

**LOCAL FUND AUDIT, BOUDH, ODISHA**

CATEGORY : Panchayat Samiti,General

Audit Report No : 214419/AR/2016-2017-BOUDH

**PARA: 1 TITLE SHEET**

1	Name of the Institution :	<b>Sonepur Panchayat Samiti</b>
2	Year of Accounts under Audit :	<b>2015-2016</b>
3	Name of the Local Authority during the year of A/Cs :	SRI ANIRUDDHA PADHAN OAS-JB-I BDO 01-04-2015 TO 31-03-2016
	Name of the Local Authority at the time of Audit :	SRI ANIRUDDHA PADHAN OAS-JB-I BDO
4	Duration of Audit :	27-07-2016 To 20-09-2016 (Mandays Consumed :- 30)
5	Name of the Auditors :	DHANANJAY SETHY - Lead Auditor(27-07-2016 to 20-09-2016) SARAT KUMAR SAHANI - Auditor(27-07-2016 to 20-09-2016)
6	Name of the Reviewing Officer :	DILLIP KUMAR CHHATRIA(District Audit Officer)
7	Date of submission of report by Reviewing officer :	16-02-2017
8	Entry Conference Date :	21-07-2016
9	Exit Conference Date :	24-01-2017
10	Name of the District Audit Officer :	DILLIP KUMAR CHHATRIA
11	Date of approval of report by District Audit Officer :	16-02-2017

**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						
2	Others					
3	ServicePostage Stamps	27-07-2016	worth of Rs 1675.00	Worth of Rs 1675.00	SRP-13	
4	Measurement Books	27-07-2016	05 nos	05 nos	SRP-3	
5	Miscellaneous Receipt Books	27-07-2016	03 nos	03 nos	SRP-8	
6	Cash in hand	27-07-2016	123688.00	123688.00		Uptodate Cash book as on 27.07.15 was not produced before audit.

**Comments**
**Para No.2.1:- Physical verification of liquid cash, unused Money Receipt Books, unused Measurement Books, Stamp Account etc.:-**

The audit of the Sonepur Panchayat Samiti for the year 2015-16 was commenced on dated 27.07.16. But, the cash book was not made up-to-date as on 27.07.2016. The cash book was recorded up to 31.03.2016. The cash balance as on the date of commencement of audit was Rs123688.00. No discrepancy in liquid cash balance was noticed. Physical verification of liquid cash was recorded in consolidated cash book dated 31.03.2016. However, the local authority is instructed to maintain up-to-date cash book. Physical verification of postage stamp, unused Measurement Books and unused Money Receipt Books has been recorded. No discrepancy was noticed.

**Para No.2.2:- Verification of cash balance periodically:-**

As per Rule 36 (e) of Orissa Panchayat Samiti Accounting Procedure Rules, 2002 (herein after mentioned as PSAP Rules, 2002), at the end of each month the Block Development Officer shall verify cash balance in the chest with the balance in the cash book and record signed and dated certificate to that effect. But, audit revealed that verification of cash balance in the chest with the balance in the cash book was not recorded in each month. Such lapses may lead to misappropriation of cash, embezzlement of cash etc. So, the Block Development Officer is suggested to conduct verification of cash balance in the chest with the balance in the cash book and record signed and dated certificate to that effect.

**Para No.2.3:- Retention of cash beyond Ceiling Limit:-**

As per Rule 37 (e) of PSAP Rules, 2002, PS may prescribe the limit up to which money may be held in the Samiti chest subject to a maximum of Rs.10000.00, provided that if the had-quarters of the Samiti is situated at a place with no Treasury or Sub-Treasury, then money can be held to a maximum of Rs.20000.00. But, on verification of cash book, it was found that there was Rs.123688.00 of heavy retention of cash beyond the prescribed limit. However, the local authority is suggested to adhere to the above instruction.

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

Sino	List Records/Register	Rules	Form No
1	Measurement Books	Rule 80(1)	Form No.-XXXIV
2	Stock Register of MBs	Rule 80(2)	
3	Muster Roll	Rule 85(1)	Form No.-XXXVII & XXXVIII
4	Execution of agreements with the Contractors	Rule 74(3)(d)	Form No.-XXX
5	Issue of Tender orders	Rule 74(3)(d)	Form No.-XXIX
6	Register of Cheques and Drafts received	Rule 63	Form No.-XXIII
7	Log Book	Rule 60	Form No.-XXII
8	Stationery Account	Rule 56	Form No.-XXI
9	Stamp Account	Rule 56	Form No.-XX
10	Cash Book	Rule 32	Form No.-X
11	Cheque Books	Rule 22	
12	Guard file for paid vouchers	Rule 20	
13	Bill Register	Rule 18(1)	Form No.-V
14	Pass Books	Rule 7	
15	P.L. Account	Rule 5(2)	
16	Misc. Receipts	Rule 6(2)	Form No.-II

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

Sino	List Records/Register	Rules	Form No
1	Completion Certificate	Rule 80(1)	Form No.-XXXV
2	Register of Administrative Approval	Rule 76(4)	Form No.-XXXIII
3	Register of Estimates	Rule 76(4)	Form No.-XXXII
4	Register of lapsed Deposits	Rule 64	Form No.-XXIV
5	Revenue Register	Rule 51	Form No.-XIX
6	Register of Immovable Properties	Rule 49	Form No.-XVIII
7	Appropriation of Loan Register	Rule 47(1)	Form No.-XVII
8	Loan Register	Rule 46	Form No.-XVI
9	Register of Securities	Rule 45(1)	Form No.-XV
10	Deposit Ledger	Rule 44	Form No.-XIII, XIV
11	Register of Outstanding Advances	Rule 43	Form No.-XII
12	Register of Advances	Rule 42(1)	Form No.-XI
13	Indemnity bond executed	Rule 31(3)	Form No.-IX
14	Order Book	Rule 18(3)	Form No.-VI or VII
15	Allotment Register	Rule 11	Form No.-IV
16	Grant-in-Aid Register	Rule 5(4)	Form No.-I

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

Sino	List Records/Register	Rules	Form No
1	T.A. Bill for members of the Samiti	Rule 88(b)	Form No.-XXXIX
2	Forms to be used by the Contractors for submission of Tenders	Rule 74(1)	Form No.-XXVI to XVIII
3	Permanent Advance Cash Book	Rule 21	Form No.-VIII
4	Guard file for supply	Rule 18(4)	

**D : List of Records/Registers not Required**

Sino	List Records/Register	Rules	Form No
1	Execution of agreements with the other agencies other than Contractors.	Rule 74(3)(e)	Form No.-XXXI
2	Receipts for taxes	Rule 6(3)	Form No.-III

**Comments**

The following prescribed records and registers have not been maintained during the period covered under audit.

SI No	Name of the Register	Provisions as per PSAP Rules,2002	Corresponding Form
1	Grant-in- Aid-Register	Rule 5(4)	Form No.I
2	Receipts for taxes	Rule 6(3)	Form No.III
3	Allotment Register	Rule 11	Form No.IV
4	Order Book	Rule18(3)	Form No.VI or VII
5	Permanent Advance Cash Book	Rule 21	Form No.VIII
6	Indemnity bond executed	Rule 32(3)	Form No.IX
7	Register of Advances	Rule 42(1)	Form No.XI
8	Register of outstanding advances	Rule 43	Form No XII
9	Deposit Ledger	Rule 44	Form No XIII,XIV
10	Register of securities	Rule 45(1)	Form No XV
11	Loan Register	Rule 46	Form No XVI
12	Appropriation of loan register	Rule 47(1)	Form No XVII
13	Register of immovable properties	Rule 49	Form No XVIII
14	Revenue Register	Rule 51	Form No XIX
15	Register of lapsed deposits	Rule 64	Form No XXIV
16	Register of Estimates	Rule 76(4)	Form No XXXII
17	Register of Administrative Approval	Rule 76(4)	Form No XXXIII
18	Completion certificate	Rule 80(1)	Form No XXXV
19	Work Register	PR Department circular No.20414/PR Date:06.12.2014	

Non maintenance of prescribed records and registers may result in lack of transparency in maintenance of accounts and lack of proper monitoring of financial transactions and hinder proper reporting which may provide scope for defalcation and double payment. Huge accumulation of advances could have been avoided had the records and registers maintained.

During Exit conference the BDO assured to maintain the above noted prescribed registers.

**Maintenance of Asset Register:-**

As per Rule 171(5)(i) of OGFR Vol-I,F.D O.M No. code-55/80-55088-F dated 30.10.1980 and scheme guidelines the assets created out of Government grants shall be entered in the asset register in form no. OGFR 30A showing the details of the source of expenditure, dates of commencement and completion of works and handing over of the asset etc.

Due to non maintenance of the asset register, the true and fair picture of the assets created under various schemes could not be ensured. During Exit conference the BDO assured to maintain the Asset Register.

**PARA: 4 FINANCIAL POSITION**

Sonepur Panchayat Samiti - 2015-2016

S/no	Name of the Cash Book	OB as on Date	Opening Balance(In Rs:)	Receipt during the Year under Audit(In Rs:)	Total(In Rs:)	Expenditure during the Year under Audit(In Rs:)	Closing Balance as per Audit (DD MM YYYY)	Closing Balance(In Rs:)(AUDIT)	Closing Balance as per (DD MM YYYY) Cash Book	Closing Balance(In Rs:)(CASH BOOK)	Difference (In Rs:)	Remarks
1	P.S A/C CASH BOOK	01-04-2015	1303530 73.43	15162952 8.25	28198260 1.68	15489640 0.00	31-03-2016	1270862 01.68	31-03-2016	1286825 97.93	-1596396. 25	The reason of difference has been explained below.
2	GOVT.A/C CASH BOOK	01-04-2015	2718819 0.90	32042389. 00	59230579. 90	48545944. 00	31-03-2016	1068463 5.90	31-03-2016	1374363 5.90	-3059000. 00	The reason of difference has been explained below.
	<b>GRAND TOTAL</b>		<b>1575412 64.33</b>	<b>18367191 7.25</b>	<b>34121318 1.58</b>	<b>20344234 4.00</b>		<b>1377708 37.58</b>		<b>1424262 33.83</b>	<b>-4655396. 25</b>	

**Comments**

The OLM Cash book for the year 2014-15 was not audited due to non production of cash book in last audit. On this score objection memo was raised to produced for verification. The same was produced & audited in present audit. Hence a sum of Rs.21514.00 which was CB as on 31/03/2015 was included in the OB of the financial statement as well as in financial position as on 01/04/2015.

**4.1 Reason of difference between audit & Cash book of PS A/C as on 31/03/2016**

1	Old discrepancies which are not reconcile to till 31.03.2016	302515.75
2	Difference in last audit report No.174488/2015-16	246.00
3	Difference in last audit report No.174488/2015-16	14400.00
4	Difference in last audit report No.174488/2015-16	-38558.00
5	A sum of Rs.1900000.00 was received vide-VR No.R/1/20.05.15 In MLALAD Cash book. But the same amount was again received Vide-VR No-R/6/31.12.15 for which the closing balance of Cash book was enhanced to Rs.1900000.00	-1900000.00
6	A sum of Rs.25000.00 was transferred to Misc.P.S. Cash book From BRGF Cash Book vide-VR No.52/01.08.15. But the same amount was not reflected as receipt in Misc.P.S.Cash Book as a result of which the closing balance of Cash Book was reduced to Rs.25000.00.	25000.00
	<b>Total difference</b>	<b>-1596396.25</b>

**Reason of difference between audit & Cash book of Govt. A/C as on 31/03/2016**

1	Old discrepancies which are not reconcile to till 31.03.2016	-39000.00
2	A sum of Rs.600000.00 was received vide-VR No.R/2/19.10.15 In NFBS Cash book. But the same amount was again received Vide-VR No-R/3/14.12.15 for which the closing balance of Cash book was enhanced to Rs.600000.00	-600000.00
3	A sum of Rs.2420000.00 was received vide-VR No.R/4 to 7/17/03/2016 In NFBS Cash book. But the same amount was again received Vide-VR No-R/8/29/03/2016 for which the closing balance of Cash book was enhanced to Rs.2420000.00	-2420000.00
	<b>Total difference</b>	<b>-3059000.00</b>

**4.3. Details of Closing Balance**

The details of head wise receipts and expenditures are furnished separately. However the details of cash book wise CB are as per following details.

The details of individual cash bookwise closing balance of Panchayat Samiti Accounts, as on 31-03-16 is furnished below.

DETAILS OF CLOSING BALANCE OF P.S. A/C CASH BOOK AS ON 31-03-2016.

Sl.No.	Name of the cash book.	Cash	Bank	Treasury	Total.
1	2	3	4	5	6
1	AWC Building Cash Book.	0.00	11090791	0.00	11090791
2	BRGF Cash Book.	0.00	1188234.0	0.00	1188234.0
3	Biju KBK Cash Book.	0.00	10626098.0	0.00	10626098.0
4	BPL Census Cash Book.	0.00	66485.0	0.00	66485.0
5	CRF Cash Book.	0.00	326843.0	0.00	326843.0
6	C.C. Road Cash Book.	0.00	2718818.0	0.00	2718818.0
7	Cess Cash Book.	0.00	378164.0	0.00	378164.0
8	Election Cash Book.	0.00	298395.7	0.00	298395.7
9	GGY Cash Book.	0.00	15575000.0	0.00	15575000.0
10	Harischandra Yojana Cash Book.	0.00	0.00	0.00	0.00
11	Hon./TA/DA/Si. Allowance Cash Book.	0.00	46260	0	46260
12	IAY Cash Book.	0.00	16601540	0	16601540
13	IAP Cash Book.	0.00	20944632	0	20944632
14	IWDP Cash Book.	0.00	20261	0	20261
15	K.L. Grant Cash Book.	0.00	12202	0	12202
16	MJBY Cash Book.	0.00	704936	0	704936
17	MP,LAD Cash Book.	0.00	6183593	0	6183593
18	MGNREGA Cash Book.	0.00	139189	0	139189
19	MLA,LAD Cash Book.	0.00	4122186	0	4122186
20	MO KUDIA Cash Book.	15,000.00	716904	0	731904
21	OBB Cash Book.	0.00	18582	0	18582
22	Own Resource (Miss. P.S.)	23,888.00	6574205	0	6598093
23	PMGAY Cash Book.	0.00	28349	0	28349
24	RGPSA Cash Book.	0.00	1541479	0	1541479
25	RLTAP Cash Book.	0.00	384579	0	384579
26	GP/PS Cash Book.	0.00	1284931	0	1284931
27	SDPF Cash Book.	0.00	2052254	0	2052254
28	SPF Cash Book.	0.00	2830875	0	2830875
29	ST/SC DEV. Grant Cash Book.	0.00	3313784	0	3313784
30	SFC Cash Book.	0.00	5734263	0	5734263
31	NAB/TSC Cash Book.	0.00	490912	0	490912
32	SJSY Cash Book.	0.00	160973	0	160973
33	TFC Cash Book.	0.00	5777037	0	5777037
34	United Fund Cash Book.	0.00	0	0	0
35	WODC Cash Book.	0.00	3637565	0	3637565
	PRIASoft Total =	38888.00	125590319.23	0.00	125629207.23
	MANUALLY MAINTAINED.				

1	OLM Cash Book.	0	0	0	0
2	Aahar Cash Book.	0	2000000.00	0.00	2000000.00
3	P.L. AccountCash Book.	0	0.00	1053390.70	1053390.70
	ManUALLY MAINTAINED TOTAL	0.00	2000000.00	1053390.70	3053390.70
	GRAND TOTAL	38888.00	127590319.23	1053390.70	128682597.93

The details of individual cash bookwise closing balance of Govt. Accounts, as on 31-03-16 is furnished below.

**DETAILS OF CLOSING BALANCE OF Govt. A/C CASH BOOK AS ON 31-03-2016.**

Sl.No.	Name of the cash book.	Cash	Bank	Treasury	Total.
1	2	3	4	5	6
1	M.D.M. Cash Book.	0.00	1997269.00	0.00	1997269.00
2	N.F.B.S. Cash Book.	0.00	5755000.00	0.00	5755000.00
3	O.A.P. Cash Book.	84800.00	4506702.90	0.00	4591502.90
4	P.M.S. Cash Book.	0.00	482230.00	0.00	482230.00
5	Staff Salary & O.C. Cash Book.	0.00	92422.00	0.00	92422.00
6	Teachers Salary Cash Book.	0.00	825212.00	0.00	825212.00
<b>GOVT. A/C TOTAL =</b>		<b>84800.00</b>	<b>13658835.90</b>	<b>0.00</b>	<b>13743635.90</b>

**4.3:-**Computation of closing balance of P.L.Account and that of Treasury Pass Book.The closing balance as on 31.03.2016 as per P.L.Account manual cash book and that of treasury pass book is computed below.

Amount shown as credit in the P.L.A/C as on 31.03.2016	Rs.10,53,390.70
Amount shown as credit in the Treasury Pass Book as on 31.03.2016	Rs.10,53,390.70
Difference	Nil

**4.4 :-Non maintenance of Flexi Account.**

As per letter no. 35425/F, dtd. 12-10-12, all Departments were asked to instruct the implementing agencies which are authorized to keep the central share or only central share of centrally sponsored plan schemes in bank accounts, to keep them in flexi accounts so that higher interest accruals from the scheme funds can be ploughed back to expand the coverage of the scheme without effecting fund flow for the scheme.Verification of the cash book revealed that the fund of centrally sponsored schemes are also kept in the Saving Bank Accounts instead of Flexi Accounts by notadhering to the instructions of the Govt, the Samiti was compelled to lose the accrual of higher rate of interest. Thus the local authority is advised to keep the funds of the P.S.relatng to centrally sponsored schemes in the Flexi Accounts of the Banks so as to get the benefit of higher rate of interest.During exit conference the BDO assured to maintain flexi account for keeping of scheme fund.

**4.5:-Annual Budget**

As per Sec. 24 of the Odisha Panchayat Samiti Act, 1959, the Executive authority of the Samiti shall in each year prepare and place before the Samiti a budget for the following year and the Samiti shall sanction the budget with necessary modification. But no Annual Budget has been prepared in this P.S. during the Year underaudit. During exit conference The BDO assured to prepare Annual Budget.

**4.6 :- Non Issue of Miscellaneous receipts against cheques/BDS received:-**

As per Rule 6(2) of P.S.A.P Rules , 2002,for all moneys received by the Samiti other than taxes, receipts shall be in Form No.II. But it is noticed during checking of BD register that against most of the BDS/Cheques received and recorded in the BD register no receipts are issued. The BDO stated that the miscellaneous receipts against the receipt of cheques and B.Ds will be ensured henceforth.During exit conference the BDO assured to issue of Miscellaneous receipt against of receipt of cheques/BDS.

**4.7 :Non working of cash analysis**

It was revealed in course of audit that cash analysis of different cash book has not been worked out since long. The local authority has failed to make analysis of the closing balance at the end of each month. In absence of the cash analysis there is everypossibility of irregular expenditure, diversion of fund and that the exactposition of different fund cannot be ascertained.Therefore the BDO is advised to make cash analysis and compliance reported to audit. However the cash analysis for the period under audit i.e for the year2015-16 has been worked out basing on the records and registers made available to audit which is attached.

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

Sonepur Panchayat Samiti - 2015-2016

S/no	Name of the Bank	A/C No.	Closing Balance Date As on (dd/mm/yyyy)	Closing Balance in Pass Book(In Rs:) (A)	Closing Balance in Bank Date Cash Book (dd/mm/yyyy)	Closing Balance in Bank as mentioned in Cash Book(In Rs:) (B)	Difference(In Rs:)(A-B)	Remarks
1	As below	58	01-04-2015	207164854.30	31-03-2016	141249155.13	65915699.17	
	<b>GRAND TOTAL</b>			<b>207164854.30</b>		<b>141249155.13</b>	<b>65915699.17</b>	

**Reconciliation**

Details of closing balance as per Bank Pass Book and Cash Book Bank balance figure As on 31-03-2016.

Sl. No.	Name of the Bank.	Account No.	Closing Balance As on 31-03-2016 (In Pass Book)	Closing Balance in Bank as mentioned in cash Book as on 31-03-2016.	Difference	Remarks.
1	2	3	4	5	6	7
1	Bank of India, Sonepur.	10110002349	10787.37	11090791.00	-11080003.63	AWC Building
2	Union Bank, Sonepur.	2010002160	2542374.50	1188234.00	1354140.50	BRGF
3	Canara Bank, Sonepur.	29101000249	11754369.00	10626098.00	1128271.00	BIJU KBK
4	S.B.I., Sonepur.	11404544678	401988.96	326843.00	75145.96	CRF
5	Indian Bank, Sonepur.	6113381246	2527125.00	2718818.00	-191693.00	C.C, ROAD
6	I.C.I.C.I., Sonepur.	69001000142	378164.00	378164.00	0.00	CESS
7	United Bank of India,Sonepur.	60100016755	139918.74	298395.74	-158477.00	ELECTION
8	S.B.I, Sonepur.	33860316534	99330.00	391746.00	-292416.00	IAY
9	S.B.I, Sonepur.	35518839733	285426.00	285700.00	-274.00	IAY
10	S.B.I, Sonepur.	11404542252	16010461.68	15859094.00	151367.68	IAY
11	S.B.I, Sonepur.	11404540527	0.00	65000.00	-65000.00	IAY
12	Andhra Bank, Sonepur.	10100020348	1518783.00	1686370.00	-167587.00	IAP
13	H.D.F.C.,Bank, Sonepur.	82247960	19258147.50	19258262.00	-114.50	IAP
14	S.B.I, Sonepur.	11404542207	24551.98	20261.00	4290.98	IWDP
15	U.G.B. Sonepur.	84008048994	304084.00	12202.00	291882.00	K.L. GRANT
16	Bank of India, Sonepur.	10110004892	569026.00	704936.00	-135910.00	MJBY
17	S.B.I, Sonepur.	11404546165	492172.32	139188.57	352983.75	MGNREGS

18	United Bank of India,Sonepur.	96010033619	3762000.00	264076.00	3497924.00	MP,LAD
19	H.D.F.C.,Bank, Sonepur.	82247986	2407064.00	5919291.00	-3512227.00	MP,LAD
20	S.B.I, Sonepur.	11404542183	0.15	225.91	-225.76	MP,LAD
21	H.D.F.C.,Bank, Sonepur.	82247999	1764212.00	2154441.00	-390229.00	MLA, LAD
22	United Bank of India,Sonepur.	6010033628	390000.00	1967745.00	-1577745.00	MLA, LAD
23	S.B.I, Sonepur.	31111965963	638624.00	232564.00	406060.00	MO KUDIA
24	S.B.I, Sonepur.	35518839198	484066.00	484340.00	-274.00	MO KUDIA
25	S.B.I, Sonepur.	10005002800	2001.60	18582.00	-16580.40	OBB
26	BDCCB, Sonepur.	3708	103926.00	28349.00	75577.00	PMGAY
27	H.D.F.C.,Bank, Sonepur.	36677132	1547311.00	1541479.00	5832.00	RGPSA
28	Andhra Bank, Sonepur.	10100004456	638475.00	384579.00	253896.00	RLTAP
29	Indian Bank, Sonepur.	963817381	1266836.00	1284931.00	-18095.00	GP/PS ROAD
30	Axis Bank, Sonepur.	10019045566	811576.00	2052254.00	-1240678.00	SDPF
31	U.G.B. Sonepur.	84008050152	2834829.00	2830875.00	3954.00	SPPF
32	Axis Bank, Sonepur.	10020789874	4088339.00	3313784.00	774555.00	ST/SC DEV.
33	H.D.F.C.,Bank, Sonepur.	82248006	5898832.00	5713783.00	185049.00	SFC
34	United Bank of India,Sonepur.	96010016506	1511300.00	20480.00	1490820.00	SFC
35	Bank of India, Sonepur.	10110002146	426343.00	490912.00	-64569.00	NBA/TSC
36	S.B.I, Sonepur.	11404542194	361233.18	160973.21	200259.97	SGSY
37	Bank of India, Sonepur.	10210000001	8376132.32	5772057.80	2604074.52	TFC
38	S.B.I, Sonepur.	31078971529	5180.00	4979.00	201.00	TFC
39	Axis Bank, Sonepur.	10050956414	15624499.00	15575000.00	49499.00	GGY
40	United Bank of India,Sonepur.	96010016515	157412.00	66485.00	90927.00	BPL CENSES
41	Indian Bank, Sonepur.	6182695670	6731805.00	3637565.00	3094240.00	WODC
42	U.G.B. Sonepur.	84006739904	12508.00	0.00	12508.00	OLM
43	United Bank of India,Sonepur.	96010105170	2400000.00	2000000.00	400000.00	AAHAR
44	S.B.I, Sonepur.	11404542218	0.00	42360.00	-42360.00	HON/TA/DA
45	S.B.I, Sonepur.	11404540527	0.00	3900.00	-3900.00	HON/TA/DA
46	U.G.B. Sonepur.	12007071942	6555521.00	6294553.00	260968.00	OWN
47	Union Bank, Sonepur.	2015005644	3598.00	55336.00	-51738.00	OWN
48	S.B.I, Sonepur.	11404540527	0.00	212017.00	-212017.00	OWN
49	U.G.B. Sonepur.	208	0.00	9514.00	-9514.00	OWN

50	U.G.B. Sonapur.	3146	0.00	2785.00	-2785.00	OWN
51	U.G.B. Sonapur.	20007073166	2714022.00	851591.00	1862431.00	MDM
52	S.B.I, Sonapur.	31963781272	1545287.00	1145678.00	399609.00	MDM
53	Axis Bank, Sonapur.	10024730822	248966.00	5755000.00	-5506034.00	NFBS
54	Axis Bank, Sonapur.	10027112286	63518796.00	4506702.90	59012093.10	OAP
55	S.B.I, Sonapur.C/A	11404540527	0.00	482230.00	-482230.00	PMS
56	S.B.I, Sonapur.	11404540527	0.00	92422.00	-92422.00	STAFF SALARY
57	S.B.I, Sonapur.	11404540527	10436215.00	35229.00	10400986.00	TEACHERS SALARY
58	S.B.I, Sonapur.	11404542230	3581235.00	789983.00	2791252.00	TEACHERS SALARY
T O T A L =			207164854.30	141249155.13	65915699.17	

It could be seen from the closing balance of the consolidated cash book that there was a closing balance of Rs. 20,71,64,854.30 in different banks as on 31.03.2016 in both Samiti and Govt. account against the cash books balance of Rs.141249155.13 Further it could be seen from the above table that as good as 55 nos. bank accounts were said to be in operation as on 31.03.2016.

As per the instruction of the Govt. the local authorities are instructed vide Panchayat Raj Department Letter No-5302/ Dt.23-04-1999 to work out the difference between the bank account balance and cash book balance at the end of each month and reconcile the discrepancy. Further the ABDO-cum-Accounts Officer is more precisely entrusted with the said work vide Panchayat Raj Department Letter No-13000/Dt.25-07-2012. But all these instructions of the Govt. have not been adhered to. On issue of audit objection memo towards production of bank reconciliation statement the local authority did not produce the same till the close of audit.

Due to non-reconciliation of the cash book balance with that of bank pass book, the closing bank balance in the cash books are understated/overstated thereby depicting the incorrect picture of cash management.

As such the above difference between the bank account balance and cash book balance as on 31.03.2016 amounting to Rs.65915699.17 is held under objection till the production of bank reconciliation statement to next audit.

However, basing on the records and registers as could be produced to audit the bank reconciliation statement against the discrepancies for the current financial year a which is as follows

Details of Bank Balance kept outside of Cash Book as on 31-03-2016.

Sl. No.	Name of the Banks.	Account No.	Balance in Pass Book As on 31-03-2016.	Related Scheme.
1	2	3	4	5
1	DCCB, Sonepure.	10031	92,894.00	
2	U.G.B. Sonepure.	12007071249	52.00	MP, LAD
3	U.G.B. Sonepure.	12007074217	411,854.00	BIJU KBK

4	United Bank of India ,Sonepure.	96010001397	427,523.00	IAP
5	U.G.B. ,Sonepure.	12104034525	61,869.10	
T O T A L =			994,192.10	

**Bank Reconciliation Statement in respect of Sonepur PS as on 31.03.2016**

1	<b>Union Bank Sonepur A/C No. 611502010002160</b>					
a)	Balance as per BRGF Cash Book as on 31.03.2016					11,88,234.00
b)	Bank Intrest accrued and credited in pass book on dt.07-08-2015 but not credited in cash book					(+)229437.00
c)	cheque no.12013824 dt.31.03.2016 issued but not incashed by 31.03.2016					(+)50000.00
d)	RTGS charges debited from Pass book but not debited from cash book as follows					(-)817.50
	<b>Date</b>	<b>Amount</b>				
	08.04.15	97.00				
	16.04.15	26.00				
	17.04.15	45.00				
	27.04.15	15.00				
	28.04.15	15.00				
	30.04.15	15.00				
	02.05.15	15.00				
	04.05.15	26.00				
	07.05.15	25.00				
	08.05.15	45.00				
	21.05.15	82.00				
	26.05.15	15.00				
	02.06.15	16.00				
	09.06.15	48.00				
	01.07.15	16.00				
	07.07.15	16.00				
	15.07.15	53.00				
	27.07.15	54.00				
	07.08.15	48.00				
	21.08.15	16.00				
	23.09.15	27.00				
	19.10.15	16.00				
	18.02.16	32.50				
	01.03.16	26.50				
	22.03.16	27.50				

	<b>Total</b>	<b>817.50</b>							
e)	Bank Commission charges towards issue of cheque books debited from pass book but not credited from cash book as follows.						(-)416.50		
	<b>Date</b>	<b>Amount</b>							
	03.07.15	136.00							
	18.12.15	140.00							
	28.03.16	140.00							
	<b>Total</b>	<b>416.00</b>							
f)	Old discrepancy prior to 31.03.2015 which was not reconciled till 31.03.2016						(+) 1075937.00		
g)	Balance as per pass book as on 31.03.2016						25,42,374.00		
2)	<b>Bank of India sonepur A/c no.519110110002349</b>								
a)	Balance as per AWC Building Cash Bookk as on 31.03.2016						1,10,90,791.00		
b)	Amount credited in cash book on 31.03.2016 but not credited in pass book which was credited on 01.04.2016						(-)13100000.00		
c)	RTGS charges debited from pass book but not debited from cash book as follows						(-)291.69		
	<b>Date</b>	<b>Amount</b>							
	16.04.15	16.85							
	21.05.15	26.00							
	09.06.15	16.85							
	19.06.15	16.85							
	09.11.05	17.10							
	29.12.15	30.91							
	29.12.15	17.17							
	20.01.16	28.62							
	21.01.16	17.17							
	08.02.16	17.17							
	18.02.16	26.33							
	19.02.16	60.67							
	<b>Total</b>	<b>291.69</b>							
d)	The following cheque issued but not credited by 31.03.2016						(+)1867352.00		
	<b>Cheque No/Date</b>		<b>Amount</b>						
	80754	31.03.16	94047.00						
	80755	31.03.16	212869.00						
	80756	31.03.16	103401.00						
	80757	31.03.16	257077.00						
	80758	31.03.16	102332.00						
	65	31.03.16	211432.00						
	66	31.03.16	120592.00						
	68	31.03.16	192097.00						

70	31.03.16	117042.00					
67	31.03.16	123902.00					
71	31.03.16	210178.00					
69	31.03.16	122383.00					
<b>Total</b>		<b>1867352.00</b>					
e)	Old discrepancy prior to 31.03.2016 which was not reconciled till 31.03.2016					(+)152936.06	
f)	Balance as per pass book as on 31.03.2016					10787.37	
3)	<b>Canara Bank, Sonepur A/c no.4129101000249</b>						
a)	Balance as per BIJU KBK cash book as on 31.03.2016					1,06,26,098.00	
b)	Bank interest accrued and credited in pass book on 31.07.15 but not credited in cash book					(+)312566.00	
c)	Bank interest accrued and credited in pass book on 31.01.2016 but not credited in cash book					(+)278981.00	
d)	RTGS charges debited from pass book but not debited from cash book as follows					(-)1526.00	
	<b>Date</b>	<b>Amount</b>					
	16.04.15	23.00					
	21.04.15	34.00					
	19.05.15	51.00					
	26.05.15	6.00					
	09.06.15	44.00					
	17.06.15	29.00					
	27.06.15	46.00					
	01.07.15	92.00					
	03.07.15	17.00					
	07.07.15	29.00					
	08.07.15	19.00					
	15.07.15	35.00					
	17.07.15	12.00					
	21.07.15	19.00					
	22.07.15	260.00					
	04.08.15	46.00					
	08.08.15	35.00					
	27.08.15	17.00					
	28.08.15	29.00					
	11.09.15	18.00					
	15.09.15	53.00					

	16.09.15	109.00						
	05.10.15	35.00						
	09.10.15	280.00						
	11.11.15	46.00						
	12.01.16	49.00						
	12.10.15	35.00						
	17.02.16	6.00						
	05.03.16	6.00						
	18.03.16	17.00						
	22.03.16	29.00						
	<b>Total</b>	<b>1,526.00</b>						
e)	The following cheques issued but not incashed by 31.03.2016						(+)24098.00	
	<b>Cheque No/Date</b>		<b>Amount</b>					
	201234	31.03.16	5000.00					
	201233	31.03.16	15098.00					
	201232	31.03.16	4000.00					
	<b>Total</b>		<b>24098.00</b>					
f)	Old discrepancy prior to 31.03.2015 which was not reconciled till 31.03.2016						(+)514152.00	
g)	Balance as per pass book as on 31.03.2016						1,17,54,369.00	
4)	<b>SBI ,Sonepur A/C no. 11404544678</b>							
a)	Balance as per CRF cash book as on 31.03.2016						3,26,843.00	
b)	Bank intrest accrued and credited in pass book on 25.06.15 but not credited in cash book						(+)7706.00	
c)	Bank intrest accrued and credited in pass book on 25.12.15 but not credited in cash book						(+)7903.00	
d)	Old discrepancy prior to 31.03.2015 which was not reconciled till 31.03.2016						(+)59536.96	
e)	Balance as per pass book as on 31.03.2016						401988.96	
5)	<b>Indian Bank ,Sonepur A/C no.6113381246</b>							
a)	Balance as per C.C. road cash book as on 31.03.2016						27,18,818.00	
b)	Bank intrest accrued and credited in pass book on 25.06.15 but not credited in cash book						(+)114778.00	
c)	Bank intrest accrued and credited in pass book on 25.12.15 but not credited in cash book						(-)306471.00	
d)	Old discrepancy prior to 31.03.2015 which was not reconciled till 31.03.2016						25,27,125.00	
6)	<b>ICICI Bank ,Sonepur A/C no.369001000142</b>							
a)	Balance as per Cess cash book as on 31.03.2016						3,78,164.00	
b)	Balance as per pass book as on 31.03.2017						3,78,164.00	

7)	<b>United Bank of India,Sonepur A/C no. 169601006755</b>					
a)	Balance as per Election cash book as on 31.03.2016				298395.74	
b)	Bank intrest accrued and credited in pass book on 08.06.15 but not credited in cash book				(+)1398.00	
c)	Bank intrest accrued and credited in pass book on 12.12.15 but not credited in cash book				(+)661.00	
d)	Old discrepancy prior to 31.03.2015 which was not reconciled till 31.03.2016				(-)160536.00	
e)	Balance as per pass book as on 31.03.2016				1,39,918.00	
8)	<b>SBI ,Sonepur A/C no. 33860316534</b>					
a)	Balance as per IAY cash book as on 31.03.2016				3,71,746.00	
b)	Bank intrest accrued and credited in pass book on 25.06.15 but not credited in cash book				(+)6069.00	
c)	Bank intrest accrued and credited in pass book on 25.12.15 but not credited in cash book				(+)5299	
d)	Bank commission chrges debited from pass book on 13.04.15 but not debited from cash book				(-)180.00	
e)	Old discrepancy prior to 31.03.2015 which was not reconciled till 31.03.2016				(-)303004.00	
f)	Balance as per pass book as on 31.03.2016				99,930.00	
9)	<b>SBI ,Sonepur A/C no. 35518839733</b>					
a)	Balance as per IAY cash book as on 31.03.2016				2,85,700.00	
b)	Bank intrest accrued and credited in pass book on 02.03.2016 but not credited in cash book				(-)274.00	
c)	Balance as per pass book as on 31.03.2016				2,85,426.00	
10)	<b>Andhara Bank ,Sonepur A/C no. 144910100020348</b>					
a)	Balance as per IAY cash book as on 31.03.2016				16,86,370.00	
b)	RTGS chares debited from pass book but not debited from cash book as follows				(-)2032.00	
	<b>Date</b>	<b>Amount</b>				
	17.04.15	68.00				
	18.04.15	34.00				
	29.04.15	34.00				
	08.05.15	6.00				
	13.05.15	6.00				
	20.05.15	118.00				
	21.05.15	107.00				
	23.05.15	34.00				
	26.05.15	17.00				
	02.06.15	35.00				
	06.06.15	29.00				
	09.06.15	46.00				

	12.06.15	63.00							
	15.06.15	63.00							
	19.06.15	17.00							
	25.06.15	138.00							
	27.06.15	91.00							
	01.07.15	97.00							
	07.07.15	63.00							
	15.07.15	120.00							
	16.07.15	63.00							
	20.07.15	6.00							
	22.07.15	29.00							
	27.07.15	23.00							
	30.07.15	68.00							
	10.08.15	80.00							
	12.08.15	34.00							
	21.08.15	34.00							
	24.08.15	46.00							
	27.08.15	40.00							
	28.08.15	85.00							
	15.09.15	46.00							
	16.09.15	33.00							
	24.09.15	40.00							
	28.09.15	29.00							
	01.10.15	6.00							
	06.10.15	17.00							
	07.10.15	68.00							
	16.11.15	34.00							
	20.11.15	6.00							
	21.11.15	29.00							
	04.12.15	6.00							
	10.12.15	6.00							
	16.12.15	12.00							
	22.12.15	6.00							
	<b>Total</b>	<b>2,032.00</b>							
c)	Bank commission charges towards cheque book issue debited from pass book on 16.12.15 but not debited from cash book							(-)459.00	
d)	Old discrepancy prior to 31.03.2015 which was not reconciled till 31.03.2016							(-)165096.00	
e)	Balance as per pass book as on 31.03.2016							15,18,783.00	
11)	<b>HDFC Bank ,Sonepur A/C no. 50100082247960</b>								
a)	Balance as per IAP cash book as on 31.03.2016							1,92,58,262.00	

b)	Bank commission charges debited from pass book but not debited from cash book as follows						(-)114.50	
	<b>Date</b>	<b>Amount</b>						
	08.01.16	100.00						
	18.01.16	14.50						
	<b>Total</b>	<b>114.50</b>						
c)	Balance as per pass book as on 31.03.2016						1,92,58,147.50	
12)	<b>SBI ,Sonepur A/C no. 11404542207</b>							
a)	Balance as per IWDP cash book as on 31.03.2016						20261	
b)	Old discrepancy prior to 31.03.2015 which was not reconciled till 31.03.2016						(+)4290.98	
c)	Balance as per pass book as on 31.03.2016						24551.98	
13)	<b>UGB ,Sonepur A/C no. 84008048994</b>							
a)	Balance as per KL GRANT cash book as on 31.03.2016						12,202.00	
b)	Bank intrest accrued on different date as follows ans credited in pass book but not credited in cash book						(+)23033.00	
	<b>Date</b>	<b>Amount</b>						
	30.06.15	10,906.00						
	31.12.15	12,127.00						
	<b>Total</b>	<b>23,033.00</b>						
c)	A sum of Rs.330/-was credited in pass book on 16.02.16 but not credited in cash book						(+)330.00	
d)	Old discrepancy prior to 31.03.2015 which was not reconciled till 31.03.2016						(+)268519.00	
e)	Balance as per pass book as on 31.03.2016						3,04,084.00	
14)	<b>Bank of India ,Sonepur A/C no. 519110110004892</b>							
a)	Balance as per MJB I cash book as on 31.03.2016						7,04,936.00	
b)	Bank intrest accrued and credited in pass book on 03.08.15 but not credited in cash book						(+)11896.00	
c)	Old discrepancy prior to 31.03.2015 which was not reconciled till 31.03.2016						(-)147806.00	
d)	Balance as per pass book as on 31.03.2016						5,69,026.00	
15)	<b>SBI ,Sonepur A/C no. 11404546165</b>							
a)	Balance as per MGNREGA cash book as on 31.03.2016						139188.57	
b)	A sum of Rs.218940/-was credited in pass book on 22.12.15 but not credited in cash book						(+)218940	
c)	Old discrepancy prior to 31.03.2015 which was not reconciled till 31.03.2016						(+)134043.75	
d)	Balance as per pass book as on 31.03.2016						492172.32	

16)	<b>United Bank of India ,Sonepur A/C no. 1696010033619</b>							
a)	Balance as per MPLAD cash book as on 31.03.2016						2,64,076.00	
b)	Old discrepancy prior to 31.03.2015 which was not reconciled till 31.03.2016						(+)3497924.00	
c)	Balance as per pass book as on 31.03.2016						37,62,000.00	
17)	<b>HDFC Bank ,Sonepur A/C no. 50100082247986</b>							
a)	Balance as per MPLAD cash book as on 31.03.2016						59,19,291.00	
b)	Bank commission charges debited from pass book on different date as follows but not debited from cash book						(-)623.00	
	<b>Date</b>	<b>Amount</b>						
	13.01.16	200.00						
	15.01.16	423.00						
	<b>Total</b>	<b>623.00</b>						
c)	Old discrepancy prior to 31.03.2015 which was not reconciled till 31.03.2016						(-)3511604.00	
c)	Balance as per pass book as on 31.03.2016						24,07,064.00	
18)	<b>SBI,Sonepur A/C no. 11404542183</b>							
a)	Balance as per MPLAD cash book as on 31.03.2016						225.91	
b)	Old discrepancy prior to 31.03.2015 which was not reconciled till 31.03.2016						(-)225.76	
c)	Balance as per pass book as on 31.03.2016						0.15	
19)	<b>HDFC Bank,Sonepur A/C no. 50100082247999</b>							
a)	Balance as per MPLAD cash book as on 31.03.2016						21,54,441.00	
b)	Old discrepancy prior to 31.03.2015 which was not reconciled till 31.03.2016						(-)390229.00	
c)	Balance as per pass book as on 31.03.2016						1,76,421.00	
20)	<b>United Bank of India ,Sonepur A/C no. 1696010033628</b>							
a)	Balance as per MLALAD cash book as on 31.03.2016						19,67,745.00	
b)	Bank intrest accrued and credited in pass book on 08.06.15 but not credited in cash book						(+)11309.00	
c)	A sum of Rs.110520/-was debited from pass book on 08.08.15 but not debited from cash book						(-)110520.00	
d)	A sum of Rs.43361/-was debited from pass book on 15.12.15 but not debited from cash book						(-)43361.00	
e)	Old discrepancy prior to 31.03.2015 which was not reconciled till 31.03.2016						(-)1435173.00	
f)	Balance as per pass book as on 31.03.2016						3,90,000.00	

21)	<b>SBi,Sonepur A/C no. 0110005002800</b>							
a)	Balance as per OBB cash book as on 31.03.2016						18,582.00	
b)	Old discrepancy prior to 31.03.2015 which was not reconciled till 31.03.2016						(-)16580.00	
c)	Balance as per pass book as on 31.03.2016						2,001.00	
22)	<b>BDCCB ,Sonepur A/C no.03708</b>							
a)	Balance as perPMGAY cash book as on 31.03.2016						28,349.00	
b)	Bank intrest accrued and credited in pass book in different dateas follows but not credited in cash book						(+)4048.00	
	<b>Date</b>	<b>Amount</b>						
	30.09.15	2,004.00						
	31.03.16	2,044.00						
	<b>Total</b>	<b>4,048.00</b>						
c)	Old discrepancy prior to 31.03.2015 which was not reconciled till 31.03.2016						(+)71529.00	
d)	Balance as per pass book as on 31.03.2016						1,03,926.00	
23)	<b>HDFC Bank,Sonepur A/C no. 50100036677132</b>							
a)	Balance as per RGPSA cash book as on 31.03.2016						15,41,479.00	
b)	Bank intrest accrued and credited in pass book on 01.04.15 but not credited in cash book						(+)2814.00	
c)	Old discrepancy prior to 31.03.2015 which was not reconciled till 31.03.2016						(+)3018.00	
d)	Balance as per pass book as on 31.03.2016						15,47,311.00	
24)	<b>Andhara Bank ,Sonepur A/C no. 144910100004456</b>							
a)	Balance as per RGPSA cash book as on 31.03.2016							
b)	Bank intrest accrued and credited in pass book on 05.03.15 but not credited in cash book							
c)	RTGS charges debited from pass book in different date as follows but not debited from cash book							
	<b>Date</b>	<b>Amount</b>						
	12.08.15	34.00						
	16.10.15	6.00						
	09.11.15	6.00						
	04.12.15	29.00						
	08.12.15	6.00						
	22.12.15	17.00						
	20.01.16	29.00						
	30.01.16	6.00						
	03.03.16	6.00						
	<b>Total</b>	<b>139.00</b>						

d)	Old discrepancy prior to 31.03.2015 which was not reconciled till 31.03.2016						(+)225084.00	
e)	Balance as per pass book as on 31.03.2016						6,38,475.00	
25)	<b>Indian Bank ,Sonepur A/C no. 963817381</b>							
a)	Balance as per GP/PS road cash book as on 31.03.2016						12,84,931.00	
b)	Bank intrest accrued and credited in pass book on 31.07.15 but not credited in cash book						(+)24153.00	
d)	Old discrepancy prior to 31.03.2015 which was not reconciled till 31.03.2016						(-)42248.00	
e)	Balance as per pass book as on 31.03.2016						12,66,836.00	
26)	<b>Axis Bank ,Sonepur A/C no. 913010019045566</b>							
a)	Balance as per SPL.Developmentprogrammefund cash book as on 31.03.2016						20,52,254.00	
b)	Bank intrest accrued and credited in pass book in different date as follows but not credited in cash book						(+)51314.00	
	<b>Date</b>	<b>Amount</b>						
	30.06.15	18,505.00						
	26.09.15	10,692.00						
	26.12.15	12,266.00						
	31.03.16	9,851.00						
	<b>Total</b>	<b>51,314.00</b>						
c)	Old discrepancy prior to 31.03.2015 which was not reconciled till 31.03.2016						(-)1291992.00	
d)	Balance as per pass book as on 31.03.2016						8,11,576.00	
27)	<b>UGB,Sonepur A/C no. 84008050152</b>							
a)	Balance as per SPL.Problem fund cash book as on 31.03.2016						28,30,875.00	
b)	Bank intrest accrued and credited in pass book in different date as follows but not credited in cash book						(+)41606.00	
	<b>Date</b>	<b>Amount</b>						
	30.06.15	1,541.00						
	31.12.15	40,065.00						
	<b>Total</b>	<b>41,606.00</b>						
c)	Old discrepancy prior to 31.03.2015 which was not reconciled till 31.03.2016						(-)37652.00	
d)	Balance as per pass book as on 31.03.2016						28,34,829.00	
28)	<b>Axis Bank ,Sonepur A/C no. 912010020789874</b>							
a)	Balance as per SC/ST Dev. cash book as on 31.03.2016						33,13,784.00	
b)	Bank intrest accrued and credited in pass book in different date as follows but not credited in cash book						(+)168133.00	

Date	Amount						
30.06.15	38,504.00						
26.09.15	44,547.00						
26.12.15	43,556.00						
31.03.16	41,526.00						
<b>Total</b>	<b>1,68,133.00</b>						
c)	Old discrepancy prior to 31.03.2015 which was not reconciled till 31.03.2016						(+)606422.00
d)	Balance as per pass book as on 31.03.2016						40,88,339.00
29)	<b>HDFC Bank ,Sonepur A/C no. 50100082248006</b>						
a)	Balance as per SFC cash book as on 31.03.2016						57,13,783.00
b)	The following cheques issued but not encashed by 31.03.2016						(+)185049.00
	<b>Cheque No/Date</b>		<b>Amount</b>				
	15/	31.03.16	7200.00				
	20/	31.03.16	151435.00				
	16/	31.03.16	15049.00				
	17/	31.03.16	11365.00				
	<b>Total</b>		<b>173684.00</b>				
c)	Balance as per pass book as on 31.03.2016						58,98,832.00
30)	<b>United Bank of India ,Sonepur A/C no. 1696010016506</b>						
a)	Balance as per SFC cash book as on 31.03.2016						20,480.00
b)	A sum of Rs.1400000/-was credited in pass book on 16.01.16 but not credited in cash book						(+)1400000.00
c)	A sum of Rs.111300/-was credited in pass book on 07.03.16 but not credited in cash book						(+)1113000.00
d)	Old discrepancy prior to 31.03.2015 which was not reconciled till 31.03.2016						(-)20480.00
e)	Balance as per pass book as on 31.03.2016						15,11,300.00
31)	<b>Indian Bank ,Sonepur A/C no. 519110110002146</b>						
a)	Balance as per NBA/TSC cash book as on 31.03.2016						4,90,912.00
b)	Bank intrest accrued and credited in pass book on 03.08.15 but not credited in cash book						(+)13988.00
c)	Old discrepancy prior to 31.03.2015 which was not reconciled till 31.03.2016						(-)78557.00
d)	Balance as per pass book as on 31.03.2016						4,26,343.00
32)	<b>SBI ,Sonepur A/C no. 11404542194</b>						
a)	Balance as per SGSY cash book as on 31.03.2016						1,60,933.21
b)	Bank Intrest accrued and credited in pass book in different date as follows but not credited in cash book						(+)21663.00

	<b>Date</b>	<b>Amount</b>					
	25.06.15	10,994.00					
	25.12.15	10,669.00					
	<b>Total</b>	<b>21,663.00</b>					
c)	Old discrepancy prior to 31.03.2015 which was not reconciled till 31.03.2016						(+)178596.97
d)	Balance as per pass book as on 31.03.2016						3,61,233.18
33)	<b>Bank of India ,Sonepur A/C no. 519110210000001</b>						
a)	Balance as per TFC cash book as on 31.03.2016						5772057
b)	Bank Intrest accrued and credited in pass book on 03.08.15 but not credited in cash book						(+)251735.50
c)	A sum of Rs.46.85/-was debited from pass book towards RTGS charged on19.06.15 but not debited from pass book						(-)46.85
d)	A sum of Rs.200.00/-was debited from pass book towards Bank commission charges for cheque book on 09.09.15 but not debited from pass book						(-)200.00
e)	Cheque no.80818 dt.31.3.2016 amounting to Rs.18400.00 was issued but not encashed by 31.03.2016						(+)18400.00
e)	Old discrepancy prior to 31.03.2015 which was not reconciled till 31.03.2016						(+)2334185.87
f)	Balance as per pass book as on 31.03.2016						83,76,132.32
34)	<b>SBI ,Sonepur A/C no. 31078971529</b>						
a)	Balance as per TFC cash book as on 31.03.2016						4,979.00
b)	Bank Intrest accrued and credited in pass book in different date as follows but not credited in cash book						(+)201.00
	<b>Date</b>	<b>Amount</b>					
	25.06.15	99.00					
	25.12.15	102.00					
	<b>Total</b>	<b>201.00</b>					
c)	Balance as per pass book as on 31.03.2016						5,180.00
35)	<b>AXIS Bank ,Sonepur A/C no. 915010050956414</b>						
a)	Balance as per GGY cash book as on 31.03.2016						1,55,75,000.00
b)	Bank Intrest accrued and credited in pass book on 31.03.2016 but not credited in cash book						(+)49499.00
c)	Balance as per pass book as on 31.03.2016						1,56,24,499.00
36)	<b>United Bank of India ,Sonepur A/C no.1696010016515</b>						
a)	Balance as per BPL Census cash book as on 31.03.2016						66,485.00
b)	Bank Intrest accrued and credited in pass book in different date as follows but not credited in cash book						(+)5377.00
	<b>Date</b>	<b>Amount</b>					

	08.06.15	2,685.00						
	12.12.15	2,692.00						
	<b>Total</b>	<b>5,377.00</b>						
c)	Old discrepancy prior to 31.03.2015 which was not reconciled till 31.03.2016						(+)85550.00	
d)	Balance as per pass book as on 31.03.2016						1,57,412.00	
37)	<b>Indian Bank ,Sonepur A/C no. 6182695670</b>							
a)	Balance as per WODC cash book as on 31.03.2016						36,37,565.00	
b)	Bank Intrest accrued and credited in pass book on 31.07.15 but not credited in cash book						(+)112857.00	
c)	A sum of Rs.29,50,000/-was credited in pass book on 17.08.2015 but not credited in cash book						(-)2950000.00	
d)	A sum of Rs.16,00,000/-was credited in pass book on 29.01.2016 but not credited in cash book						(+)1600000.00	
e)	Old discrepancy prior to 31.03.2015 which was not reconciled till 31.03.2016						(-)1568617.00	
f)	Balance as per pass book as on 31.03.2016						67,31,805.00	
38)	<b>UGB ,Sonepur A/C no.84006739904</b>							
a)	Balance as per OLM cash book as on 31.03.2016						Nil	
b)	A sum of Rs.12508/- was refunded to PD,DRDA Subarnapur on 31.03.2016 but the same was not encashed by 31.03.2016						(+)12508.00	
c)	Balance as per pass book as on 31.03.2016						12,508.00	
39)	<b>United Bank ,Sonepur A/C no.1696010105170</b>							
a)	Balance as per Aadhaar cash book as on 31.03.2016						20,00,000.00	
b)	Cheque no.498792 dt.31.03.2016 amounting of Rs,4,00,000/- was issued but not encashed by 31.03.2016						(+)400000.00	
c)	Balance as per pass book as on 31.03.2016						24,00,000.00	
40)	<b>SBI ,Sonepur A/C no.11404542252</b>							
a)	Balance as per IAY cash book as on 31.03.2016						1,58,59,094.00	
b)	Bank Intrest accrued and credited in pass book in different date as follows but not credited in cash book						(+)616971.00	
	<b>Date</b>	<b>Amount</b>						
	25.06.15	4,56,927.00						
	29.12.15	1,60,044.00						
	<b>Total</b>	<b>6,16,971.00</b>						
c)	The following cheques issued but not encashed by 31.03.2016						(+)191250.00	
	<b>Cheque No/Date</b>		<b>Amount</b>					
	214777	31.03.16	178250.00					

	214781	31.03.16	6000.00					
	214780	31.03.16	7000.00					
	<b>Total</b>		<b>191250.00</b>					
d)	Old discrepancy prior to 31.03.2015 which was not reconciled till 31.03.2016						(-)686853.00	
e)	Balance as per pass book as on 31.03.2016						1,60,10,461.68	
41)	<b>SBI ,Sonepur A/C no.31111965963</b>							
a)	Balance as per Mokudia BPGY cash book as on 31.03.2016						2,32,564.00	
b)	Bank Intrest accrued and credited in pass book in different date as follows but not credited in cash book						(+)154903.00	
	<b>Date</b>	<b>Amount</b>						
	25.06.15	1,14,275.00						
	25.12.15	40,628.00						
	<b>Total</b>	<b>1,54,903.00</b>						
c)	Cheque no.000239540 dt.28.03.2016 issued but not encashed by 31.03.2016						(+)30000.00	
d)	Old discrepancy prior to 31.03.2015 which was not reconciled till 31.03.2016						(+)221157.00	
e)	Balance as per pass book as on 31.03.2016						6,38,624.00	
42)	<b>SBI ,Sonepur A/C no.35518839198</b>							
a)	Balance as per Mokudia BPGY cash book as on 31.03.2016						4,84,340.00	
b)	Bank commission charges debited from pass book on 02.03.2016 but not credited from cash book						(-)284.00	
c)	Balance as per pass book as on 31.03.2016						4,84,066.00	
43)	<b>Union Bank ,Sonepur A/C no.611502010005644</b>							
a)	Balance as per Own resource (PS Misc) cash book as on 31.03.2016						55,336.00	
b)	Bank Intrest accrued and credited in pass book in different date as follows but not credited in cash book						(+)186.00	
	<b>Date</b>	<b>Amount</b>						
	07.08.15	68.00						
	10.02.16	118.00						
	<b>Total</b>	<b>186.00</b>						
d)	Old discrepancy prior to 31.03.2015 which was not reconciled till 31.03.2016						(-)51924.00	
e)	Balance as per pass book as on 31.03.2016						3,598.00	
44)	<b>UGB ,Sonepur A/C no.12007071942</b>							
a)	Balance as per Own resource (PS Misc) cash book as on 31.03.2016						62,94,553.00	
b)	Bank Intrest accrued and credited in pass book in different date as follows but not credited in cash book						(+)235532.00	

<b>Date</b>	<b>Amount</b>							
30.06.15	1,13,536.00							
31.12.15	1,21,996.00							
<b>Total</b>	<b>2,35,532.00</b>							
c)	Bank commission charges debited from pass book on 31.12.2015 but not debited from cash book						(-)40.00	
d)	A sum of Rs.30,000/- was credited in pass book on 31.03.2016 but not credited in cash book						(+)30000.00	
e)	Old discrepancy prior to 31.03.2015 which was not reconciled till 31.03.2016						(-)4524.00	
f)	Balance as per pass book as on 31.03.2016						65,55,521.00	
45)	<b>UGB ,Sonepur A/C no.12007071942</b>							
a)	Balance as per Teacher salary cash book as on 31.03.2016						7,89,983.00	
b)	Bank Intrest accrued and credited in pass book in different date as follows but not credited in cash book						(+)139064.00	
<b>Date</b>	<b>Amount</b>							
25.06.15	68,655.00							
25.12.15	70,409.00							
<b>Total</b>	<b>1,39,064.00</b>							
c)	Old discrepancy prior to 31.03.2015 which was not reconciled till 31.03.2016						(+)2652188.00	
d)	Balance as per pass book as on 31.03.2016						35,81,235.00	
46)	<b>Axis Bank ,Sonepur A/C no. 913010024730822</b>							
a)	Balance as per NFBS cash book as on 31.03.2016						57,55,000.00	
b)	Bank intrest accrued and credited in pass book in different date as follows but not credited in cash book						(+)19396.00	
<b>Date</b>	<b>Amount</b>							
30.06.15	4,474.00							
26.09.15	4,687.00							
26.12.15	5,340.00							
31.03.16	4,895.00							
<b>Total</b>	<b>19,396.00</b>							
c)	A sum of Rs.24,20,000/- was credited in cash book on 31.03.2016 but not credited in cash book on that which was credited on 02.04.2016						(-)2420000.00	
	Old discrepancy prior to 31.03.2015 which was not reconciled till 31.03.2016						(-)3105430.00	
d)	Balance as per pass book as on 31.03.2016						2,48,966.00	



**PARA: 6 STOCK POSITION**

Sonepur Panchayat Samiti - 2015-2016

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

**Comments**

**Para-6.1- Acquiring of Stocks –**

No stock relating to works was acquired during 2015-16. However stocks of other nature were purchased as per following details. The respective stock register was not maintained properly nor was any safeguard of the stocks were ensured by entrusting personal accountability. Thus the stocks purchased were insecure and susceptible to loss. The local authority is advised to take early step for safeguard of the acquired stocks.

Name and type of Stck	Quantity	Amount Paid	Voucher No of Payment	Name of the Firm
CC Camera	1no	69940	KL Grant/4/29.03.16	M/S Cell World,Sonepur
Voltas AC with stabliser	1 no	46450	TFC65/22.03.16	M/S Cell World,Sonepur
Voltas AC with stabliser	2 no	92900	AP44/20.08.15	M/S Cell World,Sonepur
Micriteck Invertor with Baterry	1no	37300	AP70/29.10.15	Rabindra Auto Electrical,Sonepur

**Tubewell Parts**

**STOCK & STORE OF TUBE WELL SPARE PATRS DURING THE YEAR 2015-16 OF SONEPUR P.S**

SI No	Material/Item	Opening balance	Quantity received	Total	Issued	C.B as per audit	Balance as per stock register	Difference	S.R Page
1	2	3	4	5	6	7	8	9	10
1	M12 x 40 Bolt	1000	0	1000	1000	0	0	0	3
2	M12 Nut	950	0	950	950	0	0	0	15
3	M10 x 40 Bolt	470	0	470	470	0	0	0	11
4	M10 Nut	522	0	522	500	22	22	0	7
5	Bearing	120	200	320	320	0	0	0	22
6	M12x20 Bolt	0	0	0	0	0	0	0	0
7	Cylinder Complete Set-II			31	0	31	31	0	0
8	M12 x 50 coupling			100	0	100	100	0	0
9	Cylinder Body with liner & 2 nos cap			55	0	55	55	0	0
10	Plunger Yoke Body			160	0	160	150	10	10
11	Follower -II			162	0	162	150	12	12
12	GM Spacer for Cylinder			160	0	160	160	0	0
13	Rubber Seat Reatainer			160	0	160	140	20	20
14	Upper valve guide			160	0	160	130	30	30

15	Check valve guide	160	0	160	140	20	20	0
16	Check valve seat -II	160	0	160	140	20	20	0
17	M12 Special washer	0	0	0	0	0	0	0
18	MS Spacer for handle	130	0	130	110	20	20	0
19	Chain with coupling welded	260	0	260	260	0	0	0
20	Third Plate	110	0	110	90	20	20	0
21	Handle Assembly	90	0	90	85	5	5	0
22	Head Assembly	103	0	103	95	8	8	0
23	12mm Connecting Rod	490	0	490	490	0	0	0
24	32mm GI Socket	0	0	0	0	0	0	0
25	Axle	106	0	106	95	11	11	0
26	32mm Riser Pipe	490	0	490	490	0	0	0
27	Water Tank	62	0	62	55	7	7	0
28	Stand Assy	15	0	15	7	8	8	0
29	Nitrile Rubber Bucket	200	0	200	190	10	10	0
30	Sealing Ring-II	170	0	170	150	20	20	0
31	Rubber Seating Big	220	0	220	200	20	20	0
32	Rubber Seating Small	200	0	200	200	0	0	0
33	Front Cover	55	0	55	50	5	5	0
34	PLUNGER ROD II	10	0	10	0	10	10	0

**P.W.S. Stocks**

**STOCK & STORE OF PWS SPARE PATRS DURING THE YEAR 2015-16 OF SONEPUR P.S**

SI No	Material/Item	Opening balance	Quantity received	Total	Issued	C.B as per audit	Balance as per stock register	Difference	S.R Page
1	2	3	4	5	6	7	8	9	10
1	15mm dia Half Turn CI-Tape				12	0	12	12	
2	100mm dia CI Sluice Valve				0	0	0	0	
3	80mm dia CI Sluice Valve				2	0	2	2	
4	50mm dia CI Sluice Valve				2	0	2	1	
5	100mm dia CI NRV Valve				6	0	6	6	
6	80mm dia CI NRV Valve				4	0	4	2	
7	15mm dia x 600mm dia GI short piece				6	0	6	6	
8	15mm dia x 300mm dia GI short piece				10	0	10	10	
9	15mm dia x 150mm dia GI short piece				19	0	19	18	
10	Lather Packing(in KG)				14	0	14	10	
11	110mm dia UPVC Pipe(6kgf/cm2)[in mtr.]				2	0	2	0	
12	90mm dia UPVC Pipe(6kgf/cm2)[in mtr.]				3	0	3	0	
13	63mm dia UPVC Pipe(6kgf/cm2)[in mtr.]				4	0	4	3	
14	20mmASTM Pipe(80Schedule)[in mtr.]				12	0	12	9	
15	15mmASTM Pipe(80Schedule)[in mtr.]				7	0	7	7	
16	110mm x 90mm PVC Reducing Socket(6kgf/cm2)				18	0	18	14	
17	110mm x 63mm PVC Reducing Socket(6kgf/cm2)				24	0	24	20	

18	90mm x 63mm PVC Reducing Socket(6kgf/cm2)	12	0	12	10
19	110mm x 63mm PVC R.S Tee (6kgf/cm2)	14	0	14	14
20	90mm x 63mm PVC R.S Tee (6kgf/cm2)	18	0	18	16
21	110 x110mm PVC Tee (6kgf/cm2)	16	0	16	15
22	90x90x90mm PVC Tee (6kgf/cm2)	14	0	14	13
23	63x63x63mm PVC Tee (6kgf/cm2)	18	0	18	15
24	110mm PVC Bend (6kgf/cm2)	8	0	8	7
25	90mm PVC Bend (6kgf/cm2)	14	0	14	12
26	63mm PVC Bend (6kgf/cm2)	12	0	12	10
27	110mm PVC Elbow (6kgf/cm2)	12	0	12	10
28	90mm PVC Elbow (6kgf/cm2)	16	0	16	12
29	63mm PVC Elbow (6kgf/cm2)	14	0	14	12
30	160mm UPVC Pipe (6kgf/cm2)[in mtr.]	0	0	0	0
31	160mm UPVC Socket (6kgf/cm2)[in mtr.]	0	0	0	0
32	110mm dia PVC tail piece	8	0	8	8
33	90mm dia PVC tail piece	4	0	4	3
34	63mm dia PVC tail piece	12	0	12	10
35	110mm dia PVC Flange	14	0	14	13
36	90mm dia PVC Flange	12	0	12	9
37	63mm dia PVC Flange	16	0	16	13
38	160mm dia PVC tail piece	0	0	0	0
39	110 x15mm PVC Shaddle	10	0	10	6
40	90 x15mm PVC Shaddle	8	0	8	6
41	63 x15mm PVC Shaddle	14	0	14	12
42	110mm dia PVC Socket	4	0	4	2
43	90mm dia PVC Socket	12	0	12	8
44	63mm dia PVC Socket	10	0	10	0
45	160mm dia PVC Elbow	0	0	0	0
46	15mm Dia G.I Socket	22	0	22	18
47	20mm Dia G.I Socket	24	0	24	24
48	15mm Dia G.I Elbow	22	0	22	20
49	20mm Dia G.I Elbow	26	0	26	22
50	110x110x90mm PVC Tee	24	0	24	14
51	160x160x90mm PVCTee	30	0	30	16
52	160x160x110mm PVCTee	24	0	24	18
53	160x15mm PVC Shaddle	0	0	0	0
54	5/8" x 3" long NutBolt (in KG)	8	0	8	6
55	Gland packing 5/8" x 3/4" (in KG)	34	0	34	30
56	Solvent Cement(1ltr.Pack)	4	0	4	4
57	12" PIPE WERENCH	2	0	2	0
58	17 x 19 RING SPANNER	2	0	2	0
59	17X19 D/E SPANNER	2	0	2	0
60	DIE SET 15 to 25 mm	2	0	2	0
61	6 MM <sup>2</sup> 3 CORE FLAT COPPER CABLE IN Mtr	40	0	40	0
62	4MM <sup>2</sup> 3 CORE FLAT COPPER CABLE IN Mtr	40	0	40	0

63	2.5 MM <sup>2</sup> 3 CORE FLAT COPPER CABLE IN Mtr	40	0	40	
64	100 AMP CUT OUT	7	0	7	
65	200 AMP CUT OUT	5	0	5	

2. Stock Kept Idle:-

It was noticed from last Audit Report that different materials as detailed below were kept idle for the entire year and thereby defeating the very purpose of its purchase. The local authority is advised to undertake the physical verification of the stocks and take steps for their early utilization.

Stock kept idle without any use during 2014-15

Sl No	Material/item	Opening Balance	Receipt	Issued	Closing Balance as per Audit	As per stock register	Remarks
1	Hume Pipe(600mm dia)	5 nos		0	0	55nos	P-37 of SR(stock Register not produced.Position as per last Audit report)
2	Hume Pipe(600mm dia)	5nos		0	0	55nos	P-37 of SR(stock Register not produced.Position as per last Audit report)
3	Window Shutter size-2.5 feetx2feet	79nos		0	0	7979nos	stock Register not produced.Position as per last Audit report)
4	Hume Pipe(150mm dia)	1no		0	0	11no	P-62 of SR(stock Register not produced.Position as per last Audit report)
5	Hume Pipe(600mm dia)	5 nos		0	0	55nos	P-37 of SR(stock Register not

							produced. Position as per last Audit report)
6	Water filter Sets	3 sets	0	0	33sets		stock Register not produced. Position as per last Audit report)
7	Latrine Rings	9nos	0	0	99nos		P-13 of SR(stock Register not produced. Position as per last Audit report)
8	Steel Door Size-5.5 feetx2.5feet)	38nos	0	0	3838nos		stock Register not produced. Position as per last Audit report)
9	Window Shutter size-3 feetx2.5feet	20nos	0	0	2020nos		stock Register not produced. Position as per last Audit report)
10	Hume Pipe(350mm dia)	1no	0	0	11no		P-57 of SR(stock Register not produced. Position as per last Audit report)

11	AC Sheet(3mtr)	2nos	0	0	22nos	P-102 of SR(stock Register not produced.Position as per last Audit report)
12	Ridges	37nos	0	0	3737nos	P-111 of SR(stock Register not produced.Position as per last Audit report)

6.3- physical verification of stores

Rule 106 and Rule 111 to 113 of OGFR (Vol.1) provides the provision for conduct of necessary inventory/physical verification of stores by head of office and record the certificate of verification of store with its result on the list of inventory or account as the case may be and shortage and damages as well as unserviceable stores be reported to the competent authority to write off the loss.

As per Rule-69 of OPSAP Rules 2002, physical verification of stores shall be carried out at least once in every six month by the BDO/ABDO and in token of his having done so, he shall record a certificate and make note of any other facts regarding excess , shortage, unusual depreciation of stores, etc. But such provision was not been followed. The Local Authority is advised to look after the stores as prescribed in above mentioned manner.

**PARA: 7 INVESTMENT**

Sonepur Panchayat Samiti - 2015-2016

S/no	Opening Balance of Investment as on (DD MM YYYY)	Opening Balance(In Rs:)	Amount Encashed during the Year under Audit(In Rs:)	Total(In Rs:)	Amount Invested during the Year under Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Audit	Closing Balance Audit(In Rs:)	Closing Balance as per (DD MM YYYY) Investment Ledger	Closing Balance Investment Ledger(In Rs:)	Difference(In Rs:)	Remarks
1	01-04-2015	0.00	0.00	0.00	0.00	31-03-2016	0.00	31-03-2016	0.00	0.00	
	<b>GRAND TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	

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

No investment was made in this Panchayat Samiti as per the last audit reports.

PARA: 8 **ADVANCE**

Sonepur Panchayat Samiti - 2015-2016

S/no	Advance Outstanding as on (DD MM YYYY)	Cashbook Name	Advance Outstanding (In Rs:)	Advance Paid during the Year under Audit(In Rs:)	Total(In Rs:)	Advance adjusted during the Year under Audit(In Rs:)	Advance Outstanding as per (DD MM YYYY) Audit	Advance Outstanding Audit (In Rs:)	Advance Outstanding as per (DD MM YYYY) Cash Book	Advance Outstanding Cash Book(In Rs:)	Difference (In Rs:)	Remarks
1	01-04-2015	PS A/C Cash Book	4817632.33	2500000.00	7317632.33	26000.00	31-03-2016	7291632.33	31-03-2016	7034230.30	257402.03	The reason of difference is explain below.
2	01-04-2015	Govt.A/C Cash Book	6071105.00	205000.00	6276105.00	2508900.00	31-03-2016	3767205.00	31-03-2016	3814505.00	-47300.00	The reason of difference explain below.
<b>GRAND TOTAL</b>			<b>10888737.33</b>	<b>2705000.00</b>	<b>13593737.33</b>	<b>2534900.00</b>		<b>11058837.33</b>		<b>10848735.30</b>	<b>210102.03</b>	

**Comments :**

**A. Reason of difference :**

Reason of difference (P.S. A/C)		
Reason of Difference between the outstanding Advances of Audit and Cash book of P.S. A/C as on 31.03.2016		
1	Difference in previous audit reports as 31.03.2014	311402.03
2	Irregular adjustment of advanced for Rs.54000/- in favour of R.N.Panda,J.E. vide voucher No-BRGF-56/06-09-2013 as described in last Audit Report was reconciled while taking OB as on 01-04-2014.	-54000.00
<b>Total Difference</b>		<b>257402</b>

Reason of difference (Govt. A/C)		
Reason of Difference between the outstanding Advances of Audit and Cash book of Govt. A/C as on 31.03.2015		
1	A total sum of Rs.47300.00 was shown received from Sri Prabhas Karna,SEO towards refund of unspent amount for advance adjustment as detailed below but the same amount was not shown as advance adjusted in Cash Book for which advance position was enhanced by Rs.47300.	47300.00
	Receive VR No/Date	M/R No
	Date	Amount
	R.2/12-06-15	24/Book No.13
	22/05/2015	600
	R.3/12-06-16	25/Book No.14
	22/05/2015	24500
	R.4/12-06-17	28/Book No.15
	04/06/2016	5100

R.5/12-06-18	30/Book No.16	04/06/2016	3500						
R.6/12-06-19	27/Book No.17	04/06/2016	300						
R.7/12-06-20	29/Book No.18	04/06/2016	13300						
		Total	47300						

**B. Detail of Cash bookwise Outstanding Advance Figure:**

Detail of cash bookwise outstanding Advance of P.S. Account As on 31-03-2016.

Sl.No.	Name of the Cash Book	Advance Amount (Rs.)
1	2	3
1	AWC Building Cash Book.	0.00
2	BRGF Cash Book.	0.00
3	BIJU KBK Cash Book.	0.00
4	BPL CENSUS Cash Book.	0.00
5	CRF Cash Book.	252847.00
6	C.C. ROAD Cash Book.	0.00
7	CESS Cash Book.	0.00
8	ELECTION Cash Book.	157065.00
9	G.G.Y, Cash Book.	0.00
10	Harischandra Yojana Cash Book.	0.00
11	Hon./TA/DA/Sitting Allowance Cash Book.	0.00
12	IAY Cash Book.	366847.00
13	IAP Cash Book.	0.00
14	IWDP Cash Book.	0.00
15	K.L.GRANT Cash Book.	0.00
16	MJBY Cash Book.	0.00
17	MP, LAD Cash Book.	0.00
18	MGNREGA Cash Book.	867932.00
19	MLA, LAD Cash Book.	37000.00
20	MO KUDIA Cash Book.	0.00
21	O.B.B. Cash Book.	0.00

22	Own Resourse (Misc. P.S.) Cash Book.	220000.00
23	PMGAY Cash Book.	28500.00
24	RGPSA Cash Book.	0.00
25	RLTAP Cash Book.	495000.00
26	GP/PS Road Cash Book.	0.00
27	SDPF Cash Book.	0.00
28	SPF Cash Book.	0.00
29	ST/SC/ DEV. GRANT Cash Book.	170000.00
30	SFC Cash Book.	0.00
31	NBA/TSC Cash Book.	0.00
32	SJSY Cash Book.	0.00
33	TFC Cash Book.	15100.00
34	Untied Fund Cash Book.	0.00
35	W.O.D.C. Cash Book.	1903939.30
PRIA SOFT P.S. TOTAL =		4514230.30
MANUALLY MAINTAINED.		
1	O.L.M. Cash Book.	20000.00
2	Aahar Cash Book.	2500000.00
MANUALLY MAINTAINED TOTAL =		2520000.00
GRAND TOTAL =		7034230.30

Detail of cash bookwise outstanding Advance of Govt. Account As on 31-03-2016.

Sl.No.	Name of the Cash Book	Advance Amount (Rs.)
1	2	3
1	MDM Cash Book.	120,000.00
2	NFBS Cash Book.	0.00
3	OAP Cash Book.	3,575,500.00
4	PMS Cash Book.	3,818.00

5	Staff Salary & O.C. Cash Book.	74,320.00
6	Teachers Salary Cash Book.	0.00
7	T.L.C. Cash Book. (As per last Audit Report).	40,867.00
	<b>T O T A L =</b>	<b>3,814,505.00</b>

**C : Year wise Break up of Outstanding Advance :**

Register of Advance and Ledger of outstanding Advance was not been maintained in the PS. Thus the category wise and year wise break up of outstanding advance could not be ascertained. However basing on the records produced to audit and taking reference from previous Audit Reports the Year wise break up of outstanding advance was worked out which are as follows-

YEARWISE BREAK-UP OF OUTSTANDING ADVANCE OF P. S. ACCOUNT AS ON 31.03.2016.							
Sl. No.	Financial Year	Advance outstanding As on 01.04.2015.	Advance paid during 2015-16.	Total.	Advance adjusted during 2015-16.	Advance outstanding on 31.03.2016.	As
1	2	3	4	5	6	7	
	UNCLASSIFIED.	2,961,620.33	0.00	2,961,620.33	0.00	2,961,620.33	
1	1996-97	2,580.00	0.00	2,580.00	0.00	2,580.00	
2	1997-98	8,306.00	0.00	8,306.00	0.00	8,306.00	
3	1998-99	0.00	0.00	0.00	0.00	0.00	
4	1999-2K	0.00	0.00	0.00	0.00	0.00	
5	2000.01	17,000.00	0.00	17,000.00	0.00	17,000.00	
6	2001.02	12,963.00	0.00	12,963.00	0.00	12,963.00	
7	2002.03	206,292.00	0.00	206,292.00	0.00	206,292.00	
8	2003.04	158,706.00	0.00	158,706.00	0.00	158,706.00	
9	2004.05	0.00	0.00	0.00	0.00	0.00	
10	2005.06	12,000.00	0.00	12,000.00	0.00	12,000.00	
11	2006.07	30,000.00	0.00	30,000.00	0.00	30,000.00	
12	2007.08	480,900.00	0.00	480,900.00	0.00	480,900.00	
13	2008.09	0.00	0.00	0.00	0.00	0.00	
14	2009-10	501,200.00	0.00	501,200.00	0.00	501,200.00	
15	2010.11	210,000.00	0.00	210,000.00	0.00	210,000.00	
16	2011.12	157,065.00	0.00	157,065.00	0.00	157,065.00	
17	2012.13	13,000.00	0.00	13,000.00	0.00	13,000.00	
18	2013.14	20,000.00	0.00	20,000.00	0.00	20,000.00	
19	2014.15	26,000.00	0.00	26,000.00	26,000.00	0.00	
20	2015.16	0.00	2,500,000.00	2,500,000.00	0.00	2,500,000.00	

GRAND TOTAL =	4,817,632.33	2,500,000.00	7,317,632.33	26,000.00	7,291,632.33
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YEARWISE BREAK-UP OF OUTSTANDING ADVANCE OF GOVT. ACCOUNT AS ON 31.03.2016.

Sl. No.	Financial Year	Advance outstanding on 01.04.2015.	As Advance paid during 2015-16.	Total.	Advance adjusted during 2015-16.	Advance outstanding on 31.03.2016.
1	2	3	4	5	6	7
1	Upto2011-12	949,005.00	0.00	949,005.00	0.00	949,005.00
2	2012.13	1,600,000.00	0.00	1,600,000.00	627,500.00	972,500.00
3	2013.14	1,840,700.00	0.00	1,840,700.00	600,000.00	1,240,700.00
4	2014.15	1,681,400.00	0.00	1,681,400.00	1,281,400.00	400,000.00
5	2015.16	0.00	205,000.00	205,000.00	0.00	205,000.00
TOTAL =		6,071,105.00	205,000.00	6,276,105.00	2,508,900.00	3,767,205.00

**D : OUTSTANDING ADVANCE (Non-Surcharge able):**

**Advance paid during the Year 2015-16(in respect of Samiti Account)**

As could be seen from the advance position that a total sum of Rs.25,00,000/- out of Samiti. account was paid as advance during 2015-16 but not adjusted till 31-03-16. As per provisions of SR-509 of OTC (vol-1) and as per Rule-40 of OPSAP Rules 2002, payment of advance under any scheme is prohibited. If any advance is paid, the same shall be regularly and promptly be adjusted within one month. Thus steps may be taken for early adjustment of the advance. Till their adjustment Rs.2500000/- is kept under objection.

Outstanding Advance in respect of P.S. Account paid during the year 2015-16.

Sl. No.	Name of the Employee & Designation	Advance Adjusted Dated.	Vr.No.	Amount(Rs)	Particulars
1	2	3	4	5	6
1	Debabratta Behera, GPTA	01/08.02.2016		300,000.00	Const. Of outlet building of Aahar Centre at Sonapur.
2		02/08.02.2016		300,000.00	Const. Of kitchen building of Aahar Centre at Sonapur.
3		03/18.02.2016		300,000.00	Const. Of outlet building of Aahar Centre at Sonapur.

4		04/03.03.2016	300,000.00	Const. Of outlet building of Aahar Centre at Sonepur.
5		05/03.03.2016	300,000.00	Const. Of kitchen building of Aahar Centre at Sonepur.
6		06/21.03.2016	300,000.00	Const. Of outlet building of Aahar Centre at Sonepur.
7		07/21.03.2016	300,000.00	Const. Of kitchen building of Aahar Centre at Sonepur.
8		08/31.03.2016	400,000.00	Const. Of kitchen building of Aahar Centre at Sonepur.
9		TOTAL =	2,500,000.00	

**Advance paid during the Year 2015-16(in respect of Govt. Account)**

Similarly as could be seen from the advance position of Govt account that a total sum of Rs.205000/- out of Govt. account was paid as advance to Prabhas Karna, SEO for disbursement of OAP/ODP/NOAP during 2015-16 but not adjusted till 31-03-16. As per provisions of SR-509 of OTC (vol-1) and as per Rule-40 of OPSAP Rules 2002, payment of advance under any scheme is prohibited. Exceptions are however permitted in rural employment and poverty alleviation programs as per specific scheme guidelines approved by Government. But the same shall be regularly and promptly be adjusted within one month. Thus steps may be taken early adjustment of the advance. Till their adjustment Rs.205000/- is kept under objection.

**Outstanding Advance in respect of Govt. Account paid during the year-2015-16.**

Sl. No.	Name of the Employee & Designation	Advance Adjusted Dated.	Vr.No.	Amount(Rs)	Particulars
1	2	3	4	5	
1	Prabhas Karna, S.E.O.	02/13.05.2015		205,000.00	OAP disbursment of Mayurudan G.P. For 5/2015.
		TOTAL =		205,000.00	

**E. SURCHARGEABLE ADVANCE**

**1. Advance Outstanding for more than one year in respect of Govt. Account during the Year 2015-16**

As could be seen from the advance position of last Audit Report and year wise breakup figure , a total advance of Rs.4,00,000/- paid during 2014-15 out of Govt. account was remained unadjusted as on 31.3.2016 even after expiry of a year.

**As per Govt. provision under G.O No-2221/ F/ Dt.02-03-2002, the advance paid in a particular year is to be adjusted during that year and in no case the advance to be remained unadjusted after one year of its sanction. Any advance outstanding for more than one year without having any valid reason is a loss to the organization and needs recovery and surcharge proceeding will be initiated against the officials who caused the above loss. In absence of its recovery from the advance holder, the same should be recovered from the persons responsible.**

Audit observed that the system of adjustment of advance in this local institution was found to be ineffective . The BDO did not follow the guiding principles for sanction and payment of advances and their adjustment which resulted to irregular outstanding of advance amount and which cannot be admitted in audit.

Surchargeable Advance.

Advance outstanding for more than one year, that was paid during the year 2014-15, but not adjusted till 31.03.2016 (Govt. A/c) (Surchargeable)

Sl. No.	Name of the Employee & Designation	Advance Adjusted Vr.No. Dated.	Amount(Rs)	Particulars
1	2	3	4	5
1	Rakesh Kumar Mishra, GRS, Rengali G.P.	46/15.07.2014(OAP)	210,000.00	OAP disbursment of Renjali G.P. For 7/2014.
2	Sraban Kumar Sahy, GRS, Baladi G.P.	54/15.07.2014(OAP)	190,000.00	OAP disbursment of Baladi G.P. For 7/2014.
		TOTAL =	400,000.00	

On being asked the local authority failed to furnish any valid reasons for lying such a huge amount of outstanding advance for more than one year. Hence, the above amount of Rs.4,00,000.00 is treated as loss and needs recovery from the person concerned and compliance be reported to audit.

**Adjustment of Arrear Advance- (Advance of Previous Years adjusted during 2015-16 are to be reduced from the Surcharge statements of respective year.)**

It was noticed that a sum of Rs.2534900.00 was adjusted during the year 2015-16 in both Samiti and Govt Account out of the advance paid prior to 2014-15. As the adjusted advance was then considered as loss to the samiti and had been recommended for surcharge action in previous audit reports, the adjusted amount may now be reduced from the surcharge statements of the last and previous audit reports where in such recommendation were made. The details of such adjustment are furnished below

P.S. A/C Advance adjusted during the year 2015-16, which was paid during the year 2014-15.

Sl. No.	Name of the Employee & Designation	Advance Adjusted Vr.No. Dated.	Amount(Rs)	Particulars	Remarks
1	2	3	4	5	6
1	Pradyumna Sahu, A.P.O.	J-1(NREGA)/25.05.2015	26,000.00	OAP disbursment of Renjali G.P. For 7/2014.	
		TOTAL =	26,000.00		

Advance adjusted during the year 2015-16, which was paid during the year 2014-15.

Sl. No.	Name of the Employee & Designation	Advance Adjusted Vr.No. Dated.	Amount(Rs)	Particulars	Remarks.
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1	2	3	4	5	6
1	Sanatan Mahalik, E.O.	J-1/02.06.2015	234,500.00	OAP for 07/14	2014-15
		R-1/12.06.2015	15,500.00	OAP for 07/14	2014-15
		TOTAL =	250,000.00		
2	Pradyumna Sahu, A.P.O.	J-16/31.03.2016	239,000.00	OAP for 5&7/14	2014-15
		R-24/31.03.2016.	16,000.00	OAP for 5&7/14	2014-15
		TOTAL =	255,000.00		
3	Nishi Ranjan Pattnaik, E.O.	J-13/31.12.2015	4,000.00	OAP for 07/14	2014-15
		TOTAL =	4,000.00		
4	Prabhas Karna, S.E.O.	J-2/02.06.2015	135,400.00	OAP for 05/14	2014-15
		R-2/12.06.2015	600.00	OAP for 05/14	2014-15
		J-3/02.06.2015	145,500.00	OAP for 06/14	2014-15
		R-3/12.06.2015	24,500.00	OAP for 06/14	2014-15
		J-4/02.06.2015	116,700.00	1st Payment for 10/14	2014-15
		R-4/12.06.2015	5,100.00	1st Payment for 10/14	2014-15
		J-6/02.06.2015	24,300.00	1st Payment for 8/14	2014-15
		R-6/12.06.2015	300.00	1st Payment for 8/14	2014-15
		J-19/31.03.2016	280,000.00	OAP for 02/15	2014-15
		J-20/31.03.2016	40,000.00	OAP for 02/15	2014-15
		TOTAL =	772,400.00		
		GRAND TOTAL =	1,281,400.00		

Advance adjusted during the year 2015-16, which was paid during the year 2013-14.

Sl. No.	Name of the Employee & Designation	Advance Adjusted Vr.No. Dated.	Amount(Rs)	Particulars	Remarks.
1	2	3	4	5	6
1	Ramesh Maher. GRS	J-15/01.03.2016	159,500.00	OAP for 05/13	2013-14
		R-23/01.03.2016	25,500.00	OAP for 05/13	2013-14
		TOTAL =	185,000.00		
2	Prabhas Karna, S.E.O.	J-5/02.06.2015	26,500.00	1st Payment for 9/14	2013-14
		R-5/12.06.2015	3,500.00	1st Payment for 9/14	2013-14
		J-7/02.06.2015	371,700.00	1st Payment for 11/14	2013-14
		R-7/12.06.2015	13,300.00	1st Payment for 11/14	2013-14
		TOTAL =	415,000.00		
		GRAND TOTAL =	600,000.00		

Advance adjusted during the year 2015-16, which was paid during the year 2012.13.

Sl. No.	Name of the Employee & Designation	Advance Adjusted Vr.No. Dated.	Amount(Rs)	Particulars	Remarks.
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1	2	3	4	5	6
1	Prabhas Karna, S.E.O.	J-9/12.06.2015	25,100.00	OAP for 5&6/12	2012-13
		J-10/12.06.2015	22,200.00	1st Payment for 11/12	2012-13
		TOTAL =	47,300.00		
2	Nishi Ranjan Pattnaik, E.O.	J-14/31.12.2015	10,200.00	OAP for 07/12	2012-13
		TOTAL =	10,200.00		
3	Biren Kumar Dash, GRS	J-17/31.03.2016	256200	OAP for 05/12	2012-13
		J-18/31.03.2016	28800	OAP for 05/12	2012-13
		TOTAL =	285,000.00		
4	Smt. Manasi Madhubasini Pasayat, Ex-MI	J-11/05.10.2015	248700	OAP for 01/13	2012-13
		J-12/05.10.2015	36300	OAP for 01/13	2012-13
		TOTAL =	285,000.00		
		GRAND TOTAL =	627,500.00		

**Monitoring of advance :**

As per provisions of SR-509 of OTC (vol-1) and as per Rule-40 of OPSAP Rules 2002, advance to contractors and executants under any scheme is prohibited. Exceptions are however permitted in rural employment and poverty alleviation programs as per specific scheme guidelines approved by Government. And same shall be regularly and promptly adjusted within one month. Further Rule 41 prescribes the procedure for giving advance as below –

1. No advance shall be given if previous advance for the same work is outstanding.
2. A second advance for any work shall not be granted until the first advance has been accounted for.
3. Money shall not be advanced unless there is reason to believe that the work for which money is required will be completed and paid for within the same financial year.
4. Officer granting advance shall be held responsible for any over payment, which may occur in consequence.
5. The advance granted for one purpose shall not be diverted to other purpose.
6. Advance shall be regularly and promptly adjusted.
7. Any unspent balance of an advance shall be immediately refunded.
8. Payment of advance shall not be exhibited as final expenditure in cash book.

**Maintenance of advance ledger:**

As per Rule- 42 of OPSAP Rules 2002, all advances shall be recorded in the Advance Ledger to be maintained in Form No. XI and as per Rule 43 of OPSAP Rules 2002 at the close of every quarter a list of outstanding advances shall be prepared in Form No.XII to monitor the advance. But the local authority did not adhere to this instruction

**Responsible Person for this paragraph**

Sno	Name	Designation	Adress	Amount(In Rs.)
1	Rakesh Kumar Mishra, GRS	GRS, Rengali GP	Sonepur Panchayat Samiti, Dist-Subarnapur	105000.00
2	Rakesh Kumar Mishra, GRS	GRS Baladi G.P.	Sonepur P.S. Dist-Subarnapur	95000.00

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3	Bijay Ku Hota,ABDO,Incharge BDO	Incharge BDO	Now ABDO at Loisingha PS Dist-Balangir	200000.00
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**PARA: 9 GRANTS**

Sonepur Panchayat Samiti - 2015-2016

S/no	Grants Outstanding as on (DD MM YYYY)	Grants Outstanding (In Rs:)	Grants Received during the Year under Audit(In Rs:)	Total(In Rs:)	Grants Spent during the Year under Audit(In Rs:)	Grants unspent as on (DD MM YYYY)	Grants unspent (In Rs:)	Remarks
1	01-04-2015	92263326.93	140035034.74	232298361.67	147220652.00	31-03-2016	85077709.67	
	<b>GRAND TOTAL</b>	<b>92263326.93</b>	<b>140035034.74</b>	<b>232298361.67</b>	<b>147220652.00</b>		<b>85077709.67</b>	

**Comments :**

**Poor utilization of Government Grants.**

From the above position it is found that as much as Rs.85077709.67 was left unutilized at the end of the Financial Year 2015-16 which speaks of the dismal picture of utilization of Govt. Grants leading to late commencement and late completion of different projects which has far reaching consequence like escalation of cost of project due to periodical revision of rates of labour and materials and in this way the actual purpose of different schemes was defeated and the people of this Panchayat Samiti were deprived of the fruit of the Development.

As per Rule-170 and 171 of OGFR (vol-1), grants received should be spent within same financial year in which it was received by the local authority and UC should be submitted by the end of 30<sup>th</sup> June of the subsequent year to the funding authority as well as AG, Odisha. In this connection attention of the administrative department, the local authority and the samiti is drawn for taking tangible steps for timely utilization of Govt. Grants by way of chalking out target oriented programmes.

**9.1: Year wise break up of unspent Grants**

Due to non-maintenance head of account wise grant register and non-updating of year wise figure of grant position after utilization of funds, the year wise break up of unspent grants cannot be worked out. The local authority is impressed upon to ascertain the same figures and records and compliance be reported.

**9.2: Diversion of Funds-**

As per Rule10(1) of Orissa Panchayat Samiti Accounting Procedure Rules-2002, funds placed at the disposal of the Samiti by the Government by way of grants for schemes under any head shall be utilized for the approved scheme under that head. Funds should not be diverted from one scheme to another scheme without approval of Govt. Further Rule10 (2) of P.S.A.P Rule states that direction shall not be given by only authority other than the administrative department for incurring expenditure from the fund for a purpose for which funds have not been constituted. Again ministry of Rural Development Govt. of India vide their Letter No.R-19012/2/93-IRD14) dt.27.04.94 and vide Letter No.1114/PR dt.07.02.05 of PR Deptt., Govt. of Orissa issued strict instruction for avoiding diversion of fund over for a temporary period. It can be ascertained from the Financial Statement that the excess expenditure was incurred in the following schemes over and above the existing grants. In spite of such existing provisions and executives instructions, the diversion of fund in this P.S was made without approval of Govt.

Diversion of Fund	
Name of the Scheme	Amount( RS.)
Hon'of CM /VCM/PSM	98459.00
IAY	1061970.00
RLTAP	242937.00
CC ROAD	3382131.00
<b>Total</b>	<b>4785497.00</b>

Thus, the total sum of Rs.4785497.00 was diverted from other schemes and incurred expenditure in above schemes during 2015-16. Till

the ex-post fact approval is obtained from the competent authority and recouped the diverted amount it is kept under objection



**PARA: 10 UTILISATION CERTIFICATE**

Sonepur Panchayat Samiti - 2015-2016

S/no	U.C Outstanding as on (DD MM YYYY)	U.C Outstanding(In Rs:)	U.C due for submission during the period under Audit(In Rs:)	Total(In Rs:)	U.C Submitted during the period under Audit(In Rs:)	U.C needs to be submitted as on outstanding as on (DD MM YYYY)	U.C needs to be submitted as on outstanding (In Rs:)	Remarks
1	01-04-2015	350158084.47	147220652.00	497378736.47	84425271.00	31-03-2016	412953465.47	
	<b>GRAND TOTAL</b>	<b>350158084.47</b>	<b>147220652.00</b>	<b>497378736.47</b>	<b>84425271.00</b>		<b>412953465.47</b>	

**Comments :**

Submission of U.Cs. In respect of Sonepur P.S. During the year 2015-16.

Sl. No.	Letter No.	Dated.	Name of Scheme..	Year of Grant.	Amount of U.C. Submitted.	To whom U.C. Submitted.
1	2	3	4	5	6	7
1	613	30.05.2015	C.C. Road	2014-15	10400000.00	PD,DRDA,Subarnapur
2	1008	18.08.2015	C.C. Road	2013-14	300000.00	PD,DRDA,Subarnapur
3	760	30.06.2015	Biju KBK	2012-13	250000.00	PD,DRDA,Subarnapur
4	760	30.06.2015	Biju KBK	2013-14	500000.00	PD,DRDA,Subarnapur
5	1316	08.10.2015	Biju KBK	2014-15	7450000.00	PD,DRDA,Subarnapur
6	33	11.01.2016	Biju KBK	2012-13	500000.00	PD,DRDA,Subarnapur
7	33	11.01.2016	Biju KBK	2014-15	1400000.00	PD,DRDA,Subarnapur
8	1006	12.08.2015	TFC	2012-13	197565.00	PD,DRDA,Subarnapur
9	1006	12.08.2015	TFC	2014-15	10077868.00	PD,DRDA,Subarnapur
10	24	08.01.2016	TFC	2014-15	234000.00	PD,DRDA,Subarnapur
11	759	30.06.2015	RLTAP	2011-12	350000.00	PD,DRDA,Subarnapur
12	61	16.01.2016	RGPSA	2013-14	150000.00	PD,DRDA,Subarnapur
13	757	30.06.2015	BRGF	2014-15	14041000.00	PD,DRDA,Subarnapur
14	64	16.01.2016	SC/ST Dev.	2014-15	400000.00	PD,DRDA,Subarnapur
15	1315	08.01.2015	I.A.P.	2014-15	22160000.00	PD,DRDA,Subarnapur
16	1315	08.01.2015	I.A.P.	2013-14	7200000.00	PD,DRDA,Subarnapur
17	1315	08.01.2015	I.A.P.	2012-13	3091000.00	PD,DRDA,Subarnapur
18	1315	08.01.2015	I.A.P.	2011-12	424000.00	PD,DRDA,Subarnapur
19	1251	24.09.2015	MP, LAD	2012-13	5299838.00	Dupy. Director, DPMU, Subarnapur
			T O T A L =		84425271.00	

**Abstract of UC Submission**

Year	Amount( Rs.)
2011-12	774000.00

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2012-13	9338403.00
2013-14	8150000.00
2014-15	66162868.00
Total	84425271.00

**PARA: 11 MISAPPROPRIATION & DEFALCATION**

**11.1 - Missappropriation of cash by way of not crediting the receipt amount through MRPOM Page 12**

On verification of Misc. Receipt Book w/r to IAY Cash book it was noticed that a sum of Rs.6000.00 was received from Sri Bishnu Bhoi IAY Beneficiary towards refund of IAY 1<sup>st</sup> instalment vide MR No.89/Book No.13 dt.26.11.20105 in shape of Cash .But the same amount was not credited to the Cash Book on that day and till the date of physical verification i.e. on 27.07.2016 for which seems to be misappropriated by Sri Ashok Kumar Mishra Ex. Sr. Clerk(Ex. Cashier).Hence Rs 6000.00 needs recovery from Sri Mishra Ex. cashier.

In response to Objection Memo Rs 6000/- was recovered from Sri Ashok Kumar Mishra Ex. Sr. Clerk(Ex. Cashier) vide MR No.13(Book No.18)/dated.20.01.2017 and after the exit conference the same was deposited in A/C No.11404542252 of SBI Sonepur on dated 25.01.2017.

**11.2 - Missappropriation of cash by way of less crediting the actual receipt amount through MRPOM Page 13**

On verification of Misc. Receipt Book w/r to own resource (MISC P.S) Cash book it was noticed that a total sum of Rs.10220.00 was received from different persons as detail below towards house rent of P.S. Quarters in shape of cash. But Rs.10170.00 was taken to Cash Book vide Voucher No.R-13/13.06.15 than the actual collection amount of Rs.10220.00 for which Rs.50.00 seems to be misappropriated by Sri Ashok Kumar Mishra Ex. Sr. Clerk (Ex. Cashier) by less crediting. Hence Rs 50.00 needs recovery from Sri Mishra Ex. cashier.

M.R. No.	Date	Amount(Rs)	Received from	Purpose
34/Book No.13	10.06.15	4380.00	Brundabana Bhukta	Houose Rent
35/Book No.13	10.06.15	3504.00	Trilochan Podh	Houose Rent
36/Book No.13	10.06.15	1168.00	Lochan Jena	Houose Rent
37/Book No.13	10.06.15	1168.00	Sanjay Kumar Panda	Houose Rent
	<b>Total</b>	<b>Rs.10220.00</b>		

In response to Objection Memo Rs 50/- was recovered from Sri Ashok Kumar Mishra Ex. Sr. Clerk(Ex. Cashier) vide MR No.14(Book No.18)/dated.20.01.2017 and the same was deposited in A/C No.12007071942 of UGB, Sonepur on dated 24.01.2017.

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

**12.1 -**

Verified the records and found no loss of stock and store

**PARA: 13 AUDIT OF RECEIPTS**

**13.1 - Interest amount of different schemes accrued in bank account**


As per the guideline of the scheme the interest money of different schemes accrued in bank account is to be deposited to the granting agency or to the DRDA. It was ascertained that during the year 2015-2016 a huge amount of interest money has been earned by the PS and balance of Rs 2495936.51 which is yet to be deposited. The details are as below. The local authority is impressed upon to look into the matter, account for the interest amount in cash books and deposit the same to proper quarter as no interest amount can be spent without prior approval of the competent authority.

Bank Interest Accrued in Different Pass Book of Scheme and Refunded to P.D.DRDA Subarnapur During the year 2015-16					
Sl No	Name of the Cash Book/Scheme	Bank Interest received During the year 2015-16	Bank Interest refunded to P.D.DRDA Subarnapur During the year 2015-16	Balance	Remarks
1	Cess Cash Book	3164.00	0.00	3164.00	
2	NBA/TSC Cash Book	11772.00	0.00	11772.00	
3	GP/PS Road Cash Book	25040.00	0.00	25040.00	
4	MJBY cash Book	7436.00	0.00	7436.00	
5	RGPSA Cash Book	32003.00	0.00	32003.00	
6	RLTAP Cash Book	86352.00	0.00	86352.00	
7	SFC Cash Book	229381.00	0.00	229381.00	
8	CC Road Cash Book	117922.00	0.00	117922.00	
9	WODC Cash Book	162035.00	0.00	162035.00	
10	BRGF Cash Book	83717.00	640095.00	-556378.00	Excess Deposit of Interest amount relates to Previous year Interest
11	TFC Cash Book	193179.51	0.00	193179.51	
12	BIJU KBK Cash Book	151793.00	633135.00	-481342.00	Excess Deposit of Interest amount relates to Previous year Interest
13	IAP Cash Book	1014267.00	0.00	1014267.00	
14	AWC Building Cash Book	133884.00	0.00	133884.00	
15	MLALAD Cash Book	82950.00	0.00	82950.00	
16	MPLAD Cash Book	595002.00	0.00	595002.00	
17	MGNREGS Cash Book	13417.00	0.00	13417.00	
18	IAY Cash Book	825852.00	0.00	825852.00	
19	OLM Cash Book	1694.00	1694.00	0.00	
	<b>Total</b>	<b>3770860.51</b>	<b>1274924.00</b>	<b>2495936.51</b>	

During exit conference the local authority agreed to look into the matter and take steps to ascertain the actual interest amount in cash books and deposit the same to proper quarter and compliance is to be reported to audit.

**14.1 - Non Recovery Of Hire Charges Of ATM Counter Of SBI Within The Block Premises-POM Page 26**

With reference to the Para 14.1 of last Audit Report No. 174488/2015-16-BOUDH of Sonepur P.S for the year 2014-15, the hire charges of ATM counter @5000/- P.M. was fixed. But no such rent was found to have been collected by the local authority during the year 2013-14 ,2014-15 and 2015-16. As ascertained, the ATM counter is under occupation of SBI since last several years. As advised by the State Finance Commission, priority must be given towards the management of the internal resources of the PRIs so as build them as a unit of self-sustaining and financially viable body to cater the larger need of the populous. Thus the responsibility of the Govt. Officials to care for assets like this was many folded out of the recommendations of the commission. But unfortunately it seem that the local authority was insensible to this and the Samiti was put to sustain a probable loss amounting to Rs.3,60,000.00 (for 6 years @ Rs.5000/per month) .No effective steps have been taken to raise the demand against SBI authority and collect the same till this date as per the objection and suggestion raised in the last audit report. It is the sole responsibility of the present head of the institution to follow up the communication of the office that has been made. Since the probable loss was only out of the laxity of the local authority, in case of non-recovery of the hire charges of Rs.3, 60,000/- the present officials will be held responsible. On issue of objection memo in this regard the local authority agreed to recover the hire charges. Till such recovery is effected the amount is kept under objection

**14.2 - Non Recovery Of Hire Charges Of the go down Within The Block Premises-POM Page 27**

With reference to the Para 14.2 of last Audit Report No. 174488/2015-16 BOUDH of Sonepur P.S for the year 2014-15, it was ascertained that the PS go down was allotted to a private party on hire basis and it was suggested in the audit report to collect the outstanding amount of Rs.310205.00 (74,160+76,440+78400+81205) provisionally towards the hire charges of Go down. The present status of demand, collection and balance position in this regards along with the detail collection for the year 2015-16 was not produced for verification. The hire charges register was also not been presented for verification.

As calculated in the last audit report the total hire charges comes to Rs.83641.00 (With 3% rise during 2014-15 from the last year). As advised by the State Finance Commission, priority must be given towards the management of the internal resources of the PRIs so as build them as a unit of self-sustaining and financially viable body to cater the larger need of the populous. Thus the responsibility of the Govt. Officials to care for assets like this was many folded out of the recommendations of the commission. But unfortunately it seem that the local authority was insensible to this and the Samiti was put to sustain a probable loss amounting to Rs.393846.00 (74,160+76,440+78400+81205+83641) . Since the probable loss was only out of the laxity of the local authority, in case of non-recovery of the hire charges of Rs.393846.00/- the present officials will be held responsible. On issue of objection memo in this regard the local authority agreed to recover the hire charges. Till such recovery is effected the amount is kept under objection.

**14.3 - Irregular Expenditure out of BKBK Fund.POM Page 24**

On verification of paid voucher w/r to BKBK Cash Book it was noticed that a total sum of Rs.29098.00 was paid to daily Newspaper as detailed below towards cost of Advertisement publication on the occasion of Subarna Loka Mahotsab. The local authority was asked through audit objection memo to produce the details of advertisement along with proof copy but failed to produce the same. Hence Rs.29098.00 is held under objection till its production.

Voucher No./Date	Amount (in Rs.)	To whom Paid
77/29.03.2016	5000.00	Dharitri
78/29.03.2016	4000.00	Pramaya
79/29.03.2016	15098.00	Samaj
80/29.03.2016	5000.00	Sambad
<b>Total</b>		<b>29098.00</b>

**15.1 - Common irregularities noticed in works Case Records and payment of works bills.**

- 1) Estimates are not done completely, only arithmetical calculations are found which are devoid of technical details.
- 2) Preliminary investigation report is not obtained prior to preparation of plan and estimates.
- 3) Approved lead statement accompanied by approved quarry charts have not been enclosed in case records.
- 4) In case of renovation / restoration works, the previous history of the work has never been enclosed in estimates.
- 5) Approved project list is not attached with the case records to justify the opening of case record instantly.
- 6) In most cases timely completion of the project is found lagging.
- 7) Works register is not maintained in proper format which provides ample scope for double payments.
- 8) Details of land scheduled is not furnished in each case record. Hence the stages of the project and its utility by the public is ambiguous.
- 9) In case of earth work relating to new road, renovation, restoration of tanks, kata initial level of the existing surface has not been recorded by using levelling instruments prior to the execution of work and while allowing extra lead and lift.
- 10) Completion certificate is not found in case records after the project is closed.
- 11) In most cases the assets created by the panchayat samiti was not transferred to the respective controlling department/ authorities for proper use by the public and subsequent maintenance by such authorities.

**15.2 - Excess payment due to excess use of M.S Rod for R.C.C work than actual requirement - POM Page 34 and 35**

1 Name of the Project:- **Const. of C.C. Building Maa Maheswari reading Center at Matiapali** .

Estimated cost. - Rs.1, 00,000.00

Head of Account: - Biju KBK /2013-14

Name of the Executant: - Sri Satya Prakash Narayana Bhataray JE(Deptt.)

Name of the J.E. :- Sri Satya Prakash Narayana Bhataray

Ref. to Vr. No. 23/08-07-2015 amounting to Rs. 100000.00 (1st R/A & Final Bill)

M.B. No. 305 Page – 98 to 101

As per para 1.8.8.ofodisha design and specification of M.S. Rod , one quintal of M.S Rod is required for reinforcement of one cum of R.C.C work in respect of building work. But on scrutiny of the above noted work case record it was disclosed that more than one qtl. of M.S Rod was shown to have been used for one cum of R.C.C work which resulted excess payment. The excess use of M.S. Rod is wasteful and the said expenditure is not avoidable.

R.C.C ( 1:1.5:3) using 12 mm size cbg chips – 3.64 cum

M.S Rod required @qtl 1.00/ per cum - Qtl. 3.64

M.S Rod used as per bill - Qtl. 4.09

M.S Rod admissible - Qtl. 3.64

Excess Rod used for R.C.C work – Qtl. 0.45

Excess amount paid =  $5516.73 \times 0.45 = \text{Rs.} 2483.00$

Hence Rs.2483.00 needs recovery from the executant which was paid in excess.

**In response to audit objection memo the local authority replied that step will be taken to recover the same amount from the executant in failure the following persons are held responsible.**

**Responsible Person for this paragraph**

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Jajati Keshari Padhan AEE	AEE	Sonepur Panchayat Samiti Dist Subarnapur	1241.00
2	Satya Prakash Narayana Bhatray EX.JE	JE	Now JE at Basudevapur Panchayat Samiti Dist-Bhadrak	1242.00

**15.3 - Excess Payment by allowing V.L.L. charges in Departmental work-POM Page 36**

Name of the Project: - **Const. of incomplete CC building at Bankatentulipada**

Estimated cost. - Rs. 50,000.00

Head of Account: - BRGF/ 2014-15

Name of the Executant: - Sri Satya Prakash Narayana Bhataray JE(Deptt.)

Name of the J.E. :- Sri Satya Prakash Narayana Bhataray

Ref. to Vr. No. 20/02.05.2015 amounting to Rs. 50,000.00(1<sup>st</sup> R/A and Final Bill)

M.B. No. 295 Page – 183 to 189

On Scrutiny of the above work case record w/r to M.B. and other connected records it was noticed that and amount of Rs. 1020.00 was allowed and paid towards V.L.L. charges for 6 days @Rs170/- per day which is not provided in approved estimate. Through the work has been executed departmentally is no requirement of V.L.L for Supervision of the paid work. Further in support of payment no voucher could be made available with the work case record. In absence of those the payment of Rs. 1020.00 towards V.L.L. Charges is not admissible in audit and needs recovery from the executant.

**In response to audit objection memo the local authority replied that step will be taken to recover the same amount from the executant in failure the following persons are held responsible.**

**Responsible Person for this paragraph**

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Jajati Keshari Padhan AEE	AEE	Sonepur Panchayat Samiti Dist Subarnapur	510.00
2	Satya Prakash Narayana Bhatray EX.JE	JE	Now JE at Basudevapur Panchayat Samiti Dist-Bhadrak	510.00

**15.4 - Excess Payment by allowing V.L.L. charges in Departmental work-POM Page 37**

Name of the Project: - **Const of Common facility center at Dablong**

Estimated cost. - Rs. 5,00,000.00

Head of Account: IAP/ 2013-14

Name of the Executant: - Sri Satya Prakash Narayana Bhhataray JE(Deptt.)

Name of the J.E. :- Sri Satya Prakash Narayana Bhhataray

Ref. to Vr. No. 11/20.05.2015 amounting to Rs. 2,46,085.00 (2nd R/A and Final Bill)

M.B. No. 297 Page – 132 to 134

On Scrutiny of the above work case record w/r to M.B. and other connected records it was noticed that and amount of Rs. 1020.00 was allowed and paid towards V.L.L. charges for 6 days @Rs170/- per day which is not provided in approved estimate. Through the work has been executed departmentally is no requirement of V.L.L for Supervision of the paid work. Further in support of payment no voucher could be made available with the work case record. In absence of those the payment of Rs. 1020.00 towards V.L.L. Charges is not admissible in audit and needs recovery from the executant.

**In response to audit objection memo the local authority replied that step will be taken to recover the same amount from the executant in failure the following persons are held responsible.**

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Jajati Keshari Padhan AEE	AEE	Sonepur Panchayat Samiti Dist Subarnapur	510.00
2	Satya Prakash Narayana Bhatray EX.JE	JE	Now JE at Basudevpur Panchayat Samiti Dist-Bhadrak	510.00

**15.5 - Excess Payment by allowing V.L.L. charges in Departmental work-POM Page 38**

Name of the Project: - **Const. of C.C. Building at Raipali Harijan Pada**

Estimated cost. - Rs. 2,00,000.00

Head of Account: BRGF

Name of the Executant: - Sri Satya Prakash Narayana Bhhataray JE(Deptt.)

Name of the J.E. :- Sri Satya Prakash Narayana Bhhataray

Ref. to Vr. No. 30/19.05.2015 amounting to Rs. 1,62,048.00 (1<sup>st</sup> R/A Bill)

M.B. No. 305 Page – 09 to 15

On Scrutiny of the above work case record w/r to M.B. and other connected records it was noticed that and amount of Rs. 1700.00 was allowed and paid towards V.L.L. charges for 10 days @Rs170/- per day which is not provided in approved estimate. Through the work has been executed departmentally is no requirement of V.L.L for Supervision of the paid work. Further in support of payment no voucher could be made available with the work case record. In absence of those the payment of Rs.1700.00 towards V.L.L. Charges is not admissible in audit and needs recovery from the executant.

**In response to audit objection memo the local authority replied that step will be taken to recover the same amount from the**

executant in failure the following persons are held responsible.

**Responsible Person for this paragraph**

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Jajati Keshari Padhan AEE	AEE	Sonepur Panchayat Samiti Dist Subarnapur	850.00
2	Satya Prakash Narayana Bhatray EX.JE	JE	Now JE at Basudevpur Panchayat Samiti Dist-Bhadrak	850.00

**15.6 - Excess payment by allowing extra cost of cementPOM Page 39**

5. Name of the project – **Construction of Community mandap at Bagduli**

Estimate cost- Rs.3,00,000.00

Head of Account- WODC/2011-12

Name of the executant- Smt. NibeditaParidaGPTA(Deptt.)

Name of the J.E.- Smt. NibeditaParida

Ref:-Vr.No. 09/21.07.15 amounting to Rs.21029.00 (3<sup>rd</sup> R/A bill)

MB No.-309 page 38 to 41.

On scrutiny of the above work, case record w/r to M.B and other connected records it was noticed that an amount of Rs.1120.00 was allowed and paid towards extra cost of cements for 20 bags @Rs.56/-(Rs.311-Rs.255) per bags which is not provided in approved estimate. Further in support of allowing extra cost of cement no purchase bill of cement has been obtained and kept with the case records. In absence of these the payment of Rs.1120.00 towards extra cost of cement is not admissible in audit and needs recovery from the executant.

**In response to audit objection memo the local authority replied that step will be taken to recover the same amount from the executant in failure the following persons are held responsible.**

**Responsible Person for this paragraph**

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Nibedita Parida GPTA	GPTA	panchayat Samiti Sonepur Dist Subarnapur	560.00
2	Jajati Keshari Padhan AEE	AEE	Sonepur Panchayat Samiti Dist Subarnapur	560.00

**15.7 - Excess Payment by allowing V.L.L. charges in Departmental work-POM PAGE 40**

Name of the Project: - **Const. of Community mandap at Hariharpur**

Estimated cost. - Rs. 4,00,000.00

Head of Account: Biju KBK /2011-12

Name of the Executant: - Sujata Behera GPTA (Deptt.)

Name of the J.E. :- Sujata Behera

Ref. to Vr. No. 48/14.09.2015 amounting to Rs. 76,840.00 (2 nd R/A Bill)

M.B. No. 308 Page – 65 to 68

On Scrutiny of the above work case record w/r to M.B. and other connected records it was noticed that and amount of Rs. 1700.00 was allowed and paid towards V.L.L. charges for 10 days @Rs170/- per day which is not provided in approved estimate. Through the work has been executed departmentally is no requirement of V.L.L for Supervision of the paid work. Further in support of payment no voucher could be made available with the work case record. In absence of those the payment of Rs.1700.00 towards V.L.L. Charges is not admissible in audit and needs recovery from the executant.

**In response to audit objection memo the local authority replied that step will be taken to recover the same amount from the executant in failure the following persons are held responsible.**

**Responsible Person for this paragraph**

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sujata Behera GPTA	GPTA	Sonepur panchayat Samiti Dist Subarnapur	850.00
2	Jajati Keshari Padhan AEE	AEE	Sonepur Panchayat Samiti Dist Subarnapur	850.00

**15.8 - Excess payment due to excess use of M.S Rod for R.C.C work than actual requirement -POM Page 41 and 42**

7. Name of the Project:-**Const. of Mandap at Makundpur**

Estimated cost. - Rs.3, 00,000.00

Head of Account: - MLA LAD /2013-14

Name of the Executant: - Sri GajendraBariha

Name of the J.E. :- Sujata Behera

Ref. to Vr. No. 05/11-06-2015 amounting to Rs. 93,019.00 (2<sup>nd</sup> R/A Bill)

M.B. No. 308 Page – 01 to 05

As per para 1.8.8.ofodisha design and specification of M.S. Rod , one quintal of M.S Rod is required for reinforcement of one cum of R.C.C work in respect of building work. But on scrutiny of the above noted work case record it was disclosed that more than one qtl. of M.S Rod was shown to have been used for one cum of R.C.C work which resulted excess payment. The excess use of M.S. Rod is wasteful and the said expenditure is not avoidable.

R.C.C ( 1:1.5:3) using 12 mm size hbg chips – 2.74 cum

M.S Rod required @qtl 1.00/ per cum - Qtl. 2.74

M.S Rod used as per bill - Qtl. 3.56

M.S Rod admissible - Qtl. 2.74

Excess Rod used for R.C.C work – Qtl. 0.82

Excess amount paid  $= (5000 + 189.08) \times 0.82 = \text{Rs.} 4255.00$

Hence Rs.4255.00 needs recovery from the executant which was paid in excess.

**In response to audit objection memo the local authority replied that step will be taken to recover the same amount from the executant in failure the following persons are held responsible.**

**Responsible Person for this paragraph**

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Sujata Behera GPTA	GPTA	Sonepur panchayat Samiti Dist Subarnapur	2128.00
2	Jajati Keshari Padhan AEE	AEE	Sonepur Panchayat Samiti Dist Subarnapur	2127.00

**15.9 - Excess payment due to excess use of M.S Rod for R.C.C work than actual requirement -POM Page 43 and 44**

Name of the Project:-**Const. of Reading room near Jaijaban youth Club at Medinipur**

Estimated cost. - Rs.2, 00,000.00

Head of Account: - MLA LAD /2013-14

Name of the Executant: - Sri BalaramSahu

Name of the J.E. :- Smt. ChirasmitaNaik

Ref. to Vr. No. 19/18-11-2015 amounting to Rs. 2,00,000.00 (1<sup>st</sup> R/A n Final Bill)

M.B. No. 310 Page – 150 to 158

As per para 1.8.8. of odisha design and specification of M.S. Rod, one quintal of M.S Rod is required for reinforcement of one cum of R.C.C work in respect of building work. But on scrutiny of the above noted work case record it was disclosed that more than one qtl. of M.S Rod was shown to have been used for one cum of R.C.C work which resulted excess payment. The excess use of M.S. Rod is wasteful and the said expenditure is not avoidable.

R.C.C ( 1:1.5:3) using 12 mm size hbg chips – 8.06 cum

M.S Rod required @qtl 1.00/ per cum - Qtl. 8.06

M.S Rod used as per bill - Qtl. 8.76

M.S Rod admissible - Qtl. 8.06

Excess Rod used for R.C.C work – Qtl. 0.70

Excess amount paid  $= (4800 + 449.42) \times 0.70 = \text{Rs.} 3675.00$

Hence Rs.3675.00 needs recovery from the executant which was paid in excess.

**In response to audit objection memo the local authority replied that step will be taken to recover the same amount from the executant in failure the following persons are held responsible.**

**Responsible Person for this paragraph**

Slno	Name	Designation	Adress	Amount(In Rs:)
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1	Jajati Keshari Padhan AEE	AEE	Sonepur Panchayat Samiti Dist Subarnapur	1837.00
2	Chirasmita Naik GPTA	GPTA	Sonepur Panchayat Samati Dist Subarnapur	1838.00

**15.10 - Excess payment due to excess use of M.S Rod for R.C.C work than actual requirement -POM Page 45 and 46**

Name of the Project:-**Const. of Community center at HarijanBastiSardhapali**

Estimated cost. - Rs.2, 00,000.00

Head of Account: - MLA LAD /2014-15

Name of the Executant: - Sri BiswamitraKumbhar

Name of the J.E. :- Smt.ArchanaBiswal

Ref. to Vr. No. 12/14-09-2015 amounting to Rs. 1,26,866.00 (1<sup>st</sup> R/A Bill)

M.B. No. 288 Page – 134 to 140

As per para 1.8.8. of odisha design and specification of M.S. Rod , one quintal of M.S Rod is required for reinforcement of one cum of R.C.C work in respect of building work. But on scrutiny of the above noted work case record it was disclosed that more than one qtl. of M.S Rod was shown to have been used for one cum of R.C.C work which resulted excess payment. The excess use of M.S. Rod is wasteful and the said expenditure is not avoidable.

R.C.C ( 1:1.5:3) using 12 mm size cbg chips – 4.78 cum

M.S Rod required @qtl 1.00/ per cum - Qtl. 4.78

M.S Rod used as per bill - Qtl. 5.34

M.S Rod admissible - Qtl. 4.78

Excess Rod used for R.C.C work – Qtl. 0.56

Excess amount paid =5254.30xQ0.56=Rs.2942

Hence Rs.2942.00 needs recovery from the executant which was paid in excess.

**In response to audit objection memo the local authority replied that step will be taken to recover the same amount from the executant in failure the following persons are held responsible.**

**Responsible Person for this paragraph**

S/no	Name	Designation	Adress	Amount(In Rs:)
1	Archana Biswal GPTA	GPTA	Sonepur panchayat Samiti Dist Subarnapur	1471.00
2	Jajati Keshari Padhan AEE	AEE	Sonepur Panchayat Samiti Dist Subarnapur	1471.00

**15.11 - Excess payment due to excess use of M.S Rod for R.C.C work than actual requirement -POM Page 47 and 48**

Name of the Project:-**Const. of CC building at Bankabija**

Estimated cost. - Rs.1, 00,000.00

Head of Account: - MLA LAD /2014-15

Name of the Executant: - Sri Shiba Prasad Bhue

Name of the J.E. :- Smt.ArchanaBiswal

Ref. to Vr. No. 18/29-10-2015 amounting to Rs. 70,677.00 (1<sup>st</sup> R/A Bill)

M.B. No. 277 Page – 194 to 196

As per para 1.8.8.ofodisha design and specification of M.S. Rod , one quintal of M.S Rod is required for reinforcement of one cum of R.C.C work in respect of building work. But on scrutiny of the above noted work case record it was disclosed that more than one qtl. of M.S Rod was shown to have been used for one cum of R.C.C work which resulted excess payment. The excess use of M.S. Rod is wasteful and the said expenditure is not avoidable.

R.C.C ( 1:1.5:3) using 12 mm size cbg chips – 5.01 cum

M.S Rod required @qtl 1.00/ per cum - Qtl. 5.01

M.S Rod used as per bill - Qtl. 5.72

M.S Rod admissible - Qtl. 5.01

Excess Rod used for R.C.C work – Qtl. 0.71

Excess amount paid = 5254.33xQ0.71=Rs.3731.00

Hence Rs.3731.00 needs recovery from the executant which was paid in excess.

**In response to audit objection memo the local authority replied that step will be taken to recover the same amount from the executant in failure the following persons are held responsible.**

**Responsible Person for this paragraph**

Slno	Name	Designation	Adress	Amount(In Rs:)
1	Archana Biswal GPTA	GPTA	Sonepur panchayat Samiti Dist Subarnapur	1866.00
2	Jajati Keshari Padhan AEE	AEE	Sonepur Panchayat Samiti Dist Subarnapur	1865.00

**15.12 - Excess Payment due to non deduction of I.T amount from bill-POM Page 49**

Name of the Project: - **Const. of Addl. Class room at Khari High School khari**

Estimated cost. - Rs. 10,00,000.00

Head of Account: IAP /2014-15

Tender Value:- RS.9,64,025.00

Agreement Value:- Rs.8,67,623.00

Name of the Executant: - Sri Bhola Shankar Bagh ,Contractor

Name of the J.E. :- Smt.ArchanaBiswal

Ref. to Vr. No. 87/16.02.2016 amounting to Rs. 3,72,980.00(2 nd R/A Bill)

M.B. No. 307 Page –55 to 59

On Scrutiny of the above work case record w/r to M.B. and other connected records it was noticed that the total value of work done of 2<sup>nd</sup> RA bill comes to Rs.3,72,980.00 and paid to contractor accordingly. But no I.T. amount has been deducted from the work bill which resulted excess payment. At per provision 1% of the total value of work done should be deducted from work bill towards I.T. amount from the contractor. Hence RS.3, 730.00 needs recovery from sriBagh contractor.

**In response to audit objection memo the local authority replied that step will be taken to recover the same amount from the contractor concerned in failure the following persons are held responsible.**

**PARA: 16 AUDIT ON UNITS / DEPARTMENT**
**16.1 -**

No Separate Unit exist in the Auditee Institution.

**PARA: 17 AUDIT ON SCHEMES / PROGRAMMES**
**17.1 -**

Target and achievement of Schemes.

The position of achievement in respect various Schemes against both physical and financial targets as per the annual action plan for the year 2015-16 as ascertained from the local authority and relevant records produced to Audit is furnished below.

**PHYSICAL AND FINANCIAL ACHIEVEMENT OF DIRRERENT SCHEME OF SONEPUR PS FOR THE YEAR 2015-2016**

Physical achievement

SL No.	Name of the scheme	Total nos.of Project approved during the year 2015-2016	Total nos. of projects taken up during the year 2015-2016	Amount Received	Total nos.of project completed during the year 2015-2016	T p 2
1	2	3	4	5	6	7
1	IAY	323	323	18,505,700.00	256	6
2	Mokudia (BPGY)	252	252	1,704,340.00	208	4
3	WODC	15	15	6,975,000.00	8	7
4	BIJUKBK	40	40	11,633,135.00	21	1

5	CC ROAD	13	11	4,121,481.00	11	
6	AWC BUILDING	46	46	14,100,000.00	27	
7	MPLAD	38	38	5,933,000.00	31	
8	MLALAD	9	9	4,290,000.00	7	
9	SCST DEV.	13	13	2,100,000.00	11	
10	SPL PROBLEM FUND	46	46	4,300,000.00	27	

Financial achievement

SL No.	Name of the scheme	Opening balance as on 1.04.2015	Funds received during the year 2015-16	Total	Funds utilised during the year 2015-16	Cl
1	2	3	4	5	6	7
1	IAY	14416639.00	18505700.00	32922339.00	34129017.00	-12
2	Mokudia (BPGY)	6862000.00	1704340.00	8566340.00	7096500.00	14
3	WODC	4782660.00	7975000.00	12757660.00	5853729.00	69
4	BIJUKBK	11105624.00	11633135.00	22738759.00	14784027.00	79
5	CC ROAD	144824.00	4121481.00	4266305.00	7648436.00	-33
6	AWC BUILDING	8130898.00	14100000.00	22230898.00	9548132.00	12
7	MPLAD	1834034.00	5933000.00	7767034.00	2413760.00	53
8	MLALAD	1239382.00	4290000.00	5529382.00	2338079.00	31
9	SCST DEV.	1701798.00	2100000.00	3801798.00	2596538.00	12
10	SPL PROBLEM FUND	3195057.00	4300000.00	7495057.00	1647899.00	58

From the above matrix it is noticed that the achievement of Physical target in respect of schemes were low to average and not consistent with financial achievement. The low achievement is due to non preparation of budget estimate, inadequate monitoring. The effect of low achievement on desired objective of the scheme is discussed below.

**INDIRA AWAS YOJANA AND MO KUDIA**

**IAY**

The genesis of the Indira Awaas Yojana can be traced to the programmes of rural employment, which began in the early 1980s. Construction of houses was one of the major activities under the National Rural Employment Programme (NREP). Which began in 1980 and the Rural Landless Employment Guarantee Programme (REGP) which began in 1983. There was however, no uniform policy for rural housing in the States. For instances some states permitted only part of the construction cost to be borne from NREP/ RLEGP funds and the balance was to be met by beneficiaries from their savings or loan. On the other hand, others permitted the entire expenditure to be borne from the above fund. Further while some states allowed construction of new dwelling, others permitted renovation of existing houses of beneficiaries. As per announcement made by Govt. of India in June 1985, a part of the RLEGP Funds was earmarked for the construction of houses for SC/ STs and freed bonded labour. As a result Indira Awaas Yojana (IAY) was launched during the year 1985-86, as a sub-scheme of RLEGP, IAY. Therefore continued as a sub-scheme of Jawahar Rozgar Yojana (JRY). Since its launching in April 1989. From the year 1993-94, the scope of IAY was extended to cover the below poverty line non-SC/ST families in the rural areas. Lastly IAY was de-linked from JRY and was made an Independent Scheme w.e.f. 1st January 1996.

The IAY is flagship scheme of the ministry of Rural Development to provide houses to the poor in the rural areas. It is a centrally sponsored scheme funded on cost sharing basis between the Govt. of India and the State Govt. in ratio of 75:25. Apart from the Operational Guidelines issued by the Central Govt vide letter No.GOI Lt. No.J-11014/2/2012-RH, dt.4thFeb' 2013, the administrative Deptt of the state the P.R Deptt., Odisha has issued a no of letters for smooth management of the scheme. Some such instructions were issued vide Letter No. 12732/PR Dt.02.05.2013, Letter No.5007/PR,dt.18thFeb' 2013. As per the guidelines the amount maybe released in 3(Three) instalments by direct credit to the beneficiaries account. Rs.30,000.00 along with the work order in 1st instalments, Rs.35,000.00 as 2nd installments after lintel level and 3rd installments Rs.10,000.00 after roof casting/roof laying for IAP District.

**MO KUDIA**

Mo Kudia is flagship scheme of the State Government entirely funded by the state. The scheme includes the poor beneficiaries irrespective of their BPL Status, caste or sex. The unit cost and administration of the scheme was at per with IAY. The achievement of this block with respect to above schemes for the year 2014-15 was demanded through objection memo.

From the above information as furnished by the local authority it seemed that the physical achievement of IAY to the task for 2015-16 was only 79 % and the financial progress which also included the arrears was very discouraging and with an achievement of just 104 % of total available fund in 2015-16. Similarly the physical achievement of MO KUDIA to the task for 2015-16 was 83 % and the financial progress which also included the arrears was very discouraging and with an achievement of just 83% of total available fund in 2015-16. The Local authority is requested to expedite the utilization for early realization of the desired result.

**PARA: 18 MISCELLANEOUS**

**18.1 - Production of records and registers relating to previous audit.**

In spite of issue of objection memo and personal communication to produce all the records and registers those were not produced to last audit, the local authority failed to produce the same before the present audit. The BDO was apprised to look into the matter and take steps to produce the same.

**18.2 - Staff Position**

The staff strength position of Binka Panchayat Samiti as on 31.03.2016 are furnished below.

STAFF POSITION OF SUBARNAPUR P.S. AS ON 31-03-2016.

The staff position of Subarnapur Panchayat Samiti As on 31-03-2016 are furnished below;

Sl. No.	Name of the Post.	Sanctioned Strength.	Men in Position As on 31-03-2015.	Vacancy As on 31-03-2016.
1	2	3	4	5
1	Block Dev. Officer.	1	1	0
2	Addl. Block Dev. Officer.	1	0	1
3	Asst. Engineer.	1	1	0
4	Junior Engineer.	2	1	1
5	G.P.E.O.	1	0	1
6	Head Clerk.	1	1	0
7	Senior Clerk	3	2	1
8	Junior Clerk.	1	1	0
9	P. A.	1	1	0
10	V.L.W.	13	13	0
11	Peon	4	3	1
12	Choukidar	1	1	0
13	Driver.	1	1	0
14	G.P. Peon.	1	0	1
15	W.E.O.	1	1	0
16	S.E.O.	1	1	0
17	I.P.O.	1	0	1
18	G.P.T.A.	7	7	0
19	J.E.(RWSS)	1	1	0
20	Computer Programmer.	1	1	0
21	Addl. Computer Programmer.	1	1	0
22	A.P.O.(MGNREGA)	1	1	0
23	G.R.S.	13	13	0
24	NREGA Asst.	1	1	0
25	Data Entry Operator.	1	1	0
26	Data Entry Operator.(Welfare)	1	1	0
	<b>T O T A L =</b>	<b>62</b>	<b>55</b>	<b>7</b>

**18.3 - Non Handing Over of assets to the user groups**

Successful implementation of a scheme lies not only in creation of assets, but also their timely handing over to the users for subsequent use. Scrutiny of case records revealed that none of the projects were handed over to the users after completion. Audit noticed that no completion report was submitted and handing over notes was also not kept in the respective work files. Had Asset Register maintained, non-handing over of the Assets to the user group after construction could have been avoided. During exit conference the BDO is assured to handover the assets created out of Govt. grants to the user group.

**18.4 - Inspection and Monitoring**

For a scheme like MGNREGS, 100 percent of works were to be monitored at Block level while for BRGF and CC road schemes, the State Level Steering Committee and officers starting from Assistant Engineer of the Block to the Collector of the district were responsible for monitoring of works as per prescribed percentage (AE-100, BDO-50, APD Technical-10, PD,DRDA-10 and Collector-1 per cent ) of works in a year. Checking of Samiti records revealed deficiency in monitoring by the BDO .No record has been maintained regarding field inspections during the year 2015-16 In response to POM the BDO stated that action is being taken for inspection and monitoring of all developmental works. Less utilization of funds, non completion of various projects, non handing over of assets etc. as narrated in the previous Audit paras could have been avoided only by undertaking timely inspection and proper monitoring. During exit conference the BDO is assured to make regular Inspection and monitoring of developmental works.

**18.5 - Non Auction Sale of Old and used tube well spares**

Appendix-7 (Rule 124 of OGFR) prescribes the procedure of disposal of unserviceable goods in Govt stores. The process to accounting for and maintain unserviceable sores involves waste of labour and time. There is a huge accumulation of old used tube well spare parts with the P.S as on 31.03.16. No separate stock register for the old and used spare parts has been maintained. It is only being reflected in the issue register. Due to non auction sale of the said parts in timely manner the funds that would have been generated from the sale proceeds are being reduced due to further depreciation. During exit conference tthe BDO assured to make auction sale of the old and used parts soon.

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

**19.1 - Non-remittance of Government dues**

Rule-6 of OTC Vol-1 read with Rule 4 of OGFR stipulates that all moneys received or realised on behalf of Government should be deposited in full into treasury/ with the competent authority within three days of its receipt/realization. Retention of Government money/revenue outside the treasury is irregular and not permissible. But ,it was observed during the period under audit that the local authority has not adhered to the instruction and retained the Govt dues in PS account which is highly irregular. The positions of different Govt. dues of the Panchayat samiti during 2015-16 are as follows. The local authority is impressed upon to deposit the balance amount in Govt. treasury and compliance be reported to audit.

**STATEMENT SHOWING THE DETAILS OF DEPOSIT OF VAT/CESS/ROYALTY/IT OF SONEPUR PS FOR 2015-16**

Sl No	Head of Account	Opening Balance as on 01.04.2015	Received During the year 2015-16	Total	Deposit During the year 2015-16
1	Royalty	2243605.00	1816787.00	4060392.00	19437
2	Sale Tax/VAT	1375962.00	1488969.00	2864931.00	16214

3	Income Tax	704597.00	241982.00	946579.00	4405
4	Labour Cess	2651851.00	927903.00	3579754.00	4137
	Total	6976015.00	4475641.00	11451656.00	44195

The position of different Govt.dues of the Panchayat Samiti during 2015-16 are as above.The local authority is advised to deposit the balance amount in Govt. Treasury and compliance reported to Audit. Till than Rs.7032130.00 is held under objection.

**19.2 - POSITION OF LOAN**

The demand collection and balance of loans are furnished as per previous Audit report.From the previous audit report it was found that a total sum of Rs.43183.00 is outstanding for collection since long.Sincere step be taken to recover the loan and compliance reported.

Statement Showing the Loan recoverable of Sonepur PS for the year 2015-16

Sl No	Purpose of Loan	Total Loan Outstanding Beginning of the Period	Loan paid Dduring 2015-16	Total	Loan recovered during 2015-16
1	Housing Loan	7305.00	0.00	7305.00	
2	Land Reclamation	23586.00	0.00	23586.00	
3	Erigation Loan	7924.00	0.00	7924.00	
4	V.H.P. loan	4368.00	0.00	4368.00	
	Total	43183.00	0.00	43183.00	

**19.3 - Deposit**

The position of deposit of Sonepur PS during 2015-16 is as follows.

Statement Showing the position of Deposit of Sonepur PS as on 31.03.2016

Sl No	Head of Account	O.B As on 01.04.2015	Received During the year 2015-16	Total	Refunded during the year 2015-16
1	S.D	2944541.00	979063.00	3923604.00	4920
	Total	2944541.00	979063.00	3923604.00	4920

**19.4 - DC Bills**

The position of DC Bills during 2015-16 is as follows.

The position of DC bills as on 31.03.2016	
1.DC Bill pending for submission at the beginning of the year 01.04.2015	
2. DC Bills submitted during the year 2015-16	
3.DC Bills pending for submission as on 31.03.2016	

**19.5 - NON-REALISATION OF SECURITY DEPOSIT**

As per rule -65 of O.P.S.A.P. Rules 2000 and Rules- 269 of O.G.F.R. (vol.-I) the cashier, storekeeper and other subordinate staffs who are entrusted with the custody of cash or store should be required to furnish security and to execute a security bond. But it was not done as yet. The same may be ensured henceforth.

**PARA: 20 RESULT OF AUDIT**

**20.1 - GENERAL REMARKS**

Despite the codal provision the Annual Budget was not prepared by the local authority during the year under audit. Due to lack of regular monitoring, advances were remained unadjusted for long period. Due to non-preparation of Bank reconciliation bank balance in the closing balance in the cash book figure are understated/ overstated and thereby depicting inaccurate picture of cash availability which needs special attention of the local authority. Huge amount of grants are remained unspent vis-à-vis pending utilisation certificate for submission in scheme fund due to lack of internal control over financial management. In view of above facts the maintenance of accounts and records cannot said to be satisfactory.

**Recommendation**

The local authority may :

1. Ensure that bank reconciliation statement be worked out after end of every financial year to maintain accounts with a great deal of accuracy.
2. Ensure prompt and effective action for recoupment of outstanding advance to avoid temporary misappropriation of Govt money.
3. Ensure preparation of annual budget keeping in view the actual requirement of funds for the developmental projects.
4. Ensure that grants be spent and UC be submitted in due time.
5. Ensure that funds shall not be diverted from one scheme to another.
6. Ensure financial discipline and strengthen the monitoring mechanism.
- 7.Ensure that as per scheme guidelines, the assets created out of GOI grants shall be duly entered into the asset-register showing the details of the source of fund, date of commencement and completion of works and handing over of the assets,etc.
8. Ensure that Govt dues be remitted to proper quarter within three day of its receipt or realiation to maintain fiscal balance and fiscal space

available for appropriate spending to accelerate growth and development.

9. Ensure that all statutory records be maintained as prescribed in OPSAP Rules 2002 and at the end of each month the BDO shall verify the cash balance in the chest with that of cash book and record signed and dated certificate to that effect.

**20.2 - Result of Audit**

As a result of audit a sum of RS. 8,16,48,547.17 is held under objection which includes RS 4,27,377/- as suggested for recovery and Rs 4,23,646/- has been surcharged.

**Result Of Audit**

Sl No	Name Of The Paragraph	Amount suggested for recovery(In Rs:)	Amount kept on objection(In Rs:)	Amount Surchargeable(In Rs:)	Amount Embezzlement(In Rs:)	Amount Othercases(In Rs:)	Remarks
1	5.1	0.00	65915699.17	0.00	0.00	0.00	
2	8.1	400000.00	3105000.00	400000.00	0.00	0.00	
3	9.1	0.00	4785497.00	0.00	0.00	0.00	
4	14.1	0.00	360000.00	0.00	0.00	0.00	
5	14.2	0.00	393846.00	0.00	0.00	0.00	
6	14.3	0.00	29098.00	0.00	0.00	0.00	
7	15.2	2483.00	2483.00	2483.00	0.00	0.00	
8	15.3	1020.00	1020.00	1020.00	0.00	0.00	
9	15.4	1020.00	1020.00	1020.00	0.00	0.00	
10	15.5	1700.00	1700.00	1700.00	0.00	0.00	
11	15.6	1120.00	1120.00	1120.00	0.00	0.00	
12	15.7	1700.00	1700.00	1700.00	0.00	0.00	
13	15.8	4255.00	4255.00	4255.00	0.00	0.00	
14	15.9	3675.00	3675.00	3675.00	0.00	0.00	
15	15.10	2942.00	2942.00	2942.00	0.00	0.00	
16	15.11	3731.00	3731.00	3731.00	0.00	0.00	
17	15.12	3731.00	3731.00	0.00	0.00	0.00	
18	19.1	0.00	7032130.00	0.00	0.00	0.00	
<b>Total</b>		<b>427377.00</b>	<b>81648647.17</b>	<b>423646.00</b>	<b>0.00</b>	<b>0.00</b>	

**Audit Certificate**

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

**Spot Recovery**

Sl No	Ref Para No/Audit Objection Statement Page No	M.R.No	Date	Amount(In Rs:)	Name of the person
1	11.1	13(B.No.18)	2017-01-20	6000	Sri A K Mishra,Ex-Cashier
2	11.2	14(B.No.18)	2017-01-20	50	Sri A K Mishra,Ex-Cashier
				<b>Total</b>	<b>6050</b>