book figure. Rs.19406875.00

(1) Previous year difference (AR No-107226/2015-16) (+) Rs.7253.54

 (2) Discrepancy for the year 2015-16 (-) Rs.86304.33
C.B. as per audit. Rs.19327824.21
Comments on difference.

During the financial year 2014-15, the cash book C.B. as on 31.3.2015 was Rs. 42093291.95 as per audit report No. 107226/AR/2015-16., but the C.B. as on 31.3.2015 (As per cash book) is Rs. 42179596.28. Hence the net difference at the beginning of the year Rs. 86304.33 between cash book figure in audit & cash book. The discrepancy of Rs.86304.33 need be reconciled by the local authority and produced to next audit for verification.

Comments on maintenance of Cashbook:-

The O.B. as on 01.04.15 that of last audit report and cashbook does not tally as the C.B. is written taking in to accountant the closing balance of pass books of each and every month which is not correct. This practice is continuing since last few years. In spite of suggestion of last audit report the same is not yet rectified. The E.O. is advised to rectify the cashbook figure taking in to the correct figure as mentioned in last current audit reports.

Non-Production of NOAP Cashbook :-

It is seen that a SB a/c No.05468 MCC Bank Ltd. Udala having balance amount Rs 141028.00 as on 31.3.16 is kept outside of accountant cash book. As noticed from last A.R. this account is related to NOAP cash book. On production of audit objection memo the local authority stated that the NOAP cashbook has not been maintained and the said amount will be included to accountant cashbook. However, the balance amount Rs 141028.00 is to be included to accountant cashbook and compliance reported to audit till then Rs 141028.00 is kept under objection.

BUDGET

As per Rule 104 of O.M. Act 1950 the annual budget estimate of Udala NAC for the year 2015-16 have been prepared & resolved unanimously by the council Resolution No.8/30.5.14 and the same has been sent to H&UD Deptt. Through the ADM, Mayurbhanj vide letter No. 456/3.6.14. The approved budget has not been returned by Govt. in H&UD Deptt. Till date. Further, no supplementary budget has been prepared by the NAC on verification of the budget estimate for the year 2015-16 w.r.t. the actual receipts and expenditure the following variations are noticed.

Receipt				Expenditure.			
Sl.No.	Head	Budget	Actual	Sl.No.	Head	Budget	Actual
1.	Rates & Taxes	600000	707174.61	01.	General Administration	3250000	9169513
2.	Licence & Other fees	145000	544860	02.	Public Safety	2000000	14794892
3.	Receipt and Spl.Act.	100000	00	03.	Public Health	1000000	15093115
4.	Receipt from Municipal Fund	1000000	3135775	04.	Public convenience	35500000	15595201
5.	Grants & contribution	42130000	29103000	05.	Public Instruction	4020000	00
6.	Miscellaneous	1000000	6108063.42	06.	Miscellaneous	200000	6585506
7.	Extra ordinary debt.	00	3484891	07.	Extra ordinary debt.	00	4371135
	Total	44975000	43083764.03		Total.	45970000	65609362

Comments on Budget

The budgetary provision of Grants received and on Miscellaneous head may fluctuate to a great extent as there is not a fixed amount to be received rather it is prepared just on speculation. But in case of Rates & Taxes and Licence & other fees the actual receipt nearly two times or more than that of the budgetary figure. Since the arrear and current demand is in hand, expectation of collection in budgetary provision must be a realistic one. But the same has been lowered to a great extent means the local authority was not expecting to collect much more than that of the demand rather from beginning right from preparation of budget they are apprehending less collection; which is not at all a healthy aspect which should be guarded in future.

For over all comments on receipt/expenditure there was a huge difference between actual figures & budgetary provision for the year 2015-16. The E.O. is advised to prepare the budget on a realistic manner.

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

Udala NAC - 2015-2016

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	Treasury,Udala	1468	31-03-2016	2278528.00	31-03-2016	2278528.00	0.00	Govt.
2	SBI,Udala	30140342189	31-03-2016	580111.27	31-03-2016	25043.27	555068.00	DDO
3	SBI,Udala	30356253627	31-03-2016	1081114.00	31-03-2016	1072914.00	8200.00	SBM
4	SBI,Udala	31108276569	31-03-2016	233043.00	31-03-2016	233043.00	0.00	Water Bottle.
5	SBI,Udala	10795560484	31-03-2016	20191.40	31-03-2016	20191.40	0.00	BSVY.
6	SBI,Udala	10795561104	31-03-2016	910473.48	31-03-2016	910473.48	0.00	IDSMT.
7	SBI,Udala	10795561386	31-03-2016	14551.00	31-03-2016	14551.00	0.00	12th. F.C.
8	SBI,Udala	30441991679	31-03-2016	35096.00	31-03-2016	-18464.00	53560.00	LFS
9	SBI,Udala	30341973150	31-03-2016	19589.00	31-03-2016	19589.00	0.00	Non-LPS
10	SBI,Udala	30351169179	31-03-2016	1503.00	31-03-2016	1503.00	0.00	GYM PARK
11	SBI,Udala	10795561397	31-03-2016	105633.00	31-03-2016	105633.00	0.00	Tinikonja
12	UBI,Udala	1833010012829	31-03-2016	139795.00	31-03-2016	45121.00	94674.00	UBI Own fund
13	uBI,Udala	1833010066556	31-03-2016	15627.00	31-03-2016	15627.00	0.00	13th FC RSB
14	UBI,Udala	1833010021906	31-03-2016	2380222.00	31-03-2016	-815684.00	3195906.00	Own fund
15	IOB,Udala	2263101000010011	31-03-2016	206511.50	31-03-2016	196091.50	10420.00	RD
16	IOB,Udala	263101000010015	01-04-2016	516722.50	31-03-2016	516722.50	0.00	NRB
17	IOB,Udala	263101000010014	31-03-2016	7807.50	31-03-2016	7807.50	0.00	MV
18	IOB,Udala	263101000010013	31-03-2016	79962.00	31-03-2016	65391.00	14571.00	RSB
19	IOB,Udala	263101000010003	31-03-2016	5490676.00	31-03-2016	5490676.00	0.00	NOAP
20	BOI,Udala	5477010110025	31-03-2016	7300.00	31-03-2016	7300.00	0.00	NOAP
21	BOI,Udala	547710110017597	31-03-2016	4652963.00	31-03-2016	4652963.00	0.00	BRGF
22	BGB,Udala	103210100006013	31-03-2016	241.00	31-03-2016	241.00	0.00	MP MLA LAD
23	BGB,Udala	10321100002861	31-03-2016	4093971.00	31-03-2016	4093971.00	0.00	HSY
24	MCCB,Udala	4168	31-03-2016	7590.00	31-03-2016	7590.00	0.00	MAHIMA
25	ICICI,Udala	326301000119	31-03-2016	3139.00	31-03-2016	3139.00	0.00	Own fund
26	UBI, Udala	1833010076845	31-03-2016	46300.50	31-03-2016	46300.50	0.00	D fund
27	BOI,Udala	547710110002352	31-03-2016	280470.24	31-03-2016	77470.24	203000.00	13th. FC
28	IOB,Udala	263101000010012	31-03-2016	333141.92	31-03-2016	333141.92	0.00	OULM
29	MCCB,Ltd.	008063005468	31-03-2016	141028.00	31-03-2016	141028.00	0.00	NOAP
	GRAND TOTAL			23683301.31		19547902.31	4135399.00	

Reconciliation
Reconciliation

As per Pass book C.B as on 31.3.2016.-Rs23683301.31

As per Cash book C.B as on 31.3.2016 Rs.19547902.31

Difference

Rs.4135399.00

Reasons of difference

In the following SB a/cs the cheque even though issued within 31.3.16 from Accountant Cash book but these cheques have not been encashed within 31.3.16 for which the pass book figure in excess by Rs.4135399 .00 as details below.

Ch.No/dt.	A/C with Bank.	Amount.	Remarks.
Ch.No.014179/18.3.16	U.B.I./2829	3000	
Ch.No.014180/18.3.16	U.B.I / 2829	1961	
Ch.No.013225/18.3.16	B.O.I./2352	203000	
Ch.No.416804/22.3.16	I.O.B./10013	11574	
Ch.No.416805/22.3.16	I.O.B./10013	2997	
Ch.No.014163/30.3.16	U.B.I./2829	21987	
Ch.No.845215/30.3.16	S.B.I./189	500000	
Ch.No.856120/30.3.16	S.B.M/627	8200	
Ch.No.845219/30.3.16	S.B.I./189	30000	
Ch.No.014165/30.3.16	U.B.I./2829	5000	
Ch.No.845216/30.3.16	S.B.I./189	20000	
Ch.No.416905/30.3.16	R.D/10011	6975	
Ch.No.416906/30.3.16	R.D./10011	3445	
Ch.No.171484/31.3.16	U.B.I./906	450110	
Ch.No.171483/31.3.16	U.B.I./906	378249	
Ch.No.171485/31.3.16	U.B.I/906	203000	
Ch.No.752832/31.3.16	S.B.I./6779	53560	
Ch.No.845218/31.3.16	S.B.I./189	5068	
Ch.No.171490/31.3.16	U.B.I/906	142431	
Ch.No.171489/31.3.16	U.B.I./906	2022116	
Ch.No.171591/10.2.16	U.B.I./2829	2000	
Ch.No.436132/13.1.16	U.B.I./2829	8224	
Ch.No.644238/30.9.15	U.B.I./2829	1363	
Ch.No.587447/4.7.11	U.B.I./2829	27093	
Ch.No.416815/22.4.14	U.B.I./2829	3000	
Ch.No.118363/27.7.14	U.B.I./2829	1140	
Ch.No.7090215/26.3.15	U.B.I./2829	7906	
Ch.No.904453/10.3.14	U.B.I./2829	1000	
Ch.No.260572/13.12.14	U.B.I./2829	10000	
Ch.No.107530/2.7.15	U.B.I./2829	1000	
	Total.	4135399	

PARA: 6 STOCK POSITION

Udala NAC - 2015-2016

Sno	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Almirah	20	1	0	21.00	21	
2	Table	12	0	0	12.00	12	
3	Computer table	4	0	0	4.00	4	
4	Computer Chair	3	0	0	3.00	3	
5	s.Model Gadi Chair	6	0	0	6.00	6	
6	Fiber Chair	16	0	0	16.00	16	
7	computer	3	0	0	3.00	3	
8	Computer Printer	3	0	0	3.00	3	
9	Moving Chair	2	0	0	2.00	2	
10	Wheel barrow	20	0	0	20.00	20	
11	Tractor	1	0	0	1.00	1	
12	Tractor Trolley	1	0	0	1.00	1	

Comments

As per Rule the Executive Officer and the store-keeper shall be responsible for the custody of stores and their safety for which necessary arrangement shall be made by the Executive Officer to keep them in efficient and good condition protecting them from loss, damage and deterioration. When the stores have become useless or obsolete, or are rendered surplus and cannot be put to any profitable use a survey report shall be prepared by the Executive Officer and submitted for sanction. Half yearly physical verification of stock and stores should be done twice in a year

PARA: 7 INVESTMENT

Udala NAC - 2015-2016

Sno	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2015	0.00	0.00	0.00	0.00	31-03-2016	0.00	31-03-2016	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 comments.

PARA: 8 ADVANCE

Udala NAC - 2015-2016

S/no	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference (In Rs:)	Remarks
1	01-04-2015	Accountant Cash book	1965718.00	499800.00	2465518.00	387500.00	31-03-2016	2078018.00	31-03-2016	2078018.00	0.00	
	GRAND TOTAL		1965718.00	499800.00	2465518.00	387500.00		2078018.00		2078018.00	0.00	

Comments :

Year-wise break-up of outstanding advance as on 31.3.2016.

Year.	Amount.	Remarks.
1	2	3
2010-11	1555718	
2010-11	0	
2011-12	0	
2012-13	0	
2013-14	250000	
2014-15	0	
2015-16	272300	
Total.	2078018	

The details advance paid during 2015-16 but not adjusted by 31.3.2016.

Vr.No/dt.	Amount.	Name of the advance holder.	Purpose.
94/5.5.15	20000	Paid to Sri Dasarathi Parida, Peon.	Preparation of Jalachhatra.
172/28.5.15	500	Paid to Saroj Ku. Pani, Accountant.	Exposure visit to Kerala
231/9.6.15	10000	Paid to Dhaneswar Kisku, J.E.	Improvement of Park
441/21.7.15	23000	Paid to Sri Dasarathi Parida, Peon.	To meet the expenses of Jalachhatra.
802/12.11.15	211800	Paid to Renja Hembram, J.A.	Disbursement of OAP-Nov.-2015
1139/30.3.16	7000	Paid to Sri Dasarathi Parida, Peon.	Utkal Diwas.
Total.	272300		

Hence the local Authority was advised to take effective steps to adjust the outstanding advances and compliance reported to next audit.

PARA: 9 GRANTS

Udala NAC - 2015-2016

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2015	37016548.00	29103000.00	66119548.00	33987198.00	31-03-2016	32132350.00	
	GRAND TOTAL	37016548.00	29103000.00	66119548.00	33987198.00		32132350.00	

Comments :

Comments :

The details of grant position for the year 2015-16 is furnished vide Statement-D enclosed to this A.R. It is seen from the above table that Grant amounting to Rs.32132350.00 is laying unspent at the end of the year. Non- utilisation 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 are meant for. No grants of Kalyan Mandap Spl. Problem , AWC are spent. Huge amount of unspent balance on BRGF and 13 FC is laying without any valid reasons. No development work has been carried out from octroi compensation grant through more than Rupees lakhs is laying unspent keeping huge govt. grants is hand without spending it in time proves the unwillingness on the part of the officials of the NAC and the fact is taken to the notice of administrative department for needful instruction/suggestion.

PARA: 10 UTILISATION CERTIFICATE

Udala NAC - 2015-2016

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2015	105545991.88	33987198.00	139533189.88	32125570.00	31-03-2016	107407619.88	
	GRAND TOTAL	105545991.88	0.00	139533189.88	32125570.00		107407619.88	

Comments :

Details of U.C. submitted by 31.3.2016.

Lr.No/dt.	Amount.	Year.	Scheme.
1	2	3	4
2146/16.6.15	360935	2012-13	B.Wall
2150/16.6.15	322396	2012-13	B.Wall
1291/20.4.15	2471881	2012-13	R.D.
1355/20.4.15	292000	2012-13	C.C.Road
1355/20.4.15	43000	2012-13	M.V.Tax
1788/16.9.15	401000	2014-15	M.V.Tax
1788/16.9.15	230000	2011-12	W.Bodies
1788/16.9.15	800000	2011-12	R.B.
1788/16.9.15	4001000	2014-15	M.V.
1361/20.4.15	2664000	2013-14	Devolution
2320/29.6.15	298500	2013-14	M.V
3519/22.4.15	5941000	2014-15	Incentive
2156/16.6.15	2479858	2014-15	13th. F.C.
1361/20.4.15	500000	2012-13	Devolution
1361/20.4.15	2164000	2014-15	Devolution
1357/20.4.15	6185000	2014-15	Octroi
4974/2.6.15	2062000	2014-15	Octroi
1503/28.4.15	909000	2014-15	13th. F.C.
Total.	32125570		

Year wise break up of pending U.C as on 31.3.2016

YEAR	Amount
1	2
Prior to 2010-11	18011956.88
2010-11	14848541.00
2011-12	20852566.00
2012-13	13661900.00

2013-14	2119080.00
2014-15	21226287.00
2015-16	16687289.00
TOTAL	107407619.88

Comments

The E O is advised to sent the pending U C to proper quarter under intimation to audit.

PARA: 11 MISAPPROPRIATION & DEFALCATION

11.1 - Excess paid towards/Non-refund totaling mistake in O.A.P./O.D.P./N.O.A.P.

On verifying the O.A.P., O.D.P., N.O.A.P. acquittance w.r.t. cash book it is seen that during the financial year 2015-16 (From W.No. 1 to 11) Rs. 217100 has been paid to Renja Hembram,JA towards disbursement of O.A.P., O.D.P., N.O.A.P. Out of which Rs.196100.00 has been disbursed leaving the balance of Rs. 21,000.00 to be deposited by Renja Hembram, JA .In this regard Sri Renja Hembram is entitled to deposit 21000.00 instead of which he has deposited Rs. 19,800.00 leaving Rs. 1200.00 in his hand. Hence Sri R.Hembram is responsible for such loss.

In response to the audit objection memo no. 3/13.2.2017 (P- 24 & 25) the local authority effected cash recovery of Rs. 1200.00 from Sri Renja Hembram,JA vide M.R.No.322/dt. 12. 4. 2017 which was verified. Hence the para is dropped.

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PARA: 12 LOSS OF STOCK & STORE

12.1 -
Verified the records produced and found no loss of stock & stores.

PARA: 13 AUDIT OF RECEIPTS

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13.1 - DCB Position of Taxes.

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D.C.B.Position for the year 2015-16 is furnished vide statement 'E' enclosed to this A.R. The abstract position is given below.

SI.No.	Particulars	H.Tax	Light Tax	Water tax
01	02	03	04	05
1.	Taxes outstanding at the beginning of the year as on 1.4.15	661036.30	329046.33	316403.74
2.	Demand for year 2015-16	439072.02	224634.96	197518.40
3.	Total	1100108.32	553681.29	513922.14
4.	Collected during the year	347730.14	177188.52	162567.50
5.	Balance outstanding as on 31.3.16	752378.18	376492.77	351354.64

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13.2 - Reconciliation between DCB figure & Accounts figure.

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SI.No.	Particulars	H.Tax	Light Tax	Water tax
1	Amount collected as per Account figure	356962.95	181540.01	168671.65
2	Add Rebate Allowed	19288.45	9658.50	9658.25
3	Deduct advance collection made for 15-16	23709.08	11854.54	11854.54
4	Deduct excess collection made by Tax collection that to demand	4812.18	2155.45	3907.86
6	DCB figure.	347730.14	177188.52	162567.50

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13.3 - Percentage of collection.

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Name of the Tax	Total Demand	Total collection including rebate	% of collection.
Holding Tax	1100108.32	347730.14	31.60%
Light Tax	553681.29	177188.52	32%
Water Tax	513922.14	162567.50	31.63%
Shop Room rent.	1241282	362700	29.21%

From the above data it is apparent that collection of Holding Taxes & Shop rent are very poor. In spite of adequate staff poor collection indicates lack of interest of the total administration of the NAC. So the E.O. as well the Chair person are advised to take some drastic measure to collection the arrear and current taxes to enhance the revenue of the NAC.

13.4 - Time Barred Dues.

The year-wise break-up of taxes are given below in a tabular form as supplied by the E.O. which is Rs.1480225.59 as on 31.3.16.

Year.	Amount.		
	H.Tax.	Light Tax	Water Tax.
2015-16	156385.16	80110.89	66671.74
2014-15	82086.84	41043.42	41043.42
2013-14	66876.96	33438.48	33438.48
2012-13	54651.80	27325.90	27325.90
2011-12	17957.56	8978.78	8631.82
2010-11	17643	8821.50	8520.24
2009-10	16971.28	8485.64	8198.46
Up to 08-09	339805.58	168288.16	157524.58
Total.	752378.18	376492.77	351354.64

Out of total outstanding taxes of Rs.1480225.59 as on 31.3.2016 the taxes outstanding from the beginning to 2011-12 are time barred. Since time barred dues are the continuous process. So the present audit the outstanding for 2011-12 should be taken to account for surcharge on time barred taxes.. Thus the taxes outstanding for 2011-12 amounting to Rs.35568.16 as details worked out below is suggested for recovery. For this recovery the officer in position during 2015-16 is held responsible as taxes of 2011-12 is barred by limitation by 2015-16.

Year	Holding Tax	Light Tax	Water Tax	Total
2011-12	17957.56	8978.78	8631.82	35568.16

Responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs.)
1	Sri Prasanna Ku.Mohanty	I.C Tax Daroga	Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ	17784.00
2	Sri Somanath Sarangi	EO	Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ	17784.00

13.5 - Assessment of Taxes -

Assessment of holding tax, light tax and has been done basing on the annual value of holding by the valuation organisation 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. 1.4.12. The rate of collection of holding tax is 4% light tax is 2% and water tax is 2% of annual value of holding. During the year 2015-16 the newly approved building plan position is furnished below.

OB as on 31.3.2015	Received during 2015-16	Total	Approved during 2015-16	Balance as on 31.3.2016
05 Nos	38 Nos	43 Nos	38 Nos	05 Nos

The Local authority is advised to renew the rate of Taxes so that the internal income may be enhanced.

13.6 - DCB of License fee,Rent & fixed Demand

The DCB of License fee,Rents and other fixed demands for the year 2015-16 is furnished in the Statement :"E" enclosed in this AR. The abstract of the same is furnished below.

Sl.No.	Particulars	D/O Trade	Lease of	Shop room	R.M.C Market	Market	Phery Ghat	Fishery Tank
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01	02	03	R.L Side		06	07	08	
			04	05				
1.	Arrear Demand		117841.50	714002	265164	368806	51404	42123
		21937						
2.	Current Demand	86690	00	527280	265164	0	0	35964
3.	Total	108627	117841.50	1241282	530328	368806	51404	78087
4.	Collected during the year	86690	00	362700	530328	0	0	35964
5.	Balance outstanding as on 31.3.16	21937	117841.50	878582	00	368806	51404	42123

13.7 -
PARA: 14 AUDIT OF EXPENDITURE
14.1 -

The details of Staff Position in respect of Udala N.A.C. for the year 2015-16.

SI.No.	Post.	Category	Sanctioned Strength.	Staff in position	Vacancy	Remarks.
1	2	3	4	5	6	7
1	E.O.	Foreign Service	1	1	Nil	
2	Senior Asst.	LFS	1	1	Nil	Due to Transfer on 16.6.16
3	Junior Asst.	LFS	2	2	Nil	
4	Tax Collector	Non-LFS	1	1	Nil	
5	Asst. Tax-Collector	Non-LFS	1	1	Nil	
6	Octroi Tax-Collector	Non-LFS	10	10	Nil	
7	Octroi Tax Peon	Non-LFS	8	8	Nil	
8	Work Sarkar	Non-LFS	1	1	Nil	
9	Peon	Non-LFS	2	2	Nil	
10	Process Server	Non-LFS	1	1	Nil	
11	Sweeper	Non-LFS	1	1	Nil	
12	Wwork charged Sweeper	Non-LFS	5	5	Nil	
13	J.E. (Contractual)	LFS	1	1	Nil	
14	J.E.(Contractual)	BRGF	1	1	Nil	

15	UCDN C.O.	Contractual	1	1	Nil	
16	Accountant	Contractual	1	1	Nil	
17	MIS CP	Contractual	1	1	Nil	
		Total.	39	39		

14.2 - Engagement of DLRS/NMRS/CLRS appointed after 19.5.1997.

As revealed from the last A.R.No. 107226/Ar/2015-16 it is seen that the following DLRS/NMRS of this Office are taking salary out of N.A.C. fund, though they have been appointed after 19.5.1997. As per circular No. MIS 129/2000 , 36051/H & U.D. dt. 15.12.2000 N.A.C. can not engage DLRS/NMRS without prior approval from Govt.The details are furnished below.

Sl.No.	Name of the Staff/designation	Appointed	Amount.	Year.
01.	Smt. Harshamani Mukhi, Sweeper	5.8.1998	Rs.55800.00	2015-2016
02.	Jitendra Nath Behera, Electrician	1.3.2004	Rs.58512.00	-do-
03.	Ajaya Ku. Patra, Amin	1.8.2007	Rs.58512.00	-do-
		Total.	Rs.172824.00	

Since the above employees are not disengaged as per the circular of H&UD Deptt and No approval from Govt. is obtaining the entire payment of Rs 172824.00 is treated to be an irregular one. Thus till regularisation of the matter by obtaining approval from govt. Rs 172824.00 is held under objection.

14.3 - Inadmissible payment towards supplying New paper to the residence of Chairman.

On verification of paid vrs. w.r.t. cash book for 2015-16 it is seen that a sum of Rs.925.00 has been paid to the news paper agent towards supply of sambad paper to the residence of Chair person. The whole fund met out of NAC, which is highly irregular and contravening to the rules and regulation. The fictitious expenditures borne out of NAC fund may be stated to audit. The details are furnished below.

Vr.No.21/23.4.15= Rs. 625.00 Nov 14 to March-15

Vr.No.365/2.7.15= Rs.300.00 April, May-15

Rs.925.00

On issue of audit objection memo No.04/dt.28.2.2017 OSP P-38 the local authority stated that the amount will be recovered from the person concerned and shown at the time of exit conference. Till then Rs. 925.00 is suggested for recovery and failing which the following officials are held equally responsible.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Somanath Sarangi	EO	Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ	463.00
2	Sri Chittaranjan Mohanty	Accountant	Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ	462.00

14.4 - Irregularities in expenses relating to N.A.C. Election-2013.

Advance paid Rs. 60,000/- vide Vr.No. 293/17.9.13 to Sri Pramod Ku. Das, Adjusted vide Vr.No. 818/dt. 17.11.15= Rs. 60,000/-

On verification of the above adjustment Vr. It is seen that a sum of Rs. 13805.00 has been spent towards consumption of meals & tiffin in the election 2013. The details of whom it has been served is not mentioned on the body of the vr. They had been paid T.A./D.A. those who are engaged for such purpose . So In addition to

above supply of meals, Tea and tiffins with alter rate is fictitious and beyond the Election guidelines . The bill submitted is seen writing & overwriting offenly.The vouchers are not passed for payment by the District Election Officer.

Similarly tea supply to the counting hall, along with temporally shelter without any evidence is fully doubtful.

To verify the genuineness of expenditures, the guidelines council resolution regarding category-wise expenses could not be produced to audit for verification. The details are furnished below.

Date.	Food items.	To whom purchased.
18.9.13	Tiffin, 20 pcts. @ 25/-= 500.00 Water Bottle 5@ = 15/- =75.00	Bar Association Canteen
19.9.13	-do- 20 x 25/- = 500.00 -do- 6x15/- = 90	-do-
Dt.not mentioned	Tiffin 50x40/- = 2000.00 Water 1 bag, @ 75/- =75.00 Tea 30.9.13 15 cups @ 5/- = 75.00	-do-
30.9.13	Lunch 20x40/- = 800.00	Surya Hotel & Restaurant.
22.10.13	Lunch, 20x40/-= 800.00	-do-
27.8.13	Meals with W.Bottle (4+4) =8 = 1200.00	Hotel Maa Ambika(Main) road,Udala
15.9.13	-do- (3+3) =6 =900.00	-do-
20.9.13	-do- 4 = 560.00	-do-
5.9.13	-do- (3+3)= 6 =1000.00	-do-
7.9.13	-do- (3+3) =6 =1000.00	-do-
11.9.13	-do- 3 = 430.00	-do-
13.9.13	-do- (4+4) = 8 =1000.00	-do-
20.9.13	80 cup tea @5/- = 400.00	-do-
	Temporary Shelter, 12x20= 2400.00	-do- for Counting Hall.
	Total. 13805.00	

On issue of audit objection memo No. 03/dt.13.2.2017 OSP-30 & 31 the E.O. replied that steps will be taken to recover the amount later on. Till recovery effected from the person concerned Rs.13805.00 is suggested for recovery. The following officials are considered responsible for such gross irregularity in payment.

Responsible Person for this paragraph

Sln0	Name	Designation	Adress	Amount(In Rs:)
1	Sri Pramod Ku.Das	T.C	Udala NAC AT.PO.-Udala Dist.-Mayurbhanj	6902.00
2	Sri Santosh Ku.Nial	Ex.-EO	Now.-EO Chhatrapur NAC AT.PO.-Chhatrapur Dist.-Ganjam	6903.00

14.5 -

PARA: 15 AUDIT ON WORKS

15.1 - In admissible payment towards grading allowed in C.C. road.

Name of the work:- Constn. of C.C. road in front of Sarat Ch. Das, house to W.No. 4

Estimate cost:- Rs.52105.00 (1st & Final)

Agency:- Smt. Parbati Hembram

J.E.:- Sri Dhaneswar Kisku

Vr.NO.:- 405 / dt. 7.7.15

M.B.No.:- 04/ 2014-15 (P-20 to 26)

On verification of above work case record w.r.t. M.B. for 2015-16, it is revealed that grading is allowed in CC Road as shown in M.B after execution of C.C. (1:3:6) & C.C. (1:2:4). In C.C. road guidelines such item is fully prohibited. The grading cost should be included with the rate provided in execution of CC Road. The details of works execution is stated below.

Earth work = 2 x 16m x 0.35 mx 0.20 m = 2.24 cum.
 Sand filling on) =1 x 11m x3 x0.10m =3.30 cum.
 Road surface) =1 x 5m x 2.7m x0.10 m =1.35 cum.
 4.65 cum.

C.C. (1:3:6) and C.C.(1:2:4) is also allowed for the length of 16 mts. But after that grading is allowed is as follows.

Grading = 1 x 3.20m. x 1.20 x0.075=0.28 cum., This extra item as shown executed is beyond the C.C. road guidelines and cost paid Rs. 1023.00 (0.28 @ 3653.50/cum) needs recovery from the executant.

On issue of audit objection memo no.4/dt. 28.2.2017 Page.50 the local authority replied that the amount will be adjusted from SD. Till than Rs.1023.00 is suggested for recovery. The following officials are equally responsible.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs.)
1	Sri Somanath Sarangi	EO	Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ	256.00
2	Sri Dhaneswar Kisku	JE	Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ	256.00
3	Sri Chittaranjan Mohanty	Accountant	Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ	255.00
4	Sri Prakash Ch.Dash	ME	Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ	256.00

15.2 - Fictitious sand filling shown spread on road surface.

Name of the work:- Construction of C.C.road from Gudu Shoe house to R.K.Fashion Shop in W.No.05

Estimated cost:- Rs.99999.00 (1st. & final) H/A = 13th. FC

Executant:- Smt. Parbati Hembram

J.E.:- Sri Dhaneswar Kisku,

Vr.No.:- 731/19.10.15, M.B.No. 3/14-15 (P-136 to 142)

On scrutiny of the above work case record w.r.t. M.B. for 2015-16 it comes to the notice that the depth of the cut-off-trench as excavated as on 0.35m. Without sand filling on the same trench C.C. (1:3:6) in cut-off-wall was executed for 0.35 m.

From the above it is assured that the wall height is parallel with the road surface. Hence the sand spread on the entire road surface up to the height of 0.10 m. can not be sustained due to non-availability of cut-off-wall meant for protection. During heavy rain, high scorching of sunshine sand other natural calamities the entire sand may be washed away and the purpose itself is defeated. In the context the cost towards sand i.e., Rs. 2532.00 as details mentioned below is suggested for recovery.

Sand spreading:- 1 x 24.10 x 4 x 0.10 =9.64 cum. @Rs.262.70/cum. Rs.2532 Say, Rs. 2532.00 needs recovery.

On issue of audit objection memo no.4/dt. 28.2.2017 Page.49 the local authority replied that the amount will be adjusted from SD. Till than Rs.2532.00 is suggested for

recovery.The following officials are equally responsible.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Saroj Ku. Pani	Accountant	Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ	633.00
2	Sri Somanath Sarangi	EO	Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ	633.00
3	Sri Prakash Ch.Dash	ME	Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ	633.00
4	Sri Dhaneswar Kisku	JE	Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ	633.00

15.3 - Excess sand spreading on Road Surface shown in M.B.

Name of the work:- Constn. of C.C.road from Rajendra Behera house to Rabikanta Mohapatra house .

Estimated cost:- Rs.95,000.00 H/A:- R & B

Agency:- Sri Saktidhar Padhial

J.E.:- Sri S.K.Patra, C.R.No.:- 193/2015-16

Vr.N o.:- 1040/19.2.2016,

M.B.No.:- 01/2013-14 (P- 166 to 171)

On detail scrutiny of the above work case record along with M.B. for 2015-16 it is seen that the C.C.road is executed as follows.

- i)Earth work in cut-off-wall 2 x 17m x0.40m x0.40m =5.44cum.
- ii) Sand filling in cut-off-trench= 2 x17m x0.40m x0.10m =1.36 cum.
- iii)C.C.(1:3:6) in cut-off-wall = 2 x 17 x0.30m x0.70m =7.14 cum.

From the above measurement it is understood that the sand spreading on the road surface is due for 0.40cum. in technical point of view instead of 0.50mts.. Hence excess 0.10m. is not admissible and cost paid for the sand i.e. Rs. 1397.00 is suggested for recovery . The details are furnished below.

As per M.B. =1 x 17 x 3.05 x0.50 =25.92 cum.

Admissible = 1 x 17 x 3.05 x 0.40 =20.74 cum.

Excess =5.18 @ 269.64 =1396.73 Say, 1397.00 needs recovery.

Besides above sign board as per agreement having cost of Rs. 1000.00 need to be fixed on the road but board fixed below standard with cost of 600.00 . As a result of = Rs.400.00 (1000.00 – 600.00) needs to be recovered.

As a whole Rs. 1397.00 + 400.00 =Rs.1797.00 needs recovery.

On issue of audit objection memo no.4/dt.28.2.2017 Page.43 the local authority replied that the amount will be adjusted from SD.Till thanRs1797.00 is suggested for recovery.The following officials are equally responsible.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Somanath Sarangi	EO	Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ	449.00
2	Sri Saroj Ku. Pani	Accountant	Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ	449.00

3	Sri Prakash Ch.Dash	ME	Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ	450.00
4	Sri Sushanta Ku.patra	JE	Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ	449.00

15.4 - Inadmissible sand spreading on the Road surface shown in M.B.

Name of the work:- Construction of C.C.road at Chudigate (Saraswati Market) in W.No.05

Estimated cost:- Rs.57300.00 (1st & Final) , Scheme:- R & B

Executant:- Sri Saktidhar Padhial

J.E.:- Sri D.Kisku C.R.No:- 166/ 2015

Vr.No:- 741/dt. 19.10.2015,

M.B.No:- 4/2014-15, (P- 28 to 34)

On verification of above work case record w.r.t. M.B. for 2015-16 it is seen that the C.C. road is executed as follows:-

- 1.Earth work in cut-off-wall =2 x 17.90m x0.35m x0.20m =2.50cum.
- 2.Sand filling on the road surface =1 x 17.90 x3.00m x0.10m =5.37cum
3. C.C. (1:3:6) in cut-off-wall=2 x17.90m x0.30m x0.20 m =2.15cum.

From the above measurement it is admitted in technical point of view that the road surface is Parallel with the height of cut-off-wall . Hence sand spreading on the road up to the depth of 0.10m. is narrated above is not at all admissible in audit and cost paid Rs. 1448.00 as details mentioned below need recovery.

Sand spreading 1 x17.90 x3.00 x0.10 =5.37cum. @ 269.60/m=1447.75 or say, Rs.1448.00

On issue of audit objection memo no.4/dt.28.2.2017 Page.44 the local authority replied that the amount will be adjusted from SD.Till than Rs.1448.00 is suggested for recovery.The following officials are equally responsible.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Dhaneswar Kisku	JE	Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ	362.00
2	Sri Saroj Ku. Pani	Accountant	Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ	362.00
3	Sri Somanath Sarangi	EO	Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ	362.00
4	Sri Prakash Ch.Dash	ME	Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ	362.00

15.5 - Excess sand spreading on Road Surface shown in M.B.

Name of the work:- Construction of C.C.road from Sanjukta pattanaik house to Rabikanta Mohapatra house. In W.no. 12

Estimated cost:- Rs.95,000.00) , H/A:- R & B

Executant:- Sri Saktidhar Padhial,

J.E.:- Sri S.K Patra C.R.No:- 166/ 2015-16

Vr.No:- 1037/19.2.16

M.B.No:- 01/13-14 (P- 158 to 164)

On detail scrutiny of the above work case record along with M.B. for 2015-16 it is seen that the C.C.road is executed as follows.

- i) Earth work in cut-off-wall 2 x 17m x0.40m x0.40m =5.44cum.
- ii) Sand filling in cut-off-trench= 2 x17m x0.40m x0.10m =1.36 cum.
- iii) C.C.(1:3:6) in cut-off-wall = 2 x 17m x0.30m x0.70m =7.14 cum.

From the above measurement it is understood that the sand spreading on the road surface is due for 0.40cum. in technical point of view instead of 0.50mts. shown in M.B. Hence excess 0.10m. is not admissible and cost paid for the sand i.e. Rs. 1397.00 is suggested for recovery . The details are furnished below.The details are furnished below.-

As per M.B =1x17x3.05mx0.50m =25.92 cum

Admissible =1x17x3.05mx0.40m =20.74 cum

Excess 5.18 cum@269.64 Rs.1396.73 say Rs.1397.00

On issue of audit objection memo no.4/dt. 28.2.2017 Page.48 the local authority replied that the amount will be adjusted from SD.Till thanRs.1397.00 is suggested for recovery.The following officials are equally responsible.

Responsible Person for this paragraph

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Sushanta Ku.patra	JE	Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ	350.00
2	Sri Prakash Ch.Dash	ME	Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ	349.00
3	Sri Saroj Ku. Pani	Accountant	Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ	349.00
4	Sri Somanath Sarangi	EO	Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ	349.00

15.6 - Sand filling without non existence of cut-off-wall leads recovery.

Name of the work:- Construction of C.C.road at Hat Challi Road in W.No. 05

Estimated cost:- Rs.99,000.00

Executant:- Atanu Pattanaik

J.E.:- Sri Dhaneswar Kisku

Vr.No:- 399/dt.7.7.15 (1st & final)

M.B.No:- 01/2014-15 (P-172 to 178)

On scrutiny of the above case record w.r.t. M.B. for 2015-16 it is seen that a length of cut-off-wall is 21 mtrs. But sand filling on the road surface is executed for 40.20mtrs. along with C.C.(1:3:6). Due to non existence of cut-off-wall through out the entire length of the road the sand spreading on the road surface for 19.2 mtrs (40.20 -21.00) amounting to Rs.1574.00 as details mentioned below need recovery.

Excess sand filling =1 x 19.2. x 3.50(avg.) x 0.10 =6.72

@ 234.20/cum. =Rs.1573.82,i.e Rs.1574.00

Besides above that sigh board as per agreement having cost of Rs. 1000.00 has not been fixed either side of road which is mandatory. Fixation sign board clarifies the details of scheme, E.C., etc. to the local people. Exemption of sigh board leads various irregularity in execution of work. In this regard the cost of Rs. 1000.00 towards sign board not fixed needs recovery. In a whole (1574 + 1000.00) =Rs.2574.00 needs recovery.

On issue of audit objection memo no.4/dt.28.2.2016 Page.45 the local authority replied that the amount will be adjusted from SD.Till than Rs2574.00 is suggested for

recovery.The following officials are equally responsible.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Chittaranjan Mohanty	Accountant	Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ	643.00
2	Sri Dhaneswar Kisku	JE	Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ	643.00
3	Sri Prakash Ch.Dash	ME	Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ	644.00
4	Sri Somanath Sarangi	EO	Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ	644.00

15.7 - Excess width shown executed in .M.B.

Name of the work:- Construction of C.C.road from Anandi Sahu Shop to Saraswati Mandir in W.no.5

Estimated cost:- Rs.92,800.00 ,

Executant:- Atanu Pattanaik,, C.R.No:- 189/2015

J.E.:- Dhaneswar Kisku

Vr.No:- 387/7.7.15

M.B.No:- 01/14-15 (P- 156 to 162)

On scrutiny of the above work case record w.r.t. M.B. for 2015-16 , it is seen that excess width beyond stipulation has been shown executed in M.B. as details mentioned below. In item No.04. Chips concrete Line-03, the C.C.road has been executed as follows.

$$1 \times 13 \times 4 \times 0.075 = 3.90\text{cum.}$$

$$(1:3:6) \quad \text{i.e. } 1 \times 13 \times 3.4 \times 0.10 = 4.40\text{cum.}$$

Noteworthy to say all other portion of the width is equal the Chips concrete , Hence the extra width suddenly raised is not admissible in technical point of view & C.C.road guide line also. Hence Rs. 2895.00 spent excess on the score needs recovery. The details of excess work is as follows.

$$\text{Excess} = 1 \times 13 \times (4.00 - 3.40) \times 0.075 = 0.58\text{cum.} @ \text{Rs.}4992.00 = \text{rs.}2895.36, \text{ Say, Rs.}2895.00.$$

On issue of audit objection memo no.4/dt. 28.2.2017 Page.46 the local authority replied that the amount will be adjusted from SD.Till than Rs2895.00 is suggested for recovery.The following officials are equally responsible.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Dhaneswar Kisku	JE	Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ	724.00
2	Sri Chittaranjan Mohanty	Accountant	Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ	724.00
3	Sri Prakash Ch.Dash	ME	Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ	724.00
4	Sri Somanath Sarangi	EO	Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ	723.00

15.8 - Extra item shown executed in M.B.

Name of the work:- Construction of C.C. road from Gunu Choudhury shop to prusty babu house in W.No.05.

Estimated cost:- Rs.99,600.00 H/A:- R & B

Executant:- Atanu Pattanaik,, C.R.No:- 189/2015

J.E.:- Dhaneswar Kisku

Vr.No:- 386/7.7.15

M.B.No:- 01/14-15 (P- 165 to 170)

On scrutiny of the above work case record w.r.t. M.B. for 2015-16 , it is seen that in Item No.03 it is seen that extra work in Chips concrete has been executed although excavation of cut-off-wall, sand filling, C.C. (1:3:6) has been equally executed. Such extra item without any surface is not practicable in technical point of view. In this context Rs. 649.00 for false & fabricated works shown executed in M.B. needs recovery. The details of recovery is furnished below.

1 x 6m x 0.30m x 0.075m =0.13cum. @ Rs.4992.60/cum. Say Rs. 649.00 needs recovery. Besides above that sign board as per agreement having cost of Rs. 600.00 has not been fixed besides road which is mandatory. Fixation sign board clarifies the details of scheme, E.C., etc. to the local people. Exemption of sign board leads various irregularity in execution of work. In this regard the cost of Rs. 600.00 towards sign board not fixed needs recovery. In a whole (600 + 649.00)=Rs.1249.00 needs recovery.

On issue of audit objection memo no.4/dt. 28.2.2017 Page.47 the local authority replied that the amount will be adjusted from SD.Till than Rs .1249.00 suggested for recovery.The following officials are equally responsible.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Dhaneswar Kisku	JE	Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ	312.00
2	Sri Chittaranjan Mohanty	Accountant	Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ	312.00
3	Sri Prakash Ch.Dash	ME	Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ	312.00
4	Sri Somanath Sarangi	EO	Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ	313.00

15.9 - Non fixation of Signboard as provided in the agreement.

On verification of the following case records w.r.t. M.B. and other related file for 2015-16 it comes to the notice that no sign board/display board has been provided on the C.C.road although such item has been included in the estimate and agreement. Signboard provides the information about the work to the local people .In the absence of the same the quality of the work may be hampered a lot.The details of non fixation of disply board is furnished below.

Name of the work.	Amount of signboard as per agreement.
Constn. of C.C.R from Maheswar Mohanty house to Basanta Das house. in ward No.03 E.C.:- Rs.99,900/- J.E.:- Dhaneswar Kisku Contractor :- Biswarajan Modi C.R.No.:- 475/2015-16 M.B.No:- 04/13-14 (P-91 to 96) Vr.No.:- 264/18.6.15	Rs.400.00
Constn. of C.C. road from Anadi Patra house to Harekurshna Patra house in W.No.09. E.Cost:- Rs.99,000.00 H/A. (R & B) (1 st . and Final)	Rs.300.00

Contractor. :-	Smt. Parbati Hembram	
J.E.:-	Sri S.Patra	
Vr.No:-	259/18.6.2015	
M.B.No.:-	04/13-14 (P- 71 to 76)	
Total.		Rs.700.00 needs to be recovered.

On issue of audit objection memo no.4/dt. 28.2.2017 Page.39 & 40 the local authority replied that the amount will be adjusted from SD.Till than Rs.700.00 is suggested for recovery.The following officials are equally responsible.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Chittaranjan Mohanty	Accountant	Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ	175.00
2	Sri Dhaneswar Kisku	JE	Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ	100.00
3	Sri Prakash Ch.Dash	ME	Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ	175.00
4	Sri Somanath Sarangi	EO	Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ	175.00
5	Sri Sushanta Ku.patra	JE	Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ	75.00

15.10 - Sand filling executed without erection of cut-off-wall.

Name of the work.Const. of C.C. road from Trilochan Singh house to Sahubabu house in Ward No. 03

E.Cost:- Rs.99,900.00 Dev. (1st. & final)

Agency:- Sri Dhaneswar Kisku

M.B.No:- 03/2015-16 (P-63 to 71)

Vr.No.:- 1125/21.3.2016

On verification of above work case record w.r.t. M.B. for 2015-16 it is seen that on construction of C.C.road, no cut-off-wall has been executed which is mandatory. Without protection wall the sand spread on the road surface could be sustained.During natural calamities the sand may be washed away.

In C.C. road guidelines no such exemption is permissible. Hence the cost of Rs.3977.00 towards sand spreading on the road surface is suggested for recovery from the executant.The details are mentioned below.

Sand filling F & P

14.75cum. @ 269.60/cum. = 3976.60 Say, Rs.3977.00 needs to be recovered

On issue of audit objection memo no.4/dt. 28.2.2017 Page.41 to 42 the local authority replied that the amount will be adjusted from SD.Till than Rs.3977.00 is suggested for recovery.The following officials are equally responsible.

Responsible Person for this paragraph

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Somanath Sarangi	EO	Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ	995.00
2	Sri Dhaneswar Kisku	JE	Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ	994.00
3	Sri Prakash Ch.Dash	ME	Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ	994.00
4	Sri Saroj Ku. Pani	Accountant	Udala NAC AT.PO.-Udala	994.00

			DIST.-MAYURBHANJ
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15.11 -

The details of Work Case records produced/verified and not produced during 2015-16 is furnished below

Work Case records due for verification		Work Case records Produced and verified		Work Case records not produced	
Nos	Amount	Nos	Amount	Nos	Amount
122	24657409.00	122	24657409.00	00	00

PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -

No trading Account operation for the welfare or for the convenience of the inhabitants like town bus service "Management of petrol pump" etc are in operation by the NAC.

PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 -

During the year 2015-16 various schemes like maintenance of Road & Bridges, 14th FC, Road Development, Motor vehicle grant, MLALAD, Spl. C.C.road grants have been implemented in this NAC. The overall target/achievement of projects of this NAC is highly praiseworthy. The details of targets and achievements are furnished below, which was supplied by E.O. in response to audit objection raised on the score.

Scheme	Targets		Achievements.		Percentage
	No.	Amount.	No.	Amount.	
Devolution.	06	3619000	06.	3619000	100%
NRB	01	100000	01	100000	100%
14 th . F.C.(Gen.)	13	3654000	13	3654000	100%
R &B	13	1506000	12	1492672	99.11%
R.D.	17	989000	17	989000	100%
M.V.Tax	11	890000	11	890000	100%
Water Bodies		2300000		2300000	100%
MLA LAD	3	600000	3	600000	100%
14 th . F.C.(7	4208000	7	4208000	100%
OLM	1	819000	1	819000	100%

PARA: 18 MISCELLANEOUS

18.1 - SINKING FUND																				
No such fund is in operation in this municipality as per Rule 148(4) of O.M. Rule-1953. However, the local authority is advised to take necessary steps to create such type of fund in order to meet urgent liabilities in future.																				
18.2 - Fictitious expenditure towards purchase Of diary.																				
<p>On verification of vr.no.1006/dt. 11.2.16, it is seen that a sum of Rs. 8910.00 has been paid to Bani Book Store , Udala towards purchase of 66 nos. of diaries @ Rs.135.00 per piece. The whole cost met out of NAC fund. No special grant on this behalf has been received on its behalf.</p> <p>On issue of audit objection memo No.04/dt.28.2.2017 OSP-35 The reply of the local authority is casual & not convincing at all. By once sweet will basing upon the meeting & resolution the N.A.C. authority can not purchase huge numbers of diaries to be distributed among the dignitaries.</p> <p>However, as it is a Urban Local Body only 12 nos. of diaries may be distributed among the councillors. In this regard Rs.1620.00 i.e. (Rs.135.00 x 12) can be admitted in audit leaving the balance of Rs.7290.00 i.e. (Rs. 8910.00- Rs.1620.00) needs recovery. The following officials are considered equally responsible.</p>																				
Responsible Person for this paragraph																				
<table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:10%;">Sno</th> <th style="width:30%;">Name</th> <th style="width:20%;">Designation</th> <th style="width:30%;">Adress</th> <th style="width:10%;">Amount(In Rs:)</th> </tr> </thead> <tbody> <tr> <td style="text-align:center;">1</td> <td>Sri Somanath Sarangi</td> <td style="text-align:center;">EO</td> <td>Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ</td> <td style="text-align:right;">3645.00</td> </tr> <tr> <td style="text-align:center;">2</td> <td>Sri Saroj Ku. Pani</td> <td style="text-align:center;">Accountant</td> <td>Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ</td> <td style="text-align:right;">3645.00</td> </tr> <tr> <td> </td> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Sno	Name	Designation	Adress	Amount(In Rs:)	1	Sri Somanath Sarangi	EO	Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ	3645.00	2	Sri Saroj Ku. Pani	Accountant	Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ	3645.00					
Sno	Name	Designation	Adress	Amount(In Rs:)																
1	Sri Somanath Sarangi	EO	Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ	3645.00																
2	Sri Saroj Ku. Pani	Accountant	Udala NAC AT.PO.-Udala DIST.-MAYURBHANJ	3645.00																
18.3 - Quotation paper, Specification acquittance of participants photograph, etc. wanting.																				
<p>Vr.No.615/22.9.15, Rs.64,674.00 paid to Dasarathi Parida, Peon LS @ Day-2015 Adjusted (Rs.40,000.00) paid Vr.No. 564/dt.27.8.2015</p> <p>Sub.Vr.-4 Rs.2200.00 = Cash payment. On scrutiny of the Sub-Vr.No. 4, it is seen that Rs.22000.00 has been paid to Sabitri Tent house Cenema Road , Udala towards supply of Box gate light sound, cloth decoration , chairs etc., but the details numbers/specification of the above materials are awaited. The details of rate specified is given below.</p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:10%;">Sl.No.</th> <th style="width:60%;">Particulars</th> <th style="width:30%;">Amount.</th> </tr> </thead> <tbody> <tr> <td style="text-align:center;">1.</td> <td>Box gate 3 @ 3000/-</td> <td style="text-align:right;">9000.00</td> </tr> <tr> <td style="text-align:center;">2.</td> <td>Light & sound.</td> <td style="text-align:right;">6000.00</td> </tr> <tr> <td style="text-align:center;">3</td> <td>Cloth decoration</td> <td style="text-align:right;">5000.00</td> </tr> <tr> <td style="text-align:center;">4</td> <td>Chair etc.</td> <td style="text-align:right;">2000.00</td> </tr> </tbody> </table> <p>In support of the cash payment quotation paper photograph acquittance of the participants etc.could not be produced to audit for verification. On issue of objection memo no.04/dt.28.2.2017 (P-34) the reply of local authority is not convincing at all. During expenditure no guide lines has been followed. Till production of authentic above narrated records & registers to the next audit Rs.22000.00 spent on the score is held under objection.</p>	Sl.No.	Particulars	Amount.	1.	Box gate 3 @ 3000/-	9000.00	2.	Light & sound.	6000.00	3	Cloth decoration	5000.00	4	Chair etc.	2000.00					
Sl.No.	Particulars	Amount.																		
1.	Box gate 3 @ 3000/-	9000.00																		
2.	Light & sound.	6000.00																		
3	Cloth decoration	5000.00																		
4	Chair etc.	2000.00																		
18.4 - Production of Mobile Tower Installation renewal fee collection etc.																				
As revealed from the last A.R. 10 nos. of Mobile towers are available in N.A.C. area, and a sum of Rs. 62,000/- has been collected during the financial year 2015-16. In support of the collection the relevant records and registers of Old tower and installation of new towers etc. could not be produced to audit for verification immediately. The details of collection is furnished below.																				

Date.	Fees	Amount.
27.5.15	Voda fone, NOC Fees	Rs.8000.00
1.7.15	NOC fees of towers	Rs.4000.00
8.10.15	Mobile tower fees	Rs.50000.00
	Total.	Rs.62,000.00

On issue of audit objection memo no. 03/dt.13.2.2017 OSP-27 the local authority stated produced to audit without producing the same. The E.O. is advised to collect the renewal fee regularly from the Tower Owners along with installation fees for new Towers as per Govt.rules & regulations. So that the internal income will be enhanced in NAC. This internal collection of Towers inside NAC area should be strictly followed henceforth with production of up to dated records to the next audit.

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

19.1 - Position of Loan

The position of loan for the year 2015-16 is furnished below.

Category of Loan	O.B. as on 1.4.15	Receipt during 15-16	Total	Refunded during 15-16	Outstanding as on 31.3.16
NSDP	723597.00	0	723597.00	0	723597.00
Tractor Loan	224176.00	0	224176.00	0	224176.00
Mini Bus	52000.00	0	52000.00	0	52000.00
LIC Loan	145244.00	0	145244.00	0	145244.00
Total.	1145017.00	0	1145017.00	0	1145017.00

Non-Production of Loan Register

No loan register was produced to audit for the year 2015-16. As per last A.R. the position of outstanding loan for the year 12-13 & 13-14 and 2014-15 was Rs 1145017.00 and the same figure rolling to 15-16 as no amount is deposited towards recoupment of loan. The loan register need be maintained in 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 register in proper form and produce to next audit for verification.

19.2 - SD/EMD Deposits.-

The position SD/EMD for the year 2015-16 is furnished below.

I.	Deposits outstanding of the yer forf 2015-16	2467467.54
II.	Received during the year 2015-16	1239180.00
III.	Total	3706647.54
IV.	Refund during the year 2015-16	1179763.00
V.	Balance outstanding as on 31.3.2015	2526884.54

Refund of S.D. in case of work bills no original M.R.s were there as no M.R. was issued at all to the contractors. No S.D. ledger is also maintained for which it was asked through objection memo regarding issue of money receipt/maintenance of SD ledger it was replied no money receipts are issued nor any SD ledger has been maintained. Rather basing on the order in the original case records the SDs are released.

Non maintenance of S.D. ledger is highly irregular. As per Rule 141 of OMR-1953. Deposit ledger in Form No.XX and as per Rule 143 of OMR-1953 outstanding deposit ledger in Form No.XXI need be maintained and produced to next audit.

19.3 - Position of CPF

The CPF deducted from the salary bills of the staff are being regularly deposited in the respective CPF a/cs of the employees maintained in different nationalised banks which were verified w.r.t. the deduction and deposits of CPF. The position of CPF for 2015-16 is furnished below.

1	O.B. as on 1.4.15	00
2	Amount deducted during 2015-16	3019500.00
3	Total	3019500.00

4	Amount deposited during 2015-16	3019500.00
5	Balance to be deposited as on 31.3.2016	00

19.4 - Remittance of govt. dues.

hjg

Particulars	Royalty	Vat	Labour Cess	Income Tax	Prof. tax.
Dues outstanding for deposit as on 14.4.15	204211.00	136761.00	67724.00	76124.00	125.00
Amount collected during 2015-16	416231.00	961034.00	240783.00	240163.00	43500.00
Total	620442.00	1097795.00	308507.00	316287.00	43625.00
Amount remitted during 2015-16	642316.00	1109855	507229.00	375207.00	43500
Balance to be remitted.	-21874.00	-12060.00	-198722.00	-58920.00	125

PARA: 20 RESULT OF AUDIT
20.1 - Suggestion of Audit.

The maintenance of records & registers needs much improvement one S.B. a/c balance is kept outside the domain of account cashbook (OAP/NOAP). Closing balance of cash book is derived taking in to the balances of the pass book figures of each and every month. So many prescribed records/registers are not maintained. A good deal number of misappropriations are not guarded by any officials.

Huge amount of SD relating to last & previous years has been released during the year without maintaining SD ledger and production of original MRs. This may cause double payment in SD in future. The local authority is advised to look in to the matter henceforth. Neither the Register of Receipt and expenditure nor the analysis of closing balance on the basis of supporting documents and registers was maintained by the local authority. Outstanding advance ledger was not maintained. Outstanding advances pending for adjustment since long. Thus the local authority is advised to maintain the records/registers properly henceforth. The abstract of receipts and expenditures need be maintained and produced to next 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	4.1	0.00	141028.00	0.00	0.00	0.00	
2	13.4	35568.00	35568.00	35568.00	0.00	0.00	
3	14.2	0.00	172824.00	0.00	0.00	0.00	
4	14.3	925.00	925.00	925.00	0.00	0.00	
5	14.4	13805.00	13805.00	13805.00	0.00	0.00	
6	15.1	1023.00	1023.00	1023.00	0.00	0.00	
7	15.2	2532.00	2532.00	2532.00	0.00	0.00	
8	15.3	1797.00	1797.00	1797.00	0.00	0.00	
9	15.4	1448.00	1448.00	1448.00	0.00	0.00	
10	15.5	1397.00	1397.00	1397.00	0.00	0.00	
11	15.6	2574.00	2574.00	2574.00	0.00	0.00	
12	15.7	2895.00	2895.00	2895.00	0.00	0.00	
13	15.8	1249.00	1249.00	1249.00	0.00	0.00	
14	15.9	700.00	700.00	700.00	0.00	0.00	
15	15.10	3977.00	3977.00	3977.00	0.00	0.00	
16	18.2	7290.00	7290.00	7290.00	0.00	0.00	

17	18.3	0.00	22000.00	0.00	0.00	0.00
Total		77180.00	413032.00	77180.00	0.00	0.00

Audit Certificate

Certified that the accounts of Udala NAC for the financial year 2015-2016 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

Spot Recovery

SI No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	OSp.-24	322	2017-04-12	1200	Sri Renja Hembram JA
				Total	1200