

OFFICE OF THE DISTRICT AUDIT OFFICER  
LOCAL FUND AUDIT, CUTTACK.

E-mail I D: [daokatak@gmail.com](mailto:daokatak@gmail.com) Phone No: 0671-2366660,2366661

Memo No. 2658 /L.F.A.(CTC) Dt. 27-06-16

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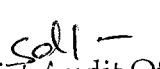
Copy of A.R. bearing A.R.No.174538/2015-16 for the year 2014-15 consisting ( 72 pages) submitted to the Executive Officer, Banki NAC Dist-Cuttack, for information. He is requested to send the compliance Report in triplicate & in Broad sheets along with a copy of the resolution of the Municipality approving the replies therein within two months from the date of receipt of this report. The report is also available in the Public domain of the official website of [DLFA-lfaodisha.ori.nic.in](http://DLFA-lfaodisha.ori.nic.in).

  
District Audit Officer

Local Fund Audit, Cuttack.

Memo No. \_\_\_\_\_/L.F.A.(CTC) Dt. \_\_\_\_\_

Copy forwarded to the Secretary to Govt. H&UD Department, Odisha, Bhubaneswar/Collector, Cuttack/ Director of Local Fund Audit, Treasury Bhawan,Kharvelanagar,Unit-III,Bhubaneswar/ A.G.Odisha.Bhubanswarfor information and necessary action.

  
District Audit Officer

Local Fund Audit, Cuttack.

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Copy to Audit Report file.

  
District Audit Officer

Local Fund Audit, Cuttack.


**LOCAL FUND AUDIT, CUTTACK, ODISHA**

CATEGORY : N A C, General

Audit Report No : 174538/AR/2015-2016-CUTTACK

**PARA: 1 TITLE SHEET**

1	Name of the Institution :	Banki N.A.C.
2	Year of Accounts under Audit :	2014-2015
3	Name of the Local Authority during the year of A/Cs :	SRI NALINI KANTA BEHERA 01.04.14 TO 31.03.15
	Name of the Local Authority at the time of Audit :	SRI SATYABRATA MANTRI
4	Duration of Audit :	24-02-2016 To 28-03-2016 (Mandays Consumed :- 19)
5	Name of the Auditors :	PANKAJINEE DAS - Lead Auditor(24-02-2016 to 28-03-2016) ANITA DASH - Auditor(24-02-2016 to 28-03-2016)
6	Name of the Reviewing Officer :	BHARAT CH. DASH(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	26-04-2016
8	Entry Conference Date :	24-02-2016
9	Exit Conference Date :	04-05-2016
10	Name of the District Audit Officer :	ASHOK KUMAR BEHERA
11	Date of approval of report by District Audit Officer :	21-05-2016

  
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Executive Officer  
N.A.C., BANKI


**PARA: 2 PHYSICAL VERIFICATION**

S/no	Name	Value	Remarks
1	UNUSED PARKING FEE RECEIPT BOOKS	24.02.16	AGREED WITH BOOK BALANCE
2	Cash in hand	24.02.16	RECORDED IN CASHIERS CASH BOOK ON 24.02.16 BEFORE TRANSACTION WHICH AGREED WITH BOOK BALANCE.
3	UNUSED HOLDING TAX RECEIPT BOOKS	24.02.16	AGREED WITH BOOK BALANCE.
4	UNUSED AMBULANCE RECEIPT BOOKS	24.02.16	AGREED WITH BOOK BALANCE
5	Measurement Books	24.02.16	AGREED WITH BOOK BALANCE
6	Miscellaneous Receipt Books	24.02.16	AGREED WITH BOOK BALANCE
7	UNUSED SERVICE FEE RECEIPT BOOKS	24.02.16	AGREED WITH BOOK BALANCE
8	ServicePostage Stamps	24.02.16	AGREED WITH BOOK BALANCE

**Comments**

Physical verification of Cash, Receipt Books and Postage stamps etc. conducted on 24.02.16 ie. date of commencement of audit before transaction which agreed with book balance.

It was noticed that physical verification of cash and stores have not been conducted by local authority. This should be done at the end of each month (in case of cash) and each year (in case of stock) and compliance reported to audit.

  
20/19/17  
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**PARA: 3 LIST OF VERIFIED RECORDS**

**A : List Of Verified Records/Register**

S/no	List Records/Register
1	Measurement Book
2	Tax collector's Ledger
3	Tax collector's daily collection register
4	Stock account of Receipt Forms
5	Demand and Collection Register
6	Stock Register of Stationery
7	Stamp Account
8	Register of Grants
9	Daily Collection Register
10	Miscellaneous Receipts
11	Application for License for Carriage, Cart, Horses and Other animals
12	License for Carriages, Carts, Horses Other and animals
13	Register of the Tax on Carriages, Carts, Horses and Other animals
14	Deposit Ledger
15	Advance Ledger
16	Register of adjustments
17	Abstract Register of Expenditure
18	Abstract Register of Receipts
19	Cash Book of the municipality
20	Voucher of Recoupment of Permanent Advance Account
21	Absentee Statement
22	Salary Bills
23	Cashier's Cash Book
24	Budget Estimate

**B : List of Records/Registers not Produced to Audit**

S/no	List Records/Register
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**C : List of Records/Registers not Maintained**

S/no	List Records/Register
1	Register of Lands
2	Permanent Advance Account

**Comments**

**NON -MAINTENANCE OF RECORDS AND REGISTERS IN VIOLATION OF O.M..ACT AND RULES:-**

1 ) In spite of issue of objection memo the local authority failed to produce the prescribed records and registers as enlisted above. This is highly irregular and defeated the very purpose of audit. However the executive officer is advised to maintain such records and produce to next audit for verification.

2)Due to non maintenance of the records and registers relating Taxes and License fee like-

1.INVESTMENT REGISTER

2.LOAN REGISTER

3.REGISTER OF THE TAX ON CART,CARRIAGES,HORSES &OTHER ANIMALS

4.DCB LEDGER OF HOLDING TAX FOR THE YEAR OF 2014-15

5.TIME BARRED DUE REGISTER


6.WARRANT REGISTER

7.DISTRESS WARRANT REGISTER

8.LEDGER OF LESSEES

9.DEMAND NOTICE LEDGER

10.BANK RECONCILIATION SHEET AS ON 31.03.15

  
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11. RTI CASH BOOK, MR, VR. GR. FILE, PASS BOOK
12. INCOME TAX CALCULATION SHEET OF EX-EO
13. DCB LEDGER OF SHOP ROOM RENT
14. SURVEY REGISTER & ASSESSMENT REGISTER & BUILDING PLAN REGISTER.
15. PROJECTION AND ERECTION LICENSE FEE COLLECTION REGISTER
16. LICENSE REGISTER FOR DRIVERS AND OWNERS OF CARRIAGE PLYING FOR HIRE.

The no of demand notices issued, Distress warrant issued, Legal suit, information on the total leasable property and its lese position could not be ascertained. It affects the collection position of the NAC and the defaulters remained in casual in paying their dues. The executive officer is advised to maintain the above primary records obtaining arrear figures from the records available and produce to next audit for verification.

At the time of exit conference the Executive Officer assured to maintain the above register.

  
26/9/17  
Executive Officer  
N.A.L., BANKI

**PARA: 4 FINANCIAL POSITION**

Banki N.A.C. - 2014-2015

Sino	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	01-04-2014	32031417.55	54219896.00	86251313.55	49068958.00	31-03-2015	37182355.55	31-03-2015	37315355.55	-133000.00	DIFFERENCE IS DUE TO EXCESS OB TAKEN ON 01.04.14 IN THE ACCOUNTANT CASH BOOK. AS PER AUDIT OB AS ON 1.4.14=32031417.55 AS PER CASH BOOK OB=32164417.55 DIFFERENCE =133000.00 vide osp page-16. No reply could be furnished by the local authority for the above discrepancy of Rs.133000/-.
	<b>GRAND TOTAL</b>		<b>32031417.55</b>	<b>54219896.00</b>	<b>86251313.55</b>	<b>49068958.00</b>		<b>37182355.55</b>		<b>37315355.55</b>	<b>-133000.00</b>	

**Comments**

STATEMENT SHOWING THE DETAILS OF RECEIPTS OF BANKI NAC FOR THE YEAR 2014-15 IS FURNISHED BELOW.

SL.NO	HEAD OF ACCOUNT	RECEIPT DURING 2013-14	RECEIPT DURING 2014-15	REMARKS
1	2	3	4	5
I	<b>TAXES</b>			
1	HOLDING TAX	304677.00	350762.00	
2	LIGHT TAX	243742.00	263072.00	
3	WATER TAX	60935.00	87688.00	
4	CART AND CARRIAGE	0.00	0.00	
5	SERVICE TAX	944.00	12914.00	
	<b>TOTAL</b>	<b>610298.00</b>	<b>714436.00</b>	
II	<b>LICENSE AND OTHER FEES</b>			
1	FEES	3600.00	4000.00	
2	D & O CHARGES	19640.00	0.00	
3	LICENSE FEES FOR PUBLIC RESORT AND OTHER DETRAINMENT	0.00	0.00	

  
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4	APPROVAL OF BUILDING PLAN	0.00	9024.00	
5	TOWER LICENSE FEES	0.00	20350.00	
	<b>TOTAL</b>	<b>23240.00</b>	<b>33374.00</b>	
III	<b>REVENUE DERIVED FROM MUNICIPAL PROPERTIES</b>			
1	SHOP ROOM RENT	395540.00	448990.00	
2	PLATFORM AND GROUND RENT	17196.00	0.00	
3	VEHICLE ENTRY FEES	141705.00	77809.00	
4	MARKET FEES	51600.00	0.00	
5	TOWN HALL RENT	12000.00	0.00	
6	WATER TANKER RENT	68050.00	171850.00	
7	PARK & LEASE OF POND ETC.	0.00	28054.00	
8	CESS POOL CHARGES	39651.00	28400.00	
9	AUCTION OF WHEEL BARROW	6000.00	16800.00	
	<b>TOTAL</b>	<b>731742.00</b>	<b>771903.00</b>	
	<b>TOTAL OWN INCOME I TO III</b>	<b>1365280.00</b>	<b>1519713.00</b>	
IV	<b>GRANTS AND CONTRIBUTIONS</b>			
1	OCTROI COMPENSATION GRANT	13696042.00	16273000.00	
2	ROAD MAINTENANCE AND MVT	792000.00	1067000.00	
3	ROAD DEVELOPMENT	1365000.00	3522000.00	
4	13 TH FCA	5460000.00	1641000.00	
5	MP LAD	50000.00	75000.00	
6	MLA LAD	0.00	200000.00	
7	PBI	1361000.00	0.00	
8	FDR	0.00	0.00	
9	SJSRY	560320.00	1245000.00	
10	FLOOD AND CYCLONE RELIEF	0.00	14850.00	
1	CENSUS	132900.00	33000.00	
2	SPECIAL PROBLEM FUND	0.00	2600000.00	
3	CC ROAD(UAC)	2164000.00	0.00	
4	PUBLIC TOILET	0.00	0.00	
5	CHILDREN,S PARK	0.00	0.00	
6	PENSION OF L.F.S/ NON L.F.S EMPLOYEES	148000.00	100000.00	
7	DEVOLUTION FUND(LED HIGH MAX)	1200000.00	2883000.00	
8	CONSTRUCTION OF BOUNDARY WALL	83300.00	0.00	
9	HARISCHANDRA SAHAYATA	60000.00	200000.00	

  
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20	DEVOLUTION FUND (KALYANI MANDAP)	1200000.00	0.00	
21	FESTIVAL GRANT	100000.00	50000.00	
22	MAINT. OF NON RESIDENTIAL BUILDING	162000.00	3415000	
23	GENERAL AREA BASIC GRANT	0.00	1473000.00	
24	SOLID WASTE MANAGEMENT	0.00	489083.00	
25	PHAILIN	0.00	165000.00	
26	FREE KITCHEN	.00	25600.00	
	<b>TOTAL</b>	<b>28534562.00</b>	<b>35471533.00</b>	
<b>V</b>	<b>MISCELLANEOUS</b>			
1	MBPY/IGNOAP	8587700.00	6849000.00	
2	NFBS	0.00	0.00	
3	AUDIT RECOVERY	64041.00.00	22060.00	
4	INTEREST MONEY	1232043.88	629064.00	
5	INCOME TAX	196779.00	132669.00	
6	ROYALTY	461236.00	200000.00	
7	VAT	983389.00	0.00	
8	COST OF EGB	0.00	0.00	
9	ORHDC LOAN OF STAFF	175341.00	0.00	
10	KGB LOAN	476748.00	0.00	
11	UCO BANK LOAN	43480.00	0.00	
12	LIC OF STAFF	386546.00	0.00	
13	EDUCATION CESS	9859.00	0.00	
14	WELFARE CESS	10307.00	0.00	
15	RENEWAL OF CONTRCTOR,S LICENSE	6000.00	17936.00	
16	CPF OF STAFF	693737.00	0.00	
17	PT OF STAFF	58750.00	54375.00	
18	EPF OF STAFF	391596.00	0.00	
19	PENSION CONTRIBUTIONS	364631.00	0.00	
20	COST OF TENDER PAPERS	848309.00	307105.00	
21	OTHER MISCELLANEOUS RECEIPTS	0.00	12920.00	
22	HOUSE RENT ALLOWANCES QUARTERS	3480.00	0.00	
23	GIS	0.00	0.00	
24	RTI	202.00	0.00	
25	LABOUR CESS	199084.00	110492.00	
26	ELECTION	361858.00	35710.00	
27	MANUAL SCAVENGER	6000.00	0.00	
28	SALARY OF MIS	291600.00	194400.00	
29	APSD	0.00	185541.00	
30	NFSA REFRESHMENT	0.00	15000.00	
	<b>TOTAL</b>	<b>15852716.88</b>	<b>9263808.00</b>	
<b>VI</b>	<b>EXTRA ORDINARY AND DEBTS</b>			
1	ADJUSTMENT OF	8891350.00	7760000	

  
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	ADVANCE			
2	SD & EMD	2960482.00	204842.00	
	<b>TOTAL</b>	<b>11851832.00</b>	<b>7964842.00</b>	
	<b>TOTAL OF RECEIPTS</b>	<b>57604390.88</b>	<b>54219896.00</b>	
	<b>ADD OPENING BALANCE AT THE BEGINNING OF THE YEAR</b>	<b>36995401.67</b>	<b>32031417.55</b>	
	<b>GRAND TOTAL</b>	<b>94599792.55</b>	<b>86251313.55</b>	

**STATEMENT SHOWING THE DETAILS OF EXPENDITURE OF BANKI NAC FOR THE YEAR 2014-15.**

SL.NO	HEAD OF ACCOUNT	EXPENDITURE DURING 2013-14	EXPENDITURE DURING 2014-15	REMARKS
1	2	3	4	5
I	<b>GENERAL ESTABLISHMENT</b>			
1	SALARY OF GENERAL ESTABLISHMENT	2819499.00	3467989.00	
2	TA	82218.00	14986.00	
3	RCM	31000.00	0.00	
4	CA	9005.00	0.00	
5	HON,M OF CM/ VCM	18000.00	21600.00	
6	SA OF COUNCILLORS	22500.00	30150.00	
7	PENSION CONTRIBUTIONS	406495.00	208954.00	
8	TA OF CM/VCM	0.00	0.00	
9	WAGES OF DLR		26250.00	
	<b>TOTAL</b>	<b>3388717.00</b>	<b>3769929.00</b>	
II	<b>TAX &amp; COLLECTION ESTABLISHMENT</b>			
1	SALARY	2431679.00	2683539.00	
2	CA	4560.00	0.00	
3	RCM	22500.00	0.00	
4	CONTINGENCY	233032.00	12839.00	
5	WAGES OF DLR,S	580500.00	0.00	
	<b>TOTAL</b>	<b>3272271.00</b>	<b>2696378.00</b>	
III	<b>PUBLIC HEALTH &amp; SANITATION</b>			
1	SALARY	1650350.00	1837611.00	
2	WAGES TO DLR,S	382740.00	639190.00	
3	RCM	15750.00	0.00	
4	COST OF SANITATION MATERIALS	1282314.00	773717.00	
5	FUEL AND SPARE PARTS OF TRACTORS	145215.00	177128.00	
6	REPAIR OF CESS POOL	0.00	32223.00	
7	WATER TAX	199577.00	255000.00	
8	PURCHASE OF TRACTORS	0.00	0.00	
9	COST OF PUBLIC TOILETS	0.00	0.00	
10	PURCHASE OF WATER TANKERS	447190.00	0.00	
11	PURCHASE OF WHEEL BARROW	0.00	79450.00	
	<b>TOTAL</b>	<b>4123136.00</b>	<b>3794319.00</b>	
IV	<b>PUBLIC SAFETY</b>			
1	SALARY OF STAFF	206060.00	246038	
2	ENERGY CHARGES	1921238.00	1915061.00	
3	COST OF STREET LIGHT	2355376.00	2249596.00	
4	RCM	1800.00	0.00	
5	FITTING CHARGES	0.00	0.00	
6	PURCHASE OF ELECTRIC MATERIALS	0.00	54777.00	
7	WAGES OF DLR,S	0.00	86750.00	
	<b>TOTAL</b>	<b>4484474.00</b>	<b>4552222.00</b>	
V	<b>MEDICAL</b>			
1	WAGES OF DLR,S	0.00	0.00	
2	HEALTH CAMP	0.00	0.00	
	<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	

*[Signature]*  
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<b>VI</b>	<b>PUBLIC CONVIANCE AND WORKS</b>			
1	SALARY OF STAFF	1043009.00	1053348.00	
2	RCM	2250.00	0.00	
3	MAINTENANCE OF ROADS	2251933.00	233536.00	
4	ROAD DEVELOPMENTS	7845833.00	612155.00	
5	CC ROADS	545122.00	80000.00	
6	REPAIR/MAINTENANCE/	819195.00	70000.00	
	CONSTRUCTION OF BUILDINGS			
7	DRAINAGE AND CULVERTS	0.00	0.00	
8	USEP TRAINING(SJSRY)	476293.00	1455000.00	
9	REVOLVING FUND	0.00	0.00	
10	IDSMT	43379.00	0.00	
11	MPLAD	1482787.00	233214.00	
12	FDR	3753176.00	183643.00	
13	13 <sup>TH</sup> FCA	3698709.00	3288602.00	
14	CONSTRUCTION OF BOUNDARY WALL	83300.00	70000.00	
15	KALYANI MANDAP	160788.00	0.00	
16	MAINT. OF NON RESIDENTIAL BUILDING	76122.00	50000.00	
17	UAE	0.00	2929032.00	
18	ELECTRICIFICATION(13THFC NRB)	0.00	100000.00	
19	MLA LAD	0.00	84695.00	
20	SPF	0.00	42787.00	
21	RMG/MVT	0.00	2395031.00	
22	RENOVATION OF POND	0.00	130000.00	
	<b>TOTAL</b>	<b>22281896.00</b>	<b>13011043.00</b>	
<b>VII</b>	<b>PUBLIC CONVEYANCE</b>			
1	PAY OF AMBULANCE DRIVER & HELPER0.	0.00	0.00	
2	MAINTENANCE OF AMBULANCE	0.00	0.00	
3	JALA CHHATRA	18190.00	44925.00	
4	RCM	0.00	0.00	
	<b>TOTAL</b>	<b>18190.00</b>	<b>44925.00</b>	
<b>VIII</b>	<b>PUBLIC INSTRUCTION</b>			
1	WAGES OF GARDENER	0.00	54060.00	
2	RCM	0.00	0.00	
3	GRANTS TO PUBLIC INSTRUCTIONS	0.00	0.00	
	<b>TOTAL</b>	<b>0.00</b>	<b>54060.00</b>	
<b>IX</b>	<b>MISCELLANEOUS</b>			
1	OAP/NOAP/MBPY ETC	7006200.00	6366500.00	
2	PENSION OF LFS/NON LFS STAFF	309848.00	411701.00	
3	LIC DEPOSIT	312954.00	356984.00	
4	ORHDC LOAN DEPOSIT	211492.00	157828.00	
5	KGB LOAN DEPOSIT	555598.00	297314.00	
6	CCB LOAN DEPOSIT	0.00	0.00	
7	PNB LOAN DEPOSIT	0.00	0.00	
8	CPF DEPOSIT	748046.00	968954.00	
9	UCO BANK LOAN DEPOSIT	50760.00	14480.00	
10	IT DEPOSIT	193278.00	132669.00	
11	VAT/OST	965882.00	609399.00	
12	ROYALTY	150000.00	200000.00	
13	ADVERTISEMENT	123000.00	105324	
14	FIRE AND FLOOD RELIEF	900.00	15450.00	
15	DATA BASE (COMPUTER)	11950.00	7400.00	
16	STATIONARY AND PRINTING	20430.00	73954.00	
17	BANK COMMISSION	0.00	5307.00	
18	PURCHASE OF CEMENT	0.00	0.00	
19	FAIRS AND FESTIVALS	48000.00	68560.00	
20	LEGAL EXPENDITURE	62800.00	55000.00	
21	HIRE CHARGES OF VEHICLES	21000.00	76000.00	
22	FURNITURE	0.00	165030.00	
23	MISC. EXPENDITURE	0.00		
24	OBSEQUES	0.00	5000.00	

*[Signature]*  
28/9/17  
Executive Officer  
N.A.C., BANKI

**AUDIT REPORT**  
21-05-2016

25	NFBS	155000.00	320000.00	
26	GRATUITY	100000.00	20000.00	
27	ELECTION CONTINGENCY	6486.00	16423.00	
28	LABOUR CESS	195795.00	110492.00	
29	SOIL TEST	0.00	71348.00	
30	CENSUS	132900.00	0.00	
31	TELEPHONE	2500.00	16506.00	
32	EPF OF STAFF	489147.00	417282.00	
33	SERVICE POSTAGE STAMPS	3000.00	2000.00	
34	TELEPHONE	0.00		
35	PT	148725.00	53950.00	
36	HARISCHANDRA SAHAYATA	60000.00	162000.00	
37	ROYALTY	0.00		
38	PAINTING OF EO AND JE QUARTER	0.00	48114.00	
39	REFUND OF APSD	0.00	570764.00	
40	GIS	0.00	7500.00	
41	REFRESHMENT	0.00	36572.00	
42	ATHLETIC ASSOCIATION	0.00	5000.00	
43	WORK CESS	0.00	2394.00	
44	WATER BODIES	0.00	118927.00	
45	DRESS OF CLASS III & IV	0.00	65000.00	
	EMPLOYEES			
46	AWARENESS PROGRAMMEE	0.00	2499.00	
47	HIRE CHARGES OF MOTOR PUMPS	0.00	29950.00	
48	REPAIR AND MAINTENANCE	0.00	11685.00	
49	NEWS PAPER BILL	0.00	5703.00	
50	LOCAL SELF GOVT. DAY	0.00	111996.00	
51	ULS OF RETD. STAFFS	0.00	55880.00	
52	5 <sup>TH</sup> PAY ARREAR OF RETD STAFFS	0.00	325793.00	
53	FESTIVAL ADVANCE	0.00	418000.00	
	<b>TOTAL</b>	<b>12085691.00</b>	<b>12716959.00</b>	
X	<b>EXTRAORDINARY DEBTS</b>			
1	REFUND OF SD/EMD	3161278.00	724123.00	
2	ADVANCE PAID	9752722.00	7705000.00	
	<b>TOTAL</b>	<b>12914000.00</b>	<b>8429123.00</b>	
	<b>TOTAL OF EXPENDITURE</b>	<b>62568375.00</b>	<b>49068958.00</b>	
	<b>ADD CLOSING BALANCE</b>	<b>32031417.55</b>	<b>37182355.55</b>	
	<b>AT THEEND OF THE YEAR</b>			
	<b>GRAND TOTAL</b>	<b>94599792.55</b>	<b>86251313.55</b>	

Deposit of Unspent Money in Flexi A/C

During checking of Pass Book it was noticed that no flexi account has been maintained only the Savings A/C has been maintained in the NAC. The local authority here by reminded to convert the unspent Grants kept in saving account to flexi account as per the letter no. 35425/F dt.12.10.2012 of the Principal Secretary Finance Dept. Govt. of Odisha to fetch more interest which can be utilized for coverage of more beneficiaries.

*[Signature]*  
24/9/17  
Executive Officer  
N.A.C., BANKI

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

Banki N.A.C. - 2014-2015

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,BANKI	10802784885	31-03-2015	120295.28	31-03-2015	104416.00	15879.28	
2	SBI,BANKI	10802814095	31-03-2015	4864062.68	31-03-2015	4844062.00	20000.68	
3	SBI,BANKI	10802784896	31-03-2015	249277.72	31-03-2015	249277.00	0.72	
4	SBI,BANKI	1080221932	31-03-2015	1495062.31	31-03-2015	1495071.00	-8.69	
5	SBI,BANKI	10802784909	31-03-2015	397532.73	31-03-2015	397532.00	0.73	
6	SBI,BANKI	10802786167	31-03-2015	2055196.00	31-03-2015	1799096.00	256100.00	
7	SBI,BANKI	10802814084	31-03-2015	276326.24	31-03-2015	281016.00	-4689.76	
8	SBI,BANKI	10802784148	31-03-2015	12658267.00	31-03-2015	10555073.00	2103194.00	
9	STO BANKI,PL A.C	8448	01-04-2014	514036.55	31-03-2015	514036.55	0.00	
10	SUB POST OFFICE,BANKI	73245	01-04-2014	7186.55	31-03-2015	7186.55	0.00	
11	UCO,DAMPADA	6842	01-04-2014	1545.00	31-03-2015	1545.00	0.00	
12	UCO DAMPADA	3921	01-04-2014	378252.00	31-03-2015	378252.00	0.00	
13	OGB RANPUR	5741-40840100005718	01-04-2014	636252.00	31-03-2015	636252.00	0.00	
14	OGB RANAPUR	3824-40800100005712	01-04-2014	170527.00	31-03-2015	170527.00	0.00	
15	OGB RANAPUR	4597-40840100005715	01-04-2014	604437.00	31-03-2015	604437.00	0.00	
16	OGB RANPUR	9354-40840100005848	01-04-2014	10070.00	31-03-2015	10070.00	0.00	
17	SBI BANKI	30314036212	01-04-2014	2817.00	31-03-2015	2817.00	0.00	
18	SBI BANKI	30314036619	01-04-2014	6281.00	31-03-2015	6281.00	0.00	
19	SBI BANKI	30467610615	01-04-2014	2212535.00	31-03-2015	1790977.00	421558.00	
20	SBI BANKI	31302339814	01-04-2014	6734952.00	31-03-2015	6734952.00	0.00	
21	CBI BANKI	3229911071	01-04-2014	2488808.00	31-03-2015	2488808.00	0.00	
22	CBI BANKI	3229907961	01-04-2014	473547.00	31-03-2015	473547.00	0.00	
23	AXIS BANK, GOPALPUR	913010017963143	01-04-2014	887287.00	31-03-2015	887287.00	0.00	
24	SBI BANKI	33179608736	01-04-2014	135271.00	31-03-2015	135271.00	0.00	
25	AXIS BANK, GOPALPUR	914010003283595	01-04-2014	2625767.00	31-03-2015	2625767.00	0.00	
26	CANARA BANK	4128101003262	01-04-2014	121800.00	31-03-2015	121800.00	0.00	
	<b>GRAND TOTAL</b>			<b>40127391.06</b>		<b>37315356.10</b>	<b>2812034.96</b>	

**Reconciliation**

**1)SBI AC NO 10615**

PASS BOOK CB AS ON 31.03.15 =2212535.00


DEDUCT CHEQUE ENCASHED AFTER 31.03.15=(-)142652.00 CHQ. NO.141714(02.04.15)

(-)108525.00 CHQ NO.141713(02.04.15)

(-)170381.00 CHQ NO.141712((02.04.15)

TOTAL =(-)278906.00

CASH BOOK CB AS ON 31.03.15 =1790977.00

  
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**2)SBI AC NO 1932**

PASS BOOK CB AS ON 31.03.15 =1495062.31

LAST YEAR DIFFERENCE =9.00

AMOUNT NOT SHOWN IN CASH BOOK =0.31

CASH BOOK CB =1495071.00

**3)SBI AC NO 6167**

P0ASS BOOK CB AS ON 31.03.15 =2055196.00

DEDUCT CHEQUE ENCASHED AFTER 31.03.15=(-)98388 CHQ NO.914886 (02.04.15)

(-)157712 CHQ NO.914885(04.04.15)

CASH BOOK CB AS ON 31.03.15 =1799096.00

**4)SBI AC NO 4084**

PASS BOOK CB AS ON 31.03.15=276326.24

CHQ NO.99932/29.03.14=4300.00

24900.00 SHOWN IN CASH BOOK BUT 20600.00 CREDITED IN PASS BOOK ON 12.04.15

CASH BOOK CB AS ON 31.03.15 =281016.24

DIFFERENCE=390.24 WHICH MAY BE RECONCILLED

**5)SBI AC NO.84148**

PASS BOOK CB AS ON 31.03.15=12658267

CHQ ENCASHED AFTER 31.03.15=(-)110492 (739520/25.03.15)29.04.15

(-)1500000(739522/26.03.15)02.4.15

(-)25000(739531/27.03.15)04.04.15

(-)468300(739532/27.03.15)2.4.15

TOTAL =10554475.00CASH BOOK CB AS ON 31.03.15=10554475.00

DIFFERENCE= 598.00

WHICH MAY BE RECONCILLED.

**5)SBI AC NO 4885**

CB AS PER CASH BOOK AS ON 31.03.15= 104416.00

ADD OB DIFFERENCE BETWEEN CASH BOOK AND PASS BOOK AS ON 1.4.14=17900

DR. 2013-14 CHQ ENCASHED AFTER 31.03.14=(-)21000 (PREVIOUS YEAR)

ADD CHQ SHOWN DR. FROM CASH BOOK BUT NOT DR. FROM PASS BOOK=1000.00 CHQ. NO 628952/2.3.15


ADD CHQ CLEAR AFTER 31.03.15=12329.00(628969/4.4.15)

1000.00(628956/5.5.15)

1000.00(628958/11.5.15)

1000.00(628957/11.5.15)

30000.00(628966/13.5.15)

  
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N.A.C., BANKI

EXCESS DR. FROM BANK (-) 200 CHQ NO 471645/25.08.14

BANK CHARGE DR FROM (-)150 (24.11.14)

PASS BOOK BUT NOT SHOWN

IN THE CASH BOOK

CB AS PER PASS BOOK= 120295.00

DETAILS OF CLOSING BALANCE IN SUBSIDIARY CASH BOOK AS ON 31.03.2015 IS FURNISHED BELOW.

SL.NO	PARTICULARS	AMOUNT	REMARKS
1	PARKING FEES	24,890.00	
2	TP AND EMD	12,320.00	
3	HOLDING TAX	1,16,474.00	
4	APSD	89,408.00	
5	MISCELLANEOUS	0.00	
6	REFUND OF ADVANCE	52000.00	
7	SERVICE TAX	2310.00	
8	TOWER LICENSE FEES	12000.00	
9	SHOP ROOM RENT	48,226.00	
10	WATER TANKER CHARGES	14,000.00	
<b>TOTAL</b>	<b>TOTAL</b>	<b>3,71,628.00</b>	

There was unreconciled amount of Rs. 18888.00 as on 31.03.15. During exit conference the Local Authority said that steps will be taken for reconciliation and produce before next audit.. Though Cashier and Accountant are earmarked for accounts work but they could not submit the bank reconciliation statement as on 31.03.15,till close of audit. As per G.O.NO.690/F,XIV-AUD-1/2003, DTD.21.01.2009 the officers who are statutorily assigned with the task of reconciliation of discrepancies in bank accounts and analyzing closing balance, their statutory responsibilities without leaving the Local Body accounts in a mess giving scope for diversion of Govt. Grants. misutilization and misappropriation of public funds etc.Also warned the erring officers.

In charge of accounts need be brought to book. However early steps need be taken to reconcile the above difference of Rs.18888.00 and compliance reported to audit. Non reconciliation may lead to misappropriation/misutilization of Govt. fund.

Thus, till production of the details of bank reconciliation statement as on 31.03.15 the amount of Rs.18888.00 is kept under objection.

At the time of exit conference the E.O and his team agreed to furnish bank reconciliation statement to the next audit.

  
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Executive Officer  
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**PARA: 6 STOCK POSITION**

Banki N.A.C. - 2014-2015

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	

**Comments**

No stock of Building materials has been received during the year under audit and no register has been maintained.

  
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**PARA: 7 INVESTMENT**

Banki N.A.C. - 2014-2015

Sino	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	01-04-2014	0.00	0.00	0.00	0.00	31-03-2015	0.00	31-03-2015	0.00	0.00	
	<b>GRAND TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	

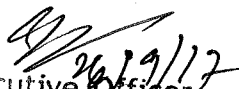
**DETAILS OF CB ON INVESTMENT & Comments :**

1)Fixed deposit:-No investment has been made during the year 2014-15.

2)Loan Bonds:-From the last audit report it was revealed that investments made in shape of the following loan bonds are found unencashed. But the same were not produced before audit for verification. The details are furnished below.

SL NO.	PARTICULARS OF INVESTMENT	AMOUNT	DATE OF MATURITY	REMARKS
1	12 YEARS.GOV.T. LOANS BOOK NO. A99927/24 .8.64/4%	500.00	25.08.75	NOT EN CASHED TILL DATE
2	NO.02003/28.03.75/3 %	100.00	28.03.87	NOT EN CASHED TILL DATE
3	NO.02004/28.03.75/3 %	100.00	28.03.87	NOT EN CASHED TILL DATE
	<b>TOTAL</b>	<b>700.00</b>		

The Executive Officer is advised to take step to trace the above noted bonds and en cashed the same to save loss to the NAC fund and produce the same to next audit.The Executive Officer has also been suggested to convert the savings bank account to Flexi account, where unutilized grants and other funds were kept, to get more interest, which can be utilized for more coverage of the schemes for which they were meant for.

  
Executive Officer  
N.A.C.,BANKI



# AUDIT REPORT

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PARA: 8 ADVANCE

Banki N.A.C. - 2014-2015

Sino	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	01-04-2014	ACCOUNTANT CASH BOOK	3142802.53	7705000.00	10847802.53	7760000.00	31-03-2015	3087802.53	31-03-2015	3087802.53	-0.00	
	<b>GRAND TOTAL</b>		<b>3142802.53</b>	<b>7705000.00</b>	<b>10847802.53</b>	<b>7760000.00</b>		<b>3087802.53</b>		<b>3087802.53</b>	<b>0.00</b>	

Comments :

Year wise break up of adjustment of advance is furnished below.

Year-wise break up of adjustment of advances during 2014-15


SL.NO	YEAR OF ADJUSTMENT	AMOUNT	REMARKS.
1	2013-14	321000	
2	2014-15	7439000	
	<b>TOTAL</b>	<b>7760000</b>	

Year wise break up of outstanding advances as on 31-03-15 is furnished below.

SL.NO	YEAR OF PAYMENT OF ADVANCE	AMOUNT	REMARKS
1	UP TO 2000-01	1174809.53	
2	2001-02	29134.00	
3	2002-03	48340	
4	2003-04	143219	
5	2004-05	41388	
6	2005-06	22987	
7	2006-07	31745	
8	2007-08	135937	
9	2008-09	50100	
10	2009-10	36000	
11	2010-11	102200	
12	2011-12	0	
13	2012-13	87571	
14	2013-14	918372	
15	2014-15	266000	
	<b>TOTAL</b>	<b>3087802.53</b>	

The list of outstanding advances paid during 2014-15 as on 31-03-15 is furnished below.

L. NO	NAME	VOUCHER NO./DATE	AMOUNT	PURPOSE	REMARKS
	PRAFULLA KU. PATI, TC	445/6.8.14	30000	FREE KITCHEN	
	PRAFULLA KU. PATI, TC	644/22.9.14	5000	DENGU	


  
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3	PRASANT KU. BEHERA, TC	880/15.11.14	1000	POSTAGE STAMP	
4	REBATI BEHERA, PEON	331/11.7.14	10000	MEDICAL TREATMENT	
5	BIJAY KU. RAJ, TC	1113/20.2.15	30000	ROAD TAX INSURANCE	
6	SATYA RANJAN SAHOO	1088/13.2.15	50000	C.C.ROAD	
7	JITENDRA KU. CHHOTRAY, ADVOCATE	1225/25.3.15	10000	ADVOCATE FEES	
8	GANGADHAR DAS, JE	1121/26.2.15	30000	C.C.BUILDING	
9	NALINIKANTA BEHERA, EO	1231/27	100000	ARR. SALARY PAYMENT.	
		<b>TOTAL</b>	<b>266000</b>		

ADVANCES OUTSTANDING FOR MORE THAN ONE YEAR i.e. PAID DURING 2013-14T NOT ADJUSTED TILL 31-03-2015.

On verification of advance position, it was noticed that, an amount of Rs. 918372.00 as per details furnished below was outstanding against the staff out of advance paid during 2013-14. Hence, balance Rs 918372.00 is suggested for recovery. As per G.O. No.2221/F dt.08-03-2002 any advance amount lying for more than a year will be treated as a loss to the institution and also to the Govt. and is suggested for recovery from the advance holders within two months from the date of receipt of this approved audit report, failing which the same shall be recovered both from the advance sanctioning authority and advance holders equally, as per the DLFA Letter No.15179/Dtd.28-09-2013. Details are given below.

SL.NO	VR.NO/DATE	NAME & DESIGNATION OF ADVANCE HOLDER	AMOUNT	PARTICULARS
1	12/15.4.13	PABITRA MOHAN MOHAPATRA	40000	LIFTING OF EARTH FROM KACHERI PADIA IN W. NO.08(RD).
2	427/8.7.13	SAINA BALA	7000	SYMPATHETIC GROUND
3	430/8.7.13	BIJAY KU. RAJ	28000	MEDICAL TREATMENT.
4	640/2.8.13	GANGADHAR DAS, JE	7000	PURCHASING AND DYING OF MARBLE LAID STONE FOR 2 NOS. OF WELCOME GATE.
5	648/2.8.13	BIDYADHAR DAS, PEON	8000	SYMPATHETIC GROUND.
6	676/8.8.13	NILAMANI MOHAPATRA, CONTRACTOR	200000	CONSTRUCTION OF DHARMASALA BUILDING IN W. NO.11
7	829/3.9.13	SUJIT KU DAS	10000	PURCHASE OF ELECTION MATERIAL FOR ULB ELECTION 2013.
8	871/17.9.13	SUJIT KU. DAS	170000	ELECTION EXPENSES FOR ULB-13 RELIEF TO ANNAPURNA BENEFICIARIES
9	1015/26.10.13	PRAFULLA KU. PATI	25200	RDP PHAILIN-13
10	1369/26.11.13	SUJIT KU. DAS	68172	URBAN ELECTION EXPENDITURE.
11	1569/31.12.13	PRAMOD K.U. BARIK	2000	ADHESIVE STAMP XEROX
12	1652/13.1.14	SATYANARAYAN RATH	50000	INAGURATION FUNCTION BY CM, ODISHA.
13	1659/16.1.14	BIJAY KU. RAJ	15000	TRACTOR

  
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				SERVICING AND RTO FITNESS
14	1664/20.1.14	SATYA NARAYAN RATH	50000	CONSTRUCTION OF KALYAN MANDAP AND INAGURATION.
15	2001/12..3.14	BIJAY KU. RAJ	30000	ROAD TAX INSURANCE OF SIX NO OF TRACTOR.
16	925/9.10.13	RUDRA PATI	5000	FESTIVAL ADVANCE FOR DURGA PUJA
17	925/9.10.13	KULAMANI SAHOO	3500	FESTIVAL ADVANCE FOR DURGA PUJA
18	925/9.10.13	SUDARSAN ROUT	3500	FESTIVAL ADVANCE FOR DURGA PUJA
19	925/9.10.13	RATNAKAR MOHAP ATRA	3500	FESTIVAL ADVANCE FOR DURGA PUJA
20	925/9.10.13	PRAMOD KU. BARIK	5000	FESTIVAL ADVANCE FOR DURGA PUJA
21	925/9.10.13	SANJAY KU. PRADHAN	5000	FESTIVAL ADVANCE FOR DURGA PUJA
22	925/9.10.13	PRAFULLA KU. PATI	5000	FESTIVAL ADVANCE FOR DURGA PUJA
23	925/9.10.13	SUJIT KU. DAS	5000	FESTIVAL ADVANCE FOR DURGA PUJA
24	925/9.10.13	RASHMITA KU. ROUT	5000	FESTIVAL ADVANCE FOR DURGA PUJA
25	925/9.10.13	BIJAY KU. RAJ	5000	FESTIVAL ADVANCE FOR DURGA PUJA
26	925/9.10.13	DILLIP KU. PATTNAIK	5000	FESTIVAL ADVANCE FOR DURGA PUJA
27	925/9.10.13	PRASANTA KU BEHERA	10000	FESTIVAL ADVANCE FOR DURGA PUJA
28	925/9.10.13	GANGADHAR DAS JE	5000	FESTIVAL ADVANCE FOR DURGA PUJA
29	925/9.10.13	DEBASIS MOHANTY	5000	FESTIVAL ADVANCE FOR DURGA PUJA
30	925/9.10.13	SURENDRA ROUT	5000	FESTIVAL ADVANCE FOR DURGA PUJA
31	925/9.10.13	PRADEEP KU. ROUT	3500	FESTIVAL ADVANCE FOR DURGA PUJA
32	925/9.10.13	ASHOK KU. BEHERA	3500	FESTIVAL ADVANCE FOR DURGA PUJA
33	925/9.10.13	PRASANNA KU. ROUT	3500	FESTIVAL ADVANCE FOR DURGA PUJA
	925/9.10.13	RAMESH CH.	3500	FESTIVAL

  
Executive Officer  
N.A.C., BANKI

		SWAIN		ADVANCE FOR DURGA PUJA
35	925/9.10.13	SIMANCHAL DALEI	3500	FESTIVAL ADVANCE FOR DURGA PUJA
36	925/9.10.13	FAKIR MOHAPATRA	3500	FESTIVAL ADVANCE FOR DURGA PUJA
37	925/9.10.13	JOGENDRA MOHAPATRA	3500	FESTIVAL ADVANCE FOR DURGA PUJA
38	925/9.10.13	BABAJI MOHAPATRA	3500	FESTIVAL ADVANCE FOR DURGA PUJA
39	925/9.10.13	GURUBARI PRADHAN	3500	FESTIVAL ADVANCE FOR DURGA PUJA
40	925/9.10.13	HADIBANDHU BHOI	3500	FESTIVAL ADVANCE FOR DURGA PUJA
41	925/9.10.13	SAINA BALA	2500	FESTIVAL ADVANCE FOR DURGA PUJA
42	925/9.10.13	BIDYADHAR DAS, PEON	2500	FESTIVAL ADVANCE FOR DURGA PUJA
43	925/9.10.13	JAGANNATH NAIK	3500	FESTIVAL ADVANCE FOR DURGA PUJA
44	925/9.10.13	SINIBAS NAYAK	3500	FESTIVAL ADVANCE FOR DURGA PUJA
45	925/9.10.13	KEDAR NAYAK	3500	FESTIVAL ADVANCE FOR DURGA PUJA
46	925/9.10.13	DEBA NAYAK	3500	FESTIVAL ADVANCE FOR DURGA PUJA
47	925/9.10.13	SUDARSHAN NAIK	3500	FESTIVAL ADVANCE FOR DURGA PUJA
48	925/9.10.13	BHAGYADHAR NAIK	3500	FESTIVAL ADVANCE FOR DURGA PUJA
49	925/9.10.13	MINI BEWA	3500	FESTIVAL ADVANCE FOR DURGA PUJA
50	925/9.10.13	MANORANJAN ROUT	3500	FESTIVAL ADVANCE FOR DURGA PUJA
51	925/9.10.13	RAMACHANDRA MA NGUAL	3500	FESTIVAL ADVANCE FOR DURGA PUJA
52	925/9.10.13	NARAYAN MOHAPATRA	3500	FESTIVAL ADVANCE FOR DURGA PUJA
53	925/9.10.13	KISHORE MOHAPA TRA	2500	FESTIVAL ADVANCE FOR DURGA PUJA
54	925/9.10.13	NARENDRA PRUSTY	2500	FESTIVAL ADVANCE FOR DURGA PUJA
55	925/9.10.13	DHIRENDRA TRIPATHY	2500	FESTIVAL ADVANCE

  
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Executive Officer  
N.A.C., BANKI

		SWAIN		ADVANCE FOR DURGA PUJA
35	925/9.10.13	SIMANCHAL DALEI	3500	FESTIVAL ADVANCE FOR DURGA PUJA
36	925/9.10.13	FAKIR MOHAPATRA	3500	FESTIVAL ADVANCE FOR DURGA PUJA
37	925/9.10.13	JOGENDRA MOHAPATRA	3500	FESTIVAL ADVANCE FOR DURGA PUJA
38	925/9.10.13	BABAJI MOHAPATRA	3500	FESTIVAL ADVANCE FOR DURGA PUJA
39	925/9.10.13	GURUBARI PRADHAN	3500	FESTIVAL ADVANCE FOR DURGA PUJA
40	925/9.10.13	HADIBANDHU BHOI.	3500	FESTIVAL ADVANCE FOR DURGA PUJA
41	925/9.10.13	SAINA BALA	2500	FESTIVAL ADVANCE FOR DURGA PUJA
42	925/9.10.13	BIDYADHAR DAS, PEON	2500	FESTIVAL ADVANCE FOR DURGA PUJA
43	925/9.10.13	JAGANNATH NAIK	3500	FESTIVAL ADVANCE FOR DURGA PUJA
44	925/9.10.13	SINIBAS NAYAK	3500	FESTIVAL ADVANCE FOR DURGA PUJA
45	925/9.10.13	KEDAR NAYAK	3500	FESTIVAL ADVANCE FOR DURGA PUJA
46	925/9.10.13	DEBA NAYAK	3500	FESTIVAL ADVANCE FOR DURGA PUJA
47	925/9.10.13	SUDARSHAN NAIK	3500	FESTIVAL ADVANCE FOR DURGA PUJA
48	925/9.10.13	BHAGYADHAR NAIK	3500	FESTIVAL ADVANCE FOR DURGA PUJA
49	925/9.10.13	MINI BEWA	3500	FESTIVAL ADVANCE FOR DURGA PUJA
50	925/9.10.13	MANORANJAN ROUT	3500	FESTIVAL ADVANCE FOR DURGA PUJA
51	925/9.10.13	RAMACHANDRA MA NGUAL	3500	FESTIVAL ADVANCE FOR DURGA PUJA
52	925/9.10.13	NARAYAN MOHAPATRA	3500	FESTIVAL ADVANCE FOR DURGA PUJA
53	925/9.10.13	KISHORE MOHAPA TRA	2500	FESTIVAL ADVANCE FOR DURGA PUJA
54	925/9.10.13	NARENDRA PRUSTY	2500	FESTIVAL ADVANCE FOR DURGA PUJA
55	925/9.10.13	DHIRENDRA TRIPATHY	2500	FESTIVAL ADVANCE

  
28/9/17  
Executive Officer  
N.A.C., BANKI

Sino	Name	Designation	Adress	Amount(In Rs.)
1	IMANCHAL DALAI	STAFF	BANKI NAC, BANKI	1750.00
2	FAKIR MOHAPATRA	STAFF	BANKI NAC, BANKI	1750.00
3	HADIBANDHU BHOI	STAFF	BANKI NAC, BANKI	1750.00
4	BIDYADHAR DAS	PEON	BANKI NAC, BANKI	1250.00
5	SUDARSAN ROUT	STAFF	BANKI NAC, BANKI	1750.00
6	SURENDRA ROUT	STAFF	BANKI NAC, BANKI	2500.00
7	SUJIT KU DAS	TC	BANKI NAC, BANKI	124086.00
8	RATNAKAR MOHAPATRA	STAFF	BANKI NAC, BANKI	1750.00
9	ASHOK KU BEHERA	STAFF	BANKI NAC, BANKI	1750.00
10	PRAMOD KU BARIK	STAFF	BANKI NAC, BANKI	2500.00
11	DILLIP KU PATNAIK	STAFF	BANKI NAC, BANKI	2500.00
12	PRAFULLA KU PATI	TC	BANKI NAC, BANKI	12600.00
13	KULAMANI SAHOO	STAFF	BANKI NAC, BANKI	1750.00
14	SAINA BALA	PEON	BANKI NAC, BANKI	3500.00
15	BIJAY KU RAJ	TC	BANKI NAC, BANKI	36500.00
16	GANGADHAR DAS	JE	EX.JE BANKI NAC, BANKI	3500.00
17	BIDYADHAR DAS	PEON	BANKI NAC, BANKI	4000.00
18	PRAMOD KU BARIK	TC	BANKI NAC, BANKI	1000.00
19	SATYANARAYAN RATH	JE	BANKI NAC, BANKI	50000.00
20	NALINIKANTA BEHERA	EX.EO,BANKI NAC, BANKI	NOW EO HINDOL ,NAC	579186.00
21	RUDRA PATI	STAFF	BANKI NAC, BANKI	2500.00
22	SANJAY KU PRADHAN	STAFF	BANKI NAC, BANKI	2500.00
23	PRAFULLA KU PATI	STAFF	BANKI NAC, BANKI	2500.00
24	SUJIT KU DAS	STAFF	BANKI NAC, BANKI	2500.00
25	RASHMITA KU ROUT	STAFF	BANKI NAC, BANKI	2500.00
26	BIJAY KU RAJ	STAFF	BANKI NAC, BANKI	2500.00
27	PRASANT KU BEHERA	STAFF	BANKI NAC, BANKI	5000.00
28	GANGADHAR DAS	JE	BANKI NAC, BANKI	2500.00
29	DEBASIS MOHANTY	STAFF	BANKI NAC, BANKI	2500.00
30	PRADEEP KU ROUT	STAFF	BANKI NAC, BANKI	1750.00
31	PRASANNA KU ROUT	STAFF	BANKI NAC, BANKI	1750.00
32	RAMESH CH SWAIN	STAFF	BANKI NAC, BANKI	1750.00
33	JOGENDRA MOHAPATRA	STAFF	BANKI NAC, BANKI	1750.00
34	BABAJI MOHAPATRA	STAFF	BANKI NAC, BANKI	1750.00
35	GURUBARI PRADHAN	STAFF	BANKI NAC, BANKI	1750.00
36	SAINA BALA	PEON	BANKI NAC, BANKI	1250.00
37	JAGANNATH NAIK	STAFF	BANKI NAC, BANKI	1750.00
38	SINIBASH NAYAK	STAFF	BANKI NAC, BANKI	1750.00
39	KEDAR NAYAK	STAFF	BANKI NAC, BANKI	1750.00
40	DEBA NAYAK	STAFF	BANKI NAC, BANKI	1750.00
41	SUDARSAN NAIK	STAFF	BANKI NAC, BANKI	1750.00
42	BHAGYADHAR NAIK	STAFF	BANKI NAC, BANKI	1750.00
43	MINI BEWA	STAFF	BANKI NAC, BANKI	1750.00
44	MANORANJAN ROUT	STAFF	BANKI NAC, BANKI	1750.00
45	RAMACHANDRA MANGUAL	STAFF	BANKI NAC, BANKI	1750.00
46	NARAYAN MOHAPATRA	STAFF	BANKI NAC, BANKI	1750.00
47	KISHORE MOHAPATRA	STAFF	BANKI NAC, BANKI	1250.00
48	NARENDRA PRUSTY	STAFF	BANKI NAC, BANKI	1250.00
49	DHIREN TRIPATHY	STAFF	BANKI NAC, BANKI	1250.00
50	SANATAN BEHERA	STAFF	BANKI NAC, BANKI	1250.00
51	PRAKASH MOHANTY	STAFF	BANKI NAC, BANKI	1250.00
52	REBATI BEHERA	STAFF	BANKI NAC, BANKI	1250.00
53	PITABASH NAIK	STAFF	BANKI NAC, BANKI	1250.00
54	SUSHANTA CH HOTA	STAFF	BANKI NAC, BANKI	1250.00
55	BISWANATH NAIK	STAFF	BANKI NAC, BANKI	1250.00
56	SUMANTA NAIK	STAFF	BANKI NAC, BANKI	1250.00
57	BIJAY KU NAIK	STAFF	BANKI NAC, BANKI	1250.00
58	SURENDRA KU NAIK	STAFF	BANKI NAC, BANKI	1250.00
59	KABITA HATI	STAFF	BANKI NAC, BANKI	1250.00

*Handwritten signature*  
21/05/2016  
EXECUTIVE  
N.A.C., BANKI

60	GAGAN BIHARI POLAR	STAFF	BANKI NAC, BANKI	2500.00
61	MILLI BEHERA	STAFF	BANKI NAC, BANKI	2500.00
62	MADHUSMITA DAS	STAFF	BANKI NAC, BANKI	2500.00
63	JITENDRA KU BISWAL	STAFF	BANKI NAC, BANKI	2500.00
64	USHARANI SAHOO	STAFF	BANKI NAC, BANKI	2500.00

*28/9/12*  
Executive Officer  
N.A.C., BANKI

Sino	Name	Designation	Adress	Amount(In Rs.)
1	IMANCHAL DALAI	STAFF	BANKI NAC, BANKI	1750.00
2	FAKIR MOHAPATRA	STAFF	BANKI NAC, BANKI	1750.00
3	HADIBANDHU BHOI	STAFF	BANKI NAC, BANKI	1750.00
4	BIDYADHAR DAS	PEON	BANKI NAC, BANKI	1250.00
5	SUDARSAN ROUT	STAFF	BANKI NAC, BANKI	1750.00
6	SURENDRA ROUT	STAFF	BANKI NAC, BANKI	2500.00
7	SUJIT KU DAS	TC	BANKI NAC, BANKI	124086.00
8	RATNAKAR MOHAPATRA	STAFF	BANKI NAC, BANKI	1750.00
9	ASHOK KU BEHERA	STAFF	BANKI NAC, BANKI	1750.00
10	PRAMOD KU BARIK	STAFF	BANKI NAC, BANKI	2500.00
11	DILLIP KU PATTNAIK	STAFF	BANKI NAC, BANKI	2500.00
12	PRAFULLA KU PATI	TC	BANKI NAC, BANKI	12600.00
13	KULAMANI SAHOO	STAFF	BANKI NAC, BANKI	1750.00
14	SAINA BALA	PEON	BANKI NAC, BANKI	3500.00
15	BIJAY KU RAJ	TC	BANKI NAC, BANKI	36500.00
16	GANGADHAR DAS	JE	EX.JE BANKI NAC, BANKI	3500.00
17	BIDYADHAR DAS	PEON	BANKI NAC, BANKI	4000.00
18	PRAMOD KU BARIK	TC	BANKI NAC, BANKI	1000.00
19	SATYANARAYAN RATH	JE	BANKI NAC, BANKI	50000.00
20	NALINIKANTA BEHERA	EX.EO,BANKI NAC, BANKI	NOW EO HINDOL ,NAC	579186.00
21	RUDRA PATI	STAFF	BANKI NAC, BANKI	2500.00
22	SANJAY KU PRADHAN	STAFF	BANKI NAC, BANKI	2500.00
23	PRAFULLA KU PATI	STAFF	BANKI NAC, BANKI	2500.00
24	SUJIT KU DAS	STAFF	BANKI NAC, BANKI	2500.00
25	RASHMITA KU ROUT	STAFF	BANKI NAC, BANKI	2500.00
26	BIJAY KU RAJ	STAFF	BANKI NAC, BANKI	2500.00
27	PRASANT KU BEHERA	STAFF	BANKI NAC, BANKI	5000.00
28	GANGADHAR DAS	JE	BANKI NAC, BANKI	2500.00
29	DEBASIS MOHANTY	STAFF	BANKI NAC, BANKI	2500.00
30	PRADEEP KU ROUT	STAFF	BANKI NAC, BANKI	1750.00
31	PRASANNA KU ROUT	STAFF	BANKI NAC, BANKI	1750.00
32	RAMESH CH SWAIN	STAFF	BANKI NAC, BANKI	1750.00
33	JOGENDRA MOHAPATRA	STAFF	BANKI NAC, BANKI	1750.00
34	BABAJI MOHAPATRA	STAFF	BANKI NAC, BANKI	1750.00
35	GURUBARI PRADHAN	STAFF	BANKI NAC, BANKI	1750.00
36	SAINA BALA	PEON	BANKI NAC, BANKI	1250.00
37	JAGANNATH NAIK	STAFF	BANKI NAC, BANKI	1750.00
38	SINIBASH NAYAK	STAFF	BANKI NAC, BANKI	1750.00
39	KEDAR NAYAK	STAFF	BANKI NAC, BANKI	1750.00
40	DEBA NAYAK	STAFF	BANKI NAC, BANKI	1750.00
41	SUDARSAN NAIK	STAFF	BANKI NAC, BANKI	1750.00
42	BHAGYADHAR NAIK	STAFF	BANKI NAC, BANKI	1750.00
43	MINI BEWA	STAFF	BANKI NAC, BANKI	1750.00
44	MANORANJAN ROUT	STAFF	BANKI NAC, BANKI	1750.00
45	RAMACHANDRA MANGUAL	STAFF	BANKI NAC, BANKI	1750.00
46	NARAYAN MOHAPATRA	STAFF	BANKI NAC, BANKI	1750.00
47	KISHORE MOHAPATRA	STAFF	BANKI NAC, BANKI	1250.00
48	NARENDRA PRUSTY	STAFF	BANKI NAC, BANKI	1250.00
49	DHIREN TRIPATHY	STAFF	BANKI NAC, BANKI	1250.00
50	SANATAN BEHERA	STAFF	BANKI NAC, BANKI	1250.00
51	PRAKASH MOHANTY	STAFF	BANKI NAC, BANKI	1250.00
52	REBATI BEHERA	STAFF	BANKI NAC, BANKI	1250.00
53	PITABASH NAIK	STAFF	BANKI NAC, BANKI	1250.00
54	SUSHANTA CH HOTA	STAFF	BANKI NAC, BANKI	1250.00
55	BISWANATH NAIK	STAFF	BANKI NAC, BANKI	1250.00
56	SUMANTA NAIK	STAFF	BANKI NAC, BANKI	1250.00
57	BIJAY KU NAIK	STAFF	BANKI NAC, BANKI	1250.00
58	SURENDRA KU NAIK	STAFF	BANKI NAC, BANKI	1250.00
59	KABITA HATI	STAFF	BANKI NAC, BANKI	1250.00

  
 Executive Officer  
 N.A.C., BANKI



**PARA: 9 GRANTS**

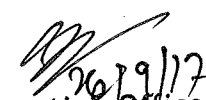
Banki N.A.C. - 2014-2015

Sino	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	01-04-2014	24211310.50	35471533.00	59682843.50	31950850.00	31-03-2015	27731993.50	
	<b>GRAND TOTAL</b>	<b>24211310.50</b>	<b>35471533.00</b>	<b>59682843.50</b>	<b>31950850.00</b>		<b>27731993.50</b>	

**Comments :**

Statement showing the details of grants received and utilised during the year 2014-15 of Banki NAC is furnished below.

SL.NO	NAME OF THE GRANT	OPENING BALANCE AS ON 01.04.14	RECEIVED DURING THE YEAR	TOTAL	UTILISED DURING THE YEAR	BALANCE AS ON 31.03.15	REMARKS
1	2	3	4	5	6	7	8
1	ROAD MAINTENANCE AND MVT	1233982.00	1067000	2300982	233536	2067446	
2	OCTROI COMPENSATION GRANT	0.00	16273000	16273000	16273000	0	
3	ROAD DEVELOPMENT GRANT	231115.00	3522000	3753115	470003	3283112	
4	11TH & 12TH FCA	1224406.00	0	124406	0	1224406	
5	SJSRY	501174.00	1245000	1746174	1455000	291174	
6	PARK & GREENERY	500000.00	0	500000	0	500000	
7	PBI	2073305.00	0	2073305	0	2073305	
8	ENTERTAINMENT	0.00	0	0	0	0	
9	ILLUMINATION	499206.00	0	499206	0	499206	
10	IDSMT	0.00	0	0	0	0	
11	FESTIVAL	44990.00	50000	94990	50000	44990	
12	PUBLIC CONVEANCE	1105980.00	0	1105980	0	1105980	
13	FLOOD & CYCLONE RELIEF	390529.00	14850	405379	15450	389929	
14	CDR DROUGHT	520588.00	0	520588	0	520588	
15	NSDP	790535.00	0	790535	0	790535	
16	NRY	943989.00	0	943989	0	943989	
17	NON REMUNERATIVE	67000.00	0	67000	0	67000	
18	UNTIED FUND	575.50	0	575.50	0	575.50	

  
 26/9/17  
 Executive Officer  
 N.A.C., BANKI

**AUDIT REPORT**  
21-05-2016

19	PUBLIC TOILET	29000.00	0	29000	0	29000	
20	TLC	1090.00	0	1090	0	1090	
21	BSY	7000.00	0	7000	0	7000	
22	CONSTRUCTION OF HOUSE	22000.00	0	22000	0	22000	
23	SLAUGHTER HOUSE	15000.00	0	15000	0	15000	
24	MLA LAD	1057108.00	200000	1257108	84695	1172413	
25	MPLAD	343658	75000	418658	162138	256520	
26	FDR	892424	0	892424	112567	779857	
27	SC/ST	2000	0	2000	0	2000	
28	PENSION	0	100000	100000	100000	0	
29	BOUNDARY WALL	302249	0	302249	70000	232249	
30	13TH FCA	6250483	1641000	7891483	3217522	4673961	
31	SPECIAL PROBLEM FUND	472456	2600000	3072456	42787	3029669	
32	C C ROAD(UAC)	3564378	0	3564378	2857956	706422	
33	CENSUS	0	33000	33000	0	33000	
34	DEVOLUTION FUND(LED HIGH MAX)	0	2883000	2883000	2249596	633404	
35	HARISH CHANDRA SAHAYATA	0	200000	200000	162000	38000	
36	DEVOLUTION FUND(KALYANI MANDAP)	1039212	0	1039212	0	1039212	
37	MAINTENANCE OF NON RESIDENTIAL BUILDING	85878	3415000	3500878	50000	3450878	
38	CHILDREN'S PARK	0	0	0	0	0	
39	GENERAL AREA BASIC GRANT	0	1473000	1473000	1473000	0	
40	SOLID WASTE MANAGEMENT	0	489083	489083	0	489083	
41	PHAILIN	0	165000	165000	165000	0	
42	FREE KITCHEN	0	25600	25600	25600	0	
	<b>TOTAL</b>	<b>24211310.50</b>	<b>35471533</b>	<b>59682843.50</b>	<b>31950850</b>	<b>27731993.50</b>	

*(Signature)*  
26/9/17  
Executive Officer  
N.A.C., BANKI

Due to improper maintenance of the register of grants and non reflecting the proper head of accounts in the Accountant Cash Book the actual position of each and every grant was not possible to find out to furnish in the report. However, basing on the last audit report and records made available the position has been furnished above. The local authority is advised to maintain the grant register as per rule-10 in Form XLII of OM Rule 1953 and produce the same to next audit.

**DW SPENDING EFFICIENCY OF GRANTS:-**

Total fund received under different heads of grant along with the relating expenditure by the NAC for the year 2014-15 is furnished below.

SL NO.	TOTAL AVAILABILITY OF FUND 2014-15(INCLUDING O.B AS ON 01-04-14)	UTILIZED DURING THE YEAR	PERSENTAGE OF UTILISATION	REMARKS
1	59682843.50	31950850	53.53	


From the above table it may be seen that the expenditure incurred in the NAC during 2014-15 was only 53.53%. The scheme wise details are shown in scheme para of the report which indicates that spending efficiency by this NAC is low. The less utilization of funds was mainly due to release of funds at the fag end of financial year and inadequate monitoring etc.

#### ENCROACHMENT OF GOVT. GRANTS:-

The encroachment of Govt. Grants as on 31.03.15 are furnished below.

SL NO.	PARTICULARS	AMOUNT	REMARKS
A	CLOSING BALANCE AS ON 31.03.15	37182355.55	
B	DEDUCT THE FOLLOWING AMOUNTS		
	Repayment of loan	1148328	
	Govt. dues like Roylity, VAT, Labour Cess etc.	335958	
	LIC of staff to be deposited	32314	
	Bank loans of staff	59813	
	CPF of staff	77878	
	EPF of staff	43155	
	SD/EMD to be refunded	17681	
	Arrear energy charges	10735668.41	
	Pension contribution	28603	
	Salary of staff	782458	
	<b>TOTAL</b>	<b>13261856.41</b>	
C	(A-B)	23920499.14	
D	UNSPENT GRANTS	27731993.50	
E	ENCROACHMENT OF GOVT. GRANTS	3811494.36	

It was seen that a sum of Rs. 3811494.36 was spent for other purposes by way of encroachment by way of Govt. Grants as on 31.03 15 which is un authorised. The E.O is advised to take tangible steps to enhance the collection position so as to recoup the amount of encroachment of Govt. grant. Till recoupment a sum of Rs. 3811494.36 is held under objection.

  
20/9/17  
Executive Officer  
N.A.C.,BANKI

**PARA: 10 UTILISATION CERTIFICATE**

Banki N.A.C. - 2014-2015


Sino	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	01-04-2014	45773787.00	35471533.00	81245320.00	23243185.00	31-03-2015	58002135.00	
	<b>GRAND TOTAL</b>	<b>45773787.00</b>	<b>35471533.00</b>	<b>81245320.00</b>	<b>23243185.00</b>		<b>58002135.00</b>	

**Comments :**

As per Rule-170 &171 of OGFR VOL-1 provisions on sanctioning Grant-in-aid inter-alia stipulates for submission of U.C.s to grant sanctioning authority. H&UD Department/AG(A&E)Odisha, by the end of the year of sanction of grant or by the stipulated dates as mentioned in the sanction order but not later than one year from the date of sanction. But any effective action was not taken in time for timely submission of U.C.s in support of utilisation of grant. As a result of which the presidency of U.C s has been got accumulated as on 31.03.15. As per Rule 170 and 171 of OGFR Vol-1 grants received should be utilized within the same financial year in which it was received and U.C. should be submitted by 30 th june of the subsequent year to the funding authority as well as Principal A.G(A&E) Odisha.

The year wise break up of outstanding UC position as on 31.03.2015 is furnished below.

SL.NO.	YEAR OF GRANT FOR WHICH U.C. TO BE SUBMITTED	AMOUNT	REMARKS
1	2001-02	40244.00	
2	2002-03	246400.00	
3	2003-04	1103563.00	
4	2004-05	2696559.00	
5	2005-06	4013.00	
6	2006-07	2893985.00	
7	2007-08	281496.00	
8	2008-09	2352898.00	
9	2009-10	526782.00	
10	2010-11	0.00	
11	2011-12	691423.00	
12	2012-13	7651838.00	
13	2013-14	8384747.00	
14	2014-15	31128187.00	
15	<b>TOTAL</b>	<b>58002135.00</b>	<b>It includes the unspent grant of Rs.27731993.50 for the year 2014-15.</b>

  
Executive Officer  
N.A.C.,BANKI

The pending position for submission of UC as on 31.03.15 is an alarming condition. So the local authority is advised to take tangible action for early submission of UC to the proper quarter to reduce the pendency.

The details of U.C submitted during the year 2014-15 is furnished below.

**THE DETAILS OF UC SUBMITTED DURING 2014-15 IS FURNISHED BELOW.**

SL.NO	LETTER NO./DATE(ADM)	YEAR OF GRANT	AMOUNT OF UC	TO WHOM SUBMITTED	SCHEME	REMARKS
1	2	3	4	5	6	7
1	5235/10.12.14	2010-11	60000.00	FA-JS-H&UD	WATER BODIES	
2	5235/10.12.14	2010-11	45000.00	FA-JS-H&UD	WATER BODIES	
3	5235/10.12.14	2010-11	194581.00	FA-JS-H&UD	WATER BODIES	
		<b>TOTAL</b>	<b>299581.00</b>			
5	5235/10.12.14	2011-12	400000.00	FA-JS-H&UD	MVT	
		<b>TOTAL</b>	<b>400000.00</b>			
7	5235/10.12.14	2012-13	810601.00	FA-JS-H&UD	MVT	

SL NO.	TOTAL AVAILABILITY OF FUND 2014-15(INCLUDING O.B AS ON 01-04-14)	UTILIZED DURING THE YEAR	PERSENTAGE OF UTILISATION	REMARKS
1	59682843.50	31950850	53.53	

From the above table it may be seen that the expenditure incurred in the NAC during 2014-15 was only 53.53%. The scheme wise details are shown in scheme para of the report which indicates that spending efficiency by this NAC is low. The less utilization of funds was mainly due to release of funds at the fag end of financial year and inadequate monitoring etc.

**ENCROACHMENT OF GOVT. GRANTS:-**

The encroachment of Govt. Grants as on 31.03.15 are furnished below.

SL NO.	PARTICULARS	AMOUNT	REMARKS
A	CLOSING BALANCE AS ON 31.03.15	37182355.55	
B	DEDUCT THE FOLLOWING AMOUNTS		
	Repayment of loan	1148328	
	Govt. dues like Roylity, VAT, Labour Cess etc.	335958	
	LIC of staff to be deposited	32314	
	Bank loans of staff	59813	
	CPF of staff	77878	
	EPF of staff	43155	
	SD/EMD to be refunded	17681	
	Arrear energy charges	10735668.41	
	Pension contribution	28603	
	Salary of staff	782458	
	<b>TOTAL</b>	<b>13261856.41</b>	
C	(A-B)	23920499.14	
D	UNSPENT GRANTS	27731993.50	
E	ENCROACHMENT OF GOVT. GRANTS	3811494.36	

It was seen that a sum of Rs. 3811494.36 was spent for other purposes by way of encroachment by way of Govt. Grants as on 31.03 15 which is un authorised. The E.O is advised to take tangible steps to enhance the collection position so as to recoup the amount of encroachment of Govt. grant. Till recoupment a sum of Rs. 3811494.36 is held under objection.

  
26/9/17  
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N.A.C., BANKI

8	5235/10.12.14	2012-13	244143.00	FA-JS-H&UD	13THFC(R&B)	
9	5235/10.12.14	2012-13	142878.00	FA-JS-H&UD	NRB	
10	5235/10.12.14	2012-13	401878.00	FA-JS-H&UD	UAC CC ROAD	
11	5235/10.12.14	2012-13	1544000.00	FA-JS-H&UD	UAC CC ROAD	
12	5235/10.12.14	2012-13	72000.00	FA-JS-H&UD	UAC CC ROAD	
13	5235/10.12.14	2012-13	54000.00	FA-JS-H&UD	UAC CC ROAD	
14	5235/10.12.14	2012-13	201000.00	FA-JS-H&UD	UAC CC ROAD	
15	1916/5.6.14	2012-13	44144.00	FA-JS-H&UD	MVT	
16	1916/5.6.14	2012-13	35000.00	FA-JS-H&UD	MVT	
17	1916/5.6.14	2012-13	733459.00	FA-JS-H&UD	RD	
18	1916/5.6.14	2012-13	557000.00	FA-JS-H&UD	13THFC(R&B)	
19	1914/5.6.14	2012-13	670399.00	FA-JS-H&UD	MVT	
20	1914/5.6.14	2012-13	606857.00	FA-JS-H&UD	13THFC	
21		<b>TOTAL</b>	<b>6117359.00</b>			
22	5235/10.12.14	2013-14	658083.00	FA-JS-H&UD	MVT	
23	5235/10.12.14	2013-14	94855.00	FA-JS-H&UD	RD	
24	5235/10.12.14	2013-14	949000.00	FA-JS-H&UD	13THFC(R&B)	
25	5235/10.12.14	2013-14	1058192.00	FA-JS-H&UD	13THFC(R&B)	
26	5235/10.12.14	2013-14	152926.00	FA-JS-H&UD	NRB	
27	5235/10.12.14	2013-14	476000.00	FA-JS-H&UD	UAC CC ROAD	
28	5235/10.12.14	2013-14	206295.00	FA-JS-H&UD	UAC CC ROAD	
29	1916/5.6.14	2013-14	2273444.00	FA-JS-H&UD	OC	
30	1916/5.6.14	2013-14	100000.00	FA-JS-H&UD	FESTIVAL GRANT	
31	1916/5.6.14	2013-14	453062.00	FA-JS-H&UD	DEVOLUTION FUND	
32	1914/5.6.14	2013-14	4300042.00	FA-JS-H&UD	OC	
33	1914/5.6.14	2013-14	1361000.00	FA-JS-H&UD	PBI	
34		<b>TOTAL</b>	<b>12082899.00</b>			
35	5235/10.12.14	2014-15	2583000.00	FA-JS-H&UD	OC	
36	5235/10.12.14	2014-15	1760346.00	FA-JS-H&UD	OC	
37		<b>TOTAL</b>	<b>4343346.00</b>			
38		<b>GRAND TOTAL</b>	<b>23243185.00</b>			

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**PARA: 11 MISAPPROPRIATION & DEFALCATION**

**11.1 - Less Credit of Collected Amounts-osp-4 to 5**

On scrutiny of the Miscellaneous Rt. Book w.r.t to D.C.R for the year 2014-15, it was noticed that a total sum of Rs. 2400=00 was less taken to DCR as well as to Cashier's Cash book. The details are given.

Rt. No./ Dt.	Actual Collection	Amount Shown in DCR	Amount less taken	DCR Register No.	Name of the Tax Collector
1	2	3	4	5	6
3713/27.12.2015	500	400	100	16	Sri Narayan Mohapatra
1428/22.02.2015	700	500	200	13	Sri Narayan Mohapatra
913/	1500	Nil	1500	Not Shown in DCR	Sri Narayan Mohapatra
2019/19.11.2015	600	Nil	600	Not Shown in DCR	Sri Prafulla Kumar Pati
	<b>3300</b>	<b>900</b>	<b>2400</b>		

So the less credit of Rs. 2400=00 needs recovery from the person concerned .

In response audit objection statement a sum of Rs.1800.00 was recovered from Sri N.Mohapatra, TC vide MR NO.4012 Dt.30.3.16 and Rs.Rs.600.00 from Sri P.K.Pati, TC vide MR NO.4010 Dt.30.3.16.Hence the para is dropped.

**11.2 - Less Credit of Collected Amount in Holding Tax-osp-5 to 6**

While checking the Holding Tax receipt book w.r.t its DCR, it was noticed that a sum of Rs. 724=00 was less taken to DCR as well as cashiers cash book. The details are given below.

Rt. No./ Dt.	Actual Collection	Amount Shown in DCR	Amount less taken	Ward No./ Holding No.	DCR pg No.	Name of the Tax Collector
1	2	3	4	5	6	7
2024/21.4.2015	326.00	166.00	160.00	10/166	510	Rama Chandra mangual
199/19.3.2015	504.00	126.00	378.00	5/98		Sudarsan Rout
1923/17.4.2015	369.00	269.00	100.00	8/143		Sudarsan Rout
1933/24.4.2015	166.00	160.00	6.00	6/117		Sudarsan Rout
1954/28.4.2015	96.00	16.00	80.00	6/121		Sudarsan Rout
<b>TOTAL</b>	<b>1461.00</b>	<b>737.00</b>	<b>724.00</b>			

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In the above cases, it is observed that against collection of Rs. 1461=00 a sum of Rs. 737=00 was shown taken to the D.C.R leaving a balance of Rs. 724= 00 uncredited. Hence Rs. 724=00 may be recovered from the person concerned .

In response audit objection statement a sum of Rs.160.00 was recovered from Sri K.C.Mangual TC vide MR NO.4014 Dt.30.3.16 and Rs.564.00 from Sri S.ROUT, TC vide MR NO.4017 Dt.30.3.16. Hence the para is dropped.

**11.3 - Less Credit due to totaling mistake in DCR of shop room rent collection-osp-42 to 43**

**Less Credit due to totaling mistake in DCR of shop room rent collection:-**

While checking the totaling of the D.C.R of Shop room rent collected by P.K Nayak, TC it is noticed that a sum of Rs. 3068/- is less deposited due to totaling mistake in D.C.R which are given below.

Sl No.	Date of posting in DCR	Amount posted in DCR	Actual Amnt as per DCR	Less Amnt Taken	Rt. No. & perpage of collector
1	29.04.15	11232	11462	230	1858 to 1900
2	30.06.15	23103	23219	206	2356 to 2400
3	31.07.15	8524	8536	12	2521 to 2535
4	30.09.15	19535	19615	80	2771 to 2800
5	24.11.15	9998	10258	260	3226 to 3260
6	2.2.16	13416	14666	1250	3524 to 3567
7	3.2.16	9013	9043	30	3568 to 3600
8	15.2.16	4118	5118	1000	3601 to 3615
		98849	101917	3068	

Hence the above amount of Rs. 3068/- needs recovery from Sri P.K Nayak, T.C

In response audit objection statement a sum of Rs.3068.00 was recovered from Sri P.Nayak, TC vide MR NO.4018 Dt.30.3.16 .Hence the para is dropped.

**11.4 - Less Credi of Holding Tax due to totaling mistake in DCR -osp-67**

While checking the totalling of DCR of Holding Tax collected by tax collector Sri Sudarsan Rout, it is found that i,e on dt. 29.7.15 Rs 1000.00 has been less credited in cash book due to totalling mistake. as on dt.29.7.15, vide page No. 07, bearing rt No - 8973 to 8922, total amount collected as per DCR is Rs 16819.00 but actually Rs 17819.00 has been collected. so the less credit of Rs 1000.00 needs recovery from Sri S. Rout, T.C.

In response audit objection statement a sum of Rs.1000.00 was recovered from Sri S Rout, TC vide MR NO.4019 Dt.30.3.16 .Hence the para is dropped.

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PARA: 13 AUDIT OF RECEIPTS

**13.1 - The position of pension of retired persons**

The position of pension of retired persons are furnished below.

THE POSITION OF PENSION OF RETIRED PERSONS		
SL.NO	PARTICULARS	AMOUNT
1	Opening balance as on 1.4.14	(-)7,50,160.00
2	Received during the year	1,00,000.00
3	Total	(-)6,50,160.00
4	Expenditure during the year	4,11,701.00
5	Closing balance at the end of the year as on 31.03.15	(-)10,61,861.00

Due to less receipt of funds from the government towards payment of pension of the retired LFS and Non-LFS employees, the NAC is making payment from its own fund for which minus balance appears. So the local authority is advised to take step to move the Govt. in H & U.D. Deptt. for early placement of funds to recoup the amount paid from its own fund.

**13.2 - Position of OAP/ODP/MBPY -**

The position of OAP/ODP/NOAP/MBPY for the year 2014- 15 is furnished below.

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The position of OAP/ODP/NOAP/MBPY for the year 2014 - 15 is furnished below.

SI No	PAarticulars	Amount
1	Opening Balance as on 01-04-2014	37,17,500.00
2	Receipt during the year	68,49,000.00
3	Total	1,05,66,500.00
4	Expenditure during the year	63,66,500.00
5	Closing Balance at the end of the year	42,00,000.00

**13.3 - Assessment of Taxes-**

As stipulated in Sec-143 of O.M. Act,1950 and Rule-516 of O.M. Rule-1953, the valuation officer, a wing of H&UD Department prepared valuation list of holding in a new municipal area and as per the Section-143(A) of O.M. Act-1950, the Executive Officer of Municipality shall until the appointment of a valuation officer exercise the powers and perform the duties of the valuation officer in respect of the municipal area.

Further as per the Sec-146 of O.M. Act, new valuation and assessment list shall ordinarily be prepared once in every five years and as per the Sec-143, 143(C), 134(d), 135(e) of OM Act-1950 and Rule-516 and 201 of OM Rules 1953, the municipal areas are required to be regularly verified to assess the new holdings to be incorporated in the holding tax fold. Provisions for surprise inspection of holding and taxes paid by owner need be monitored periodically.

No assessment of taxes on new holding was found to have been made during the year 2014 -15 as required under Rule-177 of OM Rules,1953. The E.O. is advised to take step for proper maintenance of Assessment Register and increase the collection of tax on new holdings and produce the same to next audit. Further the Survey Register and Building Plan Register for the year 2014 -15 was not maintained for which audit did get less scope to find out new holdings with assessment. So the local authority is advised to take tangible step for proper maintenance of the same and produce to next audit.

**13.4 - The Demand-Collection-Balance position of Taxes for the last three years of Banki NAC. OSP-39 TO40**

The DCB Register on holding, light and water Taxes for the financial year 2014 -15 has not been maintained as required under Rule 178 of OM Rules 1953. The DCB Register of taxes and register of time barred dues are not made available to audit as the same are not being maintained. As per the last audit these were also not produced for verification. So the fact of non-maintenance of the aforesaid registers was brought to the notice of the local authority. However, on the basis of the previous audit reports the position of Demand , collection and balance position of taxes for the last three years are furnished below for comparative perusal.

**Demand-Collection-Balance position of Taxes for the year 2014-15**

Name of the Tax	Demand			Collection			Rebate allowed	Current Collection + rebate	Balance		
	Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total		
1	2	3	4	5	6	7	8	9(6+8)	10(2-5)	11(3-9)	12
Holding Tax	8,09,539.00	4,70,858.00	12,80,397.00	1,40,305.00	2,10,457.00	3,50,762.00	31,715.00	2,42,172.00	6,69,234.00	2,60,401.00	929635.00
Light Tax	6,44,363.00	3,76,686.00	10,21,049.00	1,05,229.00	1,57,843.00	2,63,072.00	25,372.00	1,83,215.00	5,39,134.00	2,18,843.00	7,57,977.00

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Water Tax	1,43,251.00	94,171.00	2,37,422.00	35,075.00	52,613.00	87,688.00	6,343.00	58,956.00	1,08,176.00	41,558.00	1,49,734.00
TOTAL	15,97,153.00	9,41,715.00	25,38,868.00	2,80,609.00	4,20,913.00	7,01,522.00	63,430.00	4,84,343.00	13,16,544.00	5,20,802.00	18,37,346.00

**Demand-Collection-Balance position of Taxes for the year 2013 -14**

Name of the Tax	Demand			Collection			Balance		
	Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
1	2	3	4	5	6	7	8	9(10-8)	10
Holding Tax	6,43,358.00	4,70,858.00	11,14,216.00	1,82,806.00	1,21,871.00	3,04,677.00	4,60,552.00	3,48,987.00	8,09,539.00
Light Tax	5,11,419.00	3,76,686.00	8,88,105.00	1,46,245.00	1,21,871.00	3,04,677.00		2,79,189.00	6,44,363.00
Water Tax	1,10,015.00	94,171.00	2,04,186.00	36,561.00	97,497.00	2,43,742.00	3,65,174.00	69,797.00	1,43,251.00
TOTAL	12,64,792.00	9,41,715.00	22,06,507.00	3,65,612.00	24,374.00	60,935.00	8,99,180.00	6,97,973.00	15,97,153.00

**Demand-Collection-Balance position of Taxes for the year 2012-13**

Name of the Tax	Demand			Collection			Balance		
	Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
1	2	3	4	5	6	7	10(2-5)	11(3-9)	12
Holding Tax	4,58,154.00	4,70,858.00	9,29,012.00	77,703.00	2,07,951.00	2,85,654.00	3,80,451.00	2,62,907.00	6,43,358.00
Light Tax	3,70,867.00	3,76,686.00	7,47,553.00	69,603.00	1,66,531.00	2,36,134.00	3,01,264.00	2,10,155.00	5,11,419.00
Water Tax	73,812.00	94,171.00	1,67,983.00	17,724.00	40,244.00	57,968.00	56,088.00	53,927.00	1,10,015.00
TOTAL	9,02,833.00	9,41,715.00	18,44,548.00	1,65,030.00	4,14,726.00	5,79,756.00	7,37,803.00	5,26,989.00	12,64,792.00

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% of collection with that of demand -

Name of the Tax	Total Demand	Total collection + rebate allowed	% of collection with that of demand
-----------------	--------------	-----------------------------------	-------------------------------------

1	2	3	4( col 3/2100)
Holding Tax	12,80,397.00	3,82,477.00	29.87%
Light Tax	10,21,049.00	2,88,444.00	28.24%
Water Tax	2,37,422.00	94,031.00	39.60%
<b>TOTAL</b>	<b>25,38,868.00</b>	<b>7,64,952.00</b>	<b>30.12%</b>

From the above table it is revealed that the percentage of collection is 30.12% which is negligible and very poor compare to demand. From the above table (1) it is observe that this huge amount of outstanding balance is due to non collection of arrear dues for years together. No efforts seem to have been taken for collection of arrear holding tax .Suitable and sincere steps may be taken for collection of arrear outstanding dues including current demand.

The year-wise break up of outstanding dues(Holding, Light and Water Tax) as on 31-03-15 as produced by local authority is furnished below.

SL.NO	YEAR	AMOUNT	REMARKS
1	Up to 2009-10	1,28,338.00	
2	2010-11	95,333.00	
3	2011-12	1,42,549.00	
4	2012-13	4,15,767.00	
5	2013-14	5,34,557.00	
6	2014-15	5,20,802.00	
<b>TOTAL</b>		<b>18,37,346.00</b>	


From the above tables it is noticed that the collection position of the above three types of current taxes and duties were reducing day by day and the Local Authority failed to explain its reasons.

Further it can be perused from the Financial Statement that during the year 2014-15 the Local Authority could able to collect its total income(both taxable revenue and non-taxable revenue) of Rs 15,19,713.00 by making expenditure of Rs 26,97,378.00 only towards its collection machinaries.

It is worth some to mention here that the Local Authority also not sincere in maintenance of its records and timely completion of assessment, for which new holdings were not enrolled, which causes great loss to the exchequer.

The Local Authority also failed in every front to administered the collection mechanism, because they have neither enforced Section-161 to 163 OM Act nor got the work done through its employees by enforcing Rule-201, of the Orissa Municipal Rule.

The Local Authority failed to replay against the above objection also.

  
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As per Rule-200 of the OM Rule,1953, the ULB council is required to scrutinise the progress statement prepared in prescribed format at the beginning of each month and adopt measures necessary for collection or remission of arrears but the council failed to do so.

Further, the council is advised to take effective steps and to adopt the procedure of reward and punishment as described under Rule

-201(2) of O.M.Rules-1953 in order to enhance the status of collection of taxes.

In view of the above facts and circumstances it is concluded that it is due to the only negligence of the Local Authority the Govt. exchequer is losing a lot, the higher authorities of the Housing and Urban Development Department of the Govt. of Odisha are hereby requested to look in to the matter for the greater interest of the state as a whole.

### 13.5 - TIME BARRED DUES

**Time Barred dues(Failure to collect Holding Tax amounting to Rs 95,333 .00 as on 31-03-2015:-**

Due to non maintenance of DCB Register of taxes the year wise break up of outstanding taxes could not be ascertained. However basing on the A.R. No.13/11-12 for the year 10-11, A.R. No.34825/13-14 for 12-13 and A. R. No 80731 /2014 -15 and the break up of outstanding taxes produced by the local authority the break up of Holding, Light and Water Tax as on 31-03-15 is furnished below.

**The Break up of outstanding Holding, Light and Water Tax as on 31-03-2014**

SL.NO	YEAR	
1	Up to 2009-10	
2	2010-11	
3	2011-12	
4	2012-13	
5	2013-14	
6	2014-15	

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**TOTAL**

It can be seen from break up of outstanding taxes & fees furnished above, a total sum of Rs 95,333.00 due for realisation pertaining to the year 2010-11, has become barred by time limitation, as per Section-346 of OM Act.

No action has been taken to realise the old arrear dues by the concerned E.O. who is considered to be responsible for such lapses. Further in spite of objection raised in last & previous audit report, the Time barred register has not been maintained which is to be ensured and shown to next audit for necessary verification.

The NAC sustained loss to the tune of Rs. 95,333.00 relating to the year 2010-11. This amount already been surcharged in previous year audit report no.80731/14-15.

It is to be noted here that no Demand Notices were issued and served without any Distress warrant and Certificate Cases relating the year 2010-11 as replied in response to Objection Memo no.-18 dt. 21.03.16, issued during audit.

**13.6 - Information on Holding Tax Collection Mechanism-osp-44 to46**

1)

**No of Tax Collectors employed for the year 2012- 13**

2013-14

2014- 15

2) Any other employee associated with the process- Sri P.K.Barik ,Tax Daroga was engaged for supervision of collection of taxes during the last three years.(2012-13,2013-14,2014-15)

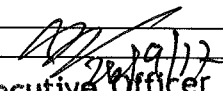
3) **Target and achievement of each Tax Collector**-No target was found to have been fixed with the Tax Collectors for the year, 2012-13 , 2013-14 and 2014- 15.. Further no timely review was also conducted by the E.O. for which the collection of Holding Tax was not satisfactory. Hence the local authority is advised to fix the target on the Tax Collectors and make review on their achievement in regular interval to enhance the collection position of Holding Tax.

4) **Has the local authority followed Rule-201 of OMA(Reward and Punishment)**-The local authority was found not to have followed Rule -201 scrupulously for which the collection position of Holding Tax was far from satisfactory. Hence the Executive Officer is advised to meticulously follow the provisions contained under Rule-201 of OMA to increase the collection position of Holding Tax both arrears and current demand so as to develop the fiscal condition of the NAC.

5) **Holding Tax collected/Not collected due to Order of any court**-No such order of any court was received by the local authority during the last three years which affected the collection position of Holding Tax.

The details of collection of Holding Tax are furnished below-

Year	No of total Holdings	No of Holding paid
2010-11	3342	2540

  
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2011-12	3688	3240
2012-13	3688	3300
2013-14	3688	3300
2014-15	3688	3300

The reason of stagnant on numbers of holdings was discussed and the E.O. assured to take all steps(including information from local electricity office relating to new connection) to increase the numbers of new holding in future.

### 13.7 - Non Collection of Shop Room Rentosp1

The Demand Collection Balance Register of Shop Room Rent was not produced to audit for verification. However a statement relating to DCB position of Shop Room rent for 2014 - 15 was produced to audit which is furnished below.

#### DEMAND COLLECTION BALANCE POSITION OF SHOP ROOM RENT FOR THE YEAR 2014-15

Sl no	Name of the tax	Demand			Collection			Balance			Remarks
		Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total	
1	Shop room rent	613805.00	480605.00	1094410.00	238645.00	210345.00	448990.00	375160.00	270260.00	645420.00	
	TOTAL	613805.00	480605.00	1094410.00	238645.00	210345.00	448990.00	375160.00	270260.00	645420.00	

It is evident from the above table that against the total demand of Rs10,94,410.00 a sum of Rs.448990.00 only has been collected during the year 2014-15, leaving a huge balance of Rs 6,45,420/- .From the above table it is also revealed that this huge amount of outstanding balance is due to non collection of arrear dues for years together. No efforts seem to have been taken for collection of arrear shop room rent. Suitable and sincere steps may be taken for collection of arrear outstanding dues including current demand.

### 13.8 - DETAILED STATEMENT OF PERMANENT POST OSP-18

As per rule 419 of the Odisha Municipal Rule, 1953 the detailed statement of all permanent posts prepare by the Executive Officer on the 1<sup>st</sup> April existing under the Council in the following format is wanting for verification.

SL.NO	NAME OF THE POST	NUMBER OF SANCTIONED POST	MEN IN POSITION	VACANT
1	E.O(LFS)	1	1	
2	SR.ASST(LFS)	1	0	1
3	JR.ASST(LFS)	2	2	
4	TC(NON LFS)	11	10	1
5	PEON(NON LFS)	10	9	1
6	SWEEPER	7	7	
7	NIGHT WATCH MAN	1	1	
8	WORK SARKAR	1	1	
9	AMBULANCE DRIVER	1	1	
10	AMBULANCE HELPER	1	1	
11	LIGHTER	1	1	

  
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**13.9 - Collection of renewal licence fees in respect of telephone towers within NAC area OSP-8**


Sl no	Name of the service provider (Telecom company)	Particulars of the mobile tower (location)	Date of installation	Amount of revenue due to be collected				Amount
				Installation charges	Renewal fees	Penalty	Total	
1	VODAFONSPACE TEL LTD.	Gagan Behera, Ranapur	19.05.2008	0.00	1000.00	0.00	1000.00	0.00
2	Bharati cellular ltd.	Banki bazar	29.06.2005	0.00	1000.00	0.00	1000.00	0.00
3	Reliance Telecom ltd	Banki Simor road	16.08.2006	0.00	1000.00	0.00	1000.00	0.00
4	Bharati Airtel ltd.	Khamaranga	27.10.2006	0.00	1000.00	0.00	1000.00	0.00
5	Bharati Airtel ltd.	Srichandanpur	16.11.2006	0.00	1000.00	0.00	1000.00	0.00
6	Bharati Airtel ltd.	Ranapur	15.03.2007	0.00	1000.00	0.00	1000.00	0.00
7	Dishent wireless ltd.	Near canara Bank	8.10.2007	0.00	1000.00	0.00	1000.00	0.00
8	Dishent wireless ltd.	Near Baikuntha Parida house	5.10.2007	0.00	1000.00	0.00	1000.00	0.00
9	Dishent wireless ltd.	Near Narendra Sahoo house	20.07.2007	0.00	1000.00	0.00	1000.00	0.00
10	Dishent wireless ltd.	Bedapur	11.12.2007	0.00	1000.00	0.00	1000.00	0.00
11	Dishent wireless ltd.	Charchika	25.06.2007	0.00	1000.00	0.00	1000.00	0.00
12	Dishent wireless ltd.	Dhanisingh	26.04.2008	0.00	1000.00	0.00	1000.00	0.00
13	VODAFONSPACE TEL LTD.	Dhaneswar Singh	19.01.2008	0.00	1000.00	0.00	1000.00	0.00
	VODAFONSPACE TEL LTD.	Srinibas Swain	19.04.2008	0.00	1000.00	0.00	1000.00	0.00
14								
15	Bharati infratel ltd. BBSR	Charchika	NA	0.00	1000.00	0.00	1000.00	0.00
16	Bharati infratel ltd. BBSR	Khamaranga	NA	0.00	1000.00	0.00	1000.00	0.00
17	Bharati infratel ltd. BBSR	Srichandanpur	NA	0.00	1000.00	0.00	1000.00	0.00
18	Bharati infratel ltd. BBSR	Charchika	NA	0.00	1000.00	0.00	1000.00	0.00
19	X cell telecom pvt. ltd	Sabita sahu, house	12.05.2008	0.00	1000.00	0.00	1000.00	0.00
20	Wire less info TT service	Bedapur	5.08.2008	0.00	1000.00	0.00	1000.00	0.00
21	Wire less info TT service	Charchika	5.8.2008	0.00	1000.00	0.00	1000.00	0.00
22	Tata Tele Service	KHAMARANGA	21.11.2008	0.00	1000.00	0.00	1000.00	0.00
23	Tower vision India	Srichandanpur	6.9.11	0.00	1000.00	0.00	1000.00	0.00
	<b>TOTAL</b>				<b>23000</b>		<b>23000</b>	

The details of renewal fees collected from different telephone towers given by the local authority is furnished in the above table.

**13.10 -**

**Non Collection of Projection and Erection License Fees:-**

The license fees for projection and erection are to be collected u/s 255 for the construction of verndah, balconies, sunshade in the NAC planned area encroaching road and its adjoining area. The areal construction of building inside the NAC area have violated the rules and above construction is a common feature. These constructions need be sanctioned for a stipulated period by this NAC (u/s 255 of OM Act 1953) after payment of license fees. As such the E.O. is requested to make a survey of such constructions and license fees must be collected along with suitable amount of penalty and compliance reported.

  
26/9/17  
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PARA: 14 AUDIT OF EXPENDITURE

14.1 - Excess payment made in OAP disbursement OSP-12 TO 13

Excess payment made in OAP disbursement

On scrutiny of the OAP acquaintance roll w.r.t abstract statement of the OAP disbursement, it is seen that an amount of Rs. 1800=00 has been excess disbursed to the beneficiaries. The details are given below.

Sl No.	Name of the Beneficiary	Scheme/ Page No	Period of Payment	Excess Payment Made	Vr. No./Date	Payment Made to total No. of beneficiaries	Actual No. of Beneficiary	Name of the
1	2	3	4	5	6	7	8	9
1	Ratnakar Dalei, (SI No. 6) (W No. 17)	DP, 53	Sept-14	300	579 & 2580/ 11.09.2014			Narayan Mohapatra
2	Kulamani Ganthia (SL -43)	MBPY, 63	Jan-15 to March - 15	300 X 3= 900	1014,1015/13.01.2015 1183,1184/12.03.2015 1085,1086/13.10.2015	12 13 13	11 12 12	Narayan Mohapatra Narayan Mohapatra Narayan Mohapatra
3	Krushna Ch. Barik (SI-10, W-9)	IGNOAP, 7	October-14	300	786,787/13.10.2014	10	9	Manoranjan Rout
4	Saraswati Patra (SI No. 58, W-9)	MBPY, 34	Dec-14	300	934,935/11.12.2014	7	6	Manoranjan Rout
<b>Total:-</b>				<b>1800</b>				

So the excess amount of Rs. 1800=00 shown as disbursement to beneficiaries' needs recovery from the concerned Tax Collector (Mentioned above).

In response audit objection statement a sum of Rs.1200.00 was recovered from Sri N.Mohapatra, TC vide MR NO.4013 Dt.30.3.16 and Rs.Rs.600.00 from Sri Niranjan Rout, TC vide MR NO.4011 Dt.30.3.16. Hence the para is dropped.

*[Signature]*  
Executive Officer  
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**14.2 - LESS BALANCE OF DIESEL SHOWN IN LOG BOOK osp-68**

On scrutiny of the Log Book bearing No - OR- 05-AC - 4930, it is found that vide Pg No 13 dt 1.4.14 less balance of one lt. of Diesel has been shown. instead of 9 lt Diesel (11 - 2 = 9 ) 8 ltr of Diesel has been shown as day balance. So the less balance of one ltr. of Diesel cost equal to Rs 58.86 i.e Rs 59.00 needs recovery from Sri Surendra Rout, Driver.

In response audit objection statement a sum of Rs.59.00 was recovered from Sri Surendra Rout, Driver vide MR NO.4020 Dt.30.3.16. Hence the para is dropped.

**14.3 - Irregular payment of Salary towards engagement of DLR/CLR/NMR employees p-14&p-49**

On checking of the Pay Acquaintance Roll and Vouchers with reference to Accountant Cash Book for the year 2014-15 it was revealed that a sum of Rs.21,10,302/- as detailed below has been made towards engagement of DLR/NMR/CLR. It is to be mentioned here that Govt. in H&UD Deptt. has banned the engagement of DLR/CLR/NMR since long. So any approval of Govt. regarding appointment after 1997 if made in the NAC please be produce to audit for verification. Details are given below. As per G.O No MIS-129/2000/36051/HUD. dtd 15-12-2000 DLR/NMR engaged after 19.5.97 are to be disengaged.

SL NO.	VR. NO/DT	MONTH	GROSS AMOUNT	NET AMOUNT	REMARKS
1	13/11.04.14	3/14	54977	34711	CONSOLIDATED PAY 9 NOS.
2	118/17.05.14	4/14	54977	34711	
3	189/7.6.14	5/14	54977	35211	
4	272/9.7.14	6/14	72950	50415	
5	457/9.8.14	7/14	72950	50415	
6	552/8.9.14	8/14	59541	45054	
7	674/26.9.14	9/14	72950	54515	
8	844/3.11.14	10/14	72950	54515	
9	928/11.12.14	11/14	72950	49315	
10	1007/13.1.15	12/14	63760	44240	
11	1099/18.2.15	1/15	63760	44240	
12	1147/2.3.15	2/15	56200	39045	
13	15/11.4.14	3/14	31304	14327	
14	120/17.5.14	4/14	35020	16217	
15	191/7.6.14	5/14	30522	14467	
16	274/9.7.14	6/14	40528	18252	
17	459/9.8.14	7/14	41580	23233	
18	557/8.9.14	8/14	45360	29295	
19	678/26.9.14	9/14	52920	29540	
20	848/3.11.14	10/14	44185	29218	
21	929/11.12.14	11/14	50409	29967	
22	1009/13.1.15	12/14	51672	31698	
23	1100/18.2.15	1/15	51240	31342	
24	1149/2.3.15	2/15	51870	31832	
25	18 to 25/11.4.14	3/14	61310		WAGES/MANDAYS 18 NOS
26	127 to 134/19.5.14	4/14	58420		
27	201 to 207/10.6.14	5/14	63390		
28	303 to 314/10.7.14	6/14	69580		
29	462 to 470/9.8.14	7/14	72420		
30	636 to 643/22.9.14	8/14	69220		
31	869 to 876/15.11.14	10/14	70020		
32	977 to 991/8.1.15	11/14 & 12/14	135670		

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33	1103 to 1108/20.2.15	1/15	65130		
34	1186 to 1193/12.3.15	2/15	74230		
35	683 to 690/27.9.14	9/14	71360		
	<b>TOTAL</b>		<b>21,10,302/-</b>		

Audit objection statement issued in this regard did not return back with any reply till the close of audit.

At the time of Exit conference, the E.O returned the objection memo with the following reply, As requirement for sanitation work, i.e swiping of road, drain cleaning, door to door garbage collection the council NAC Banki had resolved to keep the daily wages from 2010. Now the sanitation work has been made through Service provider from March-2016

But in view of the instructions contained in the circular referred to above, payment of remuneration to DLR /NMR without Govt. sanction is irregular. So the objection holds good. Till the approval by H&UD Dept. is obtained Rs.21,10,302 is held under objection.

#### 14.4 - Inadmissible house rent allowance to the Executive Officer osp-14

On checking of the PAY Acq. Roll with reference to the Accountant Cash Book it was noticed that the house rent allowance was paid to the Executive Officer for the period March 2014. It is to mentioned here that the Executive Officer is provided with ear marked quarter in which he was residing. So the Executive Officer is not entitled for getting house rent allowance. Hence a sum of Rs. 974 paid vide vr. No. 3/11.4.2014 to the Executive Officer, Sri Nalini Kanta Behera towards HRA needs recovery.

The local authority did not reply back the memo during audit. But during exit conference the local authority return the memo with reply that, the matter is intimated to Sri N.K. Behera, Ex Eo NAC Banki for deposit the same amount to the NAC office and the same onward transmission to the Govt, H&UD for information vide O/O No.598 dtd.4.5.16.

So the objection holds good and needs recovery from EX-EO, Sri Nalini kanta Behera.

#### Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	NALINIKANTA BEHERA	EX.EO,BANKI NAC, BANKI	NOW EO HINDOL, NAC	974.00

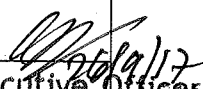
#### 14.5 - Non-Reliasation of License fees from the Executive Officer towards Govt. Accommodation provides osp-15

On checking of the quarter allotment file, it was revealed that the earmarked quarter for the Executive Officer is allocated to Sri Nalini Kanta Behera; EO, who occupied the same and resided there for the period March-14. But on further checking it is seen that no license fee for the same period has been released from the occupants which violates G.O.No. CS-IV-28/98-394/F. dt. 4.1.1999. The amount due Rs. 290/- needs recovery

Audit objection statement issued in this regard was not returned back with any reply till the end of audit. So the objection holds good and needs recovery from EX-EO, Sri Nalini kanta Behera.

The local authority did not reply back the memo during audit. But during exit conference the local authority returned the memo with reply that, the matter is intimated to Sri N.K. Behera, Ex Eo NAC Banki for deposit the same amount to the NAC office and the same onward transmission to the Govt, H&UD for information vide O/O No.598 dtd.4.5.16.

So the objection holds good and needs recovery from EX-EO, Sri Nalini kanta Behera.

  
Executive Officer  
N.A.C., BANKI

#### Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	NALINIKANTA BEHERA	EX.EO,BANKI NAC,	NOW EO HINDOL, NAC	290.00

BANKI

**14.6 - Less Deduction of Professional Tax of E.O osp-17**

As per amended notification no. 31801-CTA-43/2010/F dt. 21.07.2010 professional tax is to be deducted from the salary and wage earners from the state of Odisha whose annual salaries or wages exceeds Rs. 3,00,000 PT is to be deducted @ Rs. 2,00 per month and Rs. 300 in the 12 th Month. In case of EO ,the same has not been done.

**Executive Officer Vr. No./Dt. Month PT Deduction as per Audit As per Acq. Less**

Sri Nalinikanta

Behera 3/11.4.2014 March-14 300 200 100

The local authority did not reply back the memo during audit. But during exit conference the local authority returned the memo with reply that ,the matter is intimated to Sri N.K.Behera,Ex Eo NAC Banki for deposit the same amount to the NAC office and the same onward transmission to the Govt, H&UD for information vide O/O No.598 dtd.4.5.16.

So the objection holds good and needs recovery from EX-EO

**14.7 - Less Deduction of Professional Tax-osp-22-24**

As per professional tax notification no. 31801-CTA-43/2010/F dt. 21.07.2010 salary and wages earners of the State of Odisha whose annual salaries or wages exceeds Rs. 1,60,000 but not exceed Rs. 3,00,000 rate of Tax Rs. 125 P.M to be deducted and exceeds Rs. 3,00,000 rate of Tax 200 P.M to be deducted and 300 in the 12<sup>th</sup> month. But in the following cases the same has not been done vide details below.

Name of the Staff	Month	Vr No./Dt.	Gross	As per audit	As per Pay Acq.	Less
1	2	3	4	5	6	7
Saina Bala, W.C, Peon	3/14 to 4/14	358/07.07.14	13431	125		125X2
	5/14	186/7.6.14		125		125
	6/14	269/9.7.14		125		125
	7/14	454/9.8.14		125		125
	8/14	554/8.9.14		125		125
	9/14	673/26.9.14	13431	125		125
	10/14	843/3.11.14	13431	125		125
	11/14	927/11.12.14	13431	125		125
	12/14	1005/13.1.15	13431	125		125
					<b>TOTAL</b>	<b>1250</b>
Bidyadhar Das, W.C Peon	3/14 to 4/14	358/17.7.14	13431	125		125
	5/14	186/7.6.14	13431	125		125
	6/14	269/9.7.14	13431	125		125
	7/14	454/9.8.14	13431	125		125
	8/14	554/8.9.14	13431	125		125
	9/14	673/26.9.14	13431	125		125
	10/14	843/3.11.14	13431	125		125
	11/14	927/11.12.14	13431	125		125
	12/14	1005/13.1.15	13431	125		125

*[Signature]*  
Executive Officer  
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Surendra Rout, A.D	3/14	17/11.4.14	25256	200	<b>TOTAL</b>	<b>1250</b>	
	4/14	121/17.5.14	25256	200	125	75	
	5/14	193/7.6.14	25256	200	125	75	
	6/14	275/9.7.14	25256	200	125	75	
	7/14	460/9.8.14	25256	200	125	75	
	8/14	555/8.9.14	25256	200	125	75	
	9/14	676/26.9.14	25256	200	125	75	
	10/14	846/3.11.14	25256	200	125	75	
	11/14	930/11.12.14	25256	200	125	75	
	12/14	1010/13.1.15	25256	200	125	75	
	1/15	1101/18.2.15	25256	200	125	75	
	2/15	1150/2.3.15	25256	200	125	75	
					<b>TOTAL</b>	<b>1000</b>	
					<b>GRAND TOTAL</b>	<b>3500</b>	

In response to audit objection statement issued, the local authority recovered the amount as follows.

- 1.SAINA BALA,WC,PEON=1250/- recovered vide voucher no 10/11.4.16
- 2.BIDYADHAR DAS,WC,PEON=1250/- recovered vide voucher no 10/11.4.16
- 3.SURENDRA ROUT,AD=1000/- recovered vide voucher no 11/11.4.16

Hence the para is dropped.

#### 14.8 - Excess Deduction of Amount from the Bank than the Actual Expenditure.osp-24

During checking of Bank Pass Book with reference to Accountant Cash Book it was seen that on dt. 25.8.2014 vide Vr No. 504 & Vr. No. 510 as per Cash Book a Sum of Rs. 21640/- spent for various purposes but from the Cash Book Rs. 21840 was deducted on dt. 25.08.2014 instead of Rs. 21640. As a result of which Rs. 200/- debited from the Bank A/C No. SBI-10802784885 excess which needs clarification.

In response to audit objection statement issued Rs. 200.00 recovered from *Rashmit K. Rout Cashier* ~~UPLP-C/HOO~~, Accountant vide Mr no 4021 dtd. 30.03 16.

Hence the para is dropped.

#### 14.9 - Excess Payment made to Durga Dei, Sweepress -osp-25

During Checking of Sweepress Acq. Of Durga Dei vide page no. if it was seen that a sum of Rs. 6600/- was paid vide vr. No. 14 dt. 11.4.14 for the period 25.1.14 to 7.3.14 for 44 days @ 150 per day. But on calculation it was seen that 25.1.14 to 7.3.14 comes to 42 days not 44 days. As a result of which 2 days excess paid to Smt. Durga Dei i.e (150X2) Rs. 300/- reason needs clarification.

In response to audit objection statement issued, Rs.100.00 recovered vide Mr no 4040 dtd. 30.04 16 and Rs.200.00 vide Vr. no 1358/14.3.16 from Smt Durga Dei, Sweepress.

Hence the para is dropped.

#### 14.10 - Advance paid towards arrear salary OSP-36

*26/5/16*  
Executive Officer  
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During checking of Accountant Cash Book it was seen that vide vr no. 1231 dt. 27.03.2015 a sum of Rs. 1,00,000/- was paid to Ex-Executive Officer Sri Nalinikanta Behera now Executive

Officer in Hindol NAC towards advance arrear salary. Under which circumstance salary advance had been given to Ex-EO needs clarification.

Objection memo issued in this regard did not return back with any reply.

But during exit conference the memo return back with reply that ,It will be intimated to Sri Nalinikanta Behera Ex Eo NAC Banki & D.M.A H&UD, BBSR Odisha.

So the objection holds good and needs recovery from Sri Nalinikanta Behera, Ex.EO.

**Responsible Person for this paragraph**

Sino	Name	Designation	Adress	Amount(In Rs.)
1	NALINIKANTA BEHERA	EX.EO,BANKI NAC, BANKI	NOW EO HINDOL ,NAC	100000.00

**14.11 - Sanction pension order wanting OSP-37**

Sanction order of pension in favour of ri Jayakrushna Satpathy, Rtd. Jr. Asst was demanded for

Verification by audit. It was found that a sum of Rs. 7245/- has been drawn vide vr no. 864 dt. 14.11.2014 for the month

Of October 2014. As declared below.


1. Jayakrushna Satpathy (Rtd. Jr Asst.)

Pension	TI@107%	Total
3500	3745	7245 (4601+2644 provisional pension payable)

On verification of sanction order it was seen that sanction of pension was not in favour of Sri Jay krushna Sathpathy, Rtd Jr. Asst. Wrongly same has been drawn and disbursed. So the same needs recovery from Sri. Satpathy.

Audit objection statement issued in this regard did not return back with any reply during audit.

During exit conference the memo was returned back with the reply that, After deducting the actual Pension amount of Rs.2644/- from Rs.7245/- the rest amount i.e Rs.4601/- will be deducted from the arrear Provisional Pension of Smt. Sailabala Satpathy, W/ O Late Jaykrushna Satpathy, Ex-Jr. Asst, NAC Banki . and Rs.4601/- deposited vide Mr. No 4039 dtd.22.4.16

  
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**14.12 - PENSION SANCTIONED TO THE STAFFS WITHOUT RECOUPMENT OF AUDIT RECOVERY OSP-38**

Name	Pension	TI 107%	Total	Vr No./Dt.	Period
Ananda Ch. Sahoo,Rtd.TC	5015	5366	10381	868/14.11.14	Oct-14
Bhramarbar Rout,Rtd Sr Asst	6265	6704	12969	1125/26.02.15	Dec-14

During checking of the no objection certificate of the above staffs it was seen that Rs.568996/-is to be recovered from Sri B. Rout from his Retirement benefit i.e Gratuity & un-utilised leave salary. and also the same in case of Sri A.C Sahoo. But it was not made known to audit whether the retirement benefit released or not. So the same needs to produce at the time of exit conference.

During exit conference the memo return back with reply that "The out standing advances against Sri A.C.Sahoo and Bhramarabar Rout will be recovered from retired employees Gratuity and Unutilised leave salary."The matter was again raised by the audit team whether leave salary and gratuity claim of the above two employees have been drawn and paid in the meanwhile.The Executive Officer stated that the status will be verified and compliance reported. to next audit.

**14.13 - OFF DAY NOT DEDUCTED FROM REMUNERATION BILLOSP-52**

**OFF DAY NOT DEDUCTED FROM REMUNERATION BILL(OSP-52)**

During checking of vouchers with reference to Acquaintance roll of Smt.Durga Dei, Sweepress it was seen that a sum of Rs.52800/- was paid as remuneration for the period from 25.1.14 to 16.1.15 without weekly day of rest.As per LABOUR & ESI Department notification no.8536-LL-I(AR)-2/12/LESI Dtd 6 th October, 2012 the daily minimum rates of wages shall be inclusive of wages payable for the weekly day of rest.But in this case the same has not been maintained. Reason needs clarification. Details of payment are given below.

VR NO./DT	PERIOD	AMOUNT	NO. OF OFF DAY(FOR WEEKLY DAY OF REST)	EXCESS PAID (@150/-PER DAY)
14/11.4.14	25.1.14 to 7.3.14	6600	6	900
119/17.5.14	9.3.14 to 21.4.14	6600	6	900
273/9.7.14	23.4.14 to 5.6.14	6600	6	900
458/9.8.14	7.6.14 to 20.7.14	6600	6	900
675/26.9.14	22.7.14 to 3.9.14	6600	6	900
845/3.11.14	5.9.14 to 18.10.14	6600	6	900
1008/13.1.15	20.10.14 to 2.12.14	6600	6	900
1148/2.3.15	4.12.14 to 16.1.15	6600	6	900
		<b>TOTAL</b>	<b>48</b>	<b>7200</b>

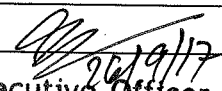
Audit objection statement issued in this regard did not return back with any reply.During exit conference the Executive Officer simply produced the appointment Letter of H&UD Deptt bearing no.2657 dtd 19.01.12.

But in view of the provisions the Govt notifications of Labour Deptt the compliance of the local authority is not acceptable.So the objection holds good and needs recovery.

**Responsible Person for this paragraph**

Sino	Name	Designation	Adress	Amount(In Rs.)
1	DURGA DEI	SWEEPRESS	STAFF,BANKI NAC	7200.00

**14.14 - IRREGULAR PAYMENT OF 5TH PAY ARREAR TO THE NAC STAFF OSP-53**

  
Executive Officer  
N.A.C.,BANKI

## Criteria

Resolution no33202/HUD/Dt.29.8.2002

Resolution no33960/HUD/Dt.28.7.2003

Subsequent Resolution no26103/HUD/Dt.8.11.2006 of Govt. in H&UD Deptt.

Pay fixation statement have been duly checked and attested by the DAO,CTC.

Basing upon the aforesaid correspondences office orders have been passed in Banki NAC by the Executive Officer infavour of some employees(Listed below) for award of 5<sup>th</sup> pay by notional calculation from 1.1.96, but financial benefit from 1.1.2006. But it came to the notice of audit that financial benefit has been given prior to 1.1.2006.

SL NO.	NAME & DESIGNATION	PARTICULARS OF OFFICE ORDERS	BRIEF REFERENCE TO PAY FIXATION
1	PRASANNA KU. ROUT, PEON	O.O.NO.237 DTD.3.2.07 MEMO NO.238(2) DTD.3.2.07	PAY FIXED AT RS.2550/- FROM 1.4.1998 WITH FINANCIAL BENEFIT FROM 1.1.2006 i.e.2960/-
2	ANANDA CH.SAHOO, TC	O.O.NO.187 DTD.2.2.07 MEMO NO.190(2) DTD.3.2.07	PAY FIXED AT RS.2715/- FROM 1.1.1996 WITH FINANCIAL BENEFIT FROM 1.1.2006 i.e.3300/-

It has come to the notice of audit that retrospective financial benefit prior to 1.1.2006 has been extended to the following staffs and arrear bills drawn there upon. Resulting in total payment of 39,49,504.00

SL NO.	NAME OF THE STAFF & DESIGNATION	NOTIONAL CALCULATION OF REVISED PAY(5 <sup>TH</sup> PAY ARREAR) FROM 1-1-1996 TO 31.07.2002 FOR WHICH NO FINANCIAL BENEFIT DUE.	AMOUNT DRAWN RELATING TO THE INADMISSIBLE PERIOD(FROM 1-1-96 TO 31-07-2002)	REMARKS Amount drawn
1	2	3	4	5
1	GANESWAR MARDARAJ SAMANTA, JR. ASST	1.11.97 TO 31.07.2002	57726	350/16.7.14&1233/27.3.15
2	SURENDRA KU ROUT, AD	1.5.97 TO 31.07.2002	66893	1232/27.3.15
3	RASHMITA KU ROUT, OTC	1.4.98 TO 31.07.2002	55738	1232/27.3.15
4	PRADEEP KU ROUT, AH	1.1.2000 TO 31.07.2002	35753	1232/27.3.15
5	JAYKRUSHNA PRAADHAN, TC	1.5.97 TO 31.07.2002	59005	351/16.7.14&1235/27.3.15
6	PRAMOD KU BARIK, T.C	1.5.97 TO 31.07.2002	56755	1232/27.3.15
7	PRASSANA KU ROUT, PEON	1.4.98 TO 31.07.2002	55459	1232/27.3.15
8	BABAJI MOHAPATRA, PEON	1.4.98 TO 31.07.2002	54196	1232/27.3.15
9	FAKIR MOHAPATRA, PEON	1.4.98 TO 31.07.2002	54196	1232/27.3.15
10	SIMACHALA DALEI, PEON	1.4.98 TO 31.07.2002	55459	1232/27.3.15
11	GURUBARI PRADHAN, PEON	1.4.98 TO 31.07.2002	54844	1232/27.3.15
12	RAMESH CH. SWAIN, PEON	1.4.98 TO 31.07.2002	55504	1232/27.3.15
13	JOGENDRA MOHAPATRA, PEON	1.4.98 TO 31.07.2002	50469	1239/27.3.15
14	HADIBANDHU BHOI, PEON	1.4.98 TO 31.07.2002	53576	1232/27.3.15
15	DEB NAYAK, SWEEPER	1.05.97 TO 31.12.2002	47391	1232/27.3.15
16	JAGANNATH	1.05.97 TO 31.12.2002	58735	1232/27.3.15

  
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	NAIK,SWEEPER			
17	LATE SITARAM BEHERA,EX. PEON	1.05.97 TO 31.12.2002	54464	355/16.7.14&1238/27.3.15
18	SUDARSAN ROUT,PEON	1.05.97 TO 31.12.2002	58135	1232/27.3.15
19	BANGALI NAYAK, SWEEPER	1.05.97 TO 31.12.2002	54290	354/16.7.14&1236/27.3.15
20	KEDAR NAYAK,SWEEPER	1.05.97 TO 31.12.2002	52092	1232/27.3.15
21	SRINIBAS NAIK, SWEEPER	1.05.97 TO 31.12.2002	58981	1232/27.3.15
22	BHAGYADHAR NAIK,SWEEPER	1.05.97 TO 31.12.2002	65582	1232/27.3.15
23	SUDARSAN NAIK,SWEEPER	1.05.97 TO 31.12.2002	53192	1232/27.3.15
24	ASHOK KU BEHERA, LIGHTER	1.05.97 TO 31.12.2002	65262	1232/27.3.15
25	DANEI NAIK,RTD. SWEEPER	1.05.97 TO 31.12.2002	30683	353/16.7.14&1237/27.3.15
26	KULAMANI SAHOO, PEON	1.05.97 TO 31.12.2002	60344	1232/27.3.15
27	RATNAKAR MOHAPATRA, WATCHMAN	1.05.97 TO 31.12.2002	61230	1232/27.3.15
28	LATE BHAJAMAN NAIK, SWEEPER	1.05.97 TO 31.12.97	10110	356/16.7.14
29	LATE NISHA BEWA,SWEEPER	1.05.97 TO 31.12.97	2992	357/16.7.14
30	SANJAY KU PRADHAN, O.T.C	1.04.98 TO 31.12.2002	54472	1232/27.3.15
31	PITAMBER NAYAK,OTC	1.04.98 TO 31.12.2002	54472	1232/27.3.15
32	PRAFULLA KU PATI, OTC	1.04.98 TO 31.12.2002	54472	1232/27.3.15
33	GAGAN BIHARI PALAUR,OTC	1.04.98 TO 31.12.2002	54472	1232/27.3.15
34	DILLIP KU PATTNAIK,OTC	1.04.98 TO 31.12.2002	54472	1232/27.3.15
35	SUJIT KU DAS,OTC	1.04.98 TO 31.12.2002	54472	1232/27.3.15
36	BIJAY KU RAJ,OTC	1.04.98 TO 31.12.2002	54472	1232/27.3.15
37	ANANDA CHARAN SAHU,TC	1.05.97 TO 31.12.2002	55531	352/16.7.14&1234/27.3.15
38	DEBASIS MOHANTY,WORK SARKAR	2.02.2002 TO 31.12.2002	4345	829/31.10.14&1232/27.3.15
	<b>TOTAL</b>		<b>1940236</b>	

In token of the above payments approval of Govt. in H&UD Dept. could not be shown to audit so as to admit the expenditure. Failing the production of Govt. approval in H&UD Deptt the excess payment will be recovered from the persons responsible. The same needs to produce at the time of exit conference.

During exit conference the Local authority returned the memo with reply that, As per orders of Hon'ble High court Cuttack and council resolution of CMC Cuttack Municipality, Choudwar Municipality, Balugaon NAC, Pardeep Municipality the arrears claims on 5th pay from 1.1.96 have been paid to the employees. As per Resolution NO -4 dtd.28-12-13, the bills have been prepared and paid. This has also been sent to the Govt. H&UD Deptt BBSR vide this office letter no.1762 dtd.22.12.2012.

The reply of the local authority is not convincing at all as the Approval of Govt. in H&UD Dept was not obtained in this regard. and any Order of the Hon'ble High Court could be displayed by the E.O. before the Audit Team.

So the objection holds good and needs recovery from the persons responsible.

**Responsible Person for this paragraph**

Sino	Name	Designation	Adress	Amount(In Rs.)
1	GANESWAR MARDARAJ SAMANTE	EX .JR.ASST	BANKI NAC,BANKI	57726.00
2	SURENDRA ROUT	AD	BANKI NAC, BANKI	66893.00
3	RASHMITA KU ROUT	OTC	BANKI NAC, BANKI	55738.00
4	PRADEEP KU ROUT	AH	BANKI NAC, BANKI	35753.00

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5	JAYKRUSHNA PRADHAN	TC	BANKI NAC, BANKI	59005.00
6	PRAMOD KU BARIK	TC	BANKI NAC, BANKI	56755.00
7	PRASANNA KU ROUT	PEON	BANKI NAC, BANKI	55459.00
8	BABAJI MOHAPATRA	PEON	BANKI NAC, BANKI	54196.00
9	FAKIR MOHAPATRA	PEON	BANKI NAC, BANKI	54196.00
10	SIMANCHAL DALAI	PEON	BANKI NAC	55459.00
11	GURUBARI PRADHAN	PEON	BANKI NAC, BANKI	54844.00
12	RAMESH CH SWAIN	PEON	BANKI NAC, BANKI	55504.00
13	JOGENDRA MOHAPATRA	PEON	BANKI NAC, BANKI	50469.00
14	HADIBANDHU BHOI	PEON	BANKI NAC, BANKI	53576.00
15	DEBA NAYAK	SWEEPER	BANKI NAC, BANKI	47391.00
16	JAGANNATH NAIK	SWEEPER	BANKI NAC, BANKI	58735.00
17	SITSRAM BEHERA	PEON	BANKI NAC, BANKI	54464.00
18	SUDARSAN ROUT	PEON	BANKI NAC, BANKI	58135.00
19	BANGALI NAYAK	SWEEPER	BANKI NAC, BANKI	54290.00
20	KEDAR NAYAK	SWEEPER	BANKI NAC, BANKI	52092.00
21	SINIBASH NAYAK	SWEEPER	BANKI NAC, BANKI	58981.00
22	BHAGYADHAR NAIK	SWEEPER	BANKI NAC, BANKI	65582.00
23	SUDARSAN NAIK	SWEEPER	BANKI NAC, BANKI	53192.00
24	ASHOK KU BEHERA	LIGHTER	BANKI NAC, BANKI	65262.00
25	DANEI NAIK	SWEEPER	BANKI NAC, BANKI	30683.00
26	KULAMANI SAHOO	PEON	BANKI NAC, BANKI	60344.00
27	RATNAKAR MOHAPATRA	WATCH MAN	BANKI NAC, BANKI	61230.00
28	BHAJAMAN NAIK	SWEEPER	BANKI NAC, BANKI	10110.00
29	NISHA BEWA	SWEEPER	BANKI NAC, BANKI	2992.00
30	SANJAY KU PRADHAN	OTC	BANKI NAC, BANKI	54472.00
31	PITABASH NAIK	OTC	BANKI NAC, BANKI	54472.00
32	PRAFULLA KU PATI	OTC	BANKI NAC, BANKI	54472.00
33	GAGAN BIHARI POLAR	OTC	BANKI NAC, BANKI	54472.00
34	DILLIP KU PATNAIK	OTC	BANKI NAC, BANKI	54472.00
35	SUJIT KU DAS	OTC	BANKI NAC, BANKI	54472.00
36	BIJAY KU RAJ	OTC	BANKI NAC, BANKI	54472.00
37	ANANDA CH SAHU	TC	BANKI NAC, BANKI	55531.00
38	DEBASIS MOHANTY	WORK SARKAR	BANKI NAC, BANKI	4345.00

**14.15 - NON REMITTANCE OF EPF CONTRIBUTION BY 15TH OF NEXT MONTH OSP-54**

During checking of EPF deposit register it was seen that a sum of Rs.417282.00 has been deposited towards EPF in the following dates as given below.

VR NO/DT	PERIOD	AMOUNT
39/16.4.14	3/14	32509
500 to 503/22.8.14	4/14 to 7/14	139271
821 to 822/29.10.14	8/14 to 9/14	75314
1171 to 1174/3.3.15	10/14 to 1/15	170188
	TOTAL	417282

Non remittance of EPF contribution by 15<sup>th</sup> of the next month is an offence under Indian Penal Code (IPC) 406&409 and will invite prosecution. So, the employers are to remit EPF contribution on or before 15<sup>th</sup> of every month positively. Failing which interest in the following rate will be imposed.

PERIOD	RATE OF INTEREST
LESS THAN 2 MONTHS	5%
2-4 MONTHS	10%
4-6 MONTHS	15%
6 MONTHS ONWARDS	25%

*[Signature]*  
Executive Officer  
N.A.C., BANKI

Observation of files it was seen that vide Lr no.6649 dtd.2.12.14 issued from the court of Regional PF Commissioner, Orissa, BBSR, communicated to NAC, Banki imposed Rs.186864.00 penalty due to late payment. Which has been paid by NAC on subsequent period i.e 15.3.16 This is a clear case of loss of NAC fund and therefore suggested for recovery.

So it is advised to take special care in this regard and remit EPF contribution on or before 15<sup>th</sup> of every month positively hence forth. Audit objection statement issued in this regard did not return back with any reply.

During exit conference the local authority returned the memo with reply that "No funds available in own sources to meet the EPF amount in due time @13.61% towards employer hence forth the EPF amount will be deposited in due time in future ". But on checking of the Cash Book that there was sufficient balance available under N.A.C. fund.

So the objection holds good and needs recovery from the person responsible.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	NALINIKANTA BEHERA	EX.EO,BANKI NAC, BANKI	NOW EO HINDOL ,NAC	186864.00

**14.16 - INADMISSIBLE PAYMENT OF REMUNERATION TO JR.ASST OSP-56**

As per Rule 408(2) of O.M.R.1953. no retired employee either from Govt. service or from any other service shall be appointed as part time or full time basis under the council or NAC without prior permission of the Govt. But, on checking of the Accountant cash book with reference to paid vouchers it was noticed that a sum of Rs.22050.00 has been shown as expenditure towards remuneration to Sri Ganeswar Mardaraj Samanta, Jr Asst .of this NAC for the period from April-14 to October -14, who has been engaged on daily wages basis. Approval of the Govt. if any, in support of such engagement(Letter regarding Posting and Remuneration)received by H&UD Dept. may be produce to audit for verification. Details of payment are given below.

VR NO/DT	PERIOD	RATE PER DAY	AMOUNT PAID
129/19.5.14	4/14	@150/-	3150
304/10.7.14	6/14		3600
463/9.8.14	7/14		3750
201/10.6.14	5/14		3900
684/27.9.14	9/14		3600
977/8.1.15	11/14		1200
870/15.11.14	10/14		2850
		<b>TOTAL</b>	<b>22050</b>

Audit objection statement issued in this regard did not return back with any reply. But during exit conference the local authority return the memo with reply that ,for smooth management of electrical works one supervisor was required for that purpose. Sri Ganeswar Mardaraj samanta was engaged as daily wages vide Cr no 3(Ja) Dt-25-9-2010.&quot;

But in view of the Govt. Order the payment of Rs.22050/- could not be treated as legal and justified as it violates rule 408(2) of O.M.R.1953.

So the objection holds good and needs recovery.

**Responsible Person for this paragraph**

*[Signature]*  
Executive Officer  
N.A.C., BANKI

S/no	Name	Designation	Adress	Amount(In Rs:)
1	NALINIKANTA BEHERA	EX.EO,BANKI NAC, BANKI	NOW EO HINDOL ,NAC	11025.00
2	AKSHAYA KU PRADHAN	CHAIRMAN	BANKI NAC, BANKI	11025.00


**14.17 - PAYMENT OF ADVERTISEMENT CHARGESOSP-57**

- As per Advertisement Policy of Odisha 1998(Orissa Gazette No. 1708 dtd. 23.12.98) vide Item NO.6 it is clearly mentioned that "All commercial classified and display advertisements by State Govt. Agencies, Undertakings Corporations, Boards etc will be routed through the information and Public relations Dept. to eligible news papers/ Periodicals in the approved list. The Budget provision of the under takings will be communicated to the information and Public Relations Dept. at the beginning of the year for keeping an effective watch on release of advertisements. Such Budget provision must be communicated with the first advertisement of the year, if not communicated earlier. I&PR Dept. shall communicate approval rate irrespective of each news paper/ periodicals to all such advertisers in order to enable them to make payment directly to the news papers under intimation to I&PR Dept.
- As per sec-17(A) of Odisha Municipal Act-1950"Unless provision has been made in that behalf in the NAC Budget as approved by the State Govt. no expenditure shall be incurred by the council without prior approval of Director.
- From the above it is clear that all the advertisement of all Govt. departments/ under takings, corporations and Boards etc have to be routed through I&PR Dept. But by violating the above guideline advertisement was made and payment was allowed which needs clarification.

Details are given below.

VR NO/DATE	AMOUNT	NAME OF THE NEWS PAPER
56/29.4.14	1000	KASATANDI PUBLICATION, BANKI
68/2.5.14	2000	DINDAYALMAIL, ROURKELA
69/2.5.14	1000	PRAGATIBADI,BBSR
70/2.5.14	8000	PRAGATIBADI,BBSR
81/12.5.14	8000	DHARITRI,BBSR
82/12.5.14	1000	DHARITRI,BBSR
83/12.5.14	5000	NYAYABATI,BBSR
84/12.5.14	5000	TILAKRAJ,BBSR
85/12.5.14	8000	PRAJATANTRA,BBSR
196/7.6.14	2000	VIGYANPUR,BBSR
377/21.7.14	11880	SAMAJ,CTC
424/4.8.14	2500	ASHIRVAD PRAKASHAN,BBSR
425/4.8.14	2544	PRATIDIN,BBSR
77/9.10.14	4000	DATABARI,BBSR
893/20.11.14	8000	TILAKRAJ,BBSR
894/20.11.14	1000	TILAKRAJ,BBSR
1049/5.2.15	1000	PRAGATIBADI,BBSR
1050/5.2.15	4000	PRAGATIBADI,BBSR
1051/5.2.15	1000	PRAGATIBADI,BBSR
1052/5.2.15	1000	PRAGATIBADI,BBSR
1053/5.2.15	5000	PRAGATIBADI,BBSR
1054/5.2.15	3000	EXPRESS PUBLICATIONS,MADURAI
1055/5.2.15	1200	EXPRESS PUBLICATIONS,MADURAI
1056/5.2.15	1200	EXPRESS PUBLICATIONS,MADURAI
1080/7.2.15	1000	GOLMAL,CTC
1115/21.2.15	4000	DHARITRI,BBSR
1153/2.3.15	1000	SURYAPRAVA,BBSR
1154/2.3.15	1000	NYAYABATI,BBSR
1155/2.3.15	1000	NYAYABATI,BBSR
1156/2.3.15	1000	HIRANMAYEE MEDIA,BBSR
1157/2.3.15	1000	HIRANMAYEE MEDIA,BBSR
1158/2.3.15	1000	PRALAYA,CTC
1159/2.3.15	1000	SUMANA REAL MEDIA,BBSR
1160/2.3.15	1000	DINDAYAL MAIL,ROURKELA
1161/2.3.15	1000	PRAJATANTRA,CTC
1221/25.3.15	2000	NYAYABATI,BBSR
1222/25.3.15	1000	NYAYABATI,BBSR
<b>TOTAL</b>	<b>105324</b>	

Audit objection statement issued in this regard was not returned back with any reply. Even the same could not be produced at the time of exit conference. As such the amount of Rs.105324/- is held under objection.

  
Executive Officer  
N.A.C.,BANKI

**14.18 - NON DEDUCTION OF SERVICE TAX OSP-60**

On Checking of the Accountant Cash Book w.r.t. vouchers it reveals that a sum of Rs. 15500/- shown as expenditure as detailed below towards the decoration charges which comes under Service Tax Rules '2012 ANNEXURE TO CBEC CIRCULAR No.165/16/2012. (Notification No. 28/2012 Service Tax Rules'2012 Dt. 20.06.2012)

As per Finance Deptt. Lr. No. CTA-3/2006-2208(235)/F. Dt. 17.01.2007 " When taxable services are received by the State Govt. Dept'ts., Bodies or its Undertaking proper Service Tax Registration Number/ Service Tax Code must be insisted upon in the invoices / receipts from Service providers and it should be mandatory while place orders / entering into any contract or before releasing the payment and contract or before releasing the payment." But during the release of the following payment the local authority fails to ensure the Service Tax registration number resulted excess payment to the service provider. As per Sub Section (2) of Section 67 where the gross amount chargeable by the Service Provider is inclusive of Service Tax payable then the value of such taxable service shall be such amount as, with the addition of such tax payable, is equal to the gross amount charged. As per the said rule a sum of Rs. 1916.00 is loss to the Govt. fund due to non ensuring the Service Tax Code in the invoice. The calculation is furnished below. The rate of Service Tax is 12.36% .

VR NO/DT	AMOUNT	PARTICULARS	SERVICE TAX 12.36%
34/15.4.14	1000	ROHIT-DECORATOR	123.60
37/15.4.14	5400	MISHRA DECORATOR	667.44
488/16.8.14	2600	MISHRA DECORATOR	321.36
854/3.11.14	1500	ROHIT DECORATOR	185.40
939/12.12.14	5000	ROHIT DECORATOR	618.00
TOTAL	15500		1915.80 or say 1916.00

Audit objection statement issued in this regard did not return back with any reply. During exit conference the local authority replied in memo that, The concerned fined will be act to adjust the recovery from fourth coming bills to adjust the recovery from fourth coming bills. The reply of the local authority is not convincing. So the objection holds good and needs recovery.

**14.19 - DETAILED INFORMATION REGARDING HIRE CHARGES WANTING OSP-61**

A sum of Rs 73000/- was spent towards hire charges of vehicles. Regarding the payment the following informations are wanting for verification. Details are given below.

- 1) Approval of council
- 2) Budgetary provision
- 3) Purpose of journey
- 4) Documentary evidence

VR NO/DATE	AMOUNT	PLACE OF JOURNEY	PARTICULARS
157/12.5.14	2800	BBSR	OFFICE WORK
486/16.8.14	8900	CUTTACK	OFFICE WORK
735/29.9.14	14800	CUTTACK & BBSR	OFFICE WORK
1032/22.1.15	4900	CUTTACK & BBSR	OFFICE WORK
1033/22.1.15	11700	CUTTACK & BBSR	OFFICE WORK
1034/22.1.15	4900	CUTTACK & BBSR	OFFICE WORK
1218/25.3.15	10400	CUTTACK & BBSR	OFFICE WORK
1219/25.3.15	14600	CUTTACK & BBSR	OFFICE WORK
TOTAL	73000	CUTTACK & BBSR	OFFICE WORK

Executive Officer  
N.A.C., BANKI

Audit objection statement issued in this regard did not return back with any reply. The same needs to produce at the time of exit conference.

During exit conference the local authority returned the memo with reply that, Tour particular has been approved by the council and the duty has been performed for official and developmental work. But no official document could be produced in support of official work. the same needs to be produce to next audit for verification.

Till then Rs73000/- is held under objection.

## 4.20 - SANCTION OF MEDICAL ALLOWANCE TO EMPLOYEES OF THE MUNICIPALITY OSP-76

As per Rule 415 of the O.M. Rules -1953, the conditions of the employees of a Municipal Council shall not be more favourable than those of Government servants of the similar standing and status in respect of (a) salary and allowances, (b) leave and leave salary (c) travelling allowance and superannuation and retirement. The State Government employees are not getting Medical allowance. Hence the employees of the Municipality are not eligible to get the Medical allowances. The same was also clarified by the Housing and Urban Development Deptt. vide its Lr. No. 14965 Dt. 27.5.08 addressed to the Addl. District Magistrate, Ganjam, Chhatrapur with copy to All District Magistrates // All Urban Local Bodies // Examiner, Local Fund Accounts, Finance Deptt., BBSR, //All District Audit Officers. But on checking of the paid acquaintance rolls of salary it reveals that Medical allowance was allowed to employees of the municipality, on the basis of Council Resolution No. which violates the govt guide line stated above. The details of inadmissible payment of Medical allowance to a tune of Rs .109500 .00 w.e.f. 4/2014 to 3/2015 ( paid during the year under audit) is furnished below.

SL NO.	NAME OF THE EMPLOYEE	MONTH	VOUCHER NO	DATE										TOTAL
	<b>GENERAL ESTABLISHMENT</b>													
1	RUDRA PATI, JR. ASST	200	200	200	300	300	300	300	300	300	300	300	300	3300
2	KULAMANI SAHOO, PEON	200	200	200	300	300	300	300	300	300	300	300	300	3300
3	SUDARSAN ROUT, PEON	200	200	200	300	300	300	300	300	300	300	300	300	3300
4	RATNAKAR MOHAPATRA, W/M	200	200	200	300	300	300	300	300	300	300	300	300	3300
	<b>TAX ESTABLISHMENT</b>													
5	PRAMOD KU BARIK, TC	200	200	200	300	300	300	300	300	300	300	300	300	3300
6	SANJAY KU PRADHAN, TC	200	200	200	300	300	300	300	300	300	300	300	300	3300
7	PRAFULLA KU PATI, TC	200	200	200	300	300	300	300	300	300	300	300	300	3300
8	SUJIT KU DAS, TC	200	200	200	300	300	300	300	300	300	300	300	300	3300
9	RASHMIT KU ROUT, TC	200	200	200	300	300	300	300	300	300	300	300	300	3300
10	BIJAY KU RAJ, TC	200	200	200	300	300	300	300	300	300	300	300	300	3300
11	PITAMBAR NAYAK, TC	200	200	200	300	300	300	300	300	300	300	300	300	3300
12	DILLIP KU PATNAIK, TC	200	200	200	300	300	300	300	300	300	300	300	300	3300
13	PRASANT KU BEHERA, TC	200	200	200	300	300	300	300	300	300	300	300	300	3300
	<b>LIGHT ESTABLISHMENT</b>													
14	ASHOK KU BEHERA, LIGHTER	200	200	200	300	300	300	300	300	300	300	300	300	3300
	<b>WORK ESTABLISHMENT</b>													
15	DEBASIS MOHANTY, WS	200	200	200	300	300	300	300	300	300	300	300	300	3300
	<b>CLASS IV ESTABLISHMENT</b>													
16	PRASANNA KU ROUT, PEON	200	200	200	300	300	300	300	300	300	300	300	300	3300
17	RAMESH CHANDRA SWAIN	200	200	200	300	300	300	300	300	300	300	300	300	3300
18	SIMANCHAL DALAI, PEON	200	200	200	300	300	300	300	300	300	300	300	300	3300
19	FAKIR MOHAPATRA, PEON	200	200	200	300	300	300	300	300	300	300	300	300	3300
20	JOGENDRA MOHAPATRA, PEON	200	200	200	0	0	0	0	0	0	0	0	0	600
	(EXPIRED ON 5.5.14)													
21	BABAJI MOHAPATRA, PEON	200	200	200	300	300	300	300	300	300	300	300	300	3300
22	GURUBARI PRADHAN, PEON	200	200	200	300	300	300	300	300	300	300	300	300	3300
23	HADIBANDHU BHOI, PEON	200	200	200	300	300	300	300	300	300	300	300	300	3300
	<b>GENERAL PH SANITATION</b>													
24	JAGANNATH NAIK, SWEEPER	200	200	200	300	300	300	300	300	300	300	300	300	3300
25	SRINIBASH NAIK, SWEEPER	200	200	200	300	300	300	300	300	300	300	300	300	3300
26	KEDAR NAIK, SWEEPER	200	200	200	300	300	300	300	300	300	300	300	300	3300
27	DEBA NAIK, SWEEPER	200	200	200	300	300	300	300	300	300	300	300	300	3300
28	SUDARSA NAIK, SWEEPER	200	200	200	300	300	300	300	300	300	300	300	300	3300
29	BHAGYADHAR NAIK, SWEEPER	200	200	200	300	300	300	300	300	300	300	300	300	3300
30	MINI BEWA, SWEEPER	200	200	200	300	300	300	300	300	300	300	300	300	3300

Executive Officer  
N.A.C., BANKI

VEHICLE ESTABLISHMENT														
31	SURENDRA ROUT,AD	200	200	200	300	300	300	300	300	300	300	300	300	
32	PRADEEP ROUT,AH	200	200	200	300	300	300	300	300	300	300	300	300	3300
GENERAL & TAX ESTABLISHMENT														
33	GAGAN BIHARI PALAUR	200	200	200	300	300	300	300	300	300	300	300	300	3300
34	MILI BEHERA	200	200	200	300	300	300	300	300	300	300	300	300	3300
TOTAL														109500

Audit objection statement issued in this regard did not return back with any reply. During exit conference the memo return back with reply that,As per council resolution number-3 dtd 3.6.2013 and council resolution number 9 (4-no) dtd 31.05.2014 the medical allowance is allowed to pay to the Regular employees from Rs.150/- to Rs.200/- and Rs. 200/- to Rs.300/- accordingly.

The reply of the local authority is not convincing at all because as per Lr. no.14965/H&UD, dtd . 27.05.2008, the staff salary of municipal staff cannot be more than that of State Govt. Employees. As there is no provision to pay medical allowance to the State Govt. Employees, payment of medical allowance to the Municipal staff is not genuine and is a loss to the municipal fund.

So the objection holds good and needs recovery.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs.)
1	RUDRA PATI	STAFF	BANKI NAC, BANKI	3300.00
2	KULAMANI SAHOO	STAFF	BANKI NAC, BANKI	3300.00
3	SUDARSAN ROUT	STAFF	BANKI NAC, BANKI	3300.00
4	RATNAKAR MOHAPATRA	STAFF	BANKI NAC, BANKI	3300.00
5	PRAMOD KU BARIK	STAFF	BANKI NAC, BANKI	3300.00
6	SANJAY KU PRADHAN	STAFF	BANKI NAC, BANKI	3300.00
7	PRAFULLA KU PATI	TC	BANKI NAC, BANKI	3300.00
8	SUJIT KU DAS	TC	BANKI NAC, BANKI	3300.00
9	RASHMITA KU ROUT	STAFF	BANKI NAC, BANKI	3300.00
10	BIJAY KU RAJ	TC	BANKI NAC, BANKI	3300.00
11	P.NAYAK	TAX COLLECTOR	BANKI NAC, BANKI	3300.00
12	DILLIP KU PATTNNAIK	STAFF	BANKI NAC, BANKI	3300.00
13	PRASANT KU BEHERA	STAFF	BANKI NAC, BANKI	3300.00
14	ASHOK KU BEHERA	STAFF	BANKI NAC, BANKI	3300.00
15	DEBASIS MOHANTY	STAFF	BANKI NAC, BANKI	3300.00
16	PRASANNA KU ROUT	STAFF	BANKI NAC, BANKI	3300.00
17	RAMESH CH SWAIN	PEON	BANKI NAC, BANKI	3300.00
18	SIMANCHAL DALAI	PEON	BANKI NAC	3300.00
19	FAKIR MOHAPATRA	STAFF	BANKI NAC, BANKI	3300.00
20	JOGENDRA MOHAPATRA	STAFF	BANKI NAC, BANKI	600.00
21	BABAJI MOHAPATRA	STAFF	BANKI NAC, BANKI	3300.00
22	GURUBARI PRADHAN	STAFF	BANKI NAC, BANKI	3300.00
23	HADIBANDHU BHOI	STAFF	BANKI NAC, BANKI	3300.00
24	JAGANNATH NAIK	STAFF	BANKI NAC, BANKI	3300.00
25	SINIBASH NAYAK	STAFF	BANKI NAC, BANKI	3300.00
26	KEDAR NAYAK	STAFF	BANKI NAC, BANKI	3300.00
27	DEBA NAYAK	STAFF	BANKI NAC, BANKI	3300.00
28	SUDARSAN NAIK	STAFF	BANKI NAC, BANKI	3300.00
29	BHAGYADHAR NAIK	STAFF	BANKI NAC, BANKI	3300.00
30	MINI BEWA	STAFF	BANKI NAC, BANKI	3300.00
31	SURENDRA ROUT	STAFF	BANKI NAC, BANKI	3300.00
32	PRADEEP KU ROUT	STAFF	BANKI NAC, BANKI	3300.00
33	GAGAN BIHARI POLAR	STAFF	BANKI NAC, BANKI	3300.00
34	MILLI BEHERA	STAFF	BANKI NAC, BANKI	3300.00

14.21 - EXCESS PAYMENT TO CONSOLIDATED STAFFS OF THE NAC OSP-62

*[Signature]*  
Executive Officer  
N.A.C., BANKI

For adoption of uniform scale of monthly remuneration for contractual employees Govt. in Finance Dept. has issued an instruction vide his Lr. No. 32986(255)/F. dtd 7.7.2008 that, the consolidated salary/remuneration for such employees shall be the sum equivalent to the minimum of the scale admissible to the regular post against which such contractual engagement has been made. The same was communicated to all the Executive officer of the Municipalities and NAC for information by the Govt. in H&UD Deptt. Vide his Lr. No 23894/HUD dtd.6.9.2008.

On checking of the pay Acquittance Roll of the contractual employees of the NAC, it reveals that 16 nos of employees were engaged in the same establishment and remuneration on consolidated pay were allowed to them as detailed below.

The following circulars have been issued by the Govt. in different departments from time to time for engagement of employee on the basis of consolidated remuneration.

1. Govt. in H & UD Department vide his letter No. 16880/HUD Dt. 15.05.1999 has issued instruction to local bodies for allowing consolidated pay who have served less than ten year from the cut off date i.e. 19.5.1997.

2. For adoption of uniform scale of monthly remuneration for contractual employees Govt. in Finance Department has issued an instruction vide his Lr. No. 32986(255)/F. Dt. 7.7.2008 that, the consolidated salary/ remuneration for such employees shall be the sum equivalent to the minimum of the pay scale admissible to the regular post against which such contractual engagement has been made. The same was communicated to all the Executive Officer of the Municipalities and NAC for information by the Govt. in H & UD Deptt. vide his Lr. No. 23894/HUD Dt. 6.9.2008.

3. The Circular No. 32986/F Dt. 7.7.2008 was amended by Finance Department Lr. No. 40545(255)/F. Dt. 29.8.2009. On the said order Govt in Finance Department has pleased to decide that the minimum pay of the corresponding post in the revised scale of pay in the corresponding pay band as indicated in column 5 of the first schedule of ORSP Rule 2008 notified vide SRO No. 638/2008 Dt. 24.12.2008 shall hence forth be applicable as contractual remuneration to contractual appointees engaged in different govt. Departments and government offices.

4. The service condition of the employees of the ULBs are regulated with the rules and provisions of O.M. Act/Rules, which is governed under rules/ provisions applicable to the employees of the State Government. As per Rule 415 of the O.M. Rules-1953, the conditions of the employees of a municipal council shall not be more favourable than those of Government servants of similar standing and status in respect of

a. Salary and allowances,

b. Leave and leave salary

c. Travelling allowance and superannuation and retirement.

On checking of the Pay acquittance roll of the Contractual employees of the Municipality, it reveals that 16 Nos. of employees were engaged in the same establishment and remuneration on consolidated pay were allowed to them as detailed below.

AS PER RESOLUTION NO. 9 Dt. 31.05.2014 @ 8200/- P.M. , @ 6600/- PM & 6100/-PM W.E.F. 6/14 Due to allowing higher rate than that admissible as per above govt. guide lines, a sum of Rs.408791.00 was paid in excess including payment of EPF @ 13.61% to the consolidated employees, the details of which are furnished below.

Sl. No.	Name of the employee /design.	Basic pay for the post	Details of amount paid												Total paid	Admissible rate/pm	Total amount ammissible	Excess paid	EPF excess paid.	TOTAL
			3/14	4/14	5/14	6/14	7/14	8/14	9/14	10/14	11/14	12/14	1/15	2/15						
			13/	118/	189/	272/	457	552	674/	844/	928/	1007/	1099/	1147/						
			11.4.14	17.5.14	17.6.14	19.7.14	19.8.14	18.9.14	26.9.14	3.11.14	11.12.14	13.1.15	18.2.15	2.3.15						
1	Manoranjana Rout.TC	4440	5700	5700	5700	8200	8200	8200	8200	8200	8200	8200	8200	8200	90900	4440	53280	37620	5120	42740
2	Ramachandra MangualTC	4440	5700	5700	5700	8200	8200	8200	8200	8200	8200	8200	8200	8200	90900	4440	53280	37620	5120	42740
3	Narayan Mohapatra TC	4440	5700	5700	5700	8200	8200	8200	8200	8200	8200	8200	8200	8200	90900	4440	53280	37620	5120	42740
4	Kishore ch Mohapatra/peon	4440	5100	5100	5100	6600	6600	6600	6600	6600	6600	6600	6600	6600	74700	4440	53280	21420	2915	24335
5	Narendra Prusty/Peon	4440	5100	5100	5100	6600	6600	6600	6600	6600	6600	6600	6600	6600	74700	4440	53280	21420	2915	24335
6	Dhiren Tripathy/Peon	4440	5100	5100	5100	6600	6600	6600	6600	6600	6600	6600	6600	6600	74700	4440	53280	21420	2915	24335
7	Sanatan Behera/Peo	4440	5100	5100	5100	6600	6600	6600	6600	6600	6600	6600	6600	6600	74700	4440	53280	21420	2915	24335

*26/9/12*  
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N.A.C., BANKI





21-05-2016

Audit objection statement issued in this regard did not return back with reply. Sanction order if any obtain from Govt. regarding payment needs to produce at the time of exit conference.										35982048971	408791
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But the E.O was not able to produce the sanction order of H&UD Dept. till the conclusion of exit conference. So the objection holds good and Rs.408791/- needs recovery.

**14.22 - UNFRUITFUL EXPENDITURE TOWARDS DONATION**      **OSP-63**

During checking of vouchers it was seen that a sum of Rs61000/- was paid as donation to various committees. It was also seen that the income of the N.A.C is not so sound. So why such type of expenditure has been made with the returns of what, needs clarification.

VOUCHER NO/DATE	AMOUNT	PARTICULARS
50/30.6.14	7000	KALANDI CHANDRA MOHAPATRA,MAA CHARCHIKA,MANAGING TRUSTY,CHANDAN YATRA
33/29.9.14	3000	KALANDI CHANDRA MOHAPATRA,HARIDATORY TRUSTY,MAHASTAMI UTSAV.
56/3.11.14	5000	RANKANIDHI BEHERA,PRESIDENT,NRUSINGHANATH PUJA COMMITTEE.
57/3.11.14	2000	KARTIKESWAR PUJA,AKASH MOHANTY,PRESIDENT,ADIMATA KALIPUJA COMMITTEE,KALIPUJA
58/3.11.14	20000	SECY,BANKI MAHOTSAV KUMAR PURNIMA ,BANKI MAHOTSAV.
175/9.3.15	10000	SRINIBASH PRUSTY,SECY,CHARCHIKA DOLA COMMITTEE,DOLA UTSAV
176/9.3.15	3000	PRATAP KU BEHERA,SECY,RANAPUR,DOLACOMMITTEE,DOLA UTSAV.
177/9.3.15	3000	KRUPASINDHU BARIK,SECY,SISUA,DOLACOMMITTEE,DOLA UTSAV.
178/9.3.15	3000	PRAFULLA MOHAPATRA,SECY,KHAMARANGA,DOLA COMMITTEE.
179/9.3.15	3000	SUDARSAN PADHI,SECY, SAHADAPADA,DOLA COMMITTEE DOLA UTSAV.
180/9.3.15	2000	AKASH BHOI,SECY,CHARCHIKA,BAURISAH DOLA COMMITTEE.
<b>TOTAL</b>	<b>61000</b>	

budgetary provision regarding donation wanting for verification.Audit objection statement issued in this regard did not return back with reply.Budgetary provision regarding the payment needs to produce at the time of exit conference. Till then Rs.61000/- is kept under objection.

At the time of exit conference the E.O returned the Obj. Memo with the reply that the amounts (out of Festival Grant) were handed over to Secretaries and Presidents. But on scrutiny of the records it was revealed that as against receipt of Rs.50,000/- towards Rs.61,000/- is been disbursed. Further, as per the terms and conditions of Festival Grant expenditure should have been incurred towards sanitary arrangements, water supply etc. in the NAC area and in the venues of fair. Cash disbursement to Secretaries and Presidents of various Dola committees can not be acceptable from audit point of view. Hence the para stands.

#### 4.23 - EXCESS PAYMENT TOWARDS MOORUM AND LABOUROSP-69

On scrutiny of following vouchers it came to the notice of audit that for transporting and spreading morrum by Tractor, payment was made @Rs.950/- per Tractor load.But on comparative check over C.R.No.81/2014 it was found that the rate of morrum was allowed @Rs.331.73 per details below. It became apparent that excess payment towards cost of morrum was allowed for Rs.3620/-.Similarly for spreading Rs.7945/- was paid in excess. Again,it was noticed that Royalty for Rs.2058/-(calculation below) was not deducted.

Amount to Rs.13623/-(cost Rs.3620/-+ spreading Rs.2058/-) is suggested for recovery.

Sl. NO.=950/23.12.14 Amounting to Rs.40500/-

Sl. NO.= Gangadhar Das

Description of the work= Payment for cost of Morrum and labour towards spreading Morrum in different wards(W.no.4,6,10,13)affected by flood.

Sl. NO.6&13=Tractor no.OR-O5-H-2526

Subuli Prasad Mohapatra

12 Trip morrum@950/-=11400/-

Sl. NO.4&10=Tractor no.OR-O5-AE-4819/4820

Gabi Behera,Driver

18 trip Morrum@950/-=17100/0

  
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3) Spreading cost=10daysx8 personsx@150=12000

TOTAL PAID=40500/-

REF=Case record no81/2014 Morrumper cum Rs.331.73 including Lead,Royalty@Cost

One Tractor trip=2.5 cum

Total trip utilized=12+18=30x2.5cum=75cum

Cost of Morrum=75x331.73=24879.75 or say24880/-

Paid as per voucher=Rs.11400+17100=Rs.28500/-

Excess paid=28500-24880=Rs.3620/- towards cost of Morrum

Spreading cost=54.06 for 1 cum

For 75 cum=Rs.4054.50 or say Rs.4055/-

Excess paid=12000-4055=Rs.7945/-

#### NON DEDUCTION OF ROYALTY

Royalty per cum=Rs.27.44

For 75 cum=Rs.2058/-

Total excess paid=Rs.3620+Rs.7945+Rs.2058=Rs.13623/-

Which needs recovery from the person concerned.

Audit objection statement issued in this regard was not returned back with any reply. So the objection holds good and needs recovery.

During exit conference the E.O returned the objection memo containing the reply that ,The rate of Rs.611.90 per cum have been provided in scheduled of rate.But at the time of flood crusher dust were not available in the near by crusher.It was collected from long distance.For which transportation charges have been added in the basic rate.This is emergency nature of operation.The excess rate may be allowed.

But the reply could not be accepted by audit as there was no documentary evidence on nearby suppliers so as to corroborate the compliance again the question here is not regarding crusher dust but regarding morrum.So the objection for recovery stands on its own merit.

#### Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs.)
1	NALINIKANTA BEHERA	EX.EO,BANKI NAC, BANKI	NOW EO HINDOL ,NAC	6811.00
2	GANGADHAR DAS	JE	EX.JE BANKI NAC, BANKI	6812.00

#### 14.24 - EXCESS PAYMENT TOWARDS CRUSHER DUST AND LABOUR OSP-71

*[Signature]*  
Executive Officer  
N.A.C., BANKI

On scrutiny of following vouchers it came to the notice of audit that for transporting and spreading crusher dust by Tractor, payment was made @Rs.2250/- per Tractor load.But on comparative check over C.R.No.81/2014 it was found that the rate of crusher dust was allowed @Rs.611.90 vide details below. It became apparent that excess payment towards cost of crusher dust including spreading was Rs.50482/- was paid in excess. Again,it was noticed that Royalty for Rs.22264/-(calculation below) was not deducted.

In toto Rs.13623/-(cost Rs.3620/-+ spreading Rs.2058/-) is suggested for recovery.

r. No828/31.10.14=99300/-

E=Gangadhar Das

ayment of cost for spreading crusher dust and labour cost in different wards of NAC Banki.

W.NO.2&Pratap ch Swain,Driver

R-O5-AU-0923 4 trip@2250/-=9000

W.NO.14,15,16=Susant ku Swain,Driver

D-O5-2774 , 14 trip@2250/-=31500/-30W.NO.6,9,10,12=NarayanBehera,Driver

R-O5-AR-2501 15 trip@2250/-=33750/-

Spreading cost=167(10 persons)x150=25050/-

TOTAL=99300/-

ef file:-work-1.no.81/2014

upplying,stacking,conveying from stacks and spreading crusher dust=611.90/cum

ne Tractor=2.5 cum

otal trip =4+14+15=33x2.5 cum=82.5 cum

ost of Crusher dust including spreading=82.5 cumx611.90=50481.75 or say 50482/-

xcess paid=99300-50482=Rs.48818/-

on deduction of Royalty=27.44x82.5=2263.80 or say2264/-

otal excess paid=Rs.51082 needs recovery from the persons responsible.

udit objection statement issued in this regard did not return back with any reply. So the objection holds good and needs recovery .

During exit conference the E.O returned the objection memo with the reply that ,The rate of Rs.611.90 per cum have been provided in scheduled of rate.But at the time of flood crusher dust were not available in the nearby crusher. It was collected from long distance for which transportation charges have been added in the basic rate.This is emergency nature of operation.The excess rate may be allowed .

but the reply could not be accepted by audit as there was no documentary evidence on nearby suppliers so as to corroborate the compliance. Again, the exact place of collection was not made known to audit. Hence,the objection for recovery stands on its own merit.

#### responsible Person for this paragraph

S/no	Name	Designation	Adress	Amount(In Rs:)
1	GANGADHAR DAS	JE	EX.JE BANKI NAC, BANKI	25541.00
2	NALINIKANTA BEHERA	EX.EO,BANKI NAC, BANKI	NOW EO HINDOL ,NAC	25541.00

#### 4.25 - NON CREDIT OF POL IN THE LOG BOOK OSP-73

n the following cases POL was purchased but not entered in the Log book.Reason needs clarification.Details are given below.

r.no/Dt	Amount	Token no	Quantity	Vehicle no.
56	1890.60	1828	20ltr	OR-O5-AJ-8673

*[Signature]*  
26/09/17  
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946	575.30	1852	10ltr	OD-O5-B-7290
	2465.90			

Audit objection statement issued in this regard did not return back with any reply. During exit conference the POL Register produced to audit for verification. So the objection dropped.

**14.26 - NON PRODUCTION OF LOG BOOK OSP-73**

Log book of Vehicle bearing no. OR-O5-AC-4537 & BOAT was not produced to audit for verification. Details of Oil purchased are given below.

VR.NO/DT	TOKEN NO	QTY OF OIL PURCHASED	VEHICLE NO.	AMOUNT
756/8.10.14	1833	10 LTR DIESEL	OR-O5-AC-4527	630.20
	1832	5 LTR PETROL	BOAT	365.00
	1830	5 LTR PETROL	BOAT	365.00
	1829	20 LTR PETROL	BOAT	1461.00
	1827	20 LTR PETROL	BOAT	1461.00
	1826	20 LTR PETROL	BOAT	1461.00
		TOTAL		5742

During exit conference the local authority produced the record for verification. Hence the objection is dropped.

**14.27 - FICTITIOUS EXPENDITURE OSP-74**

During checking of Utilisation Register of Electrical section it was seen that Lights were replaced within very short period i.e even within one month (when there is one year guarantee). As per the term and condition of Sanskrit Associates pvt ltd if any manufacturing defects is reported within the guarantee period the same shall be rectified or replaced free of cost immediately. But the same has not been maintained in the following cases.

Area of installation	1 <sup>st</sup> Installation date	2 <sup>nd</sup> Installation date	3 <sup>rd</sup> installation date	Ward no.	Particulars	Rate
Near D.I office	25.3.14 p-3	21.8.14 p-17	15.9.14 p-19	6	T-5=4 no.s of lamp @135	540/-
Near Sani temple	15.9.14 p-19	18.10.14 p-24		1	65 watt=1 no @635	635/-
Add 3 nos broken bulb during charge handed over and taken over					TOTAL @635	1175 1905
					Grand Total	3080/-

Audit objection statement issued in this regard did not return back with any reply. The compliance needs to produce at the time of exit conference. Failing which the amount will be recovered from the persons responsible.

Again it was also noticed that during charge handed over and taken over on 18.11.14 CFL BULB 65 WATT in 3 nos received in broken condition by Sri Sujit ku Das from Sri Ramachandra Mangual which needs clarification.

It was replied by the E.O at the time of exit conference that register would be produced to the next audit. As such the para stands on its own merit and needs recovery from Sri Ramachandra Mangual.

At the time of exit conference no satisfactory compliance could be furnished by the E.O.

Responsible Person for this paragraph

Executive Officer  
N.A.C., BANKI

Deposited Rs. 3080/-  
Vide MR No. 5370  
dt. 04-7-2017



Sno	Name	Designation	Adress	Amount(In Rs.)
1	RAMACHANDRA MANGUAL	STAFF	BANKI NAC, BANKI	3080.00

#### 4.28 - AREA OF INSTALLATION WANTINGOSP-75

Side page no12 dated 17.06.14 (2x24) 2 nos of new fittings of light made but without any location Where the light has been installed intimate audit during exit conference with sufficient proof.

Page no/date	Particulars	Location	Rate
2/17.6.14	(2x24)2 nos new fittings light	not mentioned	3088/-
	Total		3088/-

During exit conference the E.O returned the memo with reply that, the register will be up-to-dated and produced to the next audit ..So till then 3088/- is kept under objection.

#### 4.29 -

#### 4.29 - 15 AUDIT ON WORKS

#### 5.1 - . Excess Utilization of Metal-osp-26-29

**Name of the Work = Construction of metal moorum road from Ghasipada Road**

**Charchika to Pratap Behera House in Ward No. 05**

**Head of Account:- RMG**

**Agency: - Biranchi Behera, Contractor**

**MB:- 88 /Page-8 to Page-16**

#### Excess Utilization of Metal:-

On checking of works case record with reference to connected MB it is seen that 80 cum of moorum has been collected for the execution of work and 65.88 cum of moorum has shown spreading over road surface and balance 14.22 cum has been utilize with spreading of metal to proper camber and consolidation with HRR etc Comp. As a result of which (23.40 cum-14.44 cum) 9.18 cum metal has been utilize

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for that road and is to be paid and check measured have been done accordingly. Details are given below.

Item-1 :- P-10 spreading moorum for sub base

$$1X61X(3.50+3.60+3.70) / 3X(0.25+0.30+0.35) / 3 = 65.88 \text{ Cum}$$

Item-1 :- P-9 Collection and stacking of moorum = 80 cum

Item-1 :- P-11 conveying from stack & spreading of metal in consolidation with HRR

$$1X65X(3.50+3.60+3.70) / 3 \times (0.075+0.10+0.125) / 3 = 23.40$$

Metal Qty. Executed	Metal Qty Admissible	Excess Metal Shown	Rate of Metal
23.40 cm	9.28 cm	14.12 cm	Rs. 1688.40 comes to 23840/-

**B. Excess Payment Made towards Metal**

Recovered mtr NO - 5325 dt - 28.12.16  
dt - 28.12.16 Rs. 3830/-

Though 23.40 cum metal has been shown collected and utilize for the road but actually 9.18 cum metal has been utilize as per above calculation against which 65.88 cum moorum has been collected and utilized above the road surface. But as per technical specification for 9.18 cum of metal 3.09 moorum 1/3 of 9.18 cum moorum has been utilize for the filling of intenstiles above the road surface.

So the spreading cost of 3.09 cum is included in the spreading cost of moorum consolidated with PRR etc as executed by the execution. Hence the spreading cost towards moorum for 3.09 cum @229.67 comes to Rs.710/- is not admissible

Spreading of moorum Qty. Executed	spreading of moorum Qty Admissible	Excess spreading Shown	Rate of spreading
65.88 cm	65.58 cm - (9.18X3) = 65.88-3.03 =62.85	3.03 cum	@229.67 per cum

Both in A and B case reason needs clarification

*[Signature]*  
26/9/17  
Executive Officer  
N.A.C., BANK!

1. Road Length in case of moorum spreading = 61 m      Item-1/P-10

2. Road Length in case of Metal Spreading = 65 m      Item-1/P-11

Difference: - 4 m

3. As per estimates contractor agreement quantity of work in moorum as well as stacking

=71.28 cum

4.No voucher in support of purchase is present in the case record.

5.Analysis of rate and lead statement is also not present in the statement.

Total excess payment made=23840+710=24550/-

Objection statement issued in this context did not return back with any reply. So the objection holds good.

and needs recovery from JE, Sri Gangadhar Das

At the time of exit conference the local authority returned the memo with reply that 15.92 cum excess morrum had been adjusted for consolidation. But on scrutiny of measurement book it was revealed that no such indication was given.Hence, the compliance could not be accepted by the audit team.

The para remained unsettled.

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs.)
1	GANGADHAR DAS	JE	EX.JE BANKI NAC, BANKI	24550.00


**15.2 - Excess Utilization of Moorum osp-30-31**

Name of the Work: - **Spreading of moorum and crusher dust around the dola mandap**

in ward no. 06

E.C = 74,600

Head of the Account:- RMG

  
Executive Officer  
N.A.C.,BANKI



Name of the Contractor:- Dillip Kumar Rout

MB No. = 88/ P-54 to P-60

Vr No. 255 dt. 8.7.2014

JE:- Gangadhar Das

**A. Excess Utilization of Moorum**

Page-55/Item-1

Spreading moorum over road

1 X 12.15 X (8.80+8.90+9.00)/ 3 X (0.15+0.20+0.250) /3 = 21.62 cum

1 X 11.20 X (14.00+15.00+16.00) /3 X (0.20+0.17+0.23)/3= 33.60 cum

Total: - 55.22 cum @116.71/cum

Page-57/Item-1

Spreading crusher dust over road

1 X 15.50 X (11.00+12.00+13.00)/3 X (0.125+0.15+0.175)/3 = 27.90

1 X 14.20 X (17.00+18.00+19.00)/3 X (0.15+0.175+0.125

Total: - 66.24 cum @611.90/cum

During checking of the above works case record with reference to MB it was noticed that 70 cum moorum

has been collected whereas 55.22 cum of moorum has shown as spreading over the

road surface leaving the balance of 16.78 cum . Check measurements also have been

done accordingly. Hence the justification of excess collection of moorum of 16.78 cum which was not

utilized for the execution of work could not be explained to audit till the last day. However at the time of exit conference, the E.O advanced with an irrelevant compliance that over head charges have been allowed below the rates provided below the S/R.. So it is a matter of surprise that how the collection of moorum to the

hence of 16.78 cum has been allowed and paid accordingly. Reason needs clarification.

*[Signature]*  
26/9/17  
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Recovered vide mtr No - 5323

dt - 28.12.16 Rs. 4868-

Item of Work	Qty Executed	Qty Admissible	Difference	Rate Paid	Amount
Spreading of Moorum	72.00 cum	55.22 cum	16.78 cum	@331.73 per cum	Rs. 5566.42 or say Rs. 5566/-

Objection statement issued in this regard was not returned back with any reply. So the objection holds good and needs recovery from Sri Gangadhar Das, JE.

**Responsible Person for this paragraph**

S/no	Name	Designation	Address	Amount(In Rs.)
1	GANGADHAR DAS	JE	EX.JE BANKI NAC, BANKI	5566.00

**15.3 - Excess payment due to allowing over head charges 10 under MPLAD works osp-32-33**

1. Name of the work:- Construction of Maa Santosh C.C Building in Ward No. 05 in Banki N.A.C

E.C:- 50.00

Contractor:- Dillip Kumar Rout

H/A:- MPLAD

DOC:- 6.10.12

DOC:- 21.10.12

1<sup>st</sup> and Final:- 66/1.5.14

Vr. No/Date:- 15/2012

C.R No:-

ME:- Prakash Kumar Routray

JE:- Gangadhar Das

On verification of the above case record it was seen that Rs. 47,850.00 has be paid which includes 10% OHC. Which is not admissible for MPLAD. As per its guideline contractors should not be allowed over head charges. As a result of which OHC @10% the NAC has sustained bss.

SI No.	Name of the Item	Quantity	Rate Included OHC	Rate excluding OHC	Excess Paid per Cum	Total excess paid
1	C.C (1:3:6)	1.08	3573.80	3312.24	261.56	282.78
2	Late rite Stone Masosonary in cement mortar (1:6)	4.76	2544.70	2361.45	183.25	872.27
3	RCC (1:1.5:3)					
	1. Beam	0.53	8206.60	7820.20	386.40	204.79
	2. Roof Slab	1.88	7412.15	7025.75	386.40	726.43
	3. Supplying, fitting & placing HYSD bar reinforcement	1.91	6240.90	5167.99	561.73	1072.9
						3158.88 or say 3159.00

*[Signature]*  
26/9/12  
Executive Officer  
N.A.C., BANKI

Recovered vide MTC NO-5324  
dt-28-12-16 Rs-7782-

Objection statement issued in this regard did not return back with any reply. So the objection holds good and needs recovery from Sri Gangadhar Das, JE.

During exit conference it was replied that overhead charges has been allowed below the rates provided as per PWD S/R. But, it was noticed that practically, no such lower rate has been adopted.

As such, the objection sustained on its own merit.

**Responsible Person for this paragraph**

Sino	Name	Designation	Adress	Amount(In Rs.)
1	PRAKASH KU ROUTH	JE	BANKI NAC, BANKI	3139.00

**15.4 - EXCESS PAYMENT MADE DUE TO ALLOWING OVERHEAD CHARGES IN MPLAD-OSP-32-33**

Name of the work:- Construction of Mahadev C.C Building in Ward No. 15 in Banki NAC under ✓

Sahadapada

Contractor:- Dillip Kumar Rout

H/A:- MPLAD

Vr No. :- 558/8.9.14

DOC:- 25.09.12

DOC:- 10.10.12

MB No/Date:- 91/P-92-99

C.R No.:- 46/201

SI No.	Name of the Item	Quantity	Rate Included OHC	Rate excluding OHC	Excess Paid per Cum	Total excess paid
1	Fixing tiles in floor	76.07	30199.79	27636.23	33.70	2563.55
2	Providing cement concrete (1:3:6) in foundation	1.47	5253.48	4868.99	261.56	384.48
3	Laterite stone masonry in cm (1:6)	5.33 um	13337.63	12360.90	183.25	976.72
						3924.75

On verification of the above case record it was seen that Rs. 49521.00 has been paid which includes 10% OHC. As per MPLAD guideline contractors should not be allowed overhead charges which needs recovery.

Recovered vide mtr No - 5324  
dt - 28.12.16

*[Signature]*  
Executive Officer  
N.A.C., BANKI

Objection statement issued in this regard did not return back with any reply. So the objection holds good and needs recovery from Sri Gangadhar Das, JE.

At the time of Exit conference, the E.O. furnished the same reply as in case of para 15.2& 15.3. So the objection for recovery stands.

**Responsible Person for this paragraph**

Sino	Name	Designation	Adress	Amount(In Rs.)
1	GANGADHAR DAS	JE	EX.JE BANKI NAC, BANKI	3925.00

**15.5 - INADMISSIBLE PURCHASE TOWARDS SANITARY FITTINGS OSP-65**

Name of the work:-Repr.&reconstruction of flood shelter house in W.NO-8 ✓

Head of account-FDR

Name of the contractor-Manojku Behera ✓

E.C=500000

Vr. No/dt=535/28.8.14&207/5.6.13

DOC=1.3.13

DOC=1.5.13MB NO/PAGE=88/P-83 to P-101

JE=Prakash Kumar

PURCHASE TOWARDS SANITARY FITTINGS

Lumpsum provision for sanitary & Electrical fittings has been made for Rs.34700 in the sanctioned estimate. But it was noticed from the paid bills that payments have been allowed for Rs.34270/- on the items purchased only for sanitary work.No Electrical items purchased and though provision has been made for both Electrical&Sanitation.

The detailed measurements,vouchers,specifications,ERA&M.contract etc, may please be produced to audit for admitting the above expenditure as genuine .Audit objection statement issued in this regard did not return back with any reply.The above information needs to produce at the time of exit conference. Till then Rs.500000s held under objection.

During exit conference ,the E.O. admitted the objection and assured to verify the status before next audit. Till then the sum of Rs.500000/- is held under objection.

Recovered vide m r NO - 5321  
dt-28-12-16 dt RI-4241=00.

**15.6 - REVISED ESTIMATE WANTING OSP-66**

Name of the work:-Construction of C.C Road from Mali sahi gada to Kalika kamana temple in w.no.13.

Head of account-UAE

Name of the contractor-Pravat kumar Sahoo

E.C=116900

Vr. No/dt=996/12.1.15

DOC=4.3.14

DOC=4.4.14

MB NO/PAGE=88/P-137 toP-145

JE=Gangadhar Das,ME-Bishnu ch Padhi

CASE RECORD=64/14

During checking of the above case record it was seen that a sum of Rs.116900 was shown to have been expended towards C.C.road by making.Deviations .But no work done or revised estimate was found attached to the Case Record. Details are given below.

Executive Officer  
N.A.C.,BANKI

# AUDIT REPORT

21-05-2016

SL.NO	ITEM OF WORK	QUANTITY EXECUTED	QUANTITY ADMISSIBLE	DIFFERENCE	RATE PAID	AMOUNT PAID	
1	E.W	9.22CUM	3.60CUM	5.62	72.96	410	
2	SAND FILLING	35.62CUM	2.72CUM	32.90	241.25	7937	
3	PCC(1:4:8)	7.32CUM	1.76CUM	5.56	3357.65	18669	
4	C.C(1:2:4)	15.74CUM	19.50CUM	(-)3.76	4959.93	(-)18649	
5	C/S	48.36CUM	96CUM	47.64	75.82	3612	
					TOTAL	11979	✓

Audit objection statement issued in this regard was not returned back with any reply. .

At the time of Exit conference, the E.O. failed to produce the Revised Estimates. Hence, the amount of Rs.11979/- stands for recovery from the E.O. & J.E . in equal share.

Recovered  
vide mtr No-  
5322 dt-28-  
12-16  
Rs.11979/-

## Responsible Person for this paragraph

Sino	Name	Designation	Adress	Amount(In Rs:)
1	NALINIKANTA BEHERA	EX.EO,BANKI NAC, BANKI	NOW EO HINDOL ,NAC	5990.00
2	GANGADHAR DAS	JE	EX.JE BANKI NAC, BANKI	5989.00

## PARA: 16 AUDIT ON UNITS / DEPARTMENT

16.1 -
NO COMMENTS

## PARA: 17 AUDIT ON SCHEMES / PROGRAMMES

17.1 -
Despite issue of objection memo, the physical and financial targets vis-a-vis achievements were not supplied by the local authority. Even, at the time of Exit conference the E.O. and his staff could not furnish such information.

## PARA: 18 MISCELLANEOUS

18.1 - Information regarding Assessment of New Holdings OSP-9	Executive Officer N.A.C.,BANKI			
Regarding Assessment of New Holdings that newly come under the audit of holding tax during the year 2014-15 and the actual number of new buildings completed during the year 2014-15 given in the following format by the local authority				
SI No.	No. of New Holding Assessed	No. of New Building completed during the year 2014-15	No. of Electricity connections provided to the newly constructed building	Remarks

1	2	3	4	5
	NIL	NIL	NIL	

## 18.2 - . Information Required

Information regarding the position of quarters present in Banki N.A.C has been given in the following format.

1. Total No. of quarters in Banki N.A.C =03 nos
2. No. of quarters is inhabitable condition =02 nos
3. Eligible no of details of earmarked quarter =02 nos(E.O &J.E)
4. No. of quarter allotted to the date of allotment and name of the occupant  
=1)Satyabrata Mantri,E.O NAC Banki,August 2015  
2)Debasis Mohanty,W.S-JULY -2015
5. If earmarked quarters are allowed to other employees may be stated in details =Debasis Mohanty,W.S

## 18.3 - THE POSITION OF ASSETS AND LIABILITIES OF BANKI NAC AS ON 31.03 15 IS FURNISHED BELOW.

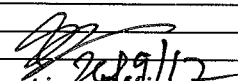
THE POSITION OF ASSETS AND LIABILITIES AS ON 31.03.15 ARE FURNISHED BELOW.

### ASSETS

CASH IN HAND	371628
CLOSING BALANCE AS ON 31.03.15	37182355.55
RECOVERABLE ADVANCE	3505802.53
OUTSTANDING TAXES AND SHOP ROOM RENT	2479766
DEDUCT 10%	(-)247976.60
TOTAL	43291575.48

### LIABILITY

UNSPENT GRANTS	27731993.50
OTHER THAN GRANTS	25320382
LOAN TO BE PAID	59813
ENERGY CHARGE TO BE PAID	10735668.41
SD/EMD TO BE REFUNDED	17681.00
GOVT. DUES LIKE VAT,IT , ETC.	335958.00
LIC OF STAFF	32314
CPF OF STAFF	77878
EPF OF STAFF	43155
PENSION CONTRIBUTION	28603
SALARY OF THE STAFF FOR 3/15	782458
TOTAL	65165903.91

  
Executive Officer  
N.A.C.,BANKI

ASSETS OVER LIABILITIES AS ON 31.03.2015

21874328.43

**18.4 - Budget and Annual accounts-**

**Budget and Annual accounts:-**

The Budget estimate of Banki NAC for the year 2014-15 was found to have been submitted to Govt. in H & U.D. Department, Bhubaneswar for approval vide Letter No. /Dated. of ADM-Cum-PD, DUDA, Cuttack. The Budget estimate was sent to ADM, Cuttack vide Letter No. /Dated. of Banki NAC for kind approval and onward transmission to Govt in H & U.D. Department. But the same was not approved till the end of audit for the year 2014-15. So the local authority is advised to obtain the approval of the Govt and produce the same to next audit. On scrutiny of the copy of the budget estimate which was sent to the Govt for approval it was noticed that the budget estimate for the year 2014-15 was not realistic one. The provision for receipt and expenditure in different head of accounts do not match with the actual collection and expenditure the details of which are furnished below.

RECEIPT				
SL. NO.	HEAD OF ACCOUNT	BUDGET PROVISION	ACTUAL RECEIPT	REMARKS
	RENTS AND TAXSES	2663500.00	714436.00	
	LICENSE AND OTHER FEES	439500.00	33374.00	
	UNDER SPECIAL ACT	50000.00	0.00	
	REVENUE DERIVED FROM MUNICIPAL PROPERTIES	4079500.00	771903.00	
	GRANTS AND CONTRIBUTIONS	247599000.00	35471533.00	
	MISCELLANEOUS	335800.00	8766272.00	
	EXTRA ORDINARY AND DEBTS	2270000.00	7964842.00	

**EXPENDITURE**

SL. NO.	HEAD OF ACCOUNT	BUDGET PROVISION	ACTUAL PAYMENT	REMARKS
	GENERAL ADMINISTRATION AND COLLECTION	5796000	3769929	
	PUBLIC SAFETY	4674200	4552222	
	PUBLIC HEALTH	49506000	3794319	
	PUBLIC WORKS	78647000	12513507	
	MISCELLANEOUS EXPENDITURE	12085000	12298959	
	EXTRA ORDINARY AND DEBTS	5250000	724123	
	COLLECTION OF TAXES AND FEES	7517000	2696378	
	MEDICAL	655000	0	
	PUBLIC CONVIANCE	917734500	44925	
	PUBLIC INSTRUCTIONS	300000	54060	

*[Signature]*  
Executive Officer  
N.A.C., BANKI

From the above table it is noticed that the budget provision and actual position of receipt and expenditure do not match each other. So it was an unrealistic budget which can serve no purpose. Hence, the local authority has been suggested to prepare a realistic and resource link budget which can be helpful in both for revenue collection and expenditure for providing civic amenities to its residents.

**18.5 - NON PRODUCTION OF WORKS CASE RECORD.**

The following works case records are not produce to audit for verification.

VR.NO/DT	AMOUNT	PARTICULARS	NAME OF THE EXECUTANT	NAME OF THE SCHEME
994/21.1.15	170973	ISANESWAR C. C. BUILDING	RAJANIKANTA MISHRA	MPLAD
1228/26..3.15	170381	C.C. ROAD MAIN ROAD SRINIBASH MOHAPATRA HOUSE,BANDHAGA DA W.6	MANOJ KU NAYAK	CRD
942/19.12.14		REPR. AND RECONSTRUCTION OF ROAD FROM JUBULI ROUT HOUSE TO RIVER	DILLIP KU ROUT	13TH FC

The same needs to produce at the time of exit conference.

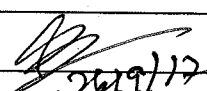
**18.6 -**

**18.7 -**

**18.8 -**

**18.9 -**

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

  
Executive Officer  
N.A.C.,BANKI

**19.1 - POSITION OF GOVT DUES FOR THE YEAR 2014-15**



**AUDIT REPORT**

21-05-2016

**Position of Govt. dues for the year 2014-15**

The position of depositable Govt dues like Royalty, VAT, Labour Cess, Income Tax and Professional Tax for the year 2013-14 is furnished below.

THE POSITION OF GOVT.DUES FOR 2014-15							
SL NO	PARTICULARS	GOVT. DUES TO BE DEPOSITED AT THE BEGINNING OF THE YEAR	RECEIPT DURING THE YEAR	TOTAL	GOVT.DUES DEPOSITED DURING THE YEAR	GOVT.DUES TO BE DEPOSITED AT THE END OF THE YEAR	REMARK
1	2	3	4	5	6	7	8
	ROYALTY	311236	200000	511236	200000	311236	
	VAT	17507	0	17507	0	17507	
	CESS	3289	110492	113781	110492	3289	
	INCOME TAX	3501	132669	136170	132669	3501	
	PT	0	54375	54375	53950	425	
	TOTAL	335533	497536	833069	497111	335958	

The local authority is advised to deposit the outstanding govt dues as on 31-03-2015 as early possible without delay and compliance reported to audit.

**19.2 - LOAN**

No loan register was made available to audit. So in absence of loan register it could not be ascertained the actual position of loan and accrual of interest during the year 2014-15. However, the position of loan is furnished for the year 2014-15 basing on the last audit report.

SL NO.	PARTICULARS	AMOUNT
1	OPENING BALANCE OF LOAN AT THE BEGINNING OF THE YEAR	1148328.00
2	LOAN RECEIVED DURING THE YEAR	0.00
3	TOTAL	1148328.00
4	LOAN REPAID DURING THE YEAR	0.00
5	CLOSING BALANCE OF LOAN AT THE END OF THE YEAR	1148328.00

**19.3 - Details of deduction and deposit towards CPF & EPF of employees in the following format. osp-21**

Particulars	Position of CPF Account	Position of EPF Account
O.B	68518	32509
Amount deducted during the year	841438	471030
Total	909956	503539
Amount deposited during the year	829748	417282
Balance to be deposited	165224	86257

*[Signature]*  
Executive Officer  
N.A.C., BANKI

**PARA: 20 RESULT OF AUDIT**

**20.1 - COMMENTS ON MAINTENANCE OF ACCOUNTS**

Maintenance of account of the NAC is not satisfactory due to the following reasons.

- Huge amount of unadjusted advance.
- The misappropriations as described in Para No.11.
- Non-deposit of huge amount of Govt. dues.
- Non maintenance of DCB Register of Taxes, duties and Shop Room Rent collection.
- Huge amount of pendency of Utilisation Certificate for submission.
- Non-maintenance of Stock Account.

Suggestion:-

For strengthening of the financial position and enforcing financial discipline of the Local Authority, following suggestion are given below.

- Regular reconciliation of Cash Book with bank Pass Book.
- Proper maintenance of DCB Register.
- Enforcement of provision led U/S 161,162,163 & 201 of the Odisha Municipal Act.
- Survey of new buildings by collecting datas from CESU on electricity connections within NAC areas.
- Assessment of new holdings.
- Revaluation of Old Assessed cases, if any.
- Utilisation of Grants under public conveyance(which was remain unutilised) and the asset may be utilised in PPP mode, in order to avoid loss.
- Maintenance of Asset Register and constant monitoring of the assets for generation of own fund.

**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	5.1	0.00	18888.00	0.00	0.00	0.00	
2	8.1	918372.00	918372.00	918372.00	0.00	0.00	
3	9.1	0.00	3811494.36	0.00	0.00	0.00	
4	14.3	0.00	2110302.00	0.00	0.00	0.00	
5	14.4	974.00	974.00	974.00	0.00	0.00	
6	14.5	290.00	290.00	290.00	0.00	0.00	
7	14.6	100.00	100.00	0.00	0.00	0.00	
8	14.7	3500.00	3500.00	0.00	0.00	0.00	
9	14.10	100000.00	100000.00	100000.00	0.00	0.00	
10	14.13	7200.00	7200.00	7200.00	0.00	0.00	
11	14.14	1940236.00	1940236.00	1940236.00	0.00	0.00	
12	14.15	186864.00	186864.00	186864.00	0.00	0.00	
13	14.16	22050.00	22050.00	22050.00	0.00	0.00	
14	14.17	0.00	105324.00	0.00	0.00	0.00	
15	14.18	1916.00	1916.00	0.00	0.00	0.00	

*[Signature]*  
20/5/17  
Executive Officer  
N.A.C., BANKI

# AUDIT REPORT

21-05-2016

16	14.19	0.00	73000.00	0.00	0.00	0.00
17	14.20	109500.00	109500.00	109500.00	0.00	0.00
18	14.21	408791.00	408791.00	408791.00	0.00	0.00
19	14.22	0.00	61000.00	0.00	0.00	0.00
20	14.23	13623.00	13623.00	13623.00	0.00	0.00
21	14.24	51082.00	51082.00	51082.00	0.00	0.00
22	14.27	3080.00	3080.00	3080.00	0.00	0.00
23	14.28	0.00	3088.00	0.00	0.00	0.00
24	15.1	24550.00	24550.00	24550.00	0.00	0.00
25	15.2	5566.00	5566.00	5566.00	0.00	0.00
26	15.3	3159.00	3159.00	3159.00	0.00	0.00
27	15.4	3925.00	3925.00	3925.00	0.00	0.00
28	15.5	0.00	500000.00	0.00	0.00	0.00
29	15.6	11979.00	11979.00	11979.00	0.00	0.00
Total		3816757.00	10499853.36	3811241.00	0.00	0.00

## Audit Certificate

Certified that the accounts of Banki N.A.C. for the financial year 2014-2015 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs.

## Spot Recovery

Sl No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	14.11/37	4039	2016-04-22	4601	JAY KRUSHNA SATPATHY, EA, JR ASST
2	14.7/22	VR.NO.11	2016-04-11	1000	SURENDRA ROUT, AD
3	14.3/24	4021	2016-03-30	200	USHA RANI SAHOO, ACCT
4	14.9/25	VR.NO.1358	2016-03-14	200	DURGA DEI, SWEET PRESS
5	14.9/25	4040	2016-04-30	100	DURGA DEI, SWEET PRESS
6	14.7/22	VR.NO.10	2016-04-11	1250	BIDYADHAR DAS, WC, PEON
7	14.7/22	VR.NO.10	2016-04-11	1250	SAINA BAL, W.C, PEON
8	14.2/58	4020	2016-03-30	59	SURENDRA ROUT, DRIVER
9	14.1/12	4011	2016-03-30	600	MANORANJAN ROUT, TC
10	14.1/12	4013	2016-03-30	1200	NARAYAN MOHAPATRA, TC
11	11.3/67	4019	2016-03-30	1000	SUDARSAN ROUT, TC
12	11.3/42	4018	2016-03-30	3068	P.K.NAYAK, TC
13	11.1/4	4010	2016-03-30	600	PRAFULLA KUPATI, TC
14	11.2/5	4014	2016-03-30	160	K.C.MANGUAL, TC
15	11.2/5	4017	2016-03-30	564	SUDARSAN ROUT, TC
16	11.1/4	4012	2016-03-30	1800	NARAYAN MOHAPATRA, TC
Total				17652	

  
Executive Officer  
N.A.C., BANKI