

**LOCAL FUND AUDIT, KHURDA, ODISHA**

CATEGORY : N A C

Audit Report No : 410859/AR/2018-2019-KHURDA

**PARA: 1 TITLE SHEET**

1	Name of the Institution :	<b>Nayagarh NAC</b>
2	Year of Accounts under Audit :	<b>2017-2018</b>
3	Name of the Local Authority during the year of A/Cs :	1. Sri Prafulla Chandra Mohapatra, Executive Officer, 1.4.17 to 10.8.17 2. Santosh Kumar Jena, Executive Officer, 10.8.17 to till today
	Name of the Local Authority at the time of Audit :	Santosh Kumar Jena, Executive Officer
4	Duration of Audit :	01-10-2018 To 26-12-2018 (Mandays Consumed :- 42.5)
5	Name of the Auditors :	SHARAT CHANDRA NAYAK - Lead Auditor(01-10-2018 to 26-12-2018) GITANJALI BEHERA - Auditor(01-10-2018 to 26-12-2018)
6	Name of the Reviewing Officer :	BHAGABAN CHANDRA DAS(Audit Superintendent)
7	Date of submission of report by Reviewing officer :	02-03-2019
8	Entry Conference Date :	22-09-2018
9	Exit Conference Date :	
10	Name of the District Audit Officer :	BRAHMANANDA BHANJADEO
11	Date of approval of report by District Audit Officer :	

**Para1.1 :- Demographic information:-**

Name Of The Institution	Area In sq Km	No of Ward	Population of the Institution					Female Population	Male Population
			S.C	S.T	Minority	General	Total		
Nayagarh NAC	15.54	13	1706	0	170	15141	17017	8043	8974

**PARA: 2 PHYSICAL VERIFICATION**

S/no	Items	Date Of Physical verification Before / After Transaction	Physical Balance	Balance As per Cash Book / Stock Register	Reference To The Page No Of Cash Book / Stock Register	Discrepancies If Any
1	Weekly hat entry receipt books	1.10.18	16	16	P 40	Nil
2	User fee and Service fee receipt books	1.10.18	17	17	P 4	Nil
3	Daily market Rs 3.00	1.10.18	3	3	P 45	Nil
4	Tax receipt	1.10.18	1	1	P 5	Nil
5	Daily market Rs 5.00	1.10.18	38	38	P 57	Nil
6	Parking fees Rs 10.00	1.10.18	36	36	P 47	Nil
7	Parking fees Rs 25.00	1.10.18	9	9	P 12	Nil
8	Weekly hat	1.10.18	93	93	P 45	Nil
9	ServicePostage Stamps	1.10.18	153	153	P 8	Nil
10	Miscellaneous Receipt Books	1.10.18	42	42	P 25	Nil
11	Measurement Books	1.10.18	0	0	P 7	Nil
12	Cash in hand	1.10.2018,after transaction	0	0	P 55	P 55

**Comments**

As per Rule-20 (a) of Odisha Local Fund Audit Rules 1951 physical verification of cash, stock & stores, postage stamps, MR books & MBs were verified on the date of commencement of audit before transactions and the physical balance of above stocks tallied with the book balance of the day except cash in hand. Besides that the periodical physical verification of cash/stock and stores have not been conducted which violates the Orissa Municipality Accounting Procedure Rules,2005.

On issue of audit objection statement in this regard, the local authority stated that noted for future guidance. However the local authority is suggested to conduct the periodical physical verification of cash in hand/stock & stores every six months and compliance reported to audit.

**PARA: 3 LIST OF VERIFIED RECORDS**

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

Sino	List Records/Register	Rules	Form No
1	Measurement Book	Rule 365	Form W-VIII
2	Register of Works	Rule 345	Form W-VI
3	Stock & Store Register of Municipality	Rule 346	Form W-VII
4	Contract Agreement Form	Rule 341	Form W-III
5	Nominal Muster Roll (NMR)	Rule 340	Form W-II
6	Tax collector's daily collection register	Rule 192	Form K
7	Demand and Collection Register	Rule 178	Form B
8	Stock Register of Stationery	Rule 172	Form No. XLIV
9	Stamp Account	Rule 172	Form No. XLIV
10	Register of Grants	Rule 80	Form No. XLII
11	Daily Collection Register	Rule 171	Form No. XL
12	Miscellaneous Receipts	Rule 157	Form No. XXXIV
13	Register of Investments	Rule 148	Form No. XXVI
14	Cash Book of the municipality	Rule 125	Form No. XIV
15	Salary Bills	Rule 97	Form No. IX
16	Register of Bills	Rule 96	Form No. VII
17	Challan	Rule 87	Form No. VI
18	Subsidiary Cash Book	Rule 128 A	Form No. V-A
19	Cashier's Cash Book	Rule 81	Form No. V
20	Budget Estimate	Rule 74	Form No. I

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

Sino	List Records/Register	Rules	Form No
1	Register of Estimates & Allotments	Rule 332	Form W-I
2	Stock account of Receipt Forms	Rule 196	Form L
3	Tax Ledger (personal A/C of Tax Payers)	Rule 178	Form B(I)
4	Assessment List	Rule 177	Form A
5	Register of the Tax on Carriages, Carts, Horses and Other animals	Rule 151	Form No. XXIX
6	Appropriation Register of Loan Funds	Rule 150	Form No. XXVIII
7	Loan Register	Rule 149	Form No. XXVII
8	Establishment Audit Register	Rule 146	Form No. XXV
9	Annual Account of Receipts and Expenditure	Rule 145	Form No. XXIV
10	Register of Quarterly & Annual account of Expenditure	Rule 144	Form No. XXIII
11	Register of Quarterly & Annual account of Receipt	Rule 144	Form No. XXII
12	Register of outstanding deposits	Rule 143	Form No. XXI
13	Deposit Ledger	Rule 142	Form No. XX
14	Register of Outstanding Advances	Rule 140	Form No. XIX
15	Advance Ledger	Rule 136	Form No. XVIII
16	Register of adjustments	Rule 132	Form No. XVII
17	Abstract Register of Expenditure	Rule 129	Form No. XVI
18	Abstract Register of Receipts	Rule 129	Form No. XV
19	Order Book	Rule 96	Form No. VIII
20	Subsidiary account of special taxes	Rule 79	Form No.-IV
21	Schedule for the Budget Estimate	Rule 77	Form No. III
22	Abstract of the Budget Estimate	Rule 74	Form No. I-A

**C : List of Records/Registers not Maintained**

Sino	List Records/Register	Rules	Form No
1	Miscellaneous Supply Bill	Rule 343	Form W-V
2	Contract Certificate	Rule 343	Form W-IV
3	Register of Distraigned property & sales	Rule 204	Form S
4	Warrant register	Rule 202	Form R

5	Form of inventory & Notice	Rule 203	Form Q
6	Distrain Warrant Register	Rule 202	Form P
7	Notice of demand for tax u/s-161 of OM Act	Rule 202	Form O
8	Progress statement of collection of taxes	Rule 200	Form N
9	Tax collector's Ledger	Rule 198	Form M
10	Register of writes off of demands	Rule 190	Form J
11	Tax Receipt Form	Rule 188	Form I
12	Arrear Demand Register	Rule 187	Form H
13	Mutation Register	Rule 184	Form G
14	Register of Petitions	Rule 183	Form F
15	Form of appeal petition	Rule 183	Form E
16	Stock account of Tickets used for daily collection of Market fees	Rule 171	Form No. XLIII
17	Register of Interest Bearing Securities	Rule 147	Form No. XLI
18	Arrear List	Rule 170	Form No. XXXIX
19	Ledger of Lessees	Rule 170	Form No. XXXVIII
20	Jamabandi Register	Rule 170	Form No. XXXVII
21	Register of Rents for which there is fixed demand	Rule 163	Form No. XXXVI
22	Register of Lands	Rule 160	Form No. XXXV
23	License Register for Drivers and Owners of Carriages plying for hire	Rule 156	Form No. XXXIII
24	Stock account of License Number Plates	Rule 155	Form No. XXXII
25	Application for License for Carriage, Cart, Horses and Other animals	Rule 152	Form No. XXXI
26	License for Carriages, Carts, Horses Other and animals	Rule 154	Form No. XXX
27	Voucher of Recoupment of Permanent Advance Account	Rule 110	Form No. XIII
28	Permanent Advance Account	Rule 108	Form No. XII
29	Periodical Increment Certificate	Rule 99	Form No. XI
30	Absentee Statement	Rule 97	Form No. X
<b>D : List of Records/Registers not Required</b>			
S/no	List Records/Register	Rules	Form No

**Comments**

For smooth functioning of the maintenance of the accounts in the N.A.C., it has been mentioned in the Municipal Accounting Procedures Rules to maintain different Records and Registers in the prescribed forms. But it is noticed from the above table that most of the important records and registers have not been maintained in this NAC. However, effective steps need be taken to maintain the prescribed records and registers as laid down in O.M. Rules.

**3.1 Consequence of Non-maintenance of Prescribed Records & Registers.**

1. Register of outstanding advances (Rule-143): - Due to non-maintenance of the aforesaid register, the details of outstanding advances against the employees cannot be worked out.
2. Register of securities & deposit Ledger [Rule-142 ]:- It cannot be ascertained the details of securities deposited in the NAC account due to non-maintenance of securities & deposit Ledger.
3. Abstract Register of Receipt and grants [Rule-129]:- Due to non-maintenance of the aforesaid register, details of receipt and expenditure in head wise not available..
4. Warrant Register [Rule-202]:- Due to non-maintenance of the aforesaid register, steps taken for collection of outstanding taxes and fees could not be ascertained.
5. Register of Estimate & Administrative Approval [Rule-332]:- Due to non-maintenance of the aforesaid registers, it is very difficult to watch the Works case records on preparation and approval/ revised approval of estimate of each & every project
6. Grant in aid register [Rule-80]:- Due to non-maintenance of the aforesaid register, the details of scheme wise grant received & utilized cannot be verified. The audit faced a lot of problems to arrive at the actual position of grants, advance outstanding, utilization outstanding for

submission etc. required by Govt. for incorporation in audit report.

The Executive Officer is suggested to maintain all the prescribed records and registers.

**Suggestions:-** Regular Accounts Training needs to be provided to every staff of NAC who deals with Accounts and the Executive Officer is suggested to evaluate the work load and job specification of every staff in regular interval and manage accordingly so that all the important records shall be maintained to ensure the transparency of the Accounts. Besides the matter may be discussed during every council meeting with an agenda.

**PARA: 4 FINANCIAL POSITION**

Nayagarh NAC - 2017-2018

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	01-04-2017	1689958 13.10	91138038. 01	26013385 1.11	14733200 7.80	31-03-2018	1128018 43.31	31-03-2018	1033636 53.35	9438189.9 6	
	<b>GRAND TOTAL</b>		<b>1689958 13.10</b>	<b>91138038. 01</b>	<b>26013385 1.11</b>	<b>14733200 7.80</b>		<b>1128018 43.31</b>		<b>1033636 53.35</b>	<b>9438189.9 6</b>	

**Comments**

Para 4.1 Reason of difference

SI No	Closing balance as per cash book	103363653.35																												
1	(-)Without funds being actually received through money receipt or in cash book, the following amounts have been shown received irregularly in Accountant cash book and also deposited in pass book.  <table border="1" style="width: 100%;"> <thead> <tr> <th>Date of receipt in Accountant cash book</th> <th>Accountant cash book pg no.</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>10.7.15</td> <td>68</td> <td>10473.00</td> </tr> <tr> <td>4.3.16</td> <td>208</td> <td>19580.00</td> </tr> <tr> <td>Total</td> <td></td> <td>30053.00</td> </tr> </tbody> </table>	Date of receipt in Accountant cash book	Accountant cash book pg no.	Amount	10.7.15	68	10473.00	4.3.16	208	19580.00	Total		30053.00	(-) 30053.00																
Date of receipt in Accountant cash book	Accountant cash book pg no.	Amount																												
10.7.15	68	10473.00																												
4.3.16	208	19580.00																												
Total		30053.00																												
2.	As against the actual receipt of Rs 5500.00 through receipt no. 8996 dt 21.9.16, a sum of Rs 8996.00 has been shown received in cashier's cash book on dtd. 21.9.15 vide page no. 51 and accordingly instead of receiving Rs 12755.00 as per total receipts in cashier's cash book on that day, a sum of Rs 16251.00 has been shown received in Accountant cash book on dtd 21.9.15 vide page no. 105,resulted excess receipt of Rs 3496.00 than the actual amount collected.	(-) 3496.00																												
3.	The following amounts collected once but shown receipt twice in Cashier's cash book.  <table border="1" style="width: 100%;"> <thead> <tr> <th>MR No/date</th> <th>Received from whom</th> <th>1<sup>st</sup> time deposit in cashier's book</th> <th>2<sup>nd</sup> time deposit in cashier's cash book</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>13819/2.7.15</td> <td>Niranjana Pattanaik</td> <td>6.7.15</td> <td>8.7.15</td> <td>600.00</td> </tr> <tr> <td>16038 to 16053</td> <td>Ajit Kumar Mallik</td> <td>22.2.16</td> <td>23.2.16</td> <td>13890.00</td> </tr> <tr> <td>Total</td> <td></td> <td></td> <td></td> <td>14490.00</td> </tr> </tbody> </table>	MR No/date	Received from whom	1 <sup>st</sup> time deposit in cashier's book	2 <sup>nd</sup> time deposit in cashier's cash book	Amount	13819/2.7.15	Niranjana Pattanaik	6.7.15	8.7.15	600.00	16038 to 16053	Ajit Kumar Mallik	22.2.16	23.2.16	13890.00	Total				14490.00	(-)14490.00								
MR No/date	Received from whom	1 <sup>st</sup> time deposit in cashier's book	2 <sup>nd</sup> time deposit in cashier's cash book	Amount																										
13819/2.7.15	Niranjana Pattanaik	6.7.15	8.7.15	600.00																										
16038 to 16053	Ajit Kumar Mallik	22.2.16	23.2.16	13890.00																										
Total				14490.00																										
4.	As against the payment of Rs 77569.00 to EPF commissioner, BBSR towards EPF of the staff for 12/2015 double expenditure shown in cash book vide Vr No P/372/12.1.16 and P/411/16.2.16	(+)77569.00																												
5.	As against actual receipt of collection of taxes, less amount was deposited in bank and shown as receipt in Accountant cash book.  <table border="1" style="width: 100%;"> <thead> <tr> <th>Date</th> <th>Amount of actual collection</th> <th>Receipt taken in Accountant cash book</th> <th>Difference</th> </tr> </thead> <tbody> <tr> <td>23.8.16</td> <td>8658.00</td> <td>5658.00</td> <td>3000.00</td> </tr> <tr> <td>26.8.16</td> <td>81449.00</td> <td>81448.00</td> <td>1.00</td> </tr> <tr> <td>17.1.17</td> <td>17043.00</td> <td>17033.00</td> <td>10.00</td> </tr> <tr> <td>31.1.17</td> <td>12522.00</td> <td>12472.00</td> <td>50.00</td> </tr> <tr> <td>31.3.17</td> <td>26280.00</td> <td>26275.00</td> <td>5.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td>3006.00</td> </tr> </tbody> </table>	Date	Amount of actual collection	Receipt taken in Accountant cash book	Difference	23.8.16	8658.00	5658.00	3000.00	26.8.16	81449.00	81448.00	1.00	17.1.17	17043.00	17033.00	10.00	31.1.17	12522.00	12472.00	50.00	31.3.17	26280.00	26275.00	5.00				3006.00	(+) 3066.00
Date	Amount of actual collection	Receipt taken in Accountant cash book	Difference																											
23.8.16	8658.00	5658.00	3000.00																											
26.8.16	81449.00	81448.00	1.00																											
17.1.17	17043.00	17033.00	10.00																											
31.1.17	12522.00	12472.00	50.00																											
31.3.17	26280.00	26275.00	5.00																											
			3006.00																											

6.	Expenditure shown in Accountant cash book on 31.3.17 towards interest received and adjusted but not shown in FD.	(+) 95094.00																								
7.	Interest accrued shown in cash book but not shown in pass book during 31.3.17.	(-) 1009500.00																								
	<table border="1"> <thead> <tr> <th>Account No</th> <th>Date of interest taken into cash book</th> <th>Amount</th> </tr> </thead> <tbody> <tr> <td>7612, Union bank, Nayagarh</td> <td>6.1.17</td> <td>7137.00</td> </tr> <tr> <td>2373, OGB, Nayagarh</td> <td>31.1.17</td> <td>173268.00</td> </tr> <tr> <td>2373, OGB, Nayagarh</td> <td>31.3.17</td> <td>4000.00</td> </tr> <tr> <td>FD</td> <td>31.3.17</td> <td>303897.00</td> </tr> <tr> <td>FD</td> <td>31.3.17</td> <td>165658.00</td> </tr> <tr> <td>FD</td> <td>31.3.17</td> <td>355540.00</td> </tr> <tr> <td>Total</td> <td></td> <td>1009500.00</td> </tr> </tbody> </table>	Account No	Date of interest taken into cash book	Amount	7612, Union bank, Nayagarh	6.1.17	7137.00	2373, OGB, Nayagarh	31.1.17	173268.00	2373, OGB, Nayagarh	31.3.17	4000.00	FD	31.3.17	303897.00	FD	31.3.17	165658.00	FD	31.3.17	355540.00	Total		1009500.00	
Account No	Date of interest taken into cash book	Amount																								
7612, Union bank, Nayagarh	6.1.17	7137.00																								
2373, OGB, Nayagarh	31.1.17	173268.00																								
2373, OGB, Nayagarh	31.3.17	4000.00																								
FD	31.3.17	303897.00																								
FD	31.3.17	165658.00																								
FD	31.3.17	355540.00																								
Total		1009500.00																								
8	Grants received towards MLALAD vide sanction order 4009/8.11.17, DRDA, Nayagarh, credited in A/C No 9430, IOB Nayagarh on 8.11.17 but not taken to cash book	(+)125000.00																								
9	Grants received towards 14 <sup>th</sup> FC vide sanction order 30499/HUD/26.12.17 but not taken to cash book	(+)3642000.00																								
10	Grants received towards Entry tax for salary vide sanction order 5207/HUD/23.2.18 but not taken to cash book	(+)3477000.00																								
11	Grants received towards Compensation for arrear pension and basic service vide sanction order 5626/HUD/26.2.18 but not taken to cash book	(+) 3075000.00																								
12	Grants received Rs 475000.00 towards Creation of capital asset vide sanction order 5558/HUD/26.2.18 but taken to cash book Rs 474000.00, so less taken Rs 1000.00	(+) 1000.00																								
	Closing balance as per audit	112801843.35																								

Reconciliation between the cash book and audit is not done.

**Para 4.2 Details of receipt and expenditure**

Sl.no	Head of Account	Receipt during the year 2016-17	Receipt during the year 2017-18
I	Rents & Taxes		
	1(a) Holding Tax(Arrear)	279033.07	422864.97
	(b)Holding Tax (Current)	536996.22	1298502.4
	2(a) Water Tax(Arrear)	161685.35	222042.93
	(b) Water Tax(Current)	309754.12	614447.8
	3(a) Light Tax(Arrear)	207511.28	275953.92
	(b)Light Tax (Current)	416599.33	821242
	4a) Latrine Tax(Arrear)	64.15	232.99
	(b)Latrine Tax (Current)	0	0
	TOTAL	<b>1911643.52</b>	<b>3655287.01</b>
II	License & Other Fees		
	1 Cart & Carriage	0	0
	2 U/S-290(License fees on O &D)	475579	674537
	3 U/S-307	0	0
	4 License Fees for Projection & Erections	0	0

	5Market Fees	65799	184910
	6Compound Fees	44501	36154
	7 Marriage Fees	6000	7500
	8 Mobile Tower License Fees	10000	18000
	9Motor Parking Fees	195440	69000
	10Mutation Fees	0	0
	11Trade License	68000	39000
	<b>TOTAL</b>	<b>865319</b>	<b>1029101</b>
<b>III</b>	<b>RECEIPT UNDER SPECIAL ACT</b>		
	1 Ponds	94000	55915
	2Ferry Ghat	0	0
	3Lease of Biju Kalyan Mandap	150000	409000
	<b>TOTAL</b>	<b>244000</b>	<b>464915</b>
<b>IV</b>	<b>REVENUE RECEIPTS</b>		
	1Tractor & Water Tanker	10500	16000
	2Building Plan Approval Fees	601178	774863
	3Auction Fees	0	20000
	4Market Complex rent	1319972	1940680
	5N.O.C	215500	198500
	6Slum quarters	0	34688
	7Rental Building	9600	0
	8Rent from Town Hall	6900	12800
	9Rent from Kalyan Mandap	73500	16800
	10Others	0	
	11Mobile Tower Rent	153026	50670
	12Cess Poll	99350	65800
	<b>TOTAL</b>	<b>2489526</b>	<b>3130801</b>
<b>V</b>	<b>Grants &amp; Contributions for General &amp; Purposes(From Govt)</b>		
	1Road Maintenance	0	0
	2Road Development	1834000	0
	3EFC/TFC	6610000	0
	414th FC	0	3682000
	5MLA LAD	0	625000
	6MP LAD	250000	0
	7Ahaar Yojana	1170000	4855000
	8Devolution Fund for construction of Kalyan	0	0



	Mandap		
9	Devolution Fund	4705000	4662000
10	PBI	0	0
11	FDR	0	0
12	NULM	2426200	2973186
13	Protection of Water Bodies	0	0
14	Solid Waste Management	0	0
15	Local Festival	0	0
16	Relief	0	0
17	Implementation of accounts procedure	0	0
18	Road & Bridges	1950000	1950000
19	Construction of Non-residential Building	316000	316000
20	Swachha Bharat Mission	5000000	2735750
21	4th SFC(Creation of Capital Assets)	960000	949000
22	4h SFC(Maintenance of Capital Assets for Revenue Generation)	458000	453000
23	MV Tax	1258000	1371000
24	LFS Pension	0	0
25	Reform MIS(Acct. Salary)	0	0
26	Octroi Compensation	6404000	10457000
27	Octroi Compensation solid waste management	19363000	0
28	Arrear Pension and basic service Grant	0	6530000
29	Hon. & Sitting Fee	45000	46950
30	User End Metering for Water supply	0	0
31	National Food Security Act	0	0
32	OAP/NOAP	3450000	4455500
33	NFBS	200000	0
34	Harischandra Sahayata Yojana	140000	100000
35	Construction of AWC center	0	0
36	National Population Register	48750	0
37	Entry Tax	6405000	3477000

38	Mini Stadium	1000000	1000000
39	UIDSSMT	8253358	0
40	Development of park and greenary	0	0
41	Special grant of CC Road	0	0
42	BASIC GRANTS RECOMMENDED BY 14TH FC	0	3642000
43	Construction of New busstand	0	11079040
	<b>TOTAL</b>	<b>72246308</b>	<b>65359426</b>
<b>VI</b>	<b>Extra Ordinary &amp; Debt</b>		
1	S.D of Contractors	830804	1211418
3	S.D for lease of shop	2805300	7037800
4	E.M.D	46000	10000
5	Royalty	440399	788865
6	VAT	1001468	136496
7	Labour Cess	232724	302175
8	IT	185929	294385
9	SD for daily market	42000	0
	<b>TOTAL</b>	<b>5584624</b>	<b>9781139</b>
<b>VII</b>	<b>MISCELLANEOUS</b>		
1	Sale of Tender Paper	114500	424260
2	EGB	61246	233524
3	Interest accrued from Banks	3850541	3250090
4	Return of TDS	19829	
5	Advance adjusted	1200	1472000
6	RTI	144	
7	Grant of Ranapur NAC	18103600	
8	Grant of Dasapalla NAC	22748400	
9	Sale of Application form	34400	
10	Garbage fee	7100	
11	Hoarding Charge	73205	
12	Mahaprayan Van	22160	
13	Miscellaneous receipt	1058.48	569808
14	Recovery of OAP money	193300	0
15	Refund of SBM money	8000	
16	Sanitation fee	24000	3265
17	Service Tax	12200	
18	User Fee	33720	
19	Cancellation of expd of 2015-16	137569	28692



	2	Electric Energy Charges	2351467	5212150
	3	Light Establishment	0	
	4	Electrical Goods	305453	144770
		<b>Total</b>	<b>3199228</b>	<b>6495928</b>
<b>VI</b>		<b>MIS ESTABLISHMENT</b>		
	1	Salary of Accountant,MIS & CO	320720	569273
	2	MIS	0	
	3	Salary of Computer Operator	0	
		<b>Total</b>	<b>320720</b>	<b>569273</b>
<b>VII</b>		<b>DEPOSITS</b>		
	2	Refund of EMD	6000	
	3	Refund of S.D	604167	967125
		<b>Total</b>	<b>2472968</b>	<b>967125</b>
<b>VIII</b>		<b>DEVELOPMENT WORKS</b>		
	1	Road Maintenance	0	0
	2	Road Development	690450	4051391
	3	expenditure for e-TDS filing	0	0
	4	Road & Bridges	4455916	1806051
	5	Protection ofWater Bodies	0	925950
	6	MLA LAD	248162	719158
	7	MP LAD	0	10029
	8	Devolution Fund	3277158	4647571
	9	MV Tax	669077	1460925
	10	SJSRY	0	
	11	Phailin Grant	0	
	12	NULM	1051160	3159091
	13	PBI	1143263	33738
	14	Swachha Bharat Mission	1447610	821300
	15	SPF	7164	10647
	16	SDP	0	0
	17	13th FC	916524	0
	18	14th FC	3488283	3685904
	19	Devolution Fund for Kalyan Mandap	542418	506674
	20	Dewatering	0	0
	21	IHSDP	1149220	1265741
	22	Ahaar Yojana	3610192	6024494
	23	SWM	849080	1256940
	24	Maintenance of Capital Asset	67418	628995

25	Development of Park & Greenery	1113641	801800
26	Mini Stadium		1747655
27	bus stand		16500000
28	Works Executed out of OWN fund	1906545	6324383
	total	26633281	56388437
<b>IX</b>	<b>MISCELLANEOUS</b>		
1	VAT	1012572	106496
2	Labour Cess	275666	218650
3	Royalty	347490	590061
4	I.T	227073	222865
5	Observation of National Day	39600	15000
6	Sanitary & Printing	0	64020
7	Telephone	19855	10021
8	Tractor/Auto Tipper Repair Expd	87867	200910
9	Bank Commission	2704.2	4584.15
10	Revolving Fund (NULM)	100000	
11	Repayment of Tipper Loan	0	
12	Observation of LSG Day	510349	525642
13	Advertisement Expenses	126496	537210
14	Sanitary Expenditure	219140	384075
15	Postage stamp	1000	2000
16	Sanitary Goods(Dustbin)	0	
17	Sitting Allowance	0	41850
18	Honourarium	0	
19	Pol/HSD	439066	658861
20	Pay advance	40000	
21	Advance	1272000	1501000
22	Advance of LSG Day	0	
23	Advance of Aahaar Yojana	0	
24	TA advance paid to Executive Officer	0	
25	Purchase of Fugging Machine	0	
26	Other Contingental Expenditure	0	
27	Expenditure for e-TDS filing	7040	
28	Fees for e-tendering	2800	
29	DSE for e-tendering	2200	
30	Road Tax	26886	11550
31	Donation	70000	70000

32	Jalachhatra	95000	134400
33	Law Charges	26000	16080
34	Boita Bandan Usthab	50100	50000
35	Zilla Mahostab	0	8245
36	Amount Refunded to SUDA	0	
37	National Food Security Act	0	
38	Amount paid to E.O, Dasapalla towards their Grants drawn	20826000	22698000
39	Amount paid to E.O, Ranapur towards their Grants drawn	17625000	18055000
40	Advance for Art Competition	3000	
41	Medical Advance	116000	
42	Deposit of leave salary and pension of EO	376368	203422
43	LIC deposit	85977	80793
44	Bank loan deposit	233017	154590
45	PT deposit	59875	67400
46	EPF deposit	962388	875102
47	CPF & CPF loan deposit	574675	354423
48	Misc expenses		23470
49	Car Festival	6600	
50	Utkal Dibas celebration	11000	
51	Purchase of Trolly richkshaw	269075	
52	Purchase of Almira & rack	27938	
53	National Population Register	43750	58976
54	RTI portal	16292	
55	Ward boundary	18400	
56	Repair of water system	24344	
57	Council Meeting	25000	
58	SD for godown	20000	
59	New years contingency	26200	
60	Cancellation of receipt of 2015-16	73205	
61	DPR fee	360000	
	Total	<b>44922207.2</b>	<b>47944696.15</b>
x	<b>OAP/ODP/NOAP</b>		
1	OAP/ODP/NOAP Disbursement	2615100	2507700

2	Harischandra Sahayata Yojana	56000	62000
3	NFBS	80000	100000
	Total	<b>2751100</b>	<b>2669700</b>
	TOTAL EXPENDITURE	<b>100808077.2</b>	<b>147332007.8</b>
	C.B as on 31.03.18	168995813.1	112801843.35
	Grand Total	<b>269803890.3</b>	<b>260330651.11</b>

The details of closing balance as per cash book is furnished below.

Particulars	Amount
Cash	0
Bank	91873547.73
Treasury	11490105.62
Total	103363653.35

#### Para 4.3 Transactions not made through P.L. Accounts

As per Rule 85(1) of the O.M.Rules,1953 all funds received on account of the Council should be remitted intact to the Treasury immediately. But during the year under Audit it is found that daily collection parking fees,Holding Tax and all cheque and D.D. collected through receipt books are directly deposited in Bank account other than the P.L. Accounts deviating above provisions of O.M.Rules.

In response to Audit Objection Statement the Local Authority stated that noted for future guidance.

Hence immediate steps need be taken to follow the above O.M.Rules henceforth and compliance reported to Audit.

#### Para 4.4 Non-Creation of Sinking Fund

As per section 111 of O.M. Act, 1950 read with Rule 20(d) of O.L.F.Rules,1951 a provisions should have been made for creation of sinking fund which is to be utilized for redemption of huge outstanding Loan.

On scrutiny of the account , it was seen that no such fund is created in this NAC.

Hence the Local authority is suggested to constitute a sinking fund to meet the liabilities of NAC.

#### Para 4.5 Creation of Depreciation Fund

No such fund has been created by this N.A.C. to replenish of assets. However the same may be created and compliance reported to audit.

#### Para 4.6 Non Implementation of Double Entry Accrual Based Accounting System(DEBAS)

As per H & UD Department Letter No.24970/HUD BBSR dated.07.08.13 and as per Odisha Municipal(Accounts) Rules 2012, double entry accrual based accounting system (DEBAS) shall be effective in all the Municipality /NAC with effect from 01.10.2013.But the instructions have not been followed.

In response to the Audit Objection Statement, the local authority replied "Noted for future guidance".

The local authority is advised to maintain the cash book under Double Entry Accrual based Accounting System hence forth and produce the same to next Audit.

#### Para 4.7 Annual budget

Under Rule-104 of O.M.Rules,1953 at least two months before close of the year the chairperson shall present before the Municipality/NAC a complete account of probable receipts and expenditures for the following financial year together with that of the actual of the current year and under Rule-107 of O.M. Rules,1953, after expire of 14 days (since presentation before Municipality),the Municipality/NAC shall sanction the estimate and submit forthwith to the state government for approvals as provides in under rule-109 of the said rule.

The preliminary budget estimate for the year 2017-18 has been approved by the council vide resolution No-6/5.5.17 and it was published for public inviting suggestion or recommendations for a period of 15 days. The council approved budget finally sent to the govt in H & HUD Department vide Letter No.8866/Dt.3.10.2018.

**Para 4.8 Lack of coherence between estimated receipt and actual receipt**

As per Rule-56 of Odisha Budget Manual, the estimation of fixed revenue should be based upon the actual demand including arrear and the probabilities of their realisation during the year. Odisha Budget Manual read with Section-108(a) of the Odisha Municipal Act, 1950 stipulates that the estimate of income and expenditure should be reasonable and proper.

As per Rule-56 of Odisha Budget Manual, the estimation of fixed revenue should be based upon the actual demand including arrear and the probabilities of their realisation during the year. Odisha Budget Manual read with Section-108(a) of the Odisha Municipal Act, 1950 stipulates that the estimate of income and expenditure should be reasonable and proper.

Further, the said rule of the Odisha Budget Manual stipulates that the Budget estimates of revenue and receipts should be based on the existing rates of taxes, duties and fees, etc., and no increase or reduction in such rates and no proposals for abandonment of revenue which have not been sanctioned by Government should be proposed in the estimates.

Rule 78 of the Odisha Municipal Rules, 1953 states that in preparing the budget, provision shall be made for a minimum closing balance. The amount shall not ordinarily be less than one-sixth of the aggregate on account of establishment and fixed monthly charges for the whole year.

But on scrutiny of the Budget estimate for the year 17-18 the following budgetary provision and actual receipt are noticed.

Receipt as per budget	Actual receipt	Deviation	Expenditure as per budget	Actual expenditure	Deviation
187954000	91138038.01	51%	431046300	147332007.76	65%

From the above figure, it is seen that the budget is not realistic as the difference in between actual and budget provision varies from 51 % to 65%.

In response to audit objection memo the Local authority replied," noted for future guidance".

No revised budget has been made to regularise the same and approval from Govt. in H & UD Department. Therefore the local authority is suggested to prepare realistic budget henceforth.

**Para 4.9 Irregular maintenance of Accountant Cash Book and Cashiers Cash Book**

On scrutiny of the difference cash books relating to the year 2017-2018 the following irregularities were found in maintenance of Cash Books which requires rectification.

1. At the end of each month, the Executive Officer, Head Clerk and cashier shall verify the cash balance in the chest with the balance in the cash book and record the result with signature and dated certificate to that effect which has not been reflected in the Cash Books.
2. The Abstract Register of Annual Receipts and Expenditure has not been worked out by the N.A.C.. in contravention of Rule 145 of O.M Rules 1953.
3. Not a single entry was attested by the Executive Officer both the receipts and expenditure of the concerned Cash Book which violates the Odisha Municipality Accounting Procedure Rules.
4. The voucher No./Date was not reflected on the body of the work bill as well as note sheet which causes every possibility of double payments.
5. The paid vouchers were not kept in serially in Guard File.
6. Every Day closing balance was not reflected at the end of the Day transaction of the cash book.
7. Advance paid and adjustment was not reflected in the closing balance of the cash book.

On issue of audit objection statement (Page No.22 ) in this regard, the local authority replied that, "Noted for future guidance". So the Executive Officer is advised to follow the above instruction as laid in the OPSAP Rules, 2002 scrupulously.

**Para 4.10 Liquid Assets and Liabilities**

The details of assets and liabilities of this N.A.C for the year 2017-18 is given below.

Liabilities	Value	Assets	Value
Salary payable to staff	2831074	Closing balance of all cash books	112801843.35
Deposits refundable	14436482	Outstanding Advance	1087500
Unremitted govt. Dues	421958	Outstanding Taxes,rents and rates etc recoverable	6845832.55
Unspent grants	53739197		



Arrear electric dues	17314888		
Total	88743599	Total	120735175.90
Assets over Liabilities	31991576.90		

From the above matrix of assets and liabilities, it is seen that the assets of this NAC is excess over liabilities by a tune of Rs.31991576.90 which speaks that the financial position of this NAC is not sound. However the local authority is suggested to take adequate steps for better collection of taxes, rent and fees etc. so as to enhance financial status of the NAC. Further the assessment and collection of taxes need to be regulated in accordance with Rule-175 to 206 of O.M Rules -1953. The council is suggested to take effective steps for revaluation of holding, light and water taxes as required under section 145 of OM ACT 1950. Apart from that no wasteful expenditure should be incurred by the council without prior approval of the Govt. as per section 117(A) of said OM Act.

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

Nayagarh NAC - 2017-2018

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,Nayagarh	11383060392	31-03-2018	6516.74	31-03-2018	6516.74	0.00	RD Account
2	SBI,Nayagarh	11383060336	31-03-2018	1655.27	31-03-2018	1655.27	0.00	NULM
3	SBI,Nayagarh	11383206481	31-03-2018	4860226.25	31-03-2018	4860226.25	0.00	TFC
4	SBI,Nayagarh	30415609510	31-03-2018	10865982.00	31-03-2018	10865982.00	0.00	IHSDP
5	SBI,Nayagarh	32750608788	31-03-2018	5133667.50	31-03-2018	4133667.50	1000000.00	Part of PAccount
6	SBI,Nayagarh	34698659772	31-03-2018	7977938.50	31-03-2018	7885545.50	92393.00	Kalyan mandap
7	SBI,Nayagarh	34698696077	31-03-2018	528308.00	31-03-2018	528308.00	0.00	Park
8	SBI,Nayagarh	34699389112	31-03-2018	568576.00	31-03-2018	568576.00	0.00	WB
9	SBI,Nayagarh	11383057288	31-03-2018	0.00	31-03-2018	0.50	-0.50	CA
10	SBI,Nayagarh	30303611492	31-03-2018	211088.50	31-03-2018	211737.50	-649.00	CA
11	UCO bank,Nayagarh	18460100000650	31-03-2018	61153.50	31-03-2018	61153.50	0.00	FSUP
12	UCO bank,Nayagarh	18460100000651	31-03-2018	4157.80	31-03-2018	4157.80	0.00	OWN FUND
13	UCO bank,Nayagarh	18460100002591	31-03-2018	2428869.00	31-03-2018	2428869.00	0.00	IDSMT
14	UCO bank,Nayagarh	18460100060160	31-03-2018	228273.00	31-03-2018	228273.00	0.00	SD
15	UCO bank,Nayagarh	18460110022290	31-03-2018	1256690.00	31-03-2018	1256690.00	0.00	NULM
16	UCO bank,Nayagarh	18460110020852	31-03-2018	5697.00	31-03-2018	5697.00	0.00	SWM
17	UCO bank,Nayagarh	18460110032367	31-03-2018	2843644.48	31-03-2018	2843644.48	0.00	SBM
18	UCO bank,Nayagarh	18460110044421	31-03-2018	3500000.00	31-03-2018	3500000.00	0.00	Balangi bandha
19	BOB,Nayagarh	30170100002425	31-03-2018	11050830.00	31-03-2018	11025975.00	24855.00	UIDSSMT
20	IOB,Nayagarh	143401000002694	31-03-2018	38087.00	31-03-2018	38116.50	-29.50	SJSRY
21	IOB,Nayagarh	143401000003774	31-03-2018	3551.00	31-03-2018	3551.00	0.00	MLALAD
22	IOB,Nayagarh	143401000012353	31-03-2018	267035.00	31-03-2018	267035.00	0.00	PBI
23	NGB	6422	31-03-2018	8924.60	31-03-2018	8924.60	0.00	OWN FUND
24	Central bank	3037259019	31-03-2018	3598825.00	31-03-2018	3691106.00	-92281.00	SD,IT,VAT,ROYALTY
25	Central bank	3509134991	31-03-2018	3057490.00	31-03-2018	3057490.00	0.00	AAHAAR
26	BOB,Nayagarh	30170200000323	31-03-2018	119951.50	31-03-2018	119951.50	0.00	Bus stand
27	BOB,Nayagarh	30170100008112	31-03-2018	53556.00	31-03-2018	53556.00	0.00	MLA LAD
28	HDFC Bank,Nayagarh	50100084951611	31-03-2018	1120658.00	31-03-2018	1120658.00	0.00	MV TAX
29	HDFC Bank,Nayagarh	50100221165596	31-03-2018	205200.00	31-03-2018	205200.00	0.00	IGNWP
30	HDFC Bank,Nayagarh	50100221165751	31-03-2018	42000.00	31-03-2018	42000.00	0.00	IGNDP
31	Union bank,Nayagarh	600002010007612	31-03-2018	6480.09	31-03-2018	6480.09	0.00	SWM
32	BOI,Nayagarh	558110110011	31-03-2018	5337403.50	31-03-2018	4318934.50	1018469.00	Own fund

		071						
33	IDBI,Nayagarh	151510400003 1650	31-03-2018	2117435.00	31-03-2018	2117435.00	0.00	IHSDP
34	ICICI Bank,Nayagarh	078001000311	31-03-2018	5220126.00	31-03-2018	5220126.00	0.00	Hybrid toilet
35	UBI,Nayagarh	162601011374 8	31-03-2018	1942441.00	31-03-2018	1721474.00	220967.00	Own fund
36	BOB,Nayagarh	301701000018 36	31-03-2018	7721362.50	31-03-2018	7590330.50	131032.00	OAP
37	BOB,Nayagarh	301701000095 12	31-03-2018	1048478.00	31-03-2018	1011827.00	36651.00	Bus stand
38	IOB,Nayagarh	143401000002 373	31-03-2018	4205447.00	31-03-2018	3644073.00	561374.00	-
39	IOB,Nayagarh	143401000002 108	31-03-2018	2734380.50	31-03-2018	2367375.50	367005.00	R and B
40	IOB,Nayagarh	143401000009 430	31-03-2018	5199685.50	31-03-2018	4849770.50	349915.00	Devolution
41	NCCB,Nayagarh	0448	31-03-2018	1458.00	31-03-2018	1458.00	0.00	Own fund
	<b>GRAND TOTAL</b>			<b>95583248.73</b>		<b>91873547.73</b>	<b>3709701.00</b>	

**Reconciliation**

**Para 5.1. Bank reconciliation**

The difference between the Bank position of the pass books and cash books as on 31.3.18 is 3709701.00.

On issue of objection memo the local authority replied," steps will be taken to reconcile the same."

However Steps may be taken for reconciliation of the same by effecting necessary entries in cash book and compliance to be reported to Audit. Till then Rs 3709701.00 is held under objection .

However

A/C 3748 , UBI, Nayagarh, Own Fund	
Closing balance as per cash book	1721474
Add Cheque issued but not collected till 31.3.18	
303461/26.2.18	11882
303465/26.2.18	20493
303466/26.2.18	2000
303467/26.2.18	26441
303469/26.2.18	3415
303470/26.2.18	500
303472/26.2.18	11360
303474/26.2.18	1000
303475/26.2.18	1000
303476/26.2.18	2100
303477/26.2.18	1000
303478/26.2.18	1000
303479/26.2.18	1000
303480/26.2.18	1000
303481/26.2.18	1000
303482/26.2.18	1000
303484/26.2.18	1000
303485/26.2.18	1000

303486/26.2.18	1000
303487/26.2.18	1050
303500/15.3.18	25784
303504/24.3.18	55688
303507/29.3.18	49254
Closing balance as per pass book	1942441
A/C No 11071,BOI Nayagarh, OWN FUND	
Closing balance as per cash book	4318934.5
Add Cheque issued but not collected till 31.3.18	
008392/4.8.17	8000
018358/29.3.18	69609
018354/29.3.18	465129
018355/29.3.18	151635
018356/29.3.18	180441
018357/29.3.18	143655
Closing balance as per pass book	5337403.5
A/C No 8788, SBI,Nayagarh	
Closing balance as per cash book	4133667.5
Add Cheque issued but not collected till 31.3.18 cheque no. 376566/22.3.18	1000000
Closing balance as per pass book	5133667.5
A/C No 9722, SBI,Nayagarh	
Closing balance as per cash book	7885545.5
Add Cheque issued but not collected till 31.3.18	
910981/29.3.18	86715
910982/29.3.18	5678
Closing balance as per pass book	7977938.5
A/C No 9019,CBI,Nayagarh	
Closing balance as per cash book	3691106
Deduct Cheque deposited but not encashed till 31.3.18	
676503/29.3.18	16994
710982/29.3.18	5678
018358/29.3.18	69609
Closing balance as per pass book	3598825

**Para 5.2. List of cheque issued but not en cashed till 31.3.2018 is given below.**

Cheque issued but not encashed till 31.3.18			
Sl No	Name of the bank	Cheque no.	Amount
1	A/C No 11071,BOI Nayagarh	008392/4.8.17	8000
2	A/C No 11071,BOI Nayagarh	018358/29.3.18	69609
3	A/C No 11071,BOI Nayagarh	018354/29.3.18	465129
4	A/C No 11071,BOI Nayagarh	018355/29.3.18	151635
5	A/C No 11071,BOI Nayagarh	018356/29.3.18	180441
6	A/C No 11071,BOI Nayagarh	018357/29.3.18	143655
7	A/C 3748 , UBI, Nayagarh	303461/26.2.18	11882
8	A/C 3748 , UBI, Nayagarh	303465/26.2.18	20493
9	A/C 3748 , UBI, Nayagarh	303466/26.2.18	2000
10	A/C 3748 , UBI, Nayagarh	303467/26.2.18	26441
11	A/C 3748 , UBI, Nayagarh	303469/26.2.18	3415
12	A/C 3748 , UBI, Nayagarh	303470/26.2.18	500
13	A/C 3748 , UBI, Nayagarh	303472/26.2.18	11360
14	A/C 3748 , UBI, Nayagarh	303474/26.2.18	1000
15	A/C 3748 , UBI, Nayagarh	303475/26.2.18	1000
16	A/C 3748 , UBI, Nayagarh	303476/26.2.18	2100
17	A/C 3748 , UBI, Nayagarh	303477/26.2.18	1000
18	A/C 3748 , UBI, Nayagarh	303478/26.2.18	1000
19	A/C 3748 , UBI, Nayagarh	303479/26.2.18	1000
20	A/C 3748 , UBI, Nayagarh	303480/26.2.18	1000
21	A/C 3748 , UBI, Nayagarh	303481/26.2.18	1000
22	A/C 3748 , UBI, Nayagarh	303482/26.2.18	1000
23	A/C 3748 , UBI, Nayagarh	303484/26.2.18	1000
24	A/C 3748 , UBI, Nayagarh	303485/26.2.18	1000
25	A/C 3748 , UBI, Nayagarh	303486/26.2.18	1000
26	A/C 3748 , UBI, Nayagarh	303487/26.2.18	1050
27	A/C 3748 , UBI, Nayagarh	303500/15.3.18	25784
28	A/C 3748 , UBI, Nayagarh	303504/24.3.18	55688
29	A/C 3748 , UBI, Nayagarh	303507/29.3.18	49254
30	A/C No 8788, SBI,Nayagarh	376566/22.3.18	1000000
31	A/C No 9722, SBI,Nayagarh	910981/29.3.18	86715
32	A/C No 9722, SBI,Nayagarh	910982/29.3.18	5678
33	A/C No 2108,IOB Nayagarh	676501/29.3.18	90415
34	A/C No 2108,IOB Nayagarh	676502/29.3.18	90791
35	A/C No 2108,IOB Nayagarh	686503/29.3.18	16994
	Total		2530029

**Para 5.3.Bank charges not taken to cash book (POM P 109)**

	Name of the bank	Date	Amount
1	A/C No 7288, SBI,Nayagarh	12.3.18	0.5
2	A/C No 2012, SBI,Nayagarh	31.3.18	649
3	A/C No 2694, IOB,Nayagarh	25.3.18	29.5
			679.00

On issue of objection memo the local authority replied," steps will be taken to reconcile the same." However Steps may be taken for reconciliation of the same by effecting necessary entries in cash book and compliance to be reported to Audit.

**Para 5.4. Interest of Flexi Account not taken to cash book (POM P112-113)**

On checking of Flexi Accounts and cash book there is a difference of Rs.1799630.00 in cash book and Flexi Accounts as on 31.3.18, which may be reconciled by effecting necessary entries in cash book and compliance to be reported to Audit.

Name of the bank	Closing balance as per cash book	Closing balance as pass book	Difference
A/C No 2425,BOB Nayagarh	11025975.00	11050830.00	24855.00
A/C No 1836,BOB Nayagarh	7590330.50	8221362.50	631032.00
A/C No 9512,BOB Nayagarh	1011827.00	948178.00	63649.00
A/C No 2373,IOB Nayagarh	3644073.00	4205447.00	561374.00
A/C No 2108,IOB Nayagarh	2565575.50	2734380.50	168805.00
A/C No 9430,IOB Nayagarh	4849770.50	5199685.50	349915.00
Total			1799630.00

On issue of audit objection memo, the Local authority replied that the interest money will be taken to cash book in the coming period.

Steps may be taken for reconciliation of the same by effecting necessary entries in cash book and compliance to be reported to Audit. Till then Rs 1799630.00 is held under objection .

**Para 5.5 Appropriation of funds towards expenditure, out of funds received without depositing the same**

As per Rule 85(2) of the OM Rules,1953, all moneys received on account of the Municipality should be remitted intact to the Treasury and shall on no account be appropriated directly towards expenditure.

But during the year under audit, it was seen that funds collected through receipt of NAC were directly shown as expenditure without the same being remitted to the P.L account deviating the above provision of the said rule.

Hence the local authority is suggested to deposit all money received on behalf of NAC in P.L account as per provision of the above Municipal Rule and shown expenditure accordingly.

**Para-5.6 Cash and account branch of Municipal office shall be kept distinct**

As per Rule 68 of the Odisha Municipal Rules,1953 the cash and account branches office shall be kept distinct from each other and under different officers who, for the purpose of these Rules, shall be termed respectively ,cashier and accountant.

**PARA: 6 STOCK POSITION**

Nayagarh NAC - 2017-2018

Sino	Material/ Item	Opening Balance	Receipt	Issued	Closing Balance As per Audit	As per stock register	Remarks
1	Tractor	3	0	0	3.00	3	SR Page 25
2	Tipper	1	1	1	1.00	1	SR Page 26
3	Cess pool	1	0	0	1.00	1	SR Page 27
4	Fogging machine	1	0	0	1.00	1	SR Page 4
5	Water tanker	2	3	0	5.00	5	SR Page 35
6	Water purifier	1	0	0	1.00	1	SR Page 6
7	Computer	5	0	0	5.00	5	SR Page 24
8	Printer	2	0	0	2.00	2	SR Page 7
9	Air conditioner	6	0	0	6.00	6	SR Page 37
10	Cooler	1	0	0	1.00	1	SR Page 38
11	Steel almira	27	0	0	27.00	27	SR Page 17
12	Stabiliser	1	0	0	1.00	1	SR Page 39
13	Fan	21	0	0	21.00	21	SR Page 40
14	Wooden chair	21	0	0	21.00	21	SR Page 15
15	Plastic chair	33	2	0	35.00	35	SR Page 21
16	Steel table	10	2	0	12.00	12	SR Page 9
17	Wooden table	13	0	0	13.00	13	SR Page 11
18	Steel rack	4	0	0	4.00	4	SR Page 33
19	Trolley rickshaw	10	0	0	10.00	10	SR Page 41
20	Inverter	0	1	0	1.00	1	SR Page 36
21	Dustbin	0	300	300	0.00	0	SR Page 28
22	Moving chair	20	0	0	20.00	20	SR Page 22

**Comments**

**Para 6.1 Stock position of electrical items**

Material/ Item	Opening Balance	Receipt	Issued	Closing Balance as per audit	As per stock register	Remarks
250W.S.V.Choke	0	12	12	0	0	P-9
250W. SV Lamp	0	24	24	0	0	P-10
Ignetor	0	50	50	0	0	P-14
33M.F.D. Capasiter	0	25	25	0	0	P-15
20MFD Capasiter	0	20	20	0	0	P-16
70 W SV Lamp	0	6	6	0	0	P-12
40W SV Lamp	0	24	24	0	0	P-10
400W SV Choke	0	3	3	0	0	P-8
40W Ellec. Choke	0	100	100	0	0	P-24
40W Tube	0	25	25	0	0	P-30
Black Tape	0	30	30	0	0	P-20
D.P. Switch	0	10	10	0	0	P-19
32 W Kit Cat	0	10	10	0	0	P-34
150W SV Lamp	0	24	24	0	0	P-32
36W 4pin Lamp	0	100	100	0	0	P-33
2.5mm service wire	0	2 Coil	2 Coil	0	0	P-13
6.55 service wire	0	1 Coil	1 Coil	0	0	P-13

i. As per Rule-106 of O.G.F.R., an inventory of the dead stock should be maintained in all Government offices in form O.G.F.R. 6 showing the number received, the number disposed of (by transfer, sale, loss, etc.) and the balance in hand for each kind of article.

**Para 6.2 Non conduct of physical verification of stock and stores.**

ii. As per Rule-106(iii) of O.G.F.R., the inventory should be checked by the competent administrative authority once a year and a certificate of the result of check recorded.

iii. As per Rule-106(iv) of O.G.F.R., articles of dead stock should be verified at least once a year and result of verification recorded on the inventory. All discrepancies noticed must be proper investigated and brought to account immediately so that the inventory may represent the true account.

iv. As per Rule 111 of O.G.F.R., a physical verification of all stores should be made at least once in every year by the Head of Office concerned or such other as may be specially authorised by him.

But neither the physical cash has been verified by the Head of Office concerned nor the physical verification of stores has been conducted by the Head of Office concerned or such other as may be specially authorised by him as required under rule as mentioned above.

On issue of audit objection statement the local authority replied that as per suggestion of audit the physical verification of cash and stock will be carried out regularly.

The local authority is suggested to follow the above guidelines.



**PARA: 7 INVESTMENT**

Nayagarh NAC - 2017-2018

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	01-04-2017	6212926.00	6207564.00	5362.00	0.00	31-03-2018	5362.00	31-03-2018	0.00	5362.00	Encashed money is 6207564
	<b>GRAND TOTAL</b>	<b>6212926.00</b>	<b>6207564.00</b>	<b>5362.00</b>	<b>0.00</b>		<b>5362.00</b>		<b>0.00</b>	<b>5362.00</b>	

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

As per previous audit report the maturity value of fixed deposit as on 31.3.2017 was Rs 6212926.00, which was encashed on dt 29.4.2017 and deposited in A/C No 9512,BOB Nayagarh.

But Rs 6207564.00 has been credited to bank resulting less deposit of Rs 5362.00 .

A/C No	Amount
N-056578/Central bank of India-3099832148	1638920.00
2014/NDRO/0352916/A/C No.143404000001006,I.O.B.Nayagarh-	1493550.00
TBM/TDR/84178/B.O.B-30170300001196	1607656.00
AB/COM/MPL/800280/Andhra Bank-1348100122	1467438.00
<b>Total</b>	<b>6207564.00</b>

In response to audit objection memo, the local authority replied , " it was intimated to the concerned bank. "

2. No investment has been made during the year under audit.

PARA: 8 **ADVANCE**

Nayagarh NAC - 2017-2018

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	01-04-2017	Accountant cash book	1058500.00	1501000.00	2559500.00	1472000.00	31-03-2018	1087500.00	31-03-2018	1087500.00	0.00	
<b>GRAND TOTAL</b>			<b>1058500.00</b>	<b>1501000.00</b>	<b>2559500.00</b>	<b>1472000.00</b>		<b>1087500.00</b>		<b>1087500.00</b>	<b>0.00</b>	

**Comments :**

**8.1 Details of outstanding advance(POM P 196-207)**

The details of outstanding advance as on 31.3.2018 is furnished below.

SI No	VR No/date	Advance paid to whom	Designation	Outstanding advance as on 1.4.17	Advance paid during 17-18	Total	Advance adjusted during 17-18	Balance	More than one year	Less than one year	Total	Purpose
<b>prior to 13-14</b>												
1	prior to 13-14	Sitaram Behera		3500	0	3500	0	3500	3500	0	3500	Festival advance
2	prior to 13-14	Prafulla Naik(2)	sweeper	2500	0	2500	0	2500	2500	0	2500	Festival advance
<b>Total</b>				<b>6000</b>	<b>0</b>	<b>6000</b>	<b>0</b>	<b>6000</b>	<b>6000</b>	<b>0</b>	<b>6000</b>	
<b>12013-14</b>												
12	13-14	Binay Ranjan Mohapatra	EX EO	16000	0	16000	0	16000	16000	0	16000	Festival advance
<b>Total</b>				<b>16000</b>	<b>0</b>	<b>16000</b>	<b>0</b>	<b>16000</b>	<b>16000</b>	<b>0</b>	<b>16000</b>	
<b>14-15</b>												
11	179/25.9.14	Sarbeswar Basantia	TD. DLR	3600	0	3600	0	3600	3600	0	3600	Festival advance
21	179/25.9.14	Sushanta Ku Behera	NMR	1100	0	1100	1100	0	0	0	0	Festival advance
31	179/25.9.14	Pandab Nayak		900	0	900	0	900	900	0	900	Festival advance
41	179/25.9.14	Surendra Naik		7200	0	7200	0	7200	7200	0	7200	Festival advance
51	179/25.9.14	Bulu Sethi		1200	0	1200	0	1200	1200	0	1200	Festival advance
61	179/25.9.14	Nilu Behera	peon	900	0	900	900	0	0	0	0	Festival advance
71	179/25.9.14	Kabi Dalei	sweeper	9000	0	9000	9000	0	0	0	0	Festival advance
<b>Total</b>				<b>23900</b>	<b>0</b>	<b>23900</b>	<b>11000</b>	<b>12900</b>	<b>12900</b>	<b>0</b>	<b>12900</b>	
<b>15-16</b>												

1257/15.10.15	Sisir Ku Mahapatra	OTC	60000	0	60000	60000	0	0	0	0	0	Festival advance
2257/15.10.15	Baidyanath Pradhan	Head clerk	12000	0	12000	12000	0	0	0	0	0	Festival advance
3P 64/16.5.15	Prafulla Ch Mohapatra		12000	0	12000	12000	0	0	0	0	0	Festival advance
4P 64/16.5.15	Prafulla Ch Mohapatra		50000	0	50000	0	50000	50000	0	50000	50000	TA bill
5P 423/26.2.16	Prafulla Ch Mohapatra		50000	0	50000	0	50000	50000	0	50000	50000	Disc water protector
			<b>184000</b>	<b>0</b>	<b>184000</b>	<b>84000</b>	<b>100000</b>	<b>100000</b>	<b>0</b>	<b>100000</b>		
<b>16-17 &amp; 17-18</b>												
1##### #	Biswaranjan Mohanty		2800	0	2800	2400	400	400	0	400	400	Festival advance
2##### #	Sisir Ku Mahapatra	OTC	8000	0	8000	0	8000	8000	0	8000	8000	Festival advance
3##### #	Sanatan Mohanty		40000	0	40000	0	40000	40000	0	40000	40000	Arrear salary
4P 55/6.5.16	Laxmidhar Mahapatra		3000	0	3000	0	3000	3000	0	3000	3000	Medical advance
5P 115/10.6.16	Chitta Ranjan Behera		6000	0	6000	0	6000	6000	0	6000	6000	Medical advance
6P 146/5.7.16	Niranjana Pattanaik		21000	0	21000	0	21000	21000	0	21000	21000	Medical advance
7224/18.9.17	Surendra Naik		0	4000	4000	1600	2400	0	2400	2400		
8224/18.9.17	Sushanta Ku Behera	NMR	0	4000	4000	1600	2400	0	2400	2400	2400	Festival advance
9224/18.9.17	Krushna Ch Misra	OTC	6000	10000	16000	10000	6000	0	6000	6000	6000	Festival advance
10224/18.9.17	Sarat Ch Patra	OTC	6000	10000	16000	10000	6000	0	6000	6000	6000	Festival advance
11224/18.9.17	Raghnath Mohapatra	OTC	6000	10000	16000	10000	6000	0	6000	6000	6000	Festival advance
12224/18.9.17	Kumar Ch Misra	OTC	6000	10000	16000	10000	6000	0	6000	6000	6000	Festival advance
13224/18.9.17	Hajarat Ali Khan	OTC	6000	10000	16000	10000	6000	0	6000	6000	6000	Festival advance
14224/18.9.17	Narayan Nayak	OTC	6000	10000	16000	10000	6000	0	6000	6000	6000	Festival advance
15224/18.9.17	Prafulla Chandra Mohapatra	OTC	6000	10000	16000	10000	6000	0	6000	6000	6000	Festival advance
16224/18.9.17	Indramani Pradhan	OTP	6000	10000	16000	10000	6000	0	6000	6000	6000	Festival advance
17224/18.9.17	Satrugna Mahapatra	OTP	6000	0	6000	6000	0	0	0	0	0	Festival advance
18224/18.9.17	Sarat Ch Sahoo	OTP	6000	10000	16000	10000	6000	0	6000	6000	6000	Festival advance
19224/18.9.17	Trilochan Sahu	OTP	6000	10000	16000	10000	6000	0	6000	6000	6000	Festival advance
20224/18.9.17	Duryodhan Behera	OTP	6000	10000	16000	10000	6000	0	6000	6000	6000	Festival advance
21224/18.9.17	Ajay Ku Sathua	Accountant	9000	15000	24000	15000	9000	0	9000	9000	9000	Festival advance
22224/18.9.17	Sunil Ku Mahapatra	MIS	9000	15000	24000	15000	9000	0	9000	9000	9000	Festival advance

23	224/18.9.17	Puspanjali Mohanty	CO	9000	15000	24000	15000	9000	0	9000	9000	Festival advance
24	224/18.9.17	Prabhat Ku Satapathy	Contractual peon	9000	10000	19000	13000	6000	0	6000	6000	Festival advance
25	224/18.9.17	Satya Narayan Mandal	JE	9000	15000	24000	15000	9000	0	9000	9000	Festival advance
26	224/18.9.17	Kailash Ch Jena	M.S	9000	15000	24000	15000	9000	0	9000	9000	Festival advance
27	224/18.9.17	Sarat Ch Pani	OTC	9000	15000	24000	15000	9000	0	9000	9000	Festival advance
28	224/18.9.17	Sisir Ku Mahapatra	OTC	9000	15000	24000	15000	9000	0	9000	9000	Festival advance
29	224/18.9.17	Nilu Behera	Peon	8100	0	8100	8100	0	0	0	0	Festival advance
30	224/18.9.17	Jaladhar Pradhan	Park mali	9000	15000	24000	15000	9000	0	9000	9000	Festival advance
31	224/18.9.17	Manas Ch Das	Electrician	9000	15000	24000	15000	9000	0	9000	9000	Festival advance
32	224/18.9.17	Chitta Ranjan Behera	Treasury sarkar	9000	15000	24000	15000	9000	0	9000	9000	Festival advance
33	224/18.9.17	Trinath Nayak	St.light helper	9000	15000	24000	15000	9000	0	9000	9000	Festival advance
34	224/18.9.17	Kabi Dalei	sweeper	0	15000	15000	6000	9000	0	9000	9000	Festival advance
35	224/18.9.17	Badal Dalei	sweeper	9000	15000	24000	15000	9000	0	9000	9000	Festival advance
36	224/18.9.17	Gadadhar Nayak,S/O Mahajan	sweeper	9000	0	9000	9000	0	0	0	0	Festival advance
37	224/18.9.17	Gadadhar Nayak,S/O Antara	sweeper	9000	15000	24000	15000	9000	0	9000	9000	Festival advance
38	224/18.9.17	Trinath Dalei	sweeper	9000	15000	24000	15000	9000	0	9000	9000	Festival advance
39	224/18.9.17	Sarat Nayak	sweeper	9000	15000	24000	15000	9000	0	9000	9000	Festival advance
40	224/18.9.17	Balia Dalei	sweeper	9000	15000	24000	15000	9000	0	9000	9000	Festival advance
41	224/18.9.17	Rama Ch Nayak	sweeper	9000	15000	24000	12000	12000	0	12000	12000	Festival advance
42	224/18.9.17	Surendra Gochhayat	sweeper	9000	15000	24000	15000	9000	0	9000	9000	Festival advance
43	224/18.9.17	Sudarsan Mahar	sweeper	9000	15000	24000	15000	9000	0	9000	9000	Festival advance
44	224/18.9.17	Ramesh Ch Mahar	sweeper	9000	15000	24000	15000	9000	0	9000	9000	Festival advance
45	224/18.9.17	Tusi Dei	sweeper	9000	15000	24000	15000	9000	0	9000	9000	Festival advance
46	224/18.9.17	Urmila Dei	sweeper	9000	15000	24000	15000	9000	0	9000	9000	Festival advance
47	224/18.9.17	Raj Kishore Gochhayat	sweeper	9000	15000	24000	15000	9000	0	9000	9000	Festival advance
48	224/18.9.17	Duryodhan Nayak	sweeper	9000	15000	24000	15000	9000	0	9000	9000	Festival advance
49	224/18.9.17	Bhagirathi Dalei	sweeper	9000	15000	24000	15000	9000	0	9000	9000	Festival advance
50	224/18.9.17	Bijay Mukhi	sweeper	9000	15000	24000	15000	9000	0	9000	9000	Festival advance
51	224/18.9.17	Rabi Nayak	sweeper	9000	15000	24000	15000	9000	0	9000	9000	Festival advance
52	224/18.9.17	Gourang Dalei	sweeper	9000	15000	24000	15000	9000	0	9000	9000	Festival advance
53	224/18.9.17	Sushama Naik	sweeper	9000	10000	19000	13000	6000	0	6000	6000	Festival advance
54	224/18.9.17	Kartik Dalei	sweeper	6000	10000	16000	10000	6000	0	6000	6000	Festival advance

55	224/18.9.17	Kelu Dalei	sweeper	6000	10000	16000	10000	6000	0	6000	6000	Festival advance
56	224/18.9.17	Nabakishore Nayak	sweeper	6000	10000	16000	10000	6000	0	6000	6000	Festival advance
57	224/18.9.17	Trilochan Naik	sweeper	6600	10000	16600	10000	6600	600	6000	6600	Festival advance
58	224/18.9.17	Rama Dei	sweeper	6000	10000	16000	10000	6000	0	6000	6000	Festival advance
59	224/18.9.17	Harash Dei	sweeper	6000	10000	16000	10000	6000	0	6000	6000	Festival advance
60	224/18.9.17	Prafulla Naik(1)	sweeper	6000	10000	16000	10000	6000	0	6000	6000	Festival advance
61	224/18.9.17	Subash Dalei	sweeper	6000	10000	16000	10000	6000	0	6000	6000	Festival advance
62	224/18.9.17	Subasini Dei	sweeper	6000	10000	16000	10000	6000	0	6000	6000	Festival advance
63	224/18.9.17	Sisula Dei	sweeper	6000	10000	16000	10000	6000	0	6000	6000	Festival advance
64	224/18.9.17	Bhaba Dalei	sweeper	6000	10000	16000	10000	6000	0	6000	6000	Festival advance
65	224/18.9.17	Gobinda Dalei	sweeper	6000	10000	16000	10000	6000	0	6000	6000	Festival advance
66	224/18.9.17	Surendra Mahar	sweeper	6000	10000	16000	10000	6000	0	6000	6000	Festival advance
67	224/18.9.17	Subash Das	sweeper	6000	10000	16000	10000	6000	0	6000	6000	Festival advance
68	224/18.9.17	Ajay Dalei	sweeper	6000	10000	16000	10000	6000	0	6000	6000	Festival advance
69	224/18.9.17	Jaladhar Naik	sweeper	6000	10000	16000	10000	6000	0	6000	6000	Festival advance
70	224/18.9.17	Laxmidhar Mahapatra	OTC	9000	15000	24000	15000	9000	0	9000	9000	Festival advance
71	224/18.9.17	Nalinikanta Mishra	OTC	9000	15000	24000	15000	9000	0	9000	9000	Festival advance
72	224/18.9.17	Gopal Charan Nayak	OTC	9000	15000	24000	15000	9000	0	9000	9000	Festival advance
73	224/18.9.17	Santosh Ku Dash	OTC	9000	15000	24000	15000	9000	0	9000	9000	Festival advance
74	224/18.9.17	Purna Ch Pani	OTC	9000	15000	24000	15000	9000	0	9000	9000	Festival advance
75	224/18.9.17	Niranjan Pattanaik	OTC	9000	15000	24000	15000	9000	0	9000	9000	Festival advance
76	224/18.9.17	Ajit KU Mallik	OTC	9000	15000	24000	15000	9000	0	9000	9000	Festival advance
77	224/18.9.17	Manjula Mishra	OTC	9000	15000	24000	15000	9000	0	9000	9000	Festival advance
78	224/18.9.17	Satya Ranjan Roy	OTP	9000	15000	24000	13500	10500	0	10500	10500	Festival advance
79	224/18.9.17	Manoj Ku Sahu	OTP	9000	15000	24000	15000	9000	0	9000	9000	Festival advance
80	224/18.9.17	Biswanath Mohapatra	OTP	9000	15000	24000	15000	9000	0	9000	9000	Festival advance
81	224/18.9.17	Purna Ch Sethi	OTP	9000	15000	24000	15000	9000	0	9000	9000	Festival advance
82	224/18.9.17	Laxmidhar Sahoo	OTP	9000	15000	24000	15000	9000	0	9000	9000	Festival advance
83	224/18.9.17	Madhab Sahoo	OTP	9000	15000	24000	15000	9000	0	9000	9000	Festival advance
84	224/18.9.17	Trinath Ch Rout	OTP	9000	15000	24000	15000	9000	0	9000	9000	Festival advance
85	224/18.9.17	SK Innatula	OTP	9000	15000	24000	15000	9000	0	9000	9000	Festival advance
86	224/18.9.17	Dinabandhu Mallik	OTP	9000	15000	24000	15000	9000	0	9000	9000	Festival advance
87	224/18.9.17	Gajendra Ku Moharana	Dealing assistant	6000	10000	16000	10000	6000	0	6000	6000	Festival advance

88	224/18.9.17	Ranjan Ku Mahapatra	Work sarkar	6000	10000	16000	10000	6000	0	6000	6000	Festival advance
89	224/18.9.17	Manoj Ku Jena	Computer operator	6000	10000	16000	10000	6000	0	6000	6000	Festival advance
90	224/18.9.17	Pabitra Pradhan	NMR	6600	4000	10600	7600	3000	0	3000	3000	Festival advance
91	224/18.9.17	Madhusudan Misra	NMR	6600	4000	10600	7600	3000	0	3000	3000	Festival advance
92	224/18.9.17	Bidyadhar Nayak	NMR	6400	4000	10400	6400	4000	0	4000	4000	Festival advance
93	224/18.9.17	Subash Pradhan	NMR	4600	4000	8600	6400	2200	0	2200	2200	Festival advance
94	239/26.9.17	Atebar Rehman Khan	NMR	6400	8000	14400	8000	6400	0	6400	6400	Festival advance
95	239/26.9.17	Surendra Ku Das	NMR	5200	8000	13200	6200	7000	0	7000	7000	Festival advance
96	239/26.9.17	Ramesh Ku Samal	NMR	5200	8000	13200	6200	7000	0	7000	7000	Festival advance
97	239/26.9.17	Prahalad Nayak	NMR	5200	8000	13200	6200	7000	0	7000	7000	Festival advance
98	224/18.9.17	Alekh Nayak		3300	4000	7300	4000	3300	0	3300	3300	Festival advance
99	224/18.9.17	Banambar Ghadei		2400	4000	6400	4000	2400	0	2400	2400	Festival advance
100	224/18.9.17	Basanti Basantia		2400	4000	6400	4000	2400	0	2400	2400	Festival advance
101	224/18.9.17	Bijay Nayak		2400	4000	6400	4000	2400	0	2400	2400	Festival advance
102	224/18.9.17	Bikash Nayak		2400	4000	6400	4000	2400	0	2400	2400	Festival advance
103	224/18.9.17	Fakira Behera		2400	4000	6400	4000	2400	0	2400	2400	Festival advance
104	224/18.9.17	Jaykrishna Naik		2400	4000	6400	4000	2400	0	2400	2400	Festival advance
105	224/18.9.17	Fakira Gochhayat		2400	4000	6400	4000	2400	0	2400	2400	Festival advance
106	224/18.9.17	Kalandi Nayak		3300	4000	7300	4000	3300	900	2400	3300	Festival advance
107	224/18.9.17	Kuni Nayak		2400	4000	6400	4000	2400	0	2400	2400	Festival advance
108	224/18.9.17	Manas Ku Naik		3300	4000	7300	4000	3300	900	2400	3300	Festival advance
109	224/18.9.17	Melia Nayak		3300	4000	7300	4000	3300	900	2400	3300	Festival advance
110	224/18.9.17	Prakash Naik		3300	4000	7300	4000	3300	900	2400	3300	Festival advance
111	224/18.9.17	Sagar Ghadei		2400	4000	6400	4000	2400	0	2400	2400	Festival advance
112	224/18.9.17	Sanatan Naik		3300	4000	7300	4000	3300	900	2400	3300	Festival advance
113	224/18.9.17	Santosh Ku Guru		3300	4000	7300	4000	3300	900	2400	3300	Festival advance
114	224/18.9.17	Sibaram Mahanty		2400	4000	6400	4000	2400	0	2400	2400	Festival advance
115	224/18.9.17	Sridhar Naik		2400	4000	6400	4000	2400	0	2400	2400	Festival advance
116	224/18.9.17	Subash Nayak		2400	4000	6400	4000	2400	0	2400	2400	Festival advance
117	224/18.9.17	Sukadev Nayak		3300	4000	7300	4000	3300	900	2400	3300	Festival advance
118	224/18.9.17	Sura Ghadei		3300	4000	7300	4000	3300	900	2400	3300	Festival advance
119	224/18.9.17	Suda Naik		2400	4000	6400	4000	2400	0	2400	2400	Festival advance

120	224/18.9.17	Susanta Ghadei		2800	4000	6800	4000	2800	400	2400	2800	Festival advance
121	224/18.9.17	Tapas Ku Dalei		2400	4000	6400	4000	2400	0	2400	2400	Festival advance
122	224/18.9.17	Titu Naik		2400	4000	6400	4000	2400	0	2400	2400	Festival advance
123	224/18.9.17	Uttam Mahar		2400	4000	6400	4000	2400	0	2400	2400	Festival advance
124	224/18.9.17	Babul Dalei		0	4000	4000	1600	2400	0	2400	2400	Festival advance
125	224/18.9.17	Bhima Naik		0	4000	4000	1600	2400	0	2400	2400	Festival advance
126	224/18.9.17	Raj kishore Dalei		0	4000	4000	1600	2400	0	2400	2400	Festival advance
127	224/18.9.17	Bhola Naik		0	4000	4000	1600	2400	0	2400	2400	Festival advance
128	#####	Sanyasi Guru		4000	0	4000	2800	1200	1200	0	1200	Festival advance
129	224/18.9.17	Santosh Ku Jena	EO	0	20000	20000	8000	12000	0	12000	12000	Festival advance
130	P63/6.5.17	Satya Narayan Mandal,JE	JE	0	30000	30000	0	30000	0	30000	30000	Development work
131	300/10.10.17	Satya Narayan Mandal,JE	JE	0	150000	150000	150000	0	0	0	0	Development work
132	305/6.11.17	Sisir Ku Mahapatra	OTC	0	20000	20000	20000	0	0	0	0	Contingency expenses
133	508/3.2.18	Sisir Ku Mahapatra	OTC	0	20000	20000	0	20000	0	20000	20000	Medical advance of S.N.Ray
134	570/9.3.18	Sanatan Bhola,JE	JE	0	15000	15000	0	15000	0	15000	15000	Preparation of Balangi Bandha project
135	89/6.6.17	Sanatan Mohanty		0	60000	60000	0	60000	0	60000	60000	Salary advance
		TOTAL		<b>828600</b>	<b>150100</b>	<b>232960</b>	<b>137700</b>	<b>952600</b>	<b>87800</b>	<b>86480</b>	<b>952600</b>	
		G.TOTAL		<b>1058500</b>	<b>150100</b>	<b>255950</b>	<b>147200</b>	<b>108750</b>	<b>222700</b>	<b>86480</b>	<b>108750</b>	

**8.2.Year wise break-up of outstanding advance of Rs 1088600.00 as on 31.3.2018**

YEAR WISE BREAK UP	
Prior to 13-14	6000
13-14	16000
14-15	12900
15-16	100000
16-17	87800

17-18	864800
Total	1087500

### 8.3 Non adjustment of long outstanding advance

As per provisions of SR-509 of Orissa Treasury Code (Vol-I) and Rule 136 to 140 of OM Rules,1953 and instruction of the Finance Department, advance granted to contractors and individuals for departmental and other purpose were required to be promptly adjusted within one month from the date of its disbursement of advance by submitting detailed accounts and refunding balances, if any. An advance ledger is to be maintained in each ULB recording person wise separate accounts of such advance as the same is to be balanced and signed by the Executive Officer on quarterly basis. The Drawing and Disbursing Officer is responsible for any deviation of the same. Rule 14 of OGFR –I provides that every officer whose duties to render accounts on returns in respect of public money is responsible for their completeness and strict accuracy. According to the Govt. instructions, each item of outstanding advances as appearing in the cash book of DDO is to be analysed and get adjusted within one month as delay in tendering detailed accounts may lead to misappropriation of funds. Besides this, the Govt. in Finance Deptt. in their Circular No.114/f. dt.05.01.2004 has clearly instructed that advance against Govt. transaction cash book of P.S, ULBs and other organization is also come under surcharge proceedings. On checking of the advance position, it is revealed that Rs.1087500.00 remained unadjusted as on 31.03.2018 though the period of pending ranges from 1 to 20 years and even more. During exit conference the local authority replied that steps are being taken to adjust the long outstanding advance. Hence the Executive Officer is suggested to take effective steps for advance adjustment either through voucher adjustment or by effecting recovery.

### 8.4 Irregular sanction and payment of pay advance to staff of NAC

As per the provisions of Rule 259(1) of O.G.F.R Vol- I, read with F.D.O.M.No.29686-Codes-57/59/F Dt.20.06.1979, pay advance equal to one month basic pay is admissible to an employee in case of transfer and the same will be recovered in 3 equal monthly instalments commencing from the succeeding months. Besides above, the H & UD Department instructed all the Urban Local Bodies vide its Letter No. Audit(U)74/2009/28808/HUD dt.25.11.2009 that " Salary advances to the staff except on transfer should be stopped forthwith. Since the municipality is facing fund constraints and unable to pay monthly salary to the staff in due time and govt. grant is being encroached for day to day activities, the payment of such un authorised advance negatively affects the developmental work as well as the basic core activities of the municipality.

On verification of the relevant records and registers , it was seen that Rs.60000.00 was paid as salary advance to Sanatan Mohanty during 2017-18. On issue of audit objection memo,the local authority replied that noted for future guidance. The local authority is suggested to follow the above guide line.

### 8.5 Non-maintenance of advance and outstanding advance ledger

As per Rule 136 to 140 of Odisha Municipal Rules,1953 an 'Advance ledger' is to be maintained in each ULB recording person wise separate accounts of such advances. Advances shall be regularly and promptly adjusted and any unspent balance of an advance shall be immediately refunded. The different accounts in the advance ledger shall be balanced quartely and signed by the Executive Officer & thus an ' Outstanding Advance ledger' is to be maintained on quarterly basis . But neither advance ledger nor outstanding advance ledger has been maintained by this NAC.

On issueof objection memo, the local authority replied that noted for future guidance. The local authority is suggested to maintain the above mandatory records and produce to next audit.

### 8.6 Comments on advance

As per provisions of SR 509 of Orissa Treasury Code (Vol-I) and Rule 136 to 140 of OM Rules, 1953 and instruction of the Finance Department, advance granted to contractors and individuals for departmental and allied purpose were required to be promptly adjusted within one month from the date of disbursement of advance by submitting detailed accounts and refunding balances, if any. An advance ledger is to be maintained in each ULB recording person wise separate accounts of such advance as the same is to be balance and signed by the Executive Officer on quarterly basis. The Drawing and Disbursing Officer was responsible for any deviation of the same. Rule 14 of OGFR provides that every officer whose duties to render accounts on returns in respect of public money is responsible for their completeness and strict accuracy. According to the Govt. instructions, each item of outstanding advances as appearing in the Cash Book of the DDO is to be analyzed and get adjusted within one month as delay in rendering detailed accounts may lead to misappropriation of funds.

Hence, the Executive Officer is advised to take effective steps for adjustment of advance either through voucher adjustment or through effecting recovery.



**8.7 Details of advance paid during 16-17, but remained unadjusted for more than one year**

Sl No	VR No/date	Advance paid to whom	Designation	Outstanding advances as on 1.4.17	Advance adjusted during 17-18	Balance	Purpose	Sanctioning authority
1	03/10/2016	Biswaranjan Mohanty		2800	2400	400	Festival advance	Prafulla Mohapatra ch
2	03/10/2016	Sisir Mahapatra	KuOTC	8000	0	8000	Festival advance	Prafulla Mohapatra ch
3	03/10/2016	Sanatan Mohanty		40000	0	40000	Arrear salary	Prafulla Mohapatra ch
4	P 55/6.5.16	Laxmidhar Mahapatra		3000	0	3000	Medical advance	Prafulla Mohapatra ch
5	P 115/10.6.16	Chitta Ranjan Behera		6000	0	6000	Medical advance	Prafulla Mohapatra ch
6	P 146/5.7.16	Niranjan Pattanaik		21000	0	21000	Medical advance	Prafulla Mohapatra ch
7	224/18.9.17	Trilochan Naik	sweeper	6600	6000	600	Festival advance	Prafulla Mohapatra ch
8	03/10/2016	Kalandi Nayak		3300	2400	900	Festival advance	Prafulla Mohapatra ch
9	03/10/2016	Manas Ku Naik		3300	2400	900	Festival advance	Prafulla Mohapatra ch
10	03/10/2016	Melia Nayak		3300	2400		Festival advance	Prafulla Mohapatra Ch
11	03/10/2016	Prakash Naik		3300	2400	900	Festival advance	Prafulla Mohapatra ch
12	03/10/2016	Sanatan Naik		3300	2400	900	Festival advance	Prafulla Mohapatra ch
13	03/10/2016	Santosh Ku Guru		3300	2400	900	Festival advance	Prafulla Mohapatra ch
14	03/10/2016	Sukadev Nayak		3300	2400	900	Festival advance	Prafulla Mohapatra ch
15	03/10/2016	Sura Ghadei		3300	2400	900	Festival advance	Prafulla Mohapatra ch
16	03/10/2016	Susanta Ghadei		2800	2400	400	Festival advance	Prafulla Mohapatra ch
17	03/10/2016	Sanyasi Guru		4000	2800	1200	Festival advance	Prafulla Mohapatra ch
		TOTAL				87800.00		

In pursuance of G.O. no. 2221/F, Dt. 08-03-2002 read with letter no. 15179/DLFA, 28-09-13 of Director, Local Fund audit, Odisha, advances remaining outstanding for more than one year is to be treated as loss to the govt. fund . Such unadjusted advances are to be suggested for recovery through surcharge proceedings as per the said G.O. by fixing up responsibility on the sanctioning authority who have sanctioned the advance but failed to adjust the same and the advance payee jointly.

Further, in case where the auditee organization does not disclose the information with regard to outstanding advances with supporting vouchers before audit the officials and personnel in position of the relevant periods are also to be surcharged for total amount of outstanding advances. Subsequently the Govt. in Finance Deptt. in their Circular No. 114/ F. Dt. 5.1.2004 have clearly instructed that advance against Govt. transaction cash book of P.S., ULBs and other organization is also come under surcharge proceedings. Thus it is found that the advances amounting to Rs. 87800.00 as detailed above was outstanding for the year 2016-17 which has exceeded more than one year.

**Person(s) Responsible for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs.)
1	Sanatan Mohanty,OTC	OTC	Nayagarh NAC	20000
2	Niranjan Pattanaik,OTC	OTC	Nayagarh NAC	10500
3	Chitta Ranjan Behera,OTC	OTC	Nayagarh NAC	3000
4	Laxmidhar Mahapatra,OTC	OTC	Nayagarh NAC	1500
5	Sri Prafulla Ch Mahapatra,	E.O	-	52800

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PARA: 9 GRANTS

Nayagarh NAC - 2017-2018

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	01-04-2017	66557429.00	70898946.00	137456375.00	84484992.00	31-03-2018	52971383.00	
	<b>GRAND TOTAL</b>	<b>66557429.00</b>	<b>70898946.00</b>	<b>137456375.00</b>	<b>84484992.00</b>		<b>52971383.00</b>	

Comments :

**9.1 Details of receipt and utilisation of grants**

SI No	Name of the grant	Sanction order	OB as on 1.4.17	Amount of grant received			Grant utilised			Unspent grant
				Govt grant	Matching share	Total	Govt grant	Matching share	Total	
1	Road Maintenance		5163498	0	0	5163498	4051391	0	4051391	1112107
2	Road Development		-7684362	0	0	-7684362	0	0	0	-7684362
3	EFC/TFC		26979	0	0	26979	0	0	0	26979
4	14th FC	18479/HUD/16.8.17=3682000	7526410	3682000	0	11208410	3685904	0	3685904	7522506
5	MLA LAD	4009/DRDA/8.11.17=125000,DPO/22.8.17= 500000.00	419425	625000	0	1044425	719158	0	719158	325267
6	MP LAD		123185	0	0	123185	10029	0	10029	113156
7	SPF		-61695	0	0	-61695	10647	0	10647	-72342
8	SDP		1824031	0	0	1824031	0	0	0	1824031
9	SJSRY		231075	0	0	231075	0	0	0	231075
10	IHSDP		389224	0	0	389224	1265741	0	1265741	-876517
11	Ahaar Yojana		3898055	4855000	0	8753055	6024494	0	6024494	2728561

12	Devolution Fund for construction of Kalyan Mandap		4982691	0	0	4982691	506674	0	506674	4476017
13	Devolution Fund	18509/HUD/16.8.17=2331000.00,3441/HUD/5.2.18	8159871	4662000	0	12821871	4647571	0	4647571	8174300
14	PBI		-2007436	0	0	-2007436	33738	0	33738	-2041174
15	FDR		200000	0	0	200000	0	0	0	200000
16	NULM		2103119	2973186	0	5076305	3159091	0	3159091	1917214
17	Protection of Water Bodies		3584549	0	0	3584549	925950	0	925950	2658599
18	Solid Waste Management		2038933	0	0	2038933	1256940	0	1256940	781993
19	Local Festival		53000	0	0	53000	0	0	0	53000
20	Relief		-9847	0	0	-9847	0	0	0	-9847
21	Implementation of accounts procedure		-4100140	0	0	-4100140	0	0	0	-4100140
22	Road Bridges	3493/HUD/6.2.18	-3344133	1950000	0	-1394133	1806051	0	1806051	-3200184
23	Construction of Non-residential Building	3498/HUD/6.2.18	-171855	316000	0	144145	0	0	0	144145
24	Swachha Bharat Mission		5799991	2735750	0	8535741	821300	0	821300	7714441

25	4th SFC(Creation of Capital Assets)	20272/HUD/4.9.17=475000,5558/HUD/26.2.18 =474000.00	1920000	949000	0	2869000	0	0	0	2869000
26	4h SFC(Maintenance of Capital Assets for Revenue Generation)	HUD/4.9.17=226000.00 5582/HUD/26.2.18=227000.00	847582	453000	0	1300582	628995	0	628995	671587
27	MV Tax	18967/HUD/19.8.17=685000.00,3422/HUD/5.2.18	2020804	137100	0	3391804	1460925	0	1460925	1930879
28	LFS Pension		440000	0	0	440000	0	0	0	440000
29	Reform MIS(Acct. Salary)		0	0	0	0	0	0	0	0
30	Octroi Compensation	13880/HUD/20.6.17=6980000.00,30392/23.12.17=3477000	8614274	104570	0	19071274	19071274	0	19071274	0
31	Octroi Compensation solid waste management		4441000	0	0	4441000	0	0	0	4441000
32	Arrear Pension and basic service	20550/HUD/7.9.17=3272000,5626/HUD/26.2.18= 3258000	1549000	653000	0	8079000	12382338	0	12382338	-430338

	Grant									
33	Hon. & Sitting Fee	17428/HUD/1.8.17	45000	46950	0	91950	41850	0	41850	50100
34	User End Metering for Water supply		1500000	0	0	1500000	0	0	0	1500000
35	National Food Security Act		-27200	0	0	-27200	0	0	0	-27200
36	OAP/NOAP		9091000	4455500	0	13546500	2704500	0	2704500	10842000
37	NFBS		146000	0	0	146000	100000	0	100000	46000
38	Harischandra Sahayata Yojana		18000	100000	0	118000	62000	0	62000	56000
39	Construction of AWC center		1000000	0	0	1000000	0	0	0	1000000
40	National Population Register		100000	0	0	100000	58976	0	58976	41024
41	Entry Tax	5207/HUD/23.2.18 =3477000.00	6405000	3477000	0	9882000	0	0	0	9882000
42	Mini Stadium	473/SPORTS/COLLECTOR NAYAGARH/20.12.17	1000000	1000000	0	2000000	1747655	0	1747655	252345
43	UIDSSMT		8253358	0	0	8253358	0	0	0	8253358
44	Development of park and greenary		-610641	0	0	-610641	801800	0	801800	-1412441
45	Special grant of CC Road		-9340316	0	0	-9340316	0	0	0	-9340316

46	BASIC GRANTS RECOMMENDED BY 14TH FC	30499/HUD/3.1.18	0	3642000	0	3642000	0	0	0	3642000
47	Construction of New busstand	26131/HUD/10.11.17=6758214.00,26143/HUD/10.11.17=1828042.00, 26137/HUD/10.11.17 =2492784.00	0	11079040	5539520	16618560	10960480	5539520	16500000	118560
<b>TOTAL</b>			66557429	65359426	5539520	137456375	78945472	5539520	84484992	52971383

### 9.2 Low level of utilisation of grants

1. As per Rule 171(2) of OGFR, unless it is otherwise ordered by Govt., the grant will be spent upon the object within a reasonable time, if no time has been fixed by the sanctioning authority.

2. As per rule 171(3)(a) of OGFR, the grants shall be spent within one year from the date of its sanction. The unspent balance of grants after expiry of one year should either be surrendered or to be adjusted in the next years grant with permission of Administrative Department.

On verification of last year's audit report, it was seen that grants to the tune of Rs 66557429.00 under various heads have been kept unutilised as on 31.3.2018. As per above rule unspent grant after one year should either be surrendered or a fresh sanction from the competent Administrative Authority be obtained. But neither the same has been surrendered nor fresh sanction order has been obtained. Further it would be seen from the table given above that the position of unspent grants as on 31.3.2018 is Rs 52971383.00. Government has given grant for a particular purpose to utilise the grant in that period. Hence non-utilisation of grant in a particular period obstruct the purpose of that grant.

On issue of audit objection statement, the Local authority replied that steps will be taken to increase the level of utilisation of grants.

Effective steps may be taken for early utilisation of grants with due permission.

### 9.3 Expenditure incurred without having funds

It would be seen from the table given below that the closing balance of the grants are found to be negative or more than receipt i.e expenditure has been incurred without having fund on that head of account. Out of Rs 33067861.00, Rs 7832091.00 has been incurred expenditure during 2017-18.

Sl No	Name of the grant	Sanction order	OB as on 1.4.17	Amount of grant received			Grant utilised			Unspent grant
				Govt grant	Matching share	Total	Govt grant	Matching share	Total	
1	Road Development		-7684362	0	0	-7684362	0	0	0	-7684362
2	SPF		-61695	0	0	-61695	10647	0	10647	-72342
3	IHSDP		389224	0	0	389224	1265741	0	1265741	-876517
4	PBI		-2007436	0	0	-2007436	33738	0	33738	-2041174
5	Relief		-9847	0	0	-9847	0	0	0	-9847
6	Implementation of accounts		-4100140	0	0	-4100140	0	0	0	-4100140

	procedure									
7	Road Bridges	83493/HUD/6.2.18	-3344133	1950000	0	-1394133	1806051	0	1806051	-3200184
8	Arrear Pension and basic service Grant	20550/HUD/7.9.17=3272000,5626/HUD/26.2.18= 3258000	1549000	6530000	0	8079000	12382338	0	12382338	-4303338
9	National Food Security Act		-27200	0	0	-27200	0	0	0	-27200
10	Development of park and greenary		-610641	0	0	-610641	801800	0	801800	-1412441
11	Special grant of CC Road		-9340316	0	0	-9340316		0	0	-9340316
	<b>TOTAL</b>		-25247546	8480000	0	-16767546	16300315	0	16300315	-33067861

In response to audit objection memo the Local authority stated, "Necessary steps will be taken to rectify the same".

However effective steps may be taken to recoup the negative balance and compliance reported to audit.

Till then expenditure of 2017-18, Rs.7832091.00 is kept under objection.

#### 9.4 Year wise break up of unspent grant

The year-wise break-up of unspent grants as on 31.03.18 could not be furnished by the local authority in spite of issue of POM. However the same has been worked out on the basis of the records made available and furnished below.

Sl No.	Year	Amount
1	Up to 2015-16	0
2	2015-16	5277257.00
3	2016-17	12761904.00
4	2017-18	34932222.00
TOTAL		52971383.00



PARA: 10 UTILISATION CERTIFICATE

Nayagarh NAC - 2017-2018

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	01-04-2017	65761155.00	81226642.00	146987797.00	18618615.00	31-03-2018	128369182.00	
	<b>GRAND TOTAL</b>	<b>65761155.00</b>	<b>81226642.00</b>	<b>146987797.00</b>	<b>18618615.00</b>		<b>128369182.00</b>	

**Comments :**

**Para 10.1**

Para 10.1 - Grants due for submission for UC

Grants spent during 2017-18 as per Para 9	Rs.84484992.00
Deduct Honorarium	Rs. 41850.00
Deduct payment of OAP	Rs .2704500.00
Deduct refund of OLM grant	Rs. 450000.00
Deduct payment of Harischandra sahayata	Rs. 62000.00
Total UC due for submission of	81226642.00

**Para 10.2 Non submission of UC in due time**

As per Rule 170,171 and 173 of OGFR Vol 1, grants received should be utilised within the same financial year in which it was sanctioned and UCs should be submitted by 30<sup>th</sup> June of the succeeding year to the funding agency as well as Principal Accountant General (A & E), Odisha. The F.D.L No. 029539 dtd. 20.10.2014 gives emphasis upon submission of UCs to proper quarter by 30<sup>th</sup> June . As timely submission of UC is relative to receipt of subsequent grants from GOI and non-submission/delay in submission of UC affects the amount of grant.

Non submission of UCs of Rs.130817868.00 as on 31.3.2018 speaks about the improper management of man power and lack of supervision of the Local authority.

On issue of objection memo, the local authority remained silent.

However the Local authority is suggested to look into the matter personally to clear up all the pending UCs.

**10.2 Details of submission of UC**

The details of Utilisation Certificates submitted during 2017-18 is given below.

SI NO	Name of the scheme	SANCTION ORDER OF GRANT	To whom sent	LETTER NO/DATE	AMOUNT	YEAR OF GRANT
1	NULM	1252/HUD/14.1.15	PD,DRDA,Nayagah	3016/6.5.17	2000	14-15
2	NULM	30257/HUD/23.11.15	PD,DRDA,Nayagah	3016/6.5.17	11250	15-16
3	NULM	29659/HUD/18.11.15	PD,DRDA,Nayagah	3016/6.5.17	3750	15-16
4	NULM	13110/HUD/31.5.16	PD,DRDA,Nayagah	3016/6.5.17	33000	16-17
5	NULM	11475/HUD/11.5.16	PD,DRDA,Nayagah	3016/6.5.17	35000	16-17

6	NULM	11475/11.5.16	PD,DRDA,Nayagah	8789/14.9.17	61835	16-17
7	NULM	13110/HUD/31.5.16	PD,DRDA,Nayagah	8789/14.9.17	640000	16-17
8	NULM	10606/HUD/22.5.17	PD,DRDA,Nayagah	8789/14.9.17	823882	17-18
9	NULM	1363(4)/27.6.17	PD,DRDA,Nayagah	8789/14.9.17	195000	17-18
10	NULM	16424/HUD/5.9.17	PD,DRDA,Nayagah	8821/22.9.17	117100	17-18
11	NULM	10606/HUD/22.5.17	PD,DRDA,Nayagah	10523/16.12.17	136118	17-18
12	NULM	10606/HUD/22.5.17	PD,DRDA,Nayagah	10523/16.12.17	640000	17-18
13	NULM	1363(4)/27.6.17	PD,DRDA,Nayagah	10523/16.12.17	15000	17-18
14	NULM	1363(4)/27.6.17	PD,DRDA,Nayagah	10523/16.12.17	85000	17-18
15	Entry tax	11013/HUD/6.5.16	Director,Municipal Administration	238/17.1.18	2135000	16-17
16	Entry tax	16216/HUD/4.7.16	Director,Municipal Administration	238/17.1.18	4269000	16-17
17	Entry tax	26525/HUD/11.11.16	Director,Municipal Administration	238/17.1.18	3202000	16-17
18	Entry tax	4222/HUD/23.2.17	Director,Municipal Administration	238/17.1.18	3020000	16-17
19	Entry tax	7522/HUD/30.3.17	Director,Municipal Administration	238/17.1.18	183000	16-17
20	SWM	5986/HUD/25.2.15	Director,Municipal Administration	236/17.1.18	175525	14-15
21	SWM	5986/HUD/25.2.15	Director,Municipal Administration	236/17.1.18	313558	14-15
22	SWM	33246/HUD/29.12.15	Director,Municipal Administration	236/17.1.18	1521597	15-16
23	Mini stadium		H & UD,Sports Deptt,Odisha	9031/20.12.17	1000000	16-17
		Total			18618615	

**10.3 Year wise break up of pending UCs**

The year wise break up of pending UCs as on 31.3.2018 is furnished below.

Sl No.	Year	Amount
1	Up to 2014-15	0
2	2014-15	0
3	2015-16	10179675.00
43	2016-17	36962865.00
5	2017-18	81226642.00
Total		128369182.00

**PARA: 11 MISAPPROPRIATION & DEFALCATION**

<b>11.1 - Less credit of daily market tax collection in DCR-, POM P 34-35</b>				
<p>On checking of receipt books with reference to DCR and cashier's cash book , it is noticed that a sum of Rs. 5700.00 has been shown less deposited due to non credit in cashier's cash book against actual collection which cause misappropriation of cash.</p>				
<b>Date</b>	<b>Rct no</b>	<b>Amount collected</b>	<b>Collected by</b>	<b>Purpose</b>
25.4.18	3928	500	A.K.Sathua,Accountant	NOC for water collection
	3929	500		-do-
27.4.18	3930	600.00		-do-
	3931	500.00		-do-
	3932	500.00		-do-
	3933	500.00		-do-
	3934	1000.00		NOC for sale of land
	3935	500.00		-do-
	3936	500.00		-do-
	3937	600.00		-do-
<b>Total</b>		<b>5700.00</b>		
<p>In response to audit objection memo, the amount was recovered from A.K. Sathua, Accountant vide MR No. 6589 dt 18.1.19.</p>				

**11.2 - Less credit of tax in DCR collected by Misc. Receipt, POM P 36**

On checking of receipt books with reference to DCR and cashier's cash book, it is noticed that a sum of Rs 500.00 has been shown less deposited due to non credit in cashier's cash book against actual collection which cause misappropriation of cash.

Date	Rct no	Amount collected by receipt	Amount taken to DCR	Less credit	Name of the tax collector
7.9.18	3754/38	500	0	500	K.C.Jena
<b>TOTAL</b>				<b>500.00</b>	

In response to audit objection memo the amount was recovered from K.C.Jena vide MR No 6590 dt 18.1.19.

**11.3 - Less credit of cash in cashier's cash book POM P 37**

On checking of Receipt books wrt Daily collection register Rs 640.00 has been shown less deposited due to non credit in cashier's cash book against actual collection which cause misappropriation of cash.

Date	Amount collected in rct	Amount taken to DCR	Less taken	Name of the tax collector
3396/34 dt 26.3.18	600.00	0	600.00	Santosh Ku Dash
4068/41 dt 5.6.18	160.00	120	40.00	-do-
<b>TOTAL</b>	<b>760</b>	<b>120</b>	<b>640.00</b>	

In response to audit objection memo the amount was recovered vide MR no 6591 dt 18.1.19.

**11.4 - Amount less credited in cashier's cash book,POM P 39**

On checking of DCR and cashier's cash book it is noticed that less amount credited to cashiers cash book than actual collection which cause misappropriation of cash.

Date	Totaling in DCR	Amount taken to cashiers cash book	Less taken	Name of the tax collector
25.9.18	880.00	840.00	40.00	Santosh Ku Dash
11.4.18	10357.00	10347.00	10.00	R.N.Mohapatra
28.4.18	23239.00	23139.00	100.00	R.N.Mohapatra
<b>Total</b>			<b>150.00</b>	

In response to audit objection memo the amount was recovered vide MR nO 6593 dt 18.1.19.

**11.5 - Less credit of cash in cashier's cash book POM P 37**

On checking of totalling of cashier's cash book wrt pass books it is noticed that lee amount credited to bank than actual collection.

1. On dt 10.8.17 totalling of cash book comes 115923.00, but Rs 114107.00 deposited in bank, so less credit of Rs 1816.00 is made.

2. On dt 1.2.18 totalling of cash book comes 13261.00, but Rs 13259.00 deposited in bank, so less credit of Rs 2.00 is made.

On issue of Objection memo Rs 1818.00 is recovered by MR No 7014 dt 30.1.19.

**PARA: 12 LOSS OF STOCK & STORE**

**12.1 -**

On checking of log books it is seen that on the following dates stock of fuel shown less and cost of fuel Rs 1859.00 suggested for recovery.

Sl No	Vehicle no	date	Less fuel shown	cost
1	OR-02-F 6713	11.4.17	1 Lt @ 60.96	60.96
2	OR-02-F 6713	23.4.17	2 Lt	121.92
3	OR-25-8528	12.7.17	0.63 @ 59.30	37.35
4	OR-25-8528	12.7.17	1 Lt	59.30
5	OR-25-C 7226	24.12.17	20 Lt @ 63.41	1268.00
6	OD 25 D 2618	12.4.17	1 Lt @60.96	60.96
7	OD 25 D 2618	4.5.17	1 Lt @60.96	60.96
8	OD 25D 2348	30.8.17	0.5 Lt @60.84	30.42
9	OD 25D 2348	15.12.17	0.7 Lt @62.90	44.00
10	OD 25D 2348	16.12.17	0.5 Lt @62.90	31.45
11	OD 25D 2348	2.2.18	0.6 Lt @ 68.97	41.38
12	OD 25D 2348	14.2.18	0.6 Lt @ 68.97	41.38
Total				1859.00

On issue of objection memo Rs 183.00 recovered vide MR No 7015/30.1.19, Rs 97.00 vide MR No 7016/30.1.19, Rs 1268.00 vide MR No 7017/30.1.19, Rs 122.00 vide MR No 7018/30.1.19 and Rs 189.00 vide MR No 7019/30.1.19.

Hence the para is dropped.

**PARA: 13 AUDIT OF RECEIPTS**

**13.1 - DCB position for the year 2015-16 of rent, licence fees, fixed demand etc POM P**

The details of demand-collection-balance position of licence fees, rent and fixed demands for the year 2017-18 is given below.

SL No	Particulars	demand			collection			balance			
		arrear	current	total	arrear	current	total	arrear	current	total	
1	Market shop	284495	1901976	2186471	41980	1898700	1940680	242515	3276	245791	collection in 17-18= 1371892.00, advance collected 526808 in 15-16
2	Old market	226697.1	0	226697.1	0	0	0	226697.1	0	226697.1	
3	Slum building	293058.6	0	293058.6	0	0	0	293058.6	0	293058.6	
4	Rental building	121729	0	121729	0	0	0	121729	0	121729	

5	Cabin license	449898.3	0	449898.3	0	0	0	449898.3	0	449898.3	
6	Trade license U/S 290	56187	665530	721717	9007	665530	674537	47180	0	47180	
7	Daily market	0	184910	184910	0	184910	184910	0	0	0	
8	Motor parking	22800	69000	91800	0	69000	69000	22800	0	22800	
9	Weekly hat	497300	0	497300	0	0	0	497300	0	497300	
10	Lease of tank	288196	128656	416852	18084	37831	55915	270112	90825	360937	
11	Hoarding license	7620	0	7620	0	0	0	7620	0	7620	
12	Building plan approval	0	774863	774863	0	774863	774863	0	0	0	
13	Kalyan mandap	0	409000	409000	0	409000	409000	0	0	0	
14	Cess pool	0	65800	65800	0	65800	65800	0	0	0	
15	Water tanker	0	16000	16000	0	16000	16000	0	0	0	
16	Town hall	0	12800	12800	0	12800	12800	0	0	0	
17	NOC	0	198500	198500	0	198500	198500	0	0	0	
18	Tower renewal fee	30000	18000	48000	18000	0	18000	12000	18000	30000	
19	Rent of mobile tower	0	50670	50670	0	50670	50670	0	0	0	
20	Marriage fee	0	7500	7500	0	7500	7500	0	0	0	
21	Compound fee	0	36154	36154	0	36154	36154	0	0	0	
22	Rent of kalyan mandap	0	16800	16800	0	16800	16800	0	0	0	
	<b>TOTAL</b>	<b>2277981</b>	<b>4556159</b>	<b>6834140</b>	<b>87071</b>	<b>4444058</b>	<b>4531129</b>	<b>2190910</b>	<b>112101</b>	<b>2303011</b>	

From the Demand, collection, balance register it is noticed that an amount of Rs 2303011.00 is outstanding(detailed above) as on 31.3.18 towards collection of rent, fixed demand, licence fees.

The current demand for the year 2017-18 is Rs 4556159.00, out of which Rs 4444058.00 has been collected leaving a balance of Rs 112101.00 towards current demand which is a loss to the institution.

In response to audit objection memo, the Local authority replied that steps will be taken to collect the outstanding amount.

However sincere steps should be taken to recover the arrear dues.

**13.2 - Year wise break-up of Rents, fees, outstanding as on 31.3.18 POM P 214-217**

It may be noticed from the above table that huge amounts i.e. Rs. 2303011.00 was outstanding as balance as on 31.03.2018 towards collection. But no fruitful step has yet been taken by the administration for collection of the same by initiating legal action as required in pursuance of the Rules of the O.M .Rule and Act. From the above it is established that due to apathy towards collection the position of arrear is increasing gradually. As such this may be treated as dereliction of duty on the part of the employees concerned.

In response to objection memo issued the local authority replied that steps will be taken for collection of arrear dues.

Effective steps should be taken for collection of such huge amount of arrear dues. Due to non collection of dues and want of legal action in time the NAC has sustained a huge loss. Therefore, Rs 112101.00 outstanding for the year 2017-18 is suggested for recovery from the persons responsible.

**Person(s) Responsible for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Santosh Ku Jena,EO	EO	Nayagarh NAC	112101

**13.3 - DCB Position of holding tax of the Municipality POM P**

The DCB position of Holding tax for the year 2017-18 is given below.

SI No	Name of the tax	Demand			Rebate			Collection			Balance		
		Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total	Arrear	Current	Total
1	Holding tax	1923066.01	2324087.88	4247153.89	93692.9	243995	337687.9	422864.97	1298502.4	1721367.37	1406508.14	781590.48	2188098.62
2	Latrine tax	6260.38	0	6260.38	114.25	0	114.25	232.99	0	232.99	5913.14	0.00	5913.14
3	Water tax	1092824.05	918420.2	2011244.25	47346.9	0	47346.9	222042.93	614447.8	836490.73	823434.22	303972.40	1127406.62
4	Light tax	1150934.26	1226576.78	2377511.04	58911.95	0	58911.95	275953.92	821242	1097195.92	816068.39	405334.78	1221403.17
	Total	4173084.7	4469084.86	8642169.56	200066	243995	444061	921094.81	2734192.2	3655287.01	3051923.89	1490897.66	4542821.55

**13.4 - Ineffective collection of holding tax POM P 208**

As per Rule-175 of Odisha Municipal Rules, 1953, the municipality shall be divided into circles for the purpose of collection of taxes. Each circle shall be numbered and a Tax Collector shall be appointed in charge of one or more circles. The O.M. Act, 1950 stipulated u/s 158, that notification shall be made and posted in the office of the Municipality declaring day(s) and time for receipt of taxes, u/s 159(2) any tax on the annual value of holdings shall be payable quarterly instalment and every such instalment shall be deemed to be due on the first day of the quarter in respect of which payable. u/s 159-A(1)&(2) a resolution may be passed in the Municipal Council to grant a rebate in respect of tax paid within stipulated period i.e. the rebate may be allowed not exceeding 10 per cent (paid within 30 days) and 5 per cent (paid beyond 30 days and within 60 days) and the Municipality may in like manner, provide for grant rebate at such percentage not exceeding 20% for the tax due for any year paid before 30th April and not exceeding 10 per cent where it is paid on or before 31st May of that year. Further, u/s 160 of the Act, a receipt signed by the tax collector or any other officer authorized by the E.O. was to be given against each payment of tax. Also as per Rule-201(2) and Rule-202 of O.M. Rules, 1953, the NAC may establish a system of reward and punishment to tax collector to ensure best results in collection of tax.

The taxes are collected ward wise by engaging Tax Collectors. The taxes are received throughout the year and no notification has been made declaring day(s) and time for receipt of taxes. No computer data base has been made relating to assessment of holding tax, number of holdings, demand of tax, collection of tax and arrear taxes outstanding for collection. The details of demand, collection & % of collection are furnished below.

Name of the tax	Demand	Collection	% of collection
Holding tax	3909465.99	1721367.37	44.03
Lighting tax	6146.13	232.99	3.79
Water tax	1963897.35	836490.73	42.59
Draining tax	2318599.09	1097195.92	47.32
Total	8198108.56	3655287.01	44.59

From the above table it is clear that the collection percentage is varied from 42.59 % to 47.32 % which is far from satisfactory. It is to mention here

that NAC has not yet established any system of rewards and punishments to tax collector to ensure best results in collection of tax. As, no remedial measures for effective realisation of revenue has been taken, huge arrears are rolling for years together with owners of the houses which indicates the ineffectiveness of collection of Holding Taxes. Hence the E.O. of the NAC is advised to take effective steps to improve the collection of the pending as well as current taxes.

**13.5 - Inadequate system of collection of holding tax from defaulters POM P 208**

As per Section 161(1) of the Orissa Municipal Act, 1950 if the sum due on account of any tax is not paid within sixty one days from the date on which it became due, the Executive Officer shall cause to be served on the person liable to pay the same a notice in the prescribed form. If still the dues are not collected, the NAC is armed with Section 162 of the Act to levy by distress and sale of any movable property belonging to the defaulter wherever found, or of any movable property belonging to any other person which may be found within the holding in respect of which such defaulter is liable to such tax.

In spite of all these provisions under Section 161(1), 162,163,164,165 and 166, if the Municipality fails to realize the arrear tax by distress and sale, according to Section 169 the NAC may at any time apply to the District Collector for the recovery of the whole or any part of any arrear as an arrear of Land Revenue. Again as per Section 170 of the Act, the Municipality instead of proceeding by distress and sale or in case of failure to realize the whole or any part of any tax, the NAC may sue the person liable to pay the same in any court of competent jurisdiction. Further it was found that though the system of penalty was there, yet there was no dictation of breach of tax rule as per Rule 553 of the OM rules 1953. On scrutiny of the DCB register of individual holdings and files it is seen that, the Municipality has failed to take appropriate action under various sections of the Orissa Municipal Act, 1950. As a result, arrears to the tune of **Rs.2437199.25** as detailed below are remaining uncollected for years together. The year wise breakup of outstanding taxes is furnished below.

Govt						Private						G Total
Year	Holding tax	Latrine tax	Water tax	Light tax	Total	Year	Holding tax	Latrine tax	Water tax	Light tax	Total	G Total
1979-80	12.12	53.72	165.72	110.48	342.04							342.04
1980-81	12.12	53.72	165.72	110.48	342.04							342.04
1981-82	12.12	53.72	165.72	110.48	342.04							342.04
1982-83	12.12	53.72	165.72	110.48	342.04							342.04
1983-84	12.12	53.72	165.72	110.48	342.04							342.04
1984-85	104.54	303.46	911.94	607.96	1927.9							1927.9
1985-86	432.74	286.21	831.79	554.54	2105.28							2105.28
1986-87	469.82	298.34	977.32	651.56	2397.04	upto 86-87	2139.05	435.4	1145.99	801.74	4522.18	6919.22
1987-88	484.94	358.17	1156.81	771.22	2771.14	1987-88	1045.52	113.08	554.62	369.92	2083.14	4854.28
1988-89	545.83	136.5	1604	1069.21	3355.54	1988-89	1698.3	70.06	873.74	569.12	3211.22	6566.76
1989-90	1034	293	3493	2327	7147	1989-90	4325.74	184.47	2233.44	1516.82	8260.47	15407.47
1990-91	1164	299	3593	2394	7450	1990-91	5544.87	222.25	3085.5	2103.2	10955.82	18405.82
1991-92	1164.00	299	3593	2394	7450.00	1991-92	6762.9	275.3	3573.95	2388.25	13000.4	20450.4
1292-93	1164.00	299	3593	2394	7450.00	1292-93	7492	313.6	3954.3	2707	14466.9	21916.9
1993-94	1164.00	299	3593	2394	7450.00	1993-94	7461.05	333.45	3942.55	2601.9	14338.95	21788.95
1994-95	1086.20	399	3311.8	2206	7003.00	1994-95	8844.5	389.45	4637.3	3079.15	16950.4	23953.4
1995-96	4835.60	0.00	7691.4	4848.6	17375.60	1995-96	26788.9	0	13523	8933.8	49245.7	66621.3
1996-97	4084.60	0.00	7316.20	4599.4	16000.20	1996-97	30032.5	0	15141.9	10089.8	55264.2	71264.4
197-98	4968.20	0.00	7757.8	4893	17619.00	197-98	31644.3	0	15919.2	10595.2	58158.7	75777.7
1998-99	5715.60	0.00	9293.1	5917.5	20926.20	1998-99	31494.73	0	15735.09	10489.88	57719.7	78645.9
1999-00	6455.60	0.00	7796.4	3685	17937.00	1999-00	34444.38	0	17273.64	11482.58	63200.6	81137.6
2000-01	13073.60	0.00	11372	4814	29259.60	2000-01	33922.98	0	17010.09	11315.28	62248.35	91507.95
2001-02	10777.00	0.00	12961.75	5029.15	28767.90	2001-02	35811.18	0	17871.49	19312.76	72995.43	101763.33



2002-03	4121.80	0.00	890.8	0	5012.60	2002-03	37143.78	0	18982.09	19547.06	75672.93	80685.53
2003-04	9620.80	0.00	4788.6	0.00	14409.40	2003-04	38346.18	0	19218.99	25579.96	83145.13	97554.53
2004-05	8597.00	0.00	7152.40	0.00	15749.40	2004-05	38418.18	0	19264.59	25630.16	83312.93	99062.33
2005-06	9128.40	0.00	5238.20	0.00	14366.60	2005-06	38952.98	0	19532.59	25981.96	84467.53	98834.13
2006-07	7727.40	0.00	3330.20	0.00	11057.60	2006-07	44610.83	0	22363.84	29754.66	96729.33	107786.93
2007-08	8722.80	0.00	4377.00	0.00	13099.80	2007-08	44605.63	0	22360.64	29752.46	96718.73	109818.53
2008-09	10644.05	0.00	6286.20	0.00	16930.25	2008-09	47259.73	0	23704.24	31577.76	102541.73	119471.98
2009-10	10655.40	0.00	9979.40	971.20	21606.00	2009-10	52003.83	0	26575.09	35220.66	113799.58	135405.58
2010-11	14474.60	0.00	12479.00	2997.60	29951.20	2010-11	56988.43	0	28891.59	38044.76	123924.78	153875.98
2011-12	16821.40	0.00	12251.80	4006.00	33079.20	2011-12	63307.33	0	31720.79	42233.66	137261.78	170340.98
2012-13	16665.00	0.00	12682.80	16921.80	46269.60	2012-13	62810.58	0	31562.04	41984.36	136356.98	182626.58
2013-14	16332.00	0.00	12689.20	16537.80	45559.00	2013-14	77334.04	0	38517.29	51435.16	167286.49	212845.49
2014-15	16677.00	0.00	12280.40	16482.80	45440.20	2014-15	82392.83	0	41241.39	54577.66	178211.88	223652.08
2015-16	15975.40	0.00	11983.60	15989.80	43948.80	2015-16	92567.53	0	46051.99	61326.92	199946.44	243895.24
2016-17	17243.20	0.00	14655.40	20243.80	52142.40	2016-17	118088.50	0	59946.52	73165.83	251200.85	303343.25
2017-18	133620.20	0.00	56097.80	75156.00	264874.00	2017-18	647970.28	0	247874.6	330178.78	1226023.66	1490897.66
Total	375811.32	3539.28	278838.71	221409.34	879598.65	Total	1812253.56	2337.06	834284.08	1014348.21	2437199.25	4542821.56

**13.6 - Time barred for recovery of dues POM P 209**

As per section 346 of the Odisha Municipal Act, 1950, no distraint shall be made, no suit shall be instituted and no prosecution shall be commenced in respect of any sum due to a municipality under this Act, after the expiration of a period of three years from the date on which distraint might first have been made, a suit might first have been instituted, or prosecution might first have been commenced, as the case may be in respect of such sum. It would seen from the year wise break up of outstanding taxes that the taxes of Rs.2437199.25 is lying as outstanding balance as on 31.3.2018. Out of which a sum of Rs.167286.00 has become barred by limitation (tax outstanding for more than three years i.e. for the year 2013-14) during the year 2016-17. But not a single demand notice U/s 161 or distress warrant u/s 162, 163 has been issued during the year 2017-18 by the NAC authorities which resulted loss to the NAC Fund.

On issue of objection memo the local authority replied that it is clarified that the time barred amount is collected by the office phase by phase from the tax payers as early as possible.

The reply of the local authority is not the point raised by audit. For the above loss the following officials are found responsible.

**Person(s) Responsible for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Sri Prafulla Ch Mahapatra, EO	E.O	-	167286

**13.7 -**

PARA: 14 AUDIT OF EXPENDITURE

**14.1 - Engagement of temporary workers, POM P 255-257**

1. As per provision contained in Section-73(1) of the Orissa Municipal Act, 1950, every municipality, with the previous sanction of the state Government, may determine the number of employees required to be employed by it.

2. As per provisions of Section 73(2) of the Act, the municipality may, in case of an emergency, make provisions for temporary employment of employees for a period not exceeding 44 days.

3. Govt. in H & UD Department, Orissa vide his Lr. No. 12204 /HUD Dt. 19.4.2000 : Addressed to All RDC/ Collector & Copy to all Chairperson/E.O. all local bodies vide Memo No. 12205/HUD, clarified that Section 73(2) of the Orissa Municipal Act, 1950, provides that in case of emergency the Municipal Council may make provision for temporary employment under it for a period not exceeding 44 days. This means that beyond 44 days the councils have no power to continue any person in service appointed as NMR/DLR etc. even by way of making an artificial break of service of the one day in between. Such actions on the part of the Urban Local Bodies are not only illegal and un-authorised, but call for penal action as provided under section75-A of the Orissa Municipal Act, 1950. Further, it is to mention here that through the aforesaid letter,notice has been brought for all officers authorised to inspect urban local bodies. These officers should bring to the notice of the Secretary to Govt. any deviations, so the action can be initiated against the persons who have authorised such employment & Issued orders for such employment.

4. LR. NO. 20133/HUD Dt. 28.09.2004:- Addressed to All Executive Officers of the ULBs and Memo to all Dist. Magistrate & collectors under the subject "BAN ON ENGAGEMENT OF WORK CHARGED/NMRS, DLR & CLRS IN ULBS" clearly mentioned that - Finance Department vide his LR. NO. 46707/F Dt. 1.11.73 & Lr. No. 17815/F. Dt. 12.04.1993 imposed ban on engagement and it will be done only with the written sanction of Finance Department. Therefore, Govt. in H & U.D. Deptt. have been pleased to disallow further engagement of DLRs/CLRs in ULBs.

5. Govt. in H & UD Department vide his Lr. No.20413/HUD DT. 5.10.2004 has ordered to disengage of NMR/ DLRs engaged after 19.5.1997which was addressed to the E.O., Berhampur Municipality and copy to all E.O.s.

Violating the above guideline the temporary workers have been engaged by the NAC and the payment of wages amounting Rs.1317104.00 for the period 4/17 to 2/18 is furnished below.

DLRS(AFTER 19.5.97)			Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	TOTAL
			1774.17	5725.17	8966.17	10557.17	18088.17	21559.17	239269.17	349201.17	406712.17	44231.18	50422.18	55683.18	
1	Kartik Dalei	Sweeper	7500	7500	7500	7500	7500	5806	7500	7500	7500	7500	7500	5806	86612
2	Kelu Dalei	Sweeper	7500	7500	7500	7500	7500	5806	7500	7500	7500	7500	7500	5806	86612
3	Naba Naik	Sweeper	7500	7500	7500	7500	7500	5806	7500	7500	7500	7500	7500	5806	86612
4	Rama Dei	Sweeper	7500	7500	7500	7500	7500	5806	7500	7500	7500	7500	7500	5806	86612
5	Haras Dei	Sweeper	7016	7500	7500	7500	5565	5081	7500	7500	7500	7500	5565	5081	80808
6	Prafulla Naik	Sweeper	7500	7500	7500	7500	7500	5806	7500	7500	7500	7500	7500	5806	86612
7	Subash Dalei	Sweeper	7500	7500	7500	7500	7500	5806	7500	7500	7500	7500	7500	5806	86612
8	Subasini Dei	Sweeper	6774	7500	7500	6750	6048	4113	7500	7258	7500	6750	6048	4113	77854
9	Sisula Dei	Sweeper	7500	7500	6290	7500	7500	5806	7500	7500	6290	7500	7500	5806	84192
10	Bhaba Dalei	Sweeper	7258	7250	7500	7250	6048	5323	7250	7258	7500	7250	6048	5323	81258
11	Gobinda Dalei	Sweeper	7500	7500	5565	7500	7500	5806	7500	7500	5565	7500	7500	5806	82742
12	Surendra Mahar	Sweeper	7500	7500	7500	7500	7500	5806	7500	7500	7500	7500	7500	5806	86612

13	Subash DAS	Sweeper	7500	7500	7500	7500	7500	5806	7500	7500	7500	7500	7500	5806	86612
14	Trilochan Naik	Sweeper	6774	6250	3145	4000	4355	2177	3750	6774	3145	4000	4355	2177	50902
Total			<b>102822</b>	<b>103500</b>	<b>97500</b>	<b>100500</b>	<b>97016</b>	74754	<b>101000</b>	<b>103790</b>	<b>97500</b>	<b>100500</b>	<b>97016</b>	74754	1150652
DLRS(BEFORE 19.5.97)															
15	Ajay Dalei	Sweeper	7500	7500	7500	7500	7500	5806	7500	7500	7500	7500	7500	5806	86612
16	Jaladhar Naik	Sweeper	7500	7500	7500	7500	5323	4597	7500	7500	7500	7500	5323	4597	79840
Total			<b>15000</b>	<b>15000</b>	<b>15000</b>	<b>15000</b>	<b>12823</b>	<b>10403</b>	<b>15000</b>	<b>15000</b>	<b>15000</b>	<b>15000</b>	<b>12823</b>	<b>10403</b>	166452
			117822	118500	112500	115500	109839	85157	116000	118790	112500	115500	109839	85157	1317104

In response to audit objection memo the Local authority replied," the payment was made after due approval of the Council. Due to frequent strike of the employees and as per verbal order of Dist. Administration, the monthly payment of temporary workers is not reduced. Letter has been sent to Govt. for post-fact approval regarding this and it will be produced to audit after approval.

So the Local authority is suggested to obtain the post-fact approval from the competent authority to regularise the expenditure. So Rs 1317104.00 kept under objection till approval.

**14.2 - Excess payment made to consolidated staff, POM P 258-259**

The following circulars have been issued by the Govt. in Finance and H. & U.D. departments from time to time for engagement of employee on the basis of consolidated remuneration.

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

ii. 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 wascommunicated 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.

iii. 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. 24.12.2008shall hence forth be applicable as contractual remuneration to contractual appointees engaged in different govt. Departments and government offices.

iv. 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 NAC it reveals that 11 no. s of employees were engaged in the Octroi tax establishment and remuneration on consolidated pay were allowed to them with revision as detailed below . But the rate of payment were allowed to them in excess of the admissible rate i.e admissible pay scale of Govt. of Odisha for the concerned post.

Due to allowing higher rate Rs 586690.00 was paid in excess which is irregular .

The details are furnished below.

Sl no	Name of the employee		Basic pay admissible	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Total amount paid	BASIC +EPF 13.61%	Total Amounts admissible	Excess paid
1	Krushna Ch Misra	OT C	5200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	14400	5908	70896	73104
2	Sarat Ch Patra	OT C	5200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	14400	5908	70896	73104
3	Raghunath Mohapatra	OT C	5200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	14400	5908	70896	73104
4	Kumar Ch Misra	OT C	5200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	14400	5908	70896	73104
5	Hajarat Ali Khan	OT C	5200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	14400	5908	70896	73104
6	Narayan Nayak	OT C	5200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	1200	14400	5908	70896	73104
7	Prafulla Chandra Mohapatra	OT C	4440	7500	7500	7500	7500	7500	7500	7500	7500	7500	7500	7500	7500	90000	5044	60528	29472
8	Indramani Pradhan	OT P	4440	7500	7500	7500	7500	7500	7500	7500	7500	5750	7500	7500	7500	88250	5044	60528	27722
9	Satrughna Mahapatra	OT P	4440	7500	0	0	0	0	0	0	0	0	0	0	0	7500	5044	5044	2456
10	Sarat Ch Sahoo	OT P	4440	7500	7500	7500	7500	7500	7500	7500	7500	7500	7500	7500	7500	90000	5044	60528	29472
11	Trilochan Sahu	OT P	4440	7500	7500	7500	7500	7500	7500	7500	7500	7500	7500	7500	7500	90000	5044	60528	29472
12	Duryodhan Behera	OT P	4440	7500	7500	7500	7500	7500	7500	7500	7500	7500	7500	7500	7500	90000	5044	60528	29472
				117000	109500	109500	109500	109500	109500	109500	109500	109500	109500	109500	109500	1319750	65712	733060	586690

On issue of objection memo the Local authority remained silent and returned the memo without any reply.

As the payment made was contrary to the circular given above, Rs 586690.00 is suggested for recovery.

**Person(s) Responsible for this paragraph**

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Sri Santosh Ku Jena,EO	EO	Nayagarh NAC	171120
2	Sri Prafulla Ch Mahapatra, EO	E.O	-	122225
3	Sri Guru PrasadJena.	Chairman,Nayagarh NAC	Nayagarh NAC	293345

**14.3 - Excess payment made to computer operator POM P 269-270**

For engagement of computer operator the following guidelines have been issued by the Finance Department.

As per Order No. FA –Codes-1/2012-6024/W Dt 12.06.2012, computer operator is not covered by the Notification of Labour and Employment Department. Hence the rate of remuneration of computer operator was fixed @4000.00/ per month prior to 1.4.2013.

As per Office Memorandum No.8304/W Dt 1.8.2013 of Work Department which was concurred by the Finance Department U.O.R No.100/WF-I Dt 23.4.2013, the monthly remuneration of computer operator was fixed @5200.00 per month w.e.f 1.7.2013.

Violating the above guideline 33600.00 was paid in excess(as detailed below).

Name of the computer operator	Month	Remuneration admissible	Vr No/date	Remuneration given	Excess paid
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Manoj Ku. Jena	3/2017	5200.00	1/7.4.17	8000.00	2800.00
	4/2017	5200.00	57/2.5.17	8000.00	2800.00
	5/2017	5200.00	89/6.6.17	8000.00	2800.00
	6/2017	5200.00	105/5.7.17	8000.00	2800.00
	7/2017	5200.00	180/8.8.17	8000.00	2800.00
	8/2017	5200.00	215/5.9.17	8000.00	2800.00
	9/2017	5200.00	239/26.9.17	8000.00	2800.00
	10/2017	5200.00	349/20.11.17	8000.00	2800.00
	11/2017	5200.00	406/7.12.17	8000.00	2800.00
	12/2017	5200.00	442/3.1.18	8000.00	2800.00
	1/2018	5200.00	504/2.2.18	8000.00	2800.00
	2/2018	5200.00	565/5.3.18	8000.00	2800.00
Total		62400.00		96000.00	33600.00

On issue of objection memo the Local authority replied," as per council resolution ,considering the cost of living of present senario,the consolidated salary has been increased and paid".

The reply of the local authority is not to the point of objection raised.Violating the Govt.guidelines the computer operator engaged inthis ULB is paid excess of Rs 33600.00. So Rs 33600.00 is suggested for recovery.

**Person(s) Responsible for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Santosh Ku Jena,EO	EO	Nayagarh NAC	9800
2	Sri Prafulla Ch Mahapatra, EO	E.O	-	7000
3	Sri Guru PrasadJena.	Chairman,Nayagarh NAC	Nayagarh NAC	16800

**14.4 - Excess payment made to employees paid through Nominal muster roll POM P 273-276**

As per Notification of Labour and ESI Department published in Odisha Gazette No.1112 dtd 24.7.2015 ,the labour rate of skilled was fixed at Rs 240.00 per day

As per notification of Labour and ESI Department published in Odisha Gazettedtd 28.6.2017 ,Variable dearness Allowances @ 0.90 per point rise in the Consumer Price Index (CPI) is applicable w.e.f 1<sup>st</sup> April of every year starting from 1.4.2016.

Accordingly, the Labour Commissioner, Odisha has declared VDA @ Rs 7.20 p for all categories of workers w.e.f 1.4.2016 and Rs 6.30 p for all categories of workers w.e.f 1.4.2017.

Violating the above guideline 91236.00 was paid in excess(as detailed below).

Catagory	24.7.15 to 31.3.16	1.4.16 to 31.3.17	1.4.17 to 31.3.18
Unskilled	200	207.20	213.50
Semi skilled	220	227.20	233.50
Skilled	240	247.20	253.50
Highly skilled	260	267.20	273.50

On checking of nominal muster roll Rs 91236.00 was paid excess to such employees and the cause may be clarified.

Sl Name	Name	Labour category	Month	No of working days	Labour rate admissible	Total amount admissible	Vr No/date	Amount paid	Excess paid

1	Gajendra Ku Maharana, Dealing Assistant	skilled	Mar-17	25	247.2	6180	8000	
			Apr-17	21	253.5	5323.5	8000	
			May-17	26	253.5	6591	8000	
			Jun-17	22	253.5	5577	8000	
			Jul-17	25	253.5	6337.5	8000	
			Aug-17	21	253.5	5323.5	8000	
			Sep-17	19	253.5	4816.5	8000	
			Oct-17	22	253.5	5577	8000	
			Nov-17	24	253.5	6084	8000	
			Dec-17	23	253.5	5830.5	8000	
			Jan-18	23	253.5	5830.5	8000	
			Feb-18	22	253.5	5577	8000	
		Total				<b>69048</b>	<b>96000</b>	<b>26952</b>
2	Ranjan Ku Mahapatra, Work Sarkar	Semi skilled	Mar-17	25	227.2	5680	8000	
			Apr-17	21	233.5	4903.5	8000	
			May-17	26	233.5	6071	8000	
			Jun-17	22	233.5	5137	8000	
			Jul-17	25	233.5	5837.5	8000	
			Aug-17	21	233.5	4903.5	8000	
			Sep-17	19	233.5	4436.5	8000	
			Oct-17	22	233.5	5137	8000	
			Nov-17	24	233.5	5604	8000	
			Dec-17	23	233.5	5370.5	8000	
			Jan-18	23	233.5	5370.5	8000	
			Feb-18	22	233.5	5137	8000	
		Total				<b>63588</b>	<b>96000</b>	<b>32412</b>
3	Subash Pradhan, Peon	Unskilled	Mar-17	25	207.2	5180	7500	
			Apr-17	21	213.5	4483.5	7500	
			May-17	26	213.5	5551	7500	
			Jun-17	22	213.5	4697	7500	
			Jul-17	25	213.5	5337.5	7500	
			Aug-17	21	213.5	4483.5	7500	
			Sep-17	19	213.5	4056.5	7500	
			Oct-17	22	213.5	4697	7500	
			Nov-17	24	213.5	5124	7500	
			Dec-17	23	213.5	4910.5	7500	
			Jan-18	23	213.5	4910.5	7500	
			Feb-18	22	213.5	4697	7500	

	Total				58128		90000	31872
	G.Total							91236

On issue of objection memo the Local authority replied," as per council resolution ,considering the cost of living of present senario,the consolidated salary has been increased and paid".

The reply of the local authority is not to the point of objection raised.

Rs 91236.00 is suggested for recovery.

**Person(s) Responsible for this paragraph**

SIno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Prafulla Ch Mahapatra, EO	E.O	-	38015
2	Sri Santosh Ku Jena,EO	EO	Nayagarh NAC	53221

**14.5 - Income Tax not deposited by Sri Kailash Chandra Jena, Market Supervisor,POM P 277-278**

On checking of salary statement of Sri K.C.Jena, MS for 2017-18 it is seen that Rs.29,458/- towards income tax as detailed below not deposited by Sri Jena, needs recovery.

Total Gross salary as per statement	Rs.5,97,554/-
Deduct House Rent	(-) Rs. 12,302/-
Deduct PT	(-) Rs. 2,400/-
<u>Deduct LIC deposit</u>	<u>(-) Rs. 2,352/-</u>
Net Taxable income	Rs.5.80,500/-
Upto Rs.2,50,000/-	No tax
If more that Rs.5,00,000/- then upto 5,00,000/- (5%)	Rs.12,500/-
Rest Rs.80,500/- @ 20%	<u>Rs.16,100/-</u>
Total Tax	Rs.28,600/-
Add. 3% cess	<u>Rs. 858/-</u>
Total Tax for payment	Rs.29,458/-

**14.6 - Staff position**

SI No	Name and designation	PRAN No.	CPF No.	EPF No.
1	Santosh Ku Jena,EO	111002965148		
2	Bishnu Prasad,JE			100116177190

3	Manas Ranjan Das,Electrician		1626010120906	
4	Chittaranjan Behera,Treasury sarkar		1626010120920	
5	Jaladhar Pradhan, Park mali			100279086803
6	Pravat ku Satapathy, Peon			
7	Kailash ch Jena,Market Supervisor			
8	Sarat ch Pani,Tax collector		1626010120968	
9	Sisir Ku Mahapatra,Tax collector		1626010121101	
10	Ajay Ku Sathua, Accountant			100869344282
11	Sunil Ku Mahapatra			100859383539
12	Puspanjali Mohanty			100863119534
13	Sudarsan Mahar,Sweeper		1626010121088	
14	Ramesh Ch Mahar,Sweeper		1626010120944	
15	Tusi Dei,Sweeper		1626010121071	
16	Urmila Dei,Sweeper		1626010121057	
17	Rajkishore Gochhayat,Sweeper		1626010120913	
18	Duryodhan Nayak,Sweeper		1626010121002	
19	Bhagirathi Dalei,Sweeper		1626010121019	
20	Bijay Mukhi,Sweeper		1626010120982	
21	Rabi Nayak,Sweeper		1626010120951	
22	Gouranga Dalei,Sweeper		1626010121064	
23	Sushama Nayak,Sweeper			100375482859
24	Laxmidhar Mahapatra,OTC		1626010121163	
25	Nilakantha Mishra,OTC			
26	Gopal Charan Nayak,OTC			
27	Santosh Ku Das,OTC		1626010121156	
28	Purna Chandra Pani,OTC		1626010118347	
29	Ajit Ku Mallick,OTC			
30	Manjula Mishra,OTC			100220117440
31	Manoj Ku Sahoo,OTP			
32	Biswanath Mahapatra,OTP		1626010121040	
33	Biswanath Mahapatra,OTP			
34	Purna Chandra Sethi,OTP			
35	Madhab Sahoo,OTP		1626010121026	
36	Trinath Ch Rout,OTP		1626010120975	
37	SK Innatulla,OTP		1626010121095	
38	Dinabandhu Mallik,OTP		1626010120937	
39	Trinath Nayak			100392328667
40	Kabi Dalei,Sweeper			100184935445
41	Gadadhar Nayak,Sweeper			100149023581
42	Badal Dalei,Sweeper			100105039794



43	Trinath Dalei, Sweeper			100392323490
44	Sarat Kumar Nayak, Sweeper			100338498068
45	Balia Dalei, Sweeper			100106635066
46	Rama chandra Nayak, Sweeper			100302503220
47	Surendra Gochhayat, Sweeper			100373091920
48	Krushna Ch Mishra			100197178387
49	Sarat ch Patra			100338475279
50	Raghunath Mahapatra			100290505766
51	Kumar Chandra Mishra			100198039432
52	Narayan Nayak			100250270881
53	Hajarat Ali Khan			100163428337
54	Prafulla Ku Mahapatra			100275161718
55	Indramani Pradhan			1001167424939
56	Sarat Ch Sahoo			100338476808
57	Trilochan Sahoo			100392255437
58	Kartik Dalei, Sweeper			100190762397
59	Kelu Dalei, Sweeper			100192255275
60	Naba Kishore Nayak, Sweeper			100247001471
61	Rama Dei, Sweeper			100302513793
62	Haras Dei			100160755797
63	Prafulla Naik			100275180988
64	Subash Dalei			100363449531
65	Subasini Dei			100363520706
66	Sisula Dei			100356993215
67	Bhaba Dalei			100100540112
68	Gobinda Dalei			100156173807
69	Surendra Mahar			100373192530
70	Subash Das			100363450358
71	Trilochan Naik			100392248299
72	Ajay Dalei, Sweeper			100075715221
73	Jaladhar Nayak, Sweeper			100171828047
74	Gajendra Ku Maharana			100149537919
75	Ranjan Ku Mahapatra			100307540932
76	Manoj Ku Jena			100221707112
77	Ramesh Ku Samal			.
78	Atabar Rehaman Khan			100095869017
79	Bidyadhar Nayak			100113850782
80	Subash Pradhan			.
81	Surendra Ku Das			.
82	Prahlad Nayak			.
83	Sushanta Ku Behera			100375557031

84	Pabitra Pradhan		100264719528
85	Madhusudan Mishra		100212584996

**14.7 - Excess payment in vouchers**

On ckecking of Accountant cash book wrt vouchers it is seen that Rs 9900.00 was booked expenditure vide VR No 536/22.2.18 in cash book whereas the vouchers were kept for Rs 9600.00. So Rs 300.00 was excess paid .

On issue of audit objection memo the amount Rs 300.00 was recovered vide MR No 7013 dt 30.1.19.

**14.8 - Excess payment shown in cash book**

1.On ckecking of Accountant cash book wrt vouchers it is seen that Rs 65754.00 was booked expenditure vide VR No 174/4.8.17.

In the sub vouchers cost of of 70 packets tiffin @ 35/- per packet shown as Rs 5250.00, where as it comes Rs 2450.00. So Rs 2800.00 paid in excess.

On issue of audit objection memo the amount Rs. 2800.00 was recovered vide Mr 7011 dt 30.1.19

2.On ckecking of Accountant cash book wrt vouchers it is seen that Rs 6080.00 was booked expenditure vide VR No 304(A)/31.10.17 in cash book whereas the vouchers were kept for Rs 4300.00.

So Rs 2800.00 paid in excess.

On issue of audit objection memo the amount Rs 2800.00 was recovered vide MR 6594 dt 30.1.19.

3. On ckecking of Accountant cash book wrt vouchers it is seen that Rs 5151.00 was booked expenditure vide VR No 314/16.11.17 in cash book whereas the vouchers were kept for Rs 4976.00.

So Rs 175.00 paid in excess.

On issue of audit objection memo the amount Rs 175.00 was recovered vide MR 7012 dt 30.1.19.

**PARA: 15 AUDIT ON WORKS**

**15.1 - Verification of case records**

The statement of production and verification of case records is given below.

Particular	No. of case records	Amount
Work case records due for verification	168	55398437
Work case records verified during 17-18	168	55398437
Balance to be verified	0	0

**15.2 - Excess payment on rigid and smooth centering and shuttering for cc work-POM P 106-107**

Project: Construction of drain at Madhusudan Bihar in word no.13

C/R no. 30/2017-18, H/A- 14thFC, Est./Bill- Rs.3,00,000/-

Agency-Abdul Samem

P/228/21.09.2017 Rs.2,92,370/-, MB No.169 Pg-107 to 116

J.E- Satyanarayan Mandal, ME- A.K.Singh

On checking of above case record with respect to MB it is seen that as per bill of drain wall – 146.70 [sqm@Rs.95.15](#) Rs.13,958.50.

But actual drain wall = 97.80 sqm @ Rs.95.15 = Rs.9305.67

So excess payment of Rs.13,958.50-Rs.9305.67= Rs.4653/- needs recovery.

**B. Excess payment towards cc (1:2:4)**

On checking of above case record with respect to MB it is seen that,

	AS per Bill	As per Audit
drain wall	163 x 0.15 x 0.30 = 7.33	163 x 0.15 x 0.30 = 7.33
	163 x 0.20 x 0.30 = 9.78	163 x 0.15 x 0.30 = 7.33
Drain Bed	163 x 0.70 x 0.10 = 11.41	163 x 0.70 x 0.10 = 11.41
Culvert Bed	3.66 x 1 x 0.10 = 0.37	3.66 x 1 x 0.10 = 0.37
<b>TOTAL</b>	<b>29.38</b>	<b>26.44</b>

So excess payment made (29.38 – 26.44) x Rs.5498.60 = Rs.16166/- needs recovery.

In this project Rs.20819.00 (Rs.4653/- + Rs.16166/-) needs recovery.

In response to audit objection memo the amount has been recovered vide MR No 4456 dt 10.1.19. This was verified and found correct. Hence the para is dropped.

**15.3 - Excess payment on rigid and smooth centering and shuttering for cc work-POM P 108**

Project: Renovation of Mishra lane cc road in word no.02

C/R no. 06/2017-18, H/A- MV Tax, Est./Bill- Rs.4,00,000/-

Agency-Trinath Bidhar

P/203/09.08.2017 Rs.3,84,000/-, MB No.166 Pg-164 to 170

J.E- Satyanarayan Mandal, ME- A.K.Singh

On checking of above case record with respect to MB it is seen that rigid smooth centering and shuttering for rcc work depth shown in bill 0.10 meter. But in cc 1:2:4 some patch measurement shown in excess height than centering shuttering height.

So excess quantity shown 62.90 – 61.18 (actual) = 1.72 cum @ Rs.5498.60 = Rs.9458/- excess paid needs recovery.

**B. Display board voucher wanting:**

On bill display signboard ward no.2 as per bill no.....dt. 26.07.2017 Rs.900/- added on bill. But no voucher kept and also no photograph is attached on case record. So expenditure without voucher is not acceptable and Rs.900/- needs recovery.

In this project Rs.10358/- ( Rs.9458/- + Rs.900/- ) is suggested for recovery.

In response to audit objection memo the amount has been recovered vide MR No 4464 dt 10.1.19.The same was verified and hence the para is dropped.

**15.4 - Non utilisation of earth work excavated from the foundation in the filling work- POM P 58**

Project: Construction of cc road from at north side of new Rajabati near sale tax office in word no.10

C/R no. 107/2017-18, H/A- RD, Est./Bill- Rs.99,500/-

Agency-Sarat Chandra Mahapatra

P/216/07.10.2017 Rs.99,500/-, MB No.169 Pg-167 to 173

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB and Bill it revealed that, 2.73 cum of earth has been Berm filled in the road by transporting the same by mechanical means from other place. But earth work of 2.95 cum has excavated from the foundation has not been utilized in the work for the said purpose due to which excess 2.73 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilized and then rest quantity of earth should have been transported for filling purpose. So due to fictitious transport of 2.73 cum earth NAC sustained a loss of Rs.339/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 2.95 cum

Rate of transport of earth by mechanical means of earth of 2.73 cum is @ Rs.124.34

Cost of wasteful expenditure 2.73 cum @ 124.34 = Rs.339/- needs recovery.

In response to audit objection memo the amount has been recovered vide MR No 4499 dt 10.1.19.The same was verified .Hence the para is dropped.

**15.5 - Non utilisation of earth work excavated from the foundation in the filling work- POM P 59-60**

Project: Construction of cc road in front of Felu Babu residence in word no.10

C/R no. 108/2017-18, H/A- RD, Est./Bill- Rs.98,800/-

Agency-Sarat Chandra Mahapatra

P/277/07.10.2017 Rs.98,800/-, MB No.169 Pg-174 to 180

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB and Bill it revealed that, 3.01 cum of earth has been Berm filled in the road by transporting the same by mechanical means from other place. But earth work of 2.90 cum has excavated from the foundation has not been

utilized in the work for the said purpose due to which excess 2.90 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilized and then rest quantity of earth should have been transported for filling purpose. So due to fictitious transport of 2.90 cum earth NAC sustained a loss of Rs.361/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 2.90 cum

Rate of transport of earth by mechanical means of earth of 3.01 cum is @ Rs.124.34

Cost of wasteful expenditure 2.90 cum @ 124.34 = Rs.361/- needs recovery.

In response to audit objection memo the amount has been recovered vide MR No 4500 dt 10.1.19. The same was verified .Hence the para is dropped.

**15.6 - Non utilisation of earth work excavated from the foundation in the filling work- POM 61**

Project: Construction of cc road from PTS road towards Murali Sahoo res in word no.10

C/R no. 101/2017-18, H/A- RD, Est./Bill- Rs.99,200/-

Agency-Sarat Chandra Mahapatra

P/378/01.12.2017 Rs.97,120/-, MB No.174 Pg-116 to 123

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB and Bill it revealed that, 2.71 cum of earth has been Berm filled in the road by transporting the same by mechanical means from other place. But earth work of 2.86 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 2.71 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filling purpose. So due to fictitious transport of 2.71 cum earth NAC sustained a loss of Rs.337/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 2.86 cum

Rate of transport of earth by mechanical means of earth of 2.71 cum is @ Rs.124.34

Cost of wasteful expenditure 2.71 cum @ 124.34 = Rs.337/- needs recovery.

In response to audit objection memo the amount has been recovered vide MR No 6901 dt 10.1.19

**15.7 - Non utilisation of earth work excavated from the foundation in the filling work-POM P 62-63**

Project: Construction of cc road at south side embankment of Balangi Bandha in word no.03

C/R no. 78/2017-18, H/A- R&B, Est./Bill- Rs.99,800/-

Agency-Sarat Chandra Mahapatra

P/335/20.11.2017 Rs.99,800/-, MB No.174 Pg-52 to 58

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB and Bill it revealed that, 3.07 cum of earth has been Berm filled in the road by transporting the same by mechanical means from other place. But earth work of 2.40 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 2.40 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filling purpose. So due to fictitious transport of 2.40 cum earth NAC sustained a loss of Rs.298/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 2.40 cum

Rate of transport of earth by mechanical means of earth of 3.07 cum is @ Rs.124.34

Cost of wasteful expenditure 2.40 cum @ 124.34 = Rs.298/-needs recovery.

In response to audit objection memo the amount has been recovered vide MR No 6902 dt 10.1.19

**15.8 - Non utilisation of earth work excavated from the foundation in the filling work-POM P 63**

7Project: Construction of cc road infront of BAIdyanath Kar res at Balangi Bandha road in word no.03

C/R no. 72/2017-18, H/A- RD, Est./Bill- Rs.98,600/-

Agency-Sarat Chandra Mahapatra

P/326/20.11.2017 Rs.98,600/-, MB No.174 Pg-08 to 15

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB and Bill it revealed that, 4.64 cum of earth has been Berm filled in the road by transporting the same by mechanical means from other place. But earth work of 2.45 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 2.45 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filling purpose. So due to fictitious transport of 2.45 cum earth NAC sustained a loss of Rs.305/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 2.45 cum

Rate of transport of earth by mechanical means of earth of 4.64 cum.

Cost of wasteful expenditure 2.45 cum @ 124.34 = Rs.305/- needs recovery.

In response to audit objection memo the amount has been recovered vide MR No 6903 dt 10.1.19

**15.9 - Non utilisation of earth work excavated from the foundation in the filling work-POM P 64-65**

Project: Construction of cc road from Sagar Behera res towards Balangi Bandha in word no.03

C/R no. 77/2017-18, H/A- R&B, Est./Bill- Rs.99,900/-

Agency-Sarat Chandra Mahapatra

P/338/20.11.2017 Rs.99,900/-, MB No.174 Pg-45 to 51

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB and Bill it revealed that, 3.41 cum of earth has been Berm filled in the road by transporting the same by mechanical means from other place. But earth work of 2.44 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 2.44 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filling purpose. So due to fictitious transport of 2.44 cum earth NAC sustained a loss of Rs.303/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 2.44 cum

Rate of transport of earth by mechanical means of earth of 3.41 cum.

Cost of wasteful expenditure 2.44 cum @ 124.34 = Rs.303/- needs recovery.

In response to audit objection memo the amount has been recovered vide MR No 6904 dt 10.1.19

**15.10 - Non utilisation of earth work excavated from the foundation in the filling work-POM P 66**

Project: Construction of cc road from Nabanala Mattha towards Bhubani Das res in word no.07

C/R no. 85/2017-18, H/A- RD, Est./Bill- Rs.97,500/-

Agency-Sarat Chandra Mahapatra

P/510/05.02.2018 Rs.97,500/-, MB No.172 Pg-147 to 154

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB and Bill it revealed that, 3.43 cum of earth has been Berm filled in the road by transporting the same by mechanical means from other place. But earth work of 2.50 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 2.50 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filling purpose. So due to fictitious transport of 2.50 cum earth NAC sustained a loss of Rs.311/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 2.50 cum

Rate of transport of earth by mechanical means of earth of 3.43 cum.

Cost of wasteful expenditure 2.50 cum @ 124.34 = Rs.311/- needs recovery.

In response to audit objection memo the amount has been recovered vide MR No 6907 dt 10.1.19

**15.11 - Non utilisation of earth work excavated from the foundation in the filling work- POM 67-68**

Project: Construction of cc road from in front of Bishnu Prasad Mohanty in word no.10

C/R no. 110/2017-18, H/A- RD, Est./Bill- Rs.98,500/-

Agency-Sarat Chandra Mahapatra

P/452/05.01.2018 Rs.98,500/-, MB No.172 Pg-132 to 139

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB and Bill it revealed that, 2.11 cum of earth has been Berm filled in the road by transporting the same by mechanical means from other place. But earth work of 2.90 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 2.11 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filing purpose. So due to fictitious transport of 2.11 cum earth NAC sustained a loss of Rs.262/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 2.90 cum

Rate of transport of earth by mechanical means of earth of 2.11 cum.

Cost of wasteful expenditure 2.11 cum @ 124.34 = Rs.262/- needs recovery.

In response to audit objection memo the amount has been recovered vide MR No 4431 dt 10.1.19

**15.12 - Non utilisation of earth work excavated from the foundation in the filling work-POM P 68-73**

**1. Project: Construction of cc road at Anna Gali near Manoranjan Mishra in word no.10**

C/R no. 115/2017-18, H/A- Devolution Fund, Est./Bill- Rs.99,700/-

Agency-Sarat Chandra Mahapatra

P/453/05.01.2018 Rs.99,700/-, MB No.172 Pg-124 to 131

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB and Bill it revealed that, 1.27 cum of earth has been Berm filled in the road by transporting the same by mechanical means from other place. But earth work of 2.49 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 1.27 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filing purpose. So due to fictitious transport of 1.27 cum earth NAC sustained a loss of Rs.158/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 2.49 cum

Rate of transport of earth by mechanical means of earth of 1.27 cum.

Cost of wasteful expenditure 1.27 cum @ 124.34 = Rs.158/- needs recovery.

In response to audit objection memo the amount has been recovered vide MR No 4430 dt 10.1.19

**2. Project -Construction of cc road at from Kuna Rath res towards Rabi Mohanty res in word no.07**

C/R no. 84/2017-18, H/A- RD, Est./Bill- Rs.98,600/-

Agency-Sarat Chandra Mahapatra

P/509/05.02.2018 Rs.98,600/-, MB No.172 Pg-140 to 146

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB and Bill it revealed that, 1.85 cum of earth has been Berm filled in the road by transporting the same by mechanical means from other place. But earth work of 2.50 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 1.85 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filing purpose. So due to fictitious transport of 1.85 cum earth NAC sustained a loss of Rs.230/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 2.50 cum

Rate of transport of earth by mechanical means of earth of 1.85 cum.



Cost of wasteful expenditure 1.85 cum @ 124.34 = Rs.230/- needs recovery

In response to audit objection memo the amount has been recovered vide MR No 4438 dt 10.1.19

**15.13 - Less Royalty deducted and kept which leads to excess payment POM P 74 to 75**

**A: Project: Construction of cc road at backside of Kalyan Mandap in ward no.01**

C/R no. 82/2016-17, H/A- 14thFC, Est./Bill- Rs.4,07,100/-

Agency-Madan Mohan Nayak

P/.../05.07.2017 Rs.3,46,076/-, MB No.169 Pg-30 to 39

J.E- Satyanarayan Mandal, ME- A.K.Singh

On checking of above case record with respect to MB and Bill it revealed that, less royalty of Rs.4,188/- deducted and kept as given below which leads to excess payment.

Sl No.	Item	Royalty allowed	Royalty Admissible	Less kept
1	Sand-79.73 cum	@27.44-Rs.2188/-	@38.42-Rs.3063/-	
2	Metal-46.90 cum	@98.78-Rs.4633/-	@138.29-Rs.6486/-	
3	Chips-33.12 cum	@98.78-Rs.3272/-	@138.29-Rs.4580/-	
4	Earth-13.91 cum	@27.44-Rs.382/-	@38.42-Rs.534/-	
Total		Rs.10475/-	Rs.14663/-	Rs.4188/-

**B: Excess payment due to fictitious excess exhibition of transportation charge of earth from other place outside the work site.**

On checking of above case record with respect to MB it is seen that only earth has been transported and spread on the ground and levelled but it was not compacted by applying PRR/HRR. So it is construed that the earth has been spread in loose and voids @12.5% should have been deducted from the earth measurement. But the same was not done here in bill. So fictitious excess quantity of 1.45 cum earth has been shown transported from other place due to which a sum of 1.45@Rs.232.60= Rs.337/- has been paid in excess and needs recovery.

Total recovery Rs.4188/-+Rs.337/-= Rs.4525/-

In response to audit objection memo the amount has been recovered vide MR No 4478 dt 10.1.19

**15.14 - Less Royalty deducted and kept which leads to excess payment POM P 76-78**

**1.Project: Construction of cc drain from Hrusi Barik residence to Rabi Khuntia residence in ward no.11**

C/R no. 33/2016-17, H/A- R&B, Est./Bill- Rs.91,600/-

Agency-Tapan Kumar Jena

P/29/22.04.2017 Rs.91,600/-, MB No.168 Pg-75 to 83

J.E- Satyanarayan Mandal, ME- A.K.Singh

On checking of above case record with respect to MB and Bill it revealed that, less royalty of Rs.549/- deducted and kept as given below which leads to excess payment. The reason for such is produced to audit.

SI No.	Item	Royalty allowed	Royalty Admissible	Less kept
1	Sand-10.47 cum	@27.44 Rs.287/-	@38.42 Rs.402.26	
2	Metal-2.93 cum	@98.78 Rs.289/-	@138.29 Rs.405.19	
3	Chips-8.03 cum	@98.78-Rs.793/-	@138.29 Rs.1110.47	
Total		Rs.1369/-	Rs.1918/-	Rs.549/-

In response to audit objection memo the amount has been recovered vide MR No 4433 dt 10.1.19

**2. Project: Construction of cc drain from Gayatri Pradhan residence to Nayak Babu residence in ward no.11**

C/R no. 34/2016-17, H/A- 14thFC, Est./Bill- Rs.98,500/-

Agency-Tapan Kumar Jena

P/32/22.04.2017 Rs.98,500/-, MB No.168 Pg-84 to 92

J.E- Satyanarayan Mandal, ME- A.K.Singh

On checking of above case record with respect to MB and Bill it revealed that, less royalty of Rs.590/- deducted and kept as given below which leads to excess payment. The reason for such is produced to audit.

SI No.	Item	Royalty allowed	Royalty Admissible	Less kept
1	Sand-11.28 cum	@27.44 Rs.310/-	@38.42 Rs.433/-	
2	Metal-3.15 cum	@98.78 Rs.311/-	@138.29 Rs.436/-	
3	Chips-8.65 cum	@98.78-Rs.854/-	@138.29 Rs.1196/-	
Total		Rs.1475/-	Rs.2065/-	Rs.590/-

In response to audit objection memo the amount has been recovered vide MR No 4432 dt 10.1.19

**15.15 - Crusher broken stone used instead of hand broker which leads to excess payment POM P 171 to 186**

On checking of below case record with respect to MB and Bill it revealed that, crusher broken stone used in the project instead of hand of broken stone which leads to excess payment as given below.

SI No	Project details	Metal used	Rate allowed	Rate admissible	Excess rate	Excess payment
1	Const.of cc road from Kishore Rath res to Kishan Dash res in ward no.7  CR no.82/17-18, H/A-RD, Estt.97,600/-, Agency-S.C. Mahapatra, P-512 dt.05.02.2018  J.E- SatyanarayanMandal, ME- Baidhar Rout	11.08	742	593	149	1651  Recovered vide MR No 4478 dt 10.1.19
2	Const.of cc road from Debaraj Nanda res towards ChandramaniMahapatra res in ward no.2  CR no.65/17-18, H/A-R&B, Estt.98,800/-, Agency-Sanjiv Jena, P-517 dt.05.02.2018  J.E- SatyanarayanMandal, ME- Baidhar Rout	8.62	742	593	149	1284  Recovered vide MR No 6906 dt 10.1.19
3	Const.of cc road from Satyanarayn Res towards LaxmidharSahoo in ward no.7  CR no.86/17-18, H/A-RD, Estt.99,700/-, Agency-S.C.Mahapatra, P-511 dt.05.02.2018	11.06	742	593	149	1648  Recovered vide MR No 4442 dt

	J.E- SatyanarayanMandal, ME- Baidhar Rout					10.1.19
4	Const.of cc road from SaratMahapatra res towards ButtuPanigrahi res in ward no.7  CR no.87/17-18, H/A-RD, Estt.98,900/-, Agency-S.C.Mahapatra, P-514 dt.05.02.2018  J.E- SatyanarayanMandal, ME- Baidhar Rout	11.15	742	593	149	1661  Recovered vide MR No 4451 dt 10.1.19
5	Const.of cc road from BiswanathMahapatra res towards Kanhu Dash res in ward no.7  CR no.88/17-18, H/A-R&B, Estt.88,500/-, Agency-S.C.Mahapatra, P-515 dt.05.02.2018  J.E- SatyanarayanMandal, ME- Baidhar Rout	9.93	742	593	149	1480  Recovered vide MR No 4480 dt 10.1.19
6	Const.of cc road from Narayan Dash res towards AshutoshRath res in ward no.7  CR no.83/17-18, H/A-RD, Estt.98,200/-, Agency-S.C.Mahapatra, P-513 dt.05.02.2018  J.E- SatyanarayanMandal, ME- Baidhar Rout	11.09	742	593	149	1652  Recovered vide MR No 4908 dt 10.1.19
7	Const.of cc road from NabanalMattha towards Bhabani Dash res in ward no.7  CR no.85/17-18, H/A-RD, Estt.97,500/-, Agency-S.C.Mahapatra, P-510 dt.05.02.2018. J.E- SatyanarayanMandal, ME- Baidhar Rout	11.06	742	593	149	1648  Recovered vide MR No 4495 dt 10.1.19
8	Improv. of cc road with retaining wall towards Taxi Stand in ward no.3  CR no.10/17-18, H/A-14thFC, Estt.3 lakhs/-, Agency-Ishaque Khan, P-371 dt.01.12.2017  J.E- SatyanarayanMandal, ME- Baidhar Rout	1.77	742	593	149	264  Recovered vide MR No 4469 dt 10.1.19
9	Const.of cc drain at Jabardasti Patna from Gandhi Nagar Sahi well towards GokuliPradhan res.  CR no.09/17-18, H/A-Devolution, Estt.2.5 lakhs/-, Agency-Sanjeev Jena, P-197 dt.09.08.2017  J.E- SatyanarayanMandal, ME- A.K.Singh	5.58	742	593	149	831  Recovered vide MR No 4458 dt 10.1.19
10	Const.of retaining wall at south side of Peskar tank ward no.11  CR no.25/17-18, H/A-Devolution, Estt.6 lakhs/-, Agency-Sanjeev Jena, P-198 dt.09.08.2017  J.E- SatyanarayanMandal, ME- A.K.Singh	42.63	742	593	149	6352  Recovered vide MR No 4459 dt 10.1.19
11	Const.ofcc drain with cover for Mini Stadium near Dakhinkali temple CR no.03/17-18, H/A-Mini Stadium, Estt.7,25,950/-, Agency-GajendraSahoo, P-353 dt.21.11.2017  J.E- SatyanarayanMandal, ME- Baidhar Rout	18.11	742	593	149	2698  Recovered vide MR No 4468 dt 10.1.19
12	Const.of cc road from District Dudgeqtr towards AnupamaBalabanta Ray res in ward no.08,  CR no.16/17-18, H/A-Devlution, Estt.7,00,000/-, Agency-SunraniPattnaik P-396 dt.04.12.2017  J.E- SatyanarayanMandal, ME- Baidhar Rout	70.67	742	593	149	10530  Recovered vide MR No 4467 dt 10.1.19
13	Completion of lane -2 road of PTS in fron of Rabindra Ku Senapati res in ward no.10,  CR no.103/17-18, H/A-RD, Estt.98,800/-, Agency-SaratMahapatra P-380 dt.01.12.2017  J.E- SatyanarayanMandal, ME- Baidhar Rout	10.93	742	593	149	1629  Recovered vide MR No 4477 dt 10.1.19
14	Const of cc road from SaratPalei res towards AcharyaBabu res in	11.41	742	593	149	1700

	ward no. 10, CR no.102/17-18, H/A-RD, Estt.99,300/-, Agency-SaratMahapatra P-379 dt.01.12.2017 J.E- SatyanarayanMandal, ME- Baidhar Rout					Recovered vide MR No 4476 dt 10.1.19
15	Const of cc road from at back side of R.C. Pradhan res at BalangiBandha road in ward no.03, CR no.75/17-18, H/A-R&B, Estt.98,900/-, Agency-SaratMahapatra P-336 dt.20.11.2017 J.E- SatyanarayanMandal, ME- Baidhar Rout	10.91	742	593	149	1626 Recovered vide MR No 4441 dt 10.1.19
16	Const of cc road at Sivaji Nagar in ward no.13, CR no.29/17-18, H/A-Devolution fund, Estt.3,35,000/-, Agency-Abdul Alam Khan P-226 dt.18.09.2017 J.E- SatyanarayanMandal, ME- Baidhar Rout	38.23	742	593	149	5696 Recovered vide MR No 4439 dt 10.1.19
17	Const of cc road from TulasiPradhan res towards JyoyiSamanatarayin ward no.13, CR no.129/17-18, H/A-RD, Estt.85,000/-, Agency-AbhilashAnshari P-331 dt.20.11.2017 J.E- SatyanarayanMandal, ME- Baidhar Rout	9.75	742	593	149	1453 Recovered vide MR No 4475 dt 10.1.19
18	Const of cc road from SudarasanMohapatra res towards GobaradhanSahoo res in ward no.03, CR no.08/17-18, H/A-Devolution, Estt.3,00,000/-, Agency-Tapan Kumar Jena P-200dt.09.08.2017 J.E- SatyanarayanMandal, ME- A.K.Singh	10.16	742	593	149	1514 Recovered vide MR No 4457 dt 10.1.19
19	Const of cc road from at Sivaji Nagar in ward no.13, CR no.28/17-18, H/A-Devolution, Estt.3,35,000/-, Agency-Ishque khan P-201 dt.09.08.2017 J.E- SatyanarayanMandal, ME- A.K.Singh	38.55	742	593	149	5744 Recovered vide MR No 4472 dt 10.1.19
20	Const of south and west side Boundray wall for community center in ward no.07, CR no.90/17-18, H/A-RD, Estt.99,500/-, Agency-SunraniPattnaik P-558 dt.07.03.2018 J.E- SatyanarayanMandal, ME- Baidhar Rout	2.17	742	593	149	323 Recovered vide MR No 4471 dt 10.1.19
21	Const of cc road at Sivaji Nagar in ward no.13, CR no.128/17-18, H/A-RD, Estt.85,000/-, Agency-AbhilashAnshari P-332 dt.20.11.2017 J.E- SatyanarayanMandal, ME- Baidhar Rout	9.70	742	593	149	1445 Recovered vide MR No 4470 dt 10.1.19
22	Const of cc drain at TrinathChhakain ward no.11, CR no.23/17-18, H/A-14thFC, Estt.3,97,300/-, Agency-Abdul Alam Khan P-372 dt.01.12.2017 J.E- SatyanarayanMandal, ME- Baidhar Rout	10.23	742	593	149	1524 Recovered vide MR No 4455 dt 10.1.19
23	Const of cc drain at Madhusudan Bihar in ward no.16, CR no.30/17-18, H/A-14thFC, Estt.3,00,000/-, Agency-Abdul Samem P-228 dt.21.09.2017 J.E- SatyanarayanMandal, ME- Baidhar Rout	11.94	742	593	149	1779
24	Const of cc road at Martha colony in ward no.10, CR no.21/17-18, H/A-MVT, Estt.2,00,000/-, Agency-Abdul Samem P-129 dt.11.07.2017	22.90	742	593	149	3412 Recovered vide MR No

	J.E- SatyanarayanMandal, ME- A.K.Singh					4463 10.1.19	dt
25	Const of cc road from AntaryamiSahoo res towards Omsanti cc road in ward no.11,  CR no.22/17-18, H/A-Devolution, Estt.2,02,700/-, Agency-Tapan Jena P-137 dt.11.07.2017  J.E- SatyanarayanMandal, ME- A.K.Singh	22.95	742	593	149	3420  Recovered vide MR No 4462 dt 10.1.19	
26	Extension of Rajabagicha road from Rajabati gate towards Siva Jena res in ward no.07,  CR no.15/17-18, H/A-14thFC, Estt.2,00,000/-, Agency-RanjanSethi P-135 dt.11.07.2017  J.E- SatyanarayanMandal, ME- A.K.Singh	22.33	742	593	149	3327  Recovered vide MR No 4461 dt 10.1.19	
27	Const. of cc road at lane no.1 & 2 of Amarendra colony ward no.10,  CR no.19/17-18, H/A-14thFC, Estt.3,00,000/-, Agency-SaratCh Mahapatra P-133 dt.11.07.2017  J.E- Satyanarayan Mandal, ME- A.K.Singh	34.34	742	593	149	5117  Recovered vide MR No 4478 dt 10.1.19	
28	Const. of cc road near BhagabanParida res in ward no.03,  CR no.76/17-18, H/A-R&B, Estt.99,700/-, Agency-SaratChMahapatra P-337 dt.20.11.2017  J.E- SatyanarayanMandal, ME- Baidhar Rout	11.10	742	593	149	1654  Recovered vide MR No 4444 dt 10.1.19	
29	Const. of cc road from PTS road towards SudarsanBhatta res in ward no.10,  CR no.99/17-18, H/A-RD, Estt.98,200/-, Agency-SaratChMahapatra P-376 dt.01.12.2017  J.E- SatyanarayanMandal, ME- Baidhar Rout	11.31	742	593	149	1685  Recovered vide MR No 4448 dt 10.1.19	
30	Const. of cc road at North side of JogendraPrusty res near community center  CR no.82/17-18, H/A-R&B, Estt.98,200/-, Agency-SaratChMahapatra P-564 dt.07.03.2018  J.E- SatyanarayanMandal, ME- Baidhar Rout	12.28	742	593	149	1830  Recovered vide MR No 4434 dt 10.1.19	
31	Const. of east and north side boundary wall for community center ward no.07  CR no.89/17-18, H/A-RD, Estt.99,200/-, Agency-SunraniPattnaik P-557 dt.09.03.2018  J.E- SatyanarayanMandal, ME- Baidhar Rout	2.16	742	593	149	322  Recovered vide MR No 4474 dt 10.1.19	
32	Const. of cc road from PancjananaTripathy res towards TrolochanPradhan res in ward no.02  CR no.95/17-18, H/A-RD, Estt.51,400/-, Agency-Sanjivjena P-294 dt.04.12.2017  J.E- SatyanarayanMandal, ME- Baidhar Rout	3.42	742	593	149	510  Recovered vide MR No 4494 dt 10.1.19	
33	Const. of cc road from narasingh Rath res in ward no.01  CR no.62/17-18, H/A-R&B, Estt.98,200/-, Agency-D.K.gumansingh P-400 dt.04.12.2017  J.E- SatyanarayanMandal, ME- Baidhar Rout	11.32	742	593	149	1687  Recovered vide MR No 4493 dt 10.1.19	
34	Const. of cc road from DebarajPradhan res in ward no.01  CR no.64/17-18, H/A-R&B, Estt.99,500/-, Agency-D.K.gumansingh P-401 dt.04.12.2017  J.E- SatyanarayanMandal, ME- Baidhar Rout	11.44	742	593	149	1705  Recovered vide MR No 4492 dt 10.1.19	

35	Const. of cc road at Sashtri Nagar in ward no.10 CR no.96/17-18, H/A-RD Estt.99,800/-, Agency-D.K.gumansingh P-363 dt.28.11.2017 J.E- SatyanarayanMandal, ME- Baidhar Rout	10.59	742	593	149	1578 Recovered vide MR No 4491 dt 10.1.19
36	Const. of cc road from Maheswar Mishra res in ward no.01 CR no.61/17-18, H/A-R&B Estt.97,800/-, Agency-D.K.gumansingh P-399dt.04.12.2017 J.E- Satyanarayan Mandal, ME- Baidhar Rout	11.33	742	593	149	1688 Recovered vide MR No 4486 dt 10.1.19
37	Renovation of Puskat Tank CR no.24/17-18, H/A-WB Estt.6,87,200/-, Agency-Tapan Jena P-207 dt.09.08.2017 J.E- SatyanarayanMandal, ME- A.K.Singh	4.54	742	593	149	676 Recovered vide MR No 4485 dt 10.1.19
38	Const of cc road in front of Hanuman Mandir in ward no.03 CR no.74/17-18, H/A-RD Estt.99,600/-, Agency-SaratChMahapatra P-328 dt.20.11.2017 J.E- SatyanarayanMandal, ME- Baidhar Rout	11.20	742	593	149	1669 Recovered vide MR No 4484 dt 10.1.19
39	Const of cc road at back side of Purna Chandra Sathua res in ward no.03.CR no.73/17-18, H/A-RD Estt.99,200/-, Agency-Sarat Ch Mahapatra,P-327 dt.20.11.2017.J.E-Satyanarayan Mandal, ME- Baidhar Rout	10.97	742	593	149	1635 Recovered vide MR No 4468 dt 10.1.19
40	Const of cc road at Martha colony in ward no.10. CR no.104/17-18, H/A-RD Estt.98,700/-, Agency-Srimant Kumar Patra,P-364 dt.28.11.2017.J.E-Satyanarayan Mandal, ME- Baidhar Rout	11.51	742	593	149	1715 Recovered vide MR No 4469 dt 10.1.19
41	Constn of community centre near old Rajabati in ward no.07 CR no.81/16-17, H/A-IHSDP Estt.30,32,263/-, Agency-Prasant Pattnaik P-562 dt.07.03.2018 Rs.8,68,971/-, MB no.168 Page no.168-172 and MB no-178 Pg no.1-16 J.E- SatyanarayanMandal, ME- Baidhar Rout	16.28	742	593	149	2426 Recovered

On issue of objection memo all the amounts have been recovered except Rs 1779.00 of SI No. 23 which is suggested for recovery.

**Person(s) Responsible for this paragraph**

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sri Santosh Ku Jena,EO	EO	Nayagarh NAC	593
2	Satya Narayan Mandal,JE	JE	Nayagarh NAC	593
3	Baidhar Rout,ME	ME	Nayagarh NAC	593

**15.16 - Crusher broken stone used instead of hand broker which leads to excess payment POM P 187 to 195**

On checking of below case record with respect to MB and Bill it revealed that, crusher broken stone used in the project instead of hand of broken stone which leads to excess payment as given below

SI No	Project details	Metal used	Rate allowed	Rate admissible	Excess rate	Excess payment
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1	Improvement of south side gallery for mini stadium.  CR no.04/17-18, H/A-MLA-LAD Estt.5,00,000/-, Agency-AmitPattnaik P-266 dt.07.10.2017  J.E- SatyanarayanMandal, ME- Baidhar Rout	16.14	742	593	149	2405	Recovered vide MR No 4479 dt 10.1.19
2	Construction of cc road from SantoshSahoo res in ward no.10.  CR no.97/17-18, H/A-RD Estt.98,700/-, Agency-D.K.Gumansingh P-362 dt.28.11.2017  J.E- SatyanarayanMandal, ME- Baidhar Rout	11.31	742	593	149	1685	Recovered vide MR No 4482 dt 10.1.19
3	Construction of cc road infront of Sarat Dash res in ward no.10.  CR no.100/17-18, H/A-RD Estt.98,300/-, Agency-SaratChMahapatra P-377 dt.01.12.2017  J.E- SatyanarayanMandal, ME- Baidhar Rout	11.31	742	593	149	1685	Recovered vide MR No 4496 dt 10.1.19
4	Construction of cc drain from LokaPradhan res in ward no.08.  CR no.91/17-18, H/A-RD Estt.99,800/-, Agency-SunraniPattnaik P-330 dt.20.11.2017  J.E- SatyanarayanMandal, ME- Baidhar Rout	2.14	742	593	149	319	Recovered vide MR No 4495 dt 10.1.19
5	Construction of cc road at Anna Gali in ward no.10.  CR no.114/17-18, H/A-Devolution Estt.98,900/-, Agency-SaratChMahapatra P-454 dt.05.01.2018  J.E- SatyanarayanMandal, ME- Baidhar Rout	11.42	742	593	149	1702	Recovered vide MR No 4498 dt 10.1.19
6	Construction of cc road from Santilata Swain res in ward no.01.  CR no.63/17-18, H/A-R&B Estt.99,300/-, Agency-D.K.Gumansingh P-398 dt.04.12.2017  J.E- SatyanarayanMandal, ME- Baidhar Rout	11.31	742	593	149	1685	Recovered vide MR No 6905 dt 10.1.19
7	Construction of cc road from Sagar Behera res in ward no.03.  CR no.77/17-18, H/A-R&B Estt.99,900/-, Agency-SaratChMahapatra P-338 dt.20.11.2017  J.E- SatyanarayanMandal, ME- Baidhar Rout	11.14	742	593	149	1660	Recovered vide MR No 6904 dt 10.1.19
8	Construction of cc road infront of BaidyanathKar res in ward no.03.  CR no.72/17-18, H/A-RD Estt.98,600/-, Agency-SaratChMahapatra P-326 dt.20.11.2017  J.E- SatyanarayanMandal, ME- Baidhar Rout	11.25	742	593	149	1676	Recovered vide MR No 6903 dt 10.1.19
9	Construction of cc road at South side embracement at BalangiBandha in ward no.03.  CR no.78/17-18, H/A-R&B Estt.99,800/-, Agency-SaratChMahapatra P-335 dt.20.11.2017  J.E- SatyanarayanMandal, ME- Baidhar Rout	11.04	742	593	149	1645	Recovered vide MR No 6902 dt 10.1.19
10	Construction of cc road from PTS road towards MuraliSahoo res in ward no.10.  CR no.101/17-18, H/A-RD Estt.99,200/-, Agency-SaratChMahapatra P-378 dt.01.12.2017  J.E- SatyanarayanMandal, ME- Baidhar Rout	11.35	742	593	149	1691	Recovered vide MR No 6901 dt 10.1.19
11	Construction of cc road infront of FeluBAbu res in ward no.10.  CR no.108/17-18, H/A-RD Estt.98,800/-, Agency-SaratChMahapatra P-277 dt.07.10.2017  J.E- SatyanarayanMandal, ME- Baidhar Rout	11.32	742	593	149	1687	Recovered vide MR No 4500 dt 10.1.19

12	Construction of cc road at Nort side of new Rajabati in ward no.10. CR no.107/17-18, H/A-RD Estt.99,500/-, Agency-SaratChMahapatra P-276 dt.09.10.2017 J.E- SatyanarayanMandal, ME- Baidhar Rout	11.51	742	593	149	1715 Recovered vide MR No 4499 dt 10.1.19
13	Construction of four no.s of shop room (37,37,39,40) CR no.95/16-17, H/A-own fund Estt.7,81,400/-, Agency-Subas Rout P-320 dt.20.11.2017 J.E- SatyanarayanMandal, ME- Baidhar Rout	4.46	742	593	149	665 Recovered vide MR No 4453 dt 10.1.19
14	Construction of four no.s of shop room (41,42,43,44) CR no.96/16-17, H/A-own fund Estt.7,04,600/-, Agency-Subas Rout P-321 dt.20.11.2017 J.E- SatyanarayanMandal, ME- Baidhar Rout	3.96	742	593	149	590 Recovered vide MR No 4491 dt 10.1.19
15	Construction of twono.s of shop room (45 & 46) CR no.97/16-17, H/A-own fund Estt.6,70,800/-, Agency-Subas Rout P-323 dt.20.11.2017 J.E- SatyanarayanMandal, ME- Baidhar Rout	4.76	742	593	149	709 Recovered vide MR No 4446 dt 10.1.19
16	Construction of four no.s of shop room (11,12,13,14) CR no.88/16-17, H/A-own fund Estt.7,04,600/-, Agency-SaratChMahapatra P-252 dt.07.10.2017 J.E- SatyanarayanMandal, ME- Baidhar Rout	3.96	742	593	149	590 Recovered vide MR No 4447 dt 10.1.19
17	Construction of four no.s of shop room (1,2,3,4) CR no.85/16-17, H/A-own fund Estt.7,81,400/-, Agency-PaurmmasiBehera P-322 dt.20.11.2017 J.E- SatyanarayanMandal, ME- Baidhar Rout	4.46	742	593	149	665 Recovered vide MR No 4449 dt 10.1.19
18	Construction of four no.s of shop room (5,6,7,8) CR no.86/16-17, H/A-own fund Estt.7,04,600/-, Agency-SaratChMahapatra P-253 dt.07.10.2017 J.E- SatyanarayanMandal, ME- Baidhar Rout	3.96	742	593	149	590 Recovered vide MR No 6909 dt 10.1.19
19	Construction of twono.s of shop room (9,10) CR no.87/16-17, H/A-own fund Estt.6,70,800/-, Agency-AmitPattnaik P-254 dt.07.10.2017 J.E- SatyanarayanMandal, ME- Baidhar Rout	4.76	742	593	149	709 Recovered vide MR No 4451 dt 10.1.19
20	Construction of four no.s of shop room (47,48,49,50) CR no.98/16-17, H/A-own fund Estt.7,04,600/-, Agency-PaurmmasiBehera P-701 dt.29.03.2018 J.E- SatyanarayanMandal, ME- Baidhar Rout	3.96	742	593	149	590 Recovered vide MR No 4452 dt 10.1.19
21	Construction of four no.s of shop room (51,52,53,54) CR no.99/16-17, H/A-own fund Estt.7,09,700/-, Agency-SunraniPattnaik P-493 dt.29.01.2018 J.E- SatyanarayanMandal, ME- Baidhar Rout	3.96	742	593	149	590 Recovered vide MR No 4448 dt 10.1.19
TOTAL						

In response to audit objection memo the amount has been recovered vide MR No mentioned above.



**15.17 - Excess payment due to non deduction of VAT from metal/chips valuation,POM P 223 to254**

1. Construction of cc road from Kishore Rath res to Kishan Dash res in ward no.7

CR no.82/17-18, H/A-RD, Est.97,600/-, Agency-S.C. Mahapatra, P-512 dt .05.02.2018

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	11.08	593/-	6570.44	329/-	329/-
chips	7.96	1100/	8756/-	438/-	438/-
<b>Total</b>					<b>767/-</b>

On issue of objection memo the amount Rs 161.00 recovered vide MR No 4478 dt 10.1.19 and Rs 606.00 suggested for recovery.

2. Construction of cc road from Debaraj Nanda res towards Chandramani Mahapatra res in ward no.2

CR no.65/17-18, H/A-R&B, Est.98,800/-, Agency- Sanjiv Jena, P-517 dt 05.02.2018

J.E- Satyanarayan Mandal,

ME- Baidhar Rout

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	8.62	593/-	5111.66	256/-	256/-
chips	6.15	1100/	6765/-	338/-	338/-
<b>Total</b>					<b>594/-</b>

On issue of objection memo the amount recovered vide MR No 6906 dt 10.1.19.

3. Construction of cc road from Satyanarayn Res towards Laxmidhar Sahoo in ward no.7

CR no.86/17-18, H/A-RD, Est. 99,700/-, Agency-S.C. Mahapatra, P-511 dt. 05.02.2018

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	11.06	593/-	6558.58	328	328
chips	8.29	1100/	9119	456	456
<b>Total</b>					<b>784</b>

On issue of objection memo the amount recovered vide MR No 4442 dt 10.1.19.

4. Construction of cc road from SaratMahapatra res towards Buttu Panigrahi res in ward no.7

CR no.87/17-18, H/A-RD, Est.98,900/-, Agency-S.C. Mahapatra, P-514 dt. 05.02.2018

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	11.15	593/-	6611.95	331	331
chips	8.21	1100/	9031	451	451

<b>Total</b>					<b>782</b>
On issue of objection memo the amount recovered vide MR No 4451 dt 10.1.19.					
5. Const.of cc road from Biswanath Mahapatra res towards Kanhu Dash res in ward no.7					
CR no.88/17-18, H/A-R&B, Est.88,500/-, Agency-S.C.Mahapatra, P-515 dt. 05.02.2018					
J.E- Satyanarayan Mandal, ME- Baidhar Rout					
On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.					
Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	9.93	593/-	5888.49	294	294
chips	7.40	1100/	8140	407	407
<b>Total</b>					<b>701</b>
On issue of objection memo the amount recovered vide MR No 4447 dt 10.1.19.					
6. Construction of cc road from Narayan Dash res towards Ashutosh Rath res in ward no.7					
CR no.83/17-18, H/A-RD, Est.98,200/-, Agency-S.C .Mahapatra, P-513 dt .05.02.2018					
J.E- Satyanarayan Mandal, ME- Baidhar Rout					
On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.					
Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	11.09	593/-	6576.37	329	329
chips	8.07	1100/	8877	444	444
<b>Total</b>					<b>773</b>
On issue of objection memo the amount recovered vide MR No 6908 dt 10.1.19.					
7. Construction of cc road from Nabanal Mattha towards Bhabani Dash res in ward no.7					
CR no.85/17-18, H/A-RD, Est.97,500/-, Agency-S.C. Mahapatra, P-510 dt. 05.02.2018.J.E- Satyanarayan Mandal,					
ME- Baidhar Rout					
On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.					
Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	11.06	593/-	6558.58	328	328
chips	7.94	1100/	8734	437	437
<b>Total</b>					<b>765</b>
On issue of objection memo the amount recovered vide MR No 6907 dt 10.1.19.					
8. Improvement of cc road with retaining wall towards Taxi Stand in ward no.3					
CR no.10/17-18, H/A-14thFC, Est.3 lakhs/-, Agency-Ishaque Khan, P-371 dt. 01.12.2017					
J.E- Satyanarayan Mandal, ME- Baidhar Rout					
On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.					
Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	1.77	593/-	1049.61	52	52
chips	35.95	1100/	39545	1977	1977
<b>Total</b>					<b>2029</b>
On issue of objection memo the amount recovered vide MR No 4469 dt 10.1.19.					

9. Construction of cc drain at Jabardasti Patna from Gandhi Nagar Sahi well towards Gokuli Pradhan res.

CR no.09/17-18, H/A-Devolution, Est.2.5 Lakh, Agency-Sanjeev Jena, P-197 dt. 09.08.2017

J.E- Satyanarayan Mandal, ME- A.K.Singh

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

Items	Qty	Rate	Total	vat@5 %	Amt ex. paid
metal	5.58	593/-	3308.94	165	165
chips	22.64	1100/	24904	1245	1245
<b>Total</b>					<b>1410</b>

On issue of objection memo the amount recovered vide MR No 4458 dt 10.1.19.

10.Const.of retaining wall at south side of Peskar tank ward no.11

CR no.25/17-18, H/A-Devolution, Est.6 lakhs /-, Agency-Sanjeev Jena, P-198 dt. 09.08.2017

J.E- Satyanarayan Mandal, ME- A.K.Singh

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	42.63	593/-	25279.59	1264	1264
chips	17.01	1100/	18711	936	936
<b>Total</b>					<b>2200</b>

On issue of objection memo the amount recovered vide MR No 4459 dt 10.1.19.

11.Construction of cc drain with cover for Mini Stadium near Dakhina kali temple

CR no.03/17-18, H/A-Mini Stadium, Estt.7,25,950/-, Agency-Gajendra Sahoo, P-353 dt.21.11.2017

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	11.11	593/-	10739.23	537	537
chips	66.53	1100/	73183	3659	3659
<b>Total</b>					<b>4196</b>

On issue of objection memo the amount recovered vide MR No 4468 dt 10.1.19.

12.Const. of cc road from District Dudgeqtr towards Anupama Balabanta Ray res in ward no.08,

CR no.16/17-18, H/A-Devolution,

Est.7,00,000/-, Agency-Sunrani Pattnaik

P-396 dt .04.12.2017

J.E- Satyanarayan Mandal,

ME- Baidhar Rout

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	70.67	593/-	41907.31	2095	2095
chips	105.45	1100/	115995	5800	5800
<b>Total</b>					<b>7895</b>

On issue of objection memo the amount recovered vide MR No 4467 dt 10.1.19.

13. Completion of lane -2 road of PTS in fron of Rabindra Ku Senapati res in ward no.10,

CR no.103/17-18, H/A-RD, Estt.98,800/-, Agency-SaratMahapatra P-380 dt.01.12.2017

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	10.93	593/-	6481.49	324	324
chips	6.66	1100/	7326	366	366
<b>Total</b>					<b>690</b>

On issue of objection memo the amount recovered vide MR No 4477 dt 10.1.19.

14. Const of cc road from Sarat Palei res towards Acharya Babu res in ward no.10,

CR no.102/17-18, H/A-RD, Est.99,300/-, Agency-Sarat Mahapatra P-379 dt. 01.12.2017

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	11.41		6766.13	338	338
chips	8.10	1100/	8910	445	445
<b>Total</b>					<b>783</b>

On issue of objection memo the amount recovered vide MR No 4476 dt 10.1.19.

15. Construction of cc road from at back side of R.C. Pradhan res at Balangi Bandha road in ward no.03,

CR no.75/17-18, H/A-R&B, Est.98,900/-, Agency-Sarat Mahapatra P-336 dt. 20.11.2017

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	10.91	593/-	6469.63	323	323
chips	8.25	1100/	9075	454	454
<b>Total</b>					<b>777</b>

On issue of objection memo the amount recovered vide MR No 4441 dt 10.1.19.

16. Construction of cc road at Sivaji Nagar in ward no.13,

CR no.29/17-18, H/A-Devolution fund, Estt.3,35,000/-, Agency-Abdul Alam Khan P-226 dt.18.09.2017

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	38.23	593/-	22670.39	1134	1134
chips	27.06	1100/	29766	1488	1488
<b>Total</b>					<b>2622</b>

On issue of objection memo the amount recovered vide MR No 4439 dt 10.1.19.

17. Construction of cc road from Tulasi Pradhan res towards Jyoti Samanataray in ward no.13,

CR no.129/17-18, H/A-RD, Est.85,000/-, Agency-Abhilash Anshari P-331 dt. 20.11.2017

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	9.75	593/-	5781.75	289	289
chips	6.85	1100/	7535	377	377
<b>Total</b>					<b>666</b>

On issue of objection memo the amount recovered vide MR No 4475 dt 10.1.19.

18. Construction of cc road from Sudarasan Mohapatra res towards Gobaradhan Sahoo res in ward no.03,

CR no.08/17-18, H/A-Devolution, Est.3,00,000/-, Agency-Tapan Kumar Jena P-200 dt. 09.08.2017

J.E- Satyanarayan Mandal, ME- A.K. Singh

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	10.16	593/-	6024.88	301	301
chips	29.28	1100/	32208	1610	1610
<b>Total</b>					<b>1911</b>

On issue of objection memo the amount recovered vide MR No 4457 dt 10.1.19.

19. Construction of cc road from at Sivaji Nagar in ward no.13,

CR no.28/17-18, H/A-Devolution, Est.3,35,000/-, Agency-Ishque khan P-201 dt .09.08.2017

J.E- Satyanarayan Mandal, ME- A.K.Singh

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	38.55	593/-	22860.15	1143	1143
chips	26.73	1100/	29403	1470	1470
<b>Total</b>					<b>2613</b>

On issue of objection memo the amount recovered vide MR No 4472 dt 10.1.19.

20. Construction of south and west side Boundray wall for community center in ward no.07,

CR no.90/17-18, H/A-RD, Est.99,500/-, Agency-Sunrani Pattnaik P-558 dt. 07.03.2018

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	2.17	593/-	1286.81	64	64
l.metal	23.78	572/	13602.16	680	680
<b>Total</b>					<b>744</b>

On issue of objection memo the amount recovered vide MR No 4471 dt 10.1.19.

21. Construction of cc road at Sivaji Nagar in ward no.13,

CR no.128/17-18, H/A-RD, Est.85,000/-, Agency-AbhilashAnshari P-332 dt. 20.11.2017

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	9.70	593/-	5752.10	288	288
chips	6.95	1100/	7645	382	382
<b>Total</b>					<b>670</b>

On issue of objection memo the amount recovered vide MR No 4470 dt 10.1.19.

22. Construction of cc drain at Trinath Chhaka in ward no.11,

CR no.23/17-18, H/A-14th FC, Est.3,97,300/-, Agency-Abdul Alam Khan P-372 dt. 01.12.2017

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	10.23	593/-	6066.39	303	303
chips	34.60	1100/	38060	1903	1903
<b>Total</b>					<b>2206</b>

On issue of objection memo the amount recovered vide MR No 4455 dt 10.1.19.

23. Construction of cc drain at Madhusudan Bihar in ward no.16,

CR no.30/17-18, H/A-14th FC, Est.3,00,000/-, Agency-Abdul Samem P-228 dt. 21.09.2017

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	11.94	593/-	7080.42	354	354
chips	26.44	1100/	29084	1454	1454
<b>Total</b>					<b>1808</b>

On issue of objection memo the local authority replied that the amount will be recovered from SD, but till end of audit it was not done.Hence Rs 1808.00 is suggested for recovery.

24. Construction of cc road at Martha colony in ward no.10,

CR no.21/17-18, H/A-MVT, Est.2,00,000/-, Agency-Abdul Samem P-129 dt. 11.07.2017

J.E- Satyanarayan Mandal, ME- A.K.Singh

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	22.90	593/-	13579.70	679	679
chips	16.20	1100/	17820	891	891
<b>Total</b>					<b>1570</b>

On issue of objection memo the amount recovered vide MR No 4463 dt 10.1.19.

25. Construction of cc road from Antaryami Sahoo res towards Omsanti cc road in ward no.11,

CR no.22/17-18, H/A-Devolution, Est.2,02,700/-, Agency-Tapan Jena P-137 dt. 11.07.2017

J.E- Satyanarayan Mandal, ME- A.K.Singh

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	22.95	593/-	13609.35	680	680
chips	16.33	1100/	17963	898	898
<b>Total</b>					<b>1578</b>

26. Extension of Rajabagicha road from Rajabati gate towards Siva Jena res in ward no.07,

CR no.15/17-18, H/A-14thFC, Est.2,00,000/-, Agency-Ranjan Sethi P-135 dt .11.07.2017

J.E- Satyanarayan Mandal, ME- A.K.Singh

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	22.33	593/-	13241.69	662	662
chips	16.40	1100/	18040	902	902
<b>Total</b>					<b>1564</b>

On issue of objection memo the amount recovered vide MR No 4462 dt 10.1.19.

27. Construction of cc road at lane no.1 & 2 of Amarendra colony ward no.10,

CR no.19/17-18, H/A-14thFC, Est.3,00,000/-, Agency-Sarat Ch Mahapatra P-133 dt. 11.07.2017

J.E- Satyanarayan Mandal, ME- A.K.Singh

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	34.34	593/-	20363.62	1018	1018
chips	24.18	1100/	26598	1330	1330
<b>Total</b>					<b>2348</b>

On issue of objection memo the amount recovered vide MR No 4461 dt 10.1.19.

28. Construction of cc road near Bhagaban Parida res in ward no.03,

CR no.76/17-18, H/A-R&B, Est.99,700/-, Agency-Sarat Ch Mahapatra P-337 dt. 20.11.2017

J.E- SatyanarayanMandal, ME- Baidhar Rout

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	11.10	593/-	6582.30	329	329
chips	8.24	1100/	9064	453	453
<b>Total</b>					<b>782</b>

On issue of objection memo the amount recovered vide MR No 4460 dt 10.1.19.

29. Construction of cc road from PTS road towards Sudarsan Bhatta res in ward no.10,

CR no.99/17-18, H/A-RD, Est.98,200/-, Agency-Sarat Ch. Mahapatra P-376 dt. 01.12.2017

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	11.31	593/-	6706.83	335	335
chips	7.92	1100/	8712	436	436
<b>Total</b>					<b>771</b>

On issue of objection memo the amount recovered vide MR No 4444 dt 10.1.19.

30. Construction of cc road at North side of Jogendra Prusty res near community center

CR no.80/17-18, H/A-R&B, Est.98,200/-, Agency-SaratChMahapatra P-564 dt. 07.03.2018

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	12.28	593/-	7282.04	364	364
chips	7.4	1100/	8140	407	407
<b>Total</b>					<b>771</b>

On issue of objection memo the amount recovered vide MR No 4448 dt 10.1.19.

31. Construction of east and north side boundary wall for community center ward no.07

CR no.89/17-18, H/A-RD, Est.99,200/-, Agency-Sunrani Pattnaik P-557 dt. 09.03.2018

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	2.16	593/-	1280.88	64	64
L stone	23.71	572/-	13562.12	678	678
<b>Total</b>					<b>742</b>

On issue of objection memo the amount recovered vide MR No 4473 dt 10.1.19.

32. Construction of cc road from Pancjanana Tripathy res towards Trolochan Pradhan res in ward no.02

CR no.95/17-18, H/A-RD, Est.51,400/-, Agency-Sanjivjena P-294 dt. 04.12.2017

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	3.42	593/-	2028.06	101	101
chips	13.49	1100/	14839	742	742
<b>Total</b>					<b>843</b>

On issue of objection memo the amount recovered vide MR No 4474 dt 10.1.19.

33. Construction of cc road from narasingh Rath res in ward no.01

CR no.62/17-18, H/A-R&B, Est.98,200/-, Agency-D.K.gumansingh P-400 dt .04.12.2017

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.



Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	11.32	593/-	6712.76	336	336
chips	7.87	1100/	8657	433	433
<b>Total</b>					<b>769</b>

On issue of objection memo the amount recovered vide MR No 4494 dt 10.1.19.

34. Construction of cc road from Debaraj Pradhan res in ward no.01

CR no.64/17-18, H/A-R&B, Est.99,500/-, Agency-D.K. Gumansingh P-401 dt. 04.12.2017

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	11.44	593/-	6783.92	339	339
chips	8.04	1100/	8844	442	442
<b>Total</b>					<b>781</b>

On issue of objection memo the amount recovered vide MR No 4493 dt 10.1.19.

35. Construction of cc road at Sashtri Nagar in ward no.10

CR no.96/17-18, H/A-RD Estt .99,800/-, Agency-D.K. Gumansingh P-363 dt. 28.11.2017

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	10.59	593/-	6279.87	314	314
chips	8.28	1100/	9108	455	455
<b>Total</b>					<b>769</b>

On issue of objection memo the amount recovered vide MR No 4492 dt 10.1.19.

36. Construction of cc road from Maheswar Mishra res in ward no.01

CR no.61/17-18, H/A-R&B Estt. 97,800/-, Agency-D.K.gumansingh P-399 dt .04.12.2017

J.E- Satyanarayan Mandal, ME - Baidhar Rout

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	11.33	593/-	6718.69	336	336
chips	7.81	1100/	8591	430	430
<b>Total</b>					<b>766</b>

On issue of objection memo the amount recovered vide MR No 4491 dt 10.1.19.

37. Renovation of Puskat Tank

CR no.24/17-18, H/A-WB Estt. 6,87,200/-, Agency-Tapan Jena P-207 dt .09.08.2017

J.E- Satyanarayan Mandal, ME- A.K.Singh

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	4.54	593/-	2692.22	135	135
L stone	45	572	25740	1287	1287
<b>Total</b>					<b>1422</b>

On issue of objection memo the amount recovered vide MR No 4486 dt 10.1.19.

38. Construction of cc road in front of Hanuman Mandir in ward no.03

CR no.74/17-18, H/A-RD Est.99,600/-, Agency-Sarat Ch Mahapatra P-328 dt. 20.11.2017

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	11.20	593/-	6641.6	332	332
chips	8.13	1100/	8943	447	447
<b>Total</b>					<b>779</b>

On issue of objection memo the amount recovered vide MR No 4485 dt 10.1.19.

39. Construction of cc road at back side of Purna Chandra Sathua res in ward no.03.CR no.73/17-18, H/A-RD Est .99,200/-,

Agency-Sarat Ch Mahapatra,P-327 dt. 20.11.2017.

J.E-Satyanarayan Mandal,

ME- Baidhar Rout

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	10.97	593/-	6505.21	325	325
chips	8.30	1100/	9130	456	456
<b>Total</b>					<b>781</b>

On issue of objection memo the amount recovered vide MR No 4484 dt 10.1.19.

40. Improvement of south side gallery for mini stadium.

CR no.04/17-18, H/A-MLA-LAD Estt.5,00,000/-, Agency-Amit Pattnaik P-266 dt .07.10.2017

J.E- SatyanarayanMandal, ME- Baidhar Rout

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	16.14	593/-	9571	479	479
chips	8.17	1100/	8987	449	449
<b>Total</b>					<b>928</b>

On issue of objection memo the amount recovered vide MR No 4483 dt 10.1.19.

41. Construction of cc road from Santosh Sahoo res in ward no.10.

CR no.97/17-18, H/A-RD Est.98,700/-, Agency-D.K.Gumansingh P-362 dt.28.11.2017

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	11.31	593/-	6706.83	335	335
chips	7.97	1100/	8767	438	438
<b>Total</b>					<b>773</b>

On issue of objection memo the amount recovered vide MR No 4479 dt 10.1.19.

42. Construction of cc road in front of Sarat Dash res in ward no.10.

CR no.100/17-18, H/A-RD Est.98,300/-, Agency-Sarat Ch Mahapatra P-377 dt. 01.12.2017

J.E- SatyanarayanMandal, ME- Baidhar Rout

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	11.31	593/-	6706.83	335	335
chips	7.92	1100/	8712	436	436
<b>Total</b>					<b>771</b>

On issue of objection memo the amount recovered vide MR No 4482 dt 10.1.19.

43. Construction of cc drain from Loka Pradhan res in ward no.08.

CR no.91/17-18, H/A-RD Est.99,800/-, Agency-Sunrani Pattnaik P-330 dt. 20.11.2017

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	2.14	593/-	1269	63	63
chips	9.47	1100/	10417	521	521
<b>Total</b>					<b>584</b>

On issue of objection memo the amount recovered vide MR No 4496 dt 10.1.19.

44. Construction of cc road at Anna Gali in ward no.10.

CR no.114/17-18, H/A-Devolution Est. 98,900/-, Agency-Sarat Ch Mahapatra P-454 dt. 05.01.2018

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	11.42	593/-	6772.06	339	339
chips	7.90	1100/	8690	434	434
<b>Total</b>					<b>773</b>

On issue of objection memo the amount recovered vide MR No 4495 dt 10.1.19.

45. Construction of cc road from Santilata Swain res in ward no.01.

CR no.63/17-18, H/A-R&B Est t.99,300/-, Agency-D.K. Gumansingh P-398 dt. 04.12.2017

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	11.31	593/-	6706.83	335	335
chips	8.04	1100/	8844	442	442
<b>Total</b>					<b>777</b>

On issue of objection memo the amount recovered vide MR No 4498 dt 10.1.19.

46. Construction of cc road from Sagar Behera res in ward no.03.

CR no.77/17-18, H/A-R&B Est.99,900/-, Agency-Sarat Ch Mahapatra P-338 dt .20.11.2017

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	11.14	593/-	6606	330	330
chips	8.28	1100/	9108	455	455
<b>Total</b>					<b>785</b>

On issue of objection memo the amount recovered vide MR No 6905 dt 10.1.19.

47. Construction of cc road in front of Baidyanath Kar res in ward no.03.

CR no.72/17-18, H/A-RD Est.98,600/-, Agency-Sarat Ch Mahapatra P-326 dt. 20.11.2017

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	11.25	593/-	6671.25	334	334
chips	7.95	1100/	8745	437	437
<b>Total</b>					<b>771</b>

On issue of objection memo the amount recovered vide MR No 6904 dt 10.1.19.

48. Construction of cc road at South side embracement at Balangi Bandha in ward no.03.

CR no.78/17-18, H/A-R&B Est.99,800/-, Agency-Sarat Ch Mahapatra P-335 dt. 20.11.2017

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	11.04	593/-	6546.72	327	327
chips	8.37	1100/	9207	460	460
<b>Total</b>					<b>787</b>

On issue of objection memo the amount recovered vide MR No 6903 dt 10.1.19.

49. Construction of cc road from PTS road towards Murali Sahoo res in ward no.10.

CR no.101/17-18, H/A-RD Est.99,200/-, Agency-Sarat Ch Mahapatra P-378 dt. 01.12.2017

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	11.35	593/-	6730.55	337	337
chips	7.47	1100/	8217	411	411
<b>Total</b>					<b>748</b>

On issue of objection memo the amount recovered vide MR No 6902 dt 10.1.19.

50. Construction of cc road in front of Felu Babu res in ward no.10.

CR no.108/17-18, H/A-RD Estt.98,800/-, Agency-Sarat Ch Mahapatra P-277 dt.07.10.2017

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	11.32	593/-	6712.76	336	336
chips	7.98	1100/	8778	439	439
<b>Total</b>					<b>775</b>

On issue of objection memo the amount recovered vide MR No 6901 dt 10.1.19.

51. Construction of cc road at North side of new Rajabati in ward no.10.

CR no.107/17-18, H/A-RD Est.99,500/-, Agency-Sarat Ch Mahapatra P-276 dt. 09.10.2017

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	11.51	593/-	6825.43	341	341
chips	7.93	1100/	8723	436	436
<b>Total</b>					<b>777</b>

On issue of objection memo the amount recovered vide MR No 4500 dt 10.1.19.

52. Construction of four no. s of shop room (37,37,39,40)

CR no.95/16-17, H/A-own fund Est .7,81,400/-, Agency-Subas Rout P-320 dt. 20.11.2017

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	4.46	593/-	2644.78	132	132
chips	16.65	1100/	18315	916	916
<b>Total</b>					<b>1048</b>

On issue of objection memo the amount recovered vide MR No 4499 dt 10.1.19.

53. Construction of four no. s of shop room (41,42,43,44)

CR no.96/16-17, H/A-own fund Est.7,04,600/-, Agency-Subas Rout P-321 dt. 20.11.2017

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	3.96	593/-	2348.28	117	117
chips	12.80	1100/	14080	704	704
<b>Total</b>					<b>821</b>

On issue of objection memo the amount recovered vide MR No 4453 dt 10.1.19.

54. Construction of two no.s of shop room (45 & 46)

CR no.97/16-17, H/A-own fund Est.6,70,800/-, Agency-Subas Rout P-323 dt. 20.11.2017

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	4.76	593/-	2822.68	141	141

chips	10.43	1100/	11473	574	574
<b>Total</b>					<b>715</b>

On issue of objection memo the amount recovered vide MR No 4445 dt 10.1.19.

55. Construction of four no. s of shop room (11,12,13,14)

CR no.88/16-17, H/A-own fund Est.7,04,600/-, Agency-Sarat Ch Mahapatra P-252 dt. 07.10.2017

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	3.96	593/-	2348.28	117	117
chips	13.72	1100/	15092	755	755
<b>Total</b>					<b>872</b>

On issue of objection memo the amount recovered vide MR No 4482 dt 10.1.19.

56. Construction of four no.s of shop room (1,2,3,4)

CR no.85/16-17, H/A-own fund Est.7,81,400/-, Agency-Paurmasi Behera P-322 dt. 20.11.2017

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	4.46	593/-	2644.78	132	132
chips	16.65	1100/	18315	916	916
<b>Total</b>					<b>1048</b>

On issue of objection memo the amount recovered vide MR No 4447 dt 10.1.19.

57. Construction of four no.s of shop room (5,6,7,8)

CR no.86/16-17, H/A-own fund Est.7,04,600/-, Agency-Sarat Ch Mahapatra P-253 dt. 07.10.2017

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	3.96	593/-	2348.28	117	117
chips	13.72	1100/	15092	755	755
<b>Total</b>					<b>872</b>

On issue of objection memo the amount recovered vide MR No 6907 dt 10.1.19.

58. Construction of two no. s of shop room (9,10)

CR no.87/16-17, H/A-own fund Est.6,70,800/-, Agency- Amit Pattnaik P-254 dt. 07.10.2017

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	4.76	593/-	2822.68	141	141
chips	11.11	1100/	12221	611	611
<b>Total</b>					<b>752</b>

On issue of objection memo the amount recovered vide MR No 4442 dt 10.1.19.

59. Construction of four no.s of shop room (47,48,49,50)

CR no.98/16-17, H/A-own fund Est.7,04,600/-, Agency-Paurmasi Behera P-701 dt. 29.03.2018

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	3.96	593/-	2348.28	117	117
chips	24.6	1100/	27060	1353	1353
<b>Total</b>					<b>1470</b>

On issue of objection memo the amount recovered vide MR No 4451 dt 10.1.19.

60. Construction of four no. s of shop room (51,52,53,54)

CR no.99/16-17, H/A-own fund Est.7,09,700/-, Agency-Sunrani Pattnaik P-493 dt. 29.01.2018

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	3.96	593/-	2348.28	117	117
chips	24.69	1100/	27159	1358	1358
<b>Total</b>					<b>1475</b>

On issue of objection memo the amount recovered vide MR No 4452 dt 10.1.19.

61. Construction of cc road at Martha colony ward no.10

CR no.104/17-18, H/A-own fund Est.98,700/-, Agency-Sunrani Pattnaik P-364 dt. 28.11.2017

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	11.51	593/-	6825.43	341	341
chips	7.93	1100/	8723	436	436
<b>Total</b>					<b>777</b>

On issue of objection memo the amount recovered vide MR No 4448 dt 10.1.19.

62. Construction of community centre near old Rajabati in ward no.07

CR no.81/16-17, H/A-IHSDP Estt.30,32,263/-, Agency- Prasant Pattnaik , P-562 dt. 07.03.2018 Rs.8,68,971/-, MB no.168 Page no.168-172 and MB no-178 Pg no.1-16

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB it is seen that the excess payment made due to non deduction of vat.

Items	Qty	Rate	Total	vat@5%	Amt ex. paid
metal	16.28	593/-	9654.04	483	483
chips	11.39	1100/	12529	626	626

<b>Total</b>	<b>1109</b>
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On issue of objection memo the amount recovered vide MR No 4440 dt 10.1.19.

**Person(s) Responsible for this paragraph**

Sino	Name	Designation	Adress	Amount(In Rs:)
1	Baidhar Rout,ME	ME	Nayagarh NAC	804
2	Sri Santosh Ku Jena,EO	EO	Nayagarh NAC	805
3	Satya Narayan Mandal,JE	JE	Nayagarh NAC	805

**15.18 - .Non utilisation of earth work excavated from the foundation in the filling work-POM P 44 to 57 & p 82 to 105**

**1.(A)Non utilisation of earth work excavated from the foundation in the filling work:-**

Project: Construction of cc road from in front of Gouranga Babu res in ward no.10

C/R no. 20/2017-18, H/A- 14thFC, Est./Bill- Rs.4,00,000/-

Agency-Sumanta Kumar Pattnaik

P/131/11.07.2017 Rs.3,92,000/-, MB No.168 Pg-119 to 128

J.E- Satyanarayan Mandal, ME- A.K.Singh

On checking of above case record with respect to MB and Bill it revealed that, 17.33 cum of earth has been Berm filled in the road by transporting the same by mechanical means from other place. But earth work of 11.76 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 11.76 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filing purpose. So due to fictitious transport of 11.76 cum earth NAC sustained a loss of Rs.1462/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 11.76 cum

Rate of transport of earth by mechanical means of earth of 11.76 cum is @ Rs.124.34

Cost of wasteful expenditure 11.76 cum @ 124.34 = Rs.1462/- needs recovery.

**B: Excess payment due to fictitious excess exhibition of transportation charge of earth from other place outside the work site.**

On checking of above case record with respect to MB it is seen that only earth has been transported and spread on the ground and levelled but it was not compacted by applying PRR/HRR. So it is construed that the earth has been spread in loose and voids @12.5% should have been deducted from the earth of 17.33 cum measurement. But the same was not done here in bill. So fictitious excess quantity of 2.17 cum earth has been shown transported from other place due to which a sum of 2.17@Rs.206.15= Rs.447/- has been paid in excess and needs recovery.

Total recovery Rs.1462/-+Rs.447/-= Rs.1909/-

In response to audit objection memo the amount has been recovered vide MR No 4437 dt 10.1.19

**2.(A)Non utilisation of earth work excavated from the foundation in the filling work:-**

Project: Construction of cc road at PTS from lane-2 to main road towards Bijayananda Sukla quarters in ward no.09

C/R no. 17/2017-18, H/A- Devolution fund, Est./Bill- Rs.8,00,000/-

Agency-Tapan Kumar Jena

P/138/11.07.2017 Rs.8,00,000/-, MB No.169 Pg-40 to 49



J.E- Satyanarayan Mandal, ME- A.K.Singh

On checking of above case record with respect to MB and Bill it revealed that, 13.55 cum of earth has been Berm filled in the road by transporting the same by mechanical means from other place. But earth work of 20 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 13.55 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filling purpose. So due to fictitious transport of 13.55 cum earth NAC sustained a loss of Rs.1685/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 13.55 cum

Rate of transport of earth by mechanical means of earth of 13.55 cum is @ Rs.124.34

Cost of wasteful expenditure 13.55 cum @ 124.34 = Rs.1685/- needs recovery.

**B: Excess payment due to fictitious excess exhibition of transportation charge of earth from other place outside the work site.**

On checking of above case record with respect to MB it is seen that only earth has been transported and spread on the ground and levelled but it was not compacted by applying PRR/HRR. So it is construed that the earth has been spread in loose and voids @12.5% should have been deducted from the earth of 13.55 cum measurement. But the same was not done here in bill. So fictitious excess quantity of 1.69 cum earth has been shown transported from other place due to which a sum of 1.69@Rs.206.15= Rs.348/- has been paid in excess and needs recovery.

Total recovery Rs.1685/-+Rs.348/-= Rs.2033/-

In response to audit objection memo the amount has been recovered vide MR No 4435 dt 10.1.19

**3.(A)Non utilisation of earth work excavated from the foundation in the filling work:-**

Project: Construction of 3 numbers of connecting roads to lane no.2 main road in front of PTS colony in ward no.09

C/R no. 18/2017-18, H/A- 14thFC, Est./Bill- Rs.4,00,000/-

Agency-Tapan Kumar Jena

P/134/13.07.2017 Rs.4,00,000/-, MB No.169 Pg-50 to 59

J.E- Satyanarayan Mandal, ME- A.K.Singh

On checking of above case record with respect to MB and Bill it revealed that, 12.58 cum of earth has been Berm filled in the road by transporting the same by mechanical means from other place. But earth work of 9.95 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 9.95 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filling purpose. So due to fictitious transport of 9.95 cum earth NAC sustained a loss of Rs.1237/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 9.95 cum

Rate of transport of earth by mechanical means of earth of 12.58 cum is @ Rs.124.34

Cost of wasteful expenditure 9.95 cum @ 124.34 = Rs.1237/- needs recovery.

**B: Excess payment due to fictitious excess exhibition of transportation charge of earth from other place outside the work site.**

On checking of above case record with respect to MB it is seen that only earth has been transported and spread on the ground and levelled but it was not compacted by applying PRR/HRR. So it is construed that the earth has been spread in loose and voids @12.5% should have been deducted from the earth of 12.58 cum measurement. But the same was not done here in bill. So fictitious excess quantity of 1.57 cum earth has been shown transported from other place due to which a sum of 1.57@Rs.206.15= Rs.324/- has been paid in excess and needs recovery.

Total recovery Rs.1237/-+Rs.324/-= Rs.1561/-

In response to audit objection memo the amount has been recovered vide MR No 4436 dt 10.1.19

**4.(A) Non utilisation of earth work excavated from the foundation in the filling work:-**

Project: Construction of old Rajabati cc road in front of Siba Jena res in ward no.07

C/R no. 49/2017-18, H/A- RD, Est./Bill- Rs.99,300/-

P/298/07.10.2017 Rs.99,300/-, MB No.171 Pg-176 to 183

J.E- Satyanarayan Mandal, ME- B. Rout

On checking of above case record with respect to MB and Bill it revealed that, 2.81 cum of earth has been Berm filled in the road by transporting the same by mechanical means from other place. But earth work of 2.92 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 2.81 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filling purpose. So due to fictitious transport of 2.81 cum earth NAC sustained a loss of Rs.349/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 2.92 cum

Rate of transport of earth by mechanical means of earth of 2.81 cum is @ Rs.124.34

Cost of wasteful expenditure 2.81 cum @ 124.34 = Rs.349/- needs recovery.

**B: Excess payment due to fictitious excess exhibition of transportation charge of earth from other place outside the work site.**

On checking of above case record with respect to MB it is seen that only earth has been transported and spread on the ground and levelled but it was not compacted by applying PRR/HRR. So it is construed that the earth has been spread in loose and voids @12.5% should have been deducted from the earth of 2.81 cum measurement. But the same was not done here in bill. So fictitious excess quantity of 0.35 cum earth has been shown transported from other place due to which a sum of 0.35@Rs.206.15= Rs.72/- has been paid in excess and needs recovery.

Total recovery Rs.349/-+Rs.72/-= Rs.421/-

In response to audit objection memo the amount has been recovered vide MR No 4488 dt 10.1.19

**5(A) Non utilisation of earth work excavated from the foundation in the filling work:-**

.Project: Construction of back side road of Prajapita Brahmakumari Ashram in ward no.11

C/R no. 53/2017-18, H/A- RD, Est./Bill- Rs.98,800/-

Agency-Tapan Kumar Jena

P/275/07.10.2017 Rs.98,800/-, MB No.171 Pg-70 to 77

J.E- Satyanarayan Mandal, ME- B. Rout

On checking of above case record with respect to MB and Bill it revealed that, 3.01 cum of earth has been Berm filled in the road by transporting the same by mechanical means from other place. But earth work of 2.90 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 2.90 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filling purpose. So due to fictitious transport of 2.90 cum earth NAC sustained a loss of Rs.361/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 2.90 cum

Rate of transport of earth by mechanical means of earth of 3.01 cum is @ Rs.124.34

Cost of wasteful expenditure 2.90 cum @ 124.34 = Rs.361 needs recovery.

**B: Excess payment due to fictitious excess exhibition of transportation charge of earth from other place outside the work site.**

On checking of above case record with respect to MB it is seen that only earth has been transported and spread on the ground and levelled but it was not compacted by applying PRR/HRR. So it is construed that the earth has been spread in loose and voids @12.5% should have been deducted from the earth of 3.01 cum measurement. But the same was not done here in bill. So fictitious excess quantity of 0.38 cum earth has been shown transported from other place due to which a sum of 0.38@Rs.206.15= Rs.78/- has been paid in excess and needs recovery.

Total recovery Rs.361/-+Rs.78/-= Rs.439/-

In response to audit objection memo the amount has been recovered vide MR No 4490 dt 10.1.19

**6.(A) Non utilisation of earth work excavated from the foundation in the filling work:-**

Project: Construction of cc road at back side of Prajapita Brhmakumari Ashram in ward no.11

C/R no. 52/2017-18, H/A- RD, Est./Bill- Rs.98,300/-

Agency- Tapan Kumar Jena

P/274/07.10.2017 Rs.98,300/-, MB No.171 Pg-63 to 69

J.E- Satyanarayan Mandal, ME- B. Rout

On checking of above case record with respect to MB and Bill it revealed that, 2.88 cum of earth has been Berm filled in the road by transporting the same by mechanical means from other place. But earth work of 2.88 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 2.88 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filling purpose. So due to fictitious transport of 2.88 cum earth NAC sustained a loss of Rs.358/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 2.88 cum

Rate of transport of earth by mechanical means of earth of 2.88 cum is @ Rs.124.34

Cost of wasteful expenditure 2.88 cum @ 124.34 = Rs.358/- needs recovery.

In response to audit objection memo the amount has been recovered vide MR No 4489 dt 10.1.19

**7(A) Non utilisation of earth work excavated from the foundation in the filling work:-**

. Project: Construction of cc road near Bhagaban Parida res at Balangi Bandha in ward no.03

C/R no. 76/2017-18, H/A- R&B, Est./Bill- Rs.99,700/-

Agency-Tapan Kumar Jena

P/337/20.11.2017 Rs.99,700/-, MB No.174 Pg-37 to 44

J.E- Satyanarayan Mandal, ME- B. Rout

On checking of above case record with respect to MB and Bill it revealed that, 3.71 cum of earth has been Berm filled in the road by transporting the same by mechanical means from other place. But earth work of 2.44 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 2.44 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filling purpose. So due to fictitious transport of 2.44 cum earth NAC sustained a loss of Rs.303/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 2.44 cum

Rate of transport of earth by mechanical means of earth of 3.71 cum is @ Rs.124.34

Cost of wasteful expenditure 2.44 cum @ 124.34 = Rs.303/- needs recovery.

**B: Excess payment due to fictitious excess exhibition of transportation charge of earth from other place outside the work site.**

On checking of above case record with respect to MB it is seen that only earth has been transported and spread on the ground and levelled but it was not compacted by applying PRR/HRR. So it is construed that the earth has been spread in loose and voids @12.5% should have been deducted from the earth of 3.71 cum measurement. But the same was not done here in bill. So fictitious excess quantity of 0.46 cum earth has been shown transported from other place due to which a sum of 0.46@Rs.206.15= Rs.95/- has been paid in excess and needs recovery.

Total recovery Rs.303/-+Rs.95/-= Rs.398/-

In response to audit objection memo the amount has been recovered vide MR No 4444 dt 10.1.19

**8.(A) Non utilisation of earth work excavated from the foundation in the filling work:-**

Project: Construction of cc road from Antryami Sahoo res towards omsanti cc road in ward no.11

C/R no. 22/2017-18, H/A- Devolution, Est./Bill- Rs.2,02,700/-

Agency-Tapan Kumar Jena

P/137/11.07.2017 Rs.2,02,700/-, MB No.168 Pg-92 to 101 J.E- Satyanarayan Mandal, ME- A.K.Singh

On checking of above case record with respect to MB and Bill it revealed that, 7.74 cum of earth has been Berm filled in the road by transporting the same by mechanical means from other place. But earth work of 5.90 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 5.90 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filing purpose. So due to fictitious transport of 5.90 cum earth NAC sustained a loss of Rs.734/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 5.90 cum

Rate of transport of earth by mechanical means of earth of 7.74 cum is @ Rs.124.34

Cost of wasteful expenditure 5.90 cum @ 124.34 = Rs.734/- needs recovery.

**B: Excess payment due to fictitious excess exhibition of transportation charge of earth from other place outside the work site.**

On checking of above case record with respect to MB it is seen that only earth has been transported and spread on the ground and levelled but it was not compacted by applying PRR/HRR. So it is construed that the earth has been spread in loose and voids @12.5% should have been deducted from the earth of 7.74 cum measurement. But the same was not done here in bill. So fictitious excess quantity of 0.97 cum earth has been shown transported from other place due to which a sum of 0.97@Rs.206.15= Rs.200/- has been paid in excess and needs recovery.

Total recovery Rs.734/-+Rs.200/-= Rs.934/-

In response to audit objection memo the amount has been recovered vide MR No 4462 dt 10.1.19

**9.(A) Non utilisation of earth work excavated from the foundation in the filling work:-**

Project: Construction of cc road at lane no.01 to 02 of Amarendra colony in ward no.10

C/R no. 19/2017-18, H/A- 14thFC, Est./Bill- Rs.3,00,000/-

Agency-Sarat Chandra Mahapatra

P/133/11.07.2017 Rs.2,99,730/-, MB No.169 P-78 to 87

J.E- Satyanarayan Mandal, ME- A.K.Singh

On checking of above case record with respect to MB and Bill it revealed that, 7.20 cum of earth has been Berm filled in the road by transporting the same by mechanical means from other place. But earth work of 8.45 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 7.20 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filing purpose. So due to fictitious transport of 7.20 cum earth NAC sustained a loss of Rs.895/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 8.45 cum

Rate of transport of earth by mechanical means of earth of 7.20 cum is @ Rs.124.34

Cost of wasteful expenditure 7.20 cum @ 124.34 = Rs.895/- needs recovery.

**B: Excess payment due to fictitious excess exhibition of transportation charge of earth from other place outside the work site.**

On checking of above case record with respect to MB it is seen that only earth has been transported and spread on the ground and levelled but it was not compacted by applying PRR/HRR. So it is construed that the earth has been spread in loose and voids @12.5% should have been deducted from the earth of 7.20 cum measurement. But the same was not done here in bill. So fictitious excess quantity of 0.90 cum earth has been shown transported from other place due to which a sum of 0.90@Rs.206.15= Rs.186/- has been paid in excess and needs recovery.

Total recovery Rs.895/-+Rs.186/-= Rs.1081/-

In response to audit objection memo the amount has been recovered vide MR No 4460 dt 10.1.19

**10.(A) Non utilisation of earth work excavated from the foundation in the filling work:-**

Project: Completion of balance road in lane – 2 of Amarendra colony in ward no.10

C/R no. 116/2017-18, H/A- Devolution, Est./Bill- Rs.60,000/-

Agency-Sarat Chandra Mahapatra

P/268/07.10.2017 Rs.60,000/-, MB No.171 P-78 to 85

J.E- Satyanarayan Mandal, ME- B.Rout

On checking of above case record with respect to MB and Bill it revealed that, 0.88 cum of earth has been Berm filled in the road by transporting the same by mechanical means from other place. But earth work of 1.52 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 0.88 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filing purpose. So due to fictitious transport of 0.88 cum earth NAC sustained a loss of Rs.109/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 1.52 cum

Rate of transport of earth by mechanical means of earth of 0.88 cum is @ Rs.124.34

Cost of wasteful expenditure 0.88 cum @ 124.34 = Rs.109/- needs recovery.

In response to audit objection memo the amount has been recovered vide MR No 4487 dt 10.1.19

**11.(A) Non utilisation of earth work excavated from the foundation in the filling work:-**

Project: Construction of cc road from Satya NArayan Ray res towards Laxmidhar Sahoo res in ward no.07

C/R no. 86/2017-18, H/A- RD, Est./Bill- Rs.99,700/-

Agency-Sarat Chandra Mahapatra

P/511/05.02.2018 Rs.99,700/-, MB No.172 P-155 to 162

J.E- Satyanarayan Mandal, ME- B.Rout

On checking of above case record with respect to MB and Bill it revealed that, 3.32 cum of earth has been Berm filled in the road by transporting the same by mechanical means from other place. But earth work of 2.50 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 2.50 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filing purpose. So due to fictitious transport of 2.50 cum earth NAC sustained a loss of Rs.311/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 2.50 cum

Rate of transport of earth by mechanical means of earth of 3.32 cum is @ Rs.124.34

Cost of wasteful expenditure 2.50 cum @ 124.34 = Rs.311/- needs recovery.

In response to audit objection memo the amount has been recovered vide MR No 4437 dt 10.1.19

**B: Excess payment due to fictitious excess exhibition of transportation charge of earth from other place outside the work site.**

On checking of above case record with respect to MB it is seen that only earth has been transported and spread on the ground and levelled but it was not compacted by applying PRR/HRR. So it is construed that the earth has been spread in loose and voids @12.5% should have been deducted from the earth of 3.32 cum measurement. But the same was not done here in bill. So fictitious excess quantity of 0.42 cum earth has been shown transported from other place due to which a sum of 0.42@Rs.206.15= Rs.87/- has been paid in excess and needs recovery.

Total recovery Rs.311/-+Rs.87/-= Rs.398/-

In response to audit objection memo the amount has been recovered vide MR No 4442 dt 10.1.19

**12.(A) Non utilisation of earth work excavated from the foundation in the filling work:-**

Project: Extention of Rajabati road from Rajabati gate towards Shiva Jena res in ward no.07

C/R no. 15/2017-18, H/A- 14thFC, Est./Bill- Rs.2,00,000/-

Agency-Ranjan Kumar Sethi

P/135/11.07.2017 Rs.1,99,895/-, MB No.168 P-101 to 110

J.E- Satyanarayan Mandal, ME- A.K.Singh

On checking of above case record with respect to MB and Bill it revealed that, 5.02 cum of earth has been Berm filled in the road by transporting the same by mechanical means from other place. But earth work of 4.68 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 4.68 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filing purpose. So due to fictitious transport of 4.68 cum earth NAC sustained a loss of Rs.582/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 4.68 cum

Rate of transport of earth by mechanical means of earth of 5.02 cum is @ Rs.124.34

Cost of wasteful expenditure 4.68 cum @ 124.34 = Rs.582/- needs recovery.

In response to audit objection memo the amount has been recovered vide MR No 4461 dt 10.1.19

**B: Excess payment due to fictitious excess exhibition of transportation charge of earth from other place outside the work site.**

On checking of above case record with respect to MB it is seen that only earth has been transported and spread on the ground and levelled but it was not compacted by applying PRR/HRR. So it is construed that the earth has been spread in loose and voids @12.5% should have been deducted from the earth of 5.02 cum measurement. But the same was not done here in bill. So fictitious excess quantity of 0.63 cum earth has been shown transported from other place due to which a sum of 0.63@Rs.206.15= Rs.130/- has been paid in excess and needs recovery.

Total recovery Rs.582/-+Rs.130/-= Rs.712/-

**13(A) Non utilisation of earth work excavated from the foundation in the filling work:-**

Project: Construction of cc road from PTS road towards Sudarsan Bhatta res in lane no.01 in ward no.10

C/R no. 99/2017-18, H/A- RD, Est./Bill- Rs.98,200/-

Agency-Sarat Chandra Mahapatra

P/376/01.12.2017 Rs.98,200/-, MB No.174 P-101 to 108

J.E- Satyanarayan Mandal, ME- B.Rout

On checking of above case record with respect to MB and Bill it revealed that, 1.29 cum of earth has been Berm filled in the road by transporting the same by mechanical means from other place. But earth work of 2.68 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 1.29 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filing purpose. So due to fictitious transport of 1.29 cum earth NAC sustained a loss of Rs.160/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 2.68 cum

Rate of transport of earth by mechanical means of earth of 1.29 cum is @ Rs.124.34

Cost of wasteful expenditure 1.29 cum @ 124.34 = Rs.160/- needs recovery.

In response to audit objection memo the amount has been recovered vide MR No 4443 dt 10.1.19

**14.(A) Non utilisation of earth work excavated from the foundation in the filling work:-**

Construction of CC Road from District Judge quarter towards Anupama Balabantaray res in ward no.8

C/R no. 16/2017-18, H/A- Devolution, Est./Bill- Rs.7,00,000/-

Agency-Sunrani Pattnaik

P/396/04.12.2017 Rs.7,00,000/-, MB No.173 P-58 to 69

J.E- Satyanarayan Mandal, ME- B.Rout

On checking of above case record with respect to MB and Bill it revealed that, 17.82 cum of earth has been Berm filled in the road by transporting the same by mechanical means from other place. But earth work of 40.56 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 17.82 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filing purpose. So due to fictitious transport of 17.82 cum earth NAC sustained a loss of Rs.2216/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 40.56 cum

Rate of transport of earth by mechanical means of earth of 17.82 cum is @ Rs.124.34

Cost of wasteful expenditure 17.82 cum @ 124.34 = Rs.2216.00 needs recovery.

**B: Excess payment due to fictitious excess exhibition of transportation charge of earth from other place outside the work site.**

On checking of above case record with respect to MB it is seen that only earth has been transported and spread on the ground and levelled but it was not compacted by applying PRR/HRR. So it is construed that the earth has been spread in loose and voids @12.5% should have been deducted from the earth of 17.82 cum measurement. But the same was not done here in bill. So fictitious excess quantity of 2.23 cum earth has been shown transported from other place due to which a sum of 2.23@Rs.206.15= Rs.460/- has been paid in excess and needs recovery.

**C: Excess Payment made**

On checking of above case record with respect to MB it is seen that total bill comes to Rs.6,99,776/- but on bill it is shown as Rs.7,00,000/- i.e excess paid Rs.224/-

In this project total Rs.2216/-+Rs.460/+Rs.224/-= Rs.2900/- is suggested for recovery.

**1.(A)Non utilisation of earth work excavated from the foundation in the filling work:-**

Project: Construction of cc road from in front of Gouranga Babu res in ward no.10

C/R no. 20/2017-18, H/A- 14thFC, Est./Bill- Rs.4,00,000/-

Agency-Sumanta Kumar Pattnaik

P/131/11.07.2017 Rs.3,92,000/-, MB No.168 Pg-119 to 128

J.E- Satyanarayan Mandal, ME- A.K.Singh

On checking of above case record with respect to MB and Bill it revealed that, 17.33 cum of earth has been Berm filled in the road by transporting the same by mechanical means from other place. But earth work of 11.76 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 11.76 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filling purpose. So due to fictitious transport of 11.76 cum earth NAC sustained a loss of Rs.1462/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 11.76 cum

Rate of transport of earth by mechanical means of earth of 11.76 cum is @ Rs.124.34

Cost of wasteful expenditure 11.76 cum @ 124.34 = Rs.1462/- needs recovery.

**B: Excess payment due to fictitious excess exhibition of transportation charge of earth from other place outside the work site.**

On checking of above case record with respect to MB it is seen that only earth has been transported and spread on the ground and levelled but it was not compacted by applying PRR/HRR. So it is construed that the earth has been spread in loose and voids @12.5% should have been deducted from the earth of 17.33 cum measurement. But the same was not done here in bill. So fictitious excess quantity of 2.17 cum earth has been shown transported from other place due to which a sum of 2.17@Rs.206.15= Rs.447/- has been paid in excess and needs recovery.

Total recovery Rs.1462/-+Rs.447/-= Rs.1909/-

In response to audit objection memo the amount has been recovered vide MR No 4437 dt 10.1.19

**2.(A)Non utilisation of earth work excavated from the foundation in the filling work:-**

Project: Construction of cc road at PTS from lane-2 to main road towards Bijayananda Sukla quarters in ward no.09

C/R no. 17/2017-18, H/A- Devolution fund, Est./Bill- Rs.8,00,000/-

Agency-Tapan Kumar Jena

P/138/11.07.2017 Rs.8,00,000/-, MB No.169 Pg-40 to 49

J.E- Satyanarayan Mandal, ME- A.K.Singh

On checking of above case record with respect to MB and Bill it revealed that, 13.55 cum of earth has been Berm filled in the road by transporting the same by mechanical means from other place. But earth work of 20 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 13.55 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filling purpose. So due to fictitious transport of 13.55 cum earth NAC sustained a loss of Rs.1685/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 13.55 cum

Rate of transport of earth by mechanical means of earth of 13.55 cum is @ Rs.124.34

Cost of wasteful expenditure 13.55 cum @ 124.34 = Rs.1685/- needs recovery.

**B: Excess payment due to fictitious excess exhibition of transportation charge of earth from other place outside the work site.**

On checking of above case record with respect to MB it is seen that only earth has been transported and spread on the ground and levelled but it was not compacted by applying PRR/HRR. So it is construed that the earth has been spread in loose and voids @12.5% should have been deducted from the earth of 13.55 cum measurement. But the same was not done here in bill. So fictitious excess quantity of 1.69 cum earth has been shown transported from other place due to which a sum of 1.69@Rs.206.15= Rs.348/- has been paid in excess and needs recovery.

Total recovery Rs.1685/-+Rs.348/-= Rs.2033/-

In response to audit objection memo the amount has been recovered vide MR No 4435 dt 10.1.19

**3.(A)Non utilisation of earth work excavated from the foundation in the filling work:-**

Project: Construction of 3 numbers of connecting roads to lane no.2 main road in front of PTS colony in ward no.09

C/R no. 18/2017-18, H/A- 14thFC, Est./Bill- Rs.4,00,000/-

Agency-Tapan Kumar Jena

P/134/13.07.2017 Rs.4,00,000/-, MB No.169 Pg-50 to 59

J.E- Satyanarayan Mandal, ME- A.K.Singh

On checking of above case record with respect to MB and Bill it revealed that, 12.58 cum of earth has been Berm filled in the road by transporting the same by mechanical means from other place. But earth work of 9.95 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 9.95 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filling purpose. So due to fictitious transport of 9.95 cum earth NAC sustained a loss of Rs.1237/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 9.95 cum

Rate of transport of earth by mechanical means of earth of 12.58 cum is @ Rs.124.34

Cost of wasteful expenditure 9.95 cum @ 124.34 = Rs.1237/- needs recovery.

**B: Excess payment due to fictitious excess exhibition of transportation charge of earth from other place outside the work site.**

On checking of above case record with respect to MB it is seen that only earth has been transported and spread on the ground and levelled but it was not compacted by applying PRR/HRR. So it is construed that the earth has been spread in loose and voids @12.5% should have been deducted from the earth of 12.58 cum measurement. But the same was not done here in bill. So fictitious excess quantity of 1.57 cum earth has been shown transported from other place due to which a sum of 1.57@Rs.206.15= Rs.324/- has been paid in excess and needs recovery.



Total recovery Rs.1237/-+Rs.324/-= Rs.1561/-

In response to audit objection memo the amount has been recovered vide MR No 4436 dt 10.1.19

**4.(A) Non utilisation of earth work excavated from the foundation in the filling work:-**

Project: Construction of old Rajabati cc road in front of Siba Jena res in ward no.07

C/R no. 49/2017-18, H/A- RD, Est./Bill- Rs.99,300/-

P/298/07.10.2017 Rs.99,300/-, MB No.171 Pg-176 to 183

J.E- Satyanarayan Mandal, ME- B. Rout

On checking of above case record with respect to MB and Bill it revealed that, 2.81 cum of earth has been Berm filled in the road by transporting the same by mechanical means from other place. But earth work of 2.92 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 2.81 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filling purpose. So due to fictitious transport of 2.81 cum earth NAC sustained a loss of Rs.349/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 2.92 cum

Rate of transport of earth by mechanical means of earth of 2.81 cum is @ Rs.124.34

Cost of wasteful expenditure 2.81 cum @ 124.34 = Rs.349/- needs recovery.

**B: Excess payment due to fictitious excess exhibition of transportation charge of earth from other place outside the work site.**

On checking of above case record with respect to MB it is seen that only earth has been transported and spread on the ground and levelled but it was not compacted by applying PRR/HRR. So it is construed that the earth has been spread in loose and voids @12.5% should have been deducted from the earth of 2.81 cum measurement. But the same was not done here in bill. So fictitious excess quantity of 0.35 cum earth has been shown transported from other place due to which a sum of 0.35@Rs.206.15= Rs.72/- has been paid in excess and needs recovery.

Total recovery Rs.349/-+Rs.72/-= Rs.421/-

In response to audit objection memo the amount has been recovered vide MR No 4488 dt 10.1.19

**5(A) Non utilisation of earth work excavated from the foundation in the filling work:-**

.Project: Construction of back side road of Prajapita Brahmakumari Ashram in ward no.11

C/R no. 53/2017-18, H/A- RD, Est./Bill- Rs.98,800/-

Agency-Tapan Kumar Jena

P/275/07.10.2017 Rs.98,800/-, MB No.171 Pg-70 to 77

J.E- Satyanarayan Mandal, ME- B. Rout

On checking of above case record with respect to MB and Bill it revealed that, 3.01 cum of earth has been Berm filled in the road by transporting the same by mechanical means from other place. But earth work of 2.90 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 2.90 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filling purpose. So due to fictitious transport of 2.90 cum earth NAC sustained a loss of Rs.361/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 2.90 cum

Rate of transport of earth by mechanical means of earth of 3.01 cum is @ Rs.124.34

Cost of wasteful expenditure 2.90 cum @ 124.34 = Rs.361 needs recovery.

**B: Excess payment due to fictitious excess exhibition of transportation charge of earth from other place outside the work site.**

On checking of above case record with respect to MB it is seen that only earth has been transported and spread on the ground and levelled but it was not compacted by applying PRR/HRR. So it is construed that the earth has been spread in loose and voids @12.5% should have been deducted from the earth of 3.01 cum measurement. But the same was not done here in bill. So fictitious excess quantity of 0.38 cum earth has been shown transported from other place due to which a sum of 0.38@Rs.206.15= Rs.78/- has been paid in excess and needs recovery.

Total recovery Rs.361/-+Rs.78/-= Rs.439/-

In response to audit objection memo the amount has been recovered vide MR No 4490 dt 10.1.19

**6.(A) Non utilisation of earth work excavated from the foundation in the filling work:-**

Project: Construction of cc road at back side of Prajapita Brhmakumari Ashram in ward no.11

C/R no. 52/2017-18, H/A- RD, Est./Bill- Rs.98,300/-

Agency- Tapan Kumar Jena

P/274/07.10.2017 Rs.98,300/-, MB No.171 Pg-63 to 69

J.E- Satyanarayan Mandal, ME- B. Rout

On checking of above case record with respect to MB and Bill it revealed that, 2.88 cum of earth has been Berm filled in the road by transporting the same by mechanical means from other place. But earth work of 2.88 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 2.88 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filling purpose. So due to fictitious transport of 2.88 cum earth NAC sustained a loss of Rs.358/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 2.88 cum

Rate of transport of earth by mechanical means of earth of 2.88 cum is @ Rs.124.34

Cost of wasteful expenditure 2.88 cum @ 124.34 = Rs.358/- needs recovery.

In response to audit objection memo the amount has been recovered vide MR No 4489 dt 10.1.19

**7(A) Non utilisation of earth work excavated from the foundation in the filling work:-**

Project: Construction of cc road near Bhagaban Parida res at Balangi Bandha in ward no.03

C/R no. 76/2017-18, H/A- R&B, Est./Bill- Rs.99,700/-

Agency-Tapan Kumar Jena

P/337/20.11.2017 Rs.99,700/-, MB No.174 Pg-37 to 44

J.E- Satyanarayan Mandal, ME- B. Rout

On checking of above case record with respect to MB and Bill it revealed that, 3.71 cum of earth has been Berm filled in the road by transporting the same by mechanical means from other place. But earth work of 2.44 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 2.44 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filling purpose. So due to fictitious transport of 2.44 cum earth NAC sustained a loss of Rs.303/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 2.44 cum

Rate of transport of earth by mechanical means of earth of 3.71 cum is @ Rs.124.34

Cost of wasteful expenditure 2.44 cum @ 124.34 = Rs.303/- needs recovery.

**B: Excess payment due to fictitious excess exhibition of transportation charge of earth from other place outside the work site.**

On checking of above case record with respect to MB it is seen that only earth has been transported and spread on the ground and levelled but it was not compacted by applying PRR/HRR. So it is construed that the earth has been spread in loose and voids @12.5% should have been deducted from the earth of 3.71 cum measurement. But the same was not done here in bill. So fictitious excess quantity of 0.46 cum earth has been shown transported from other place due to which a sum of 0.46@Rs.206.15= Rs.95/- has been paid in excess and needs recovery.

Total recovery Rs.303/-+Rs.95/-= Rs.398/-

In response to audit objection memo the amount has been recovered vide MR No 4444 dt 10.1.19

**8.(A) Non utilisation of earth work excavated from the foundation in the filling work:-**

Project: Construction of cc road from Antryami Sahoo res towards omsanti cc road in ward no.11

C/R no. 22/2017-18, H/A- Devolution, Est./Bill- Rs.2,02,700/-

Agency-Tapan Kumar Jena

P/137/11.07.2017 Rs.2,02,700/-, MB No.168 Pg-92 to 101 J.E- Satyanarayan Mandal, ME- A.K.Singh

On checking of above case record with respect to MB and Bill it revealed that, 7.74 cum of earth has been Berm filled in the road by transporting the same by mechanical means from other place. But earth work of 5.90 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 5.90 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filing purpose. So due to fictitious transport of 5.90 cum earth NAC sustained a loss of Rs.734/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 5.90 cum

Rate of transport of earth by mechanical means of earth of 7.74 cum is @ Rs.124.34

Cost of wasteful expenditure 5.90 cum @ 124.34 = Rs.734/- needs recovery.

**B: Excess payment due to fictitious excess exhibition of transportation charge of earth from other place outside the work site.**

On checking of above case record with respect to MB it is seen that only earth has been transported and spread on the ground and levelled but it was not compacted by applying PRR/HRR. So it is construed that the earth has been spread in loose and voids @12.5% should have been deducted from the earth of 7.74 cum measurement. But the same was not done here in bill. So fictitious excess quantity of 0.97 cum earth has been shown transported from other place due to which a sum of 0.97@Rs.206.15= Rs.200/- has been paid in excess and needs recovery.

Total recovery Rs.734/-+Rs.200/-= Rs.934/-

In response to audit objection memo the amount has been recovered vide MR No 4462 dt 10.1.19

**9.(A) Non utilisation of earth work excavated from the foundation in the filling work:-**

Project: Construction of cc road at lane no.01 to 02 of Amarendra colony in ward no.10

C/R no. 19/2017-18, H/A- 14thFC, Est./Bill- Rs.3,00,000/-

Agency-Sarat Chandra Mahapatra

P/133/11.07.2017 Rs.2,99,730/-, MB No.169 P-78 to 87 J.E- Satyanarayan Mandal, ME- A.K.Singh

On checking of above case record with respect to MB and Bill it revealed that, 7.20 cum of earth has been Berm filled in the road by transporting the same by mechanical means from other place. But earth work of 8.45 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 7.20 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filing purpose. So due to fictitious transport of 7.20 cum earth NAC sustained a loss of Rs.895/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 8.45 cum

Rate of transport of earth by mechanical means of earth of 7.20 cum is @ Rs.124.34

Cost of wasteful expenditure 7.20 cum @ 124.34 = Rs.895/- needs recovery.

**B: Excess payment due to fictitious excess exhibition of transportation charge of earth from other place outside the work site.**

On checking of above case record with respect to MB it is seen that only earth has been transported and spread on the ground and levelled but it was not compacted by applying PRR/HRR. So it is construed that the earth has been spread in loose and voids @12.5% should have been deducted from the earth of 7.20 cum measurement. But the same was not done here in bill. So fictitious excess quantity of 0.90 cum earth has been shown transported from other place due to which a sum of 0.90@Rs.206.15= Rs.186/- has been paid in excess and needs recovery.

Total recovery Rs.895/-+Rs.186/-= Rs.1081/-

In response to audit objection memo the amount has been recovered vide MR No 4460 dt 10.1.19

**10.(A) Non utilisation of earth work excavated from the foundation in the filling work:-**

Project: Completion of balance road in lane – 2 of Amarendra colony in ward no.10

C/R no. 116/2017-18, H/A- Devolution, Est./Bill- Rs.60,000/-

Agency-Sarat Chandra Mahapatra

P/268/07.10.2017 Rs.60,000/-, MB No.171 P-78 to 85 J.E- Satyanarayan Mandal, ME- B.Rout

On checking of above case record with respect to MB and Bill it revealed that, 0.88 cum of earth has been Berm filled in the road by transporting the same by mechanical means from other place. But earth work of 1.52 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 0.88 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filling purpose. So due to fictitious transport of 0.88 cum earth NAC sustained a loss of Rs.109/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 1.52 cum

Rate of transport of earth by mechanical means of earth of 0.88 cum is @ Rs.124.34

Cost of wasteful expenditure 0.88 cum @ 124.34 = Rs.109/- needs recovery.

In response to audit objection memo the amount has been recovered vide MR No 4487 dt 10.1.19

**11.(A) Non utilisation of earth work excavated from the foundation in the filling work:-**

Project: Construction of cc road from Satya NArayan Ray res towards Laxmidhar Sahoo res in ward no.07

C/R no. 86/2017-18, H/A- RD, Est./Bill- Rs.99,700/-

Agency-Sarat Chandra Mahapatra

P/511/05.02.2018 Rs.99,700/-, MB No.172 P-155 to 162 J.E- Satyanarayan Mandal, ME- B.Rout

On checking of above case record with respect to MB and Bill it revealed that, 3.32 cum of earth has been Berm filled in the road by transporting the same by mechanical means from other place. But earth work of 2.50 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 2.50 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filling purpose. So due to fictitious transport of 2.50 cum earth NAC sustained a loss of Rs.311/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 2.50 cum

Rate of transport of earth by mechanical means of earth of 3.32 cum is @ Rs.124.34

Cost of wasteful expenditure 2.50 cum @ 124.34 = Rs.311/- needs recovery.

In response to audit objection memo the amount has been recovered vide MR No 4437 dt 10.1.19

**B: Excess payment due to fictitious excess exhibition of transportation charge of earth from other place outside the work site.**

On checking of above case record with respect to MB it is seen that only earth has been transported and spread on the ground and levelled but it was not compacted by applying PRR/HRR. So it is construed that the earth has been spread in loose and voids @12.5% should have been deducted from the earth of 3.32 cum measurement. But the same was not done here in bill. So fictitious excess quantity of 0.42 cum earth has been shown transported from other place due to which a sum of 0.42@Rs.206.15= Rs.87/- has been paid in excess and needs recovery.

Total recovery Rs.311/-+Rs.87/-= Rs.398/-

In response to audit objection memo the amount has been recovered vide MR No 4442 dt 10.1.19

**12.(A) Non utilisation of earth work excavated from the foundation in the filling work:-**

Project: Extention of Rajabati road from Rajabati gate towards Shiva Jena res in ward no.07

C/R no. 15/2017-18, H/A- 14thFC, Est./Bill- Rs.2,00,000/-

Agency-Ranjan Kumar Sethi

P/135/11.07.2017 Rs.1,99,895/-, MB No.168 P-101 to 110

J.E- Satyanarayan Mandal, ME- A.K.Singh

On checking of above case record with respect to MB and Bill it revealed that, 5.02 cum of earth has been Berm filled in the road by transporting the same by mechanical means from other place. But earth work of 4.68 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 4.68 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filling purpose. So due to fictitious transport of 4.68 cum earth NAC sustained a loss of Rs.582/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 4.68 cum

Rate of transport of earth by mechanical means of earth of 5.02 cum is @ Rs.124.34

Cost of wasteful expenditure 4.68 cum @ 124.34 = Rs.582/- needs recovery.

In response to audit objection memo the amount has been recovered vide MR No 4461 dt 10.1.19

**B: Excess payment due to fictitious excess exhibition of transportation charge of earth from other place outside the work site.**

On checking of above case record with respect to MB it is seen that only earth has been transported and spread on the ground and levelled but it was not compacted by applying PRR/HRR. So it is construed that the earth has been spread in loose and voids @12.5% should have been deducted from the earth of 5.02 cum measurement. But the same was not done here in bill. So fictitious excess quantity of 0.63 cum earth has been shown transported from other place due to which a sum of 0.63@Rs.206.15= Rs.130/- has been paid in excess and needs recovery.

Total recovery Rs.582/-+Rs.130/-= Rs.712/-

**13(A) Non utilisation of earth work excavated from the foundation in the filling work:-**

Project: Construction of cc road from PTS road towards Sudarsan Bhatta res in lane no.01 in ward no.10

C/R no. 99/2017-18, H/A- RD, Est./Bill- Rs.98,200/-

Agency-Sarat Chandra Mahapatra

P/376/01.12.2017 Rs.98,200/-, MB No.174 P-101 to 108

J.E- Satyanarayan Mandal, ME- B.Rout

On checking of above case record with respect to MB and Bill it revealed that, 1.29 cum of earth has been Berm filled in the road by transporting the same by mechanical means from other place. But earth work of 2.68 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 1.29 cum earth has been transported. Because at first the earth excavated from

the foundation should have been utilised and then rest quantity of earth should have been transported for filling purpose. So due to fictitious transport of 1.29 cum earth NAC sustained a loss of Rs.160/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 2.68 cum

Rate of transport of earth by mechanical means of earth of 1.29 cum is @ Rs.124.34

Cost of wasteful expenditure 1.29 cum @ 124.34 = Rs.160/- needs recovery.

In response to audit objection memo the amount has been recovered vide MR No 4443 dt 10.1.19

**14.(A) Non utilisation of earth work excavated from the foundation in the filling work:-**

Construction of CC Road from District Judge quarter towards Anupama Balabantaray res in ward no.8

C/R no. 16/2017-18, H/A- Devolution, Est./Bill- Rs.7,00,000/-

Agency-Sunrani Pattnaik

P/396/04.12.2017 Rs.7,00,000/-, MB No.173 P-58 to 69 J.E- Satyanarayan Mandal, ME- B.Rout

On checking of above case record with respect to MB and Bill it revealed that, 17.82 cum of earth has been Berm filled in the road by transporting the same by mechanical means from other place. But earth work of 40.56 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 17.82 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filling purpose. So due to fictitious transport of 17.82 cum earth NAC sustained a loss of Rs.2216/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 40.56 cum

Rate of transport of earth by mechanical means of earth of 17.82 cum is @ Rs.124.34

Cost of wasteful expenditure 17.82 cum @ 124.34 = Rs.2216.00 needs recovery.

**B: Excess payment due to fictitious excess exhibition of transportation charge of earth from other place outside the work site.**

On checking of above case record with respect to MB it is seen that only earth has been transported and spread on the ground and levelled but it was not compacted by applying PRR/HRR. So it is construed that the earth has been spread in loose and voids @12.5% should have been deducted from the earth of 17.82 cum measurement. But the same was not done here in bill. So fictitious excess quantity of 2.23 cum earth has been shown transported from other place due to which a sum of 2.23@Rs.206.15= Rs.460/- has been paid in excess and needs recovery.

**C: Excess Payment made**

On checking of above case record with respect to MB it is seen that total bill comes to Rs.6,99,776/- but on bill it is shown as Rs.7,00,000/- i.e excess paid Rs.224/-

In this project total Rs.2216/-+Rs.460/+Rs.224/-= Rs.2900/- is suggested for recovery.

In response to audit objection memo the amount has been recovered vide MR No 4467 dt 10.1.19

**15.Non utilisation of earth work excavated from the foundation in the filling work:-**

Project: Construction of cc road from Santilata Swain res towards Prasann Pattnaik res in word no.1

C/R no. 63/2017-18, H/A- R&B, Est./Bill- Rs.99,300/-

Agency-Dharmendra Kumar Gumansingh

P/398/04.12.2017 Rs.99,300/-, MB No.174 Pg-194 to 200

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB and Bill it revealed that, 2.50 cum of earth has been Berm filled in the road by

transporting the same by mechanical means from other place. But earth work of 3 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 2.5 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filing purpose. So due to fictitious transport of 2.5 cum earth NAC sustained a loss of Rs.311/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 3 cum

Rate of transport of earth by mechanical means of earth of 2.5 cum is @ Rs.124.34

Cost of wasteful expenditure 2.5 cum @ 124.34 = Rs.311/- needs recovery.

In response to audit objection memo the amount has been recovered vide MR No 6905 dt 10.1.19

16. Project: Construction of cc road at Anna Gali near Gokul Mishra res in word no.10

C/R no. 114/2017-18, H/A- Devolution Fund, Est./Bill- Rs.98,900/-

Agency-Sarat Chandra Mahapatra

P/454/05.01.2018 Rs.98,900/-, MB No.172 Pg-117 to 123

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB and Bill it revealed that, 2.24 cum of earth has been Bern filled in the road by transporting the same by mechanical means from other place. But earth work of 2.98 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 2.24 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filing purpose. So due to fictitious transport of 2.24 cum earth NAC sustained a loss of Rs.279/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 2.98 cum

Rate of transport of earth by mechanical means of earth of 2.24 cum is @ Rs.124.34

Cost of wasteful expenditure 2.24 cum @ 124.34 = Rs.279/- needs recovery.

In response to audit objection memo the amount has been recovered vide MR No 4498 dt 10.1.19

17. Project: Construction of cc road in front of Sarat Chandra Das res in lane no.1 in word no.10

C/R no. 100/2017-18, H/A- RD, Est./Bill- Rs.98,300/-

Agency-Sarat Chandra Mahapatra

P/377/28.11.2017 Rs.98,300/-, MB No.174 Pg-109 to 115

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB and Bill it revealed that, 1.7 cum of earth has been Bern filled in the road by transporting the same by mechanical means from other place. But earth work of 2.83 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 1.7 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filing purpose. So due to fictitious transport of 1.7 cum earth NAC sustained a loss of Rs.211/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 2.83cum

Rate of transport of earth by mechanical means of earth of 1.7 cum is @ Rs.124.34

Cost of wasteful expenditure 1.70 cum @ 124.34 = Rs.211/- needs recovery.

In response to audit objection memo the amount has been recovered vide MR No 4496 dt 10.1.19

18. Project: Construction of cc road in front of Hanuman Mandir at Balangi Bandha Road in word no.03

C/R no. 74/2017-18, H/A- RD, Est./Bill- Rs.99,600/-

Agency-Sarat Chandra Mahapatra

P/328/20.11.2017 Rs.99,600/-, MB No.174 Pg-23 to 29

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB and Bill it revealed that, 4.64 cum of earth has been Bern filled in the road by transporting the same by mechanical means from other place. But earth work of 2.42 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 2.42 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filing purpose. So due to fictitious transport of 2.42 cum earth NAC sustained a loss of Rs.301/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 2.42 cum

Rate of transport of earth by mechanical means of earth of 4.64 cum is @ Rs.124.34

Cost of wasteful expenditure 2.42 cum @ 124.34 = Rs.301/- is not admitted in audit and needs recovery.

In response to audit objection memo the amount has been recovered vide MR No 4484 dt 10.1.19

19. Project: Construction of cc road at back side of Purna Chandra Sathua res at Balangi Bandha road in word no.03

C/R no. 73/2017-18, H/A- RD, Est./Bill- Rs.99,200/-

Agency-Sarat Chandra Mahapatra

P/327/20.11.2017 Rs.99,200/-, MB No.174 Pg-16 to 23

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB and Bill it revealed that, 2.79 cum of earth has been Bern filled in the road by transporting the same by mechanical means from other place. But earth work of 2.45 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 2.45 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filing purpose. So due to fictitious transport of 2.45 cum earth NAC sustained a loss of Rs.305/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 2.45 cum

Rate of transport of earth by mechanical means of earth of 2.79 cum is @ Rs.124.34

Cost of wasteful expenditure 2.45 cum @ 124.34 = Rs.305/- needs recovery.

In response to audit objection memo the amount has been recovered vide MR No 4483 dt 10.1.19

20. Project: Construction of cc road from Biswanath Mahapatra res towards Kunu Das res in ward no.07

C/R no. 88/2017-18, H/A- R&B, Est./Bill- Rs.88,500/-

Agency-Sarat Chandra Mahapatra

P/515/05.02.2018 Rs.88,500/-, MB No.170 Pg-68 to 75

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB and Bill it revealed that, 1.16 cum of earth has been Bern filled in the road by transporting the same by mechanical means from other place. But earth work of 2.12 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 1.16 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filing purpose. So due to fictitious transport of 1.16 cum earth NAC sustained a loss of Rs.144/- as detailed below towards wasteful expenditure.



Earth excavated from the foundation is 2.12 cum

Rate of transport of earth by mechanical means of earth of 1.16 cum is @ Rs.124.34

Cost of wasteful expenditure 1.16 cum @ 124.34 = Rs.144/- is not admitted in audit and needs recovery.

In response to audit objection memo the amount has been recovered vide MR No 4480 dt 10.1.19

21. Project: Construction of cc road from Narayan Das re towards Asutosh Rath res in ward no.07

C/R no. 83/2017-18, H/A- RD, Est./Bill- Rs.98,200/-

Agency-Sarat Chandra Mahapatra

P/513/05.02.2018 Rs.98,200/-, MB No.170 Pg-53 to 59

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB and Bill it revealed that, 2.30 cum of earth has been Bern filled in the road by transporting the same by mechanical means from other place. But earth work of 2.50 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 2.30 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filing purpose. So due to fictitious transport of 2.30 cum earth NAC sustained a loss of Rs.286/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 2.50 cum

Rate of transport of earth by mechanical means of earth of 2.30 cum is @ Rs.124.34

Cost of wasteful expenditure 2.30 cum @ 124.34 = Rs.286/- needs recovery.

In response to audit objection memo the amount has been recovered vide MR No 6908 dt 10.1.19

22. Project: Construction of cc road from Narasingh Rath res towards Debaraj Pradhan res in ward no.01

C/R no. 62/2017-18, H/A- R&B, Est./Bill- Rs.98,200/-

Agency-Dharmendra Kumar Gumansingh

P/400/04.12.2017 Rs.98,200/-, MB No.174 Pg-179 to 186

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB and Bill it revealed that, 2.65 cum of earth has been Bern filled in the road by transporting the same by mechanical means from other place. But earth work of 2.88 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 2.65 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filing purpose. So due to fictitious transport of 2.65 cum earth NAC sustained a loss of Rs.330/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 2.88 cum

Rate of transport of earth by mechanical means of earth of 2.65 cum is @ Rs.124.34

Cost of wasteful expenditure 2.65 cum @ 124.34 = Rs.330/- needs recovery.

In response to audit objection memo the amount has been recovered vide MR No 4493 dt 10.1.19

24. Project: Construction of cc road from Debaraj Pradhan res towards Sukant Behera res in ward no.01

C/R no. 64/2017-18, H/A- R&B, Est./Bill- Rs.99,500/-

Agency-Dharmendra Kumar Gumansingh

P/401/04.12.2017 Rs.99,500/-, MB No.174 Pg-187 to 193

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB and Bill it revealed that, 1.31 cum of earth has been Bern filled in the road by transporting the same by mechanical means from other place. But earth work of 2.98 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 1.31 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filing purpose. So due to fictitious transport of 1.31 cum earth NAC sustained a loss of Rs.163/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 2.98 cum

Rate of transport of earth by mechanical means of earth of 1.31 cum is @ Rs.124.34

Cost of wasteful expenditure 1.31 cum @ 124.34 = Rs.163/- needs recovery.

In response to audit objection memo the amount has been recovered vide MR No 4492 dt 10.1.19

25. Project: Construction of cc road from Maheswar Mishra res towards Behera Babu res in ward no.01

C/R no. 61/2017-18, H/A- R&B, Est./Bill- Rs.97,800/-

Agency-Dharmendra Kumar Gumansingh

P/399/04.12.2017 Rs.97,800/-, MB No.174 Pg-171 to 178

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB and Bill it revealed that, 2.15 cum of earth has been Bern filled in the road by transporting the same by mechanical means from other place. But earth work of 2.90 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 2.15 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filing purpose. So due to fictitious transport of 2.15 cum earth NAC sustained a loss of Rs.267/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 2.90 cum

Rate of transport of earth by mechanical means of earth of 2.15 cum is @ Rs.124.34

Cost of wasteful expenditure 2.15 cum @ 124.34 = Rs.267/- needs recovery

In response to audit objection memo the amount has been recovered vide MR No 4486 dt 10.1.19

26. Project: Construction of cc road from Sarat Chandra Mahapatra res towards Bulu Panigrahi res in ward no.07

C/R no. 87/2017-18, H/A- RD, Est./Bill- Rs.98,900/-

Agency-Sarat Chandra Mahapatra

P/514/05.02.2018 Rs.98,900/-, MB No.170 Pg-60 to 67

J.E- Satyanarayan Mandal, ME- Baidhar Rout

On checking of above case record with respect to MB and Bill it revealed that, 1.25 cum of earth has been Bern filled in the road by transporting the same by mechanical means from other place. But earth work of 2.50 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 1.25 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filing purpose. So due to fictitious transport of 1.25 cum earth NAC sustained a loss of Rs.155/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 2.50 cum

Rate of transport of earth by mechanical means of earth of 1.25 cum is @ Rs.124.34

Cost of wasteful expenditure 1.25 cum @ 124.34 = Rs.155/- needs recover.

In response to audit objection memo the amount has been recovered vide MR No 4481 dt 10.1.1915.

**15.19 - Projects executed departmentally i.e by J.E but no sub vouchers kept POM P 148-150**

On checking of below case record with respect to MB and Bill it revealed that, works done by J.E but no sub voucher kept on the case record for verification. So without sub vouchers the expenditure is not acceptable and needs recovery.

Sl No	Details of work	Bill amount	Remarks
1	Project: Construction of stainless railing protection at Karidar of 1 <sup>st</sup> floor room no.1 to 6 if Indira Priyadarshini market in ward no.02  C/R no. 132/2017-18, H/A- ownfund, Est./Bill- Rs.66,200/-  Agency-S.N.Mandal, J.E  P/411/07.12.2017 Rs.66,200/-,  J.E- Satyanarayan Mandal, ME- B.rout	66,200	
2	Project: Construction of stainless steel railing for 1st floor for room no.13 to 17 of Indira Priyadarshini market Complex ward no.2  C/R no. 132(3)/2017-18, H/A- own fund, Est./Bill- Rs.68,900/-  Agency-S.N.Mandal, J.E  P/413/07.12.2017 Rs.68,900/-,  J.E- Satyanarayan Mandal, ME- B.rout	68,900	
3	Project: Construction of stainless steel railing for two nos of staircess of Indira Priyadarshini market Complex ward no.2  C/R no. 132(4)/2017-18, H/A- own fund, Est./Bill- Rs.84,200/-  Agency-S.N.Mandal, J.E  P/414/07.12.2017 Rs.84,200/-,  J.E- Satyanarayan Mandal, ME- B.rout	84,200	
4	Project: Construction of stainless steel railing for 1st floor for room no.7 to 12 of Indira Priyadarshini market Complex ward no.2  C/R no. 132(2)/2017-18, H/A- own fund, Est./Bill- Rs.84,200/-  Agency-S.N.Mandal, J.E  P/412/07.12.2017 Rs.54,100/-,  J.E- Satyanarayan Mandal, ME- B.rout	54,100	
5	Project: Color washing of office building for LSG day 2017  C/R no. 135/2017-18, H/A- own fund, Est./Bill- Rs.56,453/-  Agency-S.N.Mandal, J.E  P/592/24.03.2018 Rs.56,453/-,  J.E- Satyanarayan Mandal, ME- B.rout	56,453	
6	Project: Construction of water inlet for Sagar Bandha at its North west side ward no.4  C/R no. 131/2017-18, H/A- own fund, Est./Bill- Rs.15,350/-	15,350	

Agency-S.N.Mandal, J.E P/250/07.10.2017 Rs.15,350/-, J.E- Satyanarayan Mandal, ME- B.rout		
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In response to audit objection memo ,the local authority remained silent.

**15.20 - Excess cost for providing and lying for vitrified tiles in floors-POM P 151-152**

Project: Construction of Shelter for urban homeless at Jadumani Nagar in ward no.11

C/R no. 72/2016-17, H/A- NULM, Est./Bill- Rs.39.98 lakhs/-

Agency-Hasim Khan

P/456/05.01.2018 Rs.8,68,374/- MB no.168 Page-143 to 167

J.E- Satyanarayan Mandal, ME- B.Rout

On checking of above case record with respect to MB and Bill it revealed that, excess cost for providing and lying of vitrified tiles on floor, the rate shown on bill 938.80 where as actual it will be 827.51 as details given below.For Flooring of verified tiles of 259.65 sqm@[\(938.80-827.51\)=Rs.28.896/-](#) was paid excess.

As per revised analysis of rate for other building items (sl no.1 to 11) placed in chapter XIX of AR-2006 for 2012 the semi skilled mulia 5.5 has been d from analysis and cement quantity has been revised. While checking the above case record with MB it is seen that a sum of Rs.28896/- has been excess paid as furnished below without deleting the semi skilled mulia and cement quantity i.e following old analysis has been followed during preparation of bill .

**Rate admissible**

Masson special class - 2.16xRs.260 = Rs.561.60

Mulia- 2.16xRs.200 = Rs.432.00

Verified tiles- 10 sqm @ Rs.605/- = Rs.6050/-

Sand - 0.21xRs.49 = Rs.10.29

Cement- 0.744xRs.658 = Rs.489.55

Cement for slury 0.33xRs.658 = Rs.217.14

White cement 0.76 qtl @ Rs.1925/- =Rs.146.30

**Carriage and royalty**

Sand - 0.21xRs.378.82 = Rs.79.55

Cement- 1.15xRs.16.90 = Rs.19.43

Tile- 10 sqm @ Rs.18.74 = Rs.117.40

Grand total Rs.8193.26/per 10 sqm

For 1 sqm = Rs.819.32

Add. Cess 1% = Rs.8.19

**Total Rs.827.51/ per sqm**

In response to audit objection memo the amount has been recovered vide MR No 4454 dt 10.1.19

**15.21 - Excess cost for providing and lying for vitrified tiles in floors POM P 153-154**

Project: Construction of four numbers of shoproom (11,12,13 &14) at east side of new bus stand, Nayagarh.

C/R no. 88/2016-17, H/A- own fund, Est./Bill- Rs.7,04,600/-

Agency-Subash Kumar rout

P/490/29.01.2018 Rs.1,64,700/- MB no.170 Page-107 to 118

J.E- Satyanarayan Mandal, ME- B.Rout

On checking of above case record with respect to MB and Bill it revealed that, excess cost for providing and lying of vitrified tiles on floor, the rate shown on bill 1039.75 where as actual it will be 827.51 as details given below. The excess payment on flooring of verified tiles of 36.23  $\text{sqm} @ (1039.75 - 827.51) = \text{Rs.}7689/-$  which is not admitted in audit and needs recovery.

As per revised analysis of rate for other building items (sl no.1 to 11) placed in chapter XIX of AR-2006 for 2012 the semi skilled mulia 5.5 has been d from analysis and cement quantity has been revised. While checking the above case record with MB it is seen that a sum of Rs.7689/- has been excess paid as furnished below without deleting the semi skilled mulia and cement quantity i.e following old analysis which cannot admitted in audit and needs recovery.

**Rate admissible**

Masson special class -  $2.16 \times \text{Rs.}260 = \text{Rs.}561.60$

Mulia-  $2.16 \times \text{Rs.}200 = \text{Rs.}432.00$

Verified tiles-  $10 \text{ sqm} @ \text{Rs.}605/- = \text{Rs.}6050/-$

Sand -  $0.21 \times \text{Rs.}49 = \text{Rs.}10.29$

Cement-  $0.744 \times \text{Rs.}658 = \text{Rs.}489.55$

Cement for slury  $0.33 \times \text{Rs.}658 = \text{Rs.}217.14$

White cement  $0.76 \text{ qtl} @ \text{Rs.}1925/- = \text{Rs.}146.30$

**Carriage and royalty**

Sand -  $0.21 \times \text{Rs.}378.82 = \text{Rs.}79.55$

Cement-  $1.15 \times \text{Rs.}16.90 = \text{Rs.}19.43$

Tile-  $10 \text{ sqm} @ \text{Rs.}18.74 = \text{Rs.}117.40$

Grand total  $\text{Rs.}8193.26/\text{per } 10 \text{ sqm}$

For 1 sqm = Rs.819.32

Add. Cess 1% = Rs.8.19

**Total  $\text{Rs.}827.51/ \text{ per sqm}$**

In response to audit objection memo the amount has been recovered vide MR No 4447 dt 10.1.19

**15.22 - Excess cost for providing and lying for vitrified tiles in floors POM P 155-156**

Project: Construction of two numbers of shop room (45 & 46) at west side of new bus stand, Nayagarh.

C/R no. 97/2016-17, H/A- own fund, Est./Bill- Rs.6,70,800/-

Agency-Subash Kumar rout

P/703/29.03.2018 Rs.1,92,923/- MB no.178 Page-28 to 43

J.E- Satyanarayan Mandal, ME- B.Rout

On checking of above case record with respect to MB and Bill it revealed that, excess cost for providing and lying of vitrified tiles on floor, the rate shown on bill 1039.75 where as actual it will be 827.51 as details given below. The excess payment on flooring of verified tiles of 27.86 [sqm@\(1039.75-827.51\)=Rs.5913/-](#) which is not admitted in audit and needs recovery.

As per revised analysis of rate for other building items (sl no.1 to 11) placed in chapter XIX of AR-2006 for 2012 the semi skilled mulia 5.5 has been d from analysis and cement quantity has been revised. While checking the above case record with MB it is seen that a sum of Rs.5913/- has been excess paid as furnished below without deleting the semi skilled mulia and cement quantity i.e following old analysis which cannot admitted in audit and needs recovery.

**Rate admissible**

Masson special class - 2.16xRs.260 = Rs.561.60

Mulia- 2.16xRs.200 = Rs.432.00

Verified tiles- 10 sqm @ Rs.605/- = Rs.6050/-

Sand - 0.21xRs.49 = Rs.10.29

Cement- 0.744xRs.658 = Rs.489.55

Cement for slury 0.33xRs.658 = Rs.217.14

White cement 0.76 qtl @ Rs.1925/- =Rs.146.30

**Carriage and royalty**

Sand - 0.21xRs.378.82 = Rs.79.55

Cement- 1.15xRs.16.90 = Rs.19.43

Tile- 10 sqm @ Rs.18.74 = Rs.117.40

Grand total Rs.8193.26/per 10 sqm

For 1 sqm = Rs.819.32

Add. Cess 1% = Rs.8.19

**Total Rs.827.51/ per sqm**

In response to audit objection memo the amount has been recovered vide MR No 4446 dt 10.1.19

**15.23 - Excess cost for providing and lying for vitrified tiles in floors POM P 157-158**

Project: Construction of four numbers of shop room (41,42,43 & 44) at west side of new bus stand, Nayagarh.

C/R no. 96/2016-17, H/A- own fund, Est./Bill- Rs.7,04,600/-

Agency-Subash Kumar rout

P/704/29.03.2018 Rs.1,53,376/- MB no.178 Page-44 to 55

J.E- Satyanarayan Mandal, ME- B.Rout

On checking of above case record with respect to MB and Bill it revealed that, excess cost for providing and lying of vitrified tiles on floor, the rate shown on bill 1039.75 where as actual it will be 827.51 as details given below. The excess payment on flooring of verified tiles of 36.23 [sqm@\(1039.75-827.51\)=Rs.7699/-](#) which is not admitted in audit and needs recovery.

As per revised analysis of rate for other building items (sl no.1 to 11) placed in chapter XIX of AR-2006 for 2012 the semi skilled mulia 5.5 has been d from analysis and cement quantity has been revised. While checking the above case record with MB it is seen that a sum of Rs.7699/- has been excess paid as furnished below without deleting the semi skilled mulia and cement quantity i.e following old analysis which cannot admitted in audit and needs recovery.

**Rate admissible**

Masson special class - 2.16x Rs. 260 = Rs.561.60

Mulia- 2.16x Rs. 200 = Rs.432.00

Verified tiles- 10 sqm @ Rs.605/- = Rs.6050/-

Sand - 0.21xRs.49 = Rs.10.29

Cement- 0.744x Rs.658 = Rs.489.55

Cement for slury 0.33x Rs.658 = Rs.217.14

White cement 0.76 qtl @ Rs.1925/- =Rs.146.30

**Carriage and royalty**

Sand - 0.21xRs.378.82 = Rs.79.55

Cement- 1.15xRs.16.90 = Rs.19.43

Tile- 10 sqm @ Rs.18.74 = Rs.117.40

Grand total Rs.8193.26/per 10 sqm

For 1 sqm = Rs.819.32

Add. Cess 1% = Rs.8.19

**Total Rs.827.51/ per sqm**

In response to audit objection memo the amount has been recovered vide MR No 4445 dt 10.1.19

**15.24 - Excess cost for providing and lying for vitrified tiles in floors POM P 159-160**

Project: Construction of four numbers of shop rooms (37, 38, 39 & 40) at west side of new bus stand, Nayagarh.

C/R no. 95/2016-17, H/A- own fund, Est./Bill- Rs.7,81,400/-

Agency-Subash Kumar rout

P/702/29.03.2018 Rs.1,61,904/- MB no.178 Page-55 to 67

J.E- Satyanarayan Mandal, ME- B.Rout

On checking of above case record with respect to MB and Bill it revealed that, excess cost for providing and lying of vitrified tiles on floor, the

rate shown on bill 1039.75 where as actual it will be 827.51 as details given below. The excess payment on flooring of verified tiles of 37.06 [sqm@\(1039.75-827.51\)=Rs.7866/-](#) which is not admitted in audit and needs recovery.

As per revised analysis of rate for other building items (sl no.1 to 11) placed in chapter XIX of AR-2006 for 2012 the semi skilled mulia 5.5 has been d from analysis and cement quantity has been revised. While checking the above case record with MB it is seen that a sum of Rs.7866/- has been excess paid as furnished below without deleting the semi skilled mulia and cement quantity i.e following old analysis which cannot admitted in audit and needs recovery.

**Rate admissible**

Masson special class - 2.16xRs.260 = Rs.561.60  
 Mulia- 2.16xRs.200 = Rs.432.00  
 Verified tiles- 10 sqm @ Rs.605/- = Rs.6050/-  
 Sand - 0.21xRs.49 = Rs.10.29  
 Cement- 0.744xRs.658 = Rs.489.55  
 Cement for slury 0.33xRs.658 = Rs.217.14  
 White cement 0.76 qtl @ Rs.1925/- =Rs.146.30

**Carriage and royalty**

Sand - 0.21xRs.378.82 = Rs.79.55  
 Cement- 1.15xRs.16.90 = Rs.19.43  
 Tile- 10 sqm @ Rs.18.74 = Rs.117.40  
 Grand total Rs.8193.26/per 10 sqm

For 1 sqm = Rs.819.32

Add. Cess 1% = Rs.8.19

**Total Rs.827.51/ per sqm**

The amount has been recovered vide MR No 4453 dt 10.1.19

**15.25 - Excess cost for providing and lying for vitrified tiles in floors POM P 161-162**

Project: Completion of portico wall of new kalia mandap in ward no.12.

C/R no. 126/2017-18, H/A- Kalyan Mandap Est./Bill- Rs.90,000/-

Agency-Pravat Kumar Patra

P/416/07.12.2017 Rs.89,996/- MB no.172 Page-86 to 92

J.E- Satyanarayan Mandal, ME- B.Rout

On checking of above case record with respect to MB and Bill it revealed that, excess cost for providing and lying of vitrified tiles on floor, the rate shown on bill 1123.10 where as actual it will be 827.51 as details given below. The excess payment on flooring of verified tiles of 27.80 [sqm@\(1123.10-827.51\)=Rs.8217/-](#) which is not admitted in audit and needs recovery.

As per revised analysis of rate for other building items (sl no.1 to 11) placed in chapter XIX of AR-2006 for 2012 the semi skilled mulia 5.5 has been d from analysis and cement quantity has been revised. While checking the above case record with MB it is seen that a sum of Rs.8217/-



has been excess paid as furnished below without deleting the semiskilled mulia and cement quantity i.e following old analysis which cannot admitted in audit and needs recovery.

**Rate admissible**

Masson special class - 2.16xRs.260 = Rs.561.60  
 Mulia- 2.16xRs.200 = Rs.432.00  
 Verified tiles- 10 sqm @ Rs.605/- = Rs.6050/-  
 Sand - 0.21xRs.49 = Rs.10.29  
 Cement- 0.744xRs.658 = Rs.489.55  
 Cement for slury 0.33xRs.658 = Rs.217.14  
 White cement 0.76 qtl @ Rs.1925/- =Rs.146.30

**Carriage and royalty**

Sand - 0.21xRs.378.82 = Rs.79.55  
 Cement- 1.15xRs.16.90 = Rs.19.43  
 Tile- 10 sqm @ Rs.18.74 = Rs.117.40  
 Grand total Rs.8193.26/per 10 sqm

For 1 sqm = Rs.819.32

Add. Cess 1% = Rs.8.19

**Total Rs.827.51/ per sqm**

The amount has been recovered vide MR No 4497 dt 10.1.19

**15.26 - Non utilisation of earth work excavated from the foundation in the filling work-POM P 133-147**

**1.(A) Non utilisation of earth work excavated from the foundation in the filling work:-**

Project: Extension of Bhalu Khola cremation road towards solid waste management sight in ward no.06

C/R no. 12/2017-18, H/A- Devolution, Est./Bill- Rs.6,80,000/-

Agency-Sarat Chandra Mahapatra

P/199/09.08.2017 Rs.6,79,388/-, MB No.167 Pg-180 to 189

J.E- Satyanarayan Mandal, ME- A.K.Singh

On checking of above case record with respect to MB and Bill it revealed that, 19.87 cum of earth has been Berm filled in the road by transporting the same by mechanical means from other place. But earth work of 14.50 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 14.50 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filling purpose. So due to fictitious transport of 14.50 cum earth NAC sustained a loss of Rs.1803/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 14.50 cum

Rate of transport of earth by mechanical means of earth of 19.87 cum is @ Rs.124.34

Cost of wasteful expenditure 14.50 cum @ 124.34 = Rs.1803/- is not admitted in audit and needs recovery.

**B: Excess payment due to fictitious excess exhibition of transportation charge of earth from other place outside the work site.**

On checking of above case record with respect to MB it is seen that only earth has been transported and spread on the ground and levelled but it was not compacted by applying PRR/HRR. So it is construed that the earth has been spread in loose and voids @12.5% should have been deducted from the earth of 19.87 cum measurement. But the same was not done here in bill. So fictitious excess quantity of 2.48 cum earth has been shown transported from other place due to which a sum of 2.48@Rs.206.15 = Rs.511/- has been paid in excess and needs recovery.

Total recovery Rs.1803/-+Rs.511/-= Rs.2314/-

In response to audit objection memo the amount has been recovered vide MR No 4465 dt 10.1.19

**2 (A)Non utilisation of earth work excavated from the foundation in the filling work:-**

Project: Construction of cc road at Sivaji Nagar from Sankrit college towards Prasanna Nishanka res in ward no.13

C/R no. 28/2017-18, H/A- Devolution, Est./Bill- Rs.3,35,000/-

Agency-Ishaque Khan

P/201/09.08.2017 Rs.3,35,000/-, MB No.167 Pg-145 to 153

J.E- Satyanarayan Mandal, ME- A.K.Singh

On checking of above case record with respect to MB and Bill it revealed that, 10.59 cum of earth has been Berm filled in the road by transporting the same by mechanical means from other place. But earth work of 9.84 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 9.84 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filling purpose. So due to fictitious transport of 9.84 cum earth NAC sustained a loss of Rs.1224/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 9.84 cum

Rate of transport of earth by mechanical means of earth of 10.59 cum is @ Rs.124.34

Cost of wasteful expenditure 9.84 cum @ 124.34 = Rs.1224/- is not admitted in audit and needs recovery.

**B: Excess payment due to fictitious excess exhibition of transportation charge of earth from other place outside the work site.**

On checking of above case record with respect to MB it is seen that only earth has been transported and spread on the ground and levelled but it was not compacted by applying PRR/HRR. So it is construed that the earth has been spread in loose and voids @12.5% should have been deducted from the earth of 10.59 cum measurement. But the same was not done here in bill. So fictitious excess quantity of 1.32 cum earth has been shown transported from other place due to which a sum of 1.32@Rs.206.15 = Rs.272/- has been paid in excess and needs recovery.

Total recovery Rs.1224/-+Rs.272/-= Rs.1496/

In response to audit objection memo the amount has been recovered vide MR No 4472 dt 10.1.19

**3 (A)Non utilisation of earth work excavated from the foundation in the filling work:-.**

Project: Construction of cc road from Tulasi Pradhan res towards Jyoti Samanta Ray in ward no.13

C/R no. 129/2017-18, H/A- RD, Est./Bill- Rs.85,000/-

Agency-Abhilas Anasari

P/331/20.11.2017 Rs.85,000/-, MB No.174 Pg-64 to 71

J.E- Satyanarayan Mandal, ME- B.Rout

On checking of above case record with respect to MB and Bill it revealed that, 1.70 cum of earth has been Berm filled in the road by transporting the same by mechanical means from other place. But earth work of 2.55 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 1.70 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filling purpose. So due to fictitious transport of 1.70 cum earth NAC sustained a loss of Rs.211/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 2.55 cum

Rate of transport of earth by mechanical means of earth of 1.70 cum is @ Rs.124.34

Cost of wasteful expenditure 1.70 cum @ 124.34 = Rs.211/- is not admitted in audit and needs recovery.

In response to audit objection memo the amount has been recovered vide MR No 4475 dt 10.1.19

**4.(A)Non utilisation of earth work excavated from the foundation in the filling work:-.**

Project: Construction of cc road at Sivaji Nagar from Purna Mishra res towards Rabi Dash res in ward no.13

C/R no. 29/2017-18, H/A- Devolution, Est./Bill- Rs.3,35,000/-

Agency-Abdul Alam Khan

P/226/18.09.2017 Rs.3,35,000/-, MB No.169 Pg-97 to 106

J.E- Satyanarayan Mandal, ME- A.K.Singh

On checking of above case record with respect to MB and Bill it revealed that, 5.81 cum of earth has been Berm filled in the road by transporting the same by mechanical means from other place. But earth work of 9.45 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 5.81 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filling purpose. So due to fictitious transport of 5.81 cum earth NAC sustained a loss of Rs.722/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 9.45 cum

Rate of transport of earth by mechanical means of earth of 5.81 cum is @ Rs.124.34

Cost of wasteful expenditure 5.81 cum @ 124.34 = Rs.722/- is not admitted in audit and needs recovery.

**B: Excess payment due to fictitious excess exhibition of transportation charge of earth from other place outside the work site.**

On checking of above case record with respect to MB it is seen that only earth has been transported and spread on the ground and levelled but it was not compacted by applying PRR/HRR. So it is construed that the earth has been spread in loose and voids @12.5% should have been deducted from the earth of 5.81 cum measurement. But the same was not done here in bill. So fictitious excess quantity of 0.73 cum earth has been shown transported from other place due to which a sum of 0.73cum@Rs.206.15 = Rs.150/- has been paid in excess and needs recovery.

Total recovery Rs.722/-+Rs.150/-= Rs.872/-

In response to audit objection memo the amount has been recovered vide MR No 4439 dt 10.1.19

**5(A)Non utilisation of earth work excavated from the foundation in the filling work:-.**

Project: Construction of cc road at back side of Ramesh Chandra Pradhan res in ward no.3

C/R no. 75/2017-18, H/A- R&B, Est./Bill- Rs.98,900/-

Agency-Sarat Chandra Mahapatra

P/336/20.11.2017 Rs.98,900/-, MB No.174 Pg-30 to 37

J.E- Satyanarayan Mandal, ME- B.Rout

On checking of above case record with respect to MB and Bill it revealed that, 3.55 cum of earth has been Berm filled in the road by transporting the same by mechanical means from other place. But earth work of 2.42 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 2.42 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filling purpose. So due to fictitious transport of 2.42 cum earth NAC sustained a loss of Rs.301/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 2.42 cum

Rate of transport of earth by mechanical means of earth of 3.55 cum is @ Rs.124.34

Cost of wasteful expenditure 2.42 cum @ 124.34 = Rs.301/- is not admitted in audit and needs recovery.

**B: Excess payment due to fictitious excess exhibition of transportation charge of earth from other place outside the work site.**

On checking of above case record with respect to MB it is seen that only earth has been transported and spread on the ground and levelled but it was not compacted by applying PRR/HRR. So it is construed that the earth has been spread in loose and voids @12.5% should have been deducted from the earth of 3.55 cum measurement. But the same was not done here in bill. So fictitious excess quantity of 0.44 cum earth has been shown transported from other place due to which a sum of 0.44cum@Rs.206.15 = Rs.91/- has been paid in excess and needs recovery.

Total recovery Rs.301/-+Rs.91/-= Rs.392

In response to audit objection memo the amount has been recovered vide MR No 4441 dt 10.1.19

**6(A)Non utilisation of earth work excavated from the foundation in the filling work:-**

.Project: Construction of cc road from Sarat Pal res towards Acharya Babu res in ward no.10

C/R no. 102/2017-18, H/A- RD, Est./Bill- Rs.99,300/-

Agency-Sarat Chandra Mahapatra

P/379/01.12.2017 Rs.99,300/-, MB No.174 Pg-124 to 131

J.E- Satyanarayan Mandal, ME- B.Rout

On checking of above case record with respect to MB and Bill it revealed that, 1.35 cum of earth has been Berm filled in the road by transporting the same by mechanical means from other place. But earth work of 2.70 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 1.35 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filing purpose. So due to fictitious transport of 1.35 cum earth NAC sustained a loss of Rs.168/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 2.70 cum

Rate of transport of earth by mechanical means of earth of 1.35 cum is @ Rs.124.34

Cost of wasteful expenditure 1.35 cum @ 124.34 = Rs.168/- is not admitted in audit and needs recovery.

In response to audit objection memo the amount has been recovered vide MR No 4476 dt 10.1.19

**7(A)Non utilisation of earth work excavated from the foundation in the filling work:-**

.Project: Construction of cc road at Shivaji Nagar in ward no.13

C/R no. 128/2017-18, H/A- RD, Est./Bill- Rs.85,000/-

Agency-Abhilas Anshari

P/332/20.11.2017 Rs.85,000/-, MB No.174 Pg-72 to 79

J.E- Satyanarayan Mandal, ME- B.Rout

On checking of above case record with respect to MB and Bill it revealed that, 1.49 cum of earth has been Berm filled in the road by transporting the same by mechanical means from other place. But earth work of 2.04 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 1.49 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filing purpose. So due to fictitious transport of 1.49 cum earth NAC sustained a loss of Rs.185/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 2.04 cum

Rate of transport of earth by mechanical means of earth of 1.49 cum is @ Rs.124.34

Cost of wasteful expenditure 1.49 cum @ 124.34 = Rs.185/- is not admitted in audit and needs recovery.

In response to audit objection memo the amount has been recovered vide MR No 4470 dt 10.1.19

**8(A)Non utilisation of earth work excavated from the foundation in the filling work:-**

Project: Completion of lane no 2 road of PTS in ward no.10

C/R no. 103/2017-18, H/A- RD, Est./Bill- Rs.98,800/-

Agency-Sarat Chandra Mahapatra

P/380/01.12.2017 Rs.90,728/-, MB No.174 Pg-132 to 139

J.E- Satyanarayan Mandal, ME- B.Rout

On checking of above case record with respect to MB and Bill it revealed that, 2.06 cum of earth has been Berm filled in the road by transporting the same by mechanical means from other place. But earth work of 3 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 2.06 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filling purpose. So due to fictitious transport of 2.06 cum earth NAC sustained a loss of Rs.256/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 3 cum

Rate of transport of earth by mechanical means of earth of 2.06 cum is @ Rs.124.34

Cost of wasteful expenditure 2.06 cum @ 124.34 = Rs.256/- is not admitted in audit and needs recovery.

**B: Excess payment due to fictitious excess exhibition of transportation charge of earth from other place outside the work site.**

On checking of above case record with respect to MB it is seen that only earth has been transported and spread on the ground and levelled but it was not compacted by applying PRR/HRR. So it is construed that the earth has been spread in loose and voids @12.5% should have been deducted from the earth of 2.06 cum measurement. But the same was not done here in bill. So fictitious excess quantity of 0.26 cum earth has been shown transported from other place due to which a sum of 0.26cum@Rs.206.15 = Rs.54/- has been paid in excess and needs recovery.

Total recovery Rs.256/-+Rs.54/-= Rs.310/

In response to audit objection memo the amount has been recovered vide MR No 4477 dt 10.1.19

**9. (A)Non utilisation of earth work excavated from the foundation in the filling work:-.**

Project: Construction of cc road from Kishore Rath res towards Kishan Das res in ward no.07

C/R no. 82/2017-18, H/A- RD, Est./Bill- Rs.97,600/-

Agency-Sarat Chandra Mahapatra

P/512/05.02.2018 Rs.97,600/-, MB No.170 Pg-45 to 52

J.E- Satyanarayan Mandal, ME- B.Rout

On checking of above case record with respect to MB and Bill it revealed that, 2.11 cum of earth has been Berm filled in the road by transporting the same by mechanical means from other place. But earth work of 2.50 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 2.11 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filling purpose. So due to fictitious transport of 2.11 cum earth NAC sustained a loss of Rs.262/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 2.50 cum

Rate of transport of earth by mechanical means of earth of 2.11 cum is @ Rs.124.34

Cost of wasteful expenditure 2.11 cum @ 124.34 = Rs.262/- is not admitted in audit and needs recovery.

In response to audit objection memo the amount has been recovered vide MR No 4478 dt 10.1.19

**10(A)Non utilisation of earth work excavated from the foundation in the filling work:-.**

Project: Construction of Vjijilance office road in ward no.07

C/R no. 14/2017-18, H/A- 14thFC, Est./Bill- Rs.5,00,000/-

Agency-Sarat Chandra Mahapatra

P/132/11.07.2017 Rs.4,99,550/-, MB No.169 Pg-68 to 77

J.E- Satyanarayan Mandal, ME- A.K.Singh

On checking of above case record with respect to MB and Bill it revealed that, 11.85 cum of earth has been Berm filled in the road by transporting the same by mechanical means from other place. But earth work of 14.38 cum has excavated from the foundation has not been utilised in the work for the said purpose due to which excess 11.85 cum earth has been transported. Because at first the earth excavated from the foundation should have been utilised and then rest quantity of earth should have been transported for filling purpose. So due to fictitious transport of 11.85 cum earth NAC sustained a loss of Rs.1473/- as detailed below towards wasteful expenditure.

Earth excavated from the foundation is 14.38 cum

Rate of transport of earth by mechanical means of earth of 11.85 cum is @ Rs.124.34

Cost of wasteful expenditure 11.85 cum @ 124.34 = Rs.1473/- is not admitted in audit and needs recovery.

**B: Excess payment due to fictitious excess exhibition of transportation charge of earth from other place outside the work site.**

On checking of above case record with respect to MB it is seen that only earth has been transported and spread on the ground and levelled but it was not compacted by applying PRR/HRR. So it is construed that the earth has been spread in loose and voids @12.5% should have been deducted from the earth of 11.85 cum measurement. But the same was not done here in bill. So fictitious excess quantity of 1.48 cum earth has been shown transported from other place due to which a sum of 1.48 cum@Rs.206.15 = Rs.305/- has been paid in excess and needs recovery.

Total recovery Rs.1473/-+Rs.305/-= Rs.1778/-

In response to audit objection memo the amount has been recovered vide MR No 4429 dt 10.1.19

**15.27 - Excess paid on Cut off wall**

**1. Project – Construction of Vigilance Office Sahi Road from B. Prusty Res. Towards N. Pattnaik Res in Work No. 07**

C.R. No. 14/17-18, H/A- 14<sup>th</sup> FC, Est- 5.00 lakhs, Agency- S.C. Mahapatra

P/132/11.07.2017 Rs. 499550.00, MB No. 169 Page No. 68-77, JE- S.N. Mandal, ME-A.K. Singh

• **Excess Rate shown for Metal 40mm-**

On checking of above C/R with respect to M.B. it is seen that, Crushar Broken stone of 57.35 cum used in the project where hand broken was not used which leads to excess payment of Rs. 8545.00

Metal Used	Rate Allowed	Rate Admissible	Excess Rate	Excess Payment
57.35 cum	742.00	593.00	149.00	8545.00

• **Excess paid on Cut off wall in CC (1:4:8)**

On checking of above C/R with respect to M.B. it is seen that, excess depth of Cut off wall shown on CC (1:4:8) which leads to excess payment of Rs. 4272.00

Ex- depth for cut off wall shown-  $6.3 \times 0.45 \times 0.4 = 1.134 \text{ cum} @ 3767.30 = \text{Rs. } 4272.00$

• **Vat not deducted and kept-**

On checking of above C/R with respect to M.B. it is seen that, Vat from Chips and Metal as calculated of Rs. 3913.00 (5% of cost) which is not deducted from bill and leads to excess payment of Rs. 3913.00

Metal used-  $57.35 \text{ cum} @ 593 = 34008.55$  vat 5%  $34008.55 = 1700.00$

Chips used-  $40.23 \text{ cum} @ 1100 = 44253.00$  vat 5%  $44253.00 = 2213.00$

Total Vat- 3913.00needs recovery.

Total excess payment need recovery- 8545+4272+3913= Rs. 16730.00

**2. Project – Construction of Extension of Bhalukhola Crimation Road towards solid waste management site in W.N. 06**

C.R. No. 12/17-18, H/A- Devolution , Est- 6.50 lakhs, Agency- S.C. Mahapatra

P/199/19.08.2017 Rs. 679388.00, MB No. 167 Page No. 180-189, JE- S.N. Mandal, ME-A.K. Singh

• **Excess Rate shown for Metal 40mm-**

On checking of above C/R with respect to M.B. it is seen that, Crushar Broken stone of 88.47 cum used in the project where hand broken was not sued which leads to excess payment of Rs. 13182.00 as given below.

Metal Used	Rate Allowed	Rate Admissible	Excess Rate	Excess Payment
88.47 cum	742.00	593.00	149.00	13182.00

• **Vat not deducted and kept-**

On checking of above C/R with respect to M.B. it is seen that, Vat from Chips and Metal as calculated of Rs. 5304.00 (5% of cost)which is not deducted from bill and leads to excess payment of Rs. 5304.00

Metal used- 88.47cum@ 593 = 52463.00 vat 5% 52463.00 = 2623.00

Chips used- 48.74cum @ 1100= 53614.00 vat 5% 53614.00 = 2681.00

Total Vat- 5304.00needs recovery.

Total excess payment need recovery- 13182+5304= Rs. 18486.00

**3. Project – Reno. of Mishra Lane CC Road in W.No. 02**

C.R. No. 06/17-18, H/A- M.V. Tax , Est- 4.00 lakhs, Agency- Trinath Bidhar

P/203/09.08.17 Rs. 384000.00, MB No. 167 Page No. 164-170, JE- S.N. Mandal, ME-A.K. Singh

• **Excess Rate shown for Metal 40mm-**

On checking of above C/R with respect to M.B. it is seen that, Crushar Broken stone of 12.65 cum used in the project where hand broken was not sued which leads to excess payment of Rs. 1885.00 as given below.

Metal Used	Rate Allowed	Rate Admissible	Excess Rate	Excess Payment
12.65 cum	742.00	593.00	149.00	1885.00

• **Vat not deducted and kept-**

On checking of above C/R with respect to M.B. it is seen that, Vat from Chips and Metal as calculated of Rs. 3489.00 (5% of cost)which is not deducted from bill and leads to excess payment of Rs. 3489.00

Metal used- 12.65cum@ 593 = 7501.45 vat 5% 7501.45 = 375.00

Chips used- 56.61cum @ 1100= 62271.00 vat 5% 62271.00 = 3114.00

Total Vat- 3489.00needs recovery.

Total excess payment need recovery- 1885+3489= Rs. 5374.00

**4. Project – Reno. of Rameswar Pond in W.No. 03**

C.R. No. 11/17-18, H/A- Protection and Conservation of water Bodies , Est-588100.00,

Agency- Sanjeev Ku. Jena

P/248/07.10.17 Rs. 199415.00, MB No. 169 Page No. 125-134, JE- S.N. Mandal, ME-B. Rout

• **Excess Rate shown for Metal 40mm-**

On checking of above C/R with respect to M.B. it is seen that, Crusher Broken stone of 4.35 cum used in the project where hand broken was not used which leads to excess payment of Rs. 648.00 as given below.

Metal Used	Rate Allowed	Rate Admissible	Excess Rate	Excess Payment
4.35 cum	742.00	593.00	149.00	648.00

• **Vat not deducted and kept-**

On checking of above C/R with respect to M.B. it is seen that, Vat from Chips and Metal as calculated of Rs. 1186.00 (5% of cost) which is not deducted from bill and leads to excess payment of Rs. 1186.00

Metal used- 4.35 cum @ 593 = 2579.55 vat 5% 2579.55 = 128.98

Chips used- 19.22 cum @ 1100 = 21142.00 vat 5% 21142.00 = 1057.10

Total Vat- 1186.00 needs recovery.

Total excess payment need recovery- 648+1186= Rs. 1834.00

On issue of objection memo the amount recovered vide


**PARA: 16 AUDIT ON UNITS / DEPARTMENT**

<b>16.1 -</b>
No separate unit is due for audit.

**PARA: 17 AUDIT ON SCHEMES / PROGRAMMES**

<b>17.1 - Thematic audit</b>
<b>Scope of Audit</b>
The scope of audit is confined to the period 2015-16, 2016-17 and 2017-18. Hence the purchase and procurement file relating to the said period was verified during the conduct of thematic aspect of audit. The tender file was also verified with reference to the purchase vouchers and stock register thereof.
<b>Objectives of Audit</b>
The objective of this thematic audit is to examine whether due tender procedures have been followed for procurement of high value goods/equipment. Cases of irregular purchases, i.e., procurements made without following due procedure as laid down in OGFR and relevant Rules are to be identified and reported. It is also to be verified whether any procurement has been made without adhering to the tender process and proper procedure of purchase.
<b>Audit Criteria</b>



Criteria of audit is to verify whether the purchase has been made on the basis of the Rules and criteria as envisaged in The Odisha Municipal Rules, 1953(Rules 352 to 364), Rules 53, 96, 97 &98 of OGFR, Vol-I on purchase of stores and Finance Department Guidelines for Procurement of Goods vide O.M. No. 49391F, dtd. 13.02.2012

**Audit findings and conclusion**

The list of records regarding the purchase of goods relating to the period 2015-16, 2016-17 and 2017-18 with high money value was enlisted above. The bills were verified with reference to purchase files and relevant files. The expenditure incurred during 2015-16 for procurement of goods in Balugaon N.A.C. were found to have been made from the supplier basing on the tender.

Sl No	VR No/date	Amount	Items		From whom purchased	
	123/15.4.15	147829	Office steel gate	Quation call	Mahaveer steels, College road Nayagarh	2015-16
	2156/28.7.15	41500	Tyre etc	Quation call	Jena Tyres, Nayagarh	
	3/20.10.15	56517	vehicle repair	Quation call	Jena Tyres, Nayagarh	
	430.8.15	245075	Electrical goods	Quation call	Dash supplier and constructions co., BBSR	
	531.8.15	96475	Light fittings	Quation call	Dash supplier and constructions co., BBSR	
	68.3.16	48000	Gas chulla	Quation call	Bharat Gas	
	72.3.16	43016	CC TV, Aahaar Kendra	Quation call	O.P.TECH, Rourkela	
	82.3.16	78000	Acqua guard	Quation call	M/S Sriya Enterpriser,BBSR	
	922.2.16	240929	Uteinsils	Quation call	Dash supplier and constructions co., BBSR	
	10424/26.2.16	20000	Dish washer, Rinse booster pump,dish basket	Quation call	IFB India Ltd. BBSR	
	11480/22.3.16	149700	Dish washer, Rinse booster pump,dish basket	Quation call	IFB India Ltd. BBSR	
	121.3.16	9733	Fire extinguisher	Voucher	Swastik Srishti Kendra,BBSR	
	1312.3.16	10500	Weight machine	Voucher	Patra agency,Nayagarh	
	1485/16.5.16	305453	Electrical goods	Quation call	Dash supplier and constructions co., BBSR	2016-17
	1588/250.5.16	71000	Inverter	Quation call	Power House,Nayagarh	
	16102/31.5.16	18900	Tyre etc	Quation call	Jena Tyres, Nayagarh	
	17132/1.7.16	59200	Uteinsils for Aahaar kendra	Quation call	Eastern gas	
	18225/25.8.16	134538	Trolley	Quation call	M/S Mayson Enginnering Co., BBSR	
	19294/4.10.16	134538	Trolley	Quation call	M/S Mayson Enginnering Co., BBSR	
	20453/16.12.16	27725	Hoarding materials,Aahaar kendra	Quation call	Adon infotex	
	21534/10.2.17	260095	Fun station of park	Quation call	DNS FUNTECH, Berhampur	
	22535/10.2.17	200000	Fun station of park	Quation call	Mahaveer steels, College road Nayagarh	
	2327.9.16	75000	Spiral slides	Quation call	DNS FUNTECH, Berhampur	
	24561/10.3.17	22200	Tyre	Quation call	Jena Tyres, Nayagarh	
	25589/28.3.17	20712	Grill for park	Quation call	Jay Durga steel work shop,Nayagarh	
	263.7.16	98100	concrete bench for park	Quation call	Masruf cement products,Khordha	
	2792/2.6.17	134995	Electrical goods	Quation call	Dash supplier and constructions co., BBSR	2017-18
	28482/27.1.18	9775	Electrical goods	Quation call	Light house, Nayagarh	

29	30.10.17	18480	SS Plates 100 no.s for Aahaar kendra	Quation call	Dash supplier and constructions co., BBSR
30	89/1.6.17	36253	Water tanker	Quation call	Auro agency,Itamati,Nayagarh
31	431/20.12.17	540000	Dustbin	E Procurement	Sriya Enterprises, BBSR
32	528/13.2.18	490000	Dustbin	E Procurement	Sriya Enterprises, BBSR
33	529/13.2.18	50000	Dustbin	E Procurement	Sriya Enterprises, BBSR
34	163/4.8.17	43000	Tyre etc	Quation call	Jena Tyres, Nayagarh
Total		<b>3937238</b>			

**Suggestion and Recommendation of Audit-**

It is to suggest here that procurement of goods are to be made basing on the annual requirement and comparison thereof. Purchase is to be made by inviting tender in order to maintain the quality and rate of the purchased items. Hence accordingly annual indent of stationery articles and electrical goods etc. are to be prepared basing on the decision of council and purchase committee. Before purchase budgetary provision is to be watched properly and vividly in order to avoid the diversion of fund thereof.

Hence it is suggested in audit to maintain the criteria and objectives of purchase prior to the procurement of goods and stationary items

**17.2 - Schemes**

A number of schemes such as SWM, MLALAD, Road development, Maintenance of Road and bridges, Motor vehicle tax, Finance commission, SGRY etc have been implemented in the NAC during the year 2017-18 for the improvement of socio-economic condition of the urban people.

**1. Physical and Financial Target and achievement**

The physical and financial achievements in respect of different schemes could not be produced to audit in spite of written memo and several verbal reminder However the no. of works taken up during the year 2017-18 along with its financial position has been worked out from the cash book which is furnished below. The work register as well as grant register has not been maintained in the NAC, due to which the exact position physical and financial achievement could not be ascertained.

However the Local authority is suggested to maintain the work register and grant register in order to know the exact position and maintain transparency.

Sl No	Scheme	No of projects taken up	Grants received during 17-18	Expenditure incurred	No of projects completed	No of spill over projects to next year	Remarks
1	MLALAD	1	625000	719158	1	0	
2	14 <sup>TH</sup> FC	25	3682000	3685904	25	0	
3	MPLAD	1	0	10029	1	0	
4	R & B	20	1950000	1806051	20	0	
5	MVT	4	1371000	1460925	4	0	
6	Road development	44	0	4051391	44	0	
7	IHSDP	9	0	1265741	9	0	
8	PBI	2	0	33738	2	0	
9	SPF	1	0	10647	1	0	
10	Devolution fund	25	4662000	4647571	25	0	
11	Kalyan Mandap	1	0	506674	0	1	
12	Maintenance of Capital asset	6	453000	628995	6	0	
13	NULM	3	2973186	2709091	3	0	
14	SWM	2	2735750	716940	2	0	
Total				22252855.00			

**2. Comments on execution of different schemes-**

The mode of execution of schemes such as MLALAD, MPLAD, SJSRY is given below, basing on the records and registers made available to audit.

1. MPLAD- The project under MPLAD scheme is approved by Collector, Nayagarh as per the recommendation of the concerned MP. No project has been taken up during 2017-18.
2. MLALAD-Under MLALAD scheme Rs 625000.00 has been received towards grant, no project has been taken up during 2017-18.
3. SJSRY-The scheme SJSRY has been implemented with its 5 components such as

(a)USWP-Urban Women Self Help Programme

Under this scheme women self help group are formed and the groups are financed as group loan for different activities.

(b)USEP- Urban Self Employment Programme

Under this scheme loan is made for individual persons for different activities.

(c) USDN- Urban Community Development Network

Under this head, the salary of the employee is paid.

(d) STEP UP –Skill Training Employment Programme for Urban Poor

Under this Programme, skill development training on different trades is imparted to urban poor.

(e) T & Cs- Thrift and Credit Society

Under this Programme, revolving funds are given to WSHG for their activities.

PARA: 18 **MISCELLANEOUS**

<b>18.1 - Non maintenacce of compliance/ grievance register</b>									
No separate Compliance/ grievance register has been maintained by this NAC.									
On issue of objection memo the Local authority replied that steps will be taken to maintain Compliance register.									
However the Local authority is suggested to maintain a separate compliance register.									
<b>18.2 - Audit paragraphs pending for settlement</b>									
The details of outstanding para of last and previous audit reports which is awaiting for settlement due to non submission od compliance report by the Local authority is given below.									
SI No	Year of A/C	Audit report No.	Paragraphs pending for settlement relating to misappropriation of cash and loss of stock and stores		Paragraphs pending for settlement other than misappropriation		Total		Remarks
			No of paragraphs	Amount	No of paragraphs	Amount	No of paragraphs	Amount	
1	1999-2000	37/2000-01	0	0	30	4292722	30	4292722	
2	2000-01	16/2001-02	0	0	23	1667046	23	1667046	
3	2001-02 & 02-03	43/2003-04	0	0	42	7577738	42	7577738	

4	2004-05	45/2005-06				33	4428324	33	4428324
5	2005-06	49/2006-07	10	315490		34	8678895	44	8994385
6	2006-07	78/2007-08	4	51974		26	5084125	30	5136099
7	2007-08	57/2008-09	0	0		20	8519082	20	8519082
8	2008-09	66/2009-10	0	0		39	12949159	39	12949159
9	2009-10	39/2010-11				50	15720854	50	15720854
10	2013-14	44842/AR/2014-15 Khordha	0	0		17	2866763	17	2866763
11	2014-15	147776/AR/2015-16 Khordha	0	0		15	2820728	15	2820728
12	2015-16	261833/AR/2016-17 Khordha	4	87100		32	60920262	36	61007362
13	2016-17	371793/AR/2017-18 Khordha	0	0		21		21	14343666
	TOTAL		18	454564		382	135525698	400	150323928

On issue of objection memo the Local authority replied that steps are being taken to settle the pending paragraphs.

However the Local authority is suggested to submit the para wise compliance of previous audit reports with a copy of council resolution for settlement of audit paragraphs.

**18.3 -**

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

**19.1 - Remittance of govt. dues**

Rule-4 of Odisha Treasury Code, Vol-I read with Rule -4 of OGFR stipulate that all money received or realized on behalf of Govt. should be deposited in full into treasury or with competent authority within 3 days of its realization .Retention of Govt. money or revenue outside the treasury is irregular and not permissible and responsibility to be fixed against the defaulting officer. Details of un remitted Govt. money is given below .

As per data of last audit report and financial statement for the year 2017-18, it is revealed that a total sum of Rs.434158.00 as detailed below is outstanding for deposits towards Royalty, VAT, Labour cess and IT as on 31.3.2018.

Particulars	Royalty	Vat	Labour cess	PT	IT	ST	Total
Dues outstanding for deposit at the beginning of the year	5330	11638	48356	0	-27215	12200	50309
Amount Collected during the year	788865	136496	302175	67400	294385	0	1589321
Total	794195	148134	350531	67400	267170	12200	1639630

Amount remitted during the year	590061	106496	218650	67400	222865	0	1205472
Balance to be remitted at the end of the year	204134	41638	131881	0	44305	12200	434158

From the above table, it would be seen that a sum of Rs. 434158.00 is remaining outstanding for remittance of Govt. dues.

On issue of audit objection statement, the local authority replied that it will be report to audit after due reconciliation of the Govt. Payment.

The local authority is suggested to take immediate steps for deposit of Govt. dues as soon as possible and compliance be reported to audit.

**19.2 - Position of loan**

As per Rule 89 of Odisha Municipal Accounting Rules 2012 all loan received by the Municipality shall be recorded each on a page in a register of Loans. each instalment of loan as it is taken shall be recorded therein, and particulars of payment and interest shall also be recorded in appropriate columns till the loan is finally paid. As seen from the last and previous Audit Reports that there is no loan outstanding against the NAC and as the NAC has no loan register, the actual position of loans could not be ascertained.

**19.3 - Position of deposit**

As required U/R 143 and U/R of Odisha Municipal Rules 1953 the deposit ledger and register of outstanding deposit should be maintained. But the same has not been maintained by this NAC. Due to non maintenance of above register, there is a possibility of refund of excess deposit or double refund of deposits which could cause the loss of NAC fund.

The position of deposits for the year 2017-18 is furnished below.

Sl No	Item	Outstanding deposit as on 1.4.17	Received during 17-18	Total	Refunded during 17-18	Balance to be refunded
1	SD	6938879	8249218	15188097	967125	14220972
2	EMD	205510	10000	215510	0	215510

**19.4 - Position of CPF**

1. As per Rule 442 of O.M Rules,1953 a provident fund ledger in Form No.P.F.5 is to be kept in the Municipal office.

2.As per Rule 445 of O.M Rules,1953 the amount deducted from the pay bills as provident fund deductions and the contributions paid by the Council and other sums relating to the provident fund shall be logged in the Government treasury and a separate cash book shall be maintained. The whole or any portion of such deduction, contributions and other sums relating to provident fund may be withdrawn from the treasury at such intervals as may be necessary for investment in interest bearing securities or deposits.

3.As per Rule 449 of O.M Rules,1953 the provident fund ledger, Abstract ledger, Cash Book and other records of the fund shall be examined monthly by the Executive Officer.

On scrutiny of the records it is noticed that

1. Neither separate cash book nor provident fund ledger is maintained in this NAC.

2. The amount deducted from the pay bills as provident fund deductions and the contributions paid by the Council and other sums relating to the provident fund shall not be logged in the Government treasury in contravention of O.M Rule 442 rather the CPF fund has been kept in savings bank accounts of individual employee.

3. Guideline has not been followed in case of withdrawal of money from pass books. Withdrawal has been made by the employee as per their good will.

On issue of audit objection statement, the local authority furnished no reply. Therefore the local authority is suggested to adhere the codal provisions while maintaining CPF accounts and compliance reported.

The abstract position of CPF basing upon the files available is given below.

Particulars	Position of CPF
Opening balance as on 1.4.17	0
Amount deducted towards Employee share	354423
Employer contribution	0
Total	354423
Amount deposited	354423
Balance to be deposited	0

**19.5 - Position of EPF**

The abstract position of EPF basing upon the data furnished by Local authority is given below.

Particulars	Position of EPF
Opening balance as on 1.4.17	1511040.30
Employee share	412848
Employer share	462254
Total	2386142.30
Amount deposited	875102
Balance to be deposited	1511040.30

**PARA: 20 RESULT OF AUDIT AND CONCLUSION**

**20.1 - Remarks On Maintenance of Account**

1. The budget of the NAC for 2017-18 was not prepared properly.
2. The computerised accounting system has not been adopted by the NAC .
3. Grant register has not been maintained by the NAC. So the year wise break-up of unspent grant could not be ascertained.
4. Physical verification of cash at the end of each month has not been conducted.
5. The monthly, quarterly and annual abstract of receipt/ expenditure is not prepared by the NAC .
6. Advance and outstanding advance ledger is not maintained.
7. Advance position is not reflected in the cash book.

The maintenance of accounts of this ULB can not be said to be satisfactory in view of the observations, remarks and objections raised in the foregoing paragraphs. It is advised to take co-operative strategies for better maintenance of accounts.

**20.2 - General Remarks**

- 1.Computerised Accounting system should be adopted to avoid irregularities in accounts.
- 2.Preparation of realistic budget may be ensured henceforth.
- 3.Some important registers have not been maintained as required under Municipal Rules. Effective steps may be taken for proper maintenance of all the statutory records in proper forms.

**As a result of this Audit transactions involving a sum of Rs 15741432.00 are held under objection which include an amount of Rs 995106.00 suggested for recovery. Besides, a sum of Rs 430490 was recovered at the instance of audit. The details are furnished in the following tables.**

**Result Of Audit**

SI No	Paragraph No.	Amount suggested for recovery(In Rs:)	Amount kept under objection including amount suggested for recovery (In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	5.1	0.00	5509331.00	0.00	0.00	0.00	
2	8.1	0.00	87800.00	87800.00	0.00	0.00	
3	9.1	0.00	7832091.00	0.00	0.00	0.00	
4	13.2	112101.00	112101.00	112101.00	0.00	0.00	
5	13.6	167286.00	167286.00	167286.00	0.00	0.00	
6	14.1	0.00	1317104.00	0.00	0.00	0.00	
7	14.2	586690.00	586690.00	586690.00	0.00	0.00	
8	14.3	33600.00	33600.00	33600.00	0.00	0.00	
9	14.4	91236.00	91236.00	91236.00	0.00	0.00	
10	15.15	1779.00	1779.00	1779.00	0.00	0.00	
11	15.17	2414.00	2414.00	2414.00	0.00	0.00	
<b>Total</b>		<b>995106.00</b>	<b>15741432.00</b>	<b>1082906.00</b>	<b>0.00</b>	<b>0.00</b>	

**Spot Recovery**

SI No	Ref to Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	15.16,15.17	4452	2019-01-10	2060	Paummasi Behera
2	15.16,15.17	4451	2019-10-10	1461	Amit Pattnaik
3	15.16,15.17	6907	2019-01-10	1462	Sarat Ch. Mahapatra
4	15.16,15.17	4449	2019-01-10	1713	Paummasi Behera
5	15.16,15.17	4495	2019-01-10	903	Sunarani Pattnaik
6	15.16,15.17	4496	2019-01-10	2456	Sarat Ch. Mahapatra
7	15.16,15.17	4482	2019-01-10	2458	D.K. Gumansingh
8	15.16,15.17	4479	2019-01-10	3333	Amit Pattnaik
9	15.15,15.17	4440	2019-01-10	2492	Srimant Kumar Patra
10	15.15,15.17	4485	2019-01-10	2098	Tapan Ku. Jena
11	15.15,15.17	4491	2019-01-10	2347	D.K. Gumansingh
12	15.15,15.17	4494	2019-01-10	1353	Sanjiv Jena
13	15.15,15.17	4474	2019-01-10	1064	Sunarani Pattnaik
14	15.15	4444	2019-01-10	1654	Sarat Ch. Mahapatra

15	15.15,15.17	4463	2019-01-10	4982	Abdul Samem
16	15.15,15.17	4455	2019-01-10	3730	Abdul Alam Khan
17	15.15,15.17	4471	2019-01-10	1067	Sunarani Pattnaik
18	15.15,15.17	4457	2019-01-10	3425	Tapan Ku. Jena
19	15.15,15.17	4468	2019-01-10	6894	Gajendra Sahoo
20	15.15,15.17	4452	2019-01-10	8552	Sanjiv Jena
21	15.15,15.17	4458	2019-01-10	2241	Sanjiv Jena
22	15.15,15.17	4469	2019-01-10	2293	Ishaque Khan
23	15.15	6907	2019-01-10	1648	Sarat Ch. Mahapatra
24	15.15,15.17	6906	2019-01-10	1878	Sanjiv Jena
25	15.26	4464	2019-01-10	15360	Sarat Ch. Mahapatra
26	15.26	4466	2019-01-10	1834	Sarat Ch. Mahapatra
27	15.26	4465	2019-01-10	20810	Sarat Ch. Mahapatra
28	15.26	4429	2019-01-10	18508	Sarat Ch. Mahapatra
29	15.25	4497	2019-01-10	8217	Prabhat Ku. Patra
30	15.16,15.17,15.24	4453	2019-01-10	9579	Subash Ku Rout
31	15.16,15.17,15.23	4445	2019-01-10	9110	Subash Ku Rout
32	15.16,15.17,15.22	4446	2019-01-10	7337	Subash Ku Rout
33	15.16,15.17,15.21	4447	2019-01-10	9151	Subash Ku Rout
34	15.20	4454	2019-01-10	28896	Hasim Khan
35	15.15,15.17,15.26	4478	2019-01-10	3904	Sarat Ch. Mahapatra
36	15.15,15.17,15.26	4477	2019-01-10	2629	Sarat Ch. Mahapatra
37	15.15,15.17,15.26	4470	2019-01-10	2300	Abhilas Ansari
38	15.15,15.17,15.26	4476	2019-01-10	2651	Sarat Ch. Mahapatra
39	15.15,15.17,15.26	4441	2019-01-10	2795	Sarat Ch. Mahapatra
40	15.15,15.17,15.26	4439	2019-01-10	9190	Abdul Alam Khan
41	15.15,15.17,15.26	4475	2019-01-10	2330	Abhilas Ansari
42	15.15,15.17,15.26	4472	2019-01-10	9853	Ishaque Khan
43	15.15,15.17,15.18	4467	2019-01-10	21325	Suna Rani Pattanaik
44	15.15,15.17,15.18	4443	2019-01-10	2616	Sarat Ch. Mahapatra
45	15.15,15.17,15.18	4461	2019-01-10	5603	Ranjan Ku Sethi
46	15.15,15.17,15.18	4442	2019-01-10	2830	Sarat Ch. Mahapatra
47	15.18	4487	2019-01-10	109	Sarat Ch. Mahapatra
48	15.15,15.17,15.18	4460	2019-01-10	8546	Sarat Ch. Mahapatra
49	15.15,15.17,15.18	4462	2019-01-10	5932	Tapan Kumar Jena
50	15.17, 15.18	4444	2019-01-10	1180	Tapan Kumar Jena
51	15.18	4489	2019-01-10	358	Tapan Kumar Jena
52	15.18	4490	2019-01-10	439	Tapan Kumar Jena
53	15.18	4488	2019-01-10	421	Tapan Kumar Jena
54	15.18	4436	2019-01-10	1561	Tapan Kumar Jena
55	15.18	4435	2019-01-10	2033	Tapan Kumar Jena
56	15.18	4437	2019-01-10	1909	Sumanta Ku. Pattanaik
57	11.4	6593	2019-01-18	150	R.N.Mahapatra
58	11.3	6591	2019-01-18	640	Santosh Ku. Dash
59	11.2	6590	2019-01-18	500	K.C.Jena
60	11.1	6589	2019-01-18	5700	Ajay Kumar Sathua
61	15.14	4432	2019-01-10	590	Tapan Kumar Jena
62	15.14	4433	0000-00-00	549	Tapan Kumar Jena
63	15.17	6907	2019-01-10	765	Sarat Ch. Mahapatra
64	15.16,15.17	6904	2019-01-10	2445	Sarat Ch. Mahapatra
65	15.16,15.17	6903	2019-01-10	2447	Sarat Ch. Mahapatra
66	15.16,15.17	6902	2019-01-10	2432	Sarat Ch. Mahapatra
67	15.16,15.17	6901	2019-01-10	2439	Sarat Ch. Mahapatra
68	15.16,15.17	4500	2019-01-10	2462	Sarat Ch. Mahapatra
69	15.16,15.17	4499	2019-01-10	2492	Sarat Ch. Mahapatra
70	15.15,15.17,15.18	4481	2019-01-10	2598	Sarat Ch. Mahapatra
71	15.15,15.17,15.18	4486	2019-01-10	2721	D.K Gumansingh
72	15.15,15.17,15.18	4492	2019-01-10	2649	D.K Gumansingh
73	15.15,15.17,15.18	4493	2019-01-10	2786	D.K Gumansingh
74	15.15,15.17,15.18	6908	2019-01-10	2711	Sarat Ch. Mahapatra
75	15.15,15.17,15.18	4480	2019-01-10	2325	Sarat Ch. Mahapatra
76	15.15,15.17,15.18	4483	2019-01-10	2721	Sarat Ch. Mahapatra
77	15.15,15.17,15.18	4484	2019-01-10	2749	Sarat Ch. Mahapatra
78	15.16,15.17,15.18	4498	2019-01-10	2754	Sarat Ch. Mahapatra
79	15.16,15.17,15.18	6905	2019-01-10	2773	D.K. Gumansingh



80	15.13	4478	2019-01-10	4525	Madan Mohan Nayak
81	15.12	4438	2019-01-10	230	Sarat Ch. Mahapatra
82	15.12	4430	2019-01-10	158	Sarat Ch. Mahapatra
83	15.11	4431	2019-01-10	262	Sarat Ch. Mahapatra
84	15.10	6907	2019-01-10	311	Sarat Ch. Mahapatra
85	15.9	6904	2019-01-10	303	Sarat Ch. Mahapatra
86	15.8	6903	2019-01-10	305	Sarat Ch. Mahapatra
87	15.7	6902	2019-01-10	298	Sarat Ch. Mahapatra
88	15.6	6901	2019-01-10	337	Sarat Ch. Mahapatra
89	15.5	4500	2019-01-10	361	Sarat Ch. Mahapatra
90	15.4	4499	2019-01-10	339	Sarat Ch. Mahapatra
91	15.2	4456	2019-01-10	11695	Abdul Samem
92	15.3	4464	2019-01-10	10358	Trinath Bidhar
93	15.16,15.17	4448	2019-01-10	2065	Sunarani Pattnaik
94	15.17	4473	2019-01-10	771	Sarat Ch. Mahapatra
95	15.26,15.26	4429	2019-01-10	18508	Sarat Ch. Mahapatra
96	15.26,15.16	4465	2019-01-10	20810	Sarat Ch. Mahapatra
97	15.27	4464	2019-01-10	15360	Trinath Bidhar
98	15.27	4466	2019-01-10	1834	Sanjiv Jena
99	13.7	7014	2019-01-30	1818	Sisir Ku Mahapatra
100	12	7015	2019-01-30	183	Sisir Ku Mahapatra
101	12	7016	2019-01-30	97	Sisir Ku Mahapatra
102	12	7017	2019-01-30	1268	Sisir Ku Mahapatra
103	12	7018	2019-01-30	122	Sisir Ku Mahapatra
104	12	7019	2018-01-30	189	Sisir Ku Mahapatra
105	14.8	7011	2019-01-30	2450	Sisir Ku Mahapatra
106	14.8	6594	2019-01-30	1780	Sisir Ku Mahapatra
107	14.8	7012	2019-01-30	175	Sisir Ku Mahapatra
108	14.8	7013	2019-01-30	300	Sisir Ku Mahapatra
109			0000-00-00	0	
				<b>Total</b>	<b>430490</b>

**Audit Certificate**

Certified that the accounts of Nayagarh NAC for the financial year 2017-2018 have been covered under audit and found correct subject to the comments / remarks offered in the foregoing paragraphs .

**Approved by:**  
**District Audit Officer**  
**Local Fund Audit, KHURDA**